

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

Name of Respondent

Year/Period of Report

The Potomac Edison  
Company - MD

End of 2021/Q4

Name of Respondent	Year/Period of Report
The Potomac Edison Company - MD	End of 2021/Q4

PAGE 200				PAGE 201					
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION				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	Total Company for the Current Year/Quarter Ended	Electric	Gas Gas	Other (Specify) Other (Specify)	Other (Specify)	Other (Specify)	Common Common	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
1	Utility Plant								1
2	In Service								2
3	Plant in Service (Classified)	1,615,389,745	1,615,389,745						3
4	Property Under Capital Leases	17,392,900	17,392,900						4
5	Plant Purchased or Sold	—	—						5
6	Completed Construction not Classified	41,255,582	41,255,582						6
7	Experimental Plant Unclassified	—	—						7
8	Total (3 thru 7)	1,674,038,227	1,674,038,227	—	—	—	—	—	8
9	Leased to Others	—	—						9
10	Held for Future Use	—	—						10
11	Construction Work in Progress	63,523,207	63,523,207						11
12	Acquisition Adjustments	—	—						12
13	Total Utility Plant (8 thru 12)	1,737,561,434	1,737,561,434	—	—	—	—	—	13
14	Accum Prov for Depr, Amort, & Depl	710,029,288	710,029,288						14
15	Net Utility Plant (13 less 14)	1,027,532,146	1,027,532,146	—	—	—	—	—	15
16	Detail of Accum Prov for Depr, Amort & Depl								16
17	In Service:								17
18	Depreciation	692,922,140	692,922,140						18
19	Amort & Depl of Producing Nat Gas Land/Land Right	—	—	—	—				19
20	Amort of Underground Storage Land/Land Rights	—	—	—	—				20
21	Amort of Other Utility Plant	17,107,148	17,107,148						21
22	Total In Service (18 thru 21)	710,029,288	710,029,288	—	—	—	—	—	22
23	Leased to Others								23
24	Depreciation	—	—	—	—				24
25	Amortization and Depletion	—	—	—	—				25
26	Total Leased to Others (24 & 25)	—	—	—	—	—	—	—	26
27	Held for Future Use								27
28	Depreciation	—	—	—	—				28
29	Amortization	—	—	—	—				29
30	Total Held for Future Use (28 & 29)	—	—	—	—	—	—	—	30
31	Abandonment of Leases (Natural Gas)	—	—						31
32	Amort of Plant Acquisition Adj	—	—	—	—				32
33	Total Accum Prov (equals 14) (22,26,30,31,32)	710,029,288	710,029,288	—	—	—	—	—	33

Name of Respondent	Year/Period of Report
The Potomac Edison Company - MD	End of 2021/Q4

PAGE 204				PAGE 205				
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)				ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)				
Line No.	Account (a)	Balance Beginning of Year (b) December 31, 2020	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g) December 31, 2021	Line No.
1	1. INTANGIBLE PLANT							1
2	(301) Organization	124,449					124,449	2
3	(302) Franchises and Consents							3
4	(303) Miscellaneous Intangible Plant	23,924,909	1,005,393				24,930,302	4
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	24,049,358	1,005,393				25,054,751	5
6	2. PRODUCTION PLANT							6
7	A. Steam Production Plant							7
8	(310) Land and Land Rights							8
9	(311) Structures and Improvements							9
10	(312) Boiler Plant Equipment							10
11	(313) Engines and Engine-Driven Generators							11
12	(314) Turbogenerator Units							12
13	(315) Accessory Electric Equipment							13
14	(316) Misc. Power Plant Equipment							14
15	(317) Asset Retirement Costs for Steam Production							15
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)							16
17	B. Nuclear Production Plant							17
18	(320) Land and Land Rights							18
19	(321) Structures and Improvements							19
20	(322) Reactor Plant Equipment							20
21	(323) Turbogenerator Units							21
22	(324) Accessory Electric Equipment							22
23	(325) Misc. Power Plant Equipment							23
24	(326) Asset Retirement Costs for Nuclear Production							24
25	TOTAL Nuclear Production Plant (Enter Total of Lines 18 thru 24)							25
26	C. Hydraulic Production Plant							26
27	(330) Land and Land Rights							27
28	(331) Structures and Improvements							28
29	(332) Reservoirs, Dams, and Waterways							29
30	(333) Water Wheels, Turbines, and Generators							30
31	(334) Accessory Electric Equipment							31
32	(335) Misc. Power Plant Equipment							32
33	(336) Roads, Railroads, and Bridges							33
34	(337) Asset Retirement Costs for Hydraulic Production							34
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)							35
36	D. Other Production Plant							36
37	(340) Land and Land Rights							37
38	(341) Structures and Improvements							38
39	(342) Fuel Holders, Products and Accessories							39
40	(343) Prime Movers							40
41	(344) Generators							41
42	(345) Accessory Electric Equipment							42
43	(346) Misc. Power Plant Equipment							43
44	(347) Asset Retirement Costs for Other Production							44
44.1	(348) Energy Storage Equipment - Production							44.1
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)							45
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)							46

PAGE 206				PAGE 207				
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)				ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)				
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
47	3. TRANSMISSION PLANT							47
48	(350) Land and Land Rights	27,003,912	283,529				27,287,441	48
48.1	(351) Energy Storage Equipment - Transmission							48.1
49	(352) Structures and Improvements	9,812,979	11,138	2,009			9,822,108	49
50	(353) Station Equipment	112,346,522	3,766,464	135,526	(5,808)		115,971,652	50
51	(354 ) Towers and Fixtures	22,015,246	16,245				22,031,491	51
52	(355) Poles and Fixtures	32,067,560	663,733	461,281			32,270,012	52
53	(356) Overhead Conductors and Devices	59,260,661	2,196,266	193,836			61,263,091	53
54	(357) Underground Conduit	1,478,970	75,634				1,554,604	54
55	(358) Underground Conductors and Devices	3,608,680	407,099	12,229			4,003,550	55
56	(359) Roads and Trails							56
57	(359.1) Asset Retirement Costs for Transmission Plant	1,999					1,999	57
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	267,596,529	7,420,108	804,881	(5,808)		274,205,948	58
59	4. DISTRIBUTION PLANT							59
60	(360) Land and Land Rights	22,447,665	482,799				22,930,464	60
61	(361) Structures and Improvements	10,237,628	904,497	9,745			11,132,380	61
62	(362) Station Equipment	169,456,785	9,059,101	592,773		(35,009)	177,888,104	62
63	(363) Storage Battery Equipment							63
64	(364) Poles, Towers, and Fixtures	121,400,712	7,317,611	86,886			128,631,437	64
65	(365) Overhead Conductors and Devices	214,813,888	12,286,365	856,660			226,243,593	65
66	(366) Underground Conduit	63,723,089	2,256,154				65,979,243	66
67	(367) Underground Conductors and Devices	276,202,411	22,276,435	3,328,915			295,149,931	67
68	(368) Line Transformers	195,765,640	8,037,574	2,099,679			201,703,535	68
69	(369) Services	68,160,642	3,042,853	9,161			71,194,334	69
70	(370) Meters	53,124,299	2,973,650	548,818			55,549,131	70
71	(371) Installations on Customer Premises	1,975,623	142,322	765			2,117,180	71
72	(372) Leased Property on Customer Premises							72
73	(373) Street Lighting and Signal Systems	30,114,788	1,241,575	170,877			31,185,486	73
74	(374) Asset Retirement Costs for Distribution Plant							74
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,227,423,170	70,020,936	7,704,279		(35,009)	1,289,704,818	75
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT							76
77	(380) Land and Land Rights							77
78	(381) Structure and Improvements							78
79	(382) Computer Hardware							79
80	(383) Computer Software							80
81	(384) Communication Equipment							81

82	(385) Miscellaneous Regional Transmission and Market Operation Plant	—	—	—	—	—	—	—	82
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper	—	—	—	—	—	—	—	83
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)	—	—	—	—	—	—	—	84
85	6. GENERAL PLANT								85
86	(389) Land and Land Rights	1,387,299	—	—	—	92,694	—	1,479,993	86
87	(390) Structures and Improvements	27,168,065	419,941	240,425	(13,449)	—	—	27,334,132	87
88	(391) Office Furniture and Equipment	6,184,340	196,278	489,574	—	—	—	5,891,044	88
89	(392) Transportation Equipment	19,865,431	410,524	585,946	1,666,822	(16,452)	—	21,340,379	89
90	(393) Stores Equipment	168,599	25	6,402	—	—	—	162,222	90
91	(394) Tools, Shop and Garage Equipment	6,931,565	1,956,313	138,485	—	—	—	8,749,393	91
92	(395) Laboratory Equipment	742,022	—	15,047	—	—	—	726,975	92
93	(396) Power Operated Equipment	844,391	176	—	—	—	—	844,567	93
94	(397) Communication Equipment	16,167,931	2,531,481	318,586	(12,144)	—	—	18,368,682	94
95	(398) Miscellaneous Equipment	165,664	—	4,577	—	—	—	161,087	95
96	SUBTOTAL (Enter Total of lines 86 thru 95)	79,625,307	5,514,738	1,799,042	1,733,923	(16,452)	—	85,058,474	96
97	(399) Other Tangible Property	—	—	—	—	—	—	—	97
98	(399.1) Asset Retirement Costs for General Plant	14,236	—	—	—	—	—	14,236	98
99	TOTAL General Plant (Enter Total of lines 96, 97, and 98)	79,639,543	5,514,738	1,799,042	1,733,923	(16,452)	—	85,072,710	99
100	TOTAL (Accounts 101 and 106)	1,598,708,600	83,961,175	10,308,202	1,733,923	(57,269)	—	1,674,038,227	100
101	(102) Electric Plant Purchased (See Instr. 8)	—	—	—	—	—	—	—	101
102	(Less) (102) Electric Plant Sold (See Instr. 8)	—	—	—	—	—	—	—	102
103	(103) Experimental Plant Unclassified	—	—	—	—	—	—	—	103
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	1,598,708,600	83,961,175	10,308,202	1,733,923	(57,269)	—	1,674,038,227	104

Name of Respondent	Year/Period of Report
The Potomac Edison Company - MD	End of 2021/Q4

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 on Lease (e)	Balance at End of Year (f)
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47	TOTAL					—

Name of Respondent	Year/Period of Report
The Potomac Edison Company - MD	End of 2021/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 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	Construct 230 kV Double Breaker - Ringgold	7,826,015
2	Old Farm Substation - 230/12kV Second Transformer	5,429,063
3	Rebuild 138kV Line - Ringgold to Catoctin	3,913,072
4	Cabin Branch Substation - Construct Substation	3,772,304
5	Outage Management System/GIS Upgrade	3,689,066
6	West Jefferson - Construct Station	3,656,945
7	Doubs - Goose Creek 500 kV Rebuild	2,256,090
8	Kearneysville 34.5 kV to Rockwool	1,617,940
9	New Business Residential Underground	1,588,806
10	Catoctin - Add 230kV terminal	1,525,016
11	Capital Tools and Equipment Purchases	1,437,262
12	Black Oak-Security Fence	1,176,211
13	Projects < \$ 1m	25,635,417
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43	TOTAL	63,523,207

Name of Respondent	Year/Period of
The Potomac Edison Company - MD	End of 2021/Q4

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 11, column (c), and that reported for electric plant in service, pages 204-207, column 9d), 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

Section A. Balances and Changes During Year

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)
	(a)	(b)	(c)	(d)	(e)
1	Balance Beginning of Year	672,693,004	672,693,004		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	37,560,162	37,560,162		
4	(403.1) Depreciation Expense for Asset Retirement Costs	274	274		
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		—			
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	37,560,436	37,560,436	—	—
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	10,308,202	10,308,202		
13	Cost of Removal	7,322,128	7,322,128		
14	Salvage (Credit)	—	—		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	17,630,330	17,630,330	—	—
16	Other Debit or Cr. Items (Describe, details in footnote):	—			
17		299,030	299,030		
18	Book Cost or Asset Retirement Costs Retired	—			
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	692,922,140	692,922,140	—	—

Section B. Balances at End of Year According to Functional Classification

20	Steam Production	—			
21	Nuclear Production	—			
22	Hydraulic Production-Conventional	—			
23	Hydraulic Production-Pumped Storage	—			
24	Other Production	—			
25	Transmission	141,734,488	141,734,488		
26	Distribution	518,911,821	518,911,821		
27	Regional Transmission and Market Operation	—			
28	General	32,275,831	32,275,831		
29	TOTAL (Enter Total of lines 20 thru 28)	692,922,140	692,922,140	—	—

Name of Respondent	Year/Period of
The Potomac Edison Company - MD	End of 2021/Q4

MATERIALS AND SUPPLIES

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. 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	Balance Beginning of Year	Balance End of Year	Department or Departments which Use Material
	(a)	(b)	(c)	(d)
		December 31, 2020	December 31, 2021	
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 (Per Balance Sheet)	—	—	

Name of Respondent	Year/Period of Report
The Potomac Edison Company - MD	End of 2021/Q4

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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 Recognised During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
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20	TOTAL	—	—	—	—	—

Name of Respondent	Year/Period of Report
The Potomac Edison Company - MD	End of 2021/Q4

**Page 230b**

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 Recognised During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
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49	TOTAL	—	—		—	—

Name of Respondent	Year/Period of Report
The Potomac Edison Company - MD	End of 2021/Q4

Page 300				Page 301			
ELECTRIC OPERATING REVENUES (Account 400)				ELECTRIC OPERATING REVENUES (Account 400)			
1. 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.				6. 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.)			
2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.				7. See pages 108-109, Important Changes During Period, for important new territory added and important rate increase or decreases.			
3. 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.				8. For Lines 2, 4, 5, and 6, see Page 304 for amounts relating to unbilled revenue by accounts.			
4. 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.				9. Include unmetered sales. Provide details of such Sales in a footnote.			
5. Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.							
Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b) December 31, 2021	Operating Revenues Previous year (no Quarterly) (c) December 31, 2020	MEGAWATT HOURS SOLD		AVG. NO. CUSTOMERS PER MONTH	
				Year to Date Quarterly/Annual (d) December 31, 2021	Amount Previous year (no Quarterly) (e) December 31, 2020	Current Year (no Quarterly) (f) December 31, 2021	Previous Year (no Quarterly) (g) December 31, 2020
1	Sales of Electricity						
2	(440) Residential Sales	342,481,569	325,207,832	3,324,410	3,255,481	247,148	243,143
3	(442) Commercial and Industrial Sales						
4	Small (or Comm.) (See Instr. 4)	114,994,942	95,984,738	2,002,147	1,884,457	30,718	30,360
5	Large (or Ind.) (See Instr. 4)	38,048,827	35,873,415	1,408,057	1,397,681	2,609	2,626
6	(444) Public Street and Highway Lighting	4,536,743	4,383,603	16,360	16,626	311	314
7	(445) Other Sales to Public Authorities						
8	(446) Sales to Railroads and Railways						
9	(448) Interdepartmental Sales						
10	TOTAL Sales to Ultimate Consumers	500,062,081	461,449,588	6,750,974	6,554,245	280,786	276,443
11	(447) Sales for Resale	59,773,724	26,013,051	1,287,176	987,372	3	3
12	TOTAL Sales of Electricity	559,835,805	487,462,639	8,038,150	7,541,617	280,789	276,446
13	(Less) (449.1) Provision for Rate Refunds						
14	TOTAL Revenues Net of Prov. for Refunds	559,835,805	487,462,639	8,038,150	7,541,617	280,789	276,446
15	Other Operating Revenues			Line 12, column (b) includes	2,274,673	of unbilled revenues.	
16	(450) Forfeited Discounts	1,167,936	577,968	Line 12, column (d) includes	(12,393)	MWH relating to unbilled revenues	
17	(451) Miscellaneous Service Revenues	418,778	446,245				
18	(453) Sales of Water and Water Power						
19	(454) Rent from Electric Property	940,334	2,791,129				
20	(455) Interdepartmental Rents						
21	(456) Other Electric Revenues	939,042	892,945				
22	(456.1) Revenues from Transmission of Electricity of Others	12,509,542	10,303,948				
23	(457.1) Regional Control Service Revenues						
24	(457.2) Miscellaneous Revenues						
25							
26	TOTAL Other Operating Revenues	15,975,632	15,012,235				
27	TOTAL Electric Operating Revenues	575,811,437	502,474,874				

Name of Respondent	Year/Period of Report
The Potomac Edison Company - MD	End of 2021/Q4

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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rates 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 Pages 310-311.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301 If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under 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 the 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)
<b>Residential Sales</b>						
1	R - Residential	3,346,979	349,039,381	247,029		
2	G - General Service	3	322	2		
2.01	OL - Outdoor Lighting	1,159	219,759	79		
2.02	AL - Area Lighting	1	338	—		
2.03	EM - Outdoor Lighting	—	104	—		
2.04	EMU - Outdoor Lighting	408	107,957	36		
2.05	MSL - Mercury Vapor	7	1,659	2		
2.06	MU - Outdoor Lighting	2	191	—		
2.07	Misc. Adjustments Not Maintained by Rate Code	—	(6,249,333)	—		
3	Residential Sales Billed	3,348,559	343,120,378	247,148		
4	Residential Sales Unbilled	(24,149)	(638,809)			
5	Residential Sales Total	3,324,410	342,481,569	247,148		
<b>Commercial Sales</b>						
6	G - General Service	713,672	57,611,191	24,594		
7	C - General	66,411	5,662,458	4,001		
7.01	C-A - All Electric	18,471	1,142,715	304		
7.02	OL - Outdoor Lighting	1,100	208,899	166		
7.03	AL - Area Lighting	606	72,971	61		
7.04	EMU - Outdoor Lighting	2,629	811,638	140		
7.05	MU - Outdoor Lighting	858	54,802	8		
7.06	MSL - Mercury Vapor	95	38,332	2		
7.07	EM - Outdoor Lighting	—	8,237	1		
7.08	PL - LED Outdoor Lighting	112	40,255	9		
7.09	PH - Light & Power	1,133,943	45,232,638	1,390		
7.10	SPECIAL - Contract Street Lighting	1,161	61,432	39		
7.11	PP - Power Service	53,587	1,819,646	3		
7.12	Misc. Adjustments Not Maintained by Rate Code	—	(65,180)	0		
8	Commercial Sales Billed	1,992,645	112,700,034	30,718		
9	Commercial Sales Unbilled	9,502	2,294,908			
10	Commercial Sales Total	2,002,147	114,994,942	30,718		
<b>Industrial Sales</b>						
11	G - General Service	92,027	6,336,476	1,834		
12	C - General	20,649	1,402,137	451		
12.01	C-A - All Electric	5,201	241,698	33		
12.02	AL - Area Lighting	24	4,723	—		
12.03	OL - Outdoor Lighting	98	21,179	—		
12.04	EMU - Outdoor Lighting	72	11,099	1		
12.05	MSL - Outdoor Lighting	1	184	—		
12.06	MU - Outdoor Lighting	10	701	—		
12.07	PP - Power Service	675,879	10,227,697	7		
12.08	PH - Light & Power	609,014	19,007,990	283		
12.09	AGS - Firm Standby	2,908	212,394	—		
12.10	Misc. Adjustments Not Maintained by Rate Code	—	(6,781)	—		

13	Industrial Sales Billed	1,405,883	37,459,497	2,609		
14	Industrial Sales Unbilled	2,174	589,330			
15	Industrial Sales Total	1,408,057	38,048,827	2,609		
<b>Commercial and Industrial Sales</b>						
16						
17						
18	Commercial and Industrial Sales Billed					
19	Commercial and Industrial Sales Unbilled					
20	Commercial and Industrial Sales Total					
<b>Public Street and Highway Lighting Sales</b>						
21	OL - Outdoor Lighting	1	253	1		
22	AL- Area Lighting	20	4,008	2		
22.01	EM - Outdoor Lighting	—	550	1		
22.02	EMU - Outdoor Lighting	6,133	1,985,138	165		
22.03	PL - LED Outdoor Lighting	927	257,081	9		
22.04	MSL - Mercury Vapor	8,295	2,204,119	132		
22.05	MU - Outdoor Lighting	904	56,349	1		
22.06	Misc. Adjustments Not Maintained by Rate Code	—	—	—		
23	Public Street and Highway Lighting Sales Billed	16,280	4,507,498	311		
24	Public Street and Highway Lighting Sales Unbilled	80	29,245			
25	Public Street and Highway Lighting Sales Total	16,360	4,536,743	311		
<b>Other Sales to Public Authorities</b>						
26						
27						
28	Other Sales to Public Authorities Billed					
29	Other Sales to Public Authorities Unbilled					
30	Other Sales to Public Authorities Total					
<b>Sales to Railroads and Railways</b>						
31						
32						
33	Sales to Railroads and Railways Billed					
34	Sales to Railroads and Railways Unbilled					
35	Sales to Railroads and Railways Total					
<b>Interdepartmental Sales</b>						
36						
37						
38	Interdepartmental Sales Billed					
39	Interdepartmental Sales Unbilled					
40	Interdepartmental Sales Total					
<b>Provision for Rate Refunds</b>						
41						
42						
43	Provision for Rate Refunds Billed					
44	Provision for Rate Refunds Unbilled					
45	Provision for Rate Refunds Total					
<b>Total Sales</b>						
46	TOTAL Billed	6,763,367	497,787,407	280,786	—	
47	Total Unbilled Rev.(See Instr. 6)	(12,393)	2,274,674	—	—	
48	TOTAL	6,750,974	500,062,081	280,786	—	

Name of Respondent	Year/Period of Report
The Potomac Edison Company - MD	End of 2021/Q4

Page 310							Page 311				
SALES FOR RESALE (Account 447)							SALES FOR RESALE (Account 447) (Continued)				
<p>1. 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 imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 325-327).</p> <p>2. 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.</p> <p>3. 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 a 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 seller can unilaterally get out 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.</p>							<p>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.</p> <p>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.</p> <p>4. 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 (b) through (k).</p> <p>5. 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.</p> <p>6. 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.</p> <p>7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.</p> <p>8. 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.</p> <p>9. 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.</p> <p>10. Footnote entries as required and provide explanations following all required data.</p>				
Line No.	Name of Company or Public Authority (Footnote Affiliations)	Statistical Classification	FERC Rate Schedule or Tariff Number	Average Monthly Billing Demand (MW)	Actual Demand (MW)		Mega Watt Hours Sold	REVENUE			Total (\$ (h+))
	(a)	(b)	(c)	(d)	Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)	(g)	Demand Charges (\$ (h))	Energy Charges (\$ (i))	Other Charges (\$ (j))	(k)
1	RQ:										
2	Monongahela Power Company	RQ	4th Rev Vol #2				1,659		83,091		83,091
3	West Penn Power Company	RQ	4th Rev Vol #2				26,122		1,198,519		1,198,519
4	Pennsylvania Electric Company	RQ	4th Rev Vol #2				2		90		90
5											
6											
7	Non-RQ:										
8	PJM Interconnection, LLC	OS	No 26				1,259,393		58,492,024		58,492,024
9											
10											
11											
12											
13											
14											
15	Subtotal RQ						27,783		1,281,700		1,281,700
16	Subtotal non-RQ						1,259,393		58,492,024		58,492,024
17	<b>Total</b>						1,287,176		59,773,724		59,773,724

Name of Respondent	Year/Period of Report
The Potomac Edison Company - MD	End of 2021/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	Amount for Previous Year
		(b) December 31, 2021	(c) December 31, 2020
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		—
12	(509) Allowances		—
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	—	—
14	Maintenance		
15	(510) Maintenance of 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 (Entr Tot lines 13 & 20)	—	—
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) Steamed 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-Nuc. Power (Entr tot 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 Structure		—
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 (tot of lines 50 & 58)	—	—

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)			
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)
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 66)	—	—
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 Tot of 67 & 73)	—	—
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	310,442,376	285,606,440
76.1	(555.1) Power Purchased for Storage Operations		—
77	(556) System Control and Load Dispatching		—
78	(557) Other Expenses	31,539,361	(7,823,399)
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	341,981,737	277,783,041
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	341,981,737	277,783,041
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering		—
84			
85	(561.1) Load Dispatch-Reliability		—
86	(561.2) Load Dispatch-Monitor and Operate Transmission System		—
87	(561.3) Load Dispatch-Transmission Service and Scheduling		—
88	(561.4) Scheduling, System Control and Dispatch Services	14,352	14,081
89	(561.5) Reliability, Planning and Standards Development		—

90	(561.6) Transmission Service Studies		—
91	(561.7) Generation Interconnection Studies		—
92	(561.8) Reliability, Planning and Standards Development Services	435	1,098
93	(562) Station Expenses	569,807	140,522
93.1	(562.1) Operation of Energy Storage Equipment		
94	(563) Overhead Lines Expenses	998,024	169,051
95	(564) Underground Lines Expenses		—
96	(565) Transmission of Electricity by Others	18,198,798	22,304,908
97	(566) Miscellaneous Transmission Expenses	516,289	327,773
98	(567) Rents		—
99	TOTAL Operation (Enter Total of lines 83 thru 98)	20,297,705	22,957,433
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	219,909	210,648
102	(569) Maintenance of Structures		—
103	(569.1) Maintenance of Computer Hardware		—
104	(569.2) Maintenance of Computer Software		—
105	(569.3) Maintenance of Communication Equipment		—
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		—
107	(570) Maintenance of Station Equipment	869,295	1,142,841
107.1	(570.1) Maintenance of Energy Storage Equipment		
108	(571) Maintenance of Overhead Lines	4,263,398	1,336,079
109	(572) Maintenance of Underground Lines		—
110	(573) Maintenance of Miscellaneous Transmission Plant	(1,686)	1,777
111	TOTAL Maintenance (Total of lines 101 thru 110)	5,350,916	2,691,345
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	25,648,621	25,648,778

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**ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)**

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

Line No.	Classification (a)	Amount for Current Year (b)	Amount for Previous Year (c)
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	2,842	2,998
122	(575.8) Rents		—
123	Total Operation (Lines 115 thru 122)	2,842	2,998
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 Op Expns (Total 123 and 130)	2,842	2,998
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	133,693	128,018

135	(581) Load Dispatching		—
136	(582) Station Expenses	58,730	21,698
137	(583) Overhead Line Expenses	1,187,928	1,502,272
138	(584) Underground Line Expenses	1,410,956	928,543
138.1	(584.1) Operation of Energy Storage Equipment		
139	(585) Street Lighting and Signal System Expenses	94,569	95,608
140	(586) Meter Expenses	214,635	175,757
141	(587) Customer Installations Expenses		—
142	(588) Miscellaneous Expenses	1,961,550	2,202,455
143	(589) Rents		—
144	TOTAL Operation (Enter Total of lines 134 thru 143)	5,062,061	5,054,351
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	138,504	128,624
147	(591) Maintenance of Structures		—
148	(592) Maintenance of Station Equipment	2,403,957	2,218,576
148.1	(592.2) Maintenance of Energy Storage Equipment		
149	(593) Maintenance of Overhead Lines	13,741,044	10,586,865
150	(594) Maintenance of Underground Lines	996,842	846,492
151	(595) Maintenance of Line Transformers	87,885	73,164
152	(596) Maintenance of Street Lighting and Signal Systems	352,749	359,921
153	(597) Maintenance of Meters	831,455	897,290
154	(598) Maintenance of Miscellaneous Distribution Plant	98,723	116,517
155	TOTAL Maintenance (Total of lines 146 thru 154)	18,651,159	15,227,449
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	23,713,220	20,281,800
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision		—
160	(902) Meter Reading Expenses	2,824,826	2,533,966
161	(903) Customer Records and Collection Expenses	1,567,135	1,309,714
162	(904) Uncollectible Accounts	(1,259,685)	5,884,427
163	(905) Miscellaneous Customer Accounts Expenses		—
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	3,132,276	9,728,107

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**ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)**

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

Line No.	Classification (a)	Amount for Current Year (b)	Amount for Previous Year (c)
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision		—
168	(908) Customer Assistance Expenses	40,616	15,156
169	(909) Informational and Instructional Expenses	5,388	716
170	(910) Miscellaneous Customer Service and Informational Expenses	2,853,637	2,766,537
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)	2,899,641	2,782,409
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision		—
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)	—	—
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		

180	Operation		
181	(920) Administrative and General Salaries	1,861	7,426
182	(921) Office Supplies and Expenses	126,351	(132,468)
183	(Less) (922) Administrative Expenses Transferred-Credit		—
184	(923) Outside Services Employed	14,541,811	9,909,171
185	(924) Property Insurance	47,393	30,697
186	(925) Injuries and Damages	580,885	371,407
187	(926) Employee Pensions and Benefits	3,004,339	2,823,167
188	(927) Franchise Requirements		—
189	(928) Regulatory Commission Expenses	1,205,132	898,037
190	(929) (Less) Duplicate Charges-Cr.		—
191	(930.1) General Advertising Expenses		10,720
192	(930.2) Miscellaneous General Expenses	30,122	12,760
193	(931) Rents	14,160	14,254
194	TOTAL Operation (Enter Total of lines 181 thru 193)	19,552,054	13,945,171
195	Maintenance		
196	(935) Maintenance of General Plant	260,671	433,395
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196)	19,812,725	14,378,566
198	TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)	417,191,062	350,605,699

Name of Respondent	Year/Period of Report
The Potomac Edison Company - MD	End of 2021/Q4

Page 336

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)  
(Except amortization of acquisition adjustments)

- 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 8 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 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.  
4. 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			2,339,012		2,339,012
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	4,334,739	49			4,334,788
8	Distribution Plant	29,155,290				29,155,290
9	Regional Transmission and Market Operation					—
10	General Plant	4,070,133	225			4,070,358
11	Common Plant - Electric					—
12	Total	37,560,162	274	2,339,012	—	39,899,448

B. Basis for Amortization Charges

13	Intangible plant represents software costs which are amortized over 7 years.
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Name of Respondent	Year/Period of Report
The Potomac Edison Company - MD	End of 2021/Q4

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)  
(Except amortization of acquisition adjustments)

1. 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).

2. Report in Section 8 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.

3. 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 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.

4. 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.

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	Maryland continued						
13	Transmission						
14	350.2	25,911	75.00	— %	1.63 %	R4	45
15	352	9,813	70.00	-10.00 %	1.24 %	R4	49
16	353	115,437	55.00	-10.00 %	1.32 %	R1	44
17	354	21,653	80.00	-20.00 %	1.59 %	R4	55
18	355	31,318	70.00	-30.00 %	0.91 %	R2.5	54
19	356	45,836	60.00	-60.00 %	2.93 %	R2	38
20	356.2	24,661	75.00	— %	— %	R4	0
21	357	1	50.00	— %	1.96 %	S2.5	50
22	358	626	45.00	-5.00 %	2.61 %	S2	38
23	Sub Transmission rates did not						
24	change during 2021.						
25							
26	Distribution						
27	360.20	11,103	75.00	— %	1.31 %	R3	55
28	361.00	11,132	65.00	(20)%	1.20 %	S4	47
29	362.00	177,888	65.00	(15)%	1.08 %	R2.5	51
30	364.00	128,631	70.00	(120)%	1.30 %	R4	50
31	365.00	148,731	62.00	(80)%	1.54 %	R1	50
32	365.10	77,512	70.00	— %	1.22 %	R4	65
33	366.00	65,979	65.00	(40)%	1.43 %	R4	46
34	367.00	295,150	46.00	(40)%	2.69 %	R2.5	32
35	368.00	201,703	48.00	(35)%	1.82 %	R1.5	35
36	369.00	71,194	65.00	(125)%	1.41 %	R4	43
37	370.00	55,549	42.00	(30)%	2.02 %	R2.5	30
38	371.00	2,117	30.00	(40)%	8.10 %	R0.5	14
39	373.10	30,317	42.00	(40)%	2.71 %	S0.5	31
40	373.30	868	15.00	(20)%	7.87 %	R0.5	14
41							
42	Rates for MD distribution						
43	effective as of November 2021						
44							
45							
46							
47							
48							
49							
50							

Name of Respondent	Year/Period of Report
The Potomac Edison Company - MD	End of 2021/Q4

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)  
(Except amortization of acquisition adjustments)

1. 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).

2. Report in Section 8 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.

3. 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 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.

4. 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.

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	Maryland continued						
13	General						
14	389.20	4	75.00	—%	1.32 %	R3	61
15	390.10	27,320	57.00	15.00%	1.40 %	R2	42
16	391.00	2,922	20.00	—%	2.93 %	SQ	9
17	391.15	288	0.00	—%	— %		0
18	391.20	2,680	10.00	—%	9.69 %	SQ	6
19	392.00	4,322	14.00	20.00%	0.83 %	L2	14
20	393.00	162	20.00	—%	2.76 %	SQ	7
21	394.00	8,749	20.00	—%	4.42 %	SQ	12
22	395.00	727	20.00	—%	2.27 %	SQ	8
23	396.00	844	20.00	5.00	0.20 %	S0.5	16
24	397.00	18,093	10.00	—	9.06 %	SQ	6
25	398.00	161	15.00	—	4.70 %	SQ	3
26	Rates for MD general are						
27	effective as of November 2021						
28							
29							
30							
31							
32							
33							
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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

<b>Exact Legal Name of Respondent (Company)</b> The Potomac Edison Company	<b>Year/Period of Report</b> End of: 2021 / Q4
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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-faqs-efilingferc-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 with:

'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, unitizing, 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 perform 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 (ED. 03-07)

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: 2021/ 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) 76 South Main Street, Akron, OH, 44308		
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) 76 South Main Street, Akron, OH, 44308		
08 Telephone of Contact Person, Including Area Code 3307614111	09 This Report is An Original / A Resubmission (1) An Original (2) A Resubmission	10 Date of Report (Mo, Da, Yr) 04/01/2022
Annual Corporate Officer Certification		
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 Jason J. Lisowski	04 Date Signed (Mo, Da, Yr) 04/01/2022
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) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ 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	None
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	None
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	None
37	Other Deferred Credits	269	
38	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272	None
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	350	
54	Research, Development and Demonstration Activities	352	
55	Distribution of Salaries and Wages	354	
56	Common Utility Plant and Expenses	356	None
57	Amounts included in ISO/RTO Settlement Statements	397	
58	Purchase and Sale of Ancillary Services	398	
59	Monthly Transmission System Peak Load	400	
60	Monthly ISO/RTO Transmission System Peak Load	400a	None
61	Electric Energy Account	401a	
62	Monthly Peaks and Output	401b	
63	Steam Electric Generating Plant Statistics	402	None
64	Hydroelectric Generating Plant Statistics	406	None
65	Pumped Storage Generating Plant Statistics	408	None
66	Generating Plant Statistics Pages	410	None
0	Energy Storage Operations (Large Plants)	414	None
67	Transmission Line Statistics Pages	422	
68	Transmission Lines Added During Year	424	None
69	Substations	426	
70	Transactions with Associated (Affiliated) Companies	429	
71	Footnote Data	450	
	Stockholders' Reports (check appropriate box)		
	Stockholders' Reports Check appropriate box:  Two copies will be submitted No annual report to stockholders is prepared		

Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ Q4
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**GENERAL INFORMATION**

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  
 76 South Main Street, Akron, OH, 44308

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 - Virginia (Transmission only as of June 1, 2010) Electric Utility - West 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) Yes
- (2) No

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Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ 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.			

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Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ Q4
<b>CORPORATIONS CONTROLLED BY RESPONDENT</b>			
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) <span style="float: right;">Footnote Ref. (d)</span>
1	Allegheny Pittsburgh Coal	Owner of coal reserves	25 <span style="float: right;">(a) See Footnote</span>
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	<a href="#">See Footnote</a>

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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 West Penn Power 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

- 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.
- 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	Belcher, Samuel L.	694,148	2021-01-01	2021-12-31
2	Senior Vice President and General Counsel	Park, Hyun	635,714	2021-01-28	2021-12-31
3	Senior Vice President and Chief Financial Officer	Taylor, K. Jon	686,209	2021-01-01	2021-12-31
4	Vice President and Controller	Lisowski, Jason J.	337,300	2021-01-01	2021-12-31
5	Vice President	Sears, James A.	244,303	2021-01-01	2021-12-31
6	Vice President and Treasurer	Staub, Steven R.	396,108	2021-01-01	2021-12-31
7	Corporate Secretary	Swann, Mary M.	259,462	2021-01-01	2021-12-31

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DIRECTORS

- 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.
- 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	Belcher, Samuel L. (President)	76 South Main Street, Akron, Ohio 44308	false	false
2	Strah, Steven E.	76 South Main Street, Akron, Ohio 44308	false	false
3	Taylor, K. Jon (SVP and Chief Financial Officer)	76 South Main Street, Akron, Ohio 44308	false	false

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INFORMATION ON FORMULA RATES

Does the respondent have formula rates?	Yes
	No

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 FERC Letter Order accepting SFC's (including Mon Power, Potomac Edison, and West Penn Power) proposed forward-looking formula rate, subject to refund, and set for hearing and settlement judge procedures.

FERC FORM No. 1 (NEW. 12-08)

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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)?	Yes  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	20201231-3037	12/31/2020	ER21-253-000	Order accepting the proposed tariff revisions, subject to refund, and establish hearing and settlement judge procedures.	PJM Open Access Transmission Tariff - Attachment H-11A

FERC FORM NO. 1 (NEW. 12-08)

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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) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ 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.

None
None
None

None
None
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 the internal utility money pool, and has authorization from the West Virginia Public Service Commission (WVPSC) to participate in the internal utility 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 2021 was 1.01% per annum.
None
Potomac Edison employees, represented by UWUA Local 102, were provided with a 3% general wage increase, effective May 1, 2021.
See Notes 5 and 6 of Notes to Financial Statements relating to Regulatory Matters and Commitments and Contingencies.
Please refer to the "Certain Relationships and Related Person Transactions" section of FirstEnergy's 2022 Proxy Statement.
None
See pages 104 and 105.
None

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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	2,679,539,652	2,559,137,722
3	Construction Work in Progress (107)	200	86,402,092	71,232,980
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		2,765,941,744	2,630,370,702
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200	1,131,511,857	1,090,549,201
6	Net Utility Plant (Enter Total of line 4 less 5)		1,634,429,887	1,539,821,501
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)		1,634,429,887	1,539,821,501
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)		111,024	102,069
20	Investments in Associated Companies (123)			
21	Investment in Subsidiary Companies (123.1)	224	(40,773,997)	(46,994,020)
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)		25,902,900	10,497,700
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)		(11,001,339)	(32,617,607)
33	<b>CURRENT AND ACCRUED ASSETS</b>			
34	Cash and Working Funds (Non-major Only) (130)			
35	Cash (131)		635,000	10,000
36	Special Deposits (132-134)			
37	Working Fund (135)			
38	Temporary Cash Investments (136)			100,000,000
39	Notes Receivable (141)			
40	Customer Accounts Receivable (142)		35,469,952	56,329,027
41	Other Accounts Receivable (143)		9,078,439	5,551,341
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		8,047,187	10,431,949
43	Notes Receivable from Associated Companies (145)		65,466,887	
44	Accounts Receivable from Assoc. Companies (146)		37,987,767	25,459,289
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)		18,273,747	19,003,580
58	Advances for Gas (166-167)			
59	Interest and Dividends Receivable (171)			
60	Rents Receivable (172)		1,219,155	34,084
61	Accrued Utility Revenues (173)		66,937,416	64,929,630
62	Miscellaneous Current and Accrued Assets (174)			5,419
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)		227,021,176	260,890,421
68	<b>DEFERRED DEBITS</b>			
69	Unamortized Debt Expenses (181)		3,897,887	3,849,829
70	Extraordinary Property Losses (182.1)	230a		
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b		
72	Other Regulatory Assets (182.3)	232	171,948,395	161,726,826
73	Prelim. Survey and Investigation Charges (Electric) (183)		191,433	13,683
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)			
75	Other Preliminary Survey and Investigation Charges (183.2)			
76	Clearing Accounts (184)		51,626	1,209,328

77	Temporary Facilities (185)		315,326	277,383
78	Miscellaneous Deferred Debits (186)	233	72,302,290	72,896,067
79	Def. Losses from Disposition of Utility Plt. (187)			
80	Research, Devel. and Demonstration Expend. (188)	352	6,218	6,218
81	Unamortized Loss on Reacquired Debt (189)		4,868	42,413
82	Accumulated Deferred Income Taxes (190)	234	148,229,794	145,838,485
83	Unrecovered Purchased Gas Costs (191)			
84	Total Deferred Debits (lines 69 through 83)		396,947,837	385,860,232
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		2,247,397,561	2,153,954,547

FERC FORM No. 1 (REV. 12-03)

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Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ Q4
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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	360,230,748	357,967,721
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	300,262,805	229,345,869
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118	52,616,691	46,396,774
13	(Less) Reacquired Capital Stock (217)	250		
14	Noncorporate Proprietorship (Non-major only) (218)			
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	1,483,486	2,395,851
16	Total Proprietary Capital (lines 2 through 15)		714,817,580	636,330,065
17	<b>LONG-TERM DEBT</b>			
18	Bonds (221)	256	675,000,000	675,000,000
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)		675,000,000	675,000,000
25	<b>OTHER NONCURRENT LIABILITIES</b>			
26	Obligations Under Capital Leases - Noncurrent (227)		13,434,725	12,428,619
27	Accumulated Provision for Property Insurance (228.1)			
28	Accumulated Provision for Injuries and Damages (228.2)		4,698,363	4,611,775
29	Accumulated Provision for Pensions and Benefits (228.3)		13,315,127	13,060,381

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)		228,159	207,442
35	Total Other Noncurrent Liabilities (lines 26 through 34)		31,676,374	30,308,217
36	<b>CURRENT AND ACCRUED LIABILITIES</b>			
37	Notes Payable (231)			
38	Accounts Payable (232)		29,965,143	27,070,447
39	Notes Payable to Associated Companies (233)			33,555,057
40	Accounts Payable to Associated Companies (234)		45,681,811	31,680,170
41	Customer Deposits (235)		19,264,425	19,620,493
42	Taxes Accrued (236)	262	12,398,069	14,195,519
43	Interest Accrued (237)		7,144,846	7,131,040
44	Dividends Declared (238)			
45	Matured Long-Term Debt (239)			
46	Matured Interest (240)			
47	Tax Collections Payable (241)		1,141,857	464,690
48	Miscellaneous Current and Accrued Liabilities (242)		17,594,455	16,826,017
49	Obligations Under Capital Leases-Current (243)		3,150,401	2,691,837
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)		136,341,007	153,235,270
55	<b>DEFERRED CREDITS</b>			
56	Customer Advances for Construction (252)		6,124,197	6,121,245
57	Accumulated Deferred Investment Tax Credits (255)	266		
58	Deferred Gains from Disposition of Utility Plant (256)			
59	Other Deferred Credits (253)	269	70,313,028	73,723,732
60	Other Regulatory Liabilities (254)	278	182,354,716	176,510,787
61	Unamortized Gain on Reaquired Debt (257)			
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272		
63	Accum. Deferred Income Taxes-Other Property (282)		326,482,873	310,280,974
64	Accum. Deferred Income Taxes-Other (283)		104,287,786	92,444,257
65	Total Deferred Credits (lines 56 through 64)		689,562,600	659,080,995
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		2,247,397,561	2,153,954,547

Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ Q4
<b>STATEMENT OF INCOME</b>			
<p>Quarterly</p> <p>1. Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.  2. Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.  3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.  4. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.</p>			





71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		77,147,256	41,452,150									
72	Extraordinary Items												
73	Extraordinary Income (434)												
74	(Less) Extraordinary Deductions (435)												
75	Net Extraordinary Items (Total of line 73 less line 74)												
76	Income Taxes-Federal and Other (409.3)	262	0										
77	Extraordinary Items After Taxes (line 75 less line 76)												
78	Net Income (Total of line 71 and 77)		77,147,256	41,452,150									

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Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ Q4
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STATEMENT OF RETAINED EARNINGS

- Do not report Lines 49-53 on the quarterly report.
- Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
- 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).
- State the purpose and amount for each reservation or appropriation of retained earnings.
- 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.
- Show dividends for each class and series of capital stock.
- Show separately the State and Federal income tax effect of items shown for Account 439, Adjustments to Retained Earnings.
- 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.
- 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		229,345,869	194,852,352
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4	Adjustments to Retained Earnings Credit			
4.1	Retained Earnings Adjustment		(10,403)	
9	TOTAL Credits to Retained Earnings (Acct. 439)		(10,403)	
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)		70,890,119	34,456,297
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		37,220	37,220
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		300,262,805	229,345,869
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)		300,262,805	229,345,869
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account Report only on an Annual Basis, no Quarterly)			
49	Balance-Beginning of Year (Debit or Credit)		46,396,774	39,438,141
50	Equity in Earnings for Year (Credit) (Account 418.1)		6,257,137	6,995,853
51	(Less) Dividends Received (Debit)		37,220	37,220
52	TOTAL other Changes in unappropriated undistributed subsidiary earnings for the year			
53	Balance-End of Year (Total lines 49 thru 52)		52,616,691	46,396,774

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Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ Q4
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STATEMENT OF CASH FLOWS

- 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.
- 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.
- 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.
- 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)	77,147,256	41,452,150
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	65,573,118	69,269,248
5	Amortization of (Specify) (footnote details)		
5.1	Amortization (Deferral) of Regulatory Assets, Net	35,767,368	24,773,260
5.2	Retirement Benefits, Net of Payments	(17,885,352)	(13,970,386)
5.3	Deferred Purchase Power and Other Costs, Net	707,892	7,053,985
8	Deferred Income Taxes (Net)	11,163,442	11,037,364
9	Investment Tax Credit Adjustment (Net)		
10	Net (Increase) Decrease in Receivables	(393,045)	(13,838,304)
11	Net (Increase) Decrease in Inventory		
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	15,643,305	(45,377,512)
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	3,063,292	2,311,256
17	(Less) Undistributed Earnings from Subsidiary Companies	6,257,137	6,995,853
18	Other (provide details in footnote):		
18.1	Other (provide details in footnote):	5,547,795	798,266
18.2	Changes in Prepayments and Other Current Assets	729,833	(409,152)
18.3	Pension and OPEB Mark-to-Market Adjustment	(10,303,088)	12,953,338
18.4	Contributions in Aid of Construction	5,289,228	(5,199,406)
22	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21)	179,667,323	79,235,742
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	(140,446,689)	(122,701,755)

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	(3,063,292)	(2,311,256)
31	Other (provide details in footnote):		
31.1	Other (provide details in footnote):		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(137,383,397)	(120,390,499)
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	(65,466,888)	
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	(11,578,789)	(10,731,550)
53.2	Other (provide details in footnote):	(122,477)	14,664
53.3	Capital-Like Investments	(30,032,896)	(28,568,091)
57	Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55)	(244,584,447)	(159,675,476)
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)		175,000,000
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)		7,292,428
67	Other (provide details in footnote):		
67.1	Other (provide details in footnote):		
70	Cash Provided by Outside Sources (Total 61 thru 69)		182,292,428
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):	(902,819)	(1,852,694)
78	Net Decrease in Short-Term Debt (c)	(33,555,057)	
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)	(34,457,876)	180,439,734
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)	(99,375,000)	100,000,000
88	Cash and Cash Equivalents at Beginning of Period	100,010,000	10,000
90	Cash and Cash Equivalents at End of Period	635,000	100,010,000

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Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ Q4
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NOTES TO FINANCIAL STATEMENTS

1. 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.
2. 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.
3. 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.
4. 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.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. If 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.
7. 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.
8. 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.
9. 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:

AE Supply	Allegheny Energy Supply Company, LLC, an unregulated generation subsidiary of FE
AGC	Allegheny Generating Company, a generation subsidiary of MP
ATSI	American Transmission Systems, Incorporated, a subsidiary of FET, which owns and operates transmission facilities
CEI	The Cleveland Electric Illuminating Company, an Ohio electric utility operating subsidiary of FE
FE	FirstEnergy Corp., a public utility holding company
FENOC	Energy Harbor Nuclear Corp. (formerly known as FirstEnergy Nuclear Operating Company), a subsidiary of EH, which operates NG's nuclear generating facilities
FES	Energy Harbor LLC, (formerly known as FirstEnergy Solutions Corp.), a subsidiary of EH, which provides energy related products and services
FESC	FirstEnergy Service Company, which provides legal, financial, and other corporate support services
FET	FirstEnergy Transmission, LLC, the parent company of ATSI, KATCo, MAIT and TrAIL, and has a joint venture in PATH
FEV	FirstEnergy Ventures Corp., which invests in certain unregulated enterprises and business ventures
FirstEnergy	FirstEnergy Corp., together with its consolidated subsidiaries
GPU	GPU, Inc., former parent of JCP&L, ME and PN, that merged with FE on November 7, 2001
GPU	GPU Nuclear, Inc., a subsidiary of FE, which formerly operated TMI-2
JCP&L	Jersey Central Power & Light Company, a New Jersey electric utility operating company
KATCo	Keystone Appalachian Transmission Company, a subsidiary of FET
MAIT	Mid-Atlantic Interstate Transmission, LLC, a subsidiary of FET, which owns and operates transmission facilities
ME	Metropolitan Edison Company, a Pennsylvania electric utility operating subsidiary of FE
MP	Monongahela Power Company, a West Virginia electric utility operating subsidiary of FE
NG	FirstEnergy Nuclear Generation, LLC, a subsidiary of FES, which owns nuclear generating facilities
OE	Ohio Edison Company, an Ohio electric utility operating 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
PATH-Allegheny	PATH Allegheny Transmission Company, LLC
PATH-WV	PATH West Virginia Transmission Company, LLC
PE	The Potomac Edison Company, a Maryland and West Virginia electric utility operating subsidiary of FE
Penn	Pennsylvania Power Company, a Pennsylvania electric utility operating subsidiary of OE
Pennsylvania Companies	ME, PN, Penn and WP
PN	Pennsylvania Electric Company, a Pennsylvania electric utility operating subsidiary of FE
TE	The Toledo Edison Company, an Ohio electric utility operating subsidiary of FE
TrAIL	Trans-Allegheny Interstate Line Company, a subsidiary of FET, which owns and operates transmission facilities
Transmission Companies	ATSI, MAIT and TrAIL
Utilities	OE, CEI, TE, Penn, JCP&L, ME, PN, MP, PE and WP
WP	West Penn Power Company, a Pennsylvania electric utility operating subsidiary of FE

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

2021 Credit Facilities	Collectively, the six separate senior unsecured five-year syndicated revolving credit facilities entered into by FE, FET, the Utilities, and the Transmission Companies, on October 18, 2021
ACE	Affordable Clean Energy
ADIT	Accumulated Deferred Income Taxes
AEP	American Electric Power Company, Inc.
AFS	Available-for-sale
AFUDC	Allowance for Funds Used During Construction
AMI	Advance Metering Infrastructure
AOCI	Accumulated Other Comprehensive Income (Loss)
ARO	Asset Retirement Obligation
ARP	Alternative Revenue Program
ASC	Accounting Standard Codification
ASU	Accounting Standards Update
Bath Power Station	Bath County Pumped Storage Hydro-Power Station
BGS	Basic Generation Service
BRA	Base Residual Auction
Brookfield	North American Transmission Company II LLC, 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) SCSP
CAA	Clean Air Act
CCR	Coal Combustion Residuals
CFIUS	Committee on Foreign Investments in the United States
CO2	Carbon Dioxide
COVID-19	Coronavirus disease
CPP	EPA's Clean Power Plan

CSAPR	Cross-State Air Pollution Rule
CSR	Conservation Support Rider
CTA	Consolidated Tax Adjustment
CWA	Clean Water Act
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 S.D. Ohio
DSIC	Distribution System Improvement Charge
DSP	Default Service Plan
EDC	Electric Distribution Company
EDIS	Electric Distribution Investment Surcharge
EE&C	Energy Efficiency and Conservation
EGS	Electric Generation Supplier
EH	Energy Harbor Corp.
EmPOWER Maryland	EmPOWER Maryland Energy Efficiency Act
ENEC	Expanded Net Energy Cost
EPA	United States Environmental Protection Agency
ERO	Electric Reliability Organization
ESP	Electric Security Plan
ESP IV	Electric Security Plan IV
Exchange Act	Securities and Exchange Act of 1934, as amended
FASB	Financial Accounting Standards Board
FE Board	FE Board of Directors
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
FERC	Federal Energy Regulatory Commission
FET Board	The Board of Directors of FET
FET LLC Agreement	Third Amended and Restated Limited Liability Company Operating Agreement of FET
FET P&SA	Purchase and Sale Agreement entered into on November 6, 2021, by and between FE, FET, Brookfield and Brookfield Guarantors
FET Revolving Facility	FET and certain of its subsidiaries' former five-year syndicated revolving credit facility, as amended, and replaced by the 2021 Credit Facilities on October 18, 2021
Fitch	Fitch Ratings Service
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 128	House Bill 128, as passed by Ohio's 134th General Assembly
HB 6	House Bill 6, as passed by Ohio's 133rd General Assembly
ICE	IntercontinentalExchange, Inc.
IRS	Internal Revenue Service
kV	Kilovolt
KWH	Kilowatt-hour
LTIP	Long-Term Infrastructure Improvement Plan
LTIPs	Long-Term Infrastructure Improvement Plans
MDPSC	Maryland Public Service Commission
MGP	Manufactured Gas Plants
MISO	Midcontinent Independent System Operator, Inc.
MW	Megawatt
MWH	Megawatt-hour
N.D. Ohio	Northern District of Ohio
NAAQS	National Ambient Air Quality Standards
NDT	Nuclear Decommissioning Trust
NERC	North American Electric Reliability Corporation
NJ Rate Counsel	New Jersey Division of Rate Counsel
NJBPU	New Jersey Board of Public Utilities
NOL	Net Operating Loss
NOx	Nitrogen Oxide
NPDES	National Pollutant Discharge Elimination System
NUG	Non-Utility Generation
NYPSC	New York State Public Service Commission
OAG	Ohio Attorney General
OCA	Office of Consumer Advocate
OCC	Ohio Consumers' Counsel
ODSA	Ohio Development Service Agency
Ohio Stipulation	On November 1, 2021, the Ohio Companies, together with the OCC, PUCO Staff, and several other signatories, entered into a unanimous Stipulation and Recommendation with the intent of resolving the ongoing energy efficiency rider audits, various SEET proceedings, including the Ohio Companies' 2017 SEET proceeding, and the Ohio Companies' quadrennial ESP review, each of which was pending before the PUCO
OPEB	Other Post-Employment Benefits
OPIC	Other Paid-in Capital
OVEC	Ohio Valley Electric Corporation
PA DEP	Pennsylvania Department of Environmental Protection
PJM	PJM Interconnection, LLC
PJM Region	The aggregate of the zones within PJM
PJM Tariff	PJM Open Access Transmission Tariff
POLR	Provider of Last Resort
PPA	Purchase Power Agreement
PPUC	Pennsylvania Public Utility Commission
PUCO	Public Utilities Commission of Ohio
PURPA	Public Utility Regulatory Policies Act of 1978
RCRA	Resource Conservation and Recovery Act
REC	Renewable Energy Credit
RFC	ReliabilityFirst Corporation
RFP	Request for Proposal
RGGI	Regional Greenhouse Gas Initiative
ROE	Return on Equity
RTO	Regional Transmission Organization
S.D. Ohio	Southern District of Ohio
SCOH	Supreme Court of Ohio
SEC	United States Securities and Exchange Commission
SEET	Significantly Excessive Earnings Test
SIP	State Implementation Plan(s) Under the Clean Air Act
SLC	Special Litigation Committee of the FE Board
SO2	Sulfur Dioxide
SOS	Standard Offer Service
SPE	Special Purpose Entity
SREC	Solar Renewable Energy Credit
SVC	Static Var Compensator
Tax Act	Tax Cuts and Jobs Act adopted December 22, 2017
TMI-1	Three Mile Island Unit 1
TMI-2	Three Mile Island Unit 2
U.S. Supreme Court	United States Supreme Court
VEPCO	Virginia Electric and Power Company
VIE	Variable Interest Entity
VMS	Vegetation Management Surcharge
VSCC	Virginia State Corporation Commission
WVPS	Public Service Commission of West Virginia

**1. ORGANIZATION AND BASIS OF PRESENTATION**

PE, is a wholly owned subsidiary of FE, and is incorporated in Maryland and Virginia. PE owns transmission assets in Maryland, West Virginia and Virginia and provides distribution services to customers in Maryland and West Virginia. PE is subject to regulation by the MDPSC, WVPS, VSCC and FERC.

## 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.
- Vegetation management that is shown as a regulatory asset and FERC purposes and utility plant for GAAP.
- 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 Plant in Service 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.

PE complies with the regulations, orders, policies and practices prescribed by FERC, the MDPS, the VSCC and the WVPS. 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.

## 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. Unbilled customer receivables were \$67 million and \$65 million as of December 31, 2021 and 2020, respectively. Receivables from customers include distribution and retail electric sales to residential, commercial and industrial customers.

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 accounts should be further adjusted in accordance with the accounting guidance for credit losses. 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. FirstEnergy reviews its allowance for uncollectible customer receivables utilizing a quantitative and qualitative assessment, which includes consideration of the outbreak of COVID-19 and the impact on customer receivable balances outstanding and write-offs since the pandemic began.

During 2020, FirstEnergy analyzed the likelihood of loss based on increases in customer accounts in arrears since the pandemic began in mid-March 2020 as well as what collection methods at the time were suspended, and historically been utilized to ensure payment. Based on this assessment, and consideration of other qualitative factors described above, PE recognized incremental uncollectible expense of \$9 million in the year 2020, all of which was not being collected through rates and as a result was recorded as an expense.

During 2021, arrears levels continue to be elevated above 2019 pre-pandemic levels. Various regulatory actions have impacted the growth and recovery of past due balances including extensions on moratoriums, significant restrictions regarding disconnections, and extended installment plans. FirstEnergy has experienced a reduction in the amount of receivables that are past due by greater than 30 days since the end of 2020. While total customer arrears balances continue to decrease in 2021, balances that are over 120 days past due continue to be elevated. FirstEnergy considered other factors as part of its qualitative assessment, such as certain federal stimulus and state funding being made available to assist with past due utility bills. As a result of this qualitative analysis, PE did not recognize any incremental uncollectible expense for the twelve months ended December 31, 2021. Additionally, as a result of the pandemic-related moratoriums and certain customer installment or extended payment plans offered, the allowance for uncollectible accounts on receivables in 2021 and 2020 are elevated due to the extension of when certain write-offs would have otherwise occurred.

### 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 2.5% and 2.8% of average depreciable property in 2021 and 2020, 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.

### PREPAID PURCHASE POWER

In April 2007 and December 2009, MP Environmental Funding LLC, an indirect subsidiary of MP, and PE Environmental Funding LLC, an indirect subsidiary of PE, issued environmental control bonds. These bonds securitize the right to collect an environmental control surcharge that MP and PE impose on their retail customers in West Virginia. PE contributed its net bond proceeds from its issuances of these bonds to MP as a prepayment for power, with MP recording the receipt of the proceeds as unearned revenue. The carrying amount of this power prepayment is designated as "Prepaid purchased power" on PE's Balance Sheets. This power expense is recognized to the same extent that PE depreciates the portion of the scrubber fixed assets financed by PE's bonds.

### COMMON STOCK

PE is authorized to issue 26,000,000 shares of common stock, \$0.01 par value, as of December 31, 2021. As of December 31, 2021 and 2020, there were 22,385,000 common shares outstanding.

## NEW ACCOUNTING PRONOUNCEMENTS

### Recently Adopted Pronouncements

ASU 2019-12, "Simplifying the Accounting for Income Taxes" (Issued in December 2019): ASU 2019-12 enhances and simplifies various aspects of the income tax accounting guidance, including the elimination of certain exceptions related to the approach for intra-period tax allocation, the methodology for calculating income taxes in an interim period and the recognition of deferred tax liabilities for outside basis differences. The new guidance also simplifies aspects of the accounting for franchise taxes and enacted changes in tax laws or rates and clarifies the accounting for transactions that result in a step-up in the tax basis of goodwill. PE adopted the guidance as of January 1, 2021, with no material impact to the financial statements.

**Recently Issued Pronouncements** - PE has assessed new authoritative accounting guidance issued by the FASB that has not yet been adopted and none are currently expected to have a material impact to the financial statements.

### 2. REVENUE

PE accounts for revenues from contracts with customers under ASC 606, "Revenue from Contracts with Customers." Revenue from leases, financial instruments, other contractual rights or obligations and other revenues that are not from contracts with customers are outside the scope of the standard and accounted for under other existing GAAP. PE has elected to exclude sales taxes and other similar taxes collected on behalf of third parties from revenue as prescribed in the new standard. As a result, tax collections and remittances within the scope of this election are excluded from recognition in the income statement and instead recorded through the balance sheet. Gross receipts taxes that are assessed on PE are not subject to the election and are included in 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 WVPS and MDPS, 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 contract 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 WVPS. 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 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. On October 29, 2020, PE filed tariff amendments with FERC to convert their existing stated transmission rate to a forward-looking formula transmission rate, effective January 1, 2021. Please see Note 5, "Regulatory Matters" for additional information.

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 actual costs. Revenues and cash receipts for the stand-ready obligation of providing transmission service are recognized ratably over time.

### 3. PENSION AND OTHER POSTEMPLOYMENT BENEFITS

FirstEnergy provides noncontributory qualified defined benefit pension plans that cover substantially all of its employees and non-qualified pension plans that cover certain employees, including employees of PE. The plans provide defined benefits based on years of service and compensation levels. Under the cash-balance portion of the pension plan (for employees hired on or after January 1, 2014), FirstEnergy makes contributions to eligible employee retirement accounts based on a pay credit and an interest credit. In addition, FirstEnergy provides a minimum amount of noncontributory life insurance to retired employees in addition to optional contributory insurance. Health care benefits, which include certain employee contributions, deductibles and co-payments, are also available 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.

FirstEnergy's pension and OPEB funding policy is based on actuarial computations using the projected unit credit method. On March 11, 2021, President Biden signed into law the American Rescue Plan Act of 2021, which among other things, extended shortfall amortization periods and modification of the interest rate stabilization rules for single-employer plans thereby impacting funding requirements. As a result, FirstEnergy does not currently expect to have a required contribution to the pension plan based on various assumptions including annual expected rate of returns for assets of 7.50%. However, FirstEnergy may elect to contribute to the pension plan voluntarily.

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. The fair value of the plan assets represents the actual market value as of the measurement date.

**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.

**Rate of Return** - FirstEnergy's assumed rate of return on pension plan assets considers historical market returns and economic forecasts for the types of investments held by the pension trusts. In 2021, FirstEnergy's qualified pension and OPEB plan assets experienced gains of \$689 million or 7.9%, compared to gains of \$1,225 million, or 14.7% in 2020 and assumed a 7.50% rate of return on plan assets in 2021 and 2020 which generated \$688 million and \$651 million of expected returns on plan assets, respectively. The expected return on pension and OPEB assets is based on input from investment consultants, including the trusts' asset allocation targets and the historical performance of risk-based and fixed income securities. 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.

**Mortality Rates** - During 2021, the Society of Actuaries published new mortality tables that include more current data than the RP-2014 tables as well as new improvement scales. An analysis of plan mortality data indicated the use of the Pri-2012 mortality table with projection scale MP-2021, actuarially adjusted to reflect increased mortality rates due to COVID-19 based on mortality experience reported by the Center for Disease and Control Prevention in 2020 and 2021, was most appropriate and such was utilized to determine the 2021 benefit cost and obligation as of December 31, 2021, for the FirstEnergy pension and OPEB plans. The impact of using the Pri-2012 mortality table with projection scale MP-2021 (adjusted by FirstEnergy's actuary for COVID-19 impacts) resulted in a decrease to the projected benefit obligation of approximately \$32 million and \$2 million for the pension and OPEB plans, respectively, and was included in the 2021 pension and OPEB mark-to-market adjustment.

**Net Periodic Benefit Costs** - 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. The annual pension and OPEB mark-to-market adjustments, (gains) or losses, for the years ended December 31, 2021 and 2020 were \$(382) million and \$477 million (including \$423 million in the first quarter of 2020), respectively. Under the approved bankruptcy settlement agreement, upon emergence, FES and FENOC employees ceased earning years of service under the

FirstEnergy pension and OPEB plans. The emergence on February 27, 2020, triggered a remeasurement of the affected pension and OPEB plans and as a result, FirstEnergy recognized a pension and OPEB mark-to-market adjustment in the first quarter of 2020 in addition to the annual remeasurement in December 2020. PE's pension and OPEB mark-to-market adjustments, (gains) or losses, for the years ended December 31, 2021 and 2020, were \$(10) million and \$13 million, respectively.

PE's allocated share of pension and OPEB costs (credits) and PE's share of net liability, including the mark-to-market adjustment was as follows:

As of December 31,	Pension		OPEB	
	2021	2020	2021	2020
PE's share of net liability <sup>(1)</sup>	\$	(24) \$	(8) \$	9 \$
PE's share of net periodic costs (credits) <sup>(2)</sup>		(14)	(2)	(1)
			(in millions)	
				10
				(1)

<sup>(1)</sup> Excludes \$7 million and \$11 million of affiliated non-current liabilities as of December 31, 2021 and 2020, respectively, related to pension and OPEB mark-to-market costs allocated to PE.  
<sup>(2)</sup> Includes annual pension and OPEB mark-to-market adjustment.

#### 4. LEASES

PE primarily leases vehicles as well as building space and other property and equipment under cancelable and noncancelable 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 \$208 million and \$175 million for the years ended December 31, 2021 and 2020, respectively.

Adoption of the accounting guidance 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)	2021	2020
Property Under Capital Lease (Account 101.1)	\$17	\$14
Obligations Under Capital Leases - Current (Account 243)	\$3	\$2
Obligations Under Capital Leases - Noncurrent (Account 227)	\$13	\$12

Lease terms and discount rates were as follows:

Weighted-average remaining lease terms (years)	As of December 31, 2021		As of December 31, 2020	
Operating leases	6.22		6.58	
Finance leases	1.21		1.19	
Weighted-average discount rate <sup>(1)</sup>				
Operating leases	3.28 %		3.07 %	
Finance leases	9.41 %		7.30 %	

(1) 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, 2021	December 31, 2020
Cash paid for amounts included in the measurement of lease liabilities		
Operating cash flows from operating leases	\$ 3	\$ 2
Operating cash flows from finance leases	—	—
Finance cash flows from finance leases	—	—
Right-of-use assets obtained in exchange for lease obligations:		
Operating leases	\$ 4	\$ 4
Finance leases	—	—

Maturities of lease liabilities as of December 31, 2019, were as follows:

(in millions)	Operating Leases		Finance Leases		Total
2022	\$ 3	\$ —	\$ —	\$ —	\$ 3
2023	3	—	—	—	3
2024	3	—	—	—	3
2025	3	—	—	—	3
2026	2	—	—	—	2
Thereafter	4	—	—	—	4
Total lease payments	18	—	—	—	18
Less imputed interest	1	—	—	—	1
Total net present value	\$ 17	\$ —	\$ —	\$ —	\$ 17

As of December 31, 2021, additional operating leases agreements, primarily for vehicles, that have not yet commenced are \$1 million. These leases are expected to commence within the next 18 months with lease terms of 2 to 10 years.

#### 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 MDPS and in West Virginia by the WVSP. The transmission operations of PE in Virginia 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 February 2015 and March 2019 for West Virginia and Maryland, respectively, include allowed debt/equity ratios of 54%/46% and 47%/53%, respectively, and an allowed ROE of 9.65% for Maryland. The WVSPC-approved settlement agreement for its West Virginia rates did not disclose ROE.

##### MARYLAND

PE operates under MDPS approved base rates that were effective as of March 23, 2019. PE also provides SOS pursuant to a combination of settlement agreements, MDPS 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 MDPS 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 MDPS. PE recovers its costs plus a return for providing SOS.

The EmPOWER Maryland program requires 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, for the duration of the 2021-2023 EmPOWER Maryland program cycles to the extent the MDPS determines that cost-effective programs and services are available. PE's approved 2021-2023 EmPOWER Maryland plan continues and expands upon prior years' programs for a projected total investment of approximately \$148 million over the three-year period. PE recovers program investments with a return through an annually reconciled surcharge, with most costs subject to recovery over a five-year period with a return on the unamortized balance. 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, and to date, such recovery has not been sought or obtained by PE.

In 2019, MDPS issued an order approving PE's 2018 base rate case filing, which among other things, approved an annual rate increase of \$6.2 million, approved three of the four EDIS programs for four years to fund enhanced service reliability programs, directed PE to file a new depreciation study within 18 months, and ordered the filing of a new base rate case in four years to correspond to the ending of the approved EDIS programs. Following the filing of PE's depreciation study and subsequent filings by the Maryland Office of the People's Counsel and the staff of the MDPS, the public utility law judge issued a proposed order reducing PE's base rates by \$2.1 million. The MDPS denied PE's appeal of the proposed order on October 26, 2021, and the proposed order was affirmed.

On April 9, 2020, the MDPS issued an order allowing utilities to track and create a regulatory asset for future recovery of all prudently incurred incremental costs arising from the COVID-19 pandemic, including incremental uncollectible expense, incurred from the date of the Governor's order (or earlier if the utility could show that the expenses related to suspension of service terminations). On June 16, 2021, the MDPS provided PE with approximately \$4 million of COVID-19 relief funds that was allocated by the Maryland General Assembly to be used to reduce certain residential customer utility account receivable arrearages.

On May 11, 2021, the Maryland Office of People's Counsel filed a petition asking the MDPS to open an investigation regarding several matters, including possible impacts to PE as a result of the HB 6 investigations in Ohio. On July 26, 2021, the MDPS opened a proceeding to allow discovery into: (i) whether the HB 6 investigations in Ohio have impacted or could impact the cost to PE of borrowing funds from the regulated companies money pool; (ii) whether money from PE was used to pay for bribes or other misconduct associated with the HB 6 investigations in Ohio or the legal costs related to those matters; and (iii) whether the FE directors nominated by Icahn Capital would have the ability to assert substantial influence over PE in their role on the FE Board.

##### WEST VIRGINIA

PE provides electric service to all customers through traditional cost-based, regulated utility ratemaking and operate under WVSP approved rates that became effective in February 2015. 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 updated annually.

On December 30, 2020, MP and PE filed with the WVSP a determination of the rate impact of the Tax Act with respect to ADIT. The filing proposed an annual revenue reduction of \$2.6 million annually, effective January 1, 2022, with reconciliation and any resulting adjustments incorporated into the annual ENEC proceedings. On August 12, 2021, a unanimous settlement was reached with all the parties agreeing to a \$7.7 million rate reduction beginning January 1, 2022, with a true-up in the ENEC proceeding each year. On November 30, 2021, the WVSP approved the settlement on all terms, except for the proposed effective date of the rate reduction, which was held in abeyance until further notice.

On August 27, 2021, MP and PE filed with the WVSP their annual ENEC case requesting an increase in ENEC rates of \$19.6 million beginning January 1, 2022, which represented a 1.5% increase to the rates currently in effect. WVSP issued an order on December 29, 2021, granting the requested \$19.6 million increase in ENEC rates. Among other things, the order requires MP and PE to refund to its large industrial customers their respective portion of the \$7.7 million rate reduction discussed above and also requires MP and PE to negotiate a PPA for its capacity shortfall and a reasonable reserve margin if certain conditions are met. By order dated March 2, 2022, the WVSP reopened the case to determine whether rates should be increased to recover growing ENEC under-recoveries. A hearing is set for March 24, 2022; any interim rate increase would be expected to begin May 1, 2022.

On November 22, 2021, MP and PE filed with the WVSP their plan to construct 50 MWs of solar generation at five sites in West Virginia. The plan includes a tariff to offer solar power to West Virginia customers and cost recovery for MP and PE from other customers through a surcharge for any solar investment not fully subscribed by their customers. A hearing was held on March 16 and 17, 2022; an order is expected to be issued by the end of April 2022. The solar generation site, if approved, is expected to be in-service by the end of 2023 with all construction completed at the other sites no later than the end of 2025.

On August 27, 2021, MP and PE filed with the WVSP a biennial review of the vegetation management surcharge seeking a \$16 million annual revenue increase. A settlement among the parties was reached on December 3, 2021 and on December 27, 2021, the WVSP approved the settlement, which granted a \$16 million increase in rates, and continued the vegetation

management program and schedule for another two years. Additionally, the WVSPC order added a provision requiring equipment installations to be performed within a reasonable time after vegetation management occurs on a circuit.

On December 17, 2021, MP and PE filed with the WVSPC for approval of environmental compliance projects at the Ft. Martin and Harrison Power Stations to comply with the EPA's effluent limitation guidelines. The request includes a surcharge to recover the expected \$142 million capital investment and \$3 million in annual operation and maintenance expense. A hearing will be held on August 10 and 11, 2022, with a ruling from the WVSPC expected in the fall of 2022. If approved, construction would be expected to be completed by the end of 2025.

#### 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 of PE are subject to functional control by PJM and transmission service using PE's transmission facilities is provided by PJM under the PJM Tariff. PE provides transmission service under a stated transmission rate pursuant to a FERC-approved settlement agreement that did not specify an allowed capital structure or ROE; although as noted below, on January 1, 2021, PE implemented a forward-looking formula rate, which has been accepted by FERC, subject to refund, pending further hearing and settlement procedures.

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 upon 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 has 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 operating, record-keeping and reporting requirements on PE. NERC is the Electric Reliability Organization 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 FESC 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. FirstEnergy has accepted recommendations of the final audit report. OCC and NJ Rate Counsel have each filed motions to intervene, which motions are pending before FERC for resolution. The audit report included a finding and related recommendation that FirstEnergy may have used an inappropriate methodology for allocation of certain costs to regulatory capital accounts under certain FERC regulations and reporting. As such, FirstEnergy is currently performing an analysis of these costs and how it impacted certain wholesale transmission customer rates. FirstEnergy is unable to predict or estimate the final outcome of this analysis and audit, however, it could result in refunds, with interest, to certain wholesale transmission customers and/or write-offs of previously capitalized costs if they are determined to be nonrecoverable.

#### FERC Actions on Tax Act

On March 15, 2018, FERC initiated proceedings on the question of how to address possible changes to ADIT and bonus depreciation as a result of the Tax Act. Such possible changes could impact FERC-jurisdictional rates, including transmission rates. On November 21, 2019, FERC issued a final rule (Order No. 864). Order No. 864 requires utilities with transmission formula rates to update their formula rate templates to include mechanisms to: (i) deduct any excess ADIT from or add any deficient ADIT to their rate base; (ii) raise or lower their income tax allowances by any amortized excess or deficient ADIT; and (iii) incorporate a new permanent worksheet into their rates that will annually track information related to excess or deficient ADIT. PE (as holder of a "stated" transmission rate when Order No. 864 issued) is addressing these requirements in the transmission formula rates amendments that were filed on October 29, 2020, and which have been accepted by FERC effective January 1, 2021, subject to refund, pending further hearing and settlement procedures. PE is engaged in settlement negotiations with other parties to this proceeding.

#### Transmission ROE Methodology

On May 20, 2021, in a case not involving PE, FERC issued Opinion No. 575 in which it reiterated the nationwide ROE methodology set forth in 2020 in Opinion Nos. 569-A and 569-B. Under this methodology, FERC employs three financial models – discounted cash flow, capital-asset pricing, and risk premium – to calculate a composite zone of reasonableness. As it has done in other prior cases, FERC used the expected earnings methodology in calculating the authorized ROE. A request for clarification or, alternatively, rehearing of Opinion No. 575 was filed on June 21, 2021, and on September 9, 2021, FERC issued an order clarifying aspects of its prior opinion, but affirming the result. On July 15, 2021, FERC issued another order, addressing ROE for a generation company in New England, which applied a standard consistent with Opinion Nos. 569-A and 569-B. FERC's Opinion Nos. 569-A and 569-B, upon which Opinion No. 575 is based, have been appealed to the United States Court of Appeals for the District of Columbia Circuit. PE is not participating in the appeal. Any changes to FERC's transmission rate ROE and incentive policies for transmission rates would be applied on a prospective basis.

On March 20, 2020, FERC initiated a rulemaking proceeding on the transmission rate incentives provisions of Section 219 of the 2005 Energy Policy Act. FirstEnergy submitted comments through Edison Electric Institute and as part of a consortium of PJM Transmission Owners. In a supplemental rulemaking proceeding that was initiated on April 15, 2021, FERC requested comments on, among other things, whether to require utilities that have been members of an RTO for three years or more and that have been collecting an "RTO membership ROE incentive adder" to file tariff updates that would terminate collection of the incentive adder. Initial comments on the proposed rule were filed on June 25, 2021, and reply comments were filed on July 26, 2021. The rulemaking remains pending before FERC. FirstEnergy is a member of PJM and its transmission subsidiaries, including PE, could be affected by the supplemental proposed rule. FirstEnergy participated in comments that were submitted by a group of PJM transmission owners and by various industry trade groups. If there were to be any changes to PE's transmission incentive ROE, such changes will be applied on a prospective basis.

#### Allegheny Power Zone Transmission Formula Rate Filings

On October 29, 2020, MP, PE and WP filed tariff amendments with FERC to implement a forward-looking formula transmission rate, to be effective January 1, 2021. In addition, on October 30, 2020, KATCo filed a proposed new tariff to establish a forward-looking formula rate, and requested that the new rate become effective January 1, 2021. In its filing, KATCo explained that while it currently owns no transmission assets, it may build new transmission facilities in the Allegheny zone, and that it may seek required state and federal authorizations to acquire transmission assets from PE and WP by January 1, 2022. These transmission rate filings were accepted for filing by FERC on December 31, 2020, effective January 1, 2021, subject to refund, pending further hearing and settlement procedures, and were consolidated into a single proceeding. MP, PE and WP, and KATCo are engaged in settlement negotiations with the other parties to the formula rate proceedings.

#### 6. COMMITMENTS AND CONTINGENCIES

##### 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

FirstEnergy or its subsidiaries, including PE, have been named as potentially responsible parties at waste disposal sites, which may require cleanup under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980. 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 particular site may be liable on a joint and several basis. Environmental liabilities that are considered probable have been recognized on the Balance Sheets as of December 31, 2021, based on estimates of the total costs of cleanup. FirstEnergy's proportionate responsibility for such costs and the financial ability of other unaffiliated entities to pay. Total liabilities of approximately \$4 million have been accrued by PE through December 31, 2021. 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. Also, on July 21, 2020, and in connection with the investigation, FirstEnergy received subpoenas for records from the U.S. Attorney's Office for the S.D. Ohio. FirstEnergy was not aware of the criminal allegations, affidavit or subpoenas before July 21, 2020.

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. Under the DPA, FE has agreed to the filing of a criminal information charging FE with one count of conspiracy to commit honest services wire fraud. The DPA requires 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, which shall consist of (x) \$115 million paid by FE to the United States Treasury and (y) \$115 million paid by FE to the ODSA to fund certain assistance programs, as determined by the ODSA, 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 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. Under the terms of the DPA, the criminal information will be dismissed after FirstEnergy fully complies with its obligations under the DPA.

##### 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. On April 28, 2021, the SEC issued an additional subpoena to FE. While no contingency has been reflected in its consolidated financial statements, FE believes that it is probable that it will incur a loss in connection with the resolution of the SEC investigation. Given the ongoing nature and complexity of the review, inquiries and investigations, FE cannot yet reasonably estimate a loss or range of loss that may arise from the resolution of the SEC investigation.

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* (Federal District Court, 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 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. FE believes that it is probable 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, v. FirstEnergy Corp., et al.* (Federal District Court, S.D. Ohio) on December 17, 2021, purported stockholders of FE filed a complaint against FE, certain current and former officers of EH. The complaint alleges 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 seeks the same relief as the *In re FirstEnergy Corp. Securities Litigation* described above. FE believes that it is probable 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.
- 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 (the OAG also named FES as a defendant), each alleging civil violations of the Ohio Corrupt Activity Act 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 PUOCO to set their respective decoupling riders (CSR) to zero. On February 2, 2021, the PUOCO approved the application of the Ohio Companies setting the rider to zero and no additional customer bills will include new decoupling rider charges after February 9, 2021. The cases are stayed pending final resolution of the *United States v. Larry Householder, et al.* criminal proceeding described above, although on August 13, 2021, new defendants were added to the complaint, including two former officers of FirstEnergy. On November 9, 2021, the OAG filed a motion to lift the agreed-upon stay, which FE opposed on November 19, 2021; the motion remains pending. On December 2, 2021, the cities and FE entered a stipulated dismissal with prejudice of the cities' suit.
- Smith v. FirstEnergy Corp. et al., Bultias v. FirstEnergy Corp. et al., and Hudock and Cameo Courttopos, Inc. v. FirstEnergy Corp. et al.* (Federal District Court, S.D. Ohio, all actions have been consolidated): on July 27, 2020, July 31, 2020, and August 5, 2020, respectively, purported customers of FE filed putative class action lawsuits against FE and FESC, as well as certain current and former FE officers, alleging civil Racketeer Influenced and Corrupt Organizations Act violations and related state law claims. The court denied FE's motions to dismiss and stay discovery on February 10 and 11, 2021, respectively, and the defendants submitted answers to the complaint on March 10, 2021. The plaintiffs moved to certify the case as a class action on June 28, 2021, and moved for leave to amend the complaint to add FES as a defendant on September 27, 2021. The court granted the motion to amend on November 10, 2021. On November 9, 2021, the court issued an order granting Plaintiffs' motion for class certification, but vacated that order on November 19, 2021, to allow defendants to take the named plaintiffs' depositions and to file an opposition to the motion, which they filed on December 14, 2021. On November 19, 2021, FE and FESC moved for judgment on the pleadings. One of the individual defendants moved to dismiss the amended complaint on November 24, 2021. On December 28, 2021, the parties jointly moved the court to stay consideration of the pending motions for class certification, to dismiss, and for judgment on the pleadings for 45 days. The court granted the motion on December 29, 2021, and the cases are currently stayed. FE is engaged with the parties in settlement discussions, and believes that it is probable that it will incur a loss in connection with the resolution of these lawsuits. As a result, FirstEnergy recognized in the fourth quarter of 2021 a pre-tax reserve of \$37.5 million in the aggregate with respect to these lawsuits and the *Ermons* lawsuit below; no impact to PE is anticipated.
- Ermons v. FirstEnergy Corp. et al.* (Common Pleas Court, Cuyahoga County, OH): on August 4, 2020, a purported customer of FirstEnergy filed a putative class action lawsuit against FE, FESC, the Ohio Companies, along with FES, alleging several causes of action, including negligence and/or gross negligence, breach of contract, unjust enrichment, and unfair or deceptive consumer acts or practices. On October 1, 2020, plaintiffs filed a First Amended Complaint, adding as a plaintiff a purported customer of FirstEnergy and alleging a civil violation of the Ohio Corrupt Activity Act and civil conspiracy against FE, FESC and FES. On May 4, 2021, the court granted the defendants' motion to dismiss plaintiffs' breach of contract claims and denied the remainder of the motions to dismiss. The defendants submitted answers to the complaint on June 1, 2021. Discovery is proceeding. On December 30, 2021, the plaintiff filed a Second Amended Complaint removing one of the named plaintiffs and updating the class definition. FE is engaged with the parties in settlement discussions, and believes that it is probable that it will incur a loss in connection with the resolution of these lawsuits. As a result, FirstEnergy recognized in the fourth quarter of 2021 a pre-tax reserve of \$37.5 million in the aggregate with respect to this lawsuit and the lawsuits above consolidated with *Smith* in the S.D. Ohio alleging, among other things, civil violations of the Racketeer Influenced and Corrupt Organizations Act; no impact to PE is anticipated.

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.

- Gerrich v. Anderson, et al. and Sloan v. Anderson, et al.* (Common Pleas Court, Summit County, OH, all actions have been consolidated): on July 26, 2020 and July 31, 2020, respectively, purported stockholders of FE filed shareholder derivative actions against certain FE directors and officers, alleging, among other things, breaches of fiduciary duty.
- Miller v. Anderson, et al.* (Federal District Court, N.D. Ohio): 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.* (Federal District Court, S.D. Ohio, all actions have been consolidated): beginning on August 7, 2020, purported stockholders of FE filed shareholder derivative actions alleging the FE Board and officers breached their fiduciary duties and committed violations of Section 14(a) of the Exchange Act.

The proposed settlement, which is subject to court approval, will fully resolve the shareholder derivative lawsuits above and stipulates a series of corporate governance enhancements, that is expected to result in the following:

- Six members of the FE Board, Messrs. Michael J. Anderson, Donald T. Misheff, Thomas N. Mitchell, Christopher D. Pappas and Luis A. Reyes, and Ms. Julia L. Johnson will not stand for re-election at FE's 2022 annual shareholder meeting;
- A special FE Board committee of at least three recently appointed independent directors will be formed to initiate a review process of the current senior executive team, to begin within 30 days of the 2022 annual shareholder meeting;
- The FE Board will oversee FE's lobbying and political activities, including periodically reviewing and approving political and lobbying action plans prepared by management;
- The FE Board will form another committee of recently appointed independent directors to oversee the implementation and third-party audits of the FE Board-approved action plans with respect to political and lobbying activities;
- FE will implement enhanced disclosure to shareholders of political and lobbying activities, including enhanced disclosure in its annual proxy statement; and
- FE will further align financial incentives of senior executives to proactive compliance with legal and ethical obligations.

The settlement also includes a payment to FirstEnergy of \$180 million, to be paid by insurance after court approval, less any court-ordered attorney's fees awarded to plaintiffs. On March 11, 2022, the parties executed a stipulation and agreement of settlement, and filed a motion for preliminary approval in the S.D. Ohio the same day.

In letters dated January 26, 2021 and February 22, 2021, staff of FERC's Division of Investigations notified FirstEnergy that the Division is conducting an investigation of FirstEnergy's lobbying and governmental affairs activities concerning HB 6, and staff directed FirstEnergy to preserve and maintain all documents and information related to the same as such have been developed as part of an ongoing non-public audit being conducted by FERC's Division of Audits and Accounting. While no contingency has been reflected in the consolidated financial statements, FirstEnergy believes that it is probable that it will incur a loss in connection with the resolution of the FERC investigation. Given the ongoing nature and complexity of the review, inquiries and investigations, FirstEnergy cannot yet reasonably estimate a loss or range of loss that may arise from the resolution of the FERC investigation.

The outcome of any of these lawsuits, governmental investigations and audit is uncertain and could have a material adverse effect on FE's or PE's 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 is probable 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 operating revenues, operating 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 pools, and other transactions.

The primary affiliated company transactions for PE during the years ended December 31, 2021 and 2020 are as follows:

	For the Years Ended December 31,	
	2021	2020
	(In millions)	
<b>Revenues</b>	\$ 1	\$ 2
<b>Expenses:</b>		
Purchased power from affiliates <sup>(1)</sup>	215	193
Support services	50	57
<b>Miscellaneous income</b>	2	1
<b>Interest income from affiliates</b>	—	1

<sup>(1)</sup>PE purchases power from MP to meet a portion of its POLR and default service requirements and provide power to certain facilities. See Note 4, "Leases," for additional information on the agreement with MP.

FE does not bill directly or allocate any of its costs to any subsidiary company. Costs are charged to FE's subsidiaries for services received from FESC either through direct billing or through an allocation process. 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.

Affiliate accounts receivable and accounts payable balances relate to intercompany transactions that have not yet settled through the FirstEnergy money pool.

PE and FirstEnergy's other subsidiaries, including FES and FENOC, are parties to an intercompany income tax allocation agreement with FE and its other subsidiaries that provides for the allocation of consolidated tax liabilities. Net tax benefits attributable to FE are generally reallocated to the subsidiaries of FirstEnergy that have taxable income. That allocation is accounted for as a capital contribution to the company receiving the tax benefit.

**8. STATEMENT OF CASH FLOWS**

As of December 31,	2021	2020
Cash (Account 131)	\$ 635,000	\$ 10,000
Working Fund (Account 135)	—	—
Temporary Cash Investments (Account 136)	—	100,000,000
Cash and Cash Equivalents at End of Year	\$ 635,000	\$ 100,010,000

  

SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION: For the Twelve Months Ended December 31,	2021	2020
Cash paid (received):		
Interest – net of amount capitalized	\$ 26,618,310	\$ 23,953,302
Income Taxes	\$ 5,893,310	\$ (12,484,845)

**9. REGULATORY TREATMENT OF THE TAX ACT**

On November 15, 2018, FERC issued a policy statement, Docket No. PL19-2-000, requiring companies to disclose the following items related to the accounting and rate treatment of excess and deficient deferred income taxes that resulted from the corporate federal income tax rate change from 35% to 21%, as enacted by the Tax Act on December 22, 2017, and made effective January 1, 2018.

Pursuant to the Tax Act, PE remeasured its existing deferred income tax balances as of December 31, 2017, which resulted in a decrease to PE's net deferred income tax liabilities. PE recorded a corresponding net regulatory liability to the extent the change in deferred taxes would result in amounts previously collected from utility customers to be subject to refunds to such customers, generally through reductions in future rates. All other amounts were recorded as an adjustment to PE's deferred income tax provision.

As a result of the Tax Act, PE recorded a net decrease of \$175 million to its deferred income tax liability balance (FERC accounts 190, 282, and 283), a net regulatory liability of \$175 million (FERC accounts 182.3 and 254), and a nominal non-cash benefit to deferred income tax expense (FERC accounts 410.1 and 411.1).

In addition to the reduction in the corporate federal income tax rate, the Tax Act also provided modifications to tax depreciation, allowing for full expensing of qualified property for all taxpayers other than regulated utilities. On August 3, 2018, the IRS released proposed regulations clarifying the immediate expensing of qualified property, specifically addressing that regulated utility property acquired after September 27, 2017, and placed into service by December 31, 2017, qualifies for full expensing. Based on the proposed regulation, PE adjusted its estimated provision for this and other returns to provision adjustments for the 2017 tax year during 2018, as well as the amount of excess and deficient deferred income taxes. The results of such adjustments were updated in the company's net excess deferred income tax amounts but did not have an overall material impact on PE financial position or results of operations.

As of December 31, 2021, the balance of the excess and deficient deferred income tax regulatory asset and liability for PE were classified as follows:

(in millions)	FERC Account	Protected	Unprotected	Total
Included in:				
Other Regulatory Assets	182.3	\$2	\$—	\$2
Other Regulatory Liabilities	254	\$106	\$41	\$147

The regulatory liabilities above include protected excess and deficient deferred income tax amounts, which are subject to IRS "normalization" rules, and are required to be passed back or collected from customers generally over the remaining useful life of the underlying assets giving rise to the associated deferred income taxes (referred to as the Average Rate Assumption Method, "ARAM"). The unprotected portion of the regulatory liability is comprised of other plant related net excess deferred income tax amounts that are being amortized according to the rules of ARAM or using the Straight-line Method over a period of 10 years. The unprotected portion of the regulatory asset consists of non-plant related net deficient deferred income taxes that are being amortized using the Straight-line Method over a period of 10 years. As the excess and deficient deferred income taxes reverse through the amortization periods discussed above, the regulatory assets will reverse with an offset to FERC income statement accounts 410.1 and 411.1. The amortized amounts have been re-deferred into FERC account 254 pending final WVPSC and VSCC rulemaking, and based upon FERC Order No. 864 that established utilities under a stated rate address any excess or deficient deferred income taxes in their next rate case as such PE is addressing the requirements in connection with its Federal Power Act Section 205 Formula Rate filing submitted on October 29, 2020, for which FERC accepted effective January 1, 2021, subject to settlement and hearing procedures. See Note 5, "Regulatory Matters", for additional information regarding the manner by which excess and deficient deferred income taxes will be included in rates by jurisdiction.

Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ Q4
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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				3,329,733			3,329,733		
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income				(933,882)			(933,882)		
3	Preceding Quarter/Year to Date Changes in Fair Value									
4	Total (lines 2 and 3)				(933,882)			(933,882)	41,452,150	40,518,268
5	Balance of Account 219 at End of Preceding Quarter/Year				2,395,851			2,395,851		
6	Balance of Account 219 at Beginning of Current Year				2,395,851			2,395,851		
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income				(912,365)			(912,365)		
8	Current Quarter/Year to Date Changes in Fair Value									
9	Total (lines 7 and 8)				(912,365)			(912,365)	77,147,256	76,234,891
10	Balance of Account 219 at End of Current Quarter/Year				1,483,486			1,483,486		

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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)	2,585,059,591	2,585,059,591					
4	Property Under Capital Leases	17,392,900	17,392,900					
5	Plant Purchased or Sold							
6	Completed Construction not Classified	77,087,161	77,087,161					
7	Experimental Plant Unclassified							
8	Total (3 thru 7)	2,679,539,652	2,679,539,652					
9	Leased to Others							
10	Held for Future Use							
11	Construction Work in Progress	86,402,092	86,402,092					
12	Acquisition Adjustments							
13	Total Utility Plant (8 thru 12)	2,765,941,744	2,765,941,744					
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	1,131,511,857	1,131,511,857					
15	Net Utility Plant (13 less 14)	1,634,429,887	1,634,429,887					

16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION						
17	In Service:						
18	Depreciation	1,106,629,824	1,106,629,824				
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	24,882,033	24,882,033				
22	Total in Service (18 thru 21)	1,131,511,857	1,131,511,857				
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)	1,131,511,857	1,131,511,857				

Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ Q4
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**NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)**

- Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.
- 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) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ Q4
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**ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)**

- Report below the original cost of electric plant in service according to the prescribed accounts.
- 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.
- Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- 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.
- Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
- 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.
- 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.
- 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.
- 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	36,502,077	1,566,111				38,068,188
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	36,626,526	1,566,111				38,192,637
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	48,363,051	283,344	1,661		1,989,853	50,634,587
48.1	(351) Energy Storage Equipment - Transmission						
49	(352) Structures and Improvements	16,929,046	247,517	2,009			17,174,554
50	(353) Station Equipment	199,581,463	16,527,555	211,335		(5,808)	215,891,875
51	(354) Towers and Fixtures	29,929,645	16,245			1,376,539	31,322,429
52	(355) Poles and Fixtures	86,018,208	1,832,744	536,505			87,314,447
53	(356) Overhead Conductors and Devices	126,573,040	4,882,075	283,266		(3,366,392)	127,805,457
54	(357) Underground Conduit	1,491,168	75,679				1,566,847
55	(358) Underground Conductors and Devices	4,214,992	407,110	12,229			4,609,873
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)	513,104,044	24,272,269	1,047,005		(5,808)	536,323,500
59	4. Distribution Plant						
60	(360) Land and Land Rights	27,367,082	643,059				28,010,141
61	(361) Structures and Improvements	15,278,702	939,453	11,331			16,206,824
62	(362) Station Equipment	245,878,593	10,152,780	654,335		(35,009)	255,342,029
63	(363) Energy Storage Equipment - Distribution						
64	(364) Poles, Towers, and Fixtures	246,508,318	12,140,236	188,131			258,460,423
65	(365) Overhead Conductors and Devices	424,264,909	20,350,827	1,167,881			443,447,855
66	(366) Underground Conduit	75,156,684	2,882,135	5,743			78,033,076
67	(367) Underground Conductors and Devices	341,802,729	26,554,809	3,622,765			364,734,773
68	(368) Line Transformers	297,216,433	12,433,182	2,794,594			306,855,021
69	(369) Services	108,431,244	4,962,032	58,194			113,335,082
70	(370) Meters	80,712,326	4,885,668	1,009,617			84,588,377

71	(371) Installations on Customer Premises	4,557,770	214,392	6,346			4,765,816
72	(372) Leased Property on Customer Premises						
73	(373) Street Lighting and Signal Systems	38,883,340	1,813,145	228,922			40,467,563
74	(374) Asset Retirement Costs for Distribution Plant						
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,906,058,130	97,971,718	9,747,859		(35,009)	1,994,246,980
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	2,544,331			92,694		2,637,025
87	(390) Structures and Improvements	40,408,662	553,017	283,774		(13,449)	40,664,456
88	(391) Office Furniture and Equipment	7,786,956	317,410	687,188			7,417,178
89	(392) Transportation Equipment	21,335,664	424,125	653,212	1,666,822	(16,452)	22,756,947
90	(393) Stores Equipment	217,906	25	8,580			209,351
91	(394) Tools, Shop and Garage Equipment	9,028,474	2,983,798	179,493			11,832,779
92	(395) Laboratory Equipment	787,787		16,075			771,712
93	(396) Power Operated Equipment	923,654	176				923,830
94	(397) Communication Equipment	20,067,542	3,645,300	379,680		(12,144)	23,321,018
95	(398) Miscellaneous Equipment	224,604		5,807			218,797
96	SUBTOTAL (Enter Total of lines 86 thru 95)	103,325,580	7,923,851	2,213,809	1,733,923	(16,452)	110,753,093
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)	103,349,022	7,923,851	2,213,809	1,733,923	(16,452)	110,776,535
100	TOTAL (Accounts 101 and 106)	2,559,137,722	131,733,949	13,008,673	1,733,923	(57,269)	2,679,539,652
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)	2,559,137,722	131,733,949	13,008,673	1,733,923	(57,269)	2,679,539,652

Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ 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)
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47	TOTAL					

Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ 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:			
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21	Other Property:			
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47	TOTAL			

FERC FORM No. 1 (ED. 12-96)

Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ 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	Construct 230 kV Double Breaker - Ringgold	7,826,015
2	Outage Management System/GIS Upgrade	5,656,122
3	Old Farm Substation - 230/12kV Second Transformer	5,429,063
4	West Jefferson - Construct Station	3,957,979
5	Rebuild 138kV Line - Ringgold to Catoctin	3,913,072
6	Cabin Branch Substation - Construct Substation	3,772,304
7	New Business Residential Underground	3,693,680
8	North Mountain - New Station	2,881,007
9	Transmission SCADA Circuit Replacements 2020	2,260,733
10	Doubs - Goose Creek 500 kV Rebuild	2,256,090
11	Capital Tools and Equipment Purchases	1,724,235
12	Kearneysville 34.5 kV to Rockwool	1,617,940
13	Catoctin - Add 230kV terminal	1,525,016
14	Worst Performing Circuits Program	1,196,410
15	Black Oak-Security Fence	1,176,211
16	Chandlers Glenn Reconductor	1,130,104
17	New Service Commercial Underground	1,022,598
18	Projects < \$ 1m	35,363,513
43		86,402,092

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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	Item	Total (c + d + e)	Electric Plant in Service	Electric Plant Held for Future Use	Electric Plant Leased To Others
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No.	(a)	(b)	(c)	(d)	(e)
<b>Section A. Balances and Changes During Year</b>					
1	Balance Beginning of Year	1,069,468,940	1,069,468,940		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	61,747,501	61,747,501		
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)	61,747,870	61,747,870		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(13,008,673)	(13,008,673)		
13	Cost of Removal	(11,595,272)	(11,595,272)		
14	Salvage (Credit)	13,624	13,624		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	(24,590,321)	(24,590,321)		
16	Other Debit or Cr. Items (Describe, details in footnote):				
17.1	Other Debit or Cr. Items (Describe, details in footnote):	(21,086)	(21,086)		
17.2		24,421	24,421		
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	1,106,629,824	1,106,629,824		
<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	275,206,221	275,206,221		
26	Distribution	782,040,940	782,040,940		
27	Regional Transmission and Market Operation				
28	General	49,382,663	49,382,663		
29	TOTAL (Enter Total of lines 20 thru 28)	1,106,629,824	1,106,629,824		

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FOOTNOTE DATA

(a) Concept: Other Adjustments To Accumulated Depreciation

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

(b) Concept: Other Adjustments To Accumulated Depreciation

Miscellaneous items are a result of the following:

Miscellaneous transfers and adjustments

\$24,421

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Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ Q4
<b>INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)</b>			

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			45,624,367	6,253,946	(37,220)	51,841,093	
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			299,853	3,720		303,573	
12	Equity Rollups - tax accruals at PATH Maryland			15,634		106	15,740	
13	Allegheny Pittsburgh Coal							
14	Common Stock (2,500 Shares)	10/30/1974		125			125	
15	Miscellaneous Paid-in Capital			(268,962)			(268,962)	
16	Equity in Undistributed Subsidiary Earnings			747,595	(529)		747,066	
42	Total Cost of Account 123.1 \$(93,665,729)		Total	(46,994,020)	6,257,137	(37,114)	(40,773,997)	

Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ Q4
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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)			







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)	
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20	TOTAL					

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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)	
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48					
49	TOTAL				

Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ 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	Total Transmission Service Studies	779,004	561.6	764,378	561.6
20	Total				
21	<b>Generation Studies</b>				
22	Total Generator Interconnection	382,612	561.7	304,539	561.7
39	Total				
40	Grand Total				

Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ 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)
Natelli Communities Transmission Load Study	189	561.6	146	561.6
Meadow Brook S Facility Study - AD1-155	1,026	561.6		561.6
Hickory Plains, LLC		561.6	9	561.6
Clorox manufacturing site in Martinsburg	12,465	561.6	12,336	561.6
Feasibility Study PE-MD #111	5,717	561.6	7,588	561.6
Amazon, C/O THE KORTE COMPANY	3,548	561.6	3,520	561.6
NP HAGERSTOWN INDUSTRIAL LLC	2,945	561.6	3,914	561.6
VA in Martinsburg- Engineering Study	374	561.6	(10,000)	561.6
Old Chapel-Milville 138 kV II System Impact Study AF2-114	4,823	561.6	7,462	561.6
Project Maple	24,443	561.6	24,443	561.6
Manticoorp	6,278	561.6	6,278	561.6
Gore 138 kV PE AG2-056 Feasibility Study	740	561.6	1,347	561.6
Fl Detrick - Solar Interconnection Study	1,653	561.6	1,653	561.6
Hagerstown Light \$5000.00 for a Load Study	6,396	561.6	6,396	561.6
Lappans 34.5 kV PE-MD AG2-078 Feasibility Study	1,141	561.6	1,889	561.6
First Federal Corporation	1,794	561.6	1,794	561.6
Milville-Old Chapel 138 kV System Impact Study AG1-186	2,855	561.6	4,794	561.6
Milville-Old Chapel 138 kV System Impact Study AG1-182	10,737	561.6	12,803	561.6
Doubs-Bismark 500 kV PE-MD Feasibility Study AG2-182	473	561.6	714	561.6
French Mill 34 kV Facility Study PE-MD AE1-109	4,992	561.6	5,380	561.6
Page-Bethel 138 kV Feasibility Study PE-MD AG2-145	463	561.6	1,149	561.6
Pratts SS Feeder Relocation Load/Engineering Study		561.6	(1,140)	561.6
Hickory Plains - Detailed Load Study		561.6	(11,601)	561.6
Project Sage Load Study	37,581	561.6	38,940	561.6
Project Holiday- Urbana	33,219	561.6	34,895	561.6
Project Sage- Brunswick Load Study	21,688	561.6	23,217	561.6
Project Sage- Buckeystown Load Study	14,852	561.6	15,921	561.6
Service Information	1,717	561.6	1,717	561.6
Customer, Hitachi Rail STS USA, Inc	1,697	561.6	1,697	561.6
Project Sage Load Study	74,205	561.6	73,923	561.6
Project Holiday- Urbana	22,092	561.6	19,137	561.6
Project Sage- Brunswick Load Study	6,175	561.6	3,927	561.6
Project Sage- Buckeystown Load Study	4,822	561.6	2,187	561.6
Service Information	5,766	561.6	5,766	561.6
Customer, Showalter Farms, LLC	5,214	561.6	5,214	561.6
Customer, Hitachi Rail STS USA, Inc	835	561.6	835	561.6
TRANSMISSION LOAD STUDY - RENN FARM, 890	7,042	561.6	7,042	561.6
Natelli Communities Transmission Load Study		561.6	43	561.6
French Mill 34 kV Facility Study PE-MD AE1-109	18,451	561.6	18,124	561.6
Milville-Old Chapel 138 kV System Impact Study AG1-186		561.6	830	561.6
Project Maple	(10,000)	561.6	(10,000)	561.6
Johnson Developers Associates	1,080	561.6	1,080	561.6
Amazon, C/O THE KORTE COMPANY	261	561.6	261	561.6
Doubs-Bismark 500 kV PE-MD Feasibility Study AG2-182	498	561.6		561.6
138 kV Millbrook new POI Initial Load Study/Detailed Load Study	37	561.6	29	561.6
PE - ODEC (SVEC) Extend Strasbu WL-1688	438,250	561.6	438,249	561.6
Hagerstown Light \$5000.00 for a Load Study	470	561.6	470	561.6
<b>Total Transmission Services Studies</b>	<b>779,004</b>	<b>561.6</b>	<b>764,378</b>	<b>561.6</b>

(b) Concept: DescriptionOfStudyPerformed

Description	Costs Incurred During Period	Account Charged	Reimbursements Received During Period	Account Credited With Reimbursement
(a)	(b)	(c)	(d)	(e)
Hampshire Gore 138 kV Facility Study AD2-157	74	561.7		561.7
Baker 138 kV Facility Study PE AD1-125	1,755	561.7	1,531	561.7
Old Chapel Milville 138 kV Facility AD2-158	7,803	561.7	8,159	561.7
PE-MD#96 Feasibility - Ask Kim Carr	6,537	561.7	7,048	561.7
Oakland-Gorman 66kV PE Feasibility Study AF2-112	166	561.7	193	561.7
Carlos Junction 34 kV Facility Study PE AE2-309	598	561.7	1,212	561.7
Albright-Mt. Zion 138 kV Feasibility Study P AF2-356	157	561.7	157	561.7
Jennings-Hoyes Road 34.5 kV Feasibility Study AF2-310	142	561.7	142	561.7
Nipetown-Reid 138 kV Feasibility Study PE AF2-357	189	561.7	189	561.7
Bedington 138 kV Facility Study PE AE2-333	25,102	561.7	25,074	561.7
Feagans Mill Milville 138 kV System Impact Study AF1-290	126	561.7	126	561.7
Bartonsville-Meadow Brook 138 kV AE2-230 Facility Study	34,749	561.7	35,176	561.7
Milville- Old Chapel 138kV Facility Study AE2-226	25,761	561.7	25,626	561.7
Frostburg 138 kV Facility Study PE AE2-030	14,621	561.7	15,266	561.7
Nipetown-Reid 138 kV Feasibility Study PE AG1-018	1,660	561.7	1,805	561.7
Mewdow Brook-Strasburg 138 kV I Feasibility AG1-012	1,594	561.7	1,855	561.7
Redbud-Gaylord 34.5 kV Feasibility Study PE AG1-045	2,636	561.7	2,636	561.7
AG1-095 General Office-Breathesville 3	1,820	561.7	1,820	561.7
Westemport-Keyser 34.5 kV Feasibility Study AG1-099	2,826	561.7	2,826	561.7
Milville-Old Chapel 138 kV Feasibility Study AG1-182	1,367	561.7	1,772	561.7
Milville-Old Chapel 138 kV Feasibility Study AG1-186	1,400	561.7	1,805	561.7
Old Chapel-Milville 138 kV Feasibility Study AG1-307	1,367	561.7	2,748	561.7
Old Chapel-Milville 138 kV Feasibility Study AG1-097	2,374	561.7	3,540	561.7
Oakland-Gorman 69 kV Feasibility Study PE-MD AG1-101	1,339	561.7	1,383	561.7
Sleepy Hollow 138 kV Feasibility Study PE-MD AG1-416	1,815	561.7	2,685	561.7
Feagans Mill Milville 138 kV F AF1-290	11,988	561.7	16,940	561.7
Bartonsville-Meadowbrook 138 kV AG1-533	1,930	561.7	2,392	561.7
NEED PROJECT NAME FROM KIM	1,698	561.7	2,559	561.7
Jennings-Hoyes Road 34.5 kV System Impact Study AF2-310	7,783	561.7	8,104	561.7

Marlow 138 kV Feasibility Study PE-MD AG1-458	2,040	561.7	2,061	561.7
Marlow-Opequon 138 kV Feasibility Study PE-MAG1-459	2,182	561.7	3,113	561.7
Oakland-Gorman 69 kV System Impact Study PE-MD AF2-112	13,917	561.7	13,829	561.7
Black Oak-Hatfield 500 kV Feasibility Study AG1-363	1,495	561.7	3,050	561.7
Ringgold 69 kV Feasibility Study PE-MD AG1-470	2,247	561.7	3,272	561.7
Nipetown-Reid 138 kV System Impact Study PE-MD AF2-357	10,340	561.7	11,229	561.7
Albright-Mt. Zion 138 kV System Impact Study PE AF2-356	8,377	561.7	8,377	561.7
Bartonsville-Meadow Brook 138 k AF2-075	4,456	561.7	6,085	561.7
PE-ODEC REC Cattlet 138kV Deliv WL-2191	16,934	561.7	16,934	561.7
East Hagerstown 12kV-Facility Study AC2-136	18,394	561.7		561.7
Bartonsville Meadow Brook 138 kV AF1-291A PE Facility Study	802	561.7	—	561.7
ATSI AMP Montpelier 69 kV Construction WL-2002	117	561.7	—	561.7
Westernport 34.5 kV System Impact Study PE-MD AG1-099	6,594	561.7	7,719	561.7
Lappans-Maple Avenue 34.5 kV Feasibility Study AG2-279	578	561.7	2,298	561.7
Stonewall 138 kV Feasibility Study PE AG2-288	448	561.7	1,232	561.7
General Office – Rustoleum Tap System Impact Study AG1-095	6,766	561.7	6,997	561.7
Cross School - Westvaco 138 kV Feasibility AG2-448	695	561.7	1,414	561.7
Jennings - Hazleton 138 kV Feasibility Study AG2-472	812	561.7	1,684	561.7
Beryl - Mt Zion 138 kV Feasibility Study PE- AG2-505	579	561.7	1,589	561.7
Double Toll Gate - Millville 13 Feasibility Study AG2-511	569	561.7	1,437	561.7
Antietam 34.5kV CONS PE-MD Construction AB2-097	185	561.7		561.7
Warrior Run 138kV-Feasibility Study AA1-100		561.7	(1,914)	561.7
Clear Spring 12.5kV-Feasibility Study AA1-093		561.7	(1,807)	561.7
Albright-Garrett 138kV-Feasibility Study AD1-068		561.7	(5,728)	561.7
Baker 138kV-Feasibility Study AD1-125		561.7	(1,995)	561.7
Page-Bethel 138kV-Feasibility Study AD1-083		561.7	(1,188)	561.7
Meadow Brook Strasburg 138kV-Feasibility Study AD1-155		561.7	(13,846)	561.7
Grover II 34.5kV-System Impact Study AA1-106		561.7	(1,221)	561.7
Wilson 12.5kV-Feasibility Study AA1-096		561.7	(1,321)	561.7
Moshannon-E Towanda 230kV-System Impact Study AA1-111		561.7	(10,341)	561.7
Lappans Road 12.5kV-Feasibility Study AA2-084		561.7	(1,559)	561.7
Downsville 34.5kV-Feasibility Study AA2-085		561.7	(1,348)	561.7
Antietam 34.5kV-System Impact Study AA1-122		561.7	(3,872)	561.7
ATSI AMP Montpelier 69 kV Construction WL-2002		561.7	(2,158)	561.7
Carlos Jct. Plaza 34kV-Feasibility Study AD1-018		561.7	(11,405)	561.7
Redbud-Gaylord 34.5 kV System Impact Study PE AG1-045	3,456	561.7	4,356	561.7
AG2-584 Double Toll Gate - Meadowbrook Feasibility Study	928	561.7	1,812	561.7
Feagans Mill - Stonewall 138 kV Feasibility AG2-464	1,112	561.7	1,739	561.7
Bartonsville-Meadow Brook 138 k Facility Study AF2-075	400	561.7	804	561.7
Jennings-Hoyes Road 34.5 kV Facility Study AF2-310	57	561.7	115	561.7
Oakland-Gorman 69 kV Facility Study PE-MD AF2-112	457	561.7	919	561.7
Meadow Brook - Mt. Storm 500 kV Feasibility Study AG2-403	841	561.7	1,725	561.7
Meadow Brook - Mt. Storm 500 kV Feasibility Study AG2-404	841	561.7	1,725	561.7
AG2-511 Double Toll Gate - Millville 13 Feasibility Study	(680)	561.7	203	561.7
Double Toll Gate 138 kV Feasibility Study PE AG2-510	569	561.7	1,207	561.7
Cherry Run - Bedington 138 kV Feasibility AG2-423	653	561.7	919	561.7
Double Toll Gate - Meadowbrook Feasibility Study AG2-584	728	561.7	1,379	561.7
Cowen 138 kV Feasibility Study PE-WV AG2-658	621	561.7	1,589	561.7
AG2-511 Double Toll Gate - Millville 13 Feasibility Study	7,695	561.7	9,348	561.7
Old Chapel-Milville 138 kV System Impact Study AG1-307	9,917	561.7	10,719	561.7
Sleepy Hollow 138 kV System Impact Study PE-VA AG1-416	7,647	561.7	8,650	561.7
Bartonsville-Meadowbrook 138 kV System Impact Study AG1-533	2,898	561.7	4,847	561.7
Black Oak-Hatfield 500 kV System Impact Study P AG1-363	10,250	561.7	10,281	561.7
Ringgold 69 kV System Impact Study PE-MD AG1-470	6,061	561.7	8,191	561.7
Carlos Junction 138 kV Feasibility Study PE-M AG2-615	569	561.7	1,437	561.7
Albright-Mt. Zion 138 kV Facility Study PE- AF2-356	343	561.7	460	561.7
New Germany Road PreApplication PE-MD PA21-718	399	561.7		561.7
North Shenandoah Stanley 34.5 Facility Study AD1-085	676	561.7	833	561.7
Bartonsville-Meadowbrook 138 kV Feasibility Study AH1-001	656	561.7		561.7
Hampshire Gore 138 kV Facility Study AD2-157	13,867	561.7		561.7
Millville- Old Chapel 138kV Facility Study AE2-226	1,226	561.7	749	561.7
Old Chapel Milville 138 kV Facility AD2-158	606	561.7	(1,449)	561.7
Bartonsville-Meadowbrook 138 kV Feasibility Study AH1-001	415	561.7	1,802	561.7
Bismark-Doubs 500kV Feasibility Study AH1-119	1,570	561.7	1,570	561.7
Baker 138 kV Facility Study PE AD1-125	1,030	561.7	—	561.7
PE-MD#86 Feasibility - Ask Kim Carr	222	561.7	205	561.7
Bartonsville-Meadow Brook 138 k AE2-230 Facility Study	1,941	561.7	1,929	561.7
General Office – Rustoleum Tap System Impact Study AG1-095	698	561.7	467	561.7
Bartonsville-Meadow Brook 138 k Facility Study AF2-075	515	561.7	115	561.7
Albright-Mt. Zion 138 kV Facility Study PE- AF2-356	57	561.7	230	561.7
Old Chapel-Milville 138 kV System Impact Study AG1-307	3,410	561.7		561.7
Feagans Mill Milville 138 kV F AF1-290	16,234	561.7		561.7
Oakland-Gorman 69 kV Facility Study PE-MD AF2-112	144	561.7		561.7
Lappans-Maple Avenue 34.5 kV Feasibility Study AG2-279	399	561.7		561.7
Stonewall 138 kV Feasibility Study PE AG2-288	399	561.7		561.7
AG2-584 Double Toll Gate - Meadowbrook Feasibility Study	399	561.7		561.7
AG2-511 Double Toll Gate - Millville 13 Feasibility Study	399	561.7		561.7
Sleepy Hollow 138 kV Facility Study PE-WV AG1-416	1,944	561.7	1,944	561.7
Bartonsville Meadow Brook 138 kV AF1-291A PE Facility Study	5,144	561.7	5,904	561.7
Mount Storm-Fruntytown 500kV Feasibility Study AH1-283	678	561.7		561.7
Albright-Mt. Zion 138 kV System Impact Study PE AF2-356		561.7	(2,697)	561.7
Milville-Old Chapel 138 kV Facility Study AG1-182	3,154	561.7	3,154	561.7
Milville-Old Chapel 138 kV Facility Study AG1-186	3,056	561.7	3,056	561.7
Ringgold 69 kV System Impact Study PE-MD AG1-470	697	561.7		561.7
Black Oak-Hatfield 500 kV Facility Study AG1-363	206	561.7		561.7
Frostburg 138 kV Facility Study PE AE2-030	76	561.7	71	561.7
PE-ODEC REC Cattlet 138kV Deliv WL-2191	5,487	561.7	5,577	561.7
Double Toll Gate - Strasburg 34. Feasibility AH1-132	42	561.7		561.7
Bartonville-Meadowbrook 138kV IV Facility AG1-533	1,002	561.7	1,268	561.7
AG2-511 Double Toll Gate - Millville 13 Feasibility Study	548	561.7		561.7
PE-MD#152 Feasibility	49	561.7		561.7
<b>Total Generator Interconnection Studies</b>	<b>382,612</b>	<b>561.7</b>	<b>304,539</b>	<b>561.7</b>

FERC FORM No. 1 (NEW. 03-07)

Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ 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	957,815	7,700,783			8,658,598
2	MD Energy Efficiency Program Commission Order #82825	81,004,312	10,443,295	407.4	9,036,670	82,410,937
3	Purchase Accounting: PURPA to be amortized through year 2030	29,818,578		253	2,981,857	26,836,721
4	Deferred Transmission Energy Cost - MD	4,265,174	131,124			4,396,298
5	Conservation Voltage Reduction - MD	179,414		407.4	179,414	
6	Vegetation Management - Transmission Capital	7,631,478	3,145,816	407.3, 407.4	210,359	10,566,935
7	WV Reg Liability - WV Securitization	2,003,277		146, 234	1,897,705	105,572
8	Deferred Generation Energy Cost - MD	835,659		557	99,418	736,241
9	Deficient Accumulated Deferred Income Taxes due to the Tax Cuts and Jobs Act (Amortized through 2027)	2,152,611		Various	302,720	1,849,891
10	2018 Storm Deferrals	2,847,885	1,155,071			4,002,956
11	Defer FERC Opinion 494 PJM Regional Transmission Expansion Plan Costs	5,567,325		407.4	1,365,821	4,201,504
12	PE-MD Rate Case Expenditures	110,378	237,143			347,521
13	Storm Deferrals-Hurricane Sandy-Transmission only	232,168		407.4	232,168	
14	MD Warrior Run	11,084,965	87,708	557	11,172,673	
15	MD Electric Vehicle Charge	615,193	384,063			999,256
16	COVID-19 Pandemic Incremental Costs	12,086,913		407.4	4,341,007	7,745,906
17	Contra COVID-19 Incremental Costs	(1,078,832)		407.4	607,382	(1,686,214)
18	WV Vegetation Management Surcharge	1,300,510	5,829,707	407.3	5,344,902	1,785,315
19	WV Storm Deferrals - Reserve			407.4	1,000,739	(1,000,739)
20	Vegetation Management - Distribution Capital		1,008,728			1,008,728
21	Deferred Power Costs - WV ENEC WV Case # 09-1352-E-42-T (\$82.8M amortized through 2030)		18,947,388			18,947,388
22	Minor Items	112,003	33,050	557, 407.4	109,472	35,581
44	TOTAL	161,726,826	49,103,876		38,882,307	171,948,395

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

Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ Q4
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**MISCELLANEOUS DEFFERED 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.	1,643,382	117,837			1,761,219
2	WV Prepaid Purchase Power	61,818,471		555	5,549,023	56,269,448
3	Long Term Insurance Receivable	3,784,120				3,784,120
4	WV Property Tax - Long Term	2,625,000	25,000			2,650,000

5	ST Credit Facility-Revolver	635,288	245,498		880,786
6	Margin Paid Regulated	2,100,000	4,773,133		6,873,133
7	Outside Billing & Contracts	247,288		415, 416	247,288
8	Other Minor Items	42,518	42,239	146	83,584
47	Miscellaneous Work in Progress				
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)				
49	TOTAL	72,896,067			72,302,290

FERC FORM No. 1 (ED. 12-94)

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Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ Q4
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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		145,838,485	148,229,794
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	145,838,485	148,229,794
9	Gas		
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
16.0	Other (Specify)		
17	Other (Specify)		
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	145,838,485	148,229,794

Notes

FERC FORM NO. 1 (ED. 12-88)

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Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ 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	1,705,971	1,658,519
Accelerated Tax Depr-Fed-FT	0	933
Accelerated Tax Depr-Fed-Norm	32,129,137	31,420,995
Accelerated Tax Depr-VA-Norm	501,624	483,284
Accelerated Tax Depr-WV-FT	0	86
Accrued Taxes: FICA on Vacation Accrual	49,570	55,556
Accrued Taxes: Tax Audit Reserves	331,048	333,378
Accumulated Depr: ARO	5,329	0
Accumulated Provision For Injuries and Damage-General Liability	0	814
Accumulated Provision for Injuries and Damage-Workers Comp	148,458	172,187
Accumulated Provision: Asbestos Accrual	1,094,323	1,102,026
AFUDC Debt-Fed-Norm	581,706	558,813
AFUDC Debt-Fed-Norm-Incurred-CWIP	968,658	978,016
AFUDC Debt-MD-Norm-Reversal-CWIP	38,831	42,077
AFUDC Debt-VA-Norm	20,172	19,455
AFUDC Debt-VA-Norm-Reversal-CWIP	2,480	2,470
AFUDC Debt-WV-Norm-Reversal-CWIP	32,438	42,381
AFUDC Equity/FAS 43-Fed-FT-Reversal-CWIP	743,403	950,182
AFUDC Equity/FAS 43-MD-FT-Reversal-CWIP	143,884	185,881
AFUDC Equity/FAS 43-VA-FT-Reversal-CWIP	3,108	3,949
AFUDC Equity/FAS 43-WV-FT-Reversal-CWIP	63,569	67,881
Asset Retirement Obligation Liability	151,325	56,195
Bad Debt Expense	2,811,201	2,183,821

Capital Loss Carryforward State & Local RTA	4,608	4,754
Capitalized Vertical Tree Trimming-Fed-Norm	4,215,954	4,159,449
Capitalized Repairs-MD-Norm	148	144
Capitalized Repairs-WV-Norm	123	129
Casualty Loss-Fed-Norm	2,219,443	2,034,149
Casualty Loss-VA-Norm	17,704	15,285
CIAC-Fed-Norm	15,600,714	16,038,679
CIAC-Fed-Norm-Incurred-CWIP	7,416,782	8,577,700
CIAC-MD-Norm	4,152,543	4,253,225
CIAC-MD-Norm-Incurred-CWIP	1,777,973	2,032,852
CIAC-VA-Norm-Incurred-CWIP	39,547	44,165
CIAC-WV-Norm	1,929,098	2,134,050
CIAC-WV-Norm-Incurred-CWIP	798,313	989,349
Contra Asset Reserve - Misc	0	764,517
Customer Advances for Construction Refundable	1,649,553	1,661,966
Customer Advances-MD-Norm	63	61
Customer Advances-WV-Norm	54	55
Deferral Amortization of Excess Deferred Income Taxes	2,173,447	1,661,007
Deferral of Federal Social Security Taxes (Employer Portion)	0	287,038
Deferred Compensation Expense	274,683	361,283
Deferred Power Costs WV	3,178,578	0
Distribution System Improvement Charge (DSIC)	0	24,625
EDCP OCI Offset	4,045	3,455
FAS 112 - Medical Benefit Accrual	450,627	480,477
FAS 123R - Performance Shares	48,875	50,375
FAS 123R - Performance Shares-Fed-Norm	3,907	3,782
FAS 123R - Restricted Stock-Fed-Norm	4,134	4,049
FAS 123R - Restricted Stock Units	130,072	98,735
FAS 123R - RSU Capital-Fed-Norm	8,914	8,577
FAS 158 Pension OCI Offset	68,502	58,020
Federal NOL	3,509,682	3,261,111
G Overheads-MD-Norm	11,224	18,469
G Overheads-WV-Norm	2,164	13,101
General Business Credit Carryforward	0	477,801
Highway Relocations-Fed-Norm	25,734	24,261
Highway Relocations-VA-Norm	1,046	987
Incentive Compensation	1,695,322	1,482,022
Life Insurance-MD-Norm	144	152
Life Insurance-VA-Norm	10	9
Life Insurance-WV-Norm	109	165
Maryland Case 8783 Warrior Run	0	5,516,079
MD Charging station basis adj	0	21,048
Merger Costs: D&O Insurance	1,199	974
Merger Costs: Licenses	55,315	44,923
Meters and Transformers-MD-Norm	2,424	2,320
Meters and Transformers-WV-Norm	2,012	2,067
Misc Current Liability	72,361	51,935
NOL Deferred Tax Asset - LT MD	3,563,473	3,074,300
NOL Deferred Tax Asset - LT WV	552,218	560,437
OPEBs-MD-Norm	22,698	23,777
OPEBs-VA-Norm	1,089	1,037
OPEBs-WV-Norm	16,197	21,659
Other Basis Differences-MD-Norm	495,024	533,629
Other Basis Differences-WV-Norm	20,889	25,075
Other Reg Liability Misc	18,039	128,877
PAA-Fed-Norm	17,630	19,337
PAA - FREDRICK MGP SITE ESTAB	1,210,069	1,218,587
PAA - NUG Purch Power Liab Amort	8,035,510	7,282,867
PAA - Unamortized Loss Amortization	6,611	804
Pension EDCP-SERP Payments	553,523	633,243
Pension/OPEB : Other Deferred Credit or Debit	3,229,616	1,965,890
PJM Receivable	0	1,007,086
Post Retirement Benefits SFAS 106 Accrual	4,594,185	4,438,990
PT Rebal-Other CWIP Incurred-107 Impairment-All-Norm	33,914	0
PT Rebal-TBBS Adj not in PT-All-FT	1,548,662	0
PT Rebal-TBBS Adj not in PT-All-Norm	732,977	0
Purchase Accounting-WV Ft Martin Scr	1,139,127	1,228,287
R&D Cost-VA-Norm	0	2
Repair Allowance-Fed-Norm	442,763	382,469
Repair Allowance-VA-Norm	19,856	16,851
SC01 Timing Allocation	33,134	33,367
State Income Tax Deductible	0	11,175
Storm Deferrals	0	271,577
Tax Interest Capitalized-Fed-Norm	2,798,887	3,265,648
Tax Interest Capitalized-Fed-Norm-Incurred-CWIP	5,517,066	5,884,564
Tax Interest Capitalized-MD-Norm	744,921	837,306
Tax Interest Capitalized-MD-Norm-Incurred-CWIP	1,397,368	1,491,793
Tax Interest Capitalized-VA-Norm-Incurred-CWIP	32,559	33,949
Tax Interest Capitalized-WV-Norm	348,436	419,915
Tax Interest Capitalized-WV-Norm-Incurred-CWIP	639,747	740,278
Tax UoP Repair Disallow Loss-WV-Norm	2,925	2,854
Tax UoP Repair Exp-Fed-Norm	9,473,668	9,216,241
Tax UoP Repair Exp-Fed-Norm-Incurred-CWIP	3,999,801	4,038,443
Tax UoP Repair Exp-MD-Norm-Reversal-CWIP	180,926	203,419
Tax UoP Repair Exp-VA-Norm	138,479	135,044
Tax UoP Repair Exp-VA-Norm-Reversal-CWIP	5,816	5,627
Tax UoP Repair Exp-WV-Norm-Reversal-CWIP	102,312	172,905
Vacation Pay Accrual	518,317	619,388
WV ECC Normalization	576,668	817,664
Year-End Additional Temporary Adjustments LT	0	457,158
	\$ 145,838,485	148,229,794

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Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ Q4
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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								
1	Capital Stock (Accounts 201 and 204) - Data Conversion									
2										
3										
4										
5	Total									

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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	325,968,905
15.1	Increases (Decreases) Due to Miscellaneous Paid-In Capital	2,263,028

16	Ending Balance Amount	328,231,933
17	<b>Historical Data - Other Paid in Capital</b>	
18	Beginning Balance Amount	
19.1	Increases (Decreases) in Other Paid-In Capital	
20	Ending Balance Amount	
40	Total	360,230,748

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FOOTNOTE DATA			

<b>(a)</b> Concept: IncreasesDecreasesDueToMiscellaneousPaidInCapital			
Account 211 - description of changes per instruction (d) as follows:			
Restricted Stock-based Compensation		\$80,095	
Employee Stock Ownership Plan		1,611,469	
2020 Federal Tax Allocation		519,243	
2020 WV Tax Allocation		72,221	
Total		\$2,263,028	

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Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ 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) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ 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	01/15/2044	11/25/2014	01/15/2044	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	Subtotal		675,000,000		4,711,022							675,000,000	26,823,500
8	Reacquired Bonds (Account 222)												
9													
10													
11													
12	Subtotal												
13	Advances from Associated Companies (Account 223)												
14													
15													
16													
17	Subtotal												
18	Other Long Term Debt (Account 224)												
19													
20													
21													
22	Subtotal												
33	TOTAL		675,000,000									675,000,000	26,823,500

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(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	\$26,823,500
Account 430 Interest	228,544
Total Interest in accounts 427 & 430	\$27,052,044
Total interest in column (m) page 257	\$26,823,500
Interest on short-term money pool borrowings	228,544
Total Interest	\$27,052,044

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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)	77,147,256
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5		13,636,782
9	Deductions Recorded on Books Not Deducted for Return	
10		104,445,068
14	Income Recorded on Books Not Included in Return	
15		(13,463,204)
19	Deductions on Return Not Charged Against Book Income	
20		(164,603,501)
27	Federal Tax Net Income	17,162,401
28	Show Computation of Tax:	
29	Net Liability @ 21%	3,604,104
30	Basis of Allocation	
31	See Footnote	

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FOOTNOTE DATA

(a) Concept: TaxableIncomeNotReportedOnBooks

TAXABLE INCOME NOT REPORTED ON BOOKS

AFUDC Equity/FAS 43-Fed-FT-Reversal-CWIP	\$	2,270,922
CIAC-Fed-Norm		645,384
CIAC-Fed-Norm-Incurred-CWIP		4,867,284
MD CVR		146,364
Other Regulatory Asset		1,365,821
Other Regulatory Asset-COVID 19		4,341,007
	\$	13,636,782

(b) Concept: DeductionsRecordedOnBooksNotDeductedForReturn

DEDUCTIONS RECORDED ON BOOKS NOT DEDUCTED FOR RETURN

Accelerated Tax Depreciation-Fed-FT	\$	110,866
Accrued Taxes: FICA on Vacation Accrual		20,774
Accumulated Provision For Injured and Damage-General Liability		3,000
Accumulated Provision For Injured and Damage-Workers Comp		83,588
AFUDC Debt-Fed-Norm-Reversal-CWIP		1,093,527
Contra Asset Reserve - Misc		1,738,347
Current Income Taxes		6,406,429
Customer Advances for Construction Refundable		2,952
Deferred Compensation Expense		311,990
Deferred Gain-Fed-Norm		2,399
Deferred Generation Energy Cost MD		124,941
Deferred Income Taxes		10,184,292
Distribution System Impr Charge		174,689
ECC Normalization ST		1,697,705
FAS 112 - Medical Benefit Accrual		98,307
FAS 123R - Performance Shares		4,261
FAS 123R - Performance Shares-Fed-Norm		29,431
FAS 123R - RSU Capital-Fed-Norm		116,263
FERC EDIT Adjustment		899,935
FE Service Permanent M Allocation		485,179
G Overheads-Fed-Norm		887,160
Highway Relocations-Fed-Norm		32,736
Life Insurance-Fed-Norm		21,286
Lobbying		18,028
Maryland Case 8783 Warrior Run		31,411,230
MD Energy Efficiency Pgm		1,000,739
Meals and Entertainment - 50% Disallowance		34,020
Non-Deductible Transportation Fringe Benefit		13,934
Other Basis Differences-Fed-FT		225,851
Other Basis Differences-Fed-Norm		1,926,543
Other Regulatory Liability Miscellaneous		407,962
PAA-Fed-Norm		257,092
Penalties		67,971
Pension ED/CP-SERP Payments		304,583
PJM Receivable		3,711,022
Purchase Acct-Warrior Run		2,981,858
Purchase Acct-WV F1 Martin Scr		298,999
R&D Cost-Fed-Norm		472,966
Repair Allowance-Fed-Norm		1,240,523
Tax Interest Capitalized-Fed-Norm		1,880,456
Tax Interest Capitalized-Fed-Norm-Incurred-CWIP		2,316,303
Tax UoP Repair Expense-Fed-Norm-Reversal-CWIP		28,239,115
Unamortized Loss on Reacquired Debt		59,115
Vacation Pay Accrual		271,558
WV ECC Normalization		873,091
WV STIP		17,467
Year-End Additional Temp Adjustments LT		1,684,585
	\$	104,445,068

(c) Concept: IncomeRecordedOnBooksNotIncludedInReturn

INCOME RECORDED ON BOOKS NOT INCLUDED IN RETURN		
AFUDC Equity/FAS 43-Fed-FT	\$	(1,775,419)
AFUDC Equity-Perm		(3,063,292)
CIAC-Fed-Norm-Reversal-CWIP		(4,867,284)
Equity Earnings		(3,191)
ESOP Dividends		(688,357)
Sale of Property - Book Gain or (Loss)		(17,625)
Vegetation Management - FERC Adjustment		(3,048,036)
	\$	(13,463,204)

(d) Concept: DeductionsOnReturnNotChargedAgainstBookIncome

DEDUCTIONS ON RETURN NOT CHARGED AGAINST BOOK INCOME		
A&G Expenses-Fed-Norm	\$	(7,430,458)
Accelerated Tax Depreciation-Fed-Norm		(10,165,032)
AFUDC Debt-Fed-Norm		(384,818)
AFUDC Debt-Fed-Norm-Incurred-CWIP		(1,388,348)
Asset Retirement Obligation Liability		(369)
Bad Debt Expense		(2,384,762)
Capitalized Benefits-Fed-Norm-Incurred-CWIP		(3,314,916)
Capitalized Benefits-Fed-Norm-Reversal-CWIP		(1,719,521)
Capitalized Repairs-Fed-Norm		(1,231)
Capitalized Vertical Tree Trimming-Fed-Norm		(4,046,630)
Casualty Loss-Fed-Norm		(859,545)
Customer Acquisition Fees - Surge Protection		(1,390)
Customer Advances-Fed-Norm		(665)
Deferral Amortization of Excess Deferred Income Taxes		(1,944,673)
Deferral of Federal Social Security Taxes (Employer Portion)		(1,057,710)
Deferred Charge-EIB		(117,837)
Deferred Power Costs WV		(30,742,618)
Deferred Transmission Energy Cost MD		(131,123)
ECC Deferred Cost Recovery		(32,425)
EV Charging Stations-Fed-FT		(170,231)
FAS 123R - Restricted Stock Units		(156,892)
FAS 123R - Restricted Stock-Fed-Norm		(872)
FE Service Timing Allocation		(10,388,261)
Federal NOL		(1,183,672)
Incentive Compensation		(829,967)
Lease Right of Use Asset & Liability		(269,253)
Life Insurance		(80,234)
MD Electric Vehicle Pilot Deferral		(384,063)
MD Energy Efficiency Program - LT		(1,406,625)
Merger Costs: D&O Insurance		(861)
Merger Costs: Licenses		(39,729)
Meters and Transformers-Fed-Norm		(21,320)
Miscellaneous Current Liability		(77,145)
NJBPU Rate Case Expenditure		(237,143)
OPEBs-Fed-Norm		(10,045)
PAA - 221 Debt Amortization		(298,999)
PAA - NUG Purchase Power Liability Amortization		(2,981,858)

PAA - Unamortized Loss Amortization	(21,570)
Pension/OPRB - Other Deferred Credit or Debit	(3,744,310)
Pensions Expense	(15,941,324)
Post Retirement Benefits SFAS 106 Accrual	(691,052)
Post Retirement Benefits SFAS 106 Payments	(1,024,844)
PT Rebal-Other CWIP Incurred-Pension-All-Norm	(4,812,302)
State Income Tax Deductible	(408,570)
Storm Damage	(922,903)
Tax Interest Capitalized-Fed-Norm-Reversal-CWIP	(2,909,443)
Tax UoP Repair Disallow Loss-Fed-Norm	(10,437)
Tax UoP Repair Expense-Fed-Norm	(18,221,972)
Tax UoP Repair Expense-Fed-Norm-Incurred-CWIP	(30,140,000)
Vegetation Management	(1,493,533)
	\$ (164,603,501)

(e) 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(a)(3) and 1.1552-1(a)(2).

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TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR

1. 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.
2. 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.
3. 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.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.
5. 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).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (i) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. 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.
8. 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.
9. 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		2021	0	0	2,259	2,259		0	0	2,259				
2					0	0				0						
3	<b>Subtotal Federal Tax</b>				0	0	2,259	2,259	0	0	0	2,259	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 - 2020	Other Taxes	MD	2020	66,294	0		66,294		0	0					
7	Environmental Surcharge - 2021	Other Taxes	MD	2021	0	0	892,049	812,649		79,400	0	892,049				
8	Local Contractual Obligation - 2021	Other Taxes	WV	2021	0	0	2,384	2,384		0	0	2,384				
9	<b>Subtotal Other Tax</b>				66,294	0	894,433	881,327	0	79,400	0	894,433	0	0	0	0
10	WV State Property Tax - 2020	Property Tax	WV	2020	2,658,491	0	(66,982)	2,591,509		0	0	2,558,018				(2,625,000)
11	WV State Property Tax - 2021	Property Tax	WV	2021	2,625,000	0	2,956,843	2,684,240		2,897,603	0	2,790,922				165,921
12	WV State Property Tax - 2022	Property Tax	WV	2022	0	0	2,650,000			2,650,000	0					2,650,000
13	MD Local Property Tax - 2020	Property Tax	MD	2020	0	6,694,293	6,739,088	43,776		0	(1,019)	6,739,088				
14	MD Local Property Tax - 2021	Property Tax	MD	2021	0	0	7,701,257	13,681,980		0	5,980,723	7,701,257				
15	MD Non-Op.Local Property Tax - 2020	Property Tax	MD	2020	0	12,996	12,996			0						12,996
16	MD Non-Op.Local Property Tax - 2021	Property Tax	MD	2021	0	0	13,101	26,113		0	13,012					13,101

17	VA Local Property Tax - 2021	Property Tax	VA	2021	0	0	407,007	363,247		43,760	0	407,007			
18	WV Local Property Tax - 2020	Property Tax	WV	2020	0	0	1,555	1,555		0	0	1,555			
19	WV Local Property Tax - 2021	Property Tax	WV	2021	0	0	1,955	1,955		0	0	1,955			
20	<b>Subtotal Property Tax</b>				5,283,491	6,707,289	20,416,820	19,394,375	0	5,591,363	5,992,716	20,199,802	0	0	217,018
21	<b>Subtotal Real Estate Tax</b>				0	0	0	0	0	0	0	0	0	0	0
22	Federal Unemployment	Unemployment Tax		2021	0	0	23,854	23,854		0	0	23,854			
23	MD Unemployment	Unemployment Tax	MD	2021	0	0	75,365	75,365		0	0	78,085			(2,720)
24	NC Unemployment	Unemployment Tax	NC	2021	0	0	237	237		0	0	237			
25	WV Unemployment	Unemployment Tax	WV	2021	0	0	58,225	58,225		0	0	34,809			23,416
26	<b>Subtotal Unemployment Tax</b>				0	0	157,681	157,681	0	0	0	136,985	0	0	20,696
27	MD Use Tax - 2019	Sales And Use Tax	MD	2019	109,305	0		111,070		(1,765)	0				
28	MD Use Tax - 2020	Sales And Use Tax	MD	2020	(67,263)	0		(64,896)		(2,367)	0				
29	MD Use Tax - 2021	Sales And Use Tax	MD	2021	0	0	1,057,783	897,419		160,364	0				1,057,783
30	VA Use Tax - 2019	Sales And Use Tax	VA	2019	374	0		374		0	0				
31	VA Use Tax - 2020	Sales And Use Tax	VA	2020	13	0		13		0	0				
32	WV Use Tax - 2019	Sales And Use Tax	WV	2019	2,632	0		2,632		0	0				
33	WV Use Tax - 2020	Sales And Use Tax	WV	2020	2,421	0		680		1,741	0				
34	WV Use Tax - 2021	Sales And Use Tax	WV	2021	0	0	139,038	141,550		(2,512)					139,038
35	Sales & Use Tax Assessments - 2003	Sales And Use Tax	MD	2003	10,981	0				10,981					
36	Sales & Use Tax Assessments - 2004	Sales And Use Tax	MD	2004	17,706	0				17,706					
37	Sales & Use Tax Assessments - 2005	Sales And Use Tax	MD	2005	40,834	0				40,834					
38	Sales & Use Tax Assessments - 2006	Sales And Use Tax	MD	2006	70,550	0				70,550					
39	Sales & Use Tax Assessments - 2007	Sales And Use Tax	MD	2007	94,115	0				94,115					
40	Sales & Use Tax Assessments - 2008	Sales And Use Tax	MD	2008	647,382	0				647,382					
41	Sales & Use Tax Assessments - 2009	Sales And Use Tax	MD	2009	120,069	0				120,069					
42	Sales & Use Tax Assessments - 2010	Sales And Use Tax	MD	2010	125,995	0				125,995					
43	Sales & Use Tax Assessments - 2011	Sales And Use Tax	MD	2011	100,836	0				100,836					
44	<b>Subtotal Sales And Use Tax</b>				1,275,950	0	1,196,821	1,088,842	0	1,383,929	0	0	0	0	1,196,821
45	Federal Income Tax	Income Tax		2021	2,234,722	898,330	5,373,960	5,521,242		1,424,104	234,994	5,855,682			(481,722)
46	MD Corp. Net Income	Income Tax	MD	2021	0	409,806	525	13,763		0	423,044	25,540			(25,015)
47	VA Corp. Net Income	Income Tax	VA	2021	26,784	0	2,484	8,262		21,006	0	3,079			(595)
48	WV Corp. Net Income	Income Tax	WV	2021	168,862	0	598,941	350,043		417,760	0	661,509			(62,568)
49	<b>Subtotal Income Tax</b>				2,430,368	1,308,136	5,975,910	5,893,310	0	1,862,870	658,038	6,545,810	0	0	(569,900)
50	Gross Receipts Tax - 2020	Excise Tax	MD	2020	673,718	0	10,263	683,981		0	0	78,934			(68,671)
51	Gross Receipts Tax - 2021	Excise Tax	MD	2021	0	0	9,629,840	9,700,000		0	70,160	9,629,840			
52	Local Gross Receipts Tax - 2020	Excise Tax	WV	2020	475,190	0	(14,482)	460,708		0	0	(14,482)			
53	Local Gross Receipts Tax - 2021	Excise Tax	WV	2021	0	0	1,856,499	1,363,075		493,424	0	1,856,499			
54	Business and Occupation Tax - 2020	Excise Tax	WV	2020	401,984	0	(42)	401,942		0	0	(42)			
55	Business and Occupation Tax - 2021	Excise Tax	WV	2021	0	0	4,822,915	4,420,961		401,954	0	4,822,915			
56	<b>Subtotal Excise Tax</b>				1,550,892	0	16,304,993	17,030,667	0	895,378	70,160	16,373,664	0	0	(68,671)
57	Motor Fuel Tax	Fuel Tax	MD	2021	0	0	76	76		0	0	76			

58	Public Utility Fuel Energy - 2020	Fuel Tax	MD	2020	763,551	0	(20)	763,531		0	0	(20)			
59	Public Utility Fuel Energy - 2021	Fuel Tax	MD	2021	0	0	9,519,980	8,732,799		787,181	0	9,519,980			
60	<b>Subtotal Fuel Tax</b>				763,551	0	9,520,036	9,496,406	0	787,181	0	9,520,036	0	0	0
61	<b>Subtotal Federal Insurance Tax</b>				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
63	<b>Subtotal Miscellaneous Other Tax</b>				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
65	<b>Subtotal Other State Tax</b>				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
67	<b>Subtotal Other Use Tax</b>				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
69	Local Municipal License - 2021	Other License And Fees Tax	WV	2021	0	0	65	65		0	0	65			
70	<b>Subtotal Other License And Fees Tax</b>				0	0	65	65	0	0	0	65	0	0	0
71	FICA	Payroll Tax		2021	2,824,973	0	3,372,136	4,399,161		1,797,948	0	1,564,092			1,808,044
72	<b>Subtotal Payroll Tax</b>				2,824,973	0	3,372,136	4,399,161	0	1,797,948	0	1,564,092	0	0	1,808,044
73	<b>Subtotal Advalorem Tax</b>				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
75	<b>Subtotal Severance Tax</b>				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
77	<b>Subtotal Other Taxes And Fees</b>				0	0	0	0	0	0	0	0	0	0	0
40	<b>TOTAL</b>				14,195,519	8,015,425	57,841,154	58,344,093	0	12,398,069	6,720,914	55,237,146	0	0	2,604,008

Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ 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 \$12,996 offset to Account 408.2
(d) Concept: TaxesIncurredOther \$13,101 offset to Account 408.2
(e) Concept: TaxesIncurredOther \$100,647 offset to Account 409.2 ; (\$381,075) offset to Account 211.
(f) Concept: TaxesIncurredOther \$25,015 offset to Account 409.2.
(g) Concept: TaxesIncurredOther \$595 offset to Account 409.2.
(h) Concept: TaxesIncurredOther \$13,123 offset to Account 409.2 ; (\$49,445) offset to Account 211.
(i) Concept: TaxesIncurredOther \$68,671 offset to Account 408.2

Name of Respondent:	This report is:	Date of Report:	Year/Period of Report
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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) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ 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	310,280,974	39,217,722	34,330,523	8,997	62,811	182/283	11,193,791	182	22,562,305	326,482,873	
3	Gas											
4	Other (Specify)											
5	Total (Total of lines 2 thru 4)	310,280,974	39,217,722	34,330,523	8,997	62,811		11,193,791		22,562,305	326,482,873	
6												
7												
8												
9	TOTAL Account 282 (Total of Lines 5 thru 8)	310,280,974	39,217,722	34,330,523	8,997	62,811		11,193,791		22,562,305	326,482,873	
10	Classification of TOTAL											
11	Federal Income Tax	235,201,992	28,100,413	27,053,936	7,224	46,036		6,046,264		13,911,595	244,074,988	
12	State Income Tax	75,078,982	11,117,309	7,276,587	1,773	16,775		5,147,527		8,650,710	82,407,885	
13	Local Income Tax											

Name of Respondent: The Potomac Edison Company	This report is: (1) An Original	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxLiabilitiesOtherPropertyAdjustmentsDebitedToAccount

Debits Account Credited (g)	Description	Debit Amount (h)
182	FAS109 Regulatory Asset	\$ 10,497,117
283	Vegetation Management	696,674
		\$ 11,193,791

FERC FORM NO. 1 (ED. 12-96)

Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ 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		92,444,257	19,932,255	20,275,377		Various	3,420,019	Various	15,606,670		104,287,786
9	TOTAL Electric (Total of lines 3 thru 8)	92,444,257	19,932,255	20,275,377			3,420,019		15,606,670		104,287,786
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)	92,444,257	19,932,255	20,275,377			3,420,019		15,606,670		104,287,786
20	Classification of TOTAL										
21	Federal Income Tax	68,405,893	14,242,381	14,910,371			2,416,819		10,879,192		76,200,276
22	State Income Tax	24,038,364	5,689,874	5,365,006			1,003,200		4,727,478		28,087,510
23	Local Income Tax										

NOTES

FERC FORM NO. 1 (ED. 12-96)

FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxesOther

	Balance at Beginning of Year (b)	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)	Acct Credit (g)	Debit Amount (h)	Acct Debit (i)	Credit Amount (j)	Balance at End of Year (k)
A&G Expenses-MD-Nom	99,439	0	0			182	7,589	182	13,548	108,416
A&G Expenses-VA-Nom	3,067	0	0			182	275	182	89	2,881
A&G Expenses-WV-Nom	43,940	0	0			182	42,772	182	70,969	72,137

Accelerated Tax Depr-Fed-FT	7,658	0	0	182	17,293	182/190	10,235	0
Accelerated Tax Depr-MD-Norm	1,464,184	0	0	182	100,561	182	133,671	1,497,274
Accelerated Tax Depr-WV-FT	604	0	0	182	1,662	182/190	1,058	0
Accelerated Tax Depr-WV-Norm	1,604,658	0	0	182	541,095	182	862,229	1,725,662
AFUCD Debt-Fed-Norm-Reversal-CWIP	837,662	0	0	182	10,963	182	18,676	845,755
AFUCD Debt-MD-Norm	62,164	0	0	182	4,244	182	3,955	61,875
AFUCD Debt-MD-Norm-Incurred-CWIP	49,867	0	0	182	772	182	4,615	48,750
AFUCD Debt-WV-Norm-Incurred-CWIP	2,862	0	0	182	347	182	1,022	2,387
AFUCD Debt-WV-Norm	49,993	0	0	182	12,263	182	17,325	55,055
AFUCD Debt-WV-Norm-Incurred-CWIP	37,379	0	0	182	14,661	182	26,462	49,180
AFUCD Equity-FAS 43-Fed-FT	553,148	0	0	182	81,510	182	247,150	871,856
AFUCD Equity-FAS 43-Fed-FT-Incurred-CWIP	1,761,590	0	0	182	36,666	182	293,279	2,019,303
AFUCD Equity-FAS 43-MD-FT	107,060	0	0	182	15,864	182	45,932	140,588
AFUCD Equity-FAS 43-MD-FT-Incurred-CWIP	340,951	0	0	182	7,344	182	61,208	394,815
AFUCD Equity-FAS 43-WA-FT	2,312	0	0	182	347	182	1,022	2,387
AFUCD Equity-FAS 43-WA-FT-Incurred-CWIP	7,364	0	0	182	174	182	1,197	8,387
AFUCD Equity-FAS 43-WV-FT	47,300	0	0	182	12,242	182	31,409	66,467
AFUCD Equity-FAS 43-WV-FT-Incurred-CWIP	150,634	0	0	182	17,849	182	53,872	198,661
Capitalized Vertical Tree Trimming-MD-Norm	306,652	0	0	182	13,054	182	22,395	293,753
Capitalized Vertical Tree Trimming-WV-Norm	8,358	0	0	182	589	182	308	8,077
Capitalized Vertical Tree Trimming-WV-Norm	126,162	0	0	182	83,065	182	141,250	178,347
Capitalized Loss Carryover- WV-RTA	1,391	317	204	182	0	182	1	1,505
Capitalized Repairs-Fed-Norm	1,176	0	0	182	83	182	30	1,123
Capitalized Repairs-WV-Norm	48	0	0	182	3	182	1	46
Casualty Loss-MD-Norm	185,099	0	0	182	23,309	182	16,391	177,981
Casualty Loss-WV-Norm	53,236	0	0	182	50,585	182	77,529	80,180
Charitable Contribution Carryforward	68,600	30,346	66,016	182	0	182	0	33,030
CIAC-Fed-Norm-Reversal-CWIP	7,616,762	1,670,858	496,168	182	31,783	182	18,511	8,577,700
CIAC-MD-Norm-Reversal-CWIP	1,776,091	210,327	442,289	182	5,494	182	28,382	2,030,951
CIAC-WV-Norm	251,179	25,251	11,943	182/190	30,464	182	12,238	20,281
CIAC-WV-Norm-Reversal-CWIP	39,812	4,546	9,402	182	331	182	95	44,432
CIAC-WV-Norm-Reversal-CWIP	801,515	216,989	101,094	182	138,521	182	215,693	962,582
Customer Acquisition Fees - Surge Protection	7,444	5,479	5,049	182	1	182	0	7,873
Customer Advances-Fed-Norm	508	0	0	182	46	182	14	474
Customer Advances-WV-Norm	21	21	21	182	2	182	2	19
Deferred Generation Energy Cost MD	695,624	695,624	728,091	182	2	182	0	200,400
Deferred Transmission Energy Cost MD	1,149,379	756,619	712,949	182	2	182	0	1,193,054
Deferred Charge-EB	442,669	442,669	19,159	182	0	182	0	477,656
Deferred Gain-WV-Norm	0	0	0	182	17	182	29	12
Deferred Power Costs WV	0	0	0	182	0	190	5,141,884	5,141,884
Distribution System Improvement Charge (DSIC)	22,622	58,388	105,638	182	0	182	24,626	0
ECC Deferred Cost Recovery	1,515	10,992	10,992	182	0	182	1	105,790
ECC Normalization BT	539,843	40,293	551,486	182	0	182	0	28,650
EV Charging Stations-Fed-FT	0	0	0	182	23,728	182	31,728	29,371
EV Charging Stations-MD-FT	0	0	0	182	461	182	6,207	5,746
EV Charging Stations-WA-FT	0	0	0	182	10	182	132	122
EV Charging Stations-WV-FT	0	0	0	182	343	182	3,059	2,716
FAS 123R - Performance Shares-MD-Norm	265	0	0	182	18	182	20	267
FAS 123R - Performance Shares-WV-Norm	3	0	0	182	0	182	0	3
FAS 123R - Performance Shares-WV-Norm	74	0	0	182	52	182	85	107
FAS 123R - Restricted Stock-MD-Norm	195	0	0	182	13	182	7	189
FAS 123R - Restricted Stock-WV-Norm	8	0	0	182	0	182	0	8
FAS 123R - Restricted Stock-WV-Norm	117	0	0	182	19	182	11	160
FAS 123R - RSU Capital-MD-Norm	58	0	0	182	35	182	20	543
FAS 123R - RSU Capital-WV-Norm	13	0	0	182	1	182	0	12
FAS 123R - RSU Capital-WV-Norm	224	0	0	182	41	182	21	244
FAS 189 OPER CO Other	955,863	19,647	10,441	182/190	378,704	219	51,972	608,627
FE Service Timing Allocation	10,969,365	3,187,792	4,888,757	182	0	182	0	13,668,400
FAS 109 Gross-Up on Non-Property Items (see below)	980,085	224,652	0	182	320,684	182	17,965	502,019
FIR 48 - FR&D Credit	0	107,624	0	182	0	182	0	107,624
G Overheads-Fed-Norm	178,642	0	0	182	49,369	182	272,081	401,354
G Overheads-WV-Norm	500	0	0	182	60	182	121	561
Highway Relocations-MD-Norm	3,225	0	0	182	290	182	171	3,116
Highway Relocations-WV-Norm	2,725	0	0	182	567	182	665	2,823
Lease FPOU Asset & Liability	193,286	83,197	67,270	182	1	182	0	219,212
Life Insurance-Fed-Norm	3,806	0	0	182	401	182	402	3,307
Maryland Case 8783 Winner Run	2,987,176	794,776	6,298,031	182	0	190	5,516,079	0
MD CVR	48,348	3,224	42,603	182	0	182	0	8,969
MD Electric Vehicle Pilot Deferral	166,782	113,356	7,963	182	0	182	0	271,175
MD Energy Efficiency Prgm - LT	21,829,041	1,871,275	1,326,889	182	0	182	0	22,964,427
Meters and Transformers-Fed-Norm	19,312	0	0	182	1,857	182	590	16,035
Meters and Transformers-WV-Norm	785	0	0	182	75	182	24	734
NURP/ Rate Case Expenditure	29,745	79,006	14,442	182	0	182	0	94,309
OTDS-Fed-Norm	637,816	0	0	182	33,464	182	17,602	521,554
Other Basis Differences-Fed-FT	43,061	0	0	182	20,366	182	2,071	24,766
Other Basis Differences-Fed-Norm	377,843	0	0	182	39,346	182	14,693	553,190
Other Basis Differences-WV-Norm	8,621	0	0	182	215	182	1,679	10,265
Other Reg Asset	1,500,283	48,193	408,283	182	2	182	0	1,140,911
Other Reg Asset-COV0 19	3,257,181	127,081	1,282,203	182	0	182	1	2,102,060
Other Reg Liability	1	1	1	182	0	182	0	85
PA-A - C21 Debt Amort	1,139,127	105,686	16,526	182	0	182	1	1,228,288
PA-A-MD-Norm	433	0	0	182	89	182	828	1,172
PA-A-WV-Norm	133	0	0	182	10	182	2	125
PA-A-WV-Norm	616	0	0	182	2,792	182	4,959	2,818
Pensions Expense	2,897,422	4,636,261	289,758	182	0	182	0	7,243,925
Plant ARD	7,807	607	8,415	182	0	182	1	0
Plant Retirement Benefits SFAS 106 Payments	994,463	312,014	26,895	182	0	182	0	1,279,662
PT Rehab-Adel Property RTA-All-Norm	827	0	0	182	1,261	182	434	0
PT Rehab-Adel Property-All-Norm	19,841	0	0	182	129,457	182	9,816	0
PT Rehab-Adel Property-MD-Norm	71,713	0	0	182	6,215	182	1,142	0
PT Rehab-Adel Property-WV-Norm	471	0	0	182	511	182	40	0
PT Rehab-Other CWIP Incurred-Misc-All-Norm	33,914	0	0	182	36,810	182	2,896	0
PT Rehab-Other CWIP Incurred-Person-All-Norm	226,416	0	0	182	244,916	182	18,500	0
PT Rehab-Other CWIP Incurred-RAR-All-Norm	159,128	0	0	182	172,130	182	13,002	0
PT Rehab-Rate Change-All-FT	87,089	0	0	182	93,656	182	6,567	0
PT Rehab-Rate Change-All-Norm	41,219	0	0	182	45,433	182	4,214	0
Purchase Accounting-Marine Run	8,026,510	187,387	940,052	182	0	182	2	7,282,987
RAD Cost-MD-Norm	0	0	0	182	99	182	307	208
RAD Cost-WV-Norm	0	0	0	182	1,401	182	2,100	899
Repair Allowance-MD-Norm	47,368	0	0	182	6,517	182	3,522	41,871
Repair Allowance-WV-Norm	25,464	0	0	182	9,595	182	11,000	26,969
State Income Tax Deductible	219,569	114,611	345,255	182	0	190	11,175	0
Storm Damage	630,313	84,291	360,688	182	0	182	0	1,066,310
Tax Interest Capitalized-Fed-Norm-Reversal-CWIP	3,957,018	830,482	180,752	182	23,650	182	13,402	4,696,500
Tax Interest Capitalized-MD-Norm-Reversal-CWIP	1,020,503	214,979	87,476	182	3,517	182	17,769	1,162,258
Tax Interest Capitalized-WV-Norm	4,504	4,644	3,854	182/190	5,546	182	2,543	2,543
Tax Interest Capitalized-WV-Norm-Reversal-CWIP	23,945	1,889	2,945	182	215	182	82	26,507
Tax Interest Capitalized-WV-Norm-Reversal-CWIP	468,698	103,362	41,934	182	78,931	182	125,537	576,732
Tax UoP Repair Disallow Loss-Fed-Norm	2,425	0	0	182	424	182	87	1,888
Tax UoP Repair Disallow Loss-MD-Norm	9,202	0	0	182	440	182	217	8,979
Tax UoP Repair Disallow Loss-WV-Norm	6,561	0	0	182	350	182	161	6,372
Tax UoP Repair Exp-Fed-Norm-Reversal-CWIP	3,676,153	0	0	182	48,972	182	85,179	3,913,600
Tax UoP Repair Exp-MD-Norm	61,272	0	0	182	37,813	182	64,772	688,231
Tax UoP Repair Exp-MD-Norm-Incurred-CWIP	188,972	0	0	182	3,648	182	26,867	210,191
Tax UoP Repair Exp-WV-Norm-Incurred-CWIP	5,943	0	0	182	282	182	86	5,747
Tax UoP Repair Exp-WV-Norm	271,051	0	0	182	199,719	182	332,815	404,147
Tax UoP Repair Exp-WV-Norm-Incurred-CWIP	105,168	0	0	182	109,389	182	182,252	178,031
Unamortized Loss on Reacquired Debt	18,041	1,277	17,182	182	0	182	0	2,125
Visitation Allowance-NC- WV	10,404	2,165	10,404	182	0	182	0	560,437
Vegetation Management	1,566,633	350,462	1,159,055	182	1	182	0	788,239
Vegetation Management - FERC Adjustment	1,794,209	380,681	0	182	0	282	696,674	2,871,754
WV STP	29,420	793	5,535	182	1	182	0	24,886
Year-End Additional Temp Adjustments-LT	208,446	429,688	1,095,461	182	1	190	457,158	0
	92,444,257	19,932,255	20,275,377	0	0	3,420,019	16,606,670	104,287,786

Footnote:  
This line item represents the total FAS 109 gross-up of deferred income taxes recorded on non-property book-to-tax timing differences due to the change in the Federal corporate income tax rate from 35% to 21%.

**FERC FORM NO. 1 (ED. 12-96)**

<p>Name of Respondent: The Potomac Edison Company</p>	<p>This report is: (1) An Original (2) A Resubmission</p>	<p>Date of Report: 04/01/2022</p>	<p>Year/Period of Report End of: 2021/ Q4</p>
<p><b>OTHER REGULATORY LIABILITIES (Account 254)</b></p>			

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	Deferred Power Costs - WV ENEC WV Case # 09-1352-E-42-T (\$82.8M amortized through 2030)	11,795,229	557	11,795,229		
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)	154,443,357	Various	7,437,696		147,005,661
3	Deferral of Amortized Excess Deferred Income Taxes Due to the Tax Cuts and Jobs Act and State Tax Rate changes	8,065,336	Various	3,123,996		4,941,340
4	MD Warrior Run		431	1,671	20,327,936	20,326,265
5	WV ECC Normalization	2,139,927			873,091	3,013,018
6	COVID Reserve Residential				1,130,965	1,130,965
7	PJM Payable				5,371,827	5,371,827
8	Other amounts expected to be refunded				474,900	474,900
9	Minor Items	66,938	407.3	66,938	90,740	90,740
41	TOTAL	176,510,787		22,425,530	28,269,459	182,354,716

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Electric Operating Revenues

1. 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.
2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
3. 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.
4. 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.
5. Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.
6. 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.)
7. See page 108, Important Changes During Period, for important new territory added and important rate increase or decreases.
8. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.
9. Include unmetered 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	527,357,750	504,397,530	5,237,609	5,096,529	375,176	369,301
3	(442) Commercial and Industrial Sales						
4	Small (or Comm.) (See Instr. 4)	184,180,937	161,272,998	2,808,235	2,639,539	49,437	48,690
5	Large (or Ind.) (See Instr. 4)	92,040,876	89,394,827	2,394,834	2,339,724	4,450	4,478
6	(444) Public Street and Highway Lighting	5,815,279	5,655,132	22,514	22,754	614	616
7	(445) Other Sales to Public Authorities						
8	(446) Sales to Railroads and Railways						
9	(448) Interdepartmental Sales						
10	TOTAL Sales to Ultimate Consumers	809,394,842	760,720,487	10,463,192	10,098,546	429,677	423,085
11	(447) Sales for Resale	59,883,002	26,086,636	1,288,530	988,671	5	5
12	TOTAL Sales of Electricity	869,277,844	786,807,123	11,751,722	11,087,217	429,682	423,090
13	(Less) (449.1) Provision for Rate Refunds						

14	TOTAL Revenues Before Prov. for Refunds	869,277,844	786,807,123	11,751,722	11,087,217	429,682	423,090
15	Other Operating Revenues						
16	(450) Forfeited Discounts	2,343,810	1,311,548				
17	(451) Miscellaneous Service Revenues	692,433	688,845				
18	(453) Sales of Water and Water Power						
19	(454) Rent from Electric Property	2,844,230	4,705,940				
20	(455) Interdepartmental Rents						
21	(456) Other Electric Revenues	238,698	(539,610)				
22	(456.1) Revenues from Transmission of Electricity of Others	19,915,064	21,644,174				
23	(457.1) Regional Control Service Revenues						
24	(457.2) Miscellaneous Revenues						
25	Other Miscellaneous Operating Revenues						
26	TOTAL Other Operating Revenues	26,034,235	27,810,897				
27	TOTAL Electric Operating Revenues	895,312,079	814,618,020				

Line 12, column (b) includes \$ 1,902,953 of unbilled revenues.  
Line 12, column (d) includes (5,887) MWH relating to unbilled revenues

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Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

<b>(a)</b> Concept: PublicStreetAndHighwayLighting	
All street lighting sales in accounts 440, 442 and 444 are unmetered.	
<b>(b)</b> Concept: MiscellaneousServiceRevenues	
Reserve Capacity	\$ 558,317
Temporary Facilities Charges	(273,729)
Other-Numerous Items under \$250,000 each	407,845
Total	\$ 692,433
<b>(c)</b> Concept: PublicStreetAndHighwayLighting	
All street lighting sales in accounts 440, 442 and 444 are unmetered.	
<b>(d)</b> Concept: MiscellaneousServiceRevenues	
Reserve Capacity	\$ 551,199
Other-Numerous Items under \$250,000 each	137,646
Total	\$ 688,845
<b>(e)</b> Concept: OtherElectricRevenue	
Ft Martin Income Equalization Revenue	\$ (1,603,201)
Other Supporting Facilities Chg	822,419
Other-Numerous Items under \$250,000 each	241,172
Total	\$ (539,610)

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Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ Q4
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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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38					
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40					
41					
42					
43					
44					
45					
46	TOTAL				

Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ Q4
<b>SALES OF ELECTRICITY BY RATE SCHEDULES</b>			

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	5,266,371	542,497,226	374,991	14,044	0.1030
2	E - General	8	1,197			0.1496
3	G - General Service	12	1,319	6	2,000	0.1099
4	OL- Outdoor Lighting	1,883	337,227	92	20,467	0.1791
5	AL - Area Lighting	1	338			0.3380
6	EM - Outdoor Lighting		205			
7	EMU - Outdoor Lighting	1,823	362,576	83	21,964	0.1989
8	MSL - Mercury Vapor	7	1,659	2	3,500	0.2370
9	MU - Outdoor Lighting	3	291			0.0970
10	Y6 - Yard Lighting Service	53	16,600	2	26,500	0.3132
11	Misc. Adjustments Not Maintained by Rate Code		(13,336,695)			
41	TOTAL Billed Residential Sales	5,270,161	529,881,943	375,176	14,047	0.1005
42	TOTAL Unbilled Rev. (See Instr. 6)	(32,552)	(2,524,193)			0.0775
43	TOTAL	5,237,609	527,357,750	375,176	13,960	0.1007

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Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

<b>(a) Concept: ResidentialSalesUnbilled</b>	
Residential The dollars represent the following:	
Deferred Excess Revenue Related to the Tax Cuts and Jobs Act	\$ -769,608
Unbilled	(1,754,585)
Total	\$ -2,524,193

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Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ 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	G - General Service	815,473	69,145,536	39,235	20,784	0.0848
2	C - General	66,411	5,662,458	4,001	16,599	0.0853
3	C-A - All Electric	18,471	1,142,715	304	60,760	0.0619
4	CSH - Church and School	21,105	1,902,442	223	94,641	0.0901
5	E - General Service	491,734	47,387,503	3,548	138,595	0.0964

6	OL - Outdoor Lighting	1,610	294,125	246	6,545	0.1827
7	AL - Area Lighting	932	111,206	85	10,965	0.1193
8	EMU - Outdoor Lighting	6,018	1,390,422	306	19,667	0.2310
9	MU - Outdoor Lighting	889	57,615	8	111,125	0.0648
10	MSL - Mercury Vapor	98	38,887	2	49,000	0.3968
11	EM - Outdoor Lighting		11,199	2		
12	Y6 - Yard Lighting Service	29	7,107	1	29,000	0.2451
13	PL - LED Outdoor Lighting	112	40,255	9	12,444	0.3594
14	PH - Light & Power	1,237,833	52,332,237	1,422	870,487	0.0423
15	SPECIAL - Contract Street Lighting	1,161	61,432	39	29,769	0.0529
16	PP - Power Service	133,676	6,206,839	6	22,279,333	0.0464
17	Misc. Adjustments Not Maintained by Rate Code		(3,961,371)			
41	TOTAL Billed Small or Commercial	2,795,552	181,830,607	49,437	56,548	0.0650
42	TOTAL Unbilled Rev. Small or Commercial (See Instr. 6)	12,683	2,350,330			0.1853
43	TOTAL Small or Commercial	2,808,235	184,180,937	49,437	56,804	0.0656

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Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

<b>(a)</b> Concept: SmallOrCommercialSalesElectricOperatingRevenueUnbilled			
Commercial The dollars represent the following:			
Deferred Excess Revenue Related to the Tax Cuts and Jobs Act	\$	-279,103	
Unbilled		2,629,433	
Total	\$	2,350,330	

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Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ 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	G - General Service	106,037	7,859,501	3,159	33,567	0.0741
2	C - General	20,649	1,402,137	451	45,785	0.0679
3	C-A - All Electric	5,201	241,698	33	157,606	0.0465
4	E - General Service	129,781	11,799,284	482	269,255	0.0909
5	OL - Outdoor Lighting	162	31,136	2	81,000	0.1922
6	AL - Area Lighting	44	7,381			0.1678
7	EM - Outdoor Lighting		101	1		
8	EMU - Outdoor Lighting	170	25,415	1	170,000	0.1495
9	MSL - Outdoor Lighting	1	184			0.1840
10	MU - Outdoor Lighting	10	701			0.0701

11	PP - Power Service	1,370,589	46,255,269	15	91,372,600	0.0337
12	PH - Light & Power	745,409	28,366,656	306	2,435,977	0.0381
13	AGS - Firm Standby	2,908	212,394			0.0730
14	Misc. Adjustments Not Maintained by Rate Code		(4,920,924)			
41	TOTAL Billed Large (or Ind.) Sales	2,380,961	91,280,933	4,450	535,047	0.0383
42	TOTAL Unbilled Rev. Large (or Ind.) (See Instr. 6)	13,873	759,943			0.0548
43	TOTAL Large (or Ind.)	2,394,834	92,040,876	4,450	538,165	0.0384

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Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: LargeOrIndustrialSalesElectricOperatingRevenueUnbilled

Industrial  
The dollars represent the following:

Deferred Excess Revenue Related to the Tax Cuts and Jobs Act	\$	-229,300
Unbilled		989,243
Total	\$	759,943

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Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ 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						
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						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL Billed Commercial and Industrial Sales					
42	TOTAL Unbilled Rev. (See Instr. 6)					
43	TOTAL					

Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ 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	OL - Outdoor Lighting	1	299	1	1,000	0.2990
2	AL- Area Lighting	20	4,008	2	10,000	0.2004
3	SL - Street and Highway	17	1,352			0.0795
4	EM - Outdoor Lighting		9,068	4		
5	EMU - Outdoor Lighting	10,641	3,009,266	420	25,336	0.2828
6	PL - LED Outdoor Lighting	942	264,122	12	78,500	0.2804
7	MSL - Mercury Vapor	9,504	2,450,753	171	55,579	0.2579
8	MU - Outdoor Lighting	1,279	103,825	4	319,750	0.0812
9	Misc. Adjustments Not Maintained by Rate Code		(61,017)			
41	TOTAL Billed Public Street and Highway Lighting	22,404	5,781,676	614	36,489	0.2581

42	TOTAL Unbilled Rev. (See Instr. 6)	110	33,603			0.3055
43	TOTAL	22,514	5,815,279	614	36,668	0.2583

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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 Unbilled	\$	-5,260
Total	\$	38,863

(b) Concept: PublicStreetAndHighwayLighting

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

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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)
41	TOTAL Billed - All Accounts	10,469,078	808,775,159	429,677	24,365	0.0773
42	TOTAL Unbilled Rev. (See Instr. 6) - All Accounts	(5,886)	619,683			(0.1053)
43	TOTAL - All Accounts	10,463,192	809,394,842	429,677	24,351	0.0774

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Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: RevenueFromSalesOfElectricityByRateSchedulesUnbilled

Total  
The dollars represent the following:

Deferred Excess Revenue Related to the Tax Cuts and Jobs Act Unbilled	\$	-1,283,271
Total	\$	1,902,954

Total

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Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ 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 imbalanced 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 seller 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.

4. 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).
5. 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.
6. 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.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. 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.
9. 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.
10. 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	<sup>(a)</sup> Monongahela Power Company	RQ	4th Rev Vol #2				1,659		83,091		83,091
3	<sup>(a)</sup> West Penn Power Company	RQ	4th Rev Vol #2				26,122		1,198,519		1,198,519
4	<sup>(a)</sup> Pennsylvania Electric Company	RQ	4th Rev Vol #2				2		90		90
5	Old Dominion Electric Cooperative	RQ	2nd Rev Vol #7&8				1,354		52,790		52,790
6	Non-RQ:										
7	PJM Interconnection, LLC	<sup>(a)</sup> OS	No 26				1,259,393		58,548,512		58,548,512
15	Subtotal - RQ						29,137		1,334,490		1,334,490
16	Subtotal-Non-RQ						1,259,393		58,548,512		58,548,512
17	Total						1,288,530		59,883,002		59,883,002

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Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

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

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Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ Q4
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	206,726,813	174,642,633
12	(509) Allowances		
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	206,726,813	174,642,633
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)	206,726,813	174,642,633
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	316,099,803	291,220,463
76.1	(555.1) Power Purchased for Storage Operations		
77	(556) System Control and Load Dispatching		
78	(557) Other Expenses	796,743	7,122,444
79	TOTAL Other Power Supply Exp (Enter Total of Lines 76 thru 78)	316,896,546	298,342,907
80	TOTAL Power Production Expenses (Total of Lines 21, 41, 59, 74 & 79)	523,623,359	472,985,540
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	54,468	47,211
85	(561.1) Load Dispatch-Reliability	778,384	674,106
86	(561.2) Load Dispatch-Monitor and Operate Transmission System		

87	(561.3) Load Dispatch-Transmission Service and Scheduling		
88	(561.4) Scheduling, System Control and Dispatch Services	14,519	14,229
89	(561.5) Reliability, Planning and Standards Development	45,578	50,984
90	(561.6) Transmission Service Studies	14,625	(11,288)
91	(561.7) Generation Interconnection Studies	78,073	(9,475)
92	(561.8) Reliability, Planning and Standards Development Services	435	1,329
93	(562) Station Expenses	1,116,059	256,518
93.1	(562.1) Operation of Energy Storage Equipment		
94	(563) Overhead Lines Expenses	1,328,021	276,908
95	(564) Underground Lines Expenses		
96	(565) Transmission of Electricity by Others	32,566,970	43,383,745
97	(566) Miscellaneous Transmission Expenses	337,562	146,451
98	(567) Rents	296,181	161,131
99	TOTAL Operation (Enter Total of Lines 83 thru 98)	36,630,875	44,991,849
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	687,763	716,382
102	(569) Maintenance of Structures		
103	(569.1) Maintenance of Computer Hardware	8,907	11,097
104	(569.2) Maintenance of Computer Software	9,071	11,125
105	(569.3) Maintenance of Communication Equipment	27	37
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment	2,136,202	2,566,650
107.1	(570.1) Maintenance of Energy Storage Equipment		
108	(571) Maintenance of Overhead Lines	7,472,981	4,531,271
109	(572) Maintenance of Underground Lines		
110	(573) Maintenance of Miscellaneous Transmission Plant	60,324	64,430
111	TOTAL Maintenance (Total of Lines 101 thru 110)	10,375,275	7,900,992
112	TOTAL Transmission Expenses (Total of Lines 99 and 111)	47,006,150	52,892,841
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	182,076	166,725
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	182,076	166,725
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)	182,076	166,725
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	(102,671)	30,882
135	(581) Load Dispatching	1,203,186	1,102,164
136	(582) Station Expenses	102,447	27,956
137	(583) Overhead Line Expenses	1,654,636	1,949,045
138	(584) Underground Line Expenses	1,651,676	1,102,025
138.1	(584.1) Operation of Energy Storage Equipment		
139	(585) Street Lighting and Signal System Expenses	94,569	95,608
140	(586) Meter Expenses	624,230	587,948
141	(587) Customer Installations Expenses		
142	(588) Miscellaneous Expenses	5,928,976	6,610,171
143	(589) Rents		
144	TOTAL Operation (Enter Total of Lines 134 thru 143)	11,157,049	11,505,799
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	670,028	662,503
147	(591) Maintenance of Structures		
148	(592) Maintenance of Station Equipment	3,393,768	3,230,495
148.1	(592.2) Maintenance of Energy Storage Equipment		
149	(593) Maintenance of Overhead Lines	27,111,363	23,682,633
150	(594) Maintenance of Underground Lines	1,242,531	1,155,197
151	(595) Maintenance of Line Transformers	135,327	112,659
152	(596) Maintenance of Street Lighting and Signal Systems	517,222	516,768
153	(597) Maintenance of Meters	1,437,518	1,461,316
154	(598) Maintenance of Miscellaneous Distribution Plant	274,306	280,605
155	TOTAL Maintenance (Total of Lines 146 thru 154)	34,782,063	31,102,176
156	TOTAL Distribution Expenses (Total of Lines 144 and 155)	45,939,112	42,607,975
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision		
160	(902) Meter Reading Expenses	5,621,824	5,251,277
161	(903) Customer Records and Collection Expenses	4,789,245	4,294,963
162	(904) Uncollectible Accounts	185,937	10,767,818
163	(905) Miscellaneous Customer Accounts Expenses	524,512	450,061
164	TOTAL Customer Accounts Expenses (Enter Total of Lines 159 thru 163)	11,121,518	20,784,119
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision	291,081	295,358
168	(908) Customer Assistance Expenses	107,369	77,889
169	(909) Informational and Instructional Expenses	5,606	2,447
170	(910) Miscellaneous Customer Service and Informational Expenses	3,010,507	2,920,947
171	TOTAL Customer Service and Information Expenses (Total Lines 167 thru 170)	3,414,563	3,296,641
172	7. SALES EXPENSES		
173	Operation		

174	(911) Supervision		16	12,588
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)		16	12,588
179	8. ADMINISTRATIVE AND GENERAL EXPENSES			
180	Operation			
181	(920) Administrative and General Salaries		11,017,295	10,709,399
182	(921) Office Supplies and Expenses		833,650	611,707
183	(Less) (922) Administrative Expenses Transferred-Credit		9,197,206	8,279,985
184	(923) Outside Services Employed		19,554,632	14,861,249
185	(924) Property Insurance		15,344	11,678
186	(925) Injuries and Damages		1,436,588	1,768,424
187	(926) Employee Pensions and Benefits		(29,297,689)	(4,182,352)
188	(927) Franchise Requirements			
189	(928) Regulatory Commission Expenses		2,161,091	1,928,689
190	(929) (Less) Duplicate Charges-Cr.			
191	(930.1) General Advertising Expenses		2,711	15,486
192	(930.2) Miscellaneous General Expenses		559,454	473,714
193	(931) Rents		623,033	658,668
194	TOTAL Operation (Enter Total of Lines 181 thru 193)		(2,291,097)	18,576,677
195	Maintenance			
196	(935) Maintenance of General Plant		357,687	563,313
197	TOTAL Administrative & General Expenses (Total of Lines 194 and 196)		(1,933,410)	19,139,990
198	TOTAL Electric Operation and Maintenance Expenses (Total of Lines 80, 112, 131, 156, 164, 171, 178, and 197)		629,353,384	611,886,419

FERC FORM NO. 1 (ED. 12-93)

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Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ 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

- megawatt-hours 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	West Penn Power Company	RQ	1st Rev Vol #1				29,320					1,572,777		1,572,777
2	Monongahela Power Company	RQ	1st Rev Vol #1				4,364					187,763		187,763
3	AES/Warrior Run, Inc	LU	Special Contract				1,257,630				66,394,553	44,348,280	61,773	110,804,606
4	Old Dominion Electric Cooperative	RQ	NA				2,661					97,211		97,211
5	PJM Interconnection, LLC	OS	NA				53,618					2,485,538		2,485,538
6	Exelon Generation Co	OS	NA				560,525					30,555,827		30,555,827
7	DTE Energy Trading	OS	NA				679,300					35,950,134		35,950,134
8	NextEra Energy Power Marketing, LLC	OS	NA				899,801					49,150,201		49,150,201
9	American Electric Power	OS	NA				17,802					2,023,217		2,023,217
10	Energy Harbor	OS	NA				1,146,051					63,120,563		63,120,563
11	TransAlta Corporation	OS	NA				260,286					13,560,696		13,560,696
12	Monongahela Power Company	OS	NA										5,549,023	5,549,023
13	Solar Renewable Energy Credits	OS	NA										484,511	484,511
14	Administrative Expense	OS	NA										138,792	138,792
15	PJM Interconnection, LLC Renewable Energy Credits	OS	NA										418,944	418,944
15	TOTAL						4,911,358				66,394,553	243,052,207	6,653,043	316,099,803

FERC FORM NO. 1 (ED. 12-90)

Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ Q4
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 Interconnections, 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  
 Represents power purchased from awarded suppliers through the auction.  
 (k) 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.  
**FERC FORM NO. 1 (ED. 12-90)**

Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ 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						9,997	9,997
2	Transmission Ancillaries	Various	Various	OS	6	Various	Various						363,932	363,932
3	Network Integrated Transmission	PJM Network	PJM Network	FNO	6	PJM Network	PJM Network				1,962,428			1,962,428
4	Point-to-Point Transmission	Various	Various	OS	6	Various	Various						65,336	65,336
5	Tax Reform			OS									834,918	834,918
35	TOTAL							0	0	0	1,962,428		1,274,183	3,236,611

Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ 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.  
 (e) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers  
 Deferred Excess Revenue Related to the Tax Cuts and Jobs Act.  
**FERC FORM NO. 1 (ED. 12-90)**

Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ 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	9,997	9,997
3	Transmission Ancillaries	OS	6	363,932	363,932
4	Network Integrated Transmission	FNO	6	1,962,428	1,962,428
5	Point to Point Transmission	OS	6	65,336	65,336
6	Tax Reform	OS		834,918	834,918
40	TOTAL			3,236,611	3,236,611

FERC FORM NO. 1 (REV 03-07)

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Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ Q4
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)

1. 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.
2. 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.
3. 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.
4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
5. 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.
6. Enter "TOTAL" in column (a) as the last line.
7. 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					8,692,005	8,692,005
	TOTAL		0	0	0	0	8,692,005	8,692,005

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

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FOOTNOTE DATA

(a) Concept: StatisticalClassificationCode	
Expenses associated with Respondent's membership with PJM as an RTO.	
(b) Concept: OtherChargesTransmissionOfElectricityByOthers	
PJM Anc Svc Trans Enhancement Schd 12	\$8,852,972
PJM Ancillary Service Schedule 9 FERC-OPSI	1,311
Transm Owner Sch, Sys Control & Dispatch Srv Exp	670
PJM Transmission Congestion Charges	42,894
PJM-Transmission Loss Expense	(2,399)
494 Remand Transmission Enhancement Charge	(226,375)
PJM Ancillary Services Exp-Oper Cos	22,932
Total	\$8,692,005

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

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Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ Q4
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MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	118,879
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	142,473
7	Financing Administration Fees	100,586
8	Membership Dues - Civic	46,933
9	Right of Way Licensing and Permitting	168,291
10	Easements	(17,793)
11	All other (Under \$5,000 each)	85
46	TOTAL	559,454

FERC FORM NO. 1 (ED. 12-94)

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Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ Q4
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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			3,804,531		3,804,531
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	8,693,446	89			8,693,535
8	Distribution Plant	47,475,342				47,475,342
9	Regional Transmission and Market Operation					
10	General Plant	5,578,713	280			5,578,993
11	Common Plant-Electric					
12	TOTAL	61,747,501	369	3,804,531		65,552,401

**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	350.2 - Maryland - Transmission	25,911	75 years		1.63	R4	45 years

13	352 - Maryland - Transmission	9,813	70 years	(10)	1.24	R4	49 years
14	353 - Maryland - Transmission	115,437	55 years	(10)	1.32	R1	44 years
15	354 - Maryland - Transmission	21,653	80 years	(20)	1.59	R4	55 years
16	355 - Maryland - Transmission	31,318	70 years	(30)	0.91	R2.5	54 years
17	356 - Maryland - Transmission	45,836	60 years	(60)	2.93	R2	38 years
18	356.2 - Maryland - Transmission	24,661	75 years			R4	0 years
19	357 - Maryland - Transmission	1	50 years		1.96	S2.5	50 years
20	358 - Maryland - Transmission	626	45 years	(5)	2.61	S2	38 years
21	360.20 - Maryland - Distribution	11,103	75 years		1.31	R3	55 years
22	361.00 - Maryland - Distribution	11,132	65 years	(20)	1.2	S4	47 years
23	362.00 - Maryland - Distribution	177,888	65 years	(15)	1.08	R2.5	51 years
24	364.00 - Maryland - Distribution	128,631	70 years	(120)	1.3	R4	50 years
25	365.00 - Maryland - Distribution	148,731	62 years	(80)	1.54	R1	50 years
26	365.10 - Maryland - Distribution	77,512	70 years		1.22	R4	65 years
27	366.00 - Maryland - Distribution	65,979	65 years	(40)	1.43	R4	46 years
28	367.00 - Maryland - Distribution	295,150	46 years	(40)	2.69	R2.5	32 years
29	368.00 - Maryland - Distribution	201,703	48 years	(35)	1.82	R1.5	35 years
30	369.00 - Maryland - Distribution	71,194	65 years	(125)	1.41	R4	43 years
31	370.00 - Maryland - Distribution	55,549	42 years	(30)	2.02	R2.5	30 years
32	371.00 - Maryland - Distribution	2,117	30 years	(40)	8.1	R0.5	14 years
33	373.10 - Maryland - Distribution	30,317	42 years	(40)	2.71	S0.5	31 years
34	373.30 - Maryland - Distribution	868	15 years	(20)	7.87	R0.5	14 years
35	389.20 - Maryland - General	4	75 years		1.32	R3	61 years
36	390.10 - Maryland - General	27,320	57 years	15	1.4	R2	42 years
37	391.00 - Maryland - General	2,922	20 years		2.93	SQ	9 years
38	391.15 - Maryland - General	288	0 years				0 years
39	391.20 - Maryland - General	2,680	10 years		9.69	SQ	6 years
40	392.00 - Maryland - General	4,322	14 years	20	0.83	L2	14 years
41	393.00 - Maryland - General	162	20 years		2.76	SQ	7 years
42	394.00 - Maryland - General	8,749	20 years		4.42	SQ	12 years
43	395.00 - Maryland - General	727	20 years		2.27	SQ	8 years
44	396.00 - Maryland - General	844	20 years	5	0.2	S0.5	16 years

45	397.00 - Maryland - General	18,093	10 years		9.06	SQ	6 years
46	398.00 - Maryland - General	161	15 years		4.7	SQ	3 years
47	350 - Virginia	10,346	75 years		1.1	R4	42 years
48	352 - Virginia	4,956	70 years	(5)	0.66	R3	46 years
49	353 - Virginia	51,653	54 years	(10)	1.26	S1.5	39 years
50	354 - Virginia	2,734	75 years	(10)	1.32	R4	37 years
51	355 - Virginia	25,457	60 years	(60)	1.56	R4	40 years
52	356.1 - Virginia	26,143	60 years	(75)	1.85	R3	40 years
53	356.2 - Virginia	10,270	75 years		0.27	R3	74 years
54	357 - Virginia		50 years	(5)	2.31	S2.5	29 years
55	358 - Virginia	106	45 years	(10)	2.36	S2	36 years

FERC FORM NO. 1 (REV. 12-03)

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Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: DepreciablePlantBase Balances for depreciable plant are as of 12/31/21.
(b) Concept: UtilityPlantAppliedDepreciationRate Sub Transmission rates did not change during 2021.
(c) Concept: UtilityPlantAppliedDepreciationRate Rates for Maryland distribution are effective as of November 2021.
(d) Concept: UtilityPlantAppliedDepreciationRate Rates for Maryland general are effective as of November 2021.

FERC FORM NO. 1 (REV. 12-03)

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Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ Q4
<b>REGULATORY COMMISSION EXPENSES</b>			

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 (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	950,892		950,892		Electric	928	950,892				
3	WV PSC Intrastate Revenue Assessment	796,944		796,944		Electric	928	796,944				
5	WV PSC Property Value Assessment	126,725		126,725		Electric	928	126,725				
7	MD PSC 2018 Distribution Base Rate Case				60,539					407.4	49,387	11,152
9	MD PSC Depreciation Study				49,839	Electric	928	286,530	286,530			336,369
46	TOTAL	1,874,561		1,874,561	110,378			2,161,091	286,530		49,387	347,521

FERC FORM NO. 1 (ED. 12-96)

Page 350-351

This report is:
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Name of Respondent: The Potomac Edison Company	(1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ Q4
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**RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES**

- 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).
- 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
- 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.
- 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).
- 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.
- 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.""
- 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 (1)	ED Transmission Line Research (Int)					6,218
2	Total						6,218

Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ 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		262,940	
5	Regional Market			
6	Distribution		2,051,401	

7	Customer Accounts		5,216,506		
8	Customer Service and Informational		242,837		
9	Sales				
10	Administrative and General		109,704		
11	TOTAL Operation (Enter Total of lines 3 thru 10)		7,883,388		
12	Maintenance				
13	Production				
14	Transmission		1,667,875		
15	Regional Market				
16	Distribution		11,689,213		
17	Administrative and General		296,371		
18	TOTAL Maintenance (Total of lines 13 thru 17)		13,653,459		
19	Total Operation and Maintenance				
20	Production (Enter Total of lines 3 and 13)				
21	Transmission (Enter Total of lines 4 and 14)		1,930,815		
22	Regional Market (Enter Total of Lines 5 and 15)				
23	Distribution (Enter Total of lines 6 and 16)		13,740,614		
24	Customer Accounts (Transcribe from line 7)		5,216,506		
25	Customer Service and Informational (Transcribe from line 8)		242,837		
26	Sales (Transcribe from line 9)				
27	Administrative and General (Enter Total of lines 10 and 17)		406,075		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)		21,536,847		21,536,847
29	Gas				
30	Operation				
31	Production - Manufactured Gas				
32	Production-Nat. Gas (Including Expl. And Dev.)				
33	Other Gas Supply				
34	Storage, LNG Terminaling and Processing				
35	Transmission				
36	Distribution				
37	Customer Accounts				
39	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 Terminaling 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)			
38	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)	21,536,847		21,536,847
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	21,613,842		21,613,842
69	Gas Plant			
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	21,613,842		21,613,842
72	Plant Removal (By Utility Departments)			
73	Electric Plant	2,938,143		2,938,143
74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	2,938,143		2,938,143
77	Other Accounts (Specify, provide details in footnote):			
78	Outside Billing & Contracts	21,030		21,030
79	Work Performed for Associated Companies	505,439		505,439
80	Temporary Facilities	130,661		130,661
81				
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	657,130		657,130
96	TOTAL SALARIES AND WAGES	46,745,962		46,745,962

Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ Q4
<b>COMMON UTILITY PLANT AND EXPENSES</b>			
<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>			

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

Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ Q4
<b>AMOUNTS INCLUDED IN ISO/RT0 SETTLEMENT STATEMENTS</b>			

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/RT0 Settlement Statements. Transactions should be separately netted for each ISO/RT0 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)	774,333	1,555,113	2,595,811	3,326,991
9	Sales (Account 447) Day Ahead (DA)	(9,923,659)	(16,183,605)	(31,565,291)	(51,374,975)
10	Sales (Account 447) Real Time (RT)	(271,854)	(701,385)	(1,163,890)	(1,413,586)
46	TOTAL	(9,421,180)	(15,329,877)	(30,133,370)	(49,461,570)

FERC FORM NO. 1 (NEW. 12-05)

Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ Q4
<b>PURCHASES AND SALES OF ANCILLARY SERVICES</b>			

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.

- On Line 1 columns (b), (c), (d), and (e) report the amount of ancillary services purchased and sold during the year.
- 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.
- On Line 3 columns (b), (c), (d), and (e) report the amount of regulation and frequency response services purchased and sold during the year.
- On Line 4 columns (b), (c), (d), and (e) report the amount of energy imbalance services purchased and sold during the year.
- 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.
- 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	16,007		MWh	





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								

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

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Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 2022-04-01	Year/Period of Report End of: 2021/ 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)	10,463,192
3	Steam		23	Requirements Sales for Resale (See instruction 4, page 311.)	29,137
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	1,259,393
5	Hydro-Conventional		25	Energy Furnished Without Charge	(3,112,765)
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	4,976
7	Other	3,887,398	27	Total Energy Losses	154,823
8	Less Energy for Pumping		27.1	Total Energy Stored	
9	Net Generation (Enter Total of lines 3 through 8)	3,887,398	28	TOTAL (Enter Total of Lines 22 Through 27.1) MUST EQUAL LINE 20 UNDER SOURCES	8,798,756
10	Purchases (other than for Energy Storage)	4,911,358			
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)	8,798,756			

FERC FORM NO. 1 (ED. 12-90)

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Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ 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	920,787	103,338	2,797	29	8
30	February	877,928	105,045	2,788	8	8
31	March	703,284	91,628	2,536	8	7
32	April	534,383	11,835	2,276	2	8
33	May	602,733	88,040	2,304	26	15
34	June	687,332	105,553	2,792	29	18
35	July	808,316	116,393	2,789	13	18
36	August	797,997	127,053	2,924	12	18
37	September	651,590	128,458	2,457	15	17
38	October	637,813	135,347	2,015	4	17
39	November	769,268	131,110	2,484	24	8
40	December	807,325	115,593	2,689	20	8
41	Total	8,798,756	1,259,393			

FERC FORM NO. 1 (ED. 12-90)

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Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ 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 Mct.
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	<b>Plant Name</b>		
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) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ 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:	FERC Licensed Project No. Plant Name:	FERC Licensed Project No. Plant Name:	FERC Licensed Project No. Plant Name:	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) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ 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:	FERC Licensed Project No. Plant Name:	FERC Licensed Project No. Plant Name:	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))				







									2032 ACSR						
6	DOUBS	GOOSE CREEK	500	500	TWR	15.29	0.00	1	2049.5 AAAC; 2032 ACSR	456,275	3,539,507	3,995,782			
7	FRONT ROYAL	MEADOW BROOK	500	500	TWR	0.09	0.00	1	2032 ACSR		20,999	20,999			
8	GREENLAND GAP	MEADOW BROOK	500	500	TWR	12.40	0.00	1	2032 ACSR	2,897,278	5,994,608	8,891,886			
9	AQUEDUCT	DICKERSON	230	230	TWR; SP	1.44	0.00	1	1622 ACSS	12,163	588,766	600,929			
10	AQUEDUCT	DOUBS	230	230	TWR	6.52	0.14	1	1622 ACSS	44,229	2,140,967	2,185,196			
11	CARROLL	MOUNT AIRY	230	230	WPH; WP; SP	12.72	0.00	1	1272 ACSR	1,148,192	2,398,859	3,547,051			
12	DAMASCUS	MONTGOMERY	230	230	SP; WPH; WP	4.97	0.00	1	1272 ACSR	683,104	1,281,786	1,964,890			
13	DOUBS	DICKERSON	230	230	SP	0.24	7.76	1	1622 ACSS	54,181	2,622,685	2,676,866			
14	DOUBS	LIME KILN 207	230	230	TWR; WP	3.35	3.35	1	1272 ACSR	75,984	966,641	1,042,625			
15	DOUBS	LIME KILN 231	230	230	TWR; WPH; WP	6.71	0.00	1	1272 ACSR	64,164	816,275	880,439			
16	DOUBS	MONOCACY	230	230	TWR; SP	24.88	0.00	1	1272 ACSR	169,182	1,869,107	2,038,289			
17	EAGLEHEAD	MONOCACY	230	230	SP; WPH; WP	6.16	0.70	1	1272 ACSR	4,120,500	2,765,626	6,886,126			
18	EAGLEHEAD	NEW MARKET	230	230	WPH; SP; WP	7.39	0.72	1	1272 ACSR	4,399,856	2,953,126	7,352,982			
19	FREDERICK A	MONOCACY	230	230	SP	1.75	0.00	1	1272 ACSR	20,262	257,771	278,033			
20	FROSTOWN JCT	BOONSBORO-DOUBS- RINGGOLD	230	230	TWR; WPH; WP	16.77	14.48	1	1272 ACSR	209,829	2,318,178	2,528,007			
21	LIME KILN	MCCAIN	230	230	SP; SPH; WP	4.21	0.00	1	1272 ACSR	62,476	794,794	857,270			
22	LIME KILN	MONOCACY	230	230	SP; WP	4.03	2.64	1	1272 ACSR	67,541	859,236	926,777			
23	LIME KILN	MONTGOMERY	230	230	WPH; WP	12.28	0.00	1	1272 ACSR	165,476	2,105,129	2,270,605			
24	MCCAIN	FREDERICK A	230	230	SP	0.47	5.10	1	1272 ACSR	77,673	988,122	1,065,795			
25	MONOCACY	RINGGOLD	230	230	WPH	0.44	23.11	1	1272 ACSR	165,886	1,832,696	1,998,582			
26	MOUNT AIRY	DAMASCUS	230	230	SP; WPH	10.41	0.00	1	1272 ACSR	2,095,886	3,932,753	6,028,639			
27	MOUNT AIRY	NEW MARKET	230	230	WPH; WP; SPH	3.79	2.09	1	1272 ACSR	3,422,110	2,296,876	5,718,986			
28	ALBRIGHT	CROSS SCHOOL AFA	138	138	WPH; WP; TWR	26.75	0.00	1	556.5 ACSR	89,530	2,372,342	2,461,872			
29	ALBRIGHT	GARRETT	138	138	WPH; WP	6.40	0.00	1	556.5 ACSR	87,803	758,516	846,319			
30	ALBRIGHT	KELSO GAP	138	138	WPH; WP	10.56	0.00	1	556.5 ACSR	61,816	1,498,463	1,560,279			
31	ALBRIGHT	WILLIAM	138	138	WPH; WP	4.53	0.00	1	556.5 ACSR	60,225	701,126	761,351			
32	ANTIETAM	EAST HAGERSTOWN	138	138	SP; WPH; TWR; WP	9.94	0.00	1	954 ACSR	271,019	1,593,603	1,864,622			
33	ANTIETAM	REID	138	138	WPH; WP; SP; TWR	4.01	2.75	1	954 ACSR	191,972	1,128,802	1,320,774			
34	BAKER	HARDY	138	138	WPH; WP	14.38	0.00	1	954 ACSR	1,098,756	4,943,847	6,042,603			
35	BARTONVILLE	MEADOW BROOK	138	138	SP; WP	6.04	0.00	1	795 ACSS	531,896	2,861,139	3,393,035			
36	BARTONVILLE	STEPHENSON	138	138	SP	12.47	0.02	1	954 ACSR; 556.5	965,011	5,190,923	6,155,934			

									ACSR							
37	BEDINGTON	EAGLE	138	138	SP	4.02	0.00	1	954 ACSR	854,844	2,688,709	3,543,553				
38	BEDINGTON	MARLOWE BMA	138	138	TWR	9.36	0.00	1	954 ACSR	211,036	1,349,158	1,560,194				
39	BEDINGTON	MARLOWE BMR	138	138	TWR; WPH; WP	13.87	1.98	1	954 ACSR	271,188	1,578,938	1,850,126				
40	BEDINGTON	OPEQUON	138	138	TWR	8.44	0.00	1	954 ACSR	272,648	1,421,296	1,693,944				
41	BEDINGTON	REID	138	138	SP	20.41	0.00	1	954 ACSR; 1033.5 ACCR	872,133	3,429,328	4,301,461				
42	BEDINGTON	SHEPHERDSTOWN	138	138	WPH; WP	2.26	6.40	1	954 ACSR; 556.5 ACSR	249,543	1,300,847	1,550,390				
43	BLACK OAK	CROSS SCHOOL	138	138	WPH; WP	8.59	0.00	1	556.5 ACSR; 954 ACSR	21,769	756,462	778,231				
44	BLACK OAK	CUMBERLAND	138	138	TWR; SP; WPH	17.09	0.00	1	954 ACSR; 556.5 ACSR	466,655	3,438,546	3,905,201				
45	CARROLL	CATOCTIN	138	138	WP; WPH	12.68	0.00	1	336.4 ACSR	28,809	6,480,092	6,508,901				
46	CARROLL	LEHIGH PORTLAND CEMENT	138	138	WP	0.37	0.00	1	556.5 ACSR	11,037	144,175	155,212				
47	CATOCTIN	MONOCACY	138	138	WPH; SP; WP	16.13	0.00	1	336.4 ACSR; 954 ACSR	223,486	1,303,529	1,527,015				
48	CHERRY RUN	MCCONNELLSBURG	138	138	WPH; WP; TWR	7.91	0.46	1	954 ACSR	608,157	2,221,042	2,829,199				
49	DOUBLE TOLL GATE	GREENWOOD	138	138	SP; WP	7.84	0.00	1	556.5 ACSR; 954 ACSR	117,101	1,712,647	1,829,748				
50	DOUBLE TOLL GATE	MILLVILLE	138	138	WPH; WP	24.18	0.00	1	556.5 ACSR; 954 ACSR	48,533	9,101,081	9,149,614				
51	EAST HAGERSTOWN	RINGGOLD	138	138	WPH; WP	3.13	4.48	1	954 ACSR	218,321	1,283,736	1,502,057				
52	FINZEL	HAZELTON	138	138	TWR; SP	25.22	0.00	1	954 ACSR	122,715	3,609,150	3,731,865				
53	FINZEL	RIDGELEY	138	138	TWR; SP	13.55	0.11	1	954 ACSR	115,709	5,717,395	5,833,104				
54	FRENCHS MILL	HAMPSHIRE	138	138	WPH; WP	8.94	0.00	1	556.5 ACSR	54,880	599,541	654,421				
55	GARRETT	RIDGELEY	138	138	WPH; WP	30.69	1.20	1	556.5 ACSR	405,602	7,351,277	7,756,879				
56	GERMANTOWN	CARROLL	138	138	WPH; WP	16.17	0.00	1	556.5 ACSR; 954 ACSR	573,758	2,430,228	3,003,986				
57	GORE	HAMPSHIRE	138	138	WPH; WP	6.42	0.00	1	556.5 ACSR	36,494	444,266	480,760				
58	GORE	STONEWALL	138	138	WPH; WP	15.20	0.00	1	556.5 ACSR	67,865	1,120,086	1,187,951				
59	GREENWOOD	REDBUD	138	138	WPH; WP; SP	4.56	1.02	1	556.5 ACSR; 954 ACSR	86,285	1,261,950	1,348,235				
60	HALFWAY	MARLOWE	138	138	SP	1.68	3.65	1	954 ACSR	237,572	789,828	1,027,400				
61	HALFWAY	PARAMOUNT NO1	138	138	SP; WP	0.50	6.20	1	954 ACSR	333,288	1,070,082	1,403,370				
62	HAMPSHIRE	MEADOW BROOK	138	138	WPH; TWR; WP; SP	19.47	0.00	1	954 ACSR; 336.4 ACSR	10,114	685,053	695,167				
63	HAMPSHIRE	RIDGELEY	138	138	WPH; WP; SPH; SP	29.76	0.00	1	336.4 ACSR	38,414	3,193,651	3,232,065				
64	HARDY	NORTH PETERSBURG	138	138	WPH; WP	8.29	0.00	1	954 ACSR	225,832	1,279,093	1,504,925				
65	HARMONY JCT	BEDINGTON-CHERRY RUN-MARLOWE	138	138	WPH; WP; SP	12.15	7.76	1	556.5 ACSR; 954 ACSR	633,099	3,300,298	3,933,397				
66	INWOOD	KEARNEYSVILLE	138	138	SP; WPH; WP	11.63	0.00	1	556.5 ACSR; 954 ACSR; 795 ACSR	388,178	2,023,540	2,411,718				

67	INWOOD	STONEWALL	138	138	WPH; WP	5.59	2.25	1	954 ACSR	234,496	1,207,616	1,442,112			
68	JUNCTION	BLACK OAK	138	138	WP	18.67	0.00	1	954 ACSR; 556.5 ACSR	273,588	2,281,599	2,555,187			
69	JUNCTION	FRENCHS MILL	138	138	WPH; WP	11.29	0.00	1	556.5 ACSR	61,076	667,231	728,307			
70	JUNCTION	HARDY	138	138	WPH; WP	21.48	0.00	1	556.5 ACSR	54,214	1,175,856	1,230,070			
71	KEARNEYSVILLE	OPEQUON	138	138	WPH; WP	2.43	2.82	1	954 ACSR; 556.5 ACSR	184,846	963,591	1,148,437			
72	KELSO GAP	PARR RUN	138	138	WPH; TWR; WP	10.91	0.00	1	556.5 ACSR; 954 ACSR	61,057	1,126,452	1,187,509			
73	MARLOWE	BOONSBORO	138	138	SP	12.20	0.00	1	1272 ACSR	1,774,186	4,354,420	6,128,606			
74	MEADOW BROOK	DOUBLE TOLL GATE MBG	138	138	SP	7.45	0.00	1	954 ACSR	695,103	1,374,957	2,070,060			
75	MEADOW BROOK	DOUBLE TOLL GATE MDT	138	138	SP	0.07	7.39	1	954 ACSR	695,103	1,374,957	2,070,060			
76	MEADOW BROOK	REDBUD	138	138	WPH	1.08	15.36	1	954 ACSR; 556.5 ACSR	1,398,126	7,520,708	8,918,834			
77	MEADOW BROOK	RIVERTON	138	138	SP; WP; WPH	0.98	7.35	1	954 ACSR	1,943	78,564	80,507			
78	MEADOW BROOK	STRASBURG	138	138	WPH; WP	7.86	1.50	1	795 ACSR; 954 ACSR	96,973	857,418	954,391			
79	MESSICK ROAD	MORGAN	138	138	WPH; WP; SP	28.56	0.00	1	556.5 ACSR; 954 ACSR	520,912	3,084,056	3,604,968			
80	MESSICK ROAD	RIDGELEY	138	138	WPH; WP; SP	3.99	1.34	1	556.5 ACSR; 954 ACSR	125,089	738,082	863,171			
81	MILLVILLE	DOUBS MVF	138	138	WPH; WP; TWR	15.33	0.00	1	954 ACSR	73,102	1,259,081	1,332,183			
82	MORGAN	CHERRY RUN	138	138	WPH; WP	8.03	0.00	1	556.5 ACSR	207,952	1,084,039	1,291,991			
83	NORTH SHENANDOAH	PAGE	138	138	WP; WPH; SP	23.01	0.00	1	954 ACSR	1,899,956	4,350,030	6,249,986			
84	PAGE	SPERRYVILLE	138	138	WP	10.12	3.65	1	954 ACSR	576,785	5,520,177	6,096,962			
85	PARAMOUNT NO1	REID	138	138	SP	0.13	1.67	1	954 ACSR	108,681	348,940	457,621			
86	PARR RUN	JUNCTION	138	138	WPH; WP; TWR	12.21	4.27	1	556.5 ACSR; 954 ACSR	101,793	1,112,052	1,213,845			
87	REID	GUILFORD	138	138	WPH; WP	0.43	0.00	1	954 ACSR	1,403	33,555	34,958			
88	REID	RINGGOLD	138	138	WPH; WP; SPH	7.43	0.00	1	954 ACSR	85,300	497,530	582,830			
89	RIDGELEY	CUMBERLAND	138	138	TWR; WPH	0.98	0.00	1	336.4 ACSR; 954 ACSR	10,970	3,055,890	3,066,860			
90	RINGGOLD	CATOCTIN	138	138	WPH	9.78	0.00	1	336.4 ACSR; 954 ACSR	134,774	786,097	920,871			
91	RINGGOLD	WEST WAYNESBORO	138	138	WPH; WP	3.99	0.00	1	556.5 ACSR	15,267	105,160	120,427			
92	RIVERTON	DOUBLE TOLL GATE	138	138	WPH; WP; TWR	7.10	0.00	1	556.5 ACSR; 954 ACSR	5,013	8,273,446	8,278,459			
93	RIVERTON	PAGE	138	138	WPH; WP	26.74	0.00	1	336.4 ACSR; 954 ACSR	110,328	1,216,209	1,326,537			
94	RIVERTON	VISCOSE	138	138	WPH; WP	7.03	0.11	1	556.5 ACSR; 336.4 ACSR	88,477	373,505	461,982			
95	SENECA CAVERNS	NORTH PETERSBURG	138	138	WP; WPH; TWR	14.28	0.00	1	954 ACSR	1,322,324	2,306,011	3,628,335			





						(e)	(In MVA) (f)					
1	ADAMSTOWN, Adamstown, MD	Distribution	Unattended	34.50	13.09		11	1	0	0	0	0
2	ANTIETAM, HAGERSTOWN, MD	Distribution	Unattended	138.00	36.30		179	2	0	Capacitor-34.5KV	1	12,000
3	ANTIETAM, HAGERSTOWN, MD	Distribution	Unattended	138.00	13.09		56	2	0	0	0	0
4	AQUEDUCT, DICKERSON, MD	Distribution	Unattended	230.00	36.30		39	1	0	Capacitor-34.5KV	1	12,000
5	BAKER, BAKER, WV	Distribution	Unattended	138.00	36.30		39	1	0	Capacitor - 34.5 KV	1	9,000
6	BAKER, BAKER, WV	Distribution	Unattended	34.50	13.09		21	2	0	0	0	0
7	BALLENGER CREEK, Ballenger Creek, MD	Distribution	Unattended							Capacitor-34.5kv	1	12,000
8	BARDANE, Bardane, WV	Distribution	Unattended	34.50	13.09		22	2	0	0	0	0
9	BEALLSVILLE, Beallsville, MD	Distribution	Unattended	34.50	13.09		21	2	0	0	0	0
10	BEDFORD ROAD, Dickens, MD	Distribution	Unattended	34.50	13.09		11	1	0	Capacitor-34.5KV	1	6,000
11	BEDINGTON, MARTINSBURG, WV	Transmission	Unattended	500.00	138.00	13.80	1568	4	0	Capacitor-138KV	1	48,000
12	BEDINGTON, MARTINSBURG, WV cap 1	Transmission	Unattended							Capacitor-500KV	1	216,000
13	BEDINGTON, MARTINSBURG, WV cap 2	Transmission	Unattended							Capacitor-500KV	1	216,000
14	BERKELEY SPRINGS, Berkeley Springs, WV	Distribution	Unattended	34.50	13.09		21	2	0	Capacitor-34.5KV	1	6,000
15	BLACK OAK, Danville, MD	Transmission	Unattended	500.00	138.00	13.80	392	1	0	Capacitor-138KV	1	48,000
16	BLACK OAK, Danville, MD cap 1	Transmission	Unattended							Capacitor-500KV	1	216,000
17	BLACK OAK, Danville, MD cap 2	Transmission	Unattended							Capacitor-500KV	1	216,000
18	BOLIVAR, Harpers Ferry, WV	Distribution	Unattended	34.50	13.09		11	1	0	0	0	0
19	BOONSBORO, BOONSBORO, MD	Transmission	Unattended	230.00	138.00		224	1	0	Capacitor-34.5KV	1	12,000
20	BOONSBORO, BOONSBORO, MD	Distribution	Unattended	138.00	36.30		134	2	0	0	0	0
21	BOONSBORO, BOONSBORO, MD	Distribution	Unattended	34.50	13.09		21	2	0	0	0	0
22	BRADDOCK HEIGHTS, Braddock Heights, MD	Distribution	Unattended	34.50	13.09		21	2	0	0	0	0
23	BRUNSWICK, Brunswick, MD	Distribution	Unattended	34.50	13.09		21	2	0	0	0	0
24	CAPON BRIDGE, Capon Bridge, WV	Distribution	Unattended	34.50	13.09		12	2	0	0	0	0
25	CARLOS JUNCTION, Frostburg, MD	Distribution	Unattended	138.00	36.30		25	1	0	0	0	0
26	CARROLL, UNION BRIDGE, MD	Transmission	Unattended	230.00	138.00		200	1	0	Capacitor-34.5KV	1	12,000
27	CARROLL, UNION BRIDGE, MD	Transmission	Unattended	138.00	36.30		90	2	0	Capacitor-138KV	1	48,000
28	CARROLL, UNION BRIDGE, MD	Distribution	Unattended	34.50	13.09		21	2	0	0	0	0
29	CATOCTIN, THURMONT, MD	Transmission	Unattended	138.00	36.30		134	2	0	Capacitor-34.5KV	1	12,000
30	CATOCTIN, THURMONT, MD	Distribution	Unattended	34.50	13.09		11	1	0	0	0	0
31	CHARLES TOWN, Ranson, WV	Distribution	Unattended	34.50	13.09		25	2	0	Capacitor-34.5KV	1	9,000
32	CHERRY RUN-MRTINSBRG, HEDGESVILLE, WV	Transmission	Unattended	138.00	36.30		39	1	0	0	0	0
33	CHERRY RUN-MRTINSBRG, HEDGESVILLE, WV	Distribution	Unattended	34.50	13.09		5	1	0	0	0	0
34	CLEAR SPRING, Four Locks, MD	Distribution	Unattended	34.50	13.09		11	1	0	0	0	0
35	CORRIGANVILLE, Corriganville, MD	Distribution	Unattended	34.50	13.09		11	1	0	0	0	0
36	COVERWOOD, Cresaptown, MD	Distribution	Unattended	34.50	13.09		11	1	0	0	0	0

37	CRESAPTOWN, Cumberland, MD	Distribution	Unattended	34.50	13.09		21	2	0	0	0	0
38	CUMBERLAND, CUMBERLAND, MD	Transmission	Unattended	138.00	36.30		90	1	0	0	0	0
39	CUMBERLAND, CUMBERLAND, MD	Distribution	Unattended	34.50	13.09		21	2	0	Capacitor-138KV	1	23,400
40	DAMASCUS, Damascus, MD	Distribution	Unattended	230.00	13.09		134	3	0	0	0	0
41	DAMASCUS, Damascus, MD	Distribution	Unattended	230.00	36.30		90	1	0	0	0	0
42	DAVIS MILL, Clarksburg, MD	Distribution	Unattended	34.50	13.09		14	1	0	Capacitor-34.5KV	1	12,000
43	DAVIS MILL, Clarksburg, MD	Distribution	Unattended	34.50	0.48		11	1	0	Capacitor-34.5KV	1	12,000
44	DOUBBLE TOLL GATE, White Post, WV	Transmission	Unattended							Capacitor - 138kv	1	23,400
45	DOUBS, ADAMSTOWN, MD	Transmission	Unattended	138.00	138.00		200	1	0	Capacitor-230KV	1	107,000
46	DOUBS, ADAMSTOWN, MD	Transmission	Unattended	230.00	138.00	69.00	200	1	3	Capacitor-230KV	1	107,000
47	DOUBS, ADAMSTOWN, MD	Transmission	Unattended	500.00	230.00	13.80	0	0	1	Capacitor-500KV	1	326,400
48	EAGLE, MARTINSBURG, WV	Distribution	Unattended	138.00	36.30		67	1	0	0	0	0
49	EAGLE, MARTINSBURG, WV	Distribution	Unattended	138.00	13.09		57	2	0	0	0	0
50	EAGLEHEAD, NEW MARKET, MD	Distribution	Unattended	230.00	13.09		67	2	0	0	0	0
51	EAST CHARLES TOWN, Charles Town, WV	Distribution	Unattended	34.50	13.09		11	1	0	0	0	0
52	EAST HAGERSTOWN, HAGERSTOWN, MD	Distribution	Unattended	138.00	13.09		56	2	0	0	0	0
53	EMMITSBURG, Emmitsburg, MD	Distribution	Unattended	34.50	13.09		21	2	0	0	0	0
54	FAIRHILL, Germantown, MD	Distribution	Unattended	34.50	13.09		113	4	0	0	0	0
55	FEAGANS MILL, CHARLES TOWN, WV	Distribution	Unattended	138.00	13.09		56	2	0	0	0	0
56	FLINTSTONE, Flintstone, MD	Distribution	Unattended	34.50	13.09		11	1	0	0	0	0
57	FREDERICK A, FREDERICK, MD	Transmission	Unattended	230.00	36.30		90	1	0	0	0	0
58	FREDERICK A, FREDERICK, MD	Distribution	Unattended	230.00	13.09		90	2	0	0	0	0
59	FREDERICK A, Frederick, MD	Distribution	Unattended	135.00	13.09		0	0	1	Capacitor - 34.5kv	1	12,000
60	FRENCHS MILL, AUGUSTA, WV	Transmission	Unattended	138.00	36.30		64	2	0	Capacitor-34.5KV	1	9,600
61	FROSTBURG NO. 1, FROSTBURG, MD	Distribution	Unattended	138.00	13.09		67	2	0	0	0	0
62	GARRETT, MCHENRY, MD	Transmission	Unattended	138.00	36.30		39	1	0	Capacitor - 34.5kv	1	6,000
63	GARRETT, MCHENRY, MD	Distribution	Unattended	138.00	13.09		34	1	0	0	0	0
64	GARRETT, MCHENRY, MD	Distribution	Unattended	34.50	13.09		11	1	0	0	0	0
65	GENERAL MOTORS, Berkeley, WV	Distribution	Unattended	34.50	13.09		9	2	0	0	0	0
66	GENERAL OFFICE, Williamsport, MD	Distribution	Unattended	34.50	13.09		45	2	0	0	0	0
67	GORMAN, Gorman, MD	Distribution	Unattended	69.00	13.09		11	1	1	0	0	0
68	GREEN VALLEY, Monrovia, MD	Distribution	Unattended	34.50	13.09		11	1	0	Capacitor-34.5KV	1	4,800
69	HALFWAY, Halfway, MD	Distribution	Unattended	138.00	13.09		101	3	0	0	0	0
70	HALFWAY, Halfway, MD	Transmission	Unattended	138.00	36.30		67	1	0	0	0	0
71	HANCOCK, Hancock, MD	Distribution	Unattended	34.50	13.09		21	2	0	Capacitor-34.5KV	1	6,000
72	HARDY, MOOREFIELD, WV	Transmission	Unattended	138.00	36.30		64	2	0	Capacitor-34.5 KV	1	6,000
73	HARDY, MOOREFIELD, WV	Distribution	Unattended	138.00	13.09		35	1	0	Capacitor-138kv	1	20,800
74	HIGHFIELD, Cascade, MD	Distribution	Unattended	34.50	13.09		35	1	0	0	0	0
75	HOYES, Hoyes, MD	Distribution	Unattended	34.50	13.09		15	2	0	0	0	0
76	HUYETTS, Huyetts, MD	Distribution	Unattended	34.50	13.09		11	1	0	0	0	0

77	INWOOD, INWOOD, WV	Distribution	Unattended	138.00	13.09		67	2	0	0	0	0
78	INWOOD, INWOOD, WV	Transmission	Unattended	138.00	36.30		39	1	0	0	0	0
79	JEFFERSON, Jefferson, MD	Distribution	Unattended	34.50	13.09		11	1	0	0	0	0
80	JENNINGS, GRANTSVILLE, MD	Distribution	Unattended	138.00	36.30		28	1	0	0	0	0
81	JENNINGS, GRANTSVILLE, MD	Distribution	Unattended	34.50	13.09		11	1	0	0	0	0
82	JUNCTION, Romney, WV	Distribution	Unattended	138.00	36.30		25	1	0	Capacitor-34.5KV	1	6,000
83	JUNCTION, Romney, WV	Distribution	Unattended	34.50	13.09		5	1	0	0	0	0
84	KEARNEYSVILLE, KEARNEYSVILLE, WV	Transmission	Unattended	138.00	36.30		67	1	0	0	0	0
85	KEARNEYSVILLE, KEARNEYSVILLE, WV	Distribution	Unattended	138.00	13.09		34	1	0	Capacitor-34.5kv	1	12,000
86	KEY MALL, Frederick, MD	Distribution	Unattended	34.50	13.09		32	3	0	0	0	0
87	KEYSER, KEYSER, WV	Distribution	Unattended	34.50	13.09		14	2	0	0	0	0
88	LAPPANS, Lappans, MD	Distribution	Unattended	34.50	13.09		21	2	0	0	0	0
89	LAVALE, Lavale, MD	Distribution	Unattended	34.50	13.09		21	2	0	0	0	0
90	LEGORE, Woodsboro, MD	Distribution	Unattended	34.50	13.09		21	2	0	0	0	0
91	LIME KILN, Buckeystown, MD	Transmission	Unattended	230.00	36.30		90	1	0	Capacitor-34.5KV	1	12,000
92	LIME KILN, Buckeystown, MD	Distribution	Unattended	230.00	13.09		90	2	1	0	0	0
93	LONACONING, Lonaconing, MD	Distribution	Unattended	34.50	13.09		11	1	0	0	0	0
94	MAIDSTONE, Marlowe, WV	Distribution	Unattended	34.50	13.09		21	2	0	Capacitor-34.5KV	1	6,000
95	MAPLE AVENUE, Hagerstown, MD	Distribution	Unattended	34.50	13.09		21	2	0	Capacitor-34.5KV	1	15,000
96	MARLOWE, FALLING WATERS, WV	Transmission	Unattended	138.00	36.30		150	2	0	Capacitor-138KV	1	48,000
97	MARTINSBURG, Martinsbug, WV	Distribution	Unattended	34.50	13.09		11	1	0	0	0	0
98	MARTINSBURG, Martinsbug, WV	Distribution	Unattended	34.50	4.36		6	1	0	0	0	0
99	MCCAIN, FREDERICK, MD	Distribution	Unattended	230.00	13.09		135	3	0	Capacitor-34.5KV	1	12,000
100	MCCAIN, FREDERICK, MD	Transmission	Unattended	230.00	36.30		90	1	0	0	0	0
101	MEADOW BROOK, STEPHENS CITY, VA	Transmission	Unattended	500.00	138.00	13.80	1050	3	1	Capacitor-500kv	1	266,000
102	MEADOW BROOK, STEPHENS CITY, VA	Transmission	Unattended							Capacitor-138kv	1	48,000
103	MESSICK ROAD, CUMBERLAND, MD	Distribution	Unattended	138.00	13.09		45	2	0	0	0	0
104	MIDDLETOWN - MD, Middletown, MD	Distribution	Unattended	34.50	13.09		21	2	0	0	0	0
105	MIDDLEWAY, Kearmysville, WV	Distribution	Unattended	34.50	13.09		21	2	0	Capacitor-34.5KV	1	6,000
106	MILLVILLE, Keyes Ferry Acres, WV	Transmission	Unattended	138.00	36.30		157	2	0	Capacitor-34.5kv	1	12,000
107	MILLVILLE, Keyes Ferry Acres, WV	Distribution	Unattended	34.50	13.09		21	2	0	Capacitor-138kv	1	48,000
108	MONOCACY, FREDERICK, MD	Transmission	Unattended	230.00	138.00		224	1	0	Capacitor-34.5 KV	1	12,000
109	MONOCACY, FREDERICK, MD	Distribution	Unattended	230.00	13.09		101	3	0	Capacitor-138KV	1	33,600
110	MONOCACY, FREDERICK, MD	Transmission	Unattended	138.00	36.30		67	1	0	0	0	0
111	MONTGOMERY, CLARKSBURG, MD	Transmission	Unattended	230.00	36.30		179	2	0	Capacitor-34.5 KV	1	12,000
112	MONTGOMERY, CLARKSBURG, MD	Distribution	Unattended	230.00	13.09		90	2	0	Capacitor-230KV	1	84,000
113	MONTGOMERY, CLARKSBURG, MD	Distribution	Unattended							Capacitor-34.5KV	1	12,000
114	MOOREFIELD, Moorefield, WV	Distribution	Unattended	34.50	24.94		10	1	0	0	0	0
115	MORGAN, BERKELEY SPRINGS, WV	Transmission	Unattended	138.00	36.30		64	2	0	0	0	0

116	MOUNT AIRY, Mt Airy, MD	Distribution	Unattended	230.00	13.09		112	3	0	Capacitor-34.5KV	1	12,000
117	MOUNT AIRY, Mt Airy, MD	Transmission	Unattended	230.00	36.30		39	1	0	Capacitor-34.5KV	1	12,000
118	MT. LENA, Mt. Lena, MD	Distribution	Unattended	34.50	13.09		11	1	0	0	0	0
119	MT. ZION, East Vindex, MD	Transmission	Unattended	138.00	36.30		11	1	0	0	0	0
120	MYERSVILLE, Myersville, MD	Distribution	Unattended	34.50	13.09		21	2	0	0	0	0
121	NEW MARKET, NEW MARKET, MD	Transmission	Unattended	230.00	34.50		90	1	0	0	0	0
122	NEW MARKET, NEW MARKET, MD	Distribution	Unattended	230.00	13.09		67	2	0	0	0	0
123	NIPETOWN, FALLING WATERS, WV	Distribution	Unattended	138.00	13.09		69	2	0	0	0	0
124	NIPETOWN, FALLING WATERS, WV	Transmission	Unattended	138.00	36.30		67	1	0	0	0	0
125	NORTH MARTINSBURG, North Martinsburg, WV	Distribution	Unattended	34.50	13.09		21	2	0	0	0	0
126	NORTH PETERSBURG, PETERSBURG, WV	Transmission	Unattended	138.00	36.30		78	2	0	Capacitor-34.5KV	1	6,000
127	OAK PARK, Oakland, MD	Distribution	Unattended	138.00	13.09		56	2	0	0	0	0
128	OLD FARM, CLOVER HILL, MD	Distribution	Unattended	230.00	13.09		34	1	0	0	0	0
129	OPEQUON, MARTINSBURG, WV	Transmission	Unattended	138.00	36.30		134	2	0	Capacitor-34.5KV	1	12,000
130	OPEQUON, MARTINSBURG, WV	Distribution	Unattended	138.00	13.09		67	2	0	Capacitor-34.5KV	1	12,000
131	PARAMOUNT NO.1, HAGERSTOWN, MD	Distribution	Unattended	138.00	13.09		35	1	0	0	0	0
132	PARAMOUNT, Paramount, MD	Distribution	Unattended	34.50	13.09		11	1	0	0	0	0
133	PARR RUN, Keyser, WV	Transmission	Unattended	138.00	36.30		39	1	0	Capacitor-34.5kv	1	12,000
134	PARR RUN, Keyser, WV	Distribution	Unattended	138.00	13.09		34	1	0	0	0	0
135	PETERSBURG, Petersburg, WV	Distribution	Unattended	34.50	13.09		21	2	0	0	0	0
136	PETERSVILLE, Rosemont, MD	Distribution	Unattended	34.50	13.09		21	2	0	0	0	0
137	PGH PLATE GLASS, CUMBERLAND, MD	Distribution	Unattended	34.50	13.09		21	2	0	0	0	0
138	PLAZA, Cumberland, MD	Distribution	Unattended	34.50	13.09		11	1	0	0	0	0
139	REID, Maugansville, MD	Transmission	Unattended	138.00	36.30		134	2	0	Capacitor-34.5KV	1	12,000
140	RIDGELEY, CARPENDALE, WV	Transmission	Unattended	138.00	36.30		134	2	0	Capacitor-34.5KV	1	12,000
141	RIDGELEY, CARPENDALE, WV	Distribution	Unattended	34.50	13.09		5	1	0	Capacitor -138KV	1	20,400
142	RIDGELEY, CARPENDALE, WV	Distribution	Unattended							Capacitor-34.5KV	1	12,000
143	RIDGEVILLE, Mt. Airy, MD	Distribution	Unattended	34.50	13.20		28	2	0	0	0	0
144	RINGGOLD, SMITHBURG, MD	Transmission	Unattended	230.00	138.00	138.00	424	2	0	Capacitor-138KV	1	72,000
145	RINGGOLD, SMITHBURG, MD	Distribution	Unattended	138.00	13.09		45	2	0	0	0	0
146	RIVERTON, Front Royal, VA	Distribution	Unattended							Capacitor -138kv	1	31,200
147	ROMNEY, ROMNEY, WV	Distribution	Unattended	34.50	13.09		15	2	0	Capacitor -34.5kv	1	4,200
148	SHARPSBURG, Sharpsburg, MD	Distribution	Unattended	34.50	13.09		21	2	0	0	0	0
149	SHEPHERDSTOWN, SHEPHERDSTOWN, WV	Distribution	Unattended	138.00	13.09		67	2	0	0	0	0
150	SHORT GAP NO. 1, Short Gap, WV	Transmission	Unattended	138.00	36.30		39	1	0	0	0	0
151	SHORT GAP NO. 1, Short Gap, WV	Distribution	Unattended	138.00	13.09		22	1	0	0	0	0
152	SHOWALTER, Maugansville, MD	Distribution	Unattended	34.50	13.09		21	2	0	0	0	0
153	SLEEPY HOLLOW, Shenandoah Junction Halltown, WV	Transmission	Unattended	138.00	36.30		67	1	0	0	0	0
154	SLEEPY HOLLOW, Shenandoah Junction Halltown, WV	Distribution	Unattended	138.00	13.09		57	2	0	0	0	0

155	SOUTH FREDERICK, Frederick, MD	Distribution	Unattended	34.50	13.09		21	2	0	0	0	0
156	SOUTH MARTINSBURG, Martinsburg, WV	Distribution	Unattended	34.50	13.09		11	1	0	0	0	0
157	SPRING MILLS-WV, North Mountain, WV	Distribution	Unattended	34.50	13.09		14	2	0	0	0	0
158	STANDARD LIME/CEMENT, Matrin, WV	Distribution	Unattended							Capacitor-34.5KV	1	9,000
159	STRAUSBURG, Strausburg, MD	Distribution	Unattended							Capacitor - 138kv	1	27,000
160	TABLER, Tablers Station, WV	Distribution	Unattended	34.50	13.09		21	2	0	Capacitor - 34.5	1	12,000
161	TANEYTOWN NO. 1, TANEYTOWN, MD	Distribution	Unattended	138.00	13.09		34	1	0	0	0	0
162	TANEYTOWN NO. 2, Taneytown, MD	Distribution	Unattended	34.50	13.09		11	1	0	Capacitor-34.5KV	1	7,800
163	THAYERVILLE, Thayerville, MD	Distribution	Unattended	34.50	13.09		21	2	0	0	0	0
164	THOMAS STREET, Cumberland, MD	Distribution	Unattended	34.50	13.09		28	3	0	0	0	0
165	UNIONVILLE, Unionville, MD	Distribution	Unattended	34.50	13.09		21	2	0	0	0	0
166	URBANA, Urbana, MD	Distribution	Unattended	34.50	13.09		33	2	0	0	0	0
167	WALKERSVILLE, WALKERSVILLE, MD	Distribution	Unattended	138.00	13.09		45	2	0	0	0	0
168	WARDENSVILLE, Wardensville, WV	Distribution	Unattended	34.50	13.09		11	1	0	0	0	0
169	WEST FREDERICK, Frederick, MD	Distribution	Unattended	34.50	13.09		32	3	0	0	0	0
170	WEST MARTINSBURG, Martinsburg, WV	Distribution	Unattended	34.50	13.09		21	2	0	Capacitor-34.5KV	1	6,000
171	WESTERNPORT, Westernport, MD	Distribution	Unattended	34.50	13.09		12	2	0	Capacitor-34.5KV	1	7,800
172	WILLIAMSPORT, Williamsport, MD	Distribution	Unattended	34.50	13.09		11	1	0	0	0	0
173	WILSON-MD, Wilson, MD	Distribution	Unattended	34.50	13.09		11	1	0	0	0	0
174	YELLOW SPRINGS, Clover Hill, MD	Distribution	Unattended	34.50	13.09		21	2	0	0	0	0
175	TotalDistributionSubstationMember											553,000
176	TotalGenerationSubstationMember											0
177	TotalTransmissionSubstationMember											2,177,400
178	Total											2,730,400

Name of Respondent: The Potomac Edison Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ 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	(b) Various	448,208
3	Provide President & CEO Support	FirstEnergy Service Company	(b) 923	966,101
4	Inventory Carrying Charges on Service Company Assets	FirstEnergy Service Company	(b) 923	1,688,271
5	Provide Transmission & Distribution Support	FirstEnergy Service Company	(b) Various	15,673,794
6	Provide Compliance & Regulated Services Support	FirstEnergy Service Company	(b) Various	891,356
7	Provide Customer Support	FirstEnergy Service Company	(b) Various	8,431,778

8	Provide SVP & Chief Financial Officer	FirstEnergy Service Company	(b) 923	79,125
9	Rent - Fairmont Corporate Center	Monongahela Power Company	588	282,793
10	Provide Information Technology Support	FirstEnergy Service Company	(b) Various	6,843,659
11	Rent - Monongahela Power Headquarter Facility	Trans-Allegheny Interstate Line Company	588	317,486
12	Provide Supply Chain Support	FirstEnergy Service Company	(b) Various	2,430,236
13	Rent - Greensburg Corporate Center	West Penn Power Company	588	291,129
14	Provide Accounting & Tax Support	FirstEnergy Service Company	(b) Various	4,961,703
15	Provide Treasury Support	FirstEnergy Service Company	(b) Various	225,883
16	(b) Allocation Factors			
17	Provide Strategy, LT Planning & Business Performance Support	FirstEnergy Service Company	(b) 923	308,824
18	Provide Risk Support	FirstEnergy Service Company	(b) 923	454,753
19	Provide Internal Auditing Support	FirstEnergy Service Company	(b) 923	173,132
20	Provide Legal Support	FirstEnergy Service Company	(b) Various	1,505,032
21	Provide Rates & Regulatory Affairs Support	FirstEnergy Service Company	(b) Various	829,676
22	Provide Corporate Affairs & Community Involvement Support	FirstEnergy Service Company	(b) 923	105,329
23	Provide External Affairs Support	FirstEnergy Service Company	(b) Various	422,249
24	Provide Ethics & Compliance Support	FirstEnergy Service Company	(b) 923	114,919
25	Provide Human Resources & Corporate Services Support	FirstEnergy Service Company	(b) Various	390,574
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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) An Original (2) A Resubmission	Date of Report: 04/01/2022	Year/Period of Report End of: 2021/ Q4
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  
 NIS 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	923	\$	447,223
Cost Allocation Factors Used - Direct, MA, MT, MU	107		948
	108		37
		\$	<u>448,208</u>

**(c)** Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

	Account		Amount
Provide President & CEO Support	923	\$	966,101
Cost Allocation Factors Used - MA			

**(d)** Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

	Account		Amount
Inventory Carrying Charges on Service Company Assets	923	\$	1,688,271
Cost Allocation Factors Used - Direct			

**(e)** Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

	Account		Amount
Provide Transmission & Distribution Support	560	\$	59,843
Cost Allocation Factors Used - Direct, CR, DCR	561		759,200
MA, MT, MU	561.5		44,794
	566		38,804
	568		312,898
	571		31,195
	581		2,962,620
	583		34,239
	586		479,236
	588		2,311,054
	590		1,603,282
	905		628,614
	923		761,515
	107		5,353,645
	108		283,070
	185		5,203
	186		4,582
		\$	<u>15,673,794</u>

**(f)** Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

	Account		Amount
Provide Compliance & Regulated Services Support	588	\$	533,499
Cost Allocation Factors Used - Direct, MA, MU	590		38,236
	923		298,130
	107		21,478
	108		13
		\$	<u>891,356</u>

**(g)** Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

	Account		Amount
Provide Customer Support	416	\$	559,771
Cost Allocation Factors Used - Direct, CR, MA, MT, MU, SH	902		1,095,570
	903		1,510,894
	910		3,987,815
	911		64
	923		1,029,660
	107		247,862
	108		142

	Account	\$	Amount
<u>\$ 8,431,778</u>			
<b>(h) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies</b>			
Provide SVP & Chief Financial Officer	923	\$	79,125
Cost Allocation Factors Used - MA			
<b>(i) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies</b>			
Provide Information Technology Support	569.1	\$	304
Cost Allocation Factors Used - Direct, CR, DCR, MA	569.2		310
MT, MU, PV, WS	569.3		25
	588		13
	598		2,604
	903		816,982
	923		4,582,627
	926		(2)
	107		1,424,891
	108		15,905
		\$	<u>6,843,659</u>
<b>(j) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies</b>			
Provide Supply Chain Support	588	\$	2,089,326
Cost Allocation Factors Used -Direct, DCR, MT, MU	590		(4,984)
	595		12
	923		247,829
	107		90,457
	108		7,318
	186		278
		\$	<u>2,430,236</u>
<b>(k) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies</b>			
Provide Accounting & Tax Support	416	\$	14,296
Cost Allocation Factors Used - Direct, HC, MA, MT, MU	426.5		7,454
	560		1,815
	561		38,331
	561.5		2,129
	566		1,224
	568		33,799
	571		1,287
	581		150,209
	583		1,683
	586		22,983
	588		163,383
	590		77,957
	902		40,986
	903		82,063
	905		14,815
	910		130,840
	923		4,150,077
	107		26,003
	108		369
		\$	<u>4,961,703</u>
<b>(l) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies</b>			
Provide Treasury Support	431	\$	14,567
Cost Allocation Factors Used - MA, PE	923		211,316
		\$	<u>225,883</u>
<b>(m) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies</b>			
Provide Strategy, LT Planning & Business Performance Support	923	\$	308,824
Cost Allocation Factors Used - MA, MU			
<b>(n) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies</b>			
Provide Risk Support	923	\$	454,753
Cost Allocation Factors Used - MA, MT, MU			
<b>(o) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies</b>			
Provide Internal Auditing Support	923	\$	173,132
Cost Allocation Factors Used - Direct, MA, MU			
<b>(p) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies</b>			
Provide Legal Support	921	\$	107,332
Cost Allocation Factors Used - Direct, MA, MT, MU	923		1,343,261
	926		3,968
	107		46,134
	108		4,337
		\$	<u>1,505,032</u>
<b>(q) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies</b>			
Provide Rates & Regulatory Affairs Support	923	\$	821,386
Cost Allocation Factors Used - Direct, CR, MU	107		7,627
	108		663
		\$	<u>829,676</u>

(r) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

	Account		Amount
Provide Corporate Affairs & Community Involvement Support	923	\$	105,329
Cost Allocation Factors Used - MA, MU			

(s) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

	Account		Amount
Provide External Affairs Support	426.5	\$	146,182
Cost Allocation Factors Used - Direct, MA, MU	923		276,067
		\$	<u>422,249</u>

(t) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

	Account		Amount
Provide Ethics & Compliance Support	923	\$	114,919
Cost Allocation Factors Used - MA			

(u) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

	Account		Amount
Provide Human Resources & Corporate Services Support	416	\$	36,163
Cost Allocation Factors Used - Direct, DCR, HC, MA, MT, MU	426.2		(549,033)
	426.5		19,232
	431		433,119
	560		4,656
	561		95,486
	561.5		5,494
	566		3,005
	568		82,746
	571		3,320
	581		357,566
	583		4,283
	586		50,183
	588		334,655
	590		195,679
	902		92,556
	903		210,412
	905		37,535
	910		316,884
	923		3,838,185
	926		(5,203,577)
	107		21,552
	108		273
		\$	<u>390,574</u>

**THE POTOMAC EDISON COMPANY**  
**Energy Taxes and Property Taxes Paid**  
**Maryland Annual Report to PSC**

<b>Property Tax Paid in 2021</b>	<b>Tax Year 2021</b>	<b>Tax Year 2020</b>	<b>Total Tax Paid</b>
<b>Locality</b>	<b>Amt Paid</b>	<b>Amt Paid</b>	<b>in 2021</b>
Allegany County	\$1,752,917		\$1,752,917
Montgomery County	\$1,383,805		\$1,383,805
City of Cumberland	\$482,752		\$482,752
City of Frostburg	\$89,896		\$89,896
Barton			\$0
Brunswick	\$74,001		\$74,001
Luke			\$0
Carroll County	\$590,516		\$590,516
New Windsor	\$2,553		\$2,553
Union Bridge	\$22,246		\$22,246
Frederick County	\$5,609,912		\$5,609,912
City of Frederick	\$778,070		\$778,070
Emmitsburg	\$9,670		\$9,670
Myersville	\$21,971		\$21,971
Thurmont	\$3,685		\$3,685
Walkersville	\$12,367		\$12,367
Corp of Woodsboro			\$0
Garrett County			\$0
Accident	\$1,477	\$1,398	\$2,875
Friendsville	\$3,636		\$3,636
Grantsville	\$2,000	\$1,208	\$3,208
Kitzmilller	\$2,750		\$2,750
Loch Lynn Heights			\$0
Oakland	\$23,188		\$23,188
Howard County	\$77,773		\$77,773
Washington County	\$2,476,581		\$2,476,581
Boonsboro	\$40,398		\$40,398
Clear Spring	\$8,757		\$8,757
Hagerstown	\$96,933		\$96,933
Hancock	\$18,506		\$18,506
Keedysville			\$0
Sharpsburg	\$7,963		\$7,963
Smithsburg	\$13,441		\$13,441
Deer Park			\$0
Mountain Lake Park			\$0
Middletown	\$9,999		\$9,999
Taneytown	\$34,300		\$34,300
New Market	\$5,234		\$5,234
Williamsport	\$5,668		\$5,668
Mount Airy	\$12,729		\$12,729
Funkstown	\$25,524		\$25,524
<b>Total Property Tax Paid</b>	<b>\$13,701,217</b>	<b>\$2,606</b>	<b>\$13,703,823</b>

<b>Non-Op Local Property Tax Paid</b>	<b>Tax Year 2021</b>	<b>Tax Year 2020</b>
Washington County	\$7,570	
Alleghany County	\$0	
Frederick County	\$18,858	
Montgomery County	\$0	
Keedysville	\$648	
<b>Total Non-Op Property Tax Paid</b>	<b>\$27,076</b>	<b>\$0</b>

<b>Montgomery Co. Energy Tax Paid in 2021</b>	<b>Tax Year 2021</b>	<b>Tax Year 2020</b>
2020 Paid monthly in 2021		\$763,531
2021 Paid monthly in 2021	\$8,732,799	
<b>Total Energy Tax Paid</b>	<b>\$8,732,799</b>	<b>\$763,531</b>

OATH

I, the undersigned, on my oath do say that this report was prepared from the original books, papers and records of The Potomac Edison Company and are a complete and correct statement of the business and affairs of the company to the best of my knowledge, information and belief.



Tracy Ashten  
Assistant Controller

