

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> West Penn Power Company	<b>Year/Period of Report</b> End of: 2022/ 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 field..."

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 West Penn Power Company		02 Year/ Period of Report  End of: 2022/ 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  (330) 761-4111	09 This Report is An Original / A Resubmission  (1)   An Original  (2)   A Resubmission	10 Date of Report (Mo, Da, Yr)  03/24/2023
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	03 Signature	04 Date Signed (Mo, Da, Yr)

Jason J. Lisowski	/s/ Jason J. Lisowski	03/24/2023
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.

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

Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ 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	
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	
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	None
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		
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Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
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: PA Date of Incorporation: 1916-03-01 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 Service - Pennsylvania			
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			

Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
CONTROL OVER RESPONDENT			
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.			
West Penn Power Company is a wholly-owned subsidiary of FirstEnergy Corp.			

Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
CORPORATIONS CONTROLLED BY RESPONDENT			
1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote. 2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved. 3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.  Definitions 1. See the Uniform System of Accounts for a definition of control. 2. Direct control is that which is exercised without interposition of an intermediary. 3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control. 4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or			

understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.				
Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	Allegheny Pittsburgh Coal Company	Owner of coal reserves	50	(a) See Footnote
2	The West Virginia Power & Transmission Company	Owns land for future power development	100	
3	West Penn Southwest LLC	Financial company which engages in limited lending and intangible asset transactions.	100	

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Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
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.

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Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
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OFFICERS

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

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)	Date Started in Period (d)	Date Ended in Period (e)
1	President	Belcher, Samuel L.	769,039	2022-01-01	2022-12-31
2	Senior Vice President and General Counsel	Park, Hyun	259,423	2022-01-01	2022-05-17
3	Senior Vice President and Chief Financial Officer	Taylor, K. Jon	820,923	2022-01-01	2022-12-31
4	Vice President and Controller	Lisowski, Jason J.	365,319	2022-01-01	2022-12-31
5	Vice President and Treasurer	Staub, Steven R.	427,545	2022-01-01	2022-12-31
6	Corporate Secretary	Swann, Mary M.	277,665	2022-01-01	2022-12-31
7	Regional President	Rea, John D	28,269	2022-01-01	2022-01-29
8	Vice President	Wyman, Scott R.	306,289	2022-01-01	2022-12-31
9	Salary information presented for each officer represents the individuals base salary, not the portion allocated to this affiliate company.				

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Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
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DIRECTORS

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

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)	Member of the Executive Committee (c)	Chairman of the Executive Committee (d)
1	Belcher, Samuel L. (President)	76 South Main Street, Akron, Ohio 44308	false	false
2	Henry, Michelle R.	76 South Main Street, Akron, Ohio 44308	false	false
3	Strah, Steven E.	76 South Main Street, Akron, Ohio 44308	false	false

4	Taylor, K. Jon (SVP and CFO)	76 South Main Street, Akron, Ohio 44308	false	false
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Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
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.	

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Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4		
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				
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	20220615-5207	06/15/2022	ER22-2131-000	Annual Informational Filing	PJM Open Access Transmission Tariff - Attachment H-11A

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

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Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4	
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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FERC FORM No. 1 (NEW. 12-08)

Page 106b

Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR			
<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>			

5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Pages 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. (Reserved.)
12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.
13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

1. None

2. None

3. None

4. See Note 4, "Leases", of the Notes to Financial Statements.

5. None

6. West Penn Power Company (WP) has authorization from the Federal Energy Regulatory Commission (FERC) to incur short-term debt of up to \$300 million through bank facilities and the internal utility money pool, and has authorization from the Pennsylvania Public Utility Commission (PPUC) to participate in the internal utility money pool. WP 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 2022 was 2.27% per annum.

In April 2022, WP redeemed \$100 million of its 3.34% FMBs that became due.

In November 2022, WP issued \$250 million of 5.29% FMBs, due 2033. Proceeds were used to repay short-term borrowings.

7. None

8. WP employees, represented by UWWA Local 102, were provided with a 2.5% general wage increase, effective May 1, 2022.

See Notes 5 and 6 of Notes to Financial Statements relating to Regulatory Matters and Commitments and Contingencies.

10. Please refer to the "Certain Relationships and Related Person Transactions" section of FirstEnergy's 2023 Proxy Statement.

12. None

13. See pages 104 and 105. If applicable, see below for changes to directors.

Effective September 16, 2022, Strah, Steven E. was removed as Director.  
Effective October 7, 2022, Henry, Michelle R. was named Director.

14. None

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

Page 108-109

Name of Respondent: West Penn Power Company		This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
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	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200	3,846,727,873	3,744,098,161
3	Construction Work in Progress (107)	200	99,395,629	83,396,855
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		3,946,123,502	3,827,495,016
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200	1,301,392,845	1,254,817,081
6	Net Utility Plant (Enter Total of line 4 less 5)		2,644,730,657	2,572,677,935
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202		
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)			
9	Nuclear Fuel Assemblies in Reactor (120.3)			
10	Spent Nuclear Fuel (120.4)			
11	Nuclear Fuel Under Capital Leases (120.6)			
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202		
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)			
14	Net Utility Plant (Enter Total of lines 6 and 13)		2,644,730,657	2,572,677,935
15	Utility Plant Adjustments (116)			

16	Gas Stored Underground - Noncurrent (117)			
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)		10,536,411	10,536,411
19	(Less) Accum. Prov. for Depr. and Amort. (122)		835,653	794,745
20	Investments in Associated Companies (123)			
21	Investment in Subsidiary Companies (123.1)	224	10,479,935	10,553,809
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)		63,187,300	41,743,600
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)		83,367,993	62,039,075
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)			
35	Cash (131)			
36	Special Deposits (132-134)			
37	Working Fund (135)			
38	Temporary Cash Investments (136)			
39	Notes Receivable (141)			
40	Customer Accounts Receivable (142)		101,098,403	84,542,226
41	Other Accounts Receivable (143)		6,948,924	9,992,921
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		17,901,927	20,521,613
43	Notes Receivable from Associated Companies (145)			
44	Accounts Receivable from Assoc. Companies (146)		43,148,678	26,670,122
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)		4,078,738	2,061,710
58	Advances for Gas (166-167)			
59	Interest and Dividends Receivable (171)			
60	Rents Receivable (172)		67,987	54,219

61	Accrued Utility Revenues (173)		104,606,677	67,680,220
62	Miscellaneous Current and Accrued Assets (174)			62,885
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)		242,047,480	170,542,690
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		5,448,428	5,118,814
70	Extraordinary Property Losses (182.1)	230a		
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b		
72	Other Regulatory Assets (182.3)	232	268,936,048	302,254,343
73	Prelim. Survey and Investigation Charges (Electric) (183)		114,579	112,426
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)			
75	Other Preliminary Survey and Investigation Charges (183.2)			
76	Clearing Accounts (184)		403,260	427,699
77	Temporary Facilities (185)		1,115,472	961,036
78	Miscellaneous Deferred Debits (186)	233	56,620,074	22,310,973
79	Def. Losses from Disposition of Utility Plt. (187)			
80	Research, Devel. and Demonstration Expend. (188)	352	2,754	2,754
81	Unamortized Loss on Reaquired Debt (189)		45,857	65,510
82	Accumulated Deferred Income Taxes (190)	234	319,596,286	267,811,952
83	Unrecovered Purchased Gas Costs (191)			
84	Total Deferred Debits (lines 69 through 83)		652,282,758	599,065,507
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		3,622,428,888	3,404,325,207

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

Page 110-111

Name of Respondent: West Penn Power Company		This report is: (1) An Original (2) A Resubmission		Date of Report: 03/24/2023		Year/Period of Report End of: 2022/ Q4	
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	PROPRIETARY CAPITAL						
2	Common Stock Issued (201)	250	68,136,523		67,786,059		
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	621,614,093		493,304,745		
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	379,692,701		385,931,345		
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118	1,104,427		1,196,302		
13	(Less) Reaquired Capital Stock (217)	250					

14	Noncorporate Proprietorship (Non-major only) (218)			
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	1,648,265	3,327,697
16	Total Proprietary Capital (lines 2 through 15)		1,072,196,009	951,546,148
17	<b>LONG-TERM DEBT</b>			
18	Bonds (221)	256	1,125,000,000	975,000,000
19	(Less) Reaquired 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)		1,125,000,000	975,000,000
25	<b>OTHER NONCURRENT LIABILITIES</b>			
26	Obligations Under Capital Leases - Noncurrent (227)		20,929,306	24,450,494
27	Accumulated Provision for Property Insurance (228.1)			
28	Accumulated Provision for Injuries and Damages (228.2)		8,264,439	9,582,442
29	Accumulated Provision for Pensions and Benefits (228.3)		22,385,631	17,711,156
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)		3,695,785	7,510,983
35	Total Other Noncurrent Liabilities (lines 26 through 34)		55,275,161	59,255,075
36	<b>CURRENT AND ACCRUED LIABILITIES</b>			
37	Notes Payable (231)			
38	Accounts Payable (232)		106,989,462	72,613,417
39	Notes Payable to Associated Companies (233)		27,638,069	158,358,410
40	Accounts Payable to Associated Companies (234)		13,112,977	11,718,252
41	Customer Deposits (235)		30,198,510	28,357,390
42	Taxes Accrued (236)	262	20,845,113	15,046,627
43	Interest Accrued (237)		7,305,370	7,339,505
44	Dividends Declared (238)			
45	Matured Long-Term Debt (239)			
46	Matured Interest (240)			
47	Tax Collections Payable (241)		1,004,899	874,413
48	Miscellaneous Current and Accrued Liabilities (242)		29,537,187	23,374,607
49	Obligations Under Capital Leases-Current (243)		4,001,098	4,229,134
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)		240,632,685	321,911,755
55	<b>DEFERRED CREDITS</b>			
56	Customer Advances for Construction (252)		564,570	575,888
57	Accumulated Deferred Investment Tax Credits (255)	266	42,560	990,560

58	Deferred Gains from Disposition of Utility Plant (256)			
59	Other Deferred Credits (253)	269	34,189,270	36,714,579
60	Other Regulatory Liabilities (254)	278	309,146,442	269,600,109
61	Unamortized Gain on Reaquired Debt (257)			
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272		
63	Accum. Deferred Income Taxes-Other Property (282)		578,754,842	592,690,012
64	Accum. Deferred Income Taxes-Other (283)		206,627,349	196,041,081
65	Total Deferred Credits (lines 56 through 64)		1,129,325,033	1,096,612,229
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		3,622,428,888	3,404,325,207

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

Page 112-113

Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
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STATEMENT OF INCOME												
Quarterly												
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. 5. If additional columns are needed, place them in a footnote.												
Annual or Quarterly if applicable												
Do not report fourth quarter data in columns (e) and (f) Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over Lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above. Use page 122 for important notes regarding the statement of income for any account thereof. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.												

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)	Gas Utity Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1	UTILITY OPERATING INCOME											
2	Operating Revenues (400)	300	1,216,681,065	984,030,575			1,216,681,065	984,030,575				
3	Operating Expenses											
4	Operation Expenses (401)	320	761,455,553	549,084,916			761,455,553	549,084,916				
5	Maintenance Expenses (402)	320	112,618,177	74,106,448			112,618,177	74,106,448				
6	Depreciation Expense (403)	336	92,776,781	87,341,593			92,776,781	87,341,593				
7	Depreciation Expense for Asset Retirement Costs (403.1)	336	20,153	20,153			20,153	20,153				
8	Amort. & Depl. of Utility Plant (404-405)	336	10,127,672	10,439,634			10,127,672	10,439,634				
9	Amort. of Utility Plant Acq. Adj. (406)	336										
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)											
11	Amort. of Conversion Expenses (407.2)											
12	Regulatory Debits (407.3)		11,688,800	(3,925,529)			11,688,800	(3,925,529)				
13	(Less) Regulatory Credits (407.4)		34,904,526	12,246,123			34,904,526	12,246,123				

14	Taxes Other Than Income Taxes (408.1)	262	71,149,989	58,363,978		71,149,989	58,363,978				
15	Income Taxes - Federal (409.1)	262	4,185,324	(5,362,812)		4,185,324	(5,362,812)				
16	Income Taxes - Other (409.1)	262	(556,599)	(1,762,968)		(556,599)	(1,762,968)				
17	Provision for Deferred Income Taxes (410.1)	234, 272	136,045,664	138,593,914		136,045,664	138,593,914				
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272	106,366,217	92,208,911		106,366,217	92,208,911				
19	Investment Tax Credit Adj. - Net (411.4)	266	(948,000)	(948,000)		(948,000)	(948,000)				
20	(Less) Gains from Disp. of Utility Plant (411.6)										
21	Losses from Disp. of Utility Plant (411.7)										
22	(Less) Gains from Disposition of Allowances (411.8)										
23	Losses from Disposition of Allowances (411.9)										
24	Accretion Expense (411.10)		405,330	483,350		405,330	483,350				
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		1,057,698,101	801,979,643		1,057,698,101	801,979,643				
27	Net Util Oper Inc (Enter Tot line 2 less 25)		158,982,964	182,050,932		158,982,964	182,050,932				
28	Other Income and Deductions										
29	Other Income										
30	Nonutility Operating Income										
31	Revenues From Merchandising, Jobbing and Contract Work (415)		3,076,360	2,832,601							
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		1,533,845	1,405,034							
33	Revenues From Nonutility Operations (417)		86								
34	(Less) Expenses of Nonutility Operations (417.1)			38							
35	Nonoperating Rental Income (418)		(40,907)	(41,666)							
36	Equity in Earnings of Subsidiary Companies (418.1)	119	(91,875)	(27,362)							
37	Interest and Dividend Income (419)		3,062,990	2,578,899							
38	Allowance for Other Funds Used During Construction (419.1)		122,998	2,327,413							
39	Miscellaneous Nonoperating Income (421)		2,271,944	1,795,176							
40	Gain on Disposition of Property (421.1)			201,796							
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		6,867,751	8,261,785							
42	Other Income Deductions										
43	Loss on Disposition of Property (421.2)		142,836	237,728							
44	Miscellaneous Amortization (425)										
45	Donations (426.1)		380,280	272,514							
46	Life Insurance (426.2)		925,583	(589,726)							
47	Penalties (426.3)		117,937	1,396,456							
48	Exp. for Certain Civic, Political & Related Activities (426.4)		220,260	196,600							
49	Other Deductions (426.5)		27,225,608	470,988							
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		29,012,504	1,984,560							
51	Taxes Applic. to Other Income and Deductions										
52	Taxes Other Than Income Taxes (408.2)	262	38,580	30,503							
53	Income Taxes-Federal (409.2)	262	1,053,142	3,530,275							

54	Income Taxes-Other (409.2)	262	556,599	1,865,795								
55	Provision for Deferred Inc. Taxes (410.2)	234, 272	21,700	267,970								
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272	2,155	3,914,041								
57	Investment Tax Credit Adj.-Net (411.5)											
58	(Less) Investment Tax Credits (420)											
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		1,667,866	1,780,502								
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		(23,812,619)	4,496,723								
61	Interest Charges											
62	Interest on Long-Term Debt (427)		38,166,139	39,880,000								
63	Amort. of Debt Disc. and Expense (428)		206,573	254,507								
64	Amortization of Loss on Reaquired Debt (428.1)		19,653	19,653								
65	(Less) Amort. of Premium on Debt-Credit (429)											
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)											
67	Interest on Debt to Assoc. Companies (430)		2,331,290	591,781								
68	Other Interest Expense (431)		2,860,667	6,208,040								
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		2,083,458	3,523,875								
70	Net Interest Charges (Total of lines 62 thru 69)		41,500,864	43,430,106								
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		93,669,481	143,117,549								
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)		93,669,481	143,117,549								

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Name of Respondent: West Penn Power Company		This report is: (1) An Original (2) A Resubmission		Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
STATEMENT OF RETAINED EARNINGS					
<p>1. Do not report Lines 49-53 on the quarterly report.</p> <p>2. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.</p> <p>3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).</p> <p>4. State the purpose and amount for each reservation or appropriation of retained earnings.</p> <p>5. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.</p> <p>6. Show dividends for each class and series of capital stock.</p> <p>7. Show separately the State and Federal income tax effect of items shown for Account 439, Adjustments to Retained Earnings.</p> <p>8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.</p> <p>9. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.</p>					
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		385,931,345	356,786,434	
2	Changes				



3	Adjustments to Retained Earnings (Account 439)			
4	Adjustments to Retained Earnings Credit			
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10	Adjustments to Retained Earnings Debit			
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		93,761,356	143,144,911
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	Dividend on Common Stock		(100,000,000)	(114,000,000)
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		(100,000,000)	(114,000,000)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		379,692,701	385,931,345
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)		379,692,701	385,931,345
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account Report only on an Annual Basis, no Quarterly)			
49	Balance-Beginning of Year (Debit or Credit)		1,196,302	1,223,664
50	Equity in Earnings for Year (Credit) (Account 418.1)		(91,875)	(27,362)
51	(Less) Dividends Received (Debit)			
52	TOTAL other Changes in unappropriated undistributed subsidiary earnings for the year			
53	Balance-End of Year (Total lines 49 thru 52)		1,104,427	1,196,302

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Name of Respondent: West Penn Power Company		This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
STATEMENT OF CASH FLOWS				
<p>1. Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.</p> <p>2. Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.</p> <p>3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.</p> <p>4. Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.</p>				
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)	93,669,481	143,117,549	
3	Noncash Charges (Credits) to Income:			
4	Depreciation and Depletion	103,329,936	98,284,730	
5	Amortization of (Specify) (footnote details)			
5.1	Amortization (Deferral) of Regulatory Assets, Net	(25,342,611)	(21,607,150)	

5.2	Retirement Benefits, Net of Payments	(26,230,405)	(27,762,031)
5.3	Pension and OPEB Mark-to-Market Adjustments	(5,488,583)	(17,057,471)
8	Deferred Income Taxes (Net)	29,698,992	42,738,932
9	Investment Tax Credit Adjustment (Net)	(948,000)	(948,000)
10	Net (Increase) Decrease in Receivables	(68,402,496)	16,505,285
11	Net (Increase) Decrease in Inventory		
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	38,309,755	14,562,055
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	122,998	2,327,413
17	(Less) Undistributed Earnings from Subsidiary Companies	(91,875)	(27,362)
18	Other (provide details in footnote):		
18.1	Other (provide details in footnote):	26,298,088	(179,763)
18.2	Changes in Prepaid Taxes and Other Current Assets	(2,017,028)	452,730
18.3	Contributions in Aid of Construction	4,751,238	3,696,223
18.4	Change in Cash Collateral, Net	11,821,743	(2,389,376)
22	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21)	179,418,987	247,113,662
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	(205,014,790)	(210,727,874)
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	(122,998)	(2,327,413)
31	Other (provide details in footnote):		
31.1	Other (provide details in footnote):		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(204,891,792)	(208,400,461)
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)		
39	Investments in and Advances to Assoc. and Subsidiary Companies		
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Disposition of Investments in (and Advances to) Associated and Subsidiary Companies		
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		
46	Loans Made or Purchased		
47	Collections on Loans		
49	Net (Increase) Decrease in Receivables		
50	Net (Increase) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):		
53.1	Asset Removal Costs	(16,279,773)	(14,373,071)

53.2	Other (provide details in footnote):	(1,727,849)	1,820
57	Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55)	(222,899,414)	(222,771,712)
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	250,000,000	
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)		90,778,564
67	Other (provide details in footnote):		
67.1	Other (provide details in footnote):		
67.2	Equity Contributions from Parent	125,000,000	
70	Cash Provided by Outside Sources (Total 61 thru 69)	375,000,000	90,778,564
72	Payments for Retirement of:		
73	Long-term Debt (b)	(100,000,000)	
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
76.1	Other (provide details in footnote):	(799,232)	(1,120,514)
78	Net Decrease in Short-Term Debt (c)	(130,720,341)	(150,000,000)
80	Dividends on Preferred Stock		
81	Dividends on Common Stock	(100,000,000)	(114,000,000)
83	Net Cash Provided by (Used in) Financing Activities (Total of lines 70 thru 81)	43,480,427	(174,341,950)
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)		(150,000,000)
88	Cash and Cash Equivalents at Beginning of Period		150,000,000
90	Cash and Cash Equivalents at End of Period		

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Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
FOOTNOTE DATA			

<a href="#">(a)</a> Concept: OtherAdjustmentsToCashFlowsFromOperatingActivities			
Schedule Page: 120 Line No.: 18 Column: b			
2022 Other Operating:			
Impairments	\$	26,021,275	
Other		276,813	
	\$	26,298,088	

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Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
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 West Penn Power Company and its current and former affiliated companies:

AE Supply	Allegheny Energy Supply Company, LLC, an unregulated generation subsidiary
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 affiliated company
FE	FirstEnergy Corp., a public utility holding company
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, MAIT and TrAIL, and has a joint venture in PATH
FirstEnergy	FirstEnergy Corp., together with its consolidated subsidiaries
JCP&L	Jersey Central Power & Light Company, a New Jersey electric utility operating affiliated company
KATCo	Keystone Appalachian Transmission Company, a former subsidiary of FET which became a subsidiary of FE in May 2022
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 affiliated company
MP	Monongahela Power Company, a West Virginia electric utility operating affiliated company
OE	Ohio Edison Company, an Ohio electric utility operating affiliated company
Ohio Companies	CEI, OE and TE
PATH	Potomac-Appalachian Transmission Highline, LLC, a joint venture between FE and a subsidiary of AEP
PE	The Potomac Edison Company, a Maryland and West Virginia electric utility operating affiliated company
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 affiliated company
TE	The Toledo Edison Company, an Ohio electric utility operating affiliated company
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 affiliated company

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
A&R FET LLC Agreement	Fourth Amended and Restated Limited Liability Company Operating Agreement of FET
ACE	Affordable Clean Energy
ADIT	Accumulated Deferred Income Taxes
AEP	American Electric Power Company, Inc.
AEPSC	American Electric Power Service Corporation
AFS	Available-for-sale
AFSI	Adjusted Financial Statement Income
AFUDC	Allowance for Funds Used During Construction
AMI	Advance Metering Infrastructure
AMT	Alternative Minimum Tax
AOCl	Accumulated Other Comprehensive Income (Loss)
ARO	Asset Retirement Obligation
ARP	Alternative Revenue Program
ASC	Accounting Standards Codification
BGS	Basic Generation Service
BRA	Base Residual Auction
Brookfield	North American Transmission Company II L.P., a controlled investment vehicle entity of Brookfield Infrastructure Partners
Brookfield Guarantors	Brookfield Super-Core Infrastructure Partners L.P., Brookfield Super-Core Infrastructure Partners (NUS) L.P., and Brookfield Super-Core Infrastructure Partners (ER) SCSp
CAA	Clean Air Act
CCR	Coal Combustion Residuals
CERCLA	Comprehensive Environmental Response, Compensation, and Liability Act of 1980
CFIUS	Committee on Foreign Investments in the United States
CFR	Code of Federal Regulations
CO2	Carbon Dioxide
COVID-19	Coronavirus disease
CPP	EPA's Clean Power Plan
CSAPR	Cross-State Air Pollution Rule
CSR	Conservation Support Rider
CTA	Consolidated Tax Adjustments
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 U.S. Attorney's Office for the Southern District of Ohio
DSIC	Distribution System Improvement Charge
DSP	Default Service Plan
EDC	Electric Distribution Company
EDCP	FE Amended and Restated Executive Deferred Compensation Plan
EEl	Edison Electric Institute
EGS	Electric Generation Supplier
EGU	Electric Generation Units
EH	Energy Harbor Corp
ELG	Effluent Limitation Guidelines
EmPOWER Maryland	EmPOWER Maryland Energy Efficiency Act
ENEC	Expanded Net Energy Cost
EPA	United States Environmental Protection Agency
ERO	Electric Reliability Organization
ESP IV	Electric Security Plan IV
Exchange Act	Securities and Exchange Act of 1934, as amended
FASB	Financial Accounting Standards Board
FE Board	The Board of Directors of FirstEnergy Corp.
FE Revolving Facility	FE and the Utilities' former five-year syndicated revolving credit facility, as amended, and replaced by the 2021 Credit Facilities on October 18, 2021
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 Minority Equity Interest Sale	Sale of membership interests of FET, such that Brookfield will own 49.9% of FET
FET P&SA I	Purchase and Sale Agreement entered into on November 6, 2021, by and between FE, FET, Brookfield, and Brookfield Guarantors
FET P&SA II	Purchase and Sale Agreement entered into on February 2, 2023, by and between FE, FET, Brookfield, and the 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 6	House Bill 6, as passed by Ohio's 133rd General Assembly
IBA	ICE Benchmark Administration Limited
IRA of 2022	Inflation Reduction Act of 2022
IRS	Internal Revenue Service
kV	Kilovolt
kWh	Kilowatt-hour
LIBOR	London Inter-Bank Offered Rate
LOC	Letter of Credit
LTIPs	Long-Term Infrastructure Improvement Plans
MDPSC	Maryland Public Service Commission
MGP	Manufactured Gas Plants
MISO	Midcontinent Independent System Operator, Inc.
Moody's	Moody's Investors Service, Inc.
MW	Megawatt
MWH	Megawatt-hour
N.D. Ohio	Federal District Court, Northern District of Ohio
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
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	Stipulation and Recommendation, dated November 1, 2021, entered into by and among the Ohio Companies, the OCC, PUCO Staff, and several other signatories
OPEB	Other Post-Employment Benefits
OVEC	Ohio Valley Electric Corporation
PA Consolidation	Consolidation of the Pennsylvania Companies
PA NewCo	In connection with the PA Consolidation, a new Pennsylvania corporation as a wholly-owned, indirect subsidiary of FE
PJM	PJM Interconnection, LLC
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
Recoupment Policy	FirstEnergy Executive Compensation Recoupment Policy
RFC	ReliabilityFirst Corporation
RFP	Request for Proposal
RGGI	Regional Greenhouse Gas Initiative
ROE	Return on Equity
RTO	Regional Transmission Organization
SBC	Societal Benefits Charge
S.D. Ohio	Federal District Court, Southern District 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
SOFR	Secured Overnight Financing Rate
SOS	Standard Offer Service
SPE	Special Purpose Entity
SREC	Solar Renewable Energy Credit
SVC	Static Var Compensator
S&P	Standard & Poor's Ratings Service
Tax Act	Tax Cuts and Jobs Act adopted December 22, 2017
TMI-1	Three Mile Island Unit 1
VEPCO	Virginia Electric and Power Company
VIE	Variable Interest Entity
VSSC	Virginia State Corporation Commission
WVPS	Public Service Commission of West Virginia

1. ORGANIZATION AND BASIS OF PRESENTATION

WP is a regulated wholly owned subsidiary of FE, and is incorporated in Pennsylvania. WP operates an electric transmission and distribution system in Pennsylvania. WP is subject to regulation by the PPUC 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:

- The current portion of long-term debt, long-term assets or long-term liabilities is not reported separately on the FERC balance sheet.
- 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.
- 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.
- Unbilled revenue is included in Accrued utility revenue on the FERC balance sheet and Customer accounts receivable on the GAAP balance sheet.
- Regulatory Assets and Liabilities per GAAP differ from Regulatory Assets and Liabilities per FERC because Account 189, Unamortized loss on reacquired debt and Account 257, Unamortized gain on reacquired debt are regulatory assets and liabilities for GAAP statements but not for FERC statements.
- Vegetation management that is shown as a regulatory asset for FERC purposes and utility plant for GAAP.
- Cost of removal expenses are recorded in operating expenses for GAAP purposes and depreciation expense for FERC purposes.
- 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.
- 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.
- 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.
- Regulatory Assets and Liabilities presented on a gross basis on the FERC balance sheet with regulatory Assets and Liabilities netted for GAAP.
- Asset removal costs are classified as accumulated depreciation on the FERC balance sheet and Regulatory Liability for GAAP.
- Pension and OPEB non-service costs are reported in Operation and Maintenance expenses on the FERC income statement and within Miscellaneous income, net on the GAAP income statement.
- Payments related to finance leases are included in the Operating Section of the FERC statement of cash flows and within the Financing Section of the GAAP statement of cash flows.
- A corporate support overhead cost adjustment per time study results was recorded in operating expenses for GAAP reporting (See Note 5, "Regulatory Matters" for additional information) and resulted in a reduction to Net Utility Plant on the FERC balance sheet.

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

ECONOMIC CONDITIONS

Economic conditions following the global pandemic, have increased lead times across numerous material categories, with some as much as doubling from pre-pandemic lead times. Some key suppliers have struggled with labor shortages and raw material availability, which along with increasing inflationary pressure, have increased costs and decreased the availability of certain materials, equipment and contractors. FirstEnergy has taken steps to mitigate these risks and does not currently expect service disruptions or any material impact on its capital spending plan. However, the situation remains fluid and a prolonged continuation or further increase in supply chain disruptions could have an adverse effect on FirstEnergy's results of operations, cash flow and financial condition.

ACCOUNTING FOR THE EFFECTS OF REGULATION

WP 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, WP 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, WP will write off that regulatory asset as a charge against earnings.

REVENUES AND RECEIVABLES

WP's principal business is providing electric service to customers in Pennsylvania. WP'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, WP accrues the estimated unbilled amount as revenue and reverses the related prior period estimate. Receivables from customers include retail electric sales and distribution deliveries 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. This analysis includes consideration of the outbreak of the pandemic and the impact on customer receivable balances outstanding and write-offs since the pandemic began and subsequent economic slowdown.

During 2021, arrears levels continued to be elevated above 2019 pre-pandemic levels. Various regulatory actions impacted the growth and recovery of past due balances including extensions on moratoriums, significant restrictions regarding disconnections, and extended installment plans. FirstEnergy 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 continued to decrease in 2021, balances over 120 days past due continued to be elevated. Other factors were considered 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, no incremental uncollectible expense was recognized during 2021.

During 2022, various regulatory actions including extensions on moratoriums, certain restrictions on disconnections and extended installment plan offerings continue to impact the level of past due balances in certain states. However, certain states have resumed normal collections activity and arrears levels have declined towards pre-pandemic levels. As a result, FirstEnergy recognized a \$25 million decrease (\$3 million at WP) in its allowance for uncollectible customer receivables during the first quarter of 2022, of which \$15 million (none at WP) was applied to existing deferred regulatory assets. As a result of certain customer installment or extended payment plans, inflationary pressures on customers and the economic slowdown, there were no material changes to the allowance for uncollectible customer receivables during the remainder of 2022.

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. WP recognizes liabilities for planned major maintenance projects as they are incurred.

WP 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 2.7% of average depreciable property in both 2022 and 2021. WP recognizes an ARO liability to perform asset retirement activities associated with its long-lived assets. The ARO liability represents an estimate of the fair value of WP's current obligation such that the ARO is accreted monthly to reflect the time value of money. A fair value measurement inherently involves uncertainty in the amount and timing of settlement of the liability. WP uses an expected cash flow approach to measure the fair value of the remediation AROs, considering the expected timing of settlement of the ARO based on the expected economic useful life of associated asset and/or regulatory requirements. The fair value of an ARO is recognized in the period in which it is incurred. The associated asset retirement costs are capitalized as part of the carrying value of the long-lived asset and are depreciated over the life of the related asset. Conditional retirement obligations associated with tangible long-lived assets are recognized at fair value in the period in which they are incurred if a reasonable estimate can be made, even though there may be uncertainty about timing or method of settlement. When settlement is conditional on a future event occurring, it is reflected in the measurement of the liability, not the timing of the liability recognition.

WP 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.

NEW ACCOUNTING PRONOUNCEMENTS

**Recently Issued Pronouncements** - WP 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

WP 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. WP 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 WP are not subject to the election and are included in revenue.

WP's principal business is providing electric service to customers in Pennsylvania. WP'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, WP 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 Pennsylvania that are regulated by the PPUC.

WP earns revenue from state-regulated rate tariffs under which it provides distribution services to residential, commercial and industrial customers in its service territory. WP is obligated under the regulated construct to deliver power to customers reliably, as it is needed, which creates an implied monthly contract with the end-use customer. See Note 5 "Regulatory Matters," for additional information on rate recovery mechanisms. Distribution 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 Standard Offer Service requirements in Pennsylvania. Certain of the Utilities have default service obligations to provide power to non-shopping customers who have elected to continue to receive service under regulated retail tariffs. The volume of these sales varies depending on the level of shopping that occurs. Supply plans vary by state and by service territory. Default service for the WP is provided through a competitive procurement process approved by the state commission. Retail generation revenues are recognized over time as electricity is delivered and consumed immediately by the customer.

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

3. PENSIONS 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 WP. 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 upon retirement to certain employees, their dependents and, under certain circumstances, their survivors. WP 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. WP 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 until 2025, which, based on various assumptions, including annual expected rate of return on assets of 8.00% in 2023, is expected to be approximately \$250 million. 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.

**Expected Return on Plan Assets** - 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 2022, FirstEnergy's qualified pension and OPEB plan assets experienced losses of \$1,830 million or (19.1)%, compared to gains of \$689 million, or 7.9% in 2021 and assumed a 7.50% rate of return on plan assets in 2022 and 2021 which generated \$698 million and \$688 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, the historical performance of risk-based and fixed income securities and other factors. The gains or losses generated as a result of the difference between expected and actual returns on plan assets is recognized as a pension and OPEB mark-to-market adjustment in the fourth quarter of each fiscal year and whenever a plan is determined to qualify for remeasurement.

**Mortality Rates** - During 2022, the Society of Actuaries elected not to release a new mortality improvement scale due to data available being severely impacted by COVID-19. It was determined that the Pri-2012 mortality table with projection scale MP-2021, actuarially adjusted to reflect increased mortality due to the ongoing impact of COVID-19 was most appropriate and thus was utilized to determine the obligation as of December 31, 2022, for the FirstEnergy pension and OPEB plans. This adjustment acknowledges COVID-19 cannot be eradicated and assumes reductions in other causes will not offset future COVID-19 deaths enough to produce a normal level of improvements. 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 \$23 million for the pension plans and was included in the FirstEnergy 2022 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 FirstEnergy annual pension and OPEB mark-to-market adjustment gains, for the years ended December 31, 2022 and 2021 were \$72 million and \$382 million, respectively. WP's pension and OPEB mark-to-market adjustment gains for the years ended December 31, 2022 and 2021, were \$5 million and \$17 million, respectively.

WP's allocated share of pension and OPEB costs (credits) and WP's share of FirstEnergy's funded status, including the mark-to-market adjustment was as follows:

For the Years Ended	Pension		OPEB	
	2022	2021	2022	2021
WP's share of net periodic costs (credits) <sup>(1)</sup>	\$ (25)	\$ (23)	(in millions)	
WP's share of FirstEnergy status <sup>(2)(3)</sup>	\$ 61	\$ 39		
			(5)	(3)
			(20)	(14)

<sup>(1)</sup> Includes pension and OPEB mark-to-market adjustment and amounts capitalized.

<sup>(2)</sup> Excludes \$24 million and \$19 million as of December 31, 2022 and 2021, respectively, of affiliated non-current liabilities related to pensions and OPEB mark-to-market costs allocated to WP.

<sup>(3)</sup> Includes a \$10 million decrease in OPEB plan assets associated with a reallocation among certain FirstEnergy companies at December 31, 2022.

4. LEASES

WP primarily leases vehicles as well as land and other property and equipment under cancelable and noncancelable leases.

WP 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 WP'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 of exercise. WP has elected a policy to not separate lease components from non-lease components for all asset classes.

Adoption of the accounting guidance had no impact on WP'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)	2022	2021
Property Under Capital Lease (Account 101.1)	\$26	\$29
Obligations Under Capital Leases - Current (Account 243)	\$4	\$4
Obligations Under Capital Leases - Noncurrent (Account 227)	\$21	\$24

Lease terms and discount rates were as follows:

	As of December 31, 2022	As of December 2021
Weighted-average remaining lease terms (years)		
Operating leases	6.0	6.9
Finance leases	18.0	0.9

Weighted-average discount rate <sup>(1)</sup>			
Operating leases	3.15 %		3.10 %
Finance leases	4.06 %		4.36 %

<sup>(1)</sup> When an implicit rate is not readily determinable, an incremental borrowing rate is utilized, determining the present value of lease payments. The rate is determined based on expected term and information available at the commencement date. Supplemental cash flow information related to leases was as follows:

(In millions)	For the Years Ended,			
	December 31, 2022		December 31, 2021	
Cash paid for amounts included in the measurement of lease liabilities				
Operating cash flows from operating leases	\$	5	\$	4
Operating cash flows from finance leases		—		—
Finance cash flows from finance leases		—		—
Right-of-use assets obtained in exchange for lease obligations:				
Operating leases	\$	1	\$	10
Finance leases		—		—

Maturities of lease liabilities as of December 31, 2022, were as follows:

(In millions)	Operating Leases	Finance Leases	Total
2023	\$ 5	\$ —	5
2024	5	—	5
2025	4	—	4
2026	4	—	4
2027	3	—	3
Thereafter	6	—	6
Total lease payments	27	—	27
Less imputed interest	2	—	2
Total net present value	\$ 25	\$ —	25

5. REGULATORY MATTERS

STATE REGULATION

WP's retail rates, conditions of service, issuance of securities and other matters are subject to regulation in Pennsylvania by the PPUC. The key terms of WP's current rate orders for distribution customer billings, which have been effective since January 2017, include an allowed debt/equity ratio of 49.7%/50.3% (reflecting the filed debt/equity as final settlement/orders do not specifically include capital structure). The PPUC-approved settlement agreement for such rates did not disclose ROE.

PENNSYLVANIA

The Pennsylvania Companies operate under rates approved by the PPUC, effective as of January 27, 2017. On November 18, 2021, the PPUC issued orders to each of the Pennsylvania Companies directing they operate under DSPs for the June 1, 2019 through May 31, 2023 delivery period, which DSPs provide for the competitive procurement of generation supply for customers who do not receive service from an alternative EGS. Under the 2019-2023 DSPs, supply will be provided by wholesale suppliers through a mix of 3, 12 and 24-month energy contracts, as well as two RFPs for 2-year SREC contracts for ME, PN and Penn. On December 14, 2021, the Pennsylvania Companies filed proposed DSPs for provision of generation for the June 1, 2023 through May 31, 2027 delivery period, to be sourced through competitive procurements for customers who do not receive service from an alternative EGS. An evidentiary hearing was held on April 13, 2022, and on April 20, 2022, the parties filed a partial settlement with the PPUC resolving certain of the issues in the proceeding and setting aside the remainder of the issues to be resolved through briefing. PPUC approved the partial settlement, without modification, on August 4, 2022. Under the 2023-2027 DSPs, supply is proposed to be provided through a mix of 12 and 24-month energy contracts, as well as long-term solar PPAs. In March 2018, the PPUC approved adjusted customer rates of the Pennsylvania Companies to reflect the net impact of the Tax Act. As a result, the Pennsylvania Companies established riders that, beginning July 1, 2018, refunded to customers tax savings attributable to the Tax Act as compared to the amounts established in their most recent base rate proceedings on a current and going forward basis. The amounts recorded as savings for the total period of January 1 through June 30, 2018, were tracked and were to be addressed for treatment in a future proceeding. On May 17, 2021, the Pennsylvania Companies filed petitions with the PPUC proposing to refund the net savings for the January through June 2018 period to customers beginning January 1, 2022. On November 18, 2021, the PPUC approved the Pennsylvania Companies' proposed refunds, but also revised a previous methodology for calculating the net tax savings, which resulted in additional tax savings attributable to the Tax Act to be refunded to customers and directed the Pennsylvania Companies to file new petitions to propose the timing and methodology to provide these additional refunds to customers. The Pennsylvania Companies recalculated the net impact for 2018 through 2021 under the revised PPUC methodology in comparison to amounts already refunded to customers under the existing riders, which resulted in an additional \$61 million in savings, with interest, to be provided to customers. As a result, FirstEnergy recognized a pre-tax charge of \$61 million in the fourth quarter of 2021, \$14 million at WP, associated with the additional refund and based on the November 2021 PPUC order and methodology. The Pennsylvania Companies filed petitions to propose the timing and methodology of the refund of these amounts on February 17, 2022. The Pennsylvania Companies' petitions and the proposed refunds addressed within were approved by the PPUC on June 16, 2022, without modification, effective July 1, 2022, and which refunds were fully completed by December 31, 2022.

Pursuant to Pennsylvania Act 129 of 2008 and PPUC orders, the Pennsylvania Companies implemented energy efficiency and peak demand reduction programs with demand reduction targets, relative to 2007 to 2008 peak demands, at 2.9% MW for ME, 3.3% MW for PN, 2.0% MW for Penn, and 2.5% MW for WP; and energy consumption reduction targets, as a percentage of the Pennsylvania Companies' historic 2009 to 2010 reference load at 3.1% MWH for ME, 3.0% MWH for PN, 2.7% MWH for Penn, and 2.4% MWH for WP.

Pennsylvania EDCs are permitted to seek PPUC approval of an LTIP for infrastructure improvements and costs related to highway relocation projects, after which a DSIC may be approved to recover LTIP costs. On January 16, 2020, the PPUC approved the Pennsylvania Companies' LTIPs for the five-year period beginning January 1, 2020 and ending December 31, 2024 for a total capital investment of approximately \$572 million for certain infrastructure improvement initiatives. On June 25, 2021, the Pennsylvania OCA filed a complaint against Penn's quarterly DSIC rate, disputing the recoverability of the Companies' automated distribution management system investment under the DSIC mechanism. On January 26, 2022, the parties filed a joint petition for settlement that resolves all issues in this matter, which was approved by the PPUC without modification on April 14, 2022.

Following the Pennsylvania Companies' 2016 base rate proceedings, the PPUC ruled in a separate proceeding related to the DSIC mechanism that the Pennsylvania Companies were not required to reflect federal and state income tax deductions related to DSIC-eligible property in DSIC rates. The decision was appealed to the Pennsylvania Supreme Court and in July 2021 the court upheld the Pennsylvania Commonwealth Court's reversal of the PPUC's decision and remanded the matter back to the PPUC for determination as to how DSIC calculations shall account for ADIT and state taxes. The PPUC issued the order as directed. The order was challenged by an intervening party, which challenge was denied by the PPUC on March 2, 2023.

FirstEnergy is proceeding with the consolidation of the Pennsylvania Companies into a new, single operating entity. The PA Consolidation includes, among other steps: (a) the transfer of certain Pennsylvania-based transmission assets owned by WP to KATCo, (b) the transfer of Class B equity interests of MAIT currently held by PN and ME to FE (and ultimately transferred to FET as part of the FET Minority Equity Interest Sale), (c) the formation of PA NewCo and (d) the merger of each of the Pennsylvania Companies with and into PA NewCo, with PA NewCo surviving such mergers as the successor-in-interest to all assets and liabilities of the Pennsylvania Companies. Following completion of the PA Consolidation, PA NewCo will be FE's only regulated utility in Pennsylvania encompassing the retail utility operations previously conducted individually by the Pennsylvania Companies. Consummation of the PA Consolidation is contingent upon numerous conditions, including the approval of NYSPSC, PPUC and FERC, which applications were filed on March 6, 2023. Subject to receipt of such regulatory approvals, FirstEnergy expects that the PA Consolidation will close by early 2024.

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, WP is subject to regulation by FERC. FERC regulations require WP to provide open access transmission service at FERC-approved rates, terms and conditions. WP's transmission facilities are subject to functional control by PJM and transmission service using WP's transmission facilities is provided by PJM under the PJM Tariff. The key terms of WP's rate orders in effect for transmission customer billings, which have been effective since January 1, 2021, include an actual (13 month average) capital structure and an allowed 11.35% ROE, which was accepted by FERC, subject to refund, pending further hearing and settlement procedures. See "Allegheny Power Zone Transmission Formula Rate Filings" below for additional information.

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. WP has been authorized by FERC to sell wholesale power in interstate commerce at market-based rates and have a market-based rate tariff on file with FERC, although major wholesale purchases remain subject to review and regulation by the PPUC.

Federally-enforceable mandatory reliability standards apply to the bulk electric system and impose certain operating, record-keeping and reporting requirements on WP. NERC is the ERO 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 WP, are located within RFC. FirstEnergy actively participates in the NERC and RFC stakeholder processes, and otherwise monitors and manages its companies, including WP, in response to the ongoing development, implementation and enforcement of the reliability standards implemented and enforced by RFC.

FirstEnergy, including WP, 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 WP, 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 WP, 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 inaction on FirstEnergy's, including WP'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 WP'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 that FirstEnergy has accepted. The audit report included a finding and related recommendation on FirstEnergy's methodology for allocation of certain corporate support costs to regulatory capital accounts under certain FERC regulations and reporting. Effective in the first quarter of 2022 and in response to the finding, FirstEnergy had implemented a new methodology for the allocation of these corporate support costs to regulatory capital accounts for its regulated distribution and transmission companies on a prospective basis. With the assistance of an independent outside firm, FirstEnergy completed an analysis in 2022 of these costs and how it impacted certain FERC-jurisdictional wholesale transmission customer rates for the audit period of 2015 through 2021. As a result of this analysis, WP recorded in 2022 approximately \$1 million pre-tax in expected customer refunds, plus interest, due to its wholesale transmission customers and reclassified approximately \$14 million of certain transmission capital assets to operating expenses for the audit period, of which \$13 million are not expected to be recoverable and impacted WP's earnings since they relate to costs capitalized during stated transmission rate time periods. These reclassifications also resulted in a reduction to WP's rate base by approximately \$10 million, which is not expected to materially impact WP's future earnings. The expected wholesale transmission customer refunds were recognized as a reduction to revenue. Additionally, WP reclassified approximately \$37 million of certain distribution capital assets to Account 186, Miscellaneous deferred debits.

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; to maintain rate base neutrality (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. MP, WP and PE - as holders of a "stated" transmission rate when Order No. 864 issued - addressed these requirements as part of the transmission rates amendments that were filed with FERC on October 29, 2020. An uncontested settlement of all issues in that case was filed for FERC approval on January 18, 2023.

Transmission ROE Incentive

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 EEI 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 could be affected by the supplemental proposed rule. FirstEnergy participated in comments on the supplemental rulemaking that were submitted by a group of PJM transmission owners and by various industry trade groups. If there were to be any changes to FirstEnergy transmission incentive ROE, such changes will be applied on a prospective basis.

Allegheny Power Zone Transmission Formula Rate Filings

On October 20, 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. 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 filed uncontested settlement agreements with FERC on January 18, 2023. There is no timetable for FERC to rule on the settlement agreements. Also on January 18, 2023, MP, PE, and WP filed a motion for interim rates to implement certain aspects of the settled rate. The interim rates were approved by the FERC Chief Administrative Law Judge and took effect January 1, 2023. As a result of the filed settlement, FirstEnergy recognized a \$25 million pre-tax charge (\$16 million at WP) during the fourth quarter of 2022, which reflects the difference between amounts originally recorded as assets and amounts which will ultimately be recovered from customers as a result of the pending settlement.

6. COMMITMENTS AND CONTINGENCIES

ENVIRONMENTAL MATTERS

Various federal, state and local authorities regulate WP with regard to air and water quality and other environmental matters. While WP'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. WP 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.

Prior to November 1999, WP owned and operated electric generation facilities in Pennsylvania and West Virginia. In response to federal and state deregulation initiatives, it separated its electric generation business from its transmission and distribution businesses by transferring all of its generation assets to an affiliate. However, WP retained responsibility for certain liabilities and obligations arising under environmental laws up to the date of transfer. As an historic owner and operator of generation facilities, WP has been subject to claims alleging violations of environmental law and could have exposure for fines and penalties.

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 Southern District 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 rates or charged to FirstEnergy customers nor will FirstEnergy seek any tax deduction related to such payment. The entire amount of the monetary penalty was recognized as expense in the second quarter of 2021 and paid in the third quarter of 2021. 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, and July 11, 2022, the SEC issued additional subpoenas to FE, with which FE has complied. 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* (S.D. Ohio): on July 28, 2020 and August 21, 2020, purported stockholders of FE filed putative class action lawsuits alleging violations of the federal securities laws. Those actions have been consolidated and a lead plaintiff, the Los Angeles County Employees Retirement Association, has been appointed by the court. A consolidated complaint was filed on February 26, 2021. The consolidated complaint alleges, on behalf of a proposed class of persons who purchased FE securities between February 21, 2017 and July 21, 2020, that FE and certain current or former FE officers violated Sections 10(b) and 20(a) of the Exchange Act by issuing alleged misrepresentations or omissions concerning FE's business and results of operations. The consolidated complaint also alleges that FE, certain current or former FE officers and directors, and a group of underwriters violated Sections 11, 12(a)(2) and 15 of the Securities Act of 1933 as a result of alleged misrepresentations or omissions in connection with offerings of senior notes by FE in February and June 2020. The class certification hearing was held on March 17, 2023. 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, et al. v. FirstEnergy Corp., et al.* and *Brighthouse Funds II – MFS Value Portfolio, et al. v. FirstEnergy Corp., et al.* (S.D. Ohio): On December 17, 2021 and February 21, 2022, purported stockholders of FE filed complaints against FE, certain current and former officers, and certain current and former officers of EH. The complaints allege that the defendants violated Sections 10(b) and 20(a) of the Exchange Act by issuing alleged misrepresentations or omissions regarding FE's business and its results of operations, and seek the same relief as in *In re FirstEnergy Corp. Securities Litigation* described above. FE believes that it is probable that it will incur losses in connection with the resolution of these lawsuits. Given the ongoing nature and complexity of such litigation, FE cannot yet reasonably estimate a loss or range of loss.
- State of Ohio ex rel. Dave Yost, Ohio Attorney General v. FirstEnergy Corp., et al.* and *City of Cincinnati and City of Columbus v. FirstEnergy Corp.* (Common Pleas Court, Franklin County, OH, all actions have been consolidated): on September 23, 2020 and October 27, 2020, the OAG and the cities of Cincinnati and Columbus, respectively, filed complaints against several parties including FE (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 (OSR) 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 8, 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 OAG renewed its motion to lift the stay on March 9, 2023, and in an order dated March 15, 2023, the stay was lifted. On December 2, 2021, the cities and FE entered a stipulated dismissal with prejudice of the cities' suit.
- Smith v. FirstEnergy Corp. et al., Bultas v. FirstEnergy Corp. et al., and Hudock and Cameo Courttopps, Inc. v. FirstEnergy Corp. et al.* (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. FE agreed to a class settlement to resolve these claims on April 11, 2022. In the fourth quarter of 2021, FirstEnergy recognized a pre-tax reserve of \$37.5 million in the aggregate with respect to these lawsuits and the *Ermons* lawsuit below. On June 22, 2022, the court preliminarily approved the class settlement and the final fairness hearing was held on November 9, 2022. On December 5, 2022, the court issued an order memorializing its final approval of the class settlement. The settlement amount was satisfied on December 7, 2022.
- 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. FE agreed to a class settlement to resolve these claims on April 11, 2022. In the fourth quarter of 2021, FirstEnergy recognized 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. On June 22, 2022, the court preliminarily approved the class settlement and the final fairness hearing was held on November 9, 2022. The S.D. Ohio issued a final written order approving the settlement on December 5, 2022. The settlement amount was satisfied on December 7, 2022.

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

- Gendrich v. Anderson, et al.* and *Stoan 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 action lawsuits against certain FE directors and officers, alleging, among other things, breaches of fiduciary duty.
- Miller v. Anderson, et al.* (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.* (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.

On March 11, 2022, the parties executed a stipulation and agreement of settlement, and filed a motion the same day requesting preliminary settlement approval in the S.D. Ohio, which the S.D. Ohio granted on May 9, 2022. Subsequently, following a hearing on August 4, 2022, the S.D. Ohio granted final approval of the settlement on August 24, 2022. The settlement agreement is expected to resolve fully these shareholder derivative lawsuits and includes a series of corporate governance enhancements, that have resulted in the following:

- Six then-members of the FE Board did 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 was formed to initiate a review process of the then current senior executive team. The review of the senior executive team by the special FE Board committee and the FE Board was completed in September 2022;
- The FE Board will oversee FE's lobbying and political activities, including periodically reviewing and approving political and lobbying action plans prepared by management;
- An FE Board committee of independent directors will 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 FE of \$180 million, to be paid by insurance after the judgment has become final, less \$36 million in court-ordered attorney's fees awarded to plaintiffs. On September 20, 2022, a purported FE stockholder filed a motion for reconsideration of the S.D. Ohio's final settlement approval. The parties filed oppositions to that motion on October 11, 2022 and the motion was denied by the S.D. Ohio. The N.D. Ohio matter remains pending. On June 2, 2022, the N.D. Ohio entered an order to show cause why the court should not appoint new plaintiffs' counsel, and thereafter, on June 10, 2022, the parties filed a joint motion to dismiss the matter without prejudice, which the N.D. Ohio denied on July 5, 2022. On August 15, 2022, the N.D. Ohio issued an order stating its intention to appoint one group of applicants as new plaintiffs' counsel, and on August 22, 2022, the N.D. Ohio ordered that any objections to the appointment be submitted by August 26, 2022. The parties filed their objections by that deadline, and on September 2, 2022, the applicants responded to those objections. In the meantime, on August 25, 2022, a purported FE stockholder represented by the applicants filed a motion to intervene, attaching a proposed complaint-in-intervention purporting to assert claims that the FE Board and officers breached their fiduciary duties and committed violations of Section 14(a) of the Exchange Act as well as a claim against a third party for professional negligence and malpractice. The parties filed oppositions to that motion to intervene on September 8, 2022, and the proposed intervenor's reply in support of his motion to intervene was filed on September 22, 2022.

On August 24, 2022, the parties filed a joint motion to dismiss the action pending in the N.D. Ohio based upon and in light of the approval of the settlement by the S.D. Ohio. On August 30, 2022, the parties filed a joint motion to dismiss the state court action, which the court granted on September 2, 2022.

In letters dated January 26, 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. On December 30, 2022, FERC approved a Stipulation and Consent Agreement that resolves the investigation. The agreement includes a FirstEnergy admission of violating FERC's "duty of candor" rule and related laws, and obligates FirstEnergy to pay a civil penalty of \$3.86 million, and to submit two annual compliance monitoring reports to FERC's Office of Enforcement regarding improvements to FirstEnergy's compliance programs. FirstEnergy paid the civil penalty on January 4, 2023.

FE terminated Charles E. Jones as its chief executive officer effective October 29, 2020. As a result of Mr. Jones' termination, and due to the determination of a committee of independent members of the FE Board that Mr. Jones violated certain FirstEnergy policies and its code of conduct, all grants, awards and compensation under FirstEnergy's short-term incentive compensation program and long-term incentive compensation program with respect to Mr. Jones that were outstanding on the date of termination were forfeited. In November 2021, after a determination by the Compensation Committee of the FE Board that a demand for recoupment was warranted pursuant to the Recoupment Policy, FE made a recoupment demand to Mr. Jones of compensation previously paid to him totaling approximately \$56 million, the maximum amount permissible under the Recoupment Policy. As such, any amounts payable to Mr. Jones under the EDCP will be set off against FE's recoupment demand. There can be no assurance that the efforts to seek recoupment from Mr. Jones will be successful.

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

*Other Legal Matters*

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

WP 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 WP 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 WP 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 WP's or its subsidiaries' financial condition, results of operations and cash flows.

7. TRANSACTIONS WITH AFFILIATED COMPANIES

WP'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, support service billings, interest on affiliated company notes including the money pools and other transactions. FirstEnergy 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.

WP and FirstEnergy's other subsidiaries 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.

Additionally, WP purchases power to meet a portion of its POLR and default service requirements and provide power to certain facilities.

8. STATEMENT OF CASH FLOWS

As of December 31,	2022	2021
Cash (Account 131)	\$ —	\$ —
Working Fund (Account 135)	—	—
Temporary Cash Investments (Account 136)	—	—
Cash and Cash Equivalents at End of Year	\$ —	\$ —

SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:

For the Twelve Months Ended December 31,

	2022	2021
Cash paid:		
Interest – net of amount capitalized	\$ 41,071,718	\$ 43,295,494
Income Taxes	\$ 6,873,932	\$ 3,173,647




Name of Respondent: West Penn Power Company			This report is: (1) An Original (2) A Resubmission			Date of Report: 03/24/2023		Year/Period of Report End of: 2022/ Q4		
STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES										
1. Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate. 2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges. 3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote. 4. Report data on a year-to-date basis.										
Line No.	Item (a)	Unrealized Gains and Losses on Available-For-Sale Securities (b)	Minimum Pension Liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 116, Line 78) (i)	Total Comprehensive Income (j)
1	Balance of Account 219 at Beginning of Preceding Year				5,260,178			5,260,178		
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income				(1,932,481)			(1,932,481)		
3	Preceding Quarter/Year to Date Changes in Fair Value									
4	Total (lines 2 and 3)				(1,932,481)			(1,932,481)	143,117,549	141,185,068
5	Balance of Account 219 at End of Preceding Quarter/Year				3,327,697			3,327,697		
6	Balance of Account 219 at Beginning of Current Year				3,327,697			3,327,697		
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income				(1,679,432)			(1,679,432)		
8	Current Quarter/Year to Date Changes in Fair Value									
9	Total (lines 7 and 8)				(1,679,432)			(1,679,432)	93,669,481	91,990,049
10	Balance of Account 219 at End of Current Quarter/Year				1,648,265			1,648,265		

Name of Respondent: West Penn Power Company			This report is: (1) An Original (2) A Resubmission		Date of Report: 03/24/2023		Year/Period of Report End of: 2022/ Q4		
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)	3,678,831,377	3,678,831,377						
4	Property Under Capital Leases	27,653,494	27,653,494						
5	Plant Purchased or Sold								

6	Completed Construction not Classified	139,866,228	139,866,228				
7	Experimental Plant Unclassified						
8	Total (3 thru 7)	3,846,351,099	3,846,351,099				
9	Leased to Others						
10	Held for Future Use	376,774	376,774				
11	Construction Work in Progress	99,395,629	99,395,629				
12	Acquisition Adjustments						
13	Total Utility Plant (8 thru 12)	3,946,123,502	3,946,123,502				
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	1,301,392,845	1,301,392,845				
15	Net Utility Plant (13 less 14)	2,644,730,657	2,644,730,657				
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION						
17	In Service:						
18	Depreciation	1,199,542,874	1,199,542,874				
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	101,849,521	101,849,521				
22	Total in Service (18 thru 21)	1,301,392,395	1,301,392,395				
23	Leased to Others						
24	Depreciation						
25	Amortization and Depletion						
26	Total Leased to Others (24 & 25)						
27	Held for Future Use						
28	Depreciation	450	450				
29	Amortization						
30	Total Held for Future Use (28 & 29)	450	450				
31	Abandonment of Leases (Natural Gas)						
32	Amortization of Plant Acquisition Adjustment						
33	Total Accum Prov (equals 14) (22,26,30,31,32)	1,301,392,845	1,301,392,845				

Name of Respondent: West Penn Power Company		This report is: (1) An Original (2) A Resubmission		Date of Report: 03/24/2023		Year/Period of Report End of: 2022/ Q4	
NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)							
1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent. 2. If the nuclear fuel stock is obtained under leasing arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.							
Line No.	Description of item (a)	Balance Beginning of Year (b)	Changes during Year Additions (c)	Changes during Year Amortization (d)	Changes during Year Other Reductions (Explain in a footnote) (e)	Balance End of Year (f)	
1	Nuclear Fuel in process of Refinement, Conv, Enrichment & Fab (120.1)						
2	Fabrication						
3	Nuclear Materials						
4	Allowance for Funds Used during Construction						
5	(Other Overhead Construction Costs, provide details in footnote)						

6	SUBTOTAL (Total 2 thru 5)					
7	Nuclear Fuel Materials and Assemblies					
8	In Stock (120.2)					
9	In Reactor (120.3)					
10	SUBTOTAL (Total 8 & 9)					
11	Spent Nuclear Fuel (120.4)					
12	Nuclear Fuel Under Capital Leases (120.6)					
13	(Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5)					
14	TOTAL Nuclear Fuel Stock (Total 6, 10, 11, 12, less 13)					
15	Estimated Net Salvage Value of Nuclear Materials in Line 9					
16	Estimated Net Salvage Value of Nuclear Materials in Line 11					
17	Est Net Salvage Value of Nuclear Materials in Chemical Processing					
18	Nuclear Materials held for Sale (157)					
19	Uranium					
20	Plutonium					
21	Other (Provide details in footnote)					
22	TOTAL Nuclear Materials held for Sale (Total 19, 20, and 21)					

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Name of Respondent: West Penn Power Company		This report is: (1) An Original (2) A Resubmission		Date of Report: 03/24/2023		Year/Period of Report End of: 2022/ Q4	
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)							
<p>1. Report below the original cost of electric plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.</p> <p>5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>6. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of the prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.</p> <p>7. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.</p> <p>8. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.</p> <p>9. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date.</p>							
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	342,487	(185,690)				156,797
3	(302) Franchise and Consents						
4	(303) Miscellaneous Intangible Plant	119,494,555	12,083,550	290,055			131,288,050
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	119,837,042	11,897,860	290,055			131,444,847
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	33,782,019	193,439		(6,999)		33,968,459
48.1	(351) Energy Storage Equipment - Transmission						
49	(352) Structures and Improvements	9,104,104	5,186,416	55,851	(259,719)		13,974,950
50	(353) Station Equipment	264,135,239	41,824,105	4,066,329	(9,139,945)	816,626	293,569,696
51	(354) Towers and Fixtures	54,662,434	1,550,247	1,681	(707,047)	(9,553,380)	45,950,573
52	(355) Poles and Fixtures	193,296,562	3,698,299	346,189	(4,230,134)		192,418,538
53	(356) Overhead Conductors and Devices	198,262,001	14,993,245	7,478,704	(2,237,866)	9,827,233	213,365,909
54	(357) Underground Conduit	12,719	107		(733)		12,093
55	(358) Underground Conductors and Devices	13,668,337	(62,516)		(8,973)		13,596,848
56	(359) Roads and Trails						

57	(359.1) Asset Retirement Costs for Transmission Plant	1,721					1,721
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	766,925,136	67,383,342	11,948,754	(16,591,416)	1,090,479	806,858,787
59	4. Distribution Plant						
60	(360) Land and Land Rights	17,610,328	1,024		(17,411)		17,593,941
61	(361) Structures and Improvements	23,778,279	597,203	192,975	(115,037)	(3,842)	24,063,628
62	(362) Station Equipment	372,140,584	11,417,611	1,343,729	(2,598,661)	(812,784)	378,803,021
63	(363) Energy Storage Equipment – Distribution						
64	(364) Poles, Towers, and Fixtures	373,582,937	19,209,760	325,375	(3,768,990)		388,698,332
65	(365) Overhead Conductors and Devices	773,462,442	33,874,143	6,111,430	(14,185,147)	(273,853)	786,766,155
66	(366) Underground Conduit	23,656,984	229,560	1,597	(92,330)		23,792,617
67	(367) Underground Conductors and Devices	199,410,873	13,208,758	1,445,906	(3,062,541)		208,111,184
68	(368) Line Transformers	440,421,850	20,364,195	4,611,681	(4,128,728)		452,045,636
69	(369) Services	129,957,703	4,507,611	215,607	(1,099,377)		133,150,330
70	(370) Meters	189,934,801	5,043,657	3,835,251	(7,313,640)		183,829,567
71	(371) Installations on Customer Premises	9,630,211	184,352	14,778	(51,213)		9,748,572
72	(372) Leased Property on Customer Premises	297,567	106		(39)		297,634
73	(373) Street Lighting and Signal Systems	43,330,293	2,575,139	1,755,223	(1,097,054)		43,053,155
74	(374) Asset Retirement Costs for Distribution Plant	15,613					15,613
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	2,597,230,465	111,213,119	19,853,552	(37,530,168)	(1,090,479)	2,649,969,385
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	2,409,726	257,707		(75,447)		2,591,986
87	(390) Structures and Improvements	143,316,837	184,120	169,938	(1,547,785)		141,783,234
88	(391) Office Furniture and Equipment	14,465,908	3,153,534	1,085,110	(664,410)	509,135	16,379,057
89	(392) Transportation Equipment	36,424,957	464,621	11,988	(1,627,444)	(72,394)	35,177,752
90	(393) Stores Equipment	361,140	106	9,075			352,171
91	(394) Tools, Shop and Garage Equipment	18,177,010	1,002,663	572,281	(369,707)		18,237,685
92	(395) Laboratory Equipment	561,586	212	107,705			454,093
93	(396) Power Operated Equipment	269,435	443		(2,289)		267,589
94	(397) Communication Equipment	40,940,891	2,877,859	1,797,282	(691,815)		41,329,653
95	(398) Miscellaneous Equipment	2,068,740	8,604	1,304,998			772,346
96	SUBTOTAL (Enter Total of lines 86 thru 95)	258,996,230	7,949,869	5,058,377	(4,978,897)	436,741	257,345,566
97	(399) Other Tangible Property						
98	(399.1) Asset Retirement Costs for General Plant	732,514					732,514
99	TOTAL General Plant (Enter Total of lines 96, 97, and 98)	259,728,744	7,949,869	5,058,377	(4,978,897)	436,741	258,078,080

100	TOTAL (Accounts 101 and 106)	3,743,721,387	198,444,190	37,150,738	(59,100,481)	436,741	3,846,351,099
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)	3,743,721,387	198,444,190	37,150,738	(59,100,481)	436,741	3,846,351,099

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Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
FOOTNOTE DATA			

(a) Concept: ElectricPlantInServiceAdjustments

Adjustments in (\$57,329,956) in support cost capital allocation adjustments – see Note 5, "Regulatory Matters", of the Notes to Financial Statements

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Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ 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 of Lease (e)	Balance at End of Year (f)
1						
2						
3						
4						
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42						
43						
44						
45						
46						
47	TOTAL					

FERC FORM No. 1 (ED. 12-95)

Name of Respondent: West Penn Power Company		This report is: (1) An Original (2) A Resubmission		Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)					
1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use. 2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.					
Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)	
1	Land and Rights:				
2	<sup>(a)</sup> Items Under \$250,000	12/31/2007		11,822	
3	Land associated with transmission line from Ethel Springs to Loyalhanna			364,952	
21	Other Property:				
22					
23					
24					
25					
26					
27					
28					
29					
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45				
46				
47	TOTAL			376,774

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Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
FOOTNOTE DATA			
(a) Concept: ElectricPlantHeldForFutureUseDescription			
Date not presently determinable for all items.			

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Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)			
<div>1. Report below descriptions and balances at end of year of projects in process of construction (107).</div> <div>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).</div> <div>3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.</div>			
Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)	
1	Outage Management System/GIS Upgrade	4,464,279	
2	Legacy Circuit Replacements	4,411,382	
3	GCHQ Main Building Heat Pumps Replacement	4,343,639	
4	Route 51 Substation - Construct 138 kV	3,530,433	
5	Static Wire Bond and Insulator Removal Program	2,967,542	
6	New Business Residential Underground	2,021,787	
7	Butler - Shanor Manor - Krendale 138 kV	1,834,061	
8	Crossbow Installation	1,317,893	
9	Qualitrol Traveling Wave-WP Group1	1,298,003	
10	Qualitrol Traveling Wave-WP Group2	1,295,507	
11	Route 51 - Elrama 138 kV Double Circuit	1,222,255	
12	Washington SC Replace Window	1,197,650	



13	Overhead Residential Service Upgrades	1,156,396
14	Misoperation Relays: Karns City-Butler 138kV	1,151,287
15	New Service - Commercial Overhead	1,126,354
16	Unscheduled Replacement of Overhead Facilities	1,095,665
17	New Service - Commercial Underground	1,047,068
18	Project < \$ 1m	63,914,428
43	Total	99,395,629

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

Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

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

Line No.	Item (a)	Total (c + d + e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased To Others (e)
Section A. Balances and Changes During Year					
1	Balance Beginning of Year	1,162,788,726	1,162,788,276	450	
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	92,776,781	92,776,781		
4	(403.1) Depreciation Expense for Asset Retirement Costs	20,153	20,153		
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)	92,796,934	92,796,934		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(36,860,683)	(36,860,683)		
13	Cost of Removal	(13,809,504)	(13,809,504)		
14	Salvage (Credit)	800	800		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	(50,669,387)	(50,669,387)		
16	Other Debit or Cr. Items (Describe, details in footnote):				
17.1		(5,372,949)	(5,372,949)		
17.2	Other Debit or Cr. Items (Describe, details in footnote):				
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	1,199,543,324	1,199,542,874	450	
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	302,525,097	302,524,647	450	
26	Distribution	785,925,155	785,925,155		
27	Regional Transmission and Market Operation				
28	General	111,093,072	111,093,072		
29	TOTAL (Enter Total of lines 20 thru 28)	1,199,543,324	1,199,542,874	450	

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FOOTNOTE DATA
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(a) Concept: BookCostOfRetiredPlant	
Retirements reported on page 219, line 12, column (a)	\$ (36,860,683)
Retirement of intangible assets	\$ (290,055)
Total Electric Plant in service retirements (Page 207, Line 104, column d)	\$ (37,150,738)
(b) Concept: OtherAdjustmentsToAccumulatedDepreciation	
Miscellaneous items are a result of the following:	
Vegetation management write off	(\$693,115)
Support cost capital allocation adjustments - see Note 5, "Regulatory Matters", of the Notes to the Financial Statements	(\$5,504,410)
Intracompany transfers and other miscellaneous adjustments	\$824,576
Total miscellaneous items	(\$5,372,949)

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Name of Respondent: West Penn Power Company		This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4				
INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)								
<div>1. Report below investments in Account 123.1, Investments in Subsidiary Companies.</div> <div>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.</div> <div>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.</div> <div>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.</div> <div>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.</div> <div>6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.</div> <div>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).</div> <div>8. Report on Line 42, column (a) the TOTAL cost of Account 123.1.</div>								
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	The West Virginia Power & Transmission Company							
2	Common Stock (30,000 Shares)	06/30/1926		3,000,000			3,000,000	
3	Pre-merger undistributed earnings reclassified to paid-in capital	02/25/2011		6,673,161			6,673,161	
4	Equity in Undistributed Subsidiary Earnings			416,850	(10,330)		406,520	
5	Miscellaneous Paid-In Capital - Restricted Stock Units			16,744			16,744	
6	Miscellaneous Paid-In Capital			(542,250)			(542,250)	
7	West Penn Southwest, LLC							
8	Common Stock			1,000			1,000	
9	Pre-merger undistributed earnings reclassified to paid-in capital	02/25/2011		(4,126)			(4,126)	
10	Capital Contributions			212,977		18,000	230,977	
11	Equity in Undistributed Subsidiary Earnings			(177,003)	(10,724)		(187,727)	
12	Allegheny Pittsburgh Coal	12/18/1933						
13	Common Stock (5,000 Shares)			250			250	

14	Miscellaneous Paid-In Capital			(537,925)		537,925		
15	Equity in Undistributed Subsidiary Earnings			1,494,131	(70,821)	(537,924)	885,386	
42	Total Cost of Account 123.1 \$9,375,756		Total	10,553,809	(91,875)	18,001	10,479,935	

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Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ 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)			
10	Regional Transmission and Market Operation Plant (Estimated)			
11	Assigned to - Other (provide details in footnote)			
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)			
13	Merchandise (Account 155)			
14	Other Materials and Supplies (Account 156)			
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
16	Stores Expense Undistributed (Account 163)			
17				
18				
19				
20	TOTAL Materials and Supplies			

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Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
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Allowances (Accounts 158.1 and 158.2)

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

Future

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

43	Net Sales Proceeds (Assoc. Co.)												
44	Net Sales Proceeds (Other)												
45	Gains												
46	Losses												

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Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
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Allowances (Accounts 158.1 and 158.2)

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

Line No.	NOx Allowances Inventory (Account 158.1) (a)	Current Year		Year One		Year Two		Year Three		Future Years		Totals	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)	No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)
1	Balance-Beginning of Year												
2													
3	Acquired During Year:												
4	Issued (Less Withheld Allow)												
5	Returned by EPA												
6													
7													
8													
9													
10													
11													
12													
13													
14													
15	Total												
16													
17	Relinquished During Year:												
18	Charges to Account 509												
19	Other:												
20	Allowances Used												
21	Cost of Sales/Transfers:												
22													
23													
24													
25													
26													

27															
28	Total														
29	Balance-End of Year														
30															
31	Sales:														
32	Net Sales Proceeds(Assoc. Co.)														
33	Net Sales Proceeds (Other)														
34	Gains														
35	Losses														
	Allowances Withheld (Acct 158.2)														
36	Balance-Beginning of Year														
37	Add: Withheld by EPA														
38	Deduct: Returned by EPA														
39	Cost of Sales														
40	Balance-End of Year														
41															
42	Sales														
43	Net Sales Proceeds (Assoc. Co.)														
44	Net Sales Proceeds (Other)														
45	Gains														
46	Losses														

FERC FORM No. 1 (ED. 12-95)

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Name of Respondent: West Penn Power Company		This report is: (1) An Original (2) A Resubmission		Date of Report: 03/24/2023		Year/Period of Report End of: 2022/ Q4	
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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28						
20	TOTAL					

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

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Name of Respondent: West Penn Power Company		This report is: (1) An Original (2) A Resubmission		Date of Report: 03/24/2023		Year/Period of Report End of: 2022/ Q4	
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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49	TOTAL					

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

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Name of Respondent: West Penn Power Company		This report is: (1) An Original (2) A Resubmission		Date of Report: 03/24/2023		Year/Period of Report End of: 2022/ Q4	
Transmission Service and Generation Interconnection Study Costs							
<div>1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies.</div> <div>2. List each study separately.</div> <div>3. In column (a) provide the name of the study.</div> <div>4. In column (b) report the cost incurred to perform the study at the end of period.</div> <div>5. In column (c) report the account charged with the cost of the study.</div> <div>6. In column (d) report the amounts received for reimbursement of the study costs at end of period.</div> <div>7. In column (e) report the account credited with the reimbursement received for performing the study.</div>							
Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)		
1	Transmission Studies						
2	(a) Total Transmission Service Studies	126,266	561.6	93,574	561.6		
20	Total						
21	Generation Studies						
22	(a) Total Generator Interconnection	168,051	561.7	214,904	561.7		
39	Total						
40	Grand Total						

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

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Name of Respondent: West Penn Power Company		This report is: (1) An Original (2) A Resubmission		Date of Report: 03/24/2023		Year/Period of Report End of: 2022/ Q4	
FOOTNOTE DATA							

(a) Concept: DescriptionOfStudyPerformed					
Description  (a)	Costs Incurred  During  Period (b)	Account  Charged  (c)	Reimbursements  Received During  Period (d)	Account  Credited With  Reimbursement (e)	
Moshannon-Milesburg 230 kV Feasibility Study AF1-099	413	561.6		561.6	
McConnellsburg-Texas Easten 138 kV Facility Study WP AE1-101	1,780	561.6		561.6	
North Longview 500 kV Facility Study WP AE1-105		561.6	674	561.6	
Fayetteville 34.5 kV Facility Study WP AF1-224	5,586	561.6	-2,385	561.6	
Moshannon-Milesburg 230 kV Facility Study AE2-262	13,904	561.6	9,196	561.6	
Potter Two Mile Run 46 kV Facility Study W AE2-074	2,022	561.6	-47,978	561.6	
Moshannon-Milesburg 230 kV Facility Study AE2-263	4,143	561.6	2,891	561.6	
Graymont - Zion 46 kV Facility Study WPP AE2-120	2,053	561.6	2,053	561.6	
Bellefonte 46 kV Facility Study WP AE2-121	74	561.6	74	561.6	
Nittany 69 kV Facility Study WPP AE2-001	953	561.6	953	561.6	
WP - Air Products Detailed Load Study	497	561.6	497	561.6	
Paper City-Wilcox 46 kV Facility Study WPP AF1-155	2,783	561.6	2,783	561.6	
WP - Clark Testing Detailed Load Study	1,413	561.6	1,500	561.6	
DLS/WP - MRP Industrial		561.6	-5,000	561.6	
WP - Coronado IV Detailed Load Study	3,069	561.6	3,195	561.6	
WP - Mawson Infrastructure Group Detailed Load Study	4,501	561.6	4,497	561.6	
WP - Hyperion Midstream LLC Detailed Load Study	19,750	561.6	19,910	561.6	
WP - Martin's Pastry Shoppe Detailed Load Study	24,075	561.6	25,221	561.6	
WP - Ameresco-Greenridge Waste Landf Detailed Load Study	1,258	561.6	1,385	561.6	
WP - SunCap Detailed Load Study	717	561.6	970	561.6	
WP - Vision Hykes Road LLC Detailed Load Study	285	561.6	647	561.6	
WP - Retail PA Detailed Load Study	1,022	561.6	1,248	561.6	



WP - Story Companies, LLC Detailed Load Study	14,945	561.6	11,440	561.6
WP - Hyperion Midstream, LLC Detailed Load Study		561.6	-5,000	561.6
WP - Specialty Granules Detailed Load Study		561.6	115	561.6
WP - Pittsburgh Brewing Company Detailed Load Study		561.6	115	561.6
WP - McGhee Scrap Co Detailed Load Study		561.6	58	561.6
WP - Nelson Wire & Steel Detailed Load Study		561.6	346	561.6
WP - DataBank Detailed Load Study	7,940	561.6	8,192	561.6
Detailed Load Study/WP - Adams Manufacturing Corp	1,399	561.6	1,968	561.6
Detailed Load Study/WP - Vision Group Ventures	4,130	561.6	4,100	561.6
Elliott Co. Motor Test Facility Detailed Load Study/WP	3,908	561.6	4,024	561.6
MarkWest Compressor Station Detailed Load Study/WP	5,932	561.6	5,932	561.6
Databank Holdings Ltd Detailed Load Study/WP -	2,015	561.6	2,015	561.6
Mount Nittany Medical Center Detailed Load Study/WP	1,163	561.6	1,186	561.6
Iron Cumberland, LLC Detailed Load Study/WP	1,154	561.6		561.6
Bantaus Mining Detailed Load Study/WP	674	561.6		561.6
Perryman Company Detailed Load Study/WP	1,130	561.6	420	561.6
Detailed Load Study/WP - Adams Manufacturing Corp	3,087	561.6	2,518	561.6
Detailed Load Study/WP - Vision Group Ventures		561.6	55	561.6
WP - Martin's Pastry Shoppe Detailed Load Study	2,797	561.6	2,658	561.6
Moshannon-Milesburg 230 kV Facility Study AE2-262	120	561.6	181	561.6
Paper City-Wilcox 46 kV Facility Study WPP AF1-155	476	561.6	476	561.6
WP - Air Products Detailed Load Study	101	561.6	101	561.6
WP - Hyperion Midstream LLC Detailed Load Study		561.6	8	561.6
WP - Story Companies, LLC Detailed Load Study	258	561.6	369	561.6
Mount Nittany Medical Center Detailed Load Study/WP	107	561.6	84	561.6
McConnellsburg-Texas Eastern 138 kV Facility Study WP AE1-101	66	561.6		561.6
Potter Two Mile Run 46 kV Facility Study W AE2-074	-44,148	561.6	5,852	561.6
SunCap Property Group, LLC Detailed Load Study WP	1,394	561.6	1,361	561.6
Bantaus Mining 46kV Detailed Load Study WP	1,578	561.6	1,931	561.6
Moshannon-Milesburg 230 kV Facility Study AE2-263	120	561.6	181	561.6
SGL Carbon LLC Detailed Load Study WP	90	561.6	399	561.6
Fayetteille 34.5 kV Facility Study WP AF1-224	1,600	561.6		561.6
General Carbide Detailed Load Study WP	3,606	561.6	3,379	561.6
NorthPoint Development Detailed Load Study WP	752	561.6		561.6
SunCap Property Group, LLC Detailed Load Study WP	266	561.6	299	561.6
Sunoco Pipeline, LP Detailed Load Study WP	128	561.6		561.6
Bantaus Mining 46kV Detailed Load Study WP	1,040	561.6		561.6
SGL Carbon LLC Detailed Load Study WP	2,969	561.6	2,658	561.6
General Carbide Detailed Load Study WP	586	561.6	812	561.6
NorthPoint Development Detailed Load Study WP	1,040	561.6	1,792	561.6
Perryman Company Detailed Load Study/WP	753	561.6	1,464	561.6
DLS/WP - Keystone Sheets	952	561.6		561.6
DLS/WP - Cleveland-Cliffs New WPP SS	2,964	561.6	2,917	561.6
DLS/WP - Speyside Bourbon Slave Mill	2,183	561.6	2,437	561.6
DLS/WP - Cleveland Cliffs HilltopFacility	1,629	561.6	1,473	561.6
DLS/WP - Cleveland Cliffs Main Plant	2,688	561.6	2,239	561.6
DLS/WP - Tofrees Development Company	650	561.6		561.6
DLS/WP - Penn State University	1,726	561.6		561.6
Total Transmission Services Studies	126,266	561.6	93,574	561.6

(b) Concept: DescriptionOfStudyPerformed

Description	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During Period (d)	Account Credited With Reimbursement (e)
(a)				
McConnellsburg 138 kV Facility Study AD2-009	1,952	561.7		561.7
Franklin Emerald 25kV Facility Study WP AD2-002	-75	561.7	-75	561.7
Fayette 34.5kV Facility Study WP AE1-188	363	561.7	363	561.7
McConnellsburg 138 kV Facility Study WP AE1-132	196	561.7		561.7
Beech Creek 46 kV Feasibility Study WPP AF2-293	41	561.7		561.7
Guilford 34.5 kV Feasibility Study WPP AF2-276	41	561.7		561.7
Warfordsburg-McConnellsburg 138 AF2-117	1,013	561.7		561.7
Ronco 500 kV System Impact Study WPP AF2-029	82	561.7		561.7
Burma 23 kV CONST WPP AF1-210	304	561.7		561.7
Krendale-Kiesters 138 kV Facility Study WP AF1-271		561.7	9,339	561.7
Minor 34.5 kV Facility Study WPP AF1-225	1,038	561.7		561.7
Wilcox-Paper City 46 kV System Impact Study WPP AF2-295	100	561.7		561.7
Vandergrift 25 kV System Impact Study WPP AF2-314	12,272	561.7	4,967	561.7
Motion-Ridgeway 46 kV WPP AF1-153 Facility Study	1,173	561.7	4,811	561.7
Minor-Huyetts 34.5 kV WPP AF1-254 Facility Study	10,117	561.7	14,066	561.7
Centre Hall Boalsburg 46 kV AF1-112 Facility Study	7,044	561.7	11,013	561.7
Warfordsburg-Purcell Junction 3 AF1-136	9,158	561.7	13,026	561.7
Grifford Solar WPP AG2-012 Feasibility Study	206	561.7		561.7
Imperial – Joffre 138 kV System Impact StudyWP AG1-527	253	561.7		561.7
Gates Hill – Luzerne 25 kV System Impact Study AG1-246	284	561.7		561.7
Yukon Robbins 138kV-System Impact Study AA2-161	234	561.7		561.7
Campbell 12.47 kV Feasibility Study WPP AG2-267		561.7	-2,328	561.7
Warm Springs Solar 12 kV Feasibility Study WP AG2-391		561.7	1,949	561.7
University Solar 34.5 kV Feasibility Study WP AG2-392		561.7	4,080	561.7
Ronco 500 kV Facility Study WPP AF2-029	2,159	561.7	5,027	561.7
Karns City-Bear Creek 25 kV Facility Study AF2-380	1,000	561.7	6,220	561.7
Guilford - Fayetteville 34.5 kV System Impact Study AG1-243	119	561.7		561.7
Robbins 138 kV System Impact Study WPP AG1-099	119	561.7		561.7
Madisonberg Jct. - Millheim 46 Feasibility Study AG1-257	119	561.7		561.7
Warfordsburg 23 kV Feasibility Study WPP AG2-374		561.7	2,284	561.7
Gans 138 kV Facility Study WPP AG1-516	903	561.7	6,775	561.7
Campbell-Kiesters 138 kV System Impact Study WPP AG1-420	207	561.7		561.7
McConnellsburg 138 kV Facility Study WPP AF2-116	785	561.7	1,494	561.7
Warfordsburg-McConnellsburg 138 Facility Study AF2-117	36,285	561.7	35,772	561.7
Antrim 12.47kV Feasibility Study WPP AH1-023		561.7	1,379	561.7
Wilcox-Paper City 46 kV Facility Study WPP AF2-295	1,000	561.7		561.7
Clarion 13.09 kV Feasibility Study WPP AG2-555		561.7	201	561.7
Imperial – Joffre 138 kV Facility Study AG1-527	4,793	561.7	5,836	561.7
New Bethlehem-Brookville 138kV Feasibility AH1-242		561.7	230	561.7
Loyalhanna Creek Feasibility Study AH1-076		561.7	287	561.7
Madisonberg Jct.-Millheim 46kV Facility AG1-257	833	561.7	3,528	561.7
Kittanning- Craigsville 25kV Feasibility Study AH1-332		561.7	1,729	561.7

Slate Lick-Freeport 25kV Feasibility Study WP AH1-452		561.7		1,034	561.7
Vasco 138kV Feasibility Study WPP AH1-140		561.7		1,474	561.7
Whitely 138kV Feasibility Study WPP AH1-366		561.7		1,385	561.7
Franklin 138 kV II Feasibility Study WPP AH1-367A		561.7		1,269	561.7
Franklin 138kV Feasibility Study WPP AH1-367		561.7		1,269	561.7
Warfordsburg 15kV Feasibility Study WPP AH1-194	42	561.7		692	561.7
Bethelboro 26 kV-5 Feasibility Study WPP AH1-211		561.7		1,153	561.7
Bethelboro 26 kV-4 Feasibility Study WPP AH1-210		561.7		1,153	561.7
Bethelboro 26 kV-3 Feasibility Study WPP AH1-209		561.7		230	561.7
Bethelboro 26 kV-2 Feasibility Study WPP AH1-208		561.7		1,153	561.7
Bethelboro 26 kV-1 Feasibility Study WPP AH1-207		561.7		1,500	561.7
Bethelboro 138 kV Feasibility Study WPP AH1-206		561.7		230	561.7
Buckeye No. 3-Carmichaels 12kV Feasibility AH1-373		561.7		1,269	561.7
Lake Lynn-Lardin 138kV Feasibility Study WPP AH1-249		561.7		1,385	561.7
Lardin-LakeLynn 138kV Feasibility Study WPP AH1-248		561.7		1,385	561.7
Lardin-LakeLynn 138kV Feasibility Study WPP AH1-247		561.7		1,385	561.7
Redbank Solar 115kV Feasibility Study WPP AH1-372		561.7		1,499	561.7
Larch Street 46kV Feasibility Study WPP AH1-500		561.7		115	561.7
Yukon-Bethelboro 138kV Feasibility Study WPP AH1-245		561.7		1,500	561.7
Yukon-Bethelboro 138kV Feasibility Study WPP AH1-244		561.7		1,500	561.7
Gateway Solar 34.5kV Feasibility Study WPP AH1-370		561.7		1,038	561.7
Moshannon-Milesburg 230kV Feasibility Study AH1-313		561.7		1,777	561.7
New Bethlehem-Brookville 138kV Feasibility AH1-243		561.7		115	561.7
South Bend 500kV Feasibility Study WPP AH1-566		561.7		230	561.7
Greensboro 12 kV Feasibility Study WPP AH1-647		561.7		345	561.7
Kiesters-Krendale 13.2kV Feasibility Study AH1-109		561.7		1,149	561.7
Mercersburg- Milnor 34.5kV III Feasibility AH1-632		561.7		336	561.7
Springdale 138kV Feasibility Study WPP AH1-562		561.7		238	561.7
Robbins 138 kV Facility Study WPP AG1-059	1,008	561.7		2,069	561.7
Fayette 12 kV Feasibility Study WPP AH1-646		561.7		345	561.7
Campbell-Kiesters 138 kV Facility Study WPP AG1-420	7,596	561.7		7,175	561.7
Stone Junction-Nittany 46kV Pre-App PA21-827	-300	561.7			561.7
Campbell 69kV Pre-App WPP PA21-775	-300	561.7			561.7
Cedar 69kV Pre-App WPP PA21-774	-300	561.7			561.7
Maysville 69kV Pre-App WPP PA21-789	-300	561.7			561.7
Springdale CT III 138 kV Facility Study WPP AG1-514	1,070	561.7		1,246	561.7
Heistead 12.47 kV Feasibility Study WPP AH1-287	252	561.7		345	561.7
PROVIDE 25kV SERVICE AP2-314 PROJECT	496	561.7			561.7
Gans-South Union 138kV Feasibility Study WPP AH2-103	245	561.7		345	561.7
Emerald 25kV Feasibility Study WPP AH2-295	139	561.7		219	561.7
1065 Westraver 138 kV Pre-Application WPP PA22	399	561.7			561.7
1053 Normalville 25 kV Pre-Application WPP PA22	99	561.7			561.7
Bear Peak West Providence LLC Feasibility Study AH2-008	266	561.7		115	561.7
Stone Solar 34.5 kV Feasibility Study WPP AH2-128	151	561.7		230	561.7
McConnellsburg-Guilford 138kV Feasibility Study AH2-405	151	561.7		230	561.7
PA22-1068 Hempfield 138 kV Pre-App WPP	99	561.7			561.7
Saluvia 34.5kV DP Detailed Load Study WP WL-2320 WPP-AEC	1,004	561.7		1,004	561.7
Burma- New Bethlehem 34.5kV Feasibility Study AH2-187	82	561.7			561.7
Pinney-Timblin 115kV Feasibility Study WPP AH2-129	203	561.7			561.7
Yukon 138kV Feasibility Study WPP AH2-422	203	561.7			561.7
Milnor 34.5 kV Facility Study WPP AF1-225	1,664	561.7		4,691	561.7
WL-2002 ATSI AMP Montpelier 69 kV Constr	4,176	561.7		5,964	561.7
Karns City-Bear Creek 25 kV Facility Study AF2-380	4,621	561.7			561.7
Imperial – Joffre 138 kV Facility Study AG1-527	18,057	561.7		1,645	561.7
Springdale CT III 138 kV Facility Study WPP AG1-514	3,153	561.7		1,357	561.7
Warfordsburg-McConnellsburg 138 Facility Study AF2-117	519	561.7		7,049	561.7
McConnellsburg 138 kV Facility Study WPP AF2-116	643	561.7		1,149	561.7
Campbell-Kiesters 138 kV Facility Study WPP AG1-420	6,049	561.7		2,874	561.7
Vandergrift 25 kV System Impact Study WPP AF2-314	1,307	561.7		1,256	561.7
Motion-Ridgeway 46 kV WPP AF1-153 Facility Study	354	561.7		1,104	561.7
Milnor-Huyettts 34.5 kV WPP AF1-254 Facility Study	6,738	561.7		5,808	561.7
Wilcox-Paper City 46 kV Facility Study WPP AF2-295	5,262	561.7		4,327	561.7
PA22-1198 Saltsburg 25 kV PA WPP	99	561.7			561.7
PA22-1197 Saltsburg 25 kV PA WPP	99	561.7			561.7
PA22-1199 Saltsburg 25 kV PA WPP	99	561.7			561.7
PA22-1210 McConnellsburg–Breezewood 34.5	99	561.7			561.7
Madisonberg Jct.-Millheim 46kV Facility AG1-257	4,191	561.7		1,569	561.7
Stahlstown-Ligonier 25kV WP Facility Study AE2-125	200	561.7		0	561.7
Saluvia 34.5kV DP Detailed Load Study WP WL-2320 WPP-AEC	2,892	561.7		2,892	561.7
Yukon Robbins 138kV-System Impact Study AA2-161	472	561.7			561.7
Ronco 500 kV Facility Study WPP AF2-029	100	561.7			561.7
Burma- New Bethlehem 34.5kV Feasibility Study AH2-187	271	561.7			561.7
PA22-1228 Saltsburg – Luxor #2 25kV Line	399	561.7			561.7
McConnellsburg 138 kV Facility Study AD2-009	42	561.7			561.7
Robbins 138 kV Facility Study WPP AG1-059	120	561.7		115	561.7
Total Generator Interconnection	168,051	561.7		214,904	561.7
Studies					

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

Name of Respondent: West Penn Power Company		This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4		
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	Description and Purpose of Other Regulatory Assets	Balance at Beginning of Current Quarter/Year	Debits	CREDITS		Balance at end of Current Quarter/Year
				Written off During Quarter/Year Account	Written off During the Period Amount	

No.	(a)	(b)	(c)	Charged (d)	(e)	(f)
1	FAS 109 Accounting for Income Taxes	197,653,475		Various	22,633,419	175,020,056
2	Asset Removal Costs	1,515,828	108,857			1,624,685
3	Default Service Support Rider (P-2017-2637866)	14,433,706		407.3	10,355,579	4,078,127
4	(a) Vegetation Management	21,163,961		Various	15,692,884	5,471,077
5	Storm Reserve Deferral (R-2016-2537359)	18,688,266	11,033,189			29,721,455
6	FERC Opinion 494 PJM Regional Transmission Expansion Plan Costs (Amortize through December 2025)	8,724,082		407.4	2,126,886	6,597,196
7	Deficient Accumulated Deferred Income Taxes due to the Tax Cuts and Jobs Act (Amortized through 2027)	9,661,747		Various	1,698,759	7,962,988
8	Extraordinary Storm Damage Deferral (P-2019-3014314 and P-2019-3014988)	17,317,043				17,317,043
9	COVID-19 Incremental Costs	9,924,735				9,924,735
10	COVID-19 Contra Asset	(2,830,591)				(2,830,591)
11	PJM Receivable	1,939,404	2,036,804			3,976,208
12	Smart Meter Technologies Rider (M-2013-2341994)	3,551,514	1,533,413			5,084,927
13	Price to Compare Rider (P-2017-2637866)	511,168		407.4	511,168	
14	Universal Service Cost Rider and Interest (R-2014-2428742)		4,988,137			4,988,137
15	Other Regulatory Assets under \$100,000	5				5
44	TOTAL	302,254,343	19,700,400		53,018,695	268,936,048

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

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Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
FOOTNOTE DATA			

(a) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets

Vegetation Management is approximately 98% transmission and 2% distribution.

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

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Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ 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	6,478,220		924	427,635	6,050,585
2	Long Term Insurance Receivable	4,036,394				4,036,394
3	Capital Projects pending review	1,370,339		426.5	1,370,339	
4	ST Credit Facility-Revolver	1,207,150		Various	245,854	961,296
5	Collateral - Margin Paid	9,135,979		Various	923,781	8,212,198
6	Debt Expense - Planned Issues		257,263			257,263
7	Corporate Support Overhead Cost Adjustment Per Time Study Results		37,032,097			37,032,097
8	Other Deferred Debits under \$100,000	82,891		Various	12,650	70,241

47	Miscellaneous Work in Progress				
48	Deferred Regulatroy Comm. Expenses (See pages 350 - 351)				
49	TOTAL	22,310,973			56,620,074

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Name of Respondent: West Penn Power Company		This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
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	See Footnote	267,811,952	319,596,286	
7	Other			
8	TOTAL Electric (Enter Total of lines 2 thru 7)	267,811,952	319,596,286	
9	Gas			
15	Other			
16	TOTAL Gas (Enter Total of lines 10 thru 15)			
17.1	Other (Specify)			
17	Other (Specify)			
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	267,811,952	319,596,286	
Notes				

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Name of Respondent: West Penn Power Company		This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
FOOTNOTE DATA				
(a) Concept: AccumulatedDeferredIncomeTaxes				
Other Electric: (a)		Balance at Beginning of Year (b)	Balance at End of Year (c)	
		\$	2,922,004	\$ 2,673,989
A&G Expenses-Fed-Norm			0	37,514
A&G Expenses-PA-Norm			50,667,686	46,492,050
Accelerated Tax Depr-Fed-Norm			0	10,315
Accelerated Tax Depr-PA-Norm			100,964	76,033
Accrued Taxes: FICA on Vacation Accrual			43,337	56,203
Accrued Taxes: Tax Audit Reserves			226,803	10,960
Accumulated Provision For Injured and Damage-General Liability			1,341,171	1,152,748
Accumulated Provision For Injured and Damage-Workers Comp			1,200,594	1,158,774
Accum Prov: Asbestos Accrual			729,540	666,701
AFUDC Debt-Fed-Norm			1,292,596	1,243,438
AFUDC Debt-Fed-Norm-Incurred-CWIP			505,946	437,985
AFUDC Debt-PA-FT-Reversal-CWIP			0	5,050
AFUDC Debt-PA-Norm			0	26,152
AFUDC Debt-PA-Norm-Incurred-CWIP			13,478	0
AFUDC Debt-PA-Norm-Reversal-CWIP			1,474,052	1,605,674
AFUDC Equity/FAS 43-Fed-FT-Reversal-CWIP			553,970	543,031
AFUDC Equity/FAS 43-PA-FT-Reversal-CWIP			29,940	27,713
ARO-Fed-Norm			2,649,142	5,030,818
Bad Debt Expense			6,571,149	6,097,897
Capitalized Vertical Tree Trimming-Fed-Norm			0	11,650
Capitalized Benefits-PA-Norm-Incurred-CWIP			3,165,021	2,772,579
Casualty Loss-Fed-Norm			632,580	274,688
Charitable Contribution Carryforward			14	14
CIAC-Fed-FT			28,983,466	30,112,231
CIAC-Fed-Norm			17,244,303	19,516,182
CIAC-Fed-Norm-Incurred-CWIP			16,070,320	14,091,625
CIAC-PA-FT			2,164,140	1,926,110
CIAC-PA-FT-Incurred-CWIP			2,767,141	2,808,644
CIAC-PA-Norm				

CIAC-PA-Norm-Incurred-CWIP	6,587,741	6,636,859
Contra Asset Reserve - Misc	817,817	795,456
Cost of Removal-Fed-Norm	0	1,130,360
Cost of Removal-PA-Norm	0	4,273
Current Liability: Healthcare IBNR Reserve	171,574	133,812
Customer Advances for Construction Refundable	166,386	158,657
Customer Advances-PA-FT	11,584	9,391
Deferral of Excess Rev-Tax Rate Change	3,655,246	0
Deferral of Federal Social Security Taxes (Employer Portion)	449,064	0
Deferred Compensation Expense	127,298	129,784
Distribution System Improvement Charge (DSIC)	145,084	133,865
EDCP OCI Offset	4,146	2,306
EEC-C Deferral	2,434,755	1,451,501
Energy Efficiency Conservation Phase 3	264,725	0
Environmental Liability	10,748	23,923
FAS 112 - Medical Benefit Accrual	691,548	551,152
FAS 123R - Performance Shares	54,325	25,026
FAS 123R - Performance Shares-Fed-Norm	4,178	3,791
FAS 123R - Restricted Stock Units	119,682	150,586
FAS 123R - Restricted Stock-PA-Norm	271	93
FAS 123R - RSU Capital-Fed-Norm	13,496	12,442
FAS 123R - RSU Capital-PA-FT	1,590	0
FAS 143 ARO Rec	5,527,742	3,675,622
FAS 158 Pension OCI Offset	107,219	84,615
Federal NOL	10,579,060	11,228,585
G Overheads-PA-FT	233,175	155,954
G Overheads-PA-Norm	13,659	14,711
General Business Credit Carryforward	3,503,351	3,811,035
Highway Relocations-PA-FT	792	708
Incentive Compensation	2,010,637	1,042,282
ITC FAS 109	402,478	16,635
Life Insurance-PA-FT	4,827	2,460
Life Insurance-PA-Norm	6	0
Merger Costs: D&O Insurance	1,626	1,202
Merger Costs: Licenses	75,040	55,471
Meters and Transformers-Fed-Norm	39,960	35,965
NOL Deferred Tax Asset - LT PA	15,343,893	14,578,151
NOL Deferred Tax Asset - LT WV	185	185
OPEBs-PA-FT	290,019	247,105
OPEBs-PA-Norm	11,419	2,071
Other Basis Differences-PA-FT	398,799	415,791
Other Basis Differences-PA-Norm	65,843	18,855
Other Regulatory Asset-TCJA	2,959,402	463,243
Other Regulatory Liability Misc	245,456	645,609
PAA - Purchase Power Amort	498,820	485,181
PAA - Unamort Loss Amort	12,759	8,687
PAA-PA-FT	1,444,573	1,195,577
Pension EDCP-SERP Payments	760,023	535,818
Pension/OPEB : Other Deferred Credit or Debit	5,381,036	3,752,360
Post Retirement Benefits SFAS 106 Accrual	8,210,655	9,490,165
Price to Compare Rider	0	1,371,424
PT Contra CIAC-Fed-Norm	0	1,249,874
Purchase Acct-SMIP-CIS	2,562,441	2,492,376
R&D Cost-Fed-Norm	41,676	36,274
R&D Cost-PA-Norm	0	473
REG LIAB PA ACT129 - LT	2,504,167	2,435,696
Repair Allowance-Fed-Norm	576,946	482,180
SC01 Timing Allocation	1,298,851	1,263,336
State Income Tax Deductible	836,842	607,026
Step Up-PA-FT	48	413
Tax Interest Capitalized-Fed-Norm	4,594,149	5,387,074
Tax Interest Capitalized-Fed-Norm-Incurred-CWIP	8,637,527	8,292,043
Tax Interest Capitalized-PA-FT	2,613,357	2,229,004
Tax Interest Capitalized-PA-FT-Incurred-CWIP	2,795,408	2,408,388
Tax Interest Capitalized-PA-Norm	240,892	503,874
Tax Interest Capitalized-PA-Norm-Incurred-CWIP	1,965,637	1,561,108
Tax UoP Repair Disallow Loss-Fed-Norm	22,742	21,263
Tax UoP Repair Exp-Fed-Norm	15,513,487	14,426,724
Tax UoP Repair Exp-Fed-Norm-Incurred-CWIP	5,281,315	5,080,464
Tax UoP Repair Exp-PA-FT-Reversal-CWIP	629,917	545,304
Tax UoP Repair Exp-PA-Norm	0	35,598
Tax UoP Repair Exp-PA-Norm-Incurred-CWIP	0	400,182
Tax UoP Repair Exp-PA-Norm-Reversal-CWIP	413,246	0
Universal Service Fund (Interest)	605,718	582,253
Vacation Pay Accrual	1,174,021	838,984
Year-End Additional Temp Adjustments L/T	300,496	62,909
**PA 2023 – 2031 corporate income tax gradual rate reduction 9.99% - 4.99%	0	65,097,054
Total Other (line 7 above)	\$ 267,811,952	\$ 319,596,286

\*\* For tax years beginning on or after January 1, 2023, the corporate statutory income tax rate is decreased to 8.99% from 9.99%, thereafter reduced by 0.5% annually through tax year 2031 to end at 4.99%.

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

Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
CAPITAL STOCKS (Account 201 and 204)			
<div>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.</div> <div>2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.</div> <div>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.</div> <div>4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.</div> <div>5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.</div>			

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	32,000,000			24,361,586	68,136,523				
6	Total	32,000,000			24,361,586	68,136,523				
7	Preferred Stock (Account 204)									
8	Undesignated as to series	32,000,000								
10	Total	32,000,000								
1	Capital Stock (Accounts 201 and 204) - Data Conversion									
2										
3										
4										
5	Total									

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Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 2023-03-24	Year/Period of Report End of: 2022/ Q4
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Other Paid-in Capital

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

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

Line No.	Item (a)	Amount (b)
1	Donations Received from Stockholders (Account 208)	
2	Beginning Balance Amount	
3.1	Increases (Decreases) from Sales of Donations Received from Stockholders	
4	Ending Balance Amount	
5	Reduction in Par or Stated Value of Capital Stock (Account 209)	
6	Beginning Balance Amount	
7.1	Increases (Decreases) Due to Reductions in Par or Stated Value of Capital Stock	
8	Ending Balance Amount	
9	Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210)	
10	Beginning Balance Amount	
11.1	Increases (Decreases) from Gain or Resale or Cancellation of Reacquired Capital Stock	
12	Ending Balance Amount	
13	Miscellaneous Paid-In Capital (Account 211)	
14	Beginning Balance Amount	493,304,745
15.1	Increases (Decreases) Due to Miscellaneous Paid-In Capital	128,309,348
16	Ending Balance Amount	621,614,093
17	Historical Data - Other Paid in Capital	

18	Beginning Balance Amount	
19.1	Increases (Decreases) in Other Paid-In Capital	
20	Ending Balance Amount	
40	Total	621,614,093

Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 2023-03-24	Year/Period of Report End of: 2022/ Q4
FOOTNOTE DATA			

(a) Concept: IncreasesDecreasesDueToMiscellaneousPaidInCapital			
Account 211 - description of changes per instruction (d) as follows:			
Employee Stock Ownership Plan	\$	2,161,197	
2021 Federal Tax Allocation per the Intercompany Income Tax Allocation Agreement		1,148,151	
Equity Contribution from FirstEnergy Corp		125,000,000	
Total	\$	128,309,348	

Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
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: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
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LONG-TERM DEBT (Account 221, 222, 223 and 224)

1. 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.
2. 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.
3. 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.
4. 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.
5. 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.
6. 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.
7. 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.
8. 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.
9. 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	<sup>(a)</sup> 3.34% Series		100,000,000		724,744			04/16/2012	04/15/2022	04/16/2012	04/15/2022		964,889
3	4.45% Series		150,000,000		1,128,198			09/17/2015	09/15/2045	09/17/2015	09/15/2045	150,000,000	6,675,000
4	3.84% Series		100,000,000		743,173			12/15/2016	12/15/2046	12/15/2016	12/15/2046	100,000,000	3,840,000
5	4.09% Series		100,000,000		671,495			09/15/2017	09/15/2047	09/15/2017	09/15/2047	100,000,000	4,090,000
6	4.14% Series		275,000,000		1,716,762			12/15/2017	12/15/2047	12/15/2017	12/15/2047	275,000,000	11,385,000
7	4.22% Series (\$100M principal)		100,000,000		699,027			05/21/2019	06/01/2059	05/21/2019	06/01/2059	100,000,000	4,220,000
8	4.22% Series (\$150M principal)		150,000,000		916,887			08/15/2019	08/15/2059	08/15/2019	08/15/2059	150,000,000	6,330,000
9	<sup>(a)</sup> 5.29% Series (\$250M principal) Author # S-2021-3029324		<sup>(a)</sup> 250,000,000		536,187			12/13/2022	01/15/2033	12/13/2022	01/15/2033	250,000,000	661,250
10	Subtotal		1,225,000,000		7,136,473							1,125,000,000	38,166,139
11	Reacquired Bonds (Account 222)												
12													
13													
14													
15	Subtotal												
16	Advances from Associated Companies (Account 223)												
17													
18													
19													
20	Subtotal												
21	Other Long Term Debt (Account 224)												
22													
23													
24													
25	Subtotal												
33	TOTAL		1,225,000,000									1,125,000,000	<sup>(a)</sup> 38,166,139



Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
FOOTNOTE DATA			

(a) Concept: ClassAndSeriesOfObligationCouponRateDescription			
Account 221 - Changes to this account were due to debt issued or (retired) as follows:			
3.34% Series		(100,000,000)	
5.29% Series		250,000,000	
	\$	150,000,000	
(b) Concept: ClassAndSeriesOfObligationCouponRateDescription			
Account 221 - Changes to this account were due to debt issued or (retired) as follows:			
3.34% Series		(100,000,000)	
5.29% Series		250,000,000	
	\$	150,000,000	
(c) Concept: BondsPrincipalAmountIssued			
Pursuant to order at docket #S-2021-3029324 dated 2/3/2022, West Penn received authorization to issue long-term debt in the amount of \$500,000,000. To date \$250,000,000 has been issued, with authorization to issue additional long-term debt in the amount of \$250,000,000 remaining. Authorization expires 2/28/2025.			
(d) 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	\$	38,166,139	
Account 430 Interest		2,331,290	
Total Interest in accounts 427 & 430	\$	40,497,429	
Total interest in column (m) page 257	\$	38,166,139	
Interest on short-term money pool borrowings		2,331,290	
Total Interest	\$	40,497,429	

Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES			
<p>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.</p> <p>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.</p> <p>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.</p>			
Line No.	Particulars (Details) (a)	Amount (b)	
1	Net Income for the Year (Page 117)	93,669,481	
2	Reconciling Items for the Year		
3			
4	Taxable Income Not Reported on Books		
5		14,742,335	
9	Deductions Recorded on Books Not Deducted for Return		
10		146,831,206	
14	Income Recorded on Books Not Included in Return		
15		(32,459,193)	
19	Deductions on Return Not Charged Against Book Income		
20		(209,822,546)	
27	Federal Tax Net Income	12,961,283	
28	Show Computation of Tax:		
29	Net Liability @ 21%	2,721,869	
30	Basis of Allocation		

31	See Footnote	
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Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: TaxableIncomeNotReportedOnBooks		
TAXABLE INCOME NOT REPORTED ON BOOKS		
AFUDC Equity/FAS 43-Fed-FT	\$	228,781
AFUDC Equity/FAS 43-Fed-FT-Reversal-CWIP		311,830
CIAAC-Fed-Norm		2,858,008
CIAAC-Fed-Norm-Incurred-CWIP		9,168,901
Environmental Liability		47,930
Other Regulatory Asset		2,126,885
	\$	14,742,335
(b) Concept: DeductionsRecordedOnBooksNotDeductedForReturn		
DEDUCTIONS RECORDED ON BOOKS NOT DEDUCTED FOR RETURN		
Accelerated Tax Depreciation-Fed-FT	\$	2,877,635
Accrued Taxes: Tax Audit Reserves		50,000
AFUDC Debt-Fed-Norm		77,155
AFUDC Debt-Fed-Norm-Reversal-CWIP		830,555
ARO-Fed-Norm		20,161
Capitalized Benefits-Fed-Norm-Reversal-CWIP		3,117,840
Capitalized Vertical Tree Trimming-Fed-Norm		4,091,262
Corporate support overhead cost adjustment per time study results		452,074
Cost of Removal-Fed-FT		853,626
Cost of Removal-Fed-Norm		2,033,622
Current Income Taxes		5,238,466
Customer Acquisition Fees - Surge Protection		8,118
Deferred Charge-EIB		427,635
Deferred Compensation Expense		21,233
Deferred Gain-Fed-Norm		689,125
Deferred Income Taxes		29,698,992
DSSR Deferral and Interest		10,355,580
Equity Earnings		91,875
FAS 123R - Performance Shares-Fed-Norm		52,958
FAS 123R - Restricted Stock Unit		281,833
FE Service Permanent M Allocation		2,159,062
FERC Vegetation Management Writeoff		1,251,269
Highway Relocations-Fed-Norm		1,140
Life Insurance		94,099
Lobbying		27,745
Meals and Entertainment - 50% Disallowance		58,239
Meters and Transformers-Fed-Norm		39,178
Non-Deductible Transportation Fringe Benefit		117,537
OPEBs-Fed-Norm		352,960
Other Basis Differences-Fed-FT		1,164,949
Other Basis Differences-Fed-Norm		15,044,876
Other Regulatory Liability Miscellaneous		1,447,806
PAA-Fed-Norm		289,445
Penalties		107,569
Post Retirement Benefits SFAS 106 Accrual		5,281,734
Price to Compare Rider		5,391,318
Property Impairment		12,670,081
R&D Cost-Fed-Norm		1,471,935
Repair Allowance-Fed-Norm		1,240,166
Step Up-Fed-Norm		374
Tax Interest Capitalized-Fed-Norm-Incurred-CWIP		2,215,287
Tax UoP Repair Disallow Loss-Fed-Norm		6,227
Tax UoP Repair Expense-Fed-Norm-Reversal-CWIP		34,871,705
Unamortized Loss on Recquired Debt		32,901
Year-End Additional Temp Adjustments L/T		223,659
	\$	146,831,206
(c) Concept: IncomeRecordedOnBooksNotIncludedInReturn		
INCOME RECORDED ON BOOKS NOT INCLUDED IN RETURN		
AFUDC Equity-Perm	\$	(122,997)
CIAAC-Fed-Norm-Reversal-CWIP		(9,168,901)
Deferral of Excess Revenue - Tax Rate Change		(12,651,368)
ESOP Dividends		(948,844)
Investment Tax Credits		(948,000)
Other Regulatory Asset - Tax Reform		(8,594,519)
Universal Service Fund (Interest)		(24,564)
	\$	(32,459,193)
(d) Concept: DeductionsOnReturnNotChargedAgainstBookIncome		
DEDUCTIONS ON RETURN NOT CHARGED AGAINST BOOK INCOME		
A&G Expenses-Fed-Norm	\$	(7,965,950)
Accelerated Tax Depreciation-Fed-Norm		(42,231,280)
Accrued Taxes: FICA on Vacation Accrual		(75,688)
Accum Prov: Asbestos Accrual		(32,000)

Accumulated Provision For Injured and Damage-General Liability	(746,000)
Accumulated Provision For Injured and Damage-Workers Comp	(540,002)
AFUDC Debt-Fed-Norm-Incurred-CWIP	(2,083,458)
Asset Retirement Obligation Liability	(3,924,056)
Bad Debt Expense	(2,619,686)
Capitalized Benefits-Fed-Norm-Incurred-CWIP	(3,772,759)
Casualty Loss-Fed-Norm	(9,129,439)
Current Liability- Healthcare IBNR Reserve	(117,681)
Customer Advances for Construction Refundable	(11,317)
Customer Advances-Fed-Norm	(20,381)
Deferral of Federal Social Security Taxes (Employer Portion)	(1,737,851)
Distribution System Impr Charge	(25,807)
EEC-C Deferral	(3,261,964)
Energy Efficiency Conservation Phase 3	(916,253)
FAS 112 - Medical Benefit Accrual	(432,304)
FAS 123R - Performance Shares	(98,975)
FAS 123R - Restricted Stock-Fed-Norm	(1,038)
FAS 123R - RSU Capital-Fed-Norm	(131,865)
FAS 143 ARO Rec	(108,857)
FE Service Timing Allocation	(11,906,468)
G Overheads-Fed-Norm	(3,805,848)
Incentive Compensation	(3,250,211)
Lease Right of Use Asset & Liability	(1,978,700)
Life Insurance-Fed-Norm	(71,388)
Merger Costs: D&O Insurance	(1,351)
Merger Costs: Licenses	(62,335)
PA Act 129 SMP-CIS	(1,533,413)
PAA - Unamortized Loss Amortization	(113,248)
Pension EDCP-SERP Payments	(723,874)
Pension/OPEB - Other Deferred Credit or Debit	(5,271,997)
Pensions Expense	(21,474,401)
Percentage Depletion	(67,237)
PJM Receivable	(1,323,468)
Post Retirement Benefits SFAS 106 Payments	(2,173,306)
Storm Damage	(11,033,189)
Tax Interest Capitalized-Fed-Norm	(506,243)
Tax Interest Capitalized-Fed-Norm-Reversal-CWIP	(804,919)
Tax UoP Repair Expense-Fed-Norm	(22,898,047)
Tax UoP Repair Expense-Fed-Norm-Incurred-CWIP	(33,810,000)
Universal Service Fund	(6,138,911)
Vacation Pay Accrual	(989,381)
	\$ (209,822,546)
(a) Concept: ComputationOfTaxDescription	
Basis of Allocation: Respondent is included in the consolidated Federal Income Tax Return filed by FirstEnergy Corp., which includes its wholly owned subsidiaries. Federal income tax liability is allocated on the basis of each member's United States Federal tax liability. The total Federal income tax liability of each member will be no more than if it were to file an individual tax return. This is in accordance with IRC Section 1552 and Treasury Regulation 1.1502-33(d)(3) and 1.1552-1(a)(2).	

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Name of Respondent: West Penn Power Company		This report is: (1) An Original (2) A Resubmission		Date of Report: 03/24/2023		Year/Period of Report End of: 2022/ Q4									
TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR															
<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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).</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.</p>															
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		2022	0	0	6,976	6,976		0		6,976			
2					0	0				0					
3	Subtotal Federal Tax				0	0	6,976	6,976	0	0	0	6,976	0	0	0
4	Subtotal State Tax				0	0	0	0	0	0	0	0	0	0	0
5	Subtotal Local Tax				0	0	0	0	0	0	0	0	0	0	0
6	Subtotal Other Tax				0	0	0	0	0	0	0	0	0	0	0

7	Real & Personal Property Tax	Property Tax	PA	2022	0	0	210,555	210,555		0		210,555			
8	Real & Personal Property Tax	Property Tax	WV	2022	0	0	12,488	12,488		0		12,488			
9	NON-OP Property Tax	Property Tax	PA	2022	0	0	29,062	29,062		0					29,062
10	NON-OP Property Tax	Property Tax	WV	2021	0	0	2,986	2,986		0					<a href="#">2,986</a>
11	NON-OP Property Tax	Property Tax	WV	2022	0	0	6,532	6,532		0					<a href="#">6,532</a>
12	Subtotal Property Tax				0	0	261,623	261,623	0	0	0	223,043	0	0	38,580
13	Public Utility Realty	Real Estate Tax	PA	2014	435,528	0	(435,528)			0		(435,528)			
14	Public Utility Realty	Real Estate Tax	PA	2015	520,178	0	(520,178)			0		(520,178)			
15	Public Utility Realty	Real Estate Tax	PA	2016	496,312	0	(496,312)			0		(496,312)			
16	Public Utility Realty	Real Estate Tax	PA	2017	540,001	0				540,001					
17	Public Utility Realty	Real Estate Tax	PA	2018	579,823	0				579,823					
18	Public Utility Realty	Real Estate Tax	PA	2019	563,480	0				563,480					
19	Public Utility Realty	Real Estate Tax	PA	2020	695,660	0				695,660					
20	Public Utility Realty	Real Estate Tax	PA	2021	758,427	0				758,427					
21	Public Utility Realty	Real Estate Tax	PA	2022	0	0	2,400,000	1,594,775		805,225	0	3,707,443			(1,307,443)
22	Subtotal Real Estate Tax				4,589,409	0	947,982	1,594,775	0	3,942,616	0	2,255,425	0	0	(1,307,443)
23	Federal Unemployment	Unemployment Tax		2022	0	0	32,518	32,518		0		32,518			
24	PA Unemployment	Unemployment Tax	PA	2022	0	0	144,463	145,523		0	1,060	127,927			16,536
25	Subtotal Unemployment Tax				0	0	176,981	178,041	0	0	1,060	160,445	0	0	16,536
26	Use Tax - 2021	Sales And Use Tax	PA	2021	65,100	0	0	65,100		0					
27	Use Tax - 2022	Sales And Use Tax	PA	2022	0	0	680,436	625,328		55,108		0			680,436
28	PA Sales & Use Tax Audit	Sales And Use Tax	PA	2018	50,000	0				50,000		0			
29	PA Sales & Use Tax Audit	Sales And Use Tax	PA	2019	50,000	0				50,000		0			
30	PA Sales & Use Tax Audit	Sales And Use Tax	PA	2020	50,000	0				50,000		0			
31	PA Sales & Use Tax Audit	Sales And Use Tax	PA	2021	0	0	50,000			50,000		50,000			
32	Subtotal Sales And Use Tax				215,100	0	730,436	690,428	0	255,108	0	50,000	0	0	680,436
33	Federal Income Tax	Income Tax		2022	0	<a href="#">2,075,482</a>	4,090,315	5,673,933		179,306	<a href="#">3,838,406</a>	4,185,324			<a href="#">(95,009)</a>
34	PA Corporate Net Income	Income Tax	PA	2022	2,896,589	0	0	1,200,000		2,896,589	1,200,000	(556,599)			<a href="#">556,599</a>
35	Subtotal Income Tax				2,896,589	2,075,482	4,090,315	6,873,933	0	3,075,895	5,038,406	3,628,725	0	0	461,590
36	Gross Receipts Tax - 2014	Excise Tax	PA	2014	(136,901)	0	136,901	0		0		136,901			
37	Gross Receipts Tax - 2021	Excise Tax	PA	2021	4,851,523	0	15,264	4,866,787		0		15,264			
38	Gross Receipts Tax - 2022	Excise Tax	PA	2022	0	0	66,101,116	53,100,000		13,001,116		66,101,116			
39	Subtotal Excise Tax				4,714,622	0	66,253,281	57,966,787	0	13,001,116	0	66,253,281	0	0	0
40	Motor Fuel Tax	Fuel Tax		2022	0	0	0	0		0		0			
41	Subtotal Fuel Tax				0	0	0	0	0	0	0	0	0	0	0
42	Subtotal Federal Insurance Tax				0	0	0	0	0	0	0	0	0	0	0
43	Subtotal Franchise Tax				0	0	0	0	0	0	0	0	0	0	0
44	Subtotal Miscellaneous Other Tax				0	0	0	0	0	0	0	0	0	0	0
45	Subtotal Other Federal Tax				0	0	0	0	0	0	0	0	0	0	0
46	Subtotal Other State Tax				0	0	0	0	0	0	0	0	0	0	0
47	Subtotal Other Property Tax				0	0	0	0	0	0	0	0	0	0	0
48	Subtotal Other Use Tax				0	0	0	0	0	0	0	0	0	0	0

49	Subtotal Other Advalorem Tax				0	0	0	0	0	0	0	0	0	0
50	Subtotal Other License And Fees Tax				0	0	0	0	0	0	0	0	0	0
51	FICA	Payroll Tax		2022	2,630,907	0	3,694,646	5,755,175		570,378		2,200,819		1,493,827
52	Subtotal Payroll Tax				2,630,907	0	3,694,646	5,755,175	0	570,378	0	2,200,819	0	1,493,827
53	Subtotal Advalorem Tax				0	0	0	0	0	0	0	0	0	0
54	Subtotal Other Allocated Tax				0	0	0	0	0	0	0	0	0	0
55	Subtotal Severance Tax				0	0	0	0	0	0	0	0	0	0
56	Subtotal Penalty Tax				0	0	0	0	0	0	0	0	0	0
57	Subtotal Other Taxes And Fees				0	0	0	0	0	0	0	0	0	0
40	TOTAL				15,046,627	2,075,482	76,162,240	73,327,738	0	20,845,113	5,039,466	74,778,714	0	1,383,526

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Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
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
\$29,062 offset to Account 408.2
(d) Concept: TaxesIncurredOther
\$2,986 offset to Account 408.2.
\$6,532 offset to Account 408.2.
(e) Concept: TaxesIncurredOther
\$1,053,142 offset to Account 409.2; (\$1,148,151) offset to Account 211.
(f) Concept: TaxesIncurredOther
\$556,599 offset to Account 409.2

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Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)	Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION (j)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)				
1	Electric Utility									
2	3%									
3	4%	83,015			411	79,448		3,567	0.04	
4	7%									
5	10%	907,545			411	868,552		38,993	0.04	
8	TOTAL Electric (Enter Total of lines 2 thru 7)	990,560				948,000		42,560		
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)									

10										
47	OTHER TOTAL									
48	GRAND TOTAL	990,560			948,000		42,560			

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Name of Respondent: West Penn Power Company			This report is: (1) An Original (2) A Resubmission		Date of Report: 03/24/2023		Year/Period of Report End of: 2022/ Q4		
OTHER DEFERRED CREDITS (Account 253)									
1. Report below the particulars (details) called for concerning other deferred credits. 2. For any deferred credit being amortized, show the period of amortization. 3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$100,000, whichever is greater) may be grouped by classes.									
Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)			
			Contra Account (c)	Amount (d)					
1	Contributions in Aid of	10,551,780			4,751,238	15,303,018			
2	Construction								
3	FERC Opinion 494 Remand	6,583,955	507	2,126,885		4,457,070			
4	Affiliated Company Pension and	18,624,595	Various	5,271,997		13,352,598			
5	OPEB valuation adjustment								
6	Minor Items	954,249			122,335	1,076,584			
47	TOTAL	36,714,579		7,398,882	4,873,573	34,189,270			

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Name of Respondent: West Penn Power Company			This report is: (1) An Original (2) A Resubmission		Date of Report: 03/24/2023		Year/Period of Report End of: 2022/ Q4				
ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)											
1. Report the information called for below concerning the respondent's accounting for deferred income taxes rating to amortizable property. 2. For other (Specify), include deferrals relating to other income and deductions. 3. Use footnotes as required.											
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits		
							Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
1	Accelerated Amortization (Account 281)										
2	Electric										
3	Defense Facilities										
4	Pollution Control Facilities										
5	Other										
5.1	Other										
5.2	Other										
8	TOTAL Electric (Enter Total of lines 3 thru 7)										
9	Gas										
10	Defense Facilities										
11	Pollution Control Facilities										
12	Other										

12.1	Other									
12.2	Other									
15	TOTAL Gas (Enter Total of lines 10 thru 14)									
16	Other									
16.1	Other									
16.2	Other									
17	TOTAL (Acct 281) (Total of 8, 15 and 16)									
18	Classification of TOTAL									
19	Federal Income Tax									
20	State Income Tax									
21	Local Income Tax									

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Name of Respondent: West Penn Power Company			This report is: (1) An Original (2) A Resubmission				Date of Report: 03/24/2023		Year/Period of Report End of: 2022/ Q4		
ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)											
1. Report the information called for below concerning the respondent's accounting for deferred income taxes rating 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	592,690,012	56,272,628	54,881,040	21,700	2,155	182/283	59,717,009	182/283	44,370,706	578,754,842
3	Gas										
4	Other (Specify)										
5	Total (Total of lines 2 thru 4)	592,690,012	56,272,628	54,881,040	21,700	2,155		59,717,009		44,370,706	578,754,842
6											
7											
8											
9	TOTAL Account 282 (Total of Lines 5 thru 8)	592,690,012	56,272,628	54,881,040	21,700	2,155		59,717,009		44,370,706	578,754,842
10	Classification of TOTAL										
11	Federal Income Tax	404,671,332	44,904,221	42,832,798	14,752	1,459		22,827,467		22,956,300	406,884,881
12	State Income Tax	188,018,680	11,368,407	12,048,242	6,948	696		36,889,542		21,414,406	171,869,961
13	Local Income Tax										

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Name of Respondent: West Penn Power Company			This report is: (1) An Original (2) A Resubmission		Date of Report: 03/24/2023		Year/Period of Report End of: 2022/ Q4	
FOOTNOTE DATA								
(a) Concept: AccumulatedDeferredIncomeTaxLiabilitiesOtherPropertyAdjustmentsDebitedToAccount								
Debits Accounts Credited (g)		Description					Debit Amount (h)	
182		FAS109 Regulatory Asset					49,310,212	
283		Corporate Support Overhead Cost Adjustment Per Time Study Results					10,406,797	
							59,717,009	

(b) Concept: AccumulatedDeferredIncomeTaxLiabilitiesOtherPropertyAdjustmentsCreditedToAccount			
Credits	Description		Credit Amount
Accounts Debited (i)			(j)
182	FAS109 Regulatory Asset		40,123,398
283	Vegetation Management		4,247,308
Total			44,370,706

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Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ 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	See Footnote	196,041,081	37,402,920	22,517,877			Various	25,346,894	Various	21,048,119	<a href="#">a</a> 206,627,349
9	TOTAL Electric (Total of lines 3 thru 8)	196,041,081	37,402,920	22,517,877				25,346,894		21,048,119	206,627,349
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)	196,041,081	37,402,920	22,517,877				25,346,894		21,048,119	206,627,349
20	Classification of TOTAL										
21	Federal Income Tax	125,916,563	26,245,720	13,177,091				15,708,587		15,135,024	138,411,629
22	State Income Tax	70,124,518	11,157,200	9,340,786				9,638,307		5,913,095	68,215,720
23	Local Income Tax										

NOTES

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FOOTNOTE DATA
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(a) Concept: AccumulatedDeferredIncomeTaxesOther												
	Balance at Beginning of Year	Amounts Debited to Acct 410.1	Amounts Credited to Acct 411.1	Amounts Debited to Acct 410.2	Amounts Credited to Acct 411.2	Acct Credit	ADJUSTMENTS				Balance at End of Year	
	(b)	(c)	(d)	(e)	(f)	(g)	Debits Amount	(h)	Acct Debit	Credits Amount	(i)	(k)
ABG Expenses-PA-FT	3,125,829	0	0	0	0	182	738,775	182		301,587		2,691,941
ABG Expenses-PA-Non	37,540	0	0	0	0	182	80,509	182/180		42,889		0
Accelerated Tax Depn-Fed-FT	5,127,732	0	0	0	0	182	817,083	182		94,831		4,405,280
Accelerated Tax Depn-PA-FT	29,540,901	0	0	0	0	182	5,793,950	182		2,387,711		26,114,862
Accelerated Tax Depn-PA-Non	203,118	0	0	0	0	182	231,736	182/180		29,838		0
AFUDC Debt-Fed-Non-Revenue-CWIP	1,054,789	0	0	0	0	182	48,538	182		8,424		1,014,875
AFUDC Debt-PA-FT	966,132	0	0	0	0	182	152,482	182		64,658		478,308
AFUDC Debt-PA-FT-Insured-CWIP	631,375	0	0	0	0	182	93,935	182		9,127		546,567



AFUDC Debt-PA-Norm	8,999	0	0	0	0	182	15,143	182/190	6,144	0
AFUDC Debt-PA-Norm-Incurred-CWIP	15,057	0	0	0	0	182	44,005	182/190	28,999	0
AFUDC Debt-PA-Norm-Reversal-CWIP	0	0	0	0	0	0	0	182	27,305	27,305
AFUDC Equity/FAS 43 Fed-FT	994,532	0	0	0	0	182	301,492	182	355,571	1,048,611
AFUDC Equity/FAS 43 Fed-FT-Incurred-CWIP	3,242,820	0	0	0	0	182	1,512,409	182	161,185	1,891,676
AFUDC Equity/FAS 43-PA-FT	373,760	0	0	0	0	182	156,204	182	137,079	354,635
AFUDC Equity/FAS 43-PA-FT-Incurred-CWIP	1,218,698	0	0	0	0	182	644,325	182	65,349	639,722
AFUD-PA-FT	16,878	0	0	0	0	182	3,218	182	399	14,059
AFUD-PA-Norm	0	0	1	0	0	182	0	1	0	0
Asset Retirement Obligation Liability	2,448,776	1,329,854	322,373	0	0	0	0	0	3,456,257	0
Capitalized Vertical Tree Trimming-PA-FT	6,435,676	0	0	0	0	182	1,224,011	182	197,732	5,399,397
Capitalized Vertical Tree Trimming-PA-Norm	87,145	0	0	0	0	182	43,543	182	5,490	49,002
Capitalized Benefits-PA-Norm-Reversal-CWIP	0	0	0	0	0	182	647	182	10,274	9,627
Causally Loss-PA-FT	4,334,571	0	0	0	0	182	760,230	182	415,038	3,869,379
CIAC-Fed-Norm-Reversal-CWIP	17,244,303	2,137,437	0	0	0	182	229,453	182	693,936	19,516,183
CIAC-PA-FT-Reversal-CWIP	1,029,824	0	0	0	0	182	137,068	182	23,789	916,645
CIAC-PA-Norm-Reversal-CWIP	7,452,332	1,205,899	1,125,952	0	0	182	136,453	182	23,892	7,418,508
Corporate Support Overhead Cost Adjustment Per Time Study Results	0	0	0	0	0	0	282	0	10,402,797	10,402,797
Cost of Removal-Fed-FT	0	0	0	0	0	182	136,684	182	425,243	288,559
Cost of Removal-PA-FT	0	0	0	0	0	182	613,360	182	1,564,005	950,695
Customer Acquisition Fees - Surge Protection	20,550	2,196	4,685	0	0	0	2,664	182	627	18,513
Customer Advances-Fed-Norm	0	0	0	0	0	182	0	0	1,700,341	0
Deferred Charge-EB	1,871,694	72,102	243,455	0	0	0	0	0	1,146,945	215
DISDR Deferred and Interest	4,170,201	3,033,295	6,057,486	0	0	0	0	0	1,700,341	0
FAS 123R - Performance Shares-PA-FT	0	996	0	0	0	182	1,938	182	1,187	0
FAS 123R - Performance Shares-PA-Norm	118	0	0	0	0	182	32	182	30	116
FAS 123R - Restricted Stock-Fed-Norm	2,139	0	0	0	0	182	162	182	68	2,015
FAS 123R - Restricted Stock-PA-FT	497	0	497	0	0	182	94	182	21	424
FAS 123R - RSU Capital-PA-FT	0	0	0	0	0	0	0	190	2,975	2,975
FAS 123R - RSU Capital-PA-Norm	314	0	0	0	0	182	114	182	62	262
FAS 155 - Hedging Transactions OCI	54	2	54	0	0	0	0	0	52	0
FAS 158 OPEB OCI Offset	1,463,443	10,637	50,652	0	0	219	752,544	219	74,721	745,605
FE Service Timing Allocation	23,102,988	4,400,348	1,219,875	0	0	182	0	0	26,283,461	0
FAS 109 Gross-Up on Non-Property Items (see below)	2,791,452	1,145,044	0	0	0	182	1,770,244	182	77,485	2,237,767
FIN 48 - RMD Credit	1,401,340	123,074	0	0	0	182	0	0	1,524,414	0
G Overheads-Fed-Norm	909,749	0	0	0	0	182	83,980	182	24,822	850,591
Highway Reallocations-Fed-Norm	1,404	0	0	0	0	182	131	182	123	1,296
Lease ROU Asset & Liability	215,069	618,918	68,742	0	0	182	0	0	765,245	0
Life Insurance-Fed-Norm	5,090	0	0	0	0	182	830	182	106	4,366
Life Insurance-PA-Norm	0	0	0	0	0	182	0	190	4	4
Meters and Transformers-PA-FT	22,527	0	0	0	0	182	5,192	182	911	18,248
OPEBb-Fed-Norm	495,720	0	0	0	0	182	54,408	182	11,445	456,737
Other Basis Differences-Fed-FT	608,956	0	0	0	0	182	200,414	182	78,545	487,087
Other Basis Differences-Fed-Norm	1,547,283	0	0	0	0	182	55,616	182	20,164	1,511,831
Other Regulatory Asset	2,525,570	84,209	750,829	0	0	0	0	0	1,633,950	0
Other Regulatory Asset-COVID 19	2,867,464	20,842	99,247	0	0	0	0	0	2,789,069	0
Other Regulatory Liability	1	0	0	0	0	0	0	0	0	1
PA Act 129 SMM CIS	3,530,274	826,289	491,696	0	0	0	0	0	3,854,667	0
PAA - Aband IT Proj Estab	2,361,646	17,155	81,740	0	0	0	0	0	2,297,071	0
PAA-Fed-Norm	41,600	0	0	0	0	182	10,505	182	24,591	55,888
PAA-PA-Norm	253,050	0	0	0	0	182	174,782	182	21,524	99,802
Pensions Expense	12,392,960	6,963,160	1,486,248	0	0	0	0	0	17,869,872	0
PJM Receivable	697,855	2,140,171	1,787,330	0	0	0	0	0	1,050,096	0
Post Retirement Benefits SFAS 106 Payments	2,596,171	686,341	157,184	0	0	0	0	0	3,135,526	0
Price to Compare Rider	147,687	2,222,681	3,741,793	0	0	0	0	190	1,371,424	0
PT Contra CIAC-PA-Norm	0	0	76,290	0	0	182	3,677	182	109,796	29,819
Purchase Account-ARO	696,616	5,085	24,215	0	0	182	0	0	680,486	0
RMD Cost-PA-FT	68,812	0	0	0	0	182	74,413	182	62,384	76,593
Repair Allowance-PA-FT	338,534	0	0	0	0	182	113,234	182	19,307	244,607
Burn Damage	10,432,690	4,849,518	2,033,401	0	0	0	0	0	13,218,807	0
Tax Interest Capitalized-Fed-Norm-Reversal-CWIP	6,174,162	2,905,988	698,133	0	0	182	11,589	182	66,777	7,280,955
Tax Interest Capitalized-PA-FT-Reversal-CWIP	2,087,560	0	0	0	0	182	277,824	182	48,217	1,867,903
Tax Interest Capitalized-PA-Norm-Reversal-CWIP	1,358,305	1,051,707	666,555	0	0	182	291,231	182	50,544	1,512,770
Tax UoF Repair Disallow Loss-PA-FT	10,457	0	0	0	0	182	1,968	182	367	8,758
Tax UoF Repair Disallow Loss-PA-Norm	419	0	0	0	0	182	274	182	28	173
Tax UoF Repair Exp-Fed-Norm-Reversal-CWIP	5,254,020	0	0	0	0	182	241,774	182	41,961	5,054,207
Tax UoF Repair Exp-PA-FT	11,561,659	0	0	0	0	182	2,040,129	182	1,061,526	10,374,056
Tax UoF Repair Exp-PA-FT-Incurred-CWIP	681,025	0	0	0	0	182	125,182	182	11,346	567,189
Tax UoF Repair Exp-PA-Norm	161,410	0	0	0	0	182	214,271	182/190	52,861	0
Tax UoF Repair Exp-PA-Norm-Incurred-CWIP	406,915	0	0	0	0	182	863,529	182/190	456,813	0
Tax UoF Repair Exp-PA-Norm-Reversal-CWIP	0	0	0	0	0	190	0	190	403,879	403,879
Unamortized Loss on Reacquired Debt	31,687	1,250	11,362	0	0	0	—	—	—	21,575
Universal Service Fund	265,138	2,441,510	723,624	0	0	0	—	—	—	1,984,024
Valuation Allowance NOL WV	0	0	185	0	0	0	—	—	—	185
Vegetation Management - FERC Adjustment	5,994,872	0	343,838	0	0	282	4,247,308	—	1,403,726	0
Total	196,041,081	37,402,920	22,517,877	0	0	0	25,346,894	—	21,048,119	206,627,349

Footnote:  
The final 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)

Name of Respondent: West Penn Power Company		This report is: (1) An Original (2) A Resubmission		Date of Report: 03/24/2023		Year/Period of Report End of: 2022/ Q4	
OTHER REGULATORY LIABILITIES (Account 254)							
1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable. 2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes. 3. For Regulatory Liabilities being amortized, show period of amortization.							
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)	
			Account Credited (c)	Amount (d)			
1	Price to Compare Rider (P-2017-2637866)				4,880,150	4,880,150	
2	Energy Efficiency and Conservation Rider (M-2020-3020823)	9,343,314	407.4	4,178,217		5,165,097	
3	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)	234,835,420	Various	7,413,119		227,422,301	
4	Distribution System Improvement Charges Rider (P-2019-3012617)	502,159	407.4	25,807		476,352	
5	Other Amounts Expected to be Refunded	849,563			1,447,806	2,297,369	
6	Tax Cuts and Jobs Act Voluntary Surcharge Rider (R-2018-3000604)	10,242,947	407.4	8,594,518		1,648,429	
7	Deferred Taxes from PA House Bill 1342 - Property and Non-Property				67,256,744	67,256,744	

8	Universal Service Cost Rider and Interest (R-2014-2428742)	1,175,338	407.4	1,175,338		
9	Deferred Revenue due to Federal Tax Rate Reduction from 35% to 21%	12,651,368	407.3	12,651,368		
41	TOTAL	269,600,109		34,038,367	73,584,700	309,146,442

FERC FORM NO. 1 (REV 02-04)

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Name of Respondent: West Penn Power Company		This report is: (1) An Original (2) A Resubmission		Date of Report: 03/24/2023		Year/Period of Report End of: 2022/ Q4	
Electric Operating Revenues							
<div>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.</div> <div>2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.</div> <div>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.</div> <div>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.</div> <div>5. Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.</div> <div>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.)</div> <div>7. See page 108, Important Changes During Period, for important new territory added and important rate increase or decreases.</div> <div>8. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.</div> <div>9. Include unmetered sales. Provide details of such Sales in a footnote.</div>							
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	800,721,825	666,739,136	7,280,755	7,206,217	631,990	632,415
3	(442) Commercial and Industrial Sales						
4	Small (or Comm.) (See Instr. 4)	170,995,153	136,827,233	2,719,370	2,714,385	100,480	98,347
5	Large (or Ind.) (See Instr. 4)	149,964,552	111,767,785	9,554,137	9,333,865	2,465	2,427
6	(444) Public Street and Highway Lighting	6,340,853	6,283,788	21,664	22,080	574	572
7	(445) Other Sales to Public Authorities						
8	(446) Sales to Railroads and Railways						
9	(448) Interdepartmental Sales						
10	TOTAL Sales to Ultimate Consumers	1,128,022,383	921,617,942	19,575,926	19,276,547	735,509	733,761
11	(447) Sales for Resale	3,687,507	2,344,977	56,390	47,232	5	5
12	TOTAL Sales of Electricity	1,131,709,890	923,962,919	19,632,316	19,323,779	735,514	733,766
13	(Less) (449.1) Provision for Rate Refunds						
14	TOTAL Revenues Before Prov. for Refunds	1,131,709,890	923,962,919	19,632,316	19,323,779	735,514	733,766
15	Other Operating Revenues						
16	(450) Forfeited Discounts	4,691,796	4,059,049				
17	(451) Miscellaneous Service Revenues	2,300,482	1,888,598				
18	(453) Sales of Water and Water Power						
19	(454) Rent from Electric Property	6,512,602	7,429,207				
20	(455) Interdepartmental Rents						
21	(456) Other Electric Revenues	1,053,752	978,097				
22	(456.1) Revenues from Transmission of Electricity of Others	70,412,543	45,712,705				
23	(457.1) Regional Control Service Revenues						
24	(457.2) Miscellaneous Revenues						
25	Other Miscellaneous Operating Revenues						
26	TOTAL Other Operating Revenues	84,971,175	60,067,656				

27	TOTAL Electric Operating Revenues	1,216,681,065	984,030,575				
Line12, column (b) includes \$ 36,926,458 of unbilled revenues.							
Line12, column (d) includes 120,159 MWH relating to unbilled revenues							

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

Page 300-301

Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
FOOTNOTE DATA			

(a) Concept: PublicStreetAndHighwayLighting			
All street lighting sales in accounts 440, 442 and 444 are unmetered.			
(b) Concept: MiscellaneousServiceRevenues			
Facility Charges	\$	1,144,625	
Connect/Disconnect Fee		564,932	
Temporary Service Charge		(315,861)	
Electric Generation Supplier POR Clawback		410,398	
Other-Numerous Items under \$250,000 each		496,388	
Total	\$	2,300,482	
(c) Concept: OtherElectricRevenue			
Other Supporting Facilities Charge	\$	698,166	
Other-Numerous Items under \$250,000 each		355,586	
Total	\$	1,053,752	
(d) Concept: PublicStreetAndHighwayLighting			
All street lighting sales in accounts 440, 442 and 444 are unmetered.			
(e) Concept: MiscellaneousServiceRevenues			
Facility Charges	\$	1,134,863	
Connect/Disconnect Fee		436,213	
Temporary Service Charge		(346,307)	
Other-Numerous Items under \$250,000 each		663,829	
Total	\$	1,888,598	
(f) Concept: OtherElectricRevenue			
Other Supporting Facilities Charge	\$	698,166	
Other-Numerous Items under \$250,000 each		279,931	
Total	\$	978,097	

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

Page 300-301

Name of Respondent: West Penn Power Company		This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4	
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)
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46	TOTAL				

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

Name of Respondent: West Penn Power Company		This report is: (1) An Original (2) A Resubmission		Date of Report: 03/24/2023		Year/Period of Report End of: 2022/ Q4	
SALES OF ELECTRICITY BY RATE SCHEDULES							
<p>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.</p> <p>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.</p> <p>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.</p> <p>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).</p> <p>5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.</p> <p>6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.</p>							
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	Rate RS10	7,195,846	776,367,019	631,363	11,397	0.1079	

2	Rate GS10V	18,960	1,803,017	627	30,239	0.0951
41	TOTAL Billed Residential Sales	7,214,805	778,170,036	631,990	11,416	0.1079
42	TOTAL Unbilled Rev. (See Instr. 6)	65,950	22,551,789			0.3420
43	TOTAL	7,280,755	800,721,825	631,990	11,520	0.1100

FERC FORM NO. 1 (ED. 12-95)

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Name of Respondent: West Penn Power Company		This report is: (1) An Original (2) A Resubmission		Date of Report: 03/24/2023		Year/Period of Report End of: 2022/ Q4	
SALES OF ELECTRICITY BY RATE SCHEDULES							
<p>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.</p> <p>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.</p> <p>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.</p> <p>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).</p> <p>5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.</p> <p>6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.</p>							
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	Rate GS20	235,228	28,605,872	61,610	3,818	0.1216	
2	Rate GP30S	2,449,336	133,608,461	34,835	70,313	0.0545	
3	Rate OL	23,818	5,671,684	4,035	5,903	0.2381	
41	TOTAL Billed Small or Commercial	2,708,382	167,886,017	100,480	26,954	0.0620	
42	TOTAL Unbilled Rev. Small or Commercial (See Instr. 6)	10,988	3,109,136			0.2830	
43	TOTAL Small or Commercial	2,719,370	170,995,153	100,480	27,064	0.0629	

FERC FORM NO. 1 (ED. 12-95)

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Name of Respondent: West Penn Power Company		This report is: (1) An Original (2) A Resubmission		Date of Report: 03/24/2023		Year/Period of Report End of: 2022/ Q4	
SALES OF ELECTRICITY BY RATE SCHEDULES							
<p>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.</p> <p>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.</p> <p>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.</p> <p>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).</p> <p>5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.</p> <p>6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.</p>							
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	Rate GP30S - General Power Service	153,504	4,990,096	383	400,793	0.0325	
2	Rate GP30SH - General Power Service Hourly	1,022,738	28,311,728	1,233	829,471	0.0277	
3	Rate GP35 - General Power Service	2,046,383	44,020,377	699	2,927,586	0.0215	
4	Rate PSU - Penn State University	181,981	1,775,015	1	181,980,840	0.0098	
5	Rate PP40 - Primary Power Service	5,012,114	53,282,771	146	34,329,547	0.0106	
6	Rate PP44 Interr Power Service	71,520	201,894	1	71,519,950	0.0028	
7	Rate PP46 - Primary Power Service	1,021,985	5,927,972	2	510,992,505	0.0058	
41	TOTAL Billed Large (or Ind.) Sales	9,510,224	138,509,852	2,465	3,858,103	0.0146	
42	TOTAL Unbilled Rev. Large (or Ind.) (See Instr. 6)	43,913	11,454,700			0.2608	
43	TOTAL Large (or Ind.)	9,554,137	149,964,552	2,465	3,875,918	0.0157	

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Name of Respondent: West Penn Power Company		This report is: (1) An Original (2) A Resubmission		Date of Report: 03/24/2023		Year/Period of Report End of: 2022/ Q4	
SALES OF ELECTRICITY BY RATE SCHEDULES							
<div>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.</div> <div>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.</div> <div>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.</div> <div>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).</div> <div>5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.</div> <div>6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.</div>							
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							
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38					
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40					
41	TOTAL Billed Commercial and Industrial Sales				
42	TOTAL Unbilled Rev. (See Instr. 6)				
43	TOTAL				

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Name of Respondent: West Penn Power Company		This report is: (1) An Original (2) A Resubmission		Date of Report: 03/24/2023		Year/Period of Report End of: 2022/ Q4	
SALES OF ELECTRICITY BY RATE SCHEDULES							
<p>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.</p> <p>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.</p> <p>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.</p> <p>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).</p> <p>5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.</p> <p>6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.</p>							
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							
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41	TOTAL Billed Public Street and Highway Lighting	22,356	6,530,020	574	38,948	0.2921
42	TOTAL Unbilled Rev. (See Instr. 6)	(692)	(189,168)			0.2734
43	TOTAL	21,664	6,340,853	574	37,742	0.2927

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Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
FOOTNOTE DATA			

(a) Concept: PublicStreetAndHighwayLighting
All street lighting sales in accounts 440, 442 and 444 are unmetered.

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Name of Respondent: West Penn Power Company		This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4		
SALES OF ELECTRICITY BY RATE SCHEDULES						
<p>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.</p> <p>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.</p> <p>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.</p> <p>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).</p> <p>5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.</p> <p>6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.</p>						
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	19,455,767	1,091,095,926	735,509	26,452	0.0561
42	TOTAL Unbilled Rev. (See Instr. 6) - All Accounts	120,159	36,926,457			0.3073
43	TOTAL - All Accounts	19,575,926	1,128,022,383	735,509	26,615	0.0576

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Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
SALES FOR RESALE (Account 447)			



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 326).
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.
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 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	1st Rev Vol #1				1,681		95,887		95,887
3	<sup>(a)</sup> The Potomac Edison Company	RQ	1st Rev Vol #1				29,040		1,581,820		1,581,820
4	<sup>(a)</sup> Metropolitan Edison Company	RQ	1st Rev Vol #1				345		18,453		18,453
5	Duquesne Light Company	RQ	1st Rev Vol #1				87		4,991		4,991
6	PPL Electric Utilities	RQ	1st Rev Vol #1				1,022		57,399		57,399
7	Non-RQ:										
8	PJM Interconnection, LLC	<sup>(a)</sup> OS	No 26				24,215		1,928,957		1,928,957
15	Subtotal - RQ						32,175		1,758,550		1,758,550
16	Subtotal-Non-RQ						24,215		1,928,957		1,928,957
17	Total						56,390		3,687,507		3,687,507

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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

Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (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		
12	(509) Allowances		
13	TOTAL Operation (Enter Total of Lines 4 thru 12)		
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)		
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	553,403,767	383,614,465
76.1	(555.1) Power Purchased for Storage Operations		
77	(556) System Control and Load Dispatching		

78	(557) Other Expenses	276	1
79	TOTAL Other Power Supply Exp (Enter Total of Lines 76 thru 78)	553,404,043	383,614,466
80	TOTAL Power Production Expenses (Total of Lines 21, 41, 59, 74 & 79)	553,404,043	383,614,466
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	94,110	68,736
85	(561.1) Load Dispatch-Reliability	831,669	981,960
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	(480)	860
89	(561.5) Reliability, Planning and Standards Development	40,717	57,518
90	(561.6) Transmission Service Studies	32,692	456
91	(561.7) Generation Interconnection Studies	(46,853)	122,299
92	(561.8) Reliability, Planning and Standards Development Services		
93	(562) Station Expenses	780,869	2,123,134
93.1	(562.1) Operation of Energy Storage Equipment		
94	(563) Overhead Lines Expenses	3,688,700	521,640
95	(564) Underground Lines Expenses		
96	(565) Transmission of Electricity by Others	74,162,008	76,089,028
97	(566) Miscellaneous Transmission Expenses	2,384,990	(371,917)
98	(567) Rents	901,737	1,087,169
99	TOTAL Operation (Enter Total of Lines 83 thru 98)	82,870,159	80,680,883
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	937,120	921,720
102	(569) Maintenance of Structures		
103	(569.1) Maintenance of Computer Hardware	15,130	13,855
104	(569.2) Maintenance of Computer Software	15,312	14,020
105	(569.3) Maintenance of Communication Equipment	510	3,369
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment	2,805,418	4,705,416
107.1	(570.1) Maintenance of Energy Storage Equipment		
108	(571) Maintenance of Overhead Lines	18,360,454	10,618,882
109	(572) Maintenance of Underground Lines	1,880	4,314
110	(573) Maintenance of Miscellaneous Transmission Plant	527,003	373,379
111	TOTAL Maintenance (Total of Lines 101 thru 110)	22,662,827	16,654,955
112	TOTAL Transmission Expenses (Total of Lines 99 and 111)	105,532,986	97,335,838
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	3,087	157
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	3,087	157
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)	3,087	157
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	981,200	(199,960)
135	(581) Load Dispatching	277,633	1,863,371
136	(582) Station Expenses	1,685,915	1,200,729
137	(583) Overhead Line Expenses	1,080,285	765,009
138	(584) Underground Line Expenses	2,034,515	1,844,861
138.1	(584.1) Operation of Energy Storage Equipment		
139	(585) Street Lighting and Signal System Expenses		
140	(586) Meter Expenses	1,158,892	1,048,158
141	(587) Customer Installations Expenses		
142	(588) Miscellaneous Expenses	17,505,525	15,745,131
143	(589) Rents		
144	TOTAL Operation (Enter Total of Lines 134 thru 143)	24,723,965	22,267,299
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	1,169,748	967,030
147	(591) Maintenance of Structures		
148	(592) Maintenance of Station Equipment	8,345,030	9,633,295
148.1	(592.2) Maintenance of Energy Storage Equipment		
149	(593) Maintenance of Overhead Lines	74,031,069	40,976,647
150	(594) Maintenance of Underground Lines	1,422,659	1,280,436
151	(595) Maintenance of Line Transformers	290,192	248,928
152	(596) Maintenance of Street Lighting and Signal Systems	1,102,614	1,003,585
153	(597) Maintenance of Meters	1,661,464	1,751,521
154	(598) Maintenance of Miscellaneous Distribution Plant	170,448	114,390
155	TOTAL Maintenance (Total of Lines 146 thru 154)	88,193,224	55,975,832
156	TOTAL Distribution Expenses (Total of Lines 144 and 155)	112,917,189	78,243,131
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision		
160	(902) Meter Reading Expenses	1,521,794	1,379,573
161	(903) Customer Records and Collection Expenses	8,444,350	7,287,395
162	(904) Uncollectible Accounts	9,789,232	7,109,388

163	(905) Miscellaneous Customer Accounts Expenses	663,167	752,148
164	TOTAL Customer Accounts Expenses (Enter Total of Lines 159 thru 163)	20,418,543	16,528,504
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision	55,863	396,306
168	(908) Customer Assistance Expenses	46,022,492	35,260,154
169	(909) Informational and Instructional Expenses	27,146	23,477
170	(910) Miscellaneous Customer Service and Informational Expenses	6,047,291	5,852,121
171	TOTAL Customer Service and Information Expenses (Total Lines 167 thru 170)	52,152,792	41,532,058
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision	3	25
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)	3	25
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	18,141,190	16,309,816
182	(921) Office Supplies and Expenses	3,583,754	3,356,791
183	(Less) (922) Administrative Expenses Transferred-Credit	5,529,402	17,948,604
184	(923) Outside Services Employed	30,932,785	36,253,059
185	(924) Property Insurance	613,642	(55,900)
186	(925) Injuries and Damages	3,080,765	4,568,245
187	(926) Employee Pensions and Benefits	(27,690,088)	(42,997,794)
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	3,316,184	3,421,313
190	(929) (Less) Duplicate Charges-Cr.		
191	(930.1) General Advertising Expenses	94,818	37,853
192	(930.2) Miscellaneous General Expenses	958,903	855,596
193	(931) Rents	380,410	661,149
194	TOTAL Operation (Enter Total of Lines 181 thru 193)	27,882,961	4,461,524
195	Maintenance		
196	(935) Maintenance of General Plant	1,762,126	1,475,661
197	TOTAL Administrative & General Expenses (Total of Lines 194 and 196)	29,645,087	5,937,185
198	TOTAL Electric Operation and Maintenance Expenses (Total of Lines 80, 112, 131, 156, 164, 171, 178, and 197)	874,073,730	623,191,364

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Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
PURCHASED POWER (Account 555)			
<div>1. 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.</div> <div>2. 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.</div> <div>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</div> <div>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,</div>			

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.

4. 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.
5. 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.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent, excluding purchases for energy storage. Report in column (h) the megawatthours shown on bills rendered to the respondent for energy storage purchases. Report in columns (i) and (j) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. 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.
8. 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.
9. Footnote entries as required and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	Ferc Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)		MegaWatt Hours Purchased (Excluding for Energy Storage) (g)	MegaWatt Hours Purchased for Energy Storage (h)	POWER EXCHANGES		COST/SETTLEMENT OF POWER			
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)			MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total (k+l+m) of Settlement (\$) (n)
1	<sup>(a)</sup> Monongahela Power Company	RQ	1st Rev Vol #1				70					3,100		3,100
2	<sup>(b)</sup> The Potomac Edison Company	RQ	4th Rev Vol #2				27,365					1,357,061		1,357,061
3	Central Electric Co-op, Inc	RQ	N/A				827					79,071		79,071
4	Duquesne Light Company	RQ	No 24				1,737					51,367		51,367
5	Pennsylvania Power & Light Co	RQ	No 43				3,827					651,654		651,654
6	<sup>(c)</sup> Pennsylvania Electric Co.	RQ	No 17				19					2,932		2,932
7	PJM Interconnection, LLC	<sup>(d)</sup> OS	No 18				(178,868)					(13,800,574)		(13,800,574)
8	<sup>(e)</sup> AEP Energy Partners, Inc.	OS	NA				21,983					2,516,080		2,516,080
9	Axpo U.S. LLC	OS	NA				110,962					4,810,880		4,810,880
10	BP Energy Company	OS	NA				678,415					70,288,177		70,288,177
11	Conocophillips Company	OS	NA				297,058					20,427,901		20,427,901
12	Constellation Energy Generation, LLC	OS	NA				853,927					75,414,420		75,414,420
13	CPV Fairview LLC	OS	NA				0					(728)		(728)
14	DTE Energy Trading	OS	NA				194,212					12,447,022		12,447,022
15	Dynegy Marketing & Trade LLC	OS	NA				374,493					24,673,265		24,673,265
16	Energy Harbor LLC	OS	NA				2,912,149					145,983,371		145,983,371
17	Exelon Generation Company LLC	OS	NA				54,952					4,036,964		4,036,964
18	Hartree Partners, LP	OS	NA				429,267					40,988,086		40,988,086
19	Macquarie Energy LLC	OS	NA				954,605					45,163,087		45,163,087
20	NextEra Energy Marketing LLC	OS	NA				1,176,343					94,709,904		94,709,904
21	Robindale Retail Power Services, LLC	OS	NA				7,199					916,620		916,620
22	TransAlta Energy Marketing	<sup>(f)</sup>	NA				335,658					22,075,538		22,075,538

		OS												
23	Solar Renewable Energy Credits	OS	NA				0						82,835	82,835
24	Renewable Auction Expense	OS	NA				0						3,000	3,000
25	Purchased Power Admin Expenses	OS	NA				0						373,718	373,718
26	Customer Net Metering Credits	OS	NA				2,105					149,016		149,016
15	TOTAL						8,258,305	0	0	0		552,944,214	459,553	553,403,767

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

Page 326-327

Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
FOOTNOTE DATA			

(a) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower

Associated Company:

(b) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower

Associated Company:

(c) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower

Associated Company:

(d) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower

Page 326, Lines 8 through 14.08.

Represents power purchased from awarded suppliers through the auction.

(e) Concept: StatisticalClassificationCode

Represents power purchased from PJM Interconnection, LLC. The disparity between megawatthours and dollars is the result of hourly pricing volatility involved in calculating the Respondent's unaccounted for energy.

(f) Concept: StatisticalClassificationCode

Current year accrual for next year's purchases made to meet renewable obligations in Pennsylvania for customers that are provided service by the Respondent at the PJM spot market.

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

Page 326-327

Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")			

1. 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.

2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).

3. 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).

4. 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.

5. 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.

6. 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.

7. 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.

8. Report in column (i) and (j) the total megawatthours received and delivered.

9. 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.

10. 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.

11. 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	Network Integrated Transmission	PJM Network	PJM Network	(a) FNO	6	PJM Network	PJM Network				18,929,214			18,929,214
2	Point to Point Transmission	Various	Various	(a) OS	6	Various	Various						174,523	174,523
3	Transmission Ancillaries												203,527	203,527
35	TOTAL							0	0	0	18,929,214		378,050	19,307,264



Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
FOOTNOTE DATA			

(a) Concept: StatisticalClassificationCode
Network Integration Transmission Services (NITS) revenue is based on the previous year's peak load, the number of days in the period and the NITS rate.
(b) Concept: StatisticalClassificationCode
Firm Point to Point Transmission revenue is allocated to PJM transmission owners based on transmission revenue requirement ratio shares.

Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4		
TRANSMISSION OF ELECTRICITY BY ISO/RTOs					
<p>1. Report in Column (a) the Transmission Owner receiving revenue for the transmission of electricity by the ISO/RTO.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in Column (a).</p> <p>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.</p> <p>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.</p> <p>5. In column (d) report the revenue amounts as shown on bills or vouchers.</p> <p>6. Report in column (e) the total revenues distributed to the entity listed in column (a).</p>					
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	West Penn Power Co:				
2	Network Integrated Transmission	FNO	6	68,809,350	68,809,350
3	Point-to-Point Transmission	OS	6	766,386	766,386
4	Transmission Ancillaries	OS	6	836,807	836,807
40	TOTAL			70,412,543	70,412,543

Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4					
TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)								
<p>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.</p> <p>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.</p> <p>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.</p> <p>4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.</p> <p>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.</p> <p>6. Enter ""TOTAL"" in column (a) as the last line.</p> <p>7. Footnote entries and provide explanations following all required data.</p>								
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	Duquesne Light Co	OS					72,000	72,000
2	PJM Interconnection,LLC	OS					18,691,003	18,691,003
	TOTAL		0	0	0	0	18,763,003	18,763,003

FOOTNOTE DATA

(a) Concept: StatisticalClassificationCode

Transmission expense for Respondent to provide service to its customers in another control area at a fixed charge per month.

(b) Concept: StatisticalClassificationCode

Expenses associated with Respondent's membership with PJM Interconnection, LLC as a Regional Transmission Organization.

(c) Concept: OtherChargesTransmissionOfElectricityByOthers

PJM direct assignment charge for service at Piney Fork substation \$72,000

(d) Concept: OtherChargesTransmissionOfElectricityByOthers

494 Remand Transmission Enhancement Charge	\$	(531,721)
PJM Ancillary Services Transmission Enhancement Charge Sch 12		19,220,138
Miscellaneous PJM Expenses		2,586
Total	\$	18,691,003

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

Name of Respondent: West Penn Power Company			This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)					
Line No.	Description (a)			Amount (b)	
1	Industry Association Dues			176,410	
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	Right of Way Licensing and Permitting			445,084	
7	Membership Dues Trade			79,602	
8	Bank Fees			139,317	
9	Financing Administration Fees			72,825	
10	Membership Dues Civic			43,981	
11	Other			1,684	
46	TOTAL			958,903	

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

Name of Respondent: West Penn Power Company		This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4		
Depreciation and Amortization of Electric Plant (Account 403, 404, 405)						
<p>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).</p> <p>2. 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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>						
Line No.	A. Summary of Depreciation and Amortization Charges					
	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		10,123,952		10,123,952
	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	12,117,039	37			12,117,076
8	Distribution Plant	70,945,704	932			70,946,636
9	Regional Transmission and Market Operation					
10	General Plant	9,714,038	19,184	3,720		9,736,942
11	Common Plant-Electric					
12	TOTAL	92,776,781	20,153	10,127,672		102,924,606

B. Basis for Amortization Charges

Smart meter software is amortized over 10 years. All other software is 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	350.20 - Transmission	31,458	75 years		1.54	R4	36 years
13	352.00 - Sub Transmission	9	70 years		1.37	R3	48 years
14	352.00 - Transmission	13,966	70 years		1.6	R3	46 years
15	353.10 - Sub Transmission	651	60 years		1.39	R1.5	46 years
16	353.10 - Transmission	273,133	60 years		1.53	R1.5	66 years
17	353.40 - Transmission	19,785	35 years		0.09	R2.5	24 years
18	354.00 - Sub Transmission		85 years		1.05	R4	55 years
19	354.00 - Transmission	45,951	85 years		1.31	R4	77 years
20	355.00 - Sub Transmission	71,554	65 years		1.22	R2.5	52 years
21	355.00 - Transmission	120,865	65 years		2.45	R2.5	41 years
22	356.10 - Sub Transmission	56,281	70 years		1.08	R3	50 years
23	356.10 - Transmission	99,463	70 years		1.58	R3	63 years
24	356.20 - Sub Transmission	24,979	75 years		1.3	R4	53 years
25	356.2 - Transmission	32,642	75 years		1.17	R4	86 years
26	357.00 - Transmission	12	50 years		2.13	S2	48 years
27	358.00 - Sub Transmission	13,322	40 years		2.6	S2.5	24 years
28	358.00 - Transmission	275	40 years		2.96	S2.5	34 years
29	360.20 - Distribution	10,867	75 years		1.45	R4	41 years
30	361.00 - Distribution	24,064	75 years		1.18	R3	49 years
31	362.10 - Distribution	216,677	60 years		1.3	R1.5	42 years
32	362.40 - Distribution	162,126	35 years		0.5	R2.5	16 years
33	364.00 - Distribution	388,698	63 years		1.41	R2	48 years
34	365.10 - Distribution	468,365	60 years		1.68	R1	49 years
35	365.20 - Distribution	318,401	75 years		1.34	R4	67 years
36	366.00 - Distribution	23,793	60 years		1.79	R3	39 years
37	367.00 - Distribution	208,111	50 years		1.92	R2.5	38 years
38	368.00 - Distribution	452,046	45 years		2.15	R2	29 years
39	369.00 - Distribution	133,150	50 years		1.81	R2.5	32 years

40	370.30 - Distribution	183,830	15 years		6.88	S2	13 years
41	371.00 - Distribution	9,748	32 years		2.03	R1	22 years
42	372.00 - Distribution	298	27 years		1.26	R1.5	10 years
43	373.00 - Distribution	43,053	25 years		4.55	L0	20 years
44	389.2 - General	294	75 years		1.26	R4	45 years
45	390.1 - General - Arnold Service Center	2,145	55 years		0.8	S0.5	36 years
46	390.1 - General - Boyce Service Center	1,918	55 years		1.74	S0.5	42 years
47	390.1 - General - Butler Service Center	1,801	55 years		1.19	S0.5	41 years
48	390.1 - General - Charleroi Service Center	4,527	55 years		0.95	S0.5	41 years
49	390.1 - General - Clarion Service Center An	1,049	55 years		1.27	S0.5	45 years
50	390.1 - General - Connellsville Conference	2,805	55 years		1.3	S0.5	44 years
51	390.1 - General - Connellsville Hazardous M	708	55 years		1.64	S0.5	37 years
52	390.1 - General - Connellsville Meter Lab A	830	55 years		0.02	S0.5	25 years
53	390.1 - General - Connellsville Covered Sto (1)	9,016	55 years		1.39	S0.5	47 years
54	390.1 - General - Connellsville Quonset Sto (2)	197	55 years			S0.5	35 years
55	390.1 - General - Connellsville General And	2,172	55 years		1.64	S0.5	43 years
56	390.1 - General - Connellsville Oil Storage	527	55 years			S0.5	0 years
57	390.1 - General - Connellsville Garage	4,155	55 years		1.57	S0.5	40 years
58	390.1 - General - Connellsville West Side C	2,077	55 years		0.1	S0.5	38 years
59	390.1 - General - Dunbar Storage Facility	2,686	55 years		1.47	S0.5	37 years
60	390.1 - General - Greensburg Corp Center A	2,655	55 years		1.17	S0.5	37 years
61	390.1 - General - Greensburg Corp Center B	24,315	55 years		1.58	S0.5	42 years
62	390.1 - General - Greensburg Corp Center C	7,503	55 years		1.68	S0.5	39 years
63	390.1 - General - Greensburg Corp Center Ma	27,704	55 years		1.39	S0.5	41 years
64	390.1 - General - Greensburg Corp Center Pa	5,787	55 years		1.59	S0.5	35 years
65	390.1 - General - Jeanette Service Center	5,430	55 years		0.9	S0.5	41 years
66	390.1 - General - Jeanette Service Center G	923	55 years		1.51	S0.5	35 years
67	390.1 - General - Jefferson Service Center	2,035	55 years		0.66	S0.5	39 years
68	390.1 - General -	3,112	55 years		0.95	S0.5	39 years

	Kittanning Service Center						
69	390.1 - General - Kittanning SC Garage	747	55 years		1.35	S0.5	33 years
70	390.1 - General - Latrobe Service Center	2,514	55 years		1	S0.5	40 years
71	390.1 - General - Mcconnellsburg Service Ce	1,238	55 years		1.91	S0.5	39 years
72	390.1 - General - Pleasant Valley Service C	2,744	55 years		0.94	S0.5	40 years
73	390.1 - General - St. Marys Service Center	3,356	55 years		1.34	S0.5	41 years
74	390.1 - General - St. Marys SC Garage	1,678	55 years		1.81	S0.5	40 years
75	390.1 - General - State College Service Cen	1,863	55 years		1.56	S0.5	37 years
76	390.1 - General - Washington Service Center	1,994	55 years		0.98	S0.5	38 years
77	390.1 - General - Waynesboro Service Center	3,393	55 years		1.65	S0.5	44 years
78	390.1 - General - Waynesboro SC Garage	965	55 years		1.7	S0.5	36 years
79	390.1- General - Minor Structures	1,847	45 years		1.7	R3	28 years
80	391.10 - General	3,710	16 years		6.29	SQ	9 years
81	391.20 - General	8,563	7 years		14.82	SQ	6 years
82	391.30 - General	80	16 years			SQ	0 years
83	391.50 - General	4,026	5 years		12.72	SQ	1 year
84	392.10 - General	6,916	8 years		11.77	S2	6 years
85	392.20 - General	1,060	11 years		7.84	L2.5	5 years
86	392.30 - General	811	12 years		10.8	L3	5 years
87	392.40 - General	440	24 years		2.46	S1	14 years
88	392.60 - General	203	10 years		6.4	S2.5	3 years
89	393.00 - General	352	25 years		4.13	SQ	6 years
90	394.00 - General	18,238	15 years		6.86	SQ	8 years
91	395.00 - General	454	23 years		3.37	SQ	6 years
92	396.00 - General	268	20 years		3.36	S0.5	8 years
93	397.00 - General	41,330	12 years		8.27	SQ	6 years
94	398.00 - General	772	14 years		7.36	SQ	1 year
95	The Depreciable Plant						
96	Base amounts in						
97	Column (b) are as of						
98	December 31, 2022						

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

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Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
FOOTNOTE DATA			

(a) Concept: DepreciablePlantBase
Balances for depreciable plant are as of 12/31/21.

Name of Respondent: West Penn Power Company		This report is: (1) An Original (2) A Resubmission		Date of Report: 03/24/2023		Year/Period of Report End of: 2022/ Q4							
REGULATORY COMMISSION EXPENSES													
<p>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.</p> <p>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.</p> <p>3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.</p> <p>4. List in columns (f), (g), and (h), expenses incurred during the year which were charged currently to income, plant, or other accounts.</p> <p>5. Minor items (less than \$25,000) may be grouped.</p>													
						EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			
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)	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	PA PUC Intrastate Revenue Assessment	3,124,164		3,124,164		Electric	928	3,124,164					
2	West Penn Power Default Service Program		192,020	192,020		Electric	928	192,020					
46	TOTAL	3,124,164	192,020	3,316,184				3,316,184					

Name of Respondent: West Penn Power Company		This report is: (1) An Original (2) A Resubmission		Date of Report: 03/24/2023		Year/Period of Report End of: 2022/ Q4	
RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES							
<p>1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D and D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects.(Identify recipient regardless of affiliation.) For any R, D and D work carried with others, show separately the respondent's cost for the year and cost chargeable to others (See definition of research, development, and demonstration in Uniform System of Accounts).</p> <p>2. Indicate in column (a) the applicable classification, as shown below: Classifications:</p> <p>Electric R, D and D Performed Internally:</p> <p>Generation</p> <p>hydroelectric</p> <p>Recreation fish and wildlife</p> <p>Other hydroelectric</p> <p>Fossil-fuel steam</p> <p>Internal combustion or gas turbine</p> <p>Nuclear</p> <p>Unconventional generation</p> <p>Siting and heat rejection</p> <p>Transmission</p> <p>Overhead</p> <p>Underground</p> <p>Distribution</p> <p>Regional Transmission and Market Operation</p> <p>Environment (other than equipment)</p> <p>Other (Classify and include items in excess of \$50,000.)</p> <p>Total Cost Incurred</p> <p>Electric, R, D and D Performed Externally:</p> <p>Research Support to the electrical Research Council or the Electric Power Research Institute</p> <p>Research Support to Edison Electric Institute</p> <p>Research Support to Nuclear Power Groups</p> <p>Research Support to Others (Classify)</p> <p>Total Cost Incurred</p> <p>3. Include in column (c) all R, D and D items performed internally and in column (d) those items performed outside the company costing \$50,000 or more, briefly describing the specific area of R, D and D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$50,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D and D activity.</p> <p>4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e).</p> <p>5. Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.</p> <p>6. If costs have not been segregated for R, D and D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by ""Est.""</p> <p>7. Report separately research and related testing facilities operated by the respondent.</p>							

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(3)	ED Transmission Line Research (Int)					2,754
2	Total						2,754

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

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Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ 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	244,547		
5	Regional Market			
6	Distribution	5,059,046		
7	Customer Accounts	986,084		
8	Customer Service and Informational	213,096		
9	Sales			
10	Administrative and General	189,159		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	6,691,932		
12	Maintenance			
13	Production			
14	Transmission	2,733,891		
15	Regional Market			
16	Distribution	22,675,748		
17	Administrative and General	393,445		
18	TOTAL Maintenance (Total of lines 13 thru 17)	25,803,084		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)			
21	Transmission (Enter Total of lines 4 and 14)	2,978,438		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	27,734,794		
24	Customer Accounts (Transcribe from line 7)	986,084		
25	Customer Service and Informational (Transcribe from line 8)	213,096		
26	Sales (Transcribe from line 9)			
27	Administrative and General (Enter Total of lines 10 and 17)	582,604		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	32,495,016		32,495,016
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			
38	Customer Service and Informational			
39	Sales			
40	Administrative and General			
41	TOTAL Operation (Enter Total of lines 31 thru 40)			
42	Maintenance			
43	Production - Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG 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)			
59	Customer Service and Informational (Line 38)			
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)			
63	Other Utility Departments			
64	Operation and Maintenance			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	32,495,016		32,495,016
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	26,051,227		26,051,227
69	Gas Plant			
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	26,051,227		26,051,227
72	Plant Removal (By Utility Departments)			
73	Electric Plant	4,682,162		4,682,162



74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	4,682,162		4,682,162
77	Other Accounts (Specify, provide details in footnote):			
78	Jobbing and Contracting	47,471		47,471
79	Temporary Facilities	262,386		262,386
80	Storm Mutual Assistance Support	87		87
81	Work Performed for Associated Companies	1,033,419		1,033,419
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	1,343,363		1,343,363
96	TOTAL SALARIES AND WAGES	64,571,768		64,571,768

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Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
COMMON UTILITY PLANT AND EXPENSES			
<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>			
Use this space to enter the disclosure required for Schedule 356.			

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

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Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4		
AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS					
<p>1. The respondent shall report below the details called for concerning amounts it recorded in Account 555, Purchase Power, and Account 447, Sales for Resale, for items shown on ISO/RTO Settlement Statements. Transactions should be separately netted for each ISO/RTO administered energy market for purposes of determining whether an entity is a net seller or purchaser in a given hour. Net megawatt hours are to be used as the basis for determining whether a net purchase or sale has occurred. In each monthly reporting period, the hourly sale and purchase net amounts are to be aggregated and separately reported in Account 447, Sales for Resale, or Account 555, Purchased Power, respectively.</p>					
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					
8					
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42					
43					
44					
45					
46	TOTAL				

Name of Respondent: West Penn Power Company		This report is: (1) An Original (2) A Resubmission		Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4		
PURCHASES AND SALES OF ANCILLARY SERVICES							
Report the amounts for each type of ancillary service shown in column (a) for the year as specified in Order No. 888 and defined in the respondents Open Access Transmission Tariff. In columns for usage, report usage-related billing determinant and the unit of measure.  1. On Line 1 columns (b), (c), (d), and (e) report the amount of ancillary services purchased and sold during the year. 2. On Line 2 columns (b), (c), (d), and (e) report the amount of reactive supply and voltage control services purchased and sold during the year. 3. On Line 3 columns (b), (c), (d), and (e) report the amount of regulation and frequency response services purchased and sold during the year. 4. On Line 4 columns (b), (c), (d), and (e) report the amount of energy imbalance services purchased and sold during the year. 5. On Lines 5 and 6, columns (b), (c), (d), and (e) report the amount of operating reserve spinning and supplement services purchased and sold during the period. 6. On Line 7 columns (b), (c), (d), and (e) report the total amount of all other types ancillary services purchased or sold during the year. Include in a footnote and specify the amount for each type of other ancillary service provided.							
		Amount Purchased for the Year			Amount Sold for the Year		
Line No.	Type of Ancillary Service (a)	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	(392)			
2	Reactive Supply and Voltage		MW/d				
3	Regulation and Frequency Response		MWh	(20)			
4	Energy Imbalance						
5	Operating Reserve - Spinning						
6	Operating Reserve - Supplement			6,523			
7	Other			3,052			
8	Total (Lines 1 thru 7)			9,163			

Name of Respondent: West Penn Power Company		This report is: (1) An Original (2) A Resubmission		Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4	
FOOTNOTE DATA						
(a) Concept: AncillaryServicesPurchasedAmount						
Emergency Load Response	\$	470				
PJM Settlement		2,582				
Total	\$	3,052				

Name of Respondent: West Penn Power Company		This report is: (1) An Original (2) A Resubmission		Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4					
MONTHLY TRANSMISSION SYSTEM PEAK LOAD										
1. Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system. 2. Report on Column (b) by month the transmission system's peak load. 3. Report on Columns (c ) and (d) the specified information for each monthly transmission - system peak load reported on Column (b). 4. Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.										
Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
	NAME OF SYSTEM: Allegheny Power									
1	January	3,704	27	8		3,704	0	0		
2	February	3,568	15	8		3,568				
3	March	3,275	29	8		3,275				

4	Total for Quarter 1				0	10,547	0			0
5	April	2,836	20	8		2,836				
6	May	3,538	31	17		3,538				
7	June	3,807	15	19		3,807				
8	Total for Quarter 2				0	10,181	0			0
9	July	3,693	20	18		3,693				
10	August	3,670	8	18		3,670				
11	September	3,113	1	18		3,113				
12	Total for Quarter 3				0	10,476	0			0
13	October	2,633	20	8		2,633				
14	November	3,233	21	8		3,233				
15	December	3,732	23	20		3,732				
16	Total for Quarter 4				0	9,598	0			0
17	Total				0	40,802	0	0	0	0
	NAME OF SYSTEM: West Penn Power									
1	January									
2	February									
3	March									
4	Total for Quarter 1									
5	April									
6	May									
7	June									
8	Total for Quarter 2									
9	July									
10	August									
11	September									
12	Total for Quarter 3									
13	October									
14	November									
15	December									
16	Total for Quarter 4									
17	Total									

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

Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
FOOTNOTE DATA			
(a) Concept: MonthlyPeakLoadExcludingIsoAndRto			
Column (b) reports the coincidental peak at the time of the Allegheny Power peak. Reports MW's of energy used for load integrated over the hour.			
(b) Concept: DayOfMonthlyPeakExcludingIsoAndRto			
Column (c) reports the coincidental peak at the time of the Allegheny Power peak.			
(c) Concept: HourOfMonthlyPeakExcludingIsoAndRto			
Column (d) reports the coincidental peak at the time of the Allegheny Power peak.			
(d) Concept: FirmNetworkServiceForOther			
Column (f) reports MW's of energy used for load integrated over the hour. Reports next-day settlement which is based on historical usage, as opposed to actual usage, with losses and adjustment factors applied.			
(e) Concept: LongTermFirmPointToPointReservations			
For column (g), it is assumed that PJM will report these.			

(f) Concept: OtherLongTermFirmService

For column (h), it is assumed that PJM will report these.

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

Name of Respondent: West Penn Power Company		This report is: (1) An Original (2) A Resubmission		Date of Report: 03/24/2023		Year/Period of Report End of: 2022/ Q4				
Monthly ISO/RTO Transmission System Peak Load										
1. Report the monthly peak load on the respondent's transmission system. If the Respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system. 2. Report on Column (b) by month the transmission system's peak load. 3. Report on Column (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b). 4. Report on Columns (e) through (i) by month the system's transmission usage by classification. Amounts reported as Through and Out Service in Column (g) are to be excluded from those amounts reported in Columns (e) and (f). 5. Amounts reported in Column (j) for Total Usage is the sum of Columns (h) and (i).										
Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Import into ISO/RTO (e)	Exports from ISO/RTO (f)	Through and Out Service (g)	Network Service Usage (h)	Point-to-Point Service Usage (i)	Total Usage (j)
	NAME OF SYSTEM: Enter System									
1	January									
2	February									
3	March									
4	Total for Quarter 1									
5	April									
6	May									
7	June									
8	Total for Quarter 2									
9	July									
10	August									
11	September									
12	Total for Quarter 3									
13	October									
14	November									
15	December									
16	Total for Quarter 4									
17	Total Year to Date/Year									

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

Name of Respondent: West Penn Power Company		This report is: (1) An Original (2) A Resubmission		Date of Report: 2023-03-24		Year/Period of Report End of: 2022/ Q4	
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)		19,575,926	
3	Steam		23	Requirements Sales for Resale (See instruction 4, page 311.)		32,175	
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)		24,215	
5	Hydro-Conventional		25	Energy Furnished Without Charge		(11,711,095)	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)		8,799	

7	Other		27	Total Energy Losses	328,285
8	Less Energy for Pumping		27.1	Total Energy Stored	
9	Net Generation (Enter Total of lines 3 through 8)	0	28	TOTAL (Enter Total of Lines 22 Through 27.1) MUST EQUAL LINE 20 UNDER SOURCES	8,258,305
10	Purchases (other than for Energy Storage)	8,258,305			
10.1	Purchases for Energy Storage	0			
11	Power Exchanges:				
12	Received	0			
13	Delivered	0			
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)	8,258,305			

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Page 401a

Name of Respondent: West Penn Power Company		This report is: (1) An Original (2) A Resubmission		Date of Report: 03/24/2023		Year/Period of Report End of: 2022/ Q4	
MONTHLY PEAKS AND OUTPUT							
<p>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.</p> <p>2. Report in column (b) by month the system's output in Megawatt hours for each month.</p> <p>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.</p> <p>4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.</p> <p>5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).</p>							
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: West Penn Power						
29	January	882,506		3,735	27	9	
30	February	753,881		3,568	15	8	
31	March	661,193		3,276	29	8	
32	April	598,768		2,836	20	8	
33	May	588,800		3,538	31	17	
34	June	667,563		3,807	15	19	
35	July	769,509		3,827	11	18	
36	August	721,475		3,717	29	14	
37	September	501,359		3,113	1	18	
38	October	622,449		2,672	19	20	
39	November	670,406		3,234	21	8	
40	December	820,396		3,738	23	19	
41	Total	8,258,305	0				

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Page 401b

Name of Respondent: West Penn Power Company		This report is: (1) An Original (2) A Resubmission		Date of Report: 03/24/2023		Year/Period of Report End of: 2022/ Q4	
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Steam Electric Generating Plant Statistics			
<div>1. Report data for plant in Service only.</div> <div>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.</div> <div>3. Indicate by a footnote any plant leased or operated as a joint facility.</div> <div>4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.</div> <div>5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.</div> <div>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.</div> <div>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.</div> <div>8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.</div> <div>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.</div> <div>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.</div> <div>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.</div> <div>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.</div>			
Line No.	Item (a)	Plant Name:	Plant Name:
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)		
3	Year Originally Constructed		
4	Year Last Unit was Installed		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)		
6	Net Peak Demand on Plant - MW (60 minutes)		
7	Plant Hours Connected to Load		
8	Net Continuous Plant Capability (Megawatts)		
9	When Not Limited by Condenser Water		
10	When Limited by Condenser Water		
11	Average Number of Employees		
12	Net Generation, Exclusive of Plant Use - kWh		
13	Cost of Plant: Land and Land Rights		
14	Structures and Improvements		
15	Equipment Costs		
16	Asset Retirement Costs		
17	Total cost (total 13 thru 20)		
18	Cost per KW of Installed Capacity (line 17/5) Including		
19	Production Expenses: Oper, Supv, & Engr		
20	Fuel		
21	Coolants and Water (Nuclear Plants Only)		
22	Steam Expenses		
23	Steam From Other Sources		
24	Steam Transferred (Cr)		
25	Electric Expenses		
26	Misc Steam (or Nuclear) Power Expenses		
27	Rents		
28	Allowances		
29	Maintenance Supervision and Engineering		
30	Maintenance of Structures		
31	Maintenance of Boiler (or reactor) Plant		
32	Maintenance of Electric Plant		
33	Maintenance of Misc Steam (or Nuclear) Plant		
34	Total Production Expenses		

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

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Name of Respondent: West Penn Power Company		This report is: (1) An Original (2) A Resubmission		Date of Report: 03/24/2023		Year/Period of Report End of: 2022/ Q4	
Hydroelectric Generating Plant Statistics							
<p>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.</p>							
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:	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	Net Plant Capability (in megawatts)						
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	Cost of Plant						
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	Production Expenses						



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					

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Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ 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	Cost of Plant				
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	Production Expenses				
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))				

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Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
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GENERATING PLANT STATISTICS (Small Plants)

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

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (MW) (c)	Net Peak Demand MW (60 min) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)	Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents (per Million Btu) (l)	Generation Type (m)
									Fuel Production Expenses (i)	Maintenance Production Expenses (j)			
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FERC FORM NO. 1 (REV. 12-03)

Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
ENERGY STORAGE OPERATIONS (Large Plants)			
<div>1. Large Plants are plants of 10,000 Kw or more. 2. In columns (a) (b) and (c) report the name of the energy storage project, functional classification (Production, Transmission, Distribution), and location. 3. In column (d), report Megawatt hours (MWH) purchased, generated, or received in exchange transactions for storage. 4. In columns (e), (f) and (g) report MWHs delivered to the grid to support production, transmission and distribution. The amount reported in column (d) should include MWHs delivered/provided to a generator's own load requirements or used for the provision of ancillary services. 5. In columns (h), (i), and (j) report MWHs lost during conversion, storage and discharge of energy.</div>			

6. In column (k) report the MWHs sold.
7. In column (l), report revenues from energy storage operations. In a footnote, disclose the revenue accounts and revenue amounts related to the income generating activity.
8. In column (m), report the cost of power purchased for storage operations and reported in Account 555.1, Power Purchased for Storage Operations. If power was purchased from an affiliated seller specify how the cost of the power was determined. In columns (n) and (o), report fuel costs for storage operations associated with self-generated power included in Account 501 and other costs associated with self-generated power.
9. In columns (q), (r) and (s) report the total project plant costs including but not exclusive of land and land rights, structures and improvements, energy storage equipment, turbines, compressors, generators, switching and conversion equipment, lines and equipment whose primary purpose is to integrate or tie energy storage assets into the power grid, and any other costs associated with the energy storage project included in the property accounts listed.

Line No.	Name of the Energy Storage Project (a)	Functional Classification (b)	Location of the Project (c)	MWHs (d)	MWHs delivered to the grid to support Production (e)	MWHs delivered to the grid to support Transmission (f)	MWHs delivered to the grid to support Distribution (g)	MWHs Lost During Conversion, Storage and Discharge of Energy Production (h)	MWHs Lost During Conversion, Storage and Discharge of Energy Transmission (i)	MWHs Lost During Conversion, Storage and Discharge of Energy Distribution (j)	MWHs Sold (k)	Revenues from Energy Storage Operations (l)	Power Purchased for Storage Operations (555.1) (Dollars) (m)	Fuel Costs from associated fuel accounts for Storage Operations Associated with Self-Generated Power (Dollars) (n)	Other Costs Associated with Self-Generated Power (Dollars) (o)	Project Costs included in (p)	Production (Dollars) (q)	Transmission (Dollars) (r)	Distribution (Dollars) (s)
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Name of Respondent: West Penn Power Company				This report is: (1) An Original (2) A Resubmission				Date of Report: 03/24/2023				Year/Period of Report End of: 2022/ Q4				
TRANSMISSION LINE STATISTICS																
<p>1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage. If required by a State commission to report individual lines for all voltages, do so but do not group totals for each voltage under 132 kilovolts.</p> <p>2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.</p> <p>3. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.</p> <p>4. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.</p> <p>5. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.</p> <p>6. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).</p> <p>7. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.</p> <p>8. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.</p> <p>9. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.</p>																
Line No.	DESIGNATION		VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)		Number of Circuits	Size of Conductor and Material	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES			
	From	To	Operating	Designated		On Structure of Line Designated	On Structures of Another Line			Land	Construction Costs	Total Costs	Operation Expenses	Maintenance Expenses	Rents	Total Expenses
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1	502 JUNCTION	HARRISON	500	500	TWR	1.81	0.00	1	I		227,797	227,797				
2	502 JUNCTION	KAMMER	500	500	TWR	26.28	0.00	1	I	245,234	3,717,087	3,962,321				
3	502 JUNCTION	NORTH LONGVIEW	500	500	TWR; SP	4.34	0.00	1	I	40,499	621,539	662,038				
4	BLACK OAK	HATFIELD	500	500	TWR; SPH	27.33	0.00	1	I	252,916	4,254,951	4,507,867				
5	CABOT	CRANBERRY	500	500	TWR; SP	18.00	0.00	1	I	1,115,437	4,182,499	5,297,936				
6	CABOT	KEYSTONE	500	500	TWR; SPH; SP	27.28	0.00	1	I	391,689	3,581,818	3,973,507				
7	CRANBERRY	WYLIE RIDGE	500	500	TWR; SPH; SP	31.25	0.00	1	I	1,936,867	7,448,739	9,385,606				
8	FORT MARTIN	NORTH LONGVIEW	500	500	TWR; SP	1.46	0.00	1	I	13,624	240,587	254,211				
9	FORT MARTIN	RONCO	500	500	TWR; SP	14.02	0.00	1	I		101,425	101,425				
10	HARRISON	WYLIE RIDGE	500	500	TWR	51.16	0.00	1	I	530,120	9,008,961	9,539,081				
11	HATFIELD	RHODES LANE	500	500	TWR; SP	29.30	0.00	1	I	499,465	3,886,635	4,386,100				
12	HATFIELD	RONCO	500	500	TWR; SP	1.41	0.00	1	I	228,076	2,534,452	2,762,528				
13	KEYSTONE	SOUTH BEND	500	500	TWR	1.21	0.00	1	I	49,808	313,691	363,499				
14	RHODES LANE	YUKON	500	500	TWR; SP	3.03	0.00	1	I	51,651	3,042,232	3,093,883				
15	SOUTH BEND	YUKON	500	500	TWR	37.35	0.00	1	I	1,537,449	7,521,579	9,059,028				
16	TIDD	WYLIE RIDGE	345	345	TWR	6.19	0.00	1	G	119,099	937,853	1,056,952				
17	DALE SUMMIT	MILESBURG	230	230	WPH; WP	8.44	0.00	1	M	229,056	1,513,830	1,742,886				
18	DALE SUMMIT	SHINGLETOWN	230	230	WPH; WP	5.47	0.00	1	M	148,452	1,001,769	1,150,221				
19	ELKO	CARBON CENTER	230	230	WPH; TWR; WP	5.64	0.00	1	M	144,032	1,538,626	1,682,658				
20	ELKO	MOSHANNON	230	230	WPH; WP; SP	21.69	0.00	1	M	152,461	3,684,246	3,836,707				
21	MOSHANNON	MILESBURG	230	230	WPH; WP; TWR	30.77	0.00	1	M	155,892	4,415,719	4,571,611				
22	ALBRIGHT	ELLIOTTSVILLE	138	138	WPH; WP	3.76	0.00	1	C; G	24,790	879,185	903,975				
23	ALL DAM 6	BRACKENRIDGE-SPRINGDALE	138	138	TWR; WP; WPH; SP	20.13	0.00	1	H; J; N; J; O	109,716	3,249,060	3,358,776				
24	ALL DAM 6	KITTANNING	138	138	TWR; WPH; WP; SP	8.46	0.00	1	J; A; G	34,754	596,420	631,174				

25	ARMSTRONG	BROOKVILLE	138	138	WPH; WP; TWR; SP	29.13	0.78	1	G	853,975	7,808,877	8,662,852				
26	ARMSTRONG	BURMA	138	138	WPH; WP; TWR	14.75	0.00	1	G	56,338	2,542,742	2,599,080				
27	ARMSTRONG	KITTANNING	138	138	WPH; WP; TWR	11.36	0.00	1	C; G	353,904	2,622,005	2,975,909				
28	BETHEL PARK	ST CLAIR	138	138	SP	2.46	0.00	1	G	192,142	1,331,454	1,523,596				
29	BETHEL PARK	WILSON Z-17	138	138	SP	3.21	0.00	1	H	164,577	888,121	1,052,698				
30	BETHELBORO	CONNELLSVILLE	138	138	WPH; TWR; WP	8.17	0.00	1	C; G	50,143	1,511,531	1,561,674				
31	BETHELBORO	NECESSITY	138	138	TWR; SP	17.97	0.00	1	C; H; G	232,008	3,474,326	3,706,334				
32	BETHELBORO	YUKON	138	138	WPH; WP; TWR; SP	20.18	0.00	1	G	1,201,972	8,965,058	10,167,030				
33	BLAIRSVILLE EAST	SOCIAL HALL	138	138	WP	0.07	0.00	1	P	367	2,058	2,425				
34	BRACKEN JCT	LOYALHANNA-LUXOR- YOUNGWOOD	138	138	WP; TWR; SP; WPH	19.72	0.00	1	G; H; C; A; J	123,821	2,400,860	2,524,681				
35	BRACKENRIDGE	KISKI VALLEY-SHAFFERS CORNER	138	138	WPH; WP; TWR; SP	3.75	4.96	1	H; O; E; J; J; G	36,251	800,813	837,064				
36	BRANDONVILLE JCT	ALBRIGHT-HAZELTON- LAKE LYNN	138	138	TWR	0.15	0.14	1	G		3,875	3,875				
37	BROOKVILLE	SQUAB HOLLOW	138	138	WPH; WP; SPH	28.14	0.00	1	G		4,546,004	4,546,004				
38	BROWNSVILLE JCT	CHARLEROI-GATES HILL- EMERALD	138	138	TWR; WPH; WP; SP	25.86	0.00	1	G; J; H	201,733	1,459,877	1,661,610				
39	BUFFALO JCT	CECIL-WEIRTON-WINDSOR	138	138	TWR	19.43	0.00	1	H	81,917	1,179,008	1,260,925				
40	BULL CREEK JCT	CABOT-HOUSEVILLE- MCCALMONT	138	138	TWR; WPH; WP; SP	14.73	0.00	1	H; G; A	205,641	1,010,812	1,216,453				
41	BURMA	RIDGWAY	138	138	WPH; WP	51.40	0.00	1	G	724,182	10,846,122	11,570,304				
42	BUTLER	CABOT EAST	138	138	TWR; WP; WPH	7.75	0.00	1	G; C	170,777	1,389,122	1,559,899				
43	BUTLER	CABOT WEST	138	138	TWR; WPH	6.89	0.00	1	H	10,181	756,318	766,499				
44	CABOT	KISKI VALLEY	138	138	WPH; TWR; WP; SP	19.99	0.00	1	H	131,958	3,238,912	3,370,870				
45	CABOT	SAXONBURG	138	138	SP; SPH	3.70	0.00	1	G	422,257	2,316,355	2,738,612				
46	CABREY JCT	BREDINVILLE-BUTLER- CABOT	138	138	TWR	2.73	6.77	1	H	26,935	321,295	348,230				
47	CAMPBELL	KEISTERS	138	138	WP	4.08	0.00	1	O		6,848,421	6,848,421				
48	CARBON CENTER JCT	CARBON CENTER-ELKO- PAPER CITY	138	138	WPH; WP; SP; TWR	19.14	0.00	1	H; A; G; C	899,474	3,302,961	4,202,435				
49	CECIL	ENLOW	138	138	TWR; SP; WPH; WP; SPH	12.91	0.00	1	H; G	1,047,241	5,027,289	6,074,530				
50	CECIL	NYSWANER	138	138	WPH; WP; SP; TWR	9.16	0.00	1	C; G	141,061	4,997,132	5,138,193				
51	CECIL	PETERS	138	138	TWR; SP	7.63	0.00	1	G	154,512	729,760	884,272				
52	CECIL	SOUTH FAYETTE	138	138	WP; WPH; SP	2.26	2.47	1	H; G		152,570	152,570				
53	CHAMBERSBURG	GUILFORD	138	138	WPH	0.01	0.00	1	C	2,434	15,461	17,895				
54	CHARLEROI	ALLENPORT	138	138	WP; WPH; TWR	5.07	0.00	1	A	24,163	4,867,018	4,891,181				
55	CHARLEROI	GORDON	138	138	TWR; SP; WP; WPH	22.71	0.00	1	H; G	275,176	1,692,399	1,967,575				
56	CHARLEROI	YUKON NO1	138	138	TWR	15.24	0.00	1	G; H	36,702	848,701	885,403				
57	CHARLEROI	YUKON NO2	138	138	TWR	0.32	15.30	1	G; H	36,702	930,029	966,731				
58	CHEAT LAKE	LAKE LYNN	138	138	TWR	0.13	0.14	1	G	664	17,637	18,301				
59	CHERRY RUN	MCCONNELLSBURG	138	138	WPH; SP; WP	27.29	0.00	1	G	1,013,312	5,353,030	6,366,342				
		CHARLEROI-LARDIN-			WPH; TWR;											

60	CLARKSVILLE JCT	EMERALD	138	138	SP	9.38	20.93	1	G; J; H	204,045	4,149,685	4,353,730				
61	COLLINS FERRY	LAKE LYNN	138	138	SP	0.07	0.00	1	D		22,430	22,430				
62	DUTCH FORK	ENON	138	138	WPH; WP	12.53	0.00	1	G		1,885,279	1,885,279				
63	DUTCH FORK	WASHINGTON	138	138	TWR; SP	9.67	2.97	1	H	34,329	911,180	945,509				
64	DUTCH FORK	WINDSOR	138	138	TWR	4.72	0.07	1	H	324,114	617,900	942,014				
65	ELKO	SQUAB HOLLOW	138	138	WPH; WP	3.55	0.42	1	G		824,329	824,329				
66	ELLIOTTSVILLE	NECESSITY	138	138	WPH; WP	1.78	3.02	1	G; C	46,463	848,535	894,998				
67	ENLOW	NORTH FAYETTE	138	138	SP	0.04	3.13	1	G		155,993	155,993				
68	FAIRVIEW	WHITELEY	138	138	WPH; WP; TWR	7.73	0.00	1	H	30,998	626,317	657,315				
69	FAWN	SILVERVILLE	138	138	SP; WPH; WP	5.70	0.00	1	G	653,126	3,016,690	3,669,816				
70	FORT MARTIN RESERVE	LAKE LYNN	138	138	SP	0.06	0.00	1	G		22,156	22,156				
71	FRANKLIN	PURSLEY	138	138	SP	5.18	0.00	1	G	49,390	1,152,673	1,202,063				
72	FRANKLIN	WASHINGTON	138	138	SP	17.61	1.13	1	G; H	298,941	3,727,658	4,026,599				
73	GARRETT'S RUN JCT	ARMSTRONG-KISKI VALLEY-KITTANNING	138	138	WPH; WP; TWR; SP	11.86	14.12	1	G; J; A; H; O	99,228	4,016,692	4,115,920				
74	GATES HILL	LARDIN	138	138	TWR; WPH; WP; SP	1.98	2.36	1	J; G	9,169	323,969	333,138				
75	GOBAIN	FAWN	138	138	TWR; WPH	6.24	0.00	1	G; H	90,380	1,101,074	1,191,454				
76	GOBAIN	PITTSBURGH MILLS	138	138	TWR	0.80	1.65	1	G; H	84,272	242,836	327,108				
77	GORDON	NYSWANER	138	138	SP; WPH; WP	21.22	0.81	1	G; C; A	810,774	3,463,967	4,274,741				
78	GORDON	WINDSOR	138	138	TWR	1.80	15.73	1	H; G	203,927	1,186,234	1,390,161				
79	GRAND POINT	ROXBURY	138	138	WPH; WP; SP	8.37	0.00	1	C	189,737	735,070	924,807				
80	GUILFORD	GRAND POINT	138	138	WPH; WP	7.20	0.00	1	C; G	50,060	385,034	435,094				
81	GUILFORD	MCCONNELLSBURG	138	138	WPH; WP	19.66	0.00	1	G; C	631,443	4,448,530	5,079,973				
82	HARRISON CITY	WHITE VALLEY	138	138	SP; TWR; WPH	5.95	0.00	1	J; G; H	775,958	3,116,669	3,892,627				
83	HARWICK	HOUSEVILLE	138	138	TWR; WPH; SP; WP	11.69	2.62	1	H; G	91,582	765,821	857,403				
84	HATFIELD RESERVE	LARDIN	138	138	WPH; WP; TWR; SP	2.41	0.73	1	C; J; G	29,063	211,147	240,210				
85	HUNTINGDON	SPRINGDALE	138	138	TWR	16.05	0.00	1	H	80,928	1,521,108	1,602,036				
86	IRON BRIDGE	DONEGAL	138	138	WPH; WP	9.43	0.00	1	G	318,016	2,141,786	2,459,802				
87	JOFFRE	ETC REVOLUTION CRYO	138	138	WP; WPH; SP	1.88	0.00	1	C		478,704	478,704				
88	JOFFRE	MARK WEST FOX	138	138	WP; SP; WPH	0.63	0.00	1	C							
89	JOFFRE	NORTH FAYETTE	138	138	WPH; WP; SP; SPH	10.29	1.84	1	H; G	258,359	3,421,949	3,680,308				
90	JOFFRE	SMITH	138	138	WPH; SPH; WP; SP	2.21	0.00	1	H	86,956	227,953	314,909				
91	KARNS CITY	BUTLER	138	138	WPH; WP	12.83	2.82	1	A	91,358	1,296,119	1,387,477				
92	KEISTERS	KRENDALE	138	138	WPH; WP; SP	14.35	0.00	1	G	483,457	1,828,062	2,311,519				
93	KING FARM	LUXOR	138	138	WPH; WP; TWR; SP; SPH	11.30	5.64	1	A; J; C; G	92,665	716,584	809,249				
94	KISKI VALLEY	NORTH WASHINGTON	138	138	WPH; WP	7.24	0.00	1	G	805,459	2,515,774	3,321,233				
95	KISKI VALLEY	VANDERGRIFT	138	138	WP; SP; WPH	3.25	0.00	1	H	65,508	398,213	463,721				
96	KISSINGER JCT	ARMSTRONG-BURMA- KARNS CITY	138	138	WPH; WP; TWR	28.40	0.00	1	G; C; A	304,135	4,268,833	4,572,968				
97	KRENDALE	BUTLER	138	138	TWR; WPH	7.35	0.00	1	C; M	175,738	962,367	1,138,105				
98	KRENDALE	MAPLE Z-108	138	138	WP; WPH	0.92	0.00	1	M	9,498	11,515	21,013				
99	LAKE LYNN	BETHELBORO	138	138	SP; WP; TWR; WPH	19.56	3.48	1	G; H	1,326,621	5,171,490	6,498,111				

100	LAKE LYNN	LARDIN NO2	138	138	TWR; SP; WP	8.97	0.00	1	J; O; G	27,415	642,187	669,602				
101	LAKE LYNN	PIERPONT	138	138	SP	0.01	0.05	1	G		22,156	22,156				
102	LAWSON JCT	CABOT-FAWN-MCCALMONT	138	138	TWR; SP	3.32	21.65	1	H; G	234,355	1,791,501	2,025,856				
103	LAYTON JCT	ALLENPORT-IRON BRIDGE-YUKON	138	138	WPH; TWR; WP	26.22	0.00	1	G	209,755	3,724,868	3,934,623				
104	LOYALHANNA	BETHLEN	138	138	WP; WPH; TWR	10.36	0.00	1	G	686,242	2,871,520	3,557,762				
105	LUXOR	LOYALHANNA	138	138	WPH; TWR; WP	7.09	0.00	1	A	86,561	499,568	586,129				
106	MCCALMONT	BREDINVILLE	138	138	TWR	0.70	2.71	1	H	16,754	347,965	364,719				
107	MITCHELL	CHARLEROI NO1	138	138	TWR; WP; WPH	7.04	0.00	1	G	85,126	900,144	985,270				
108	MITCHELL	CHARLEROI NO2	138	138	TWR	0.45	6.30	1	G		17,526	17,526				
109	MITCHELL	WILSON	138	138	TWR	0.05	0.00	1	G		40,567	40,567				
110	PETERS	WOODVILLE	138	138	SP	1.86	0.00	1	H	95,362	523,449	618,811				
111	PINEY FORK	USX CLAIRTON Z-16	138	138	SP	0.47	0.00	1	Q	70,614	203,247	273,861				
112	PINEY FORK	WOODVILLE	138	138	SP	0.02	0.44	1	Q	69,112	184,370	253,482				
113	PITTSBURGH MILLS	SPRINGDALE	138	138	TWR; WP; SP	1.58	1.42	1	J; H; G	13,235	164,793	178,028				
114	PURSLEY	WHITELEY	138	138	WPH; SP; WP	7.24	2.46	1	G; H		2,321,011	2,321,011				
115	REID	GUILFORD	138	138	WPH; WP; SP	12.41	0.00	1	G	118,120	1,348,245	1,466,365				
116	RIDGWAY	ELKO SOUTH	138	138	WPH; TWR; WP	8.85	0.00	1	J	1,142	2,802,038	2,803,180				
117	RIDGWAY	PAPER CITY	138	138	WPH; WP	4.31	1.06	1	C	17,604	1,357,762	1,375,366				
118	RINGGOLD	WEST WAYNESBORO	138	138	SP; WPH; WP	8.78	0.00	1	G; C	396,489	1,465,376	1,861,865				
119	SALTSBURG	SOCIAL HALL	138	138	WPH; WP	10.14	0.00	1	G	59,052	914,391	973,443				
120	SHAFFERS CORNER	SPRINGDALE	138	138	TWR	0.16	4.78	1	H	24,668	1,097,393	1,122,061				
121	SHEPLER HILL JCT	CHARLEROI-MITCHELL-YUKON	138	138	TWR; WPH	20.98	3.46	1	G; H	501,959	6,371,426	6,873,385				
122	SOCIAL HALL	LOYALHANNA	138	138	WPH; WP; SP; TWR	15.56	2.77	1	G; A; H	571,699	2,045,894	2,617,593				
123	SPRINGDALE	CHESWICK	138	138	SP	2.72	0.00	1	M	32,352	164,017	196,369				
124	SPRINGDALE	FEDERAL STREET	138	138	WPH; TWR; WP; SP	10.03	0.34	1	G; H	37,083	1,657,716	1,694,799				
125	SPRINGDALE	HARWICK	138	138	WPH; SP; WP	0.81	2.81	1	M; H; G	38,592	195,914	234,506				
126	SPRINGDALE	WHITE VALLEY	138	138	TWR; WP; SP	12.75	2.65	1	G; H; A; J	99,986	1,420,756	1,520,742				
127	ST CLAIR	SOUTH FAYETTE	138	138	SP; WPH; WP	2.78	0.11	1	G	226,509	1,303,193	1,529,702				
128	STONER JCT	CONNELLSVILLE-IRON BRIDGE-KING FARM	138	138	WPH; WP	15.20	4.09	1	A; G; C	114,380	2,183,275	2,297,655				
129	STONY SPRINGS JCT	HARRISON CITY-HEMPFIELD-LUXOR	138	138	TWR; SP; WP; WPH	20.71	3.86	1	G; J; C; A	1,251,720	4,751,615	6,003,335				
130	UNION JCT	CHARLEROI-MITCHELL-PETERS	138	138	TWR; WP; SP; WPH	15.22	1.73	1	G; J	98,115	2,115,968	2,214,083				
131	VANDERGRIFT	SALTSBURG	138	138	WPH; WP; TWR; SP	12.41	0.00	1	H	147,255	2,022,582	2,169,837				
132	WASHINGTON	CHARLEROI	138	138	SP; WPH	1.60	16.35	1	H; G	128,019	3,324,041	3,452,060				
133	WEST WAYNESBORO	GRAND POINT	138	138	WP; WPH	14.47	0.00	1	G	73,243	3,056,242	3,129,485				
134	WYLIE RIDGE	SMITH	138	138	WPH; WP	6.46	0.00	1	G	44,615	3,848,111	3,892,726				
135	YUKON	HEMPFIELD	138	138	TWR; SP; WPH; WP	14.74	0.00	1	G; H	399,273	2,624,542	3,023,815				
136	YUKON	HUNTINGDON	138	138	TWR; WP	19.01	2.37	1	H	127,119	3,789,388	3,916,507				
137	YUKON	SPRINGDALE	138	138	TWR	4.09	31.34	1	H; A	95,974	2,625,262	2,721,236				



138	YUKON	YOUNGWOOD	138	138	TWR; WPH; WP	9.71	2.52	1	H; G	240,242	859,474	1,099,716				
139	Total 115kV Lines		115	115			4.29	3		108,369	961,789	1,070,158				
140	Total 25-69kV Lines						2,621.75	3			152,427,457	152,427,457				
141	Operation and Maintenance Expense												3,688,700	18,360,454	901,737	22,950,891
36	TOTAL					1,465	2,855	144		32,237,414	446,605,718	478,843,132	3,688,700	18,360,454	901,737	22,950,891

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

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Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
FOOTNOTE DATA			

(a) Concept: SupportingStructureOfTransmissionLineType

Supporting Structure Legend	
TWR	Tower
WPH	Wood H-Frame
WP	Wood Pole
SP	Steel Pole
SPH	2-Pole Steel H-Frame

(b) Concept: SizeOfConductorAndMaterial

Footnote Legend	
A	336.4 ACSR
B	336.4 ACSS
C	556.5 ACSR
D	556.5 ACSS
E	795 ACSR
F	954 ACSS
G	954 ACSR
H	1024.5 ACAR
I	2032 ACSR
J	4/0 CU
K	4/0 ACSR
L	3/0 ACSR
M	1272 ACSR
N	556.5 AAC
O	795 ACSR
P	636 ACSR
Q	853.7 ACAR

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

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Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4															
TRANSMISSION LINES ADDED DURING YEAR																		
<p>1. Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.</p> <p>2. Provide separate subheadings for overhead and under- ground construction and show each transmission line separately. If actual costs of competed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).</p> <p>3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.</p>																		
Line No.	LINE DESIGNATION			Line Length in Miles	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE		CONDUCTORS			Voltage KV (Operating)	LINE COST					Construction
	From	To	Type		Average Number per Miles	Present	Ultimate	Size	Specification	Configuration and Spacing	Land and Land Rights		Poles, Towers and Fixtures	Conductors and Devices	Asset Retire. Costs	Total		
	(a)	(b)	(d)		(e)	(f)	(g)	(h)	(i)	(j)	(l)		(m)	(n)	(o)	(p)		
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44	TOTAL																

Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
SUBSTATIONS			
<div>1. Report below the information called for concerning substations of the respondent as of the end of the year. 2. Substations which serve only one industrial or street railway customer should not be listed below. 3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown. 4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).</div>			

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)
1	ALLENPORT, ALLENPORT, PA	Distribution	Unattended	138.00	26.40		40	2	0		0	0
2	ANDREWS SHAFT, West Bethlehem Twp, PA	Distribution	Unattended							Capacitor-25KV	1	5,400
3	ANTRIM, GREENCASTLE, PA	Distribution	Unattended	138.00	13.09		45	2	0		0	0
4	ATHERTON, State College, PA	Distribution	Unattended	46.00	13.09		67	2	0	Capacitor-46KV	1	12,000
5	ATWELL, Boyers, PA	Distribution	Unattended	25.00	13.09		3	1	0	Capacitor - 25kv	1	6,600
6	BEECH CREEK (46 KV), Beech Creek, PA	Distribution	Unattended							Capacitor - 46KV	1	7,200
7	BELLEFONTE, Bellefonte, PA	Distribution	Unattended	46.00	13.09		45	2	0		0	0
8	BELMON, MONESSEN, PA	Distribution	Unattended	138.00	13.09		67	2	0		0	0
9	BENTLEYVILLE, Bentleyville, PA	Distribution	Unattended	25.00	12.00		17	2	0		0	0
10	BETHEL PARK, PITTSBURGH, PA	Distribution	Unattended	138.00	13.09		101	3	0		0	0
11	BETHELBORO, BETHELBORO, PA	Distribution	Unattended	138.00	13.09		22	1	0	Capacitor - 34.5kV	1	9
12	BETHELBORO, BETHELBORO, PA	Transmission	Unattended	138.00	26.40		30	1	0		0	0
13	BETHELBORO-25-12.5, Bethelboro, PA	Distribution	Unattended	25.00	13.09		14	2	0		0	0
14	BETHLEN, LIGONIER, PA	Distribution	Unattended	138.00	13.09		22	1	0		0	0
15	BLACK MAGIC, St Marys, PA	Distribution	Unattended							Capacitor - 46KV	1	24,000
16	BLUE RIDGE SUMMIT, Blue Ridge Summit, PA	Distribution	Unattended	34.50	13.09		21	2	0	Capacitor-34.5KV	1	9,000
17	BOALSBURG, Boalsburg, PA	Distribution	Unattended	46.00	13.09		21	2	0		0	0
18	BRACKENRIDGE, NATRONA HEIGHTS, PA	Transmission	Unattended	138.00	26.40		80	1	0		0	0
19	BREDINVILLE, BUTLER, PA	Distribution	Unattended	25.00	13.09		11	2	0	Capacitor-34.5KV	1	2,400
20	BREDINVILLE, BUTLER, PA	Transmission	Unattended	138.00	26.40		109	2	0		0	0
21	BREEZEWOOD, Breezewood, PA	Distribution	Unattended	34.50	13.09		12	2	0		0	0
22	BUCKEYE NO. 3, Fairdale, PA	Distribution	Unattended	25.00	12.00		11	2	0		0	0
23	BURMA, SLIGO, PA	Transmission	Unattended	138.00	26.40		78	2	0	Capacitor-25KV	1	12,000
24	BURMA, SLIGO, PA	Transmission	Unattended	138.00	115.00	12.47	224	2	0		0	0
25	BUTLER, BUTLER, PA	Distribution	Unattended	138.00	13.09		56	2	0		0	0
26	BUTLER, BUTLER, PA	Transmission	Unattended	138.00	26.40		187	2	0		0	0
27	BYERLY CREST, Larimer, PA	Distribution	Unattended	25.00	13.09		13	2	0		0	0
28	CABOT WP, CABOT, PA	Transmission	Unattended	500.00	138.00	13.80	1176	3	0	Capacitor - 138kv	1	144,000
29	CALIFORNIA, Coal Center, PA	Distribution	Unattended	138.00	13.09		45	2	0			
30	CARBON CENTER, ST MARYS, PA	Distribution	Unattended	46.00	13.09		21	2	0	Capacitor-46KV	1	24,000
31	CARBON CENTER, ST MARYS, PA	Transmission	Unattended	138.00	46.00		93	1	0		0	0
32	CARBON CENTER, ST MARYS, PA	Transmission	Unattended	230.00	46.00		140	1	0		0	0

33	CARBON CENTER, ST MARYS, PA	Transmission	Unattended	230.00	138.00	13.80	224	1	0		0	0
34	CECIL, HENDERSONVILLE, PA	Distribution	Unattended	138.00	13.09		67	2	0	Capacitor - 138	1	36,000
35	CECIL, HENDERSONVILLE, PA	Transmission	Unattended	138.00	26.40		96	2	0		0	0
36	CENTRE HALL, Centre Hall, PA	Distribution	Unattended	46.00	13.09		17	2	0		0	0
37	CHAMBERS NO. 5, Chambersburg, PA	Distribution	Unattended	34.50	13.09		21	2	0	Capacitor- 34.5KV	1	9,000
38	CHARLEROI, NORTH CHARLEROI, PA	Distribution	Unattended	138.00	13.09		45	2	0		0	0
39	CHARLEROI, NORTH CHARLEROI, PA	Transmission	Unattended	138.00	26.00		95	1	0		0	0
40	CLARION, CLARION, PA	Distribution	Unattended	138.00	13.09		45	2	0	Capacitor- 25KV	1	4,500
41	CLARION, CLARION, PA	Transmission	Unattended	138.00	26.40		39	1	0			
42	COCHRAN,Boggs Twp, PA	Distribution	Unattended							Capacitor- 25KV	1	6,200
43	CONNELLVILLE, CONNELLVILLE, PA	Distribution	Unattended	138.00	13.09		22	1	0	Capacitor- 25KV	1	12,000
44	CONNELLVILLE, CONNELLVILLE, PA	Distribution	Unattended	230.00	13.09		22	1	0		0	0
45	CONNELLVILLE, CONNELLVILLE, PA	Transmission	Unattended	230.00	26.40		56	1	0		0	0
46	COOPERSTOWN, Cooperstown, PA	Distribution	Unattended	25.00	12.00		7	1	0		0	0
47	COOPERSTOWN, Cooperstown, PA	Distribution	Unattended	25.00	13.09		7	1	0	Capacitor - 25kv	1	6,600
48	CRAVEN, Monongahela, PA	Distribution	Unattended	25.00	12.00		11	2	0		0	0
49	CROSSGATES, Canonsburg, PA	Distribution	Unattended	138.00	13.09		45	2	0		0	0
50	DALE SUMMIT, STATE COLLEGE, PA	Distribution	Unattended	46.00	13.09		0	0	1		0	0
51	DALE SUMMIT, STATE COLLEGE, PA	Transmission	Unattended	230.00	46.00		140	1	0		0	0
52	DERRY (MAJOR), Derry, PA	Distribution	Unattended	25.00	13.09		5	1	0	Capacitor- 25KV	1	2,250
53	DIAMOND STREET MAJOR, Butler, PA	Distribution	Unattended	25.00	13.09		12	2	0		0	0
54	DONEGAL, DONEGAL, PA	Distribution	Unattended	25.00	13.09		17	3	0		0	0
55	DONEGAL, DONEGAL, PA	Distribution	Unattended	138.00	13.09		22	1	0		0	0
56	DONORA, Donora, PA	Distribution	Unattended	25.00	13.09		14	2	0		0	0
57	DRY RUN-PA, Monongahela, PA	Distribution	Unattended	25.00	13.09		6	1	0		0	0
58	DRY RUN-PA, Monongahela, PA	Distribution	Unattended	138.00	13.09		22	1	0		0	0
59	DUTCH FORK, CLAYSVILLE, PA	Distribution	Unattended	138.00	13.09		22	1	0	Capacitor- 138kv	1	72,000
60	EAST END, Bellefonte, PA	Distribution	Unattended	46.00	13.09		11	1	0		0	0
61	EAST WAYNESBORO, WAYNE HEIGHTS, PA	Distribution	Unattended	138.00	13.09		45	2	0	Capacitor- 34.5KV	1	9,000
62	EASTGATE, GREENSBURG, PA	Distribution	Unattended	138.00	13.09		67	2	0		0	0
63	EDGEWATER, LATROBE, PA	Transmission	Unattended	138.00	26.40		39	1	0		0	0
64	ELKO, KERSEY, PA	Transmission	Unattended	230.00	138.00	12.47	224	1	0	Capacitor- 138KV	1	36,000
65	EILLSWORTH, Ellsworth,PA	Distribution	Unattended							Capacitor- 25KV	1	7,200
66	EMERALD, CLARKSVILLE, PA	Transmission	Unattended	138.00	26.40		112	2	0		0	0
67	EMPORIUM, Emporium, PA	Distribution	Unattended	46.00	12.00		11	1	0	Capacitor- 46KV	1	7,200
68	EMPORIUM, Emporium, PA	Distribution	Unattended	46.00	13.09		11	1	0		0	0
69	ENLOW, Coraopolis, PA	Distribution	Unattended	138.00	13.09		57	2	0		0	0
70	ENON, WEST FINLEY, PA	Transmission	Unattended	138.00	26.40		112	2	0	Capacitor- 138kv	1	21,600
71	ENON, WEST FINLEY, PA	Transmission	Unattended	138.00	69.00		112	2	0	Capacitor- 25kv	1	12,000

72	ETHEL SPRINGS, DERRY, PA	Distribution	Unattended	138.00	13.09		45	2	0		0	0
73	FARMINGTON, Farmington, PA	Distribution	Unattended	25.00	7.56		11	2	0	Capacitor-25kv	1	4,050
74	FAWN, NATRONA HEIGHTS, PA	Distribution	Unattended	138.00	13.09		45	2	0		0	0
75	FAWN, NATRONA HEIGHTS, PA	Transmission	Unattended	138.00	26.40		56	1	0		0	0
76	FAYETTEVILLE, FAYETTEVILLE, PA	Distribution	Unattended	138.00	13.09		45	2	0		0	0
77	FEDERAL STREET, NATRONA HEIGHTS, PA	Transmission	Unattended	138.00	26.40		93	1	1		0	0
78	FILLMORE, Fillmore, PA	Distribution	Unattended	46.00	13.09		11	1	0		0	0
79	FINLEYVILLE, Gastonville, PA	Distribution	Unattended	25.00	13.09		11	2	0	Capacitor-25kv	1	6,000
80	FLOREFFE, Floreff, PA	Distribution	Unattended	25.00	12.00		10	2	0	Capacitor-25kv	1	6,000
81	FORT PALMER, Fairfield Twp, PA	Distribution	Unattended	25.00	12.00		11	2	0		0	0
82	FOUNTAINDALE, Fairfield, PA	Distribution	Unattended	34.50	13.09		11	1	0		0	0
83	FRANKLIN, WAYNESBURG, PA	Distribution	Unattended	138.00	13.09		22	1	0	Capacitor-25KV	1	12,000
84	FRANKLIN, WAYNESBURG, PA	Transmission	Unattended	138.00	26.40		112	2	0			
85	FRAZIER, PERRYOPOLIS, PA	Distribution	Unattended	138.00	13.09		22	1	0			
86	FREEPORT, Freeport, PA	Distribution	Unattended	25.00	13.09		14	2	0		0	0
87	GARADS FORT, Garards Fort, PA	Distribution	Unattended							Capacitor - 25kv	1	7,200
88	GATES HILL, Adah, PA	Transmission	Unattended	138.00	26.40		30	1	0		0	0
89	GOBAIN, Arnold, PA	Distribution	Unattended	138.00	13.09		67	2	0		0	0
90	GOBAIN, Arnold, PA	Transmission	Unattended	138.00	26.40		56	1	0		0	0
91	GORDON, WASHINGTON, PA	Distribution	Unattended	138.00	13.09		67	2	0		0	0
92	GORDON, WASHINGTON, PA	Transmission	Unattended	138.00	26.40		86	2	0		0	0
93	GRAND POINT, CHAMBERSBURG, PA	Distribution	Unattended	138.00	13.09		34	1	0	Capacitor-138KV	1	36,000
94	GRAND POINT, CHAMBERSBURG, PA	Transmission	Unattended	138.00	69.00		90	1	0		0	0
95	GREENE, CHAMBERSBURG, PA	Transmission	Unattended	138.00	69.00	4.60	30	1	0		0	0
96	GREENTREE, Kersey, PA	Distribution	Unattended	46.00	4.36		11	1	0		0	0
97	GUILFORD, Chambersburg, PA	Distribution	Unattended	34.50	13.09		21	2	0		0	0
98	GUILFORD, Chambersburg, PA	Transmission	Unattended	138.00	36.30		67	1	0	Capacitor-34.5KV	1	12,000
99	GUILFORD, Chambersburg, PA	Transmission	Unattended	138.00	69.00		90	1	0	Capacitor-138KV	1	36,000
100	GULF RESEARCH, Hardwick, PA	Distribution	Unattended							Capacitor-25KV	1	2,400
101	HARRISON CITY, Harrison City, PA	Distribution	Unattended	138.00	13.09		34	1	0		0	0
102	HARWICK, Hardwick, PA	Distribution	Unattended	138.00	13.09		45	2	0		0	0
103	HARWICK, Hardwick, PA	Transmission	Unattended	138.00	26.40		39	1	0		0	0
104	HEMPFIELD, GREENSBURG, PA	Distribution	Unattended	138.00	13.09		67	2	0		0	0
105	HEMPFIELD, GREENSBURG, PA	Transmission	Unattended	138.00	26.40		56	1	0		0	0
106	HICKORY, McDonald, PA	Distribution	Unattended	25.00	13.09		11	1	0	Capacitor-25KV	1	3,150
107	HOUSEVILLE, Ivywood, PA	Distribution	Unattended	25.00	13.09		7	1	0		0	0
108	HOUSEVILLE, Ivywood, PA	Transmission	Unattended	138.00	26.40		112	2	0		0	0
109	HOUSTON, Houston, PA	Distribution	Unattended	138.00	13.09		67	2	0	Capacitor-25KV	1	20,700
110	HOUSTON, Houston, PA	Distribution	Unattended	138.00	26.40		56	1	0	Capacitor-25KV	1	20,700
										Capacitor-		

111	HOUSTON, Houston, PA, cap 1	Distribution	Unattended							25KV	1	6,700
112	HOUSTON, Houston, PA, cap 2	Distribution	Unattended							Capacitor-25KV	1	6,600
113	HOUSTON, Houston, PA, cap 3	Distribution	Unattended							Capacitor-25KV	1	6,600
114	HUNTINGDON, Larimer, PA	Distribution	Unattended	138.00	13.09		70	2	0	Capacitor-25KV	1	9,600
115	HUNTINGDON, Larimer, PA	Transmission	Unattended	138.00	26.40		30	1	0		0	0
116	HURST, Calumet-Norvelt, PA	Distribution	Unattended	25.00	12.00		11	2	0		0	0
117	HUTCHINS, Mt. Jewett, PA	Distribution	Unattended	46.00	12.00		25	2	0		0	0
118	IRON BRIDGE, E Huntingdon Twp, PA	Distribution	Unattended	138.00	13.09		45	2	0		0	0
119	IRON BRIDGE, E Huntingdon Twp, PA	Transmission	Unattended	138.00	26.40		86	2	0		0	0
120	KANE, Kane, PA	Distribution	Unattended	46.00	13.09		14	2	0	Capacitor-46kv	1	6,000
121	KARNS CITY, Petrolia, PA	Distribution	Unattended	25.00	13.09		11	2	0		0	0
122	KARNS CITY, Petrolia, PA	Distribution	Unattended	138.00	25.00		30	3	0		0	0
123	KARNS CITY, Petrolia, PA	Transmission	Unattended	138.00	26.40		56	1	0		0	0
124	KEISTERS, SLIPPERY ROCK, PA	Distribution	Unattended	138.00	13.09		57	2	0	Capacitor-25kv	1	7,200
125	KEISTERS, SLIPPERY ROCK, PA	Transmission	Unattended	138.00	26.40		39	1	0		0	0
126	KERSEY, Kersey, PA	Distribution	Unattended	46.00	13.09		11	1	0		0	0
127	KILGO, Butler, PA	Distribution	Unattended	138.00	13.09		64	2	0		0	0
128	KING FARM #2 25/12, Mt Pleasant, PA	Distribution	Unattended	25.00	12.00		6	1	0		0	0
129	KING FARM #2 25/12, Mt Pleasant, PA	Distribution	Unattended	25.00	13.09		6	1	0		0	0
130	KING FARM 138/12, Mt Pleasant, PA	Distribution	Unattended	138.00	13.09		22	1	0		0	0
131	KISKI VALLEY DISTR, West Leechburg, PA	Distribution	Unattended	25.00	13.09		11	2	0		0	0
132	KISKI VALLEY, WEST LEECHBURG, PA	Transmission	Unattended	138.00	26.40		133	2	0		0	0
133	KITTANNING, KITTANNING, PA	Distribution	Unattended	138.00	13.09		67	2	0		0	0
134	KITTANNING, KITTANNING, PA	Transmission	Unattended	138.00	26.40		96	2	0		0	0
135	KRENDALE, BUTLER, PA	Distribution	Unattended	138.00	13.09		57	2	0		0	0
136	LAGONDA, Green Hills, PA	Distribution	Unattended	138.00	13.09		45	2	0		0	0
137	LAKE LYNN SWITCHYARD, LAKE LYNN, PA	Distribution	Unattended	25.00	13.09		6	1	0	Capacitor-25KV	1	5,400
138	LAKE LYNN SWITCHYARD, LAKE LYNN, PA	Transmission	Unattended	138.00	26.40		56	1	0		0	0
139	LANTZ, Morrisville, PA	Distribution	Unattended	25.00	13.09		14	2	0		0	0
140	LARCH STREET, Coudersport, PA	Distribution	Unattended	46.00	12.00		13	2	0	Capacitor-46KV	1	6,000
141	LARDIN, MASONTOWN, PA	Distribution	Unattended	138.00	13.09		22	1	0		0	0
142	LETTERKENNY, Salem, PA	Distribution	Unattended	138.00	13.09		22	1	0		0	0
143	LEVELGREEN, Trafford, PA	Distribution	Unattended	25.00	13.09		12	2	0		0	0
144	LIGONIER (MAJOR), Ligonier, PA	Distribution	Unattended	25.00	13.09		15	3	0	Capacitor-25KV	1	7,200
145	LOBO (PENELEC), LOCK HAVEN, PA	Distribution	Unattended	46.00	12.47		2	1	0		0	0
146	LOBO (PENELEC), LOCK HAVEN, PA	Distribution	Unattended	230.00	13.09		11	1	0		0	0
147	LOBO (PENELEC), LOCK HAVEN, PA	Distribution	Unattended	230.00	46.00		0	0	1		0	0
148	LOVEDALE, Elizabeth, PA	Distribution	Unattended	25.00	13.09		11	2	0		0	0
149	LOYALHANNA, LAWSON HEIGHTS, PA	Distribution	Unattended	138.00	13.09		102	3	0	Capacitor-138KV	1	48,000
150	LOYALHANNA, LAWSON HEIGHTS, PA	Transmission	Unattended	138.00	26.40		187	2	0		0	0
151	LUKE, Whiteley Twp, PA	Distribution	Unattended							Capacitor-	1	9,000

										25KV		
152	LUXOR, GREENSBURG, PA	Distribution	Unattended	138.00	13.09		67	2	0		0	0
153	LUXOR, GREENSBURG, PA	Transmission	Unattended	138.00	15.84		30	3	0		0	0
154	LUZERNE, Brownsville, PA	Distribution	Unattended	25.00	13.09		10	2	0	Capacitor-25KV	1	7,200
155	LUZERNE, Brownsville, PA	Distribution	Unattended	138.00	13.09		22	1	0		0	0
156	MALDEN, Coal Center, PA	Transmission	Unattended	138.00	26.40		40	1	0		0	0
157	MANIFOLD, WASHINGTON, PA	Distribution	Unattended	138.00	13.09		45	2	0		0	0
158	MANOR, Manor, PA	Distribution	Unattended	25.00	7.56		6	1	0		0	0
159	MANOR, Manor, PA	Distribution	Unattended	25.00	13.09		7	1	0		0	0
160	MARIANNA, Marianna, PA	Distribution	Unattended							Capacitor-25KV	1	7,200
161	MASONTOWN, Masontown, PA	Distribution	Unattended	25.00	13.09		11	2	0		0	0
162	MATEER, Vandergrift, PA	Distribution	Unattended	25.00	13.09		11	2	0		0	0
163	MCCALMONT, Butler, PA	Distribution	Unattended	25.00	4.36		10	2	0		0	0
164	MCCALMONT, Butler, PA	Transmission	Unattended	138.00	26.40		280	3	0		0	0
165	MCCONNELLSBURG, MCCONNELLSBURG, PA	Distribution	Unattended	138.00	13.09		57	2	0		0	0
166	MCCONNELLSBURG, MCCONNELLSBURG, PA	Transmission	Unattended	138.00	36.30		64	2	0	Capacitor-34.5KV	1	9,600
167	MCDONALD, McDonald, PA	Distribution	Unattended	25.00	13.09		13	2	0	Capacitor-25KV	1	2,400
168	MERCERSBURG, Mercersburg, PA	Distribution	Unattended	34.50	13.09		21	2	0	Capacitor-34.5KV	1	6,000
169	MERRITTSTOWN, Merrittstown, PA	Distribution	Unattended	25.00	12.00		6	1	0		0	0
170	MERRITTSTOWN, Merrittstown, PA	Distribution	Unattended	25.00	13.09		6	1	0		0	0
171	MILESBURG PS-#6 12.5, Milesburg, PA	Distribution	Unattended	46.00	13.09		21	2	0		0	0
172	MILESBURG, MILESBURG, PA	Distribution	Unattended	46.00	2.40		0	0	1	Capacitor - 46kv	1	24,000
173	MILESBURG, MILESBURG, PA	Distribution	Unattended	46.00	8.32		0	0	2		0	0
174	MILESBURG, MILESBURG, PA	Distribution	Unattended	46.00	13.09		0	0	1		0	0
175	MILESBURG, MILESBURG, PA	Transmission	Unattended	230.00	46.00		280	2	0		0	0
176	MILLHEIM (46 KV), Millheim, PA	Distribution	Unattended	46.00	13.09		14	2	0	Capacitor - 46KV	1	6,000
177	MILNOR, Greencastle, PA	Distribution	Unattended	34.50	13.09		21	2	0	Capacitor-34.5KV	1	9,000
178	MITCHELL, Finleyville, PA	Transmission	Unattended	138.00	26.40		93	1	0		0	0
179	MT. VIEW, Greensburg, PA	Distribution	Unattended	25.00	12.00		11	2	0		0	0
180	MURRYCREST, Sardis, PA	Distribution	Unattended	138.00	13.09		45	2	0		0	0
181	MUSHROOM, West Franklin Twp, PA	Distribution	Unattended							Capacitor-25KV	1	6,600
182	NECESSITY, FARMINGTON, PA	Distribution	Unattended	138.00	13.09		35	1	0	Capacitor-138	1	43,200
183	NECESSITY, FARMINGTON, PA	Transmission	Unattended	138.00	26.40		24	1	0		0	0
184	NEW BETHLEHEM, New Bethlehem, PA	Distribution	Unattended	138.00	13.09		22	1	0		0	0
185	NEW KENSINGTON, New Kensington, PA	Distribution	Unattended	25.00	2.52		2	1	0	Capacitor-25KV	1	7,200
186	NEW KENSINGTON, New Kensington, PA	Distribution	Unattended	25.00	13.09		14	2	0		0	0
187	NITTANY, Lamar, PA	Distribution	Unattended							Capacitor-46KV	1	7,200
188	NORMALSVILLE, Normalville, PA	Distribution	Unattended							Capacitor-25KV	1	4,000
189	NORTH FAYETTE, OAKDALE, PA	Distribution	Unattended	138.00	13.09		45	2	0	Capacitor-138kv	1	19

190	NORTH GREENSBURG, GREENSBURG, PA	Distribution	Unattended	138.00	13.09		57	2	0		0	0
191	NORTH OAKFORD, DELMONT, PA	Distribution	Unattended	138.00	4.36		14	1	0		0	0
192	NORTH UNION, UNIONTOWN, PA	Distribution	Unattended	138.00	13.09		67	2	0		0	0
193	NORTH WASHINGTON, NORTH WASHINGTON, PA	Distribution	Unattended	138.00	13.09		22	1	0		0	0
194	NORTHPOINTE, Freeport, PA	Distribution	Unattended	138.00	13.09		35	1	0		0	0
195	ORCHARD ROAD, State College, PA	Distribution	Unattended	46.00	13.09		67	2	0		0	0
196	PAPER CITY, JOHNSONBURG, PA	Distribution	Unattended	46.00	12.00		11	1	2	Capacitor-46kv	1	12,000
197	PAPER CITY, JOHNSONBURG, PA	Transmission	Unattended	138.00	46.00	13.20	78	2	0		0	0
198	PATTERSON STREET, State College, PA	Distribution	Unattended	46.00	12.00		30	1	0		0	0
199	PATTERSON STREET, State College, PA	Distribution	Unattended	46.00	13.09		67	2	0		0	0
200	PENN TRAFFORD, Harrison City, PA	Distribution	Unattended	25.00	13.09		6	1	0		0	0
201	PENN, JEANNETTE, PA	Distribution	Unattended	138.00	13.09		22	1	0		0	0
202	PERRYOPOLIS, Perryopolis, PA	Distribution	Unattended	25.00	13.09		11	2	0		0	0
203	PETERS, VENETIA, PA	Distribution	Unattended	138.00	13.09		67	2	0		0	0
204	PETERS, VENETIA, PA	Transmission	Unattended	138.00	26.40		56	1	0		0	0
205	PINEY FORK, South Park, PA	Distribution	Unattended	138.00	13.09		45	2	0		0	0
206	PLEASANT GAP, Pleasant Gap, PA	Distribution	Unattended	46.00	13.09		21	2	0		0	0
207	PORT MATILDA, Port Matilda, PA	Distribution	Unattended	46.00	13.09		25	2	0		0	0
208	PORTERSVILLE, PORTERSVILLE, PA	Distribution	Unattended	25.00	13.09		13	2	0		0	0
209	POTTER, COUDERSPORT, PA	Transmission	Unattended	115.00	46.00		60	2	0	Capacitor-46KV	1	7,200
210	PURSLEY, WAYNESBURG, PA	Transmission	Unattended	138.00	26.40		60	1	0		0	0
211	QUEHANNA, Frenchville, PA	Transmission	Unattended	230.00	46.00		24	1	0		0	0
212	QUINCY, Quincy, PA	Distribution	Unattended	34.50	13.09		21	2	0		0	0
213	RIDGWAY, RIDGWAY, PA	Distribution	Unattended	46.00	13.09		45	2	0	Capacitor-46kv	1	12,000
214	RIDGWAY, RIDGWAY, PA	Transmission	Unattended	138.00	46.00		80	2	0		0	0
215	ROBBINS, irwin, PA	Distribution	Unattended	138.00	13.09		45	2	0		0	0
216	ROUTE 30, Chambersburg, PA	Distribution	Unattended	69.00	13.09		11	1	0		0	0
217	RURAL VALLEY, Yatesboro, PA	Distribution	Unattended	25.00	13.09		11	2	0		0	0
218	SAINT THOMAS, Saint Thomas, PA	Distribution	Unattended	34.50	13.09		21	2	0		0	0
219	SALEM, Chambersburg, PA	Distribution	Unattended	69.00	13.09		33	2	0		0	0
220	SALTSBURG, AVONMORE, PA	Distribution	Unattended	138.00	13.09		22	1	0	Capacitor-25KV	1	5,400
221	SALTSBURG, AVONMORE, PA	Transmission	Unattended	138.00	26.40		30	1	0		0	0
222	SAXONBURG 2, Sarver, PA	Distribution	Unattended	25.00	12.00		6	1	0		0	0
223	SAXONBURG 2, Sarver, PA	Distribution	Unattended	25.00	13.09		6	1	0		0	0
224	SAXONBURG 138/12, HANNAHSTOWN, PA	Distribution	Unattended	138.00	13.09		34	1	0		0	0
225	SCOTIA, Scotia, PA	Distribution	Unattended	46.00	12.00		45	2	0	Capacitor-46KV	1	7,200
226	SCOTTDALE, Scottdale, PA	Distribution	Unattended	25.00	2.80		3	1	0			
227	SCOTTDALE, Scottdale, PA	Distribution	Unattended	25.00	12.00		6	1	0		0	0
228	SCOTTDALE, Scottdale, PA	Distribution	Unattended	25.00	13.09		6	1	0		0	0
229	SEWICKLEY, New Stanton, PA	Distribution	Unattended	138.00	13.09		45	2	0		0	0
230	SHAFFERS CORNER, LOWER BURRELL, PA	Distribution	Unattended	138.00	13.09		45	2	0		0	0
231	SHANOR MANOR, SHANOR-NORTHVUE, PA	Distribution	Unattended	138.00	13.09		22	1	0		0	0



232	SHILOH, State College, PA	Distribution	Unattended	46.00	13.09		45	2	0		0	0
233	SHINGLETOWN 230 KV, STATE COLLEGE, PA	Distribution	Unattended	46.00	13.09		11	1	0		0	0
234	SHINGLETOWN 230 KV, STATE COLLEGE, PA	Transmission	Unattended	230.00	46.00		280	2	0	Capacitor-46KV	1	24,000
235	SILVERVILLE 2 25-12, FREEPORT, PA	Distribution	Unattended	25.00	12.00		6	1	0		0	0
236	SILVERVILLE 2 25-12, FREEPORT, PA	Distribution	Unattended	25.00	13.09		6	1	0		0	0
237	SILVERVILLE 138-12KV, FREEPORT, PA	Distribution	Unattended	138.00	13.09		22	1	0		0	0
238	SITE R, Fountain Dale, PA	Distribution	Unattended	34.50	4.36		21	2	0		0	0
239	SLATE LICK, Sarver, PA	Distribution	Unattended							Capacitor-25KV	1	6,000
240	SMITH, BURGETTSTOWN, PA	Distribution	Unattended	25.00	13.09		5	1	0	Capacitor-138kv	1	43,200
241	SMITH, BURGETTSTOWN, PA	Distribution	Unattended	138.00	13.09		22	1	0			
242	SMITH, BURGETTSTOWN, PA	Distribution	Unattended	138.00	26.40		115	3	0		0	0
243	SMITHFIELD STREET, Kane, PA	Distribution	Unattended	46.00	12.00		6	1	0		0	0
244	SMITHTON, Smithton, PA	Distribution	Unattended	138.00	13.09		45	2	0		0	0
245	SOCIAL HALL, BLAIRSVILLE, PA	Transmission	Unattended	138.00	26.40		11	1	0		0	0
246	SONY, Mt Pleasant, PA	Distribution	Unattended	138.00	13.09		67	2	0		0	0
247	SOUTH FAYETTE, BRIDGEVILLE, PA	Distribution	Unattended	138.00	13.09		22	1	0	Capacitor-138kv	1	24,000
248	SOUTH OAKFORD, GREENSBURG, PA	Distribution	Unattended	138.00	4.36		13	1	0		0	0
249	SOUTH PARK, South Park, PA	Distribution	Unattended							Capacitor - 25KV	1	7,200
250	SOUTH UNION, UNIONTOWN, PA	Distribution	Unattended	138.00	13.09		56	2	0		0	0
251	SPRINGFIELD PIKE, Connellsville, PA	Distribution	Unattended	25.00	12.00		6	1	0		0	0
252	SPRINGFIELD PIKE, Connellsville, PA	Distribution	Unattended	25.00	13.09		11	2	0		0	0
253	ST. CLAIR, BRIDGEVILLE, PA	Distribution	Unattended	138.00	13.09		56	2	0		0	0
254	ST. MARYS-PA, Saint Marys, PA	Distribution	Unattended	46.00	12.00		25	2	0		0	0
255	STATE COLLEGE, State College, PA	Distribution	Unattended	46.00	13.09		67	2	0		0	0
256	SUPERIOR, West Deer Twp, PA	Distribution	Unattended	25.00	13.09		11	2	0		0	0
257	THOMAS, Lawrence, PA	Distribution	Unattended							Capacitor - 25kv	1	6,600
258	THOMPSON FARM, State College, PA	Distribution	Unattended	46.00	13.09		67	2	0	Capacitor-46KV	1	12,000
259	UNIONTOWN, Uniontown, PA	Distribution	Unattended	25.00	12.00		11	2	0	Capacitor-25KV	1	6,600
260	UPTON, Greencastle, PA	Distribution	Unattended	34.50	13.09		11	1	0		0	0
261	VANCEVILLE, EIGHTY FOUR, PA	Distribution	Unattended	25.00	12.00		6	1	0	Capacitor-25KV	1	12,000
262	VANCEVILLE, EIGHTY FOUR, PA	Transmission	Unattended	138.00	26.40		56	1	0		0	0
263	VANDERGRIFT, VANDERGRIFT, PA	Distribution	Unattended	138.00	13.09		45	2	0		0	0
264	VANDERGRIFT, VANDERGRIFT, PA	Transmission	Unattended	138.00	26.40		39	1	0		0	0
265	VASCO, LATROBE, PA	Transmission	Unattended	138.00	26.40		30	1	0		0	0
266	VESTABURG, Frederickstown, PA	Distribution	Unattended							Capacitor - 25KV	1	12,000
267	WALTZ MILLS, West Newton, PA	Transmission	Unattended	138.00	26.40		56	1	0		0	0
268	WARFORDSBURG, WARFORDSBURG, PA	Distribution	Unattended	34.50	13.09		11	1	0	Capacitor-34.5kv	1	10,200
269	WARFORDSBURG, WARFORDSBURG, PA	Transmission	Unattended	138.00	36.30		39	1	0		0	0
270	WASHINGTON - PA., WASHINGTON, PA	Distribution	Unattended	138.00	13.09		67	2	0		0	0
271	WASHINGTON - PA., WASHINGTON, PA	Transmission	Unattended	138.00	26.40		56	1	0		0	0

272	WEST HILLS, Kittanning, PA	Distribution	Unattended	25.00	13.09		14	2	0	Capacitor-25kv	1	6,000
273	WEST WAYNESBORO, WAYNESBORO, PA	Distribution	Unattended	138.00	13.09		45	2	0	Capacitor-34.5KV	1	12,000
274	WEST WAYNESBORO, WAYNESBORO, PA	Transmission	Unattended	138.00	36.30		67	1	0		0	0
275	WESTRAVER, WEST NEWTON, PA	Distribution	Unattended	138.00	13.09		45	2	0		0	0
276	WHITE VALLEY, Murrysville, PA	Distribution	Unattended	138.00	13.09		69	2	0		0	0
277	WHITE VALLEY, Murrysville, PA	Transmission	Unattended	138.00	26.40		56	1	0		0	0
278	WHITEHALL, State College, PA	Distribution	Unattended	46.00	13.09		33	2	0		0	0
279	WHITELEY, Whiteley Twp, PA	Distribution	Unattended	25.00	13.09		6	1	0	Capacitor-138kv	1	36,000
280	WHITELEY, Whiteley Twp, PA	Transmission	Unattended	138.00	26.40		112	2	0			
281	WHITETAIL, Mercersburg, PA	Distribution	Unattended	34.50	13.09		11	1	0	Capacitor-34.5KV	1	4,800
282	WHITNEY, Whitney, PA	Distribution	Unattended	25.00	12.00		11	2	0		0	0
283	WILCOX, Wilcox, PA	Distribution	Unattended							Capacitor - 46KV	1	12,000
284	WILLAMETTE, JOHNSONBURG, PA	Distribution	Unattended	138.00	13.80		67	1	1		0	0
285	WINDSOR 25KV, Beech Bottom, WV	Transmission	Unattended	138.00	26.40		56	1	0		0	0
286	WOODLAND, West Winfield, PA	Distribution	Unattended	25.00	13.09		2	1	0		0	0
287	WOODLAND, West Winfield, PA	Distribution	Unattended	138.00	26.40		20	1	0		0	0
288	WOODLAWN, St Marys, PA	Distribution	Unattended	46.00	13.09		21	2	0		0	0
289	WYCOFF, ELIZABETH, PA	Distribution	Unattended	25.00	12.00		6	1	0	Capacitor-25kv	1	9,600
290	WYCOFF, ELIZABETH, PA	Distribution	Unattended	25.00	13.09		6	1	0			
291	WYCOFF, ELIZABETH, PA	Transmission	Unattended	138.00	26.40		40	1	0			
292	YOUNGWOOD, Youngwood, PA	Distribution	Unattended	138.00	13.09		56	2	0			
293	YOUNGWOOD, Youngwood, PA	Transmission	Unattended	138.00	26.40		86	2	0			
294	YUKON, WEST NEWTON, PA	Distribution	Unattended	500.00	138.00		2400	8	1	Capacitor - 138kv	1	144,000
295	ZION, Zion, PA	Distribution	Unattended	46.00	13.09		11	1	0		0	0
296	TotalDistributionSubstationMember											1,029,878
297	TotalGenerationSubstationMember											0
298	TotalTransmissionSubstationMember											314,400
299	Total											1,344,278

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Name of Respondent: West Penn Power Company		This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES				
1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies. 2. 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". 3. 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	Non-power Goods or Services Provided by Affiliated			
2	Provide Corporate Responsibility and Communications Support	FirstEnergy Service Company	(b) Various	618,710
3	Provide President & CEO Support	FirstEnergy Service Company	(b) 923	1,997,620

4	Inventory Carrying Charges on Service Company Assets	FirstEnergy Service Company	(b) 923	2,819,343
5	Provide Transmission & Distribution Support	FirstEnergy Service Company	(b) Various	34,683,956
6	Provide Compliance & Regulated Services Support	FirstEnergy Service Company	(b) Various	1,180,548
7	Provide Customer Support	FirstEnergy Service Company	(b) Various	13,518,219
8	Interest Expense - Regulated Money Pool	FirstEnergy Corp.	430	2,331,290
9	Provide SVP & Chief Financial Officer Support	FirstEnergy Service Company	(b) 923	123,283
10	Provide Information Technology Support	FirstEnergy Service Company	(b) Various	14,130,668
11	Rent -Center for Advanced Energy Technology (CAET)	American Transmission Systems, Inc.	567	884,959
12	Provide Supply Chain Support	FirstEnergy Service Company	(b) Various	5,002,412
13	Rent - West Akron Campus	FirstEnergy Properties Inc	588	331,778
14	Provide Accounting & Tax Support	FirstEnergy Service Company	(b) Various	7,370,480
15	Rent - Pottsville Pike	Metropolitan Edison Company	588	334,566
16	Provide Treasury Support	FirstEnergy Service Company	(b) Various	358,220
17	Rent - Fairmont Corporate Center	Monongahela Power Company	588	564,194
18	Provide Strategy, LT Planning & Business Performance Support	FirstEnergy Service Company	(b) Various	391,694
19	Rent - Monongahela Power Headquarter Facility	Trans-Allegheny Interstate Line Company	588	467,029
20	Provide Risk Support	FirstEnergy Service Company	(b) 923	967,354
21	Provide Internal Auditing Support	FirstEnergy Service Company	(b) 923	387,433
22	(b) Allocation Factors			
23	Provide Legal Support	FirstEnergy Service Company	(b) Various	3,763,862
24	Provide Rates & Regulatory Affairs Support	FirstEnergy Service Company	(b) Various	918,354
25	Provide Corporate Affairs & Community Involvement Support	FirstEnergy Service Company	(b) Various	222,058
26	Provide External Affairs Support	FirstEnergy Service Company	(b) Various	1,140,653
27	Provide Ethics & Compliance Support	FirstEnergy Service Company	(b) 923	599,274
28	Provide Human Resources & Corporate Services Support	FirstEnergy Service Company	(b) Various	6,637,400
19				
20	Non-power Goods or Services Provided for Affiliated			
21	Rent - Greensburg Corporate Center	American Transmission Systems, Inc.	454	(900,509)
22	Rent - Greensburg Corporate Center	Cleveland Electric Illuminating Company	454	(493,171)
23	Rent - Greensburg Corporate Center	Jersey Central Power & Light Company	454	(949,680)
24	Rent - Greensburg Corporate Center	Metropolitan Edison Company	454	(305,109)
25	Rent - Greensburg Corporate Center	Mid-Atlantic Interstate Transmission, LLC	454	(346,953)
26	Rent - Greensburg Corporate Center	Monongahela Power Company	454	(605,930)
27	Rent - Greensburg Corporate Center	Ohio Edison Company	454	(603,339)
28	Rent - Greensburg Corporate Center	Pennsylvania Electric Company	454	(383,793)
29	Rent - Greensburg Corporate Center	Potomac Edison Company	454	(262,849)
42				

Name of Respondent: West Penn Power Company	This report is: (1) An Original (2) A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: DescriptionOfNonPowerGoodOrService

**Factor Abbreviations**

MA Multiple Factor – All  
MN Multiple Factor Non-Utility  
MT Multiple Factor Utility & Non-Utility  
MU Multiple Factor Utility  
CR Customer Ratio  
DCR Direct Charge Ratio  
HC Head Count  
IS Inserting Service  
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	426.1	\$	608
Cost Allocation Factors Used - Direct, MA, MT, MU	903		42,979
	923		512,408
	930.1		56,693
	107		5,729
	108		293
		\$	618,710

(c) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

	Account		Amount
Provide President & CEO Support	923	\$	1,997,620
Cost Allocation Factors Used - MA			

(d) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

	Account		Amount
Inventory Carrying Charges on Service Company Assets	923	\$	2,819,343
Cost Allocation Factors Used - Direct			

(e) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

	Account		Amount
Provide Transmission & Distribution Support	426.1	\$	(117)
Cost Allocation Factors Used - Direct, CR, DCR	560		109,606
MA, MT, MU	561		1,095,141
	561.5		53,329
	566		56,922
	568		619,223
	571		94,675
	580		1,417,143
	581		906,082
	583		855,101
	586		719,720
	588		8,900,761
	590		2,485,488
	592		567,517
	598		1,227
	905		1,069,287
	908		41,908
	923		2,936,223
	107		12,030,406
	108		701,417
	185		6,569
	186		16,308
		\$	34,683,956

(f) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

	Account		Amount
Provide Compliance & Regulated Services Support	568	\$	500,121
Cost Allocation Factors Used - Direct, MA, MU	590		56,046
	923		325,304
	928		263,851
	107		34,300
	108		926
		\$	1,180,548

(g) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

	Account		Amount
Provide Customer Support	415	\$	14
Cost Allocation Factors Used - Direct, CR, MA, MT, MU, SH	416		796,974

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	426.4		138
	902		1,756,713
	903		2,120,183
	908		270,131
	910		6,677,885
	911		3
	923		1,345,903
	107		490,302
	108		58,478
	186		1,495
		\$	13,518,219
(h) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies			
Provide SVP & Chief Financial Officer Support	Account	Amount	
Cost Allocation Factors Used - MA	923	\$	123,283
(i) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies			
Provide Information Technology Support	Account	Amount	
Cost Allocation Factors Used - Direct, CR, DCR, MA	569.1	\$	1,850
MT, MU, PV, WS	569.2		1,872
	569.3		24
	588		1,104,009
	598		15,068
	903		2,009,778
	923		7,723,330
	926		15
	107		3,261,969
	108		12,753
		\$	14,130,668
(j) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies			
Provide Supply Chain Support	Account	Amount	
Cost Allocation Factors Used -Direct, DCR, MA, MT, MU	588	\$	3,926,002
	923		747,927
	107		291,571
	108		36,869
	186		43
		\$	5,002,412
(k) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies			
Provide Accounting & Tax Support	Account	Amount	
Cost Allocation Factors Used - Direct, HC, MA, MT, MU	416	\$	11,241
	426.3		8,044
	426.5		3,943
	560		2,066
	561		38,523
	561.5		1,849
	566		1,171
	568		42,370
	571		3,007
	580		47,093
	581		29,396
	583		29,621
	586		22,683
	588		390,911
	590		66,809
	592		18,247
	902		69,372
	903		139,199
	905		20,098
	908		13,682
	910		242,807
	923		6,094,013
	935		34,659
	107		39,015
	108		661
		\$	7,370,480
(l) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies			
Provide Treasury Support	Account	Amount	
Cost Allocation Factors Used - MA, PE	431	\$	31,586
	923		326,634
		\$	358,220
(m) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies			
Provide Strategy, LT Planning & Business Performance Support	Account	Amount	
Cost Allocation Factors Used - Direct, MA, MU	923	\$	387,840
	107		3,854
		\$	391,694
(n) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies			
Provide Risk Support	Account	Amount	
Cost Allocation Factors Used - MA	923	\$	967,354
(o) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies			
Provide Internal Auditing Support	Account	Amount	
Cost Allocation Factors Used - Direct, MA, MU	923	\$	387,433
(p) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies			

Provide Legal Support Cost Allocation Factors Used - Direct, MA, MT, MU	Account 416 568 590 923 926 107	\$	Amount 18,311 64 570 3,742,216 2,621 80
		\$	3,763,862
(q) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies			
Provide Rates & Regulatory Affairs Support Cost Allocation Factors Used - Direct, CR, MA, MU	Account 426.5 910 923 107	\$	Amount 107,852 28,039 782,126 337
		\$	918,354
(r) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies			
Provide Corporate Affairs & Community Involvement Support Cost Allocation Factors Used - MA, MU	Account 426.1 426.4 923 930.2	\$	Amount 48,106 (9,293) 159,910 23,335
		\$	222,058
(s) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies			
Provide External Affairs Support Cost Allocation Factors Used - Direct, MA, MU	Account 426.4 426.5 923 107 108	\$	Amount 64,264 70,179 1,000,164 4,423 1,623
		\$	1,140,653
(t) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies			
Provide Ethics & Compliance Support Cost Allocation Factors Used - MA	Account 923	\$	Amount 599,274
(u) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies			
Provide Human Resources & Corporate Services Support Cost Allocation Factors Used - Direct, DCR, HC, MA, MT, MU	Account 416 426.2 426.5 431 560 561 561.5 566 568 571 580 581 583 586 588 590 592 902 903 905 908 910 923 926 935 107 108	\$	Amount 33,318 1,012,425 11,688 535,642 6,100 109,463 5,480 3,226 125,298 8,870 137,518 82,175 81,860 55,939 951,295 198,922 53,007 176,176 405,106 58,619 40,335 670,367 7,622,894 (6,170,853) 387,169 32,494 2,867
		\$	6,637,400