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SECRETARY'S BUREAU

August 1, 2013

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor
Harrisburg, PA 17120

**Re: Petition of West Penn Power Company for Expedited Approval of
its Smart Meter Technology Procurement and Installation Plan –
Docket No. M-2009-2123951
Change in Smart Meter Technologies Surcharge Rates**

Dear Secretary Chiavetta:

The West Penn Power Company ("West Penn" or the "Company") Smart Meter Technologies Surcharge ("SMT-C") Rider in tariff Electric Pa. P.U.C Nos. 37 and 39 provides that the Company shall file with the Pennsylvania Public Utility Commission ("Commission") by August 1st of each year for SMT-C rates to become effective the following January 1st. The annual filing reflects changes in the SMT-C rates for the Residential, Commercial and Industrial Customer Classes for service rendered on or after January 1st and continuing through December 31st, pursuant to the Commission's Order at Docket No. M-2009-2123951 entered June 30, 2011 and the Commission-approved SMT-C Rider.

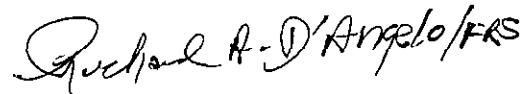
In accordance with the annual filing requirements of the SMT-C Rider, enclosed are Schedules 1, 2, 3, 4, 5, 6, 7 and 8 that provide the SMT-C rates effective January 1, 2014 along with supporting details of the computation.

Additionally, enclosed are pro forma changes to Electric Pa. P.U.C Nos. 37 and 39 which illustrate the SMT-C rates in tariff form. The tariff supplement number, tariff page revisions, issued date and effective date are omitted from the pro forma tariff changes, but will be included in a Company compliance filing upon approval of the SMT-C rates by the Commission. Therefore, the Company respectfully requests Commission approval to submit a tariff compliance filing and change the SMT-C rates effective on one day's notice upon final Commission approval of the SMT-C rates.

WHEREFORE, West Penn Power Company respectfully requests that the Pennsylvania Public Utility Commission approve by Secretarial Letter the SMT-C rates as contained in this filing and direct the Company to submit a tariff compliance filing effective on one day's notice.

Please confirm receipt of this filing by stamping the enclosed extra copy of this transmittal letter and returning it in the envelope provided. If you have any questions regarding the enclosed documents, please contact me at 610-921-6498.

Sincerely,

A handwritten signature in black ink that reads "Richard A. D'Angelo/FRS". The signature is written in a cursive style with a large initial 'R' and 'A'.

Richard A. D'Angelo
Manager – Rates & Regulatory Affairs-PA

Enclosures

c: Certificate of Service
Paul Diskin, TUS

WEST PENN POWER COMPANY
Computation of Proposed Smart Meter Technologies Surcharges ("SMT-C") by Customer Class
For the Twelve Months Ending December 31, 2014

Smart Meter Technologies Surcharge = SMT = $(((\text{SMTc} - \text{E}) / \text{CCBD}) / 12) \times [1 / (1 - \text{T})]$

Line No.	Description	Total All Customer Classes (2)	Residential Customer Class Computations (3)	Commercial Customer Class Computations (4)	Industrial Customer Class Computations (5)
	(1)				
1	SMTc = Smart Meter Technologies Costs by Customer Class (See Schedule 2 for Support)	\$ 27,643,947	\$ 23,868,747	\$ 3,670,598	\$ 104,602
2	E = Cumulative Prior Reconciliation Period's Net Over / (Under) Collections (See Schedule 8 for Support)	\$ 3,726,933	\$ 2,989,584	\$ 707,144	\$ 30,206
3	CCBD = Projected Customer Class Billing Determinants for the SMT-C Computation Year for the Twelve Months Ending December 31, 2014 (See Schedule 9 for Support)		611,083,752 Avg. kWh	90,651 Avg. Count	2,658 Avg. Count
4	$(\text{SMTc} - \text{E}) / \text{CCBD} / 12$ Months $(((\text{Line 1} - \text{Line 2}) / \text{Line 3}) / 12 \text{ Months})$		\$ 0.00285 per kWh	\$ 2.72 per Month	\$ 2.33 per Month
5	$1 / (1 - \text{T})$: (T = 5.90% PA Gross Receipts Tax in Base Rates)		<u>1.062699</u>	<u>1.062699</u>	<u>1.062699</u>
6	SMT-C = Smart Meter Technologies Surcharge (Line 4 x Line 5)		<u>\$ 0.00303 per kWh</u>	<u>\$ 2.89 per Month</u>	<u>\$ 2.48 per Month</u>

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WEST PENN POWER COMPANY
Projected Smart Meter Technologies Costs ("SMTc") by Customer Class
For the Smart Meter Technologies Surcharge ("SMT-C") Computation Year
For the Twelve Months Ending December 31, 2014

Smart Meter Technologies Costs = SMTc = SMTexp1 + SMTexp2

Line No.	Description	Total All Customer Classes Costs	Residential Customer Class Costs	Commercial Customer Class Costs	Industrial Customer Class Costs
	(1)	(2)	(3)	(4)	(5)
1	SMTexp1 Projected O&M Costs (See Schedule 3 for Supporting Details)	\$ 14,957,950	\$ 12,884,149	\$ 2,015,285	\$ 58,516
2	SMTexp1 Projected Capital Costs Revenue Requirement (See Schedule 4 for Supporting Details)	\$ 1,113,166	\$ 923,605	\$ 185,625	\$ 3,936
3	SMTexp1 Existing Capital Costs Revenue Requirement (See Schedule 5 for Supporting Details)	\$ 3,261,558	\$ 2,902,012	\$ 349,910	\$ 9,636
4	SMTexp1 Offsetting Reduction in Operating Expenses and Capital Expenditures due to Smart Meter Program	\$ -	\$ -	\$ -	\$ -
5	SMTexp2 Costs (See Schedule 6 for Supporting Details)	<u>\$ 8,311,273</u>	<u>\$ 7,158,981</u>	<u>\$ 1,119,778</u>	<u>\$ 32,514</u>
6	Total SMTc Costs (Line 1 + Line 2 + Line 3 - Line 4 + Line 5)	<u>\$ 27,643,947</u>	<u>\$ 23,868,747</u>	<u>\$ 3,670,598</u>	<u>\$ 104,602</u>

WEST PENN POWER COMPANY
Projected Smart Meter Technologies Computational Period Operation & Maintenance ("O&M") Costs Recoverable Through Smart Meter Technologies Surcharge ("SMT-C")
For the Twelve Months Ending December 31, 2014

Projected Smart Meter Technologies O&M Costs

Line No.	Smart Meter Technologies O&M Cost Categories (1)	Projected Smart Meter Technologies O&M Costs												For the Twelve Months Ending December 31, 2014
		January (2)	February (3)	March (4)	April (5)	May (6)	June (7)	July (8)	August (9)	September (10)	October (11)	November (12)	December (13)	(14)
1	Program Costs	\$ 1,188,002	\$ 1,101,766	\$ 1,101,766	\$ 1,110,154	\$ 1,101,766	\$ 1,134,881	\$ 1,113,911	\$ 1,230,767	\$ 1,089,446	\$ 1,139,332	\$ 1,347,464	\$ 1,158,561	\$ 13,817,816
2	Solution Validation Stage	\$ -	\$ -	\$ 9,058	\$ 16,362	\$ 16,362	\$ 16,362	\$ 16,362	\$ 16,362	\$ 7,624	\$ 7,624	\$ 7,624	\$ 7,624	\$ 121,364
3	Post Grace Period	\$ 87,690	\$ 78,871	\$ 84,235	\$ 83,206	\$ 83,206	\$ 87,532	\$ 83,407	\$ 98,238	\$ 87,532	\$ 83,206	\$ 80,110	\$ 81,537	\$ 1,018,770
4	Total Projected Smart Meter Technologies O&M Costs (Lines 1 through 3)	\$ 1,275,692	\$ 1,180,637	\$ 1,195,059	\$ 1,209,722	\$ 1,201,334	\$ 1,238,775	\$ 1,213,680	\$ 1,345,367	\$ 1,184,602	\$ 1,230,162	\$ 1,435,198	\$ 1,247,722	\$ 14,957,950

Allocation of Projected O&M Costs based on Actual Customer Class Meter Counts for June 2013, determined as follows:			
Line No.	Customer Class	June 2013 Meter Counts by Customer Class	Allocation of O&M Costs
		Percentage Customer Class to All Customer Classes	
		A	B
			C = B x Line 4, Col.14
5	Residential Customer Class	615,185	86.1358% \$ 12,884,149
6	Commercial Customer Class	96,225	13.4730% \$ 2,015,285
7	Industrial Customer Class	2,794	0.3912% \$ 58,516
8	Total	714,204	100.0000% \$ 14,957,950

WEST PENN POWER COMPANY
 Projected Smart Meter Technologies Capital Revenue Requirement Recoverable Through Smart Meter Technologies Surcharge ("SMT-C")

Residential Meters

Reg Book Life 15 Years
 Reg Depreciation 6.6667% Annual
 Reg Book Life 180 Months
 Tax Life 5 Years

Line No.	Year	Month	Projected Smart Meter Technologies			2013 Tax		2014 Tax		Regulatory Depreciation Reserve	Accumulated Deferred Income Taxes		Monthly Revenue Requirement (Excluding PA GRT)	
			Capital Additions	Capital Ending	Regulatory Book Depreciation	Rate (IRS) Publication 946, Table A-1	2013 Tax Depreciation	Rate (IRS) Publication 946, Table A-1	2014 Tax Depreciation		Net Plant ("ADIT")	Rate Base		
	(1)	(2)	(3)	(4) see notes	(5) see notes	(6)	(7) see notes	(8)	(9) see notes	(10) see notes	(11) = (4)-(10)	(12) see notes	(13) = (11)+(12)	(14) see notes
1	2013	Jan-13	\$ -	\$ -	\$ -	20.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2		Feb-13	\$ -	\$ -	\$ -	20.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3		Mar-13	\$ -	\$ -	\$ -	20.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4		Apr-13	\$ -	\$ -	\$ -	20.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5		May-13	\$ 249,886	\$ 249,886	\$ 1,158	20.00%	\$ 6,247	0.00%	\$ -	\$ 1,158	\$ 248,728	\$ (1,781)	\$ 246,947	\$ 3,482
6		Jun-13	\$ 320,166	\$ 570,051	\$ 2,278	20.00%	\$ 15,395	0.00%	\$ -	\$ 3,436	\$ 566,616	\$ (6,372)	\$ 560,244	\$ 7,551
7		Jul-13	\$ 30,048	\$ 600,099	\$ 3,250	20.00%	\$ 16,396	0.00%	\$ -	\$ 6,686	\$ 593,413	\$ (10,973)	\$ 582,440	\$ 8,732
8		Aug-13	\$ 30,048	\$ 630,146	\$ 3,417	20.00%	\$ 17,598	0.00%	\$ -	\$ 10,103	\$ 620,043	\$ (15,937)	\$ 604,107	\$ 9,103
9		Sep-13	\$ 30,048	\$ 660,194	\$ 3,584	20.00%	\$ 19,101	0.00%	\$ -	\$ 13,688	\$ 646,506	\$ (21,367)	\$ 625,139	\$ 9,468
10		Oct-13	\$ 30,048	\$ 690,242	\$ 3,751	20.00%	\$ 21,104	0.00%	\$ -	\$ 17,439	\$ 672,803	\$ (27,441)	\$ 645,362	\$ 9,825
11		Nov-13	\$ 30,048	\$ 720,289	\$ 3,918	20.00%	\$ 24,109	0.00%	\$ -	\$ 21,357	\$ 698,932	\$ (34,507)	\$ 664,425	\$ 10,172
12		Dec-13	\$ 30,048	\$ 750,337	\$ 4,085	20.00%	\$ 30,118	0.00%	\$ -	\$ 25,442	\$ 724,894	\$ (43,619)	\$ 681,276	\$ 10,497
13	2014	Jan-14	\$ 38,685	\$ 789,022	\$ 4,276	32.00%	\$ 20,009	20.00%	\$ 645	\$ 29,718	\$ 759,303	\$ (49,351)	\$ 709,952	\$ 10,917
14		Feb-14	\$ 59,153	\$ 848,175	\$ 4,548	32.00%	\$ 20,009	20.00%	\$ 1,720	\$ 34,266	\$ 813,909	\$ (55,364)	\$ 758,544	\$ 11,644
15		Mar-14	\$ 29,567	\$ 877,742	\$ 4,794	32.00%	\$ 20,009	20.00%	\$ 2,312	\$ 39,060	\$ 838,681	\$ (61,499)	\$ 777,183	\$ 12,065
16		Apr-14	\$ 65,873	\$ 943,415	\$ 5,059	32.00%	\$ 20,009	20.00%	\$ 3,771	\$ 44,119	\$ 899,296	\$ (68,051)	\$ 831,244	\$ 12,835
17		May-14	\$ 70,714	\$ 1,014,129	\$ 5,438	32.00%	\$ 20,009	20.00%	\$ 5,539	\$ 49,557	\$ 964,572	\$ (75,090)	\$ 889,482	\$ 13,758
18		Jun-14	\$ 69,947	\$ 1,084,076	\$ 5,828	32.00%	\$ 20,009	20.00%	\$ 7,537	\$ 55,385	\$ 1,028,691	\$ (82,691)	\$ 946,000	\$ 14,678
19		Jul-14	\$ 145,208	\$ 1,229,284	\$ 6,426	32.00%	\$ 20,009	20.00%	\$ 12,378	\$ 61,811	\$ 1,167,473	\$ (81,777)	\$ 1,075,695	\$ 16,489
20		Aug-14	\$ 85,497	\$ 1,314,781	\$ 7,067	32.00%	\$ 20,009	20.00%	\$ 15,797	\$ 68,878	\$ 1,245,903	\$ (101,836)	\$ 1,144,067	\$ 17,769
21		Sep-14	\$ 69,947	\$ 1,384,728	\$ 7,499	32.00%	\$ 20,009	20.00%	\$ 19,295	\$ 76,377	\$ 1,308,351	\$ (112,968)	\$ 1,195,383	\$ 18,681
22		Oct-14	\$ 76,019	\$ 1,460,747	\$ 7,904	32.00%	\$ 20,009	20.00%	\$ 24,363	\$ 84,281	\$ 1,376,466	\$ (125,731)	\$ 1,250,734	\$ 19,604
23		Nov-14	\$ 29,567	\$ 1,490,314	\$ 8,197	32.00%	\$ 20,009	20.00%	\$ 27,319	\$ 92,478	\$ 1,397,835	\$ (139,427)	\$ 1,258,408	\$ 19,969
24		Dec-14	\$ 26,740	\$ 1,517,054	\$ 8,354	32.00%	\$ 20,009	20.00%	\$ 32,667	\$ 100,832	\$ 1,416,222	\$ (154,940)	\$ 1,261,281	\$ 20,153
25	2014 Total		\$ 766,717		\$ 75,390									\$ 188,562

Allocation of Projected Residential Meters Capital Revenue Requirement based on Actual Customer Class Meter Counts for June 2013, determined as follows:

Line No.	Customer Class	Percentage		Allocation of 2014 Projected Capital Rev Req
		June 2013 Meter Counts by Customer Class	to All Customer Classes	
		A	B	C = B x Line 25, Col. 14
26	Residential Customer Class	615,185	100.0000%	\$ 188,562
27	Commercial Customer Class	-	0.0000%	\$ -
28	Industrial Customer Class	-	0.0000%	\$ -
29	Total	615,185	100.0000%	\$ 188,562

Notes:
 (4) = (3) current month + (4) prior month
 (5) = [(3) current month x 6.6667%/12 x 0.5] + [(4) prior month x 6.6667%/12]
 (7) during 2013 = [(6) current month x (3) current month / months left in year] + (7) prior month
 (7) during 2014 = [(6) current month x (3) total during 2013] / 12
 (9) during 2014 = [(8) current month x (3) current month / months left in year] + (9) prior month
 (10) = (5) current month + (10) prior month
 (12) = [(5) current month - (7) current month - (9) current month] x 35% tax rate + (12) prior month
 (14) = [(13) x Schedule 10 Pre Tax Cost of Capital/12] - (5) current month

WEST PENN POWER COMPANY
Projected Smart Meter Technologies Capital Revenue Requirement Recoverable Through Smart Meter Technologies Surcharge ("SMT-C")

Commercial Meters

Reg Book Life 15 Years
Reg Depreciation 6.6667% Annual
Reg Book Life 180 Months
Tax Life 5 Years

Line No.	Year	Month	Projected Smart Meter Technologies		Regulatory Book Depreciation	2013 Tax Depreciation Rate (IRS Publication 946, Table A-1)		2014 Tax Depreciation Rate (IRS Publication 946, Table A-1)		Regulatory Depreciation Reserve	Accumulated Deferred Income Taxes ("ADIT")	Monthly Revenue Requirement (Excluding PA GRT)		
			Capital Additions	Capital Month Ending		2013 Tax Depreciation	2014 Tax Depreciation	Net Plant	Rate Base					
	(1)	(2)	(3)	(4) see notes	(5) see notes	(6)	(7) see notes	(8)	(9) see notes	(10) see notes	(11) = (4)-(10)	(12) see notes	(13) = (11)+(12)	(14) see notes
1	2013	Jan-13	\$ -	\$ -	\$ -	20.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2		Feb-13	\$ -	\$ -	\$ -	20.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3		Mar-13	\$ -	\$ -	\$ -	20.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4		Apr-13	\$ -	\$ -	\$ -	20.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5		May-13	\$ -	\$ -	\$ -	20.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6		Jun-13	\$ -	\$ -	\$ -	20.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7		Jul-13	\$ 43,121	\$ 43,121	\$ 120	20.00%	\$ 1,437	0.00%	\$ -	\$ 120	\$ 43,001	\$ (461)	\$ 42,540	\$ 520
8		Aug-13	\$ 43,121	\$ 86,241	\$ 359	20.00%	\$ 3,162	0.00%	\$ -	\$ 479	\$ 85,762	\$ (1,442)	\$ 84,320	\$ 1,153
9		Sep-13	\$ 43,121	\$ 129,362	\$ 599	20.00%	\$ 5,318	0.00%	\$ -	\$ 1,078	\$ 128,284	\$ (3,094)	\$ 125,190	\$ 1,777
10		Oct-13	\$ 43,121	\$ 172,482	\$ 838	20.00%	\$ 8,193	0.00%	\$ -	\$ 1,916	\$ 170,566	\$ (5,668)	\$ 164,898	\$ 2,391
11		Nov-13	\$ 43,121	\$ 215,603	\$ 1,078	20.00%	\$ 12,505	0.00%	\$ -	\$ 2,995	\$ 212,608	\$ (9,667)	\$ 202,941	\$ 2,988
12		Dec-13	\$ 43,121	\$ 258,723	\$ 1,318	20.00%	\$ 21,129	0.00%	\$ -	\$ 4,312	\$ 254,411	\$ (16,601)	\$ 237,810	\$ 3,556
13	2014	Jan-14	\$ 24,823	\$ 283,546	\$ 1,506	32.00%	\$ 6,899	20.00%	\$ 414	\$ 5,818	\$ 277,728	\$ (18,634)	\$ 259,094	\$ 3,930
14		Feb-14	\$ 23,634	\$ 307,180	\$ 1,641	32.00%	\$ 6,899	20.00%	\$ 843	\$ 7,459	\$ 299,721	\$ (20,769)	\$ 278,952	\$ 4,250
15		Mar-14	\$ 19,832	\$ 326,812	\$ 1,761	32.00%	\$ 6,899	20.00%	\$ 1,236	\$ 9,220	\$ 317,592	\$ (23,000)	\$ 294,592	\$ 4,517
16		Apr-14	\$ 26,846	\$ 353,658	\$ 1,890	32.00%	\$ 6,899	20.00%	\$ 1,833	\$ 11,111	\$ 342,548	\$ (25,395)	\$ 317,153	\$ 4,857
17		May-14	\$ 27,634	\$ 381,292	\$ 2,042	32.00%	\$ 6,899	20.00%	\$ 2,524	\$ 13,152	\$ 368,140	\$ (27,978)	\$ 340,162	\$ 5,224
18		Jun-14	\$ 27,625	\$ 408,917	\$ 2,195	32.00%	\$ 6,899	20.00%	\$ 3,313	\$ 15,347	\$ 393,570	\$ (30,784)	\$ 362,786	\$ 5,589
19		Jul-14	\$ 39,398	\$ 448,315	\$ 2,381	32.00%	\$ 6,899	20.00%	\$ 4,626	\$ 17,728	\$ 430,587	\$ (33,985)	\$ 396,602	\$ 6,091
20		Aug-14	\$ 37,450	\$ 485,765	\$ 2,595	32.00%	\$ 6,899	20.00%	\$ 6,124	\$ 20,323	\$ 465,442	\$ (37,635)	\$ 427,808	\$ 6,597
21		Sep-14	\$ 27,625	\$ 513,390	\$ 2,775	32.00%	\$ 6,899	20.00%	\$ 7,505	\$ 23,099	\$ 490,292	\$ (41,705)	\$ 448,587	\$ 6,972
22		Oct-14	\$ 28,464	\$ 541,854	\$ 2,931	32.00%	\$ 6,899	20.00%	\$ 9,403	\$ 26,030	\$ 515,825	\$ (46,385)	\$ 469,440	\$ 7,323
23		Nov-14	\$ 19,632	\$ 561,486	\$ 3,065	32.00%	\$ 6,899	20.00%	\$ 11,366	\$ 29,095	\$ 532,392	\$ (51,705)	\$ 480,687	\$ 7,562
24		Dec-14	\$ 17,847	\$ 579,333	\$ 3,169	32.00%	\$ 6,899	20.00%	\$ 14,936	\$ 32,264	\$ 547,070	\$ (58,238)	\$ 488,832	\$ 7,742
25	2014 Total		\$ 320,610		\$ 27,952									\$ 70,653

Allocation of Projected Commercial Meters Capital Revenue Requirement based on Actual Customer Class Meter Counts for June 2013, determined as follows:

Line No.	Customer Class	Percentage		Allocation of 2014 Projected Capital Rev Req
		June 2013 Meter Counts by Customer Class	to All Customer Classes	
		A	B	C = B x Line 25, Col. 14
26	Residential Customer Class	-	0.0000%	\$ -
27	Commercial Customer Class	96,225	100.0000%	\$ 70,653
28	Industrial Customer Class	-	0.0000%	\$ -
29	Total	96,225	100.0000%	\$ 70,653

Notes:

- (4) = (3) current month - (4) prior month
- (5) = [(3) current month x 6.6667%/12 x 0.5] + [(4) prior month x 6.6667%/12]
- (7) during 2013 = [(6) current month x (3) current month / months left in year] - (7) prior month
- (7) during 2014 = [(6) current month x (3) total during 2013] / 12
- (9) during 2014 = [(8) current month x (3) current month / months left in year] - (9) prior month
- (10) = (5) current month - (10) prior month
- (12) = [(5) current month - (7) current month - (9) current month] x 35% tax rate - (12) prior month
- (14) = [(13) x Schedule 10 Pre Tax Cost of Capital/12] - (5) current month

WEST PENN POWER COMPANY
Projected Smart Meter Technologies Capital Revenue Requirement Recoverable Through Smart Meter Technologies Surcharge ("SMT-C")

Industrial Meters

Reg Book Life 15 Years
Reg Depreciation 6.6667% Annual
Reg Book Life 180 Months
Tax Life 5 Years

Line No.	Year	Month	Projected Smart Meter Technologies Capital		Regulatory Book Depreciation	2013 Tax Depreciation Rate (IRS Publication 946, Table A-1)		2014 Tax Depreciation Rate (IRS Publication 946, Table A-1)		Regulatory Depreciation Reserve	Accumulated Deferred Income Taxes ("ADIT")	Monthly Revenue Requirement (Excluding PA GRT)		
			Additions	Capital Ending		2013 Tax Depreciation	2014 Tax Depreciation	Net Plant	Rate Base					
	(1)	(2)	(3)	(4) see notes	(5) see notes	(6)	(7) see notes	(8)	(9) see notes	(10) see notes	(11) = (4)-(10)	(12) see notes	(13) = (11)+(12)	(14) see notes
1	2013	Jan-13	\$ -	\$ -	\$ -	20.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2		Feb-13	\$ -	\$ -	\$ -	20.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3		Mar-13	\$ -	\$ -	\$ -	20.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4		Apr-13	\$ -	\$ -	\$ -	20.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5		May-13	\$ -	\$ -	\$ -	20.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6		Jun-13	\$ -	\$ -	\$ -	20.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7		Jul-13	\$ -	\$ -	\$ -	20.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8		Aug-13	\$ -	\$ -	\$ -	20.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9		Sep-13	\$ -	\$ -	\$ -	20.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10		Oct-13	\$ -	\$ -	\$ -	20.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11		Nov-13	\$ -	\$ -	\$ -	20.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12		Dec-13	\$ -	\$ -	\$ -	20.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	2014	Jan-14	\$ 461	\$ 461	\$ 1	32.00%	\$ -	20.00%	\$ 8	\$ 1	\$ 460	(2)	\$ 457	\$ 6
14		Feb-14	\$ 488	\$ 949	\$ 4	32.00%	\$ -	20.00%	\$ 17	\$ 5	\$ 944	(7)	\$ 937	\$ 13
15		Mar-14	\$ 364	\$ 1,313	\$ 6	32.00%	\$ -	20.00%	\$ 24	\$ 11	\$ 1,302	(13)	\$ 1,289	\$ 18
16		Apr-14	\$ 555	\$ 1,868	\$ 9	32.00%	\$ -	20.00%	\$ 36	\$ 20	\$ 1,848	(22)	\$ 1,825	\$ 26
17		May-14	\$ 578	\$ 2,446	\$ 12	32.00%	\$ -	20.00%	\$ 51	\$ 32	\$ 2,414	(38)	\$ 2,378	\$ 34
18		Jun-14	\$ 578	\$ 3,024	\$ 15	32.00%	\$ -	20.00%	\$ 67	\$ 47	\$ 2,977	(54)	\$ 2,922	\$ 43
19		Jul-14	\$ 920	\$ 3,944	\$ 19	32.00%	\$ -	20.00%	\$ 98	\$ 67	\$ 3,877	(82)	\$ 3,796	\$ 55
20		Aug-14	\$ 760	\$ 4,704	\$ 24	32.00%	\$ -	20.00%	\$ 128	\$ 91	\$ 4,613	(118)	\$ 4,495	\$ 66
21		Sep-14	\$ 578	\$ 5,282	\$ 28	32.00%	\$ -	20.00%	\$ 157	\$ 119	\$ 5,163	(163)	\$ 5,000	\$ 75
22		Oct-14	\$ 602	\$ 5,884	\$ 31	32.00%	\$ -	20.00%	\$ 197	\$ 150	\$ 5,734	(221)	\$ 5,513	\$ 83
23		Nov-14	\$ 364	\$ 6,248	\$ 34	32.00%	\$ -	20.00%	\$ 234	\$ 183	\$ 6,065	(291)	\$ 5,773	\$ 88
24		Dec-14	\$ 331	\$ 6,579	\$ 36	32.00%	\$ -	20.00%	\$ 300	\$ 219	\$ 6,360	(384)	\$ 5,976	\$ 92
25	2014 Total		\$ 6,579		\$ 219									\$ 597

Allocation of Projected Industrial Meters Capital Revenue Requirement based on Actual Customer Class Meter Counts for June 2013, determined as follows:

Line No.	Customer Class	Percentage		Allocation of 2014 Projected Capital Rev Req
		June 2013 Meter Counts by Customer Class	to All Customer Classes	
		A	B	C = B x Line 25, Col.14
26	Residential Customer Class	-	0.0000%	\$ -
27	Commercial Customer Class	-	0.0000%	\$ -
28	Industrial Customer Class	2,794	100.0000%	\$ 597
29	Total	2,794	100.0000%	\$ 597

Notes:

- (4) = (3) current month - (4) prior month
- (5) = [(3) current month x 6.6667%/12 x 0.5] - [(4) prior month x 6.6667%/12]
- (7) during 2013 = [(6) current month x (3) current month / months left in year] + (7) prior month
- (7) during 2014 = [(6) current month x (3) total during 2013 / 12]
- (9) during 2014 = [(8) current month x (3) current month / months left in year] + (9) prior month
- (10) = (5) current month - (10) prior month
- (12) = [(5) current month - (7) current month - (9) current month] x 35% tax rate + (12) prior month
- (14) = [(13) x Schedule 10 Pre Tax Cost of Capital/12] - (5) current month

WEST PENN POWER COMPANY
Projected Smart Meter Technologies Capital Revenue Requirement Recoverable Through Smart Meter Technologies Surchage ("SMT-C")

Hardware

Reg Book Life 5 Years
 Reg Depreciation 20.0000% Annual
 Reg Book Life 60 Months
 Tax Life 5 Years

Line No.	Year	Month	Projected Smart Meter Technologies Capital		Regulatory Book	2013 Tax Depreciation Rate (IRS Publication 946, 2013 Tax Depreciation Table A-1)		2014 Tax Depreciation Rate (IRS Publication 946, 2014 Tax Depreciation Table A-1)		Regulatory Depreciation Reserve	Accumulated Deferred Income Taxes ("ADIT")	Monthly Revenue Requirement (Excluding PA GRT)
			Additions	Ending	Depreciation	(6)	(7)	(8)	(9)	(10)	(11) = (4)-(10)	(12) see notes
1	2013	Jan-13	\$ -	\$ -	\$ -	20.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -
2		Feb-13	\$ -	\$ -	\$ -	20.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -
3		Mar-13	\$ -	\$ -	\$ -	20.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -
4		Apr-13	\$ -	\$ -	\$ -	20.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -
5		May-13	\$ -	\$ -	\$ -	20.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -
6		Jun-13	\$ -	\$ -	\$ -	20.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -
7		Jul-13	\$ -	\$ -	\$ -	20.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -
8		Aug-13	\$ -	\$ -	\$ -	20.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -
9		Sep-13	\$ 1,796	\$ 1,796	\$ 15	20.00%	\$ 90	0.00%	\$ -	\$ 15	\$ 1,781	\$ 31
10		Oct-13	\$ 198,250	\$ 200,046	\$ 1,682	20.00%	\$ 13,306	0.00%	\$ -	\$ 1,687	\$ 198,349	\$ 3,510
11		Nov-13	\$ 198,250	\$ 398,295	\$ 4,986	20.00%	\$ 33,131	0.00%	\$ -	\$ 6,683	\$ 391,612	\$ 8,541
12		Dec-13	\$ 198,250	\$ 596,545	\$ 8,290	20.00%	\$ 72,781	0.00%	\$ -	\$ 14,973	\$ 581,571	\$ 13,420
13	2014	Jan-14	\$ -	\$ 596,545	\$ 9,942	32.00%	\$ 15,908	20.00%	\$ 11,509	\$ 59,059	\$ 1,055,382	\$ 23,688
14		Feb-14	\$ -	\$ 596,545	\$ 9,942	32.00%	\$ 15,908	20.00%	\$ 46,473	\$ 126,983	\$ 2,356,449	\$ 61,100
15		Mar-14	\$ -	\$ 596,545	\$ 9,942	32.00%	\$ 15,908	20.00%	\$ 261,640	\$ 2,634,208	\$ 94,589	\$ 2,539,618
16		Apr-14	\$ 517,896	\$ 1,114,441	\$ 14,258	32.00%	\$ 15,908	20.00%	\$ 309,904	\$ 2,585,944	\$ (105,483)	\$ 2,480,460
17		May-14	\$ 1,162,087	\$ 2,276,528	\$ 28,258	32.00%	\$ 15,908	20.00%	\$ 358,168	\$ 2,537,680	\$ (116,377)	\$ 2,421,302
18		Jun-14	\$ 206,904	\$ 2,483,432	\$ 39,666	32.00%	\$ 15,908	20.00%	\$ 406,433	\$ 2,489,415	\$ (127,271)	\$ 2,362,144
19		Jul-14	\$ 185,241	\$ 2,668,673	\$ 42,934	32.00%	\$ 15,908	20.00%	\$ 63,482	\$ 406,433	\$ 2,489,415	\$ 70,915
20		Aug-14	\$ 52,425	\$ 2,721,098	\$ 44,915	32.00%	\$ 15,908	20.00%	\$ 63,482	\$ 406,433	\$ 2,489,415	\$ 70,915
21		Sep-14	\$ 174,750	\$ 2,895,848	\$ 46,808	32.00%	\$ 15,908	20.00%	\$ 63,482	\$ 406,433	\$ 2,489,415	\$ 70,915
22		Oct-14	\$ -	\$ 2,895,848	\$ 48,264	32.00%	\$ 15,908	20.00%	\$ 63,482	\$ 406,433	\$ 2,489,415	\$ 70,915
23		Nov-14	\$ -	\$ 2,895,848	\$ 48,264	32.00%	\$ 15,908	20.00%	\$ 63,482	\$ 406,433	\$ 2,489,415	\$ 70,915
24		Dec-14	\$ -	\$ 2,895,848	\$ 48,264	32.00%	\$ 15,908	20.00%	\$ 63,482	\$ 406,433	\$ 2,489,415	\$ 70,915
25	2014 Total		\$ 2,299,303		\$ 391,459							\$ 593,944

Allocation of Projected Hardware Capital Revenue Requirement based on Actual Customer Class Meter Counts for June 2013, determined as follows:

Line No.	Customer Class	Percentage		Allocation of 2014 Projected Capital Rev Req Col.14
		June 2013 Meter Counts by Customer Class	to All Customer Classes	
26	Residential Customer Class	615,185	86.1358%	\$ 511,598
27	Commercial Customer Class	96,225	13.4730%	\$ 80,022
28	Industrial Customer Class	2,794	0.3912%	\$ 2,324
29	Total	714,204	100.0000%	\$ 593,944

Notes:

- (4) = (3) current month + (4) prior month
- (5) = [(3) current month x 20.0000%/12 x 0.5] + [(4) prior month x 20.0000%/12]
- (7) during 2013 = [(6) current month x (3) current month / months left in year] + (7) prior month
- (7) during 2014 = [(6) current month x (3) total during 2013] / 12
- (9) during 2014 = [(8) current month x (3) current month / months left in year] + (9) prior month
- (10) = (5) current month + (10) prior month
- (12) = [(5) current month - (7) current month - (9) current month] x 35% tax rate + (12) prior month
- (14) = [(13) x Schedule 10 Pre Tax Cost of Capital/12] + (5) current month

WEST PENN POWER COMPANY
Projected Smart Meter Technologies Capital Revenue Requirement Recoverable Through Smart Meter Technologies Surcharge ("SMT-C")

Software

Reg Book Life 7 Years
Reg Depreciation 14.2857% Annual
Reg Book Life 84 Months
Tax Life 3 Years

Line No.	Year	Month	Projected Smart Meter Technologies Capital		Regulatory Book Depreciation	2013 Tax Depreciation Rate (IRS Publication 946, Table A-1)		2014 Tax Depreciation Rate (IRS Publication 946, Table A-1)		Regulatory Depreciation Reserve	Accumulated Deferred Income Taxes		Monthly Revenue Requirement (Excluding PA GRT)	
			Additions	Ending		2013 Tax Depreciation	2013 Tax Depreciation	2014 Tax Depreciation	2014 Tax Depreciation		Net Plant	Rate Base	Rate Base	Rate Base
	(1)	(2)	(3)	(4) see notes	(5) see notes	(6)	(7) see notes	(8)	(9) see notes	(10) see notes	(11) = (4)-(10)	(12) see notes	(13) = (11)+(12)	(14) see notes
1	2013	Jan-13	\$ -	\$ -	\$ -	33.33%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2		Feb-13	\$ -	\$ -	\$ -	33.33%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3		Mar-13	\$ -	\$ -	\$ -	33.33%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4		Apr-13	\$ -	\$ -	\$ -	33.33%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5		May-13	\$ -	\$ -	\$ -	33.33%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6		Jun-13	\$ -	\$ -	\$ -	33.33%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7		Jul-13	\$ -	\$ -	\$ -	33.33%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8		Aug-13	\$ -	\$ -	\$ -	33.33%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9		Sep-13	\$ 55,489	\$ 55,489	\$ 330	33.33%	\$ 4,624	0.00%	\$ -	\$ 330	\$ 55,159	\$ (1,503)	\$ 53,656	\$ 835
10		Oct-13	\$ 242,446	\$ 297,935	\$ 2,104	33.33%	\$ 31,559	0.00%	\$ -	\$ 2,434	\$ 295,501	\$ (11,812)	\$ 283,689	\$ 4,774
11		Nov-13	\$ 242,446	\$ 540,381	\$ 4,990	33.33%	\$ 71,963	0.00%	\$ -	\$ 7,424	\$ 532,957	\$ (35,253)	\$ 497,704	\$ 9,674
12		Dec-13	\$ 242,446	\$ 782,826	\$ 7,876	33.33%	\$ 152,770	0.00%	\$ -	\$ 15,300	\$ 767,526	\$ (85,966)	\$ 681,560	\$ 14,291
13	2014	Jan-14	\$ -	\$ 782,826	\$ 9,319	44.45%	\$ 28,997	33.33%	\$ -	\$ 24,620	\$ 758,207	\$ (92,853)	\$ 665,354	\$ 15,544
14		Feb-14	\$ -	\$ 782,826	\$ 9,319	44.45%	\$ 28,997	33.33%	\$ -	\$ 33,939	\$ 748,887	\$ (99,740)	\$ 649,147	\$ 15,392
15		Mar-14	\$ -	\$ 782,826	\$ 9,319	44.45%	\$ 28,997	33.33%	\$ -	\$ 43,258	\$ 739,568	\$ (106,627)	\$ 632,941	\$ 15,240
16		Apr-14	\$ 468,345	\$ 1,251,171	\$ 12,107	44.45%	\$ 28,997	33.33%	\$ 17,344	\$ 55,365	\$ 1,195,806	\$ (118,609)	\$ 1,077,197	\$ 22,184
17		May-14	\$ -	\$ 1,251,171	\$ 14,895	44.45%	\$ 28,997	33.33%	\$ 17,344	\$ 70,260	\$ 1,180,911	\$ (129,616)	\$ 1,051,295	\$ 24,729
18		Jun-14	\$ -	\$ 1,251,171	\$ 14,895	44.45%	\$ 28,997	33.33%	\$ 17,344	\$ 85,155	\$ 1,166,016	\$ (140,822)	\$ 1,025,394	\$ 24,487
19		Jul-14	\$ -	\$ 1,251,171	\$ 14,895	44.45%	\$ 28,997	33.33%	\$ 17,344	\$ 100,050	\$ 1,151,121	\$ (151,628)	\$ 999,493	\$ 24,245
20		Aug-14	\$ -	\$ 1,251,171	\$ 14,895	44.45%	\$ 28,997	33.33%	\$ 17,344	\$ 114,945	\$ 1,136,226	\$ (162,635)	\$ 973,592	\$ 24,002
21		Sep-14	\$ -	\$ 1,251,171	\$ 14,895	44.45%	\$ 28,997	33.33%	\$ 17,344	\$ 129,840	\$ 1,121,331	\$ (173,641)	\$ 947,690	\$ 23,760
22		Oct-14	\$ -	\$ 1,251,171	\$ 14,895	44.45%	\$ 28,997	33.33%	\$ 17,344	\$ 144,735	\$ 1,106,437	\$ (184,647)	\$ 921,789	\$ 23,518
23		Nov-14	\$ -	\$ 1,251,171	\$ 14,895	44.45%	\$ 28,997	33.33%	\$ 17,344	\$ 159,630	\$ 1,091,542	\$ (195,654)	\$ 895,888	\$ 23,276
24		Dec-14	\$ -	\$ 1,251,171	\$ 14,895	44.45%	\$ 28,997	33.33%	\$ 17,344	\$ 174,524	\$ 1,076,647	\$ (206,660)	\$ 869,987	\$ 23,033
25	2014 Total		\$ 468,345		\$ 159,224									\$ 259,410

Allocation of Projected Software Capital Revenue Requirement based on Actual Customer Class Meter Counts for June 2013, determined as follows:

Line No.	Customer Class	Percentage		Allocation of 2014 Projected Capital Rev Req
		June 2013 Meter Counts by Customer Class	to All Customer Classes	
		A	B	C = B x Line 25, Col.14
26	Residential Customer Class	615,185	86.1358%	\$ 223,445
27	Commercial Customer Class	96,225	13.4730%	\$ 34,950
28	Industrial Customer Class	2,794	0.3912%	\$ 1,015
29	Total	714,204	100.0000%	\$ 259,410

Notes:

- (4) = (3) current month + (4) prior month
- (5) = [(3) current month x 14.2857%/12 x 0.5] - [(4) prior month x 14.2857%/12]
- (7) during 2013 = [(6) current month x (3) current month / months left in year] - (7) prior month
- (7) during 2014 = [(6) current month x (3) total during 2013] / 12
- (9) during 2014 = [(8) current month x (3) current month / months left in year] + (9) prior month
- (10) = (5) current month - (10) prior month
- (12) = [(5) current month - (7) current month - (9) current month] x 35% tax rate - (12) prior month
- (14) = [(13) x Schedule 10 Pre Tax Cost of Capital/12] - (5) current month

WEST PENN POWER COMPANY
 Projected Smart Meter Technologies Capital Revenue Requirement Recoverable Through Smart Meter Technologies Surcharge ("SMT-C")

Allocation of Projected Capital Revenue Requirement							
Line No.	Customer Class	Residential Meters 2014 Revenue Requirement	Commercial Meters 2014 Revenue Requirement	Industrial Meters 2014 Revenue Requirement	Hardware 2014 Revenue Requirement	Software 2014 Revenue Requirement	Total 2014 Revenue Requirement
	(1)	(2)	(3)	(4)	(5)	(6)	(7) = (2)+(3)+(4)-(5)+(6)
		Sch. 4, Pg. 1, Col. C	Sch. 4, Pg. 2, Col. C	Sch. 4, Pg. 3, Col. C	Sch. 4, Pg. 4, Col. C	Sch. 4, Pg. 5, Col. C	
1	Residential Customer Class	\$ 188,562	\$ -	\$ -	\$ 511,598	\$ 223,445	\$ 923,605
2	Commercial Customer Class	\$ -	\$ 70,653	\$ -	\$ 80,022	\$ 34,950	\$ 185,625
3	Industrial Customer Class	\$ -	\$ -	\$ 597	\$ 2,324	\$ 1,015	\$ 3,936
4	Total	\$ 188,562	\$ 70,653	\$ 597	\$ 593,944	\$ 259,410	\$ 1,113,166

WEST PENN POWER COMPANY
Existing Smart Meter Technologies Capital Revenue Requirement Recoverable Through Smart Meter Technologies Surcharge ("SMT-C")

Software
Capital WBS D-03222.2916c

Reg Book Life 10 Years
Reg Depreciation 10.0000% Annual
Reg Book Life 120 Months
Tax Life 3 Years

Line No.	Year	Month	Existing Smart Meter Technologies Capital Additions		Regulatory Book Depreciation	2011 Tax Depreciation Rate (IRS Publication 946, Table A-1)		2012 Tax Depreciation Rate (IRS Publication 946, Table A-1)		2013 Tax Depreciation Rate (IRS Publication 946, Table A-1)		Regulatory Depreciation Reserve	Accumulated Deferred Income Taxes Net Plant ("ADIT")	Rate Base	Monthly Revenue Requirement (Excluding PA GRT)	
			Ending	Month		(6)	(7) see notes	(8)	(9) see notes	(10)	(11) see notes					(12) see notes
1	2013	Jan-13	\$ -	\$ 5,763,643	\$ 48,030	14.81%	\$ 64,895	44.45%	\$ 18,723	33.33%	\$ -	\$ 822,013	\$ 4,941,630	\$ (1,231,961)	\$ 3,709,669	\$ 82,946
2		Feb-13	\$ -	\$ 5,763,643	\$ 48,030	14.81%	\$ 64,895	44.45%	\$ 18,723	33.33%	\$ -	\$ 870,044	\$ 4,893,599	\$ (1,234,416)	\$ 3,649,183	\$ 82,377
3		Mar-13	\$ -	\$ 5,763,643	\$ 48,030	14.81%	\$ 64,895	44.45%	\$ 18,723	33.33%	\$ -	\$ 918,074	\$ 4,845,569	\$ (1,256,872)	\$ 3,588,697	\$ 81,808
4		Apr-13	\$ -	\$ 5,763,643	\$ 48,030	14.61%	\$ 64,895	44.45%	\$ 18,723	33.33%	\$ -	\$ 966,104	\$ 4,797,539	\$ (1,269,328)	\$ 3,528,211	\$ 81,239
5		May-13	\$ -	\$ 5,763,643	\$ 48,030	14.81%	\$ 64,895	44.45%	\$ 18,723	33.33%	\$ -	\$ 1,014,135	\$ 4,749,508	\$ (1,281,783)	\$ 3,467,725	\$ 80,669
6		Jun-13	\$ -	\$ 5,763,643	\$ 48,030	14.81%	\$ 64,895	44.45%	\$ 18,723	33.33%	\$ -	\$ 1,062,165	\$ 4,701,478	\$ (1,294,239)	\$ 3,407,239	\$ 80,100
7		Jul-13	\$ -	\$ 5,763,643	\$ 48,030	14.81%	\$ 64,895	44.45%	\$ 18,723	33.33%	\$ -	\$ 1,110,195	\$ 4,653,448	\$ (1,306,695)	\$ 3,346,753	\$ 79,531
8		Aug-13	\$ -	\$ 5,763,643	\$ 48,030	14.81%	\$ 64,895	44.45%	\$ 18,723	33.33%	\$ -	\$ 1,158,226	\$ 4,605,417	\$ (1,319,150)	\$ 3,286,267	\$ 78,961
9		Sep-13	\$ -	\$ 5,763,643	\$ 48,030	14.81%	\$ 64,895	44.45%	\$ 18,723	33.33%	\$ -	\$ 1,206,256	\$ 4,557,387	\$ (1,331,606)	\$ 3,225,781	\$ 78,392
10		Oct-13	\$ -	\$ 5,763,643	\$ 48,030	14.81%	\$ 64,895	44.45%	\$ 18,723	33.33%	\$ -	\$ 1,254,286	\$ 4,509,357	\$ (1,344,062)	\$ 3,165,295	\$ 77,823
11		Nov-13	\$ -	\$ 5,763,643	\$ 48,030	14.81%	\$ 64,895	44.45%	\$ 18,723	33.33%	\$ -	\$ 1,302,317	\$ 4,461,326	\$ (1,356,517)	\$ 3,104,809	\$ 77,253
12		Dec-13	\$ -	\$ 5,763,643	\$ 48,030	14.81%	\$ 64,895	44.45%	\$ 18,723	33.33%	\$ -	\$ 1,350,347	\$ 4,413,296	\$ (1,368,973)	\$ 3,044,323	\$ 76,684
13	2014	Jan-14	\$ -	\$ 5,763,643	\$ 48,030	7.41%	\$ 32,469	14.81%	\$ 6,238	44.45%	\$ -	\$ 1,398,378	\$ 4,365,265	\$ (1,365,710)	\$ 2,999,556	\$ 76,090
14		Feb-14	\$ -	\$ 5,763,643	\$ 48,030	7.41%	\$ 32,469	14.81%	\$ 6,238	44.45%	\$ -	\$ 1,446,408	\$ 4,317,235	\$ (1,362,447)	\$ 2,954,788	\$ 75,671
15		Mar-14	\$ -	\$ 5,763,643	\$ 48,030	7.41%	\$ 32,469	14.81%	\$ 6,238	44.45%	\$ -	\$ 1,494,438	\$ 4,269,205	\$ (1,359,184)	\$ 2,910,021	\$ 75,253
16		Apr-14	\$ -	\$ 5,763,643	\$ 48,030	7.41%	\$ 32,469	14.81%	\$ 6,238	44.45%	\$ -	\$ 1,542,469	\$ 4,221,174	\$ (1,355,921)	\$ 2,865,254	\$ 74,834
17		May-14	\$ -	\$ 5,763,643	\$ 48,030	7.41%	\$ 32,469	14.81%	\$ 6,238	44.45%	\$ -	\$ 1,590,499	\$ 4,173,144	\$ (1,352,658)	\$ 2,820,486	\$ 74,415
18		Jun-14	\$ -	\$ 5,763,643	\$ 48,030	7.41%	\$ 32,469	14.81%	\$ 6,238	44.45%	\$ -	\$ 1,638,529	\$ 4,125,114	\$ (1,349,395)	\$ 2,775,719	\$ 73,996
19		Jul-14	\$ -	\$ 5,763,643	\$ 48,030	7.41%	\$ 32,469	14.81%	\$ 6,238	44.45%	\$ -	\$ 1,686,560	\$ 4,077,083	\$ (1,346,132)	\$ 2,730,951	\$ 73,577
20		Aug-14	\$ -	\$ 5,763,643	\$ 48,030	7.41%	\$ 32,469	14.81%	\$ 6,238	44.45%	\$ -	\$ 1,734,590	\$ 4,029,053	\$ (1,342,869)	\$ 2,686,184	\$ 73,159
21		Sep-14	\$ -	\$ 5,763,643	\$ 48,030	7.41%	\$ 32,469	14.81%	\$ 6,238	44.45%	\$ -	\$ 1,782,620	\$ 3,981,023	\$ (1,339,606)	\$ 2,641,417	\$ 72,740
22		Oct-14	\$ -	\$ 5,763,643	\$ 48,030	7.41%	\$ 32,469	14.81%	\$ 6,238	44.45%	\$ -	\$ 1,830,651	\$ 3,932,992	\$ (1,336,343)	\$ 2,596,649	\$ 72,321
23		Nov-14	\$ -	\$ 5,763,643	\$ 48,030	7.41%	\$ 32,469	14.81%	\$ 6,238	44.45%	\$ -	\$ 1,878,681	\$ 3,884,962	\$ (1,333,080)	\$ 2,551,882	\$ 71,902
24		Dec-14	\$ -	\$ 5,763,643	\$ 48,030	7.41%	\$ 32,469	14.81%	\$ 6,238	44.45%	\$ -	\$ 1,926,711	\$ 3,836,932	\$ (1,329,817)	\$ 2,507,115	\$ 71,484
25	2014 Total		\$ -	\$ 576,364	\$ 576,364										\$ 885,442	

Allocation of Existing Software Capital Revenue Requirement based on Actual Customer Class Meter Counts for June 2013, determined as follows:

Line No.	Customer Class	Percentage June 2013 Meter Customer Class Counts by Customer Class		Allocation of 2014 Projected Capital Rev Req C = B x Line 25, Col.16
		A	B	
26	Residential Customer Class	615,185	86.1358%	\$ 762,682
27	Commercial Customer Class	96,225	13.4730%	\$ 119,296
28	Industrial Customer Class	2,794	0.3912%	\$ 3,464
29	Total	714,204	100.0000%	\$ 885,442

Notes:
(4) = (3) current month + (4) prior month
(5) = [(3) current month x 10.0000%/12 + 0.5] + [(4) prior month x 10.0000%/12]
(7) during 2013 and 2014 = [(6) current month x (3) total during 2011] / 12
(8) during 2013 and 2014 = [(8) current month x (3) total during 2012] / 12
(11) during 2013 = [(10) current month x (3) current month / months left in year] + (11) prior month; (11) during 2014 = [(10) current mo x (3) total during 2013] / 12
(12) = (5) current month - (12) prior month
(14) = [(5) current month - (7) current month - (9) current month - (11) current month] x 35% tax rate - (14) prior month
(16) = [(15) x Schedule 10 Pre Tax Cost of Capital/12] - (5) current month

WEST PENN POWER COMPANY
Existing Smart Meter Technologies Capital Revenue Requirement Recoverable Through Smart Meter Technologies Surcharge ("SMT-C")

Residential Meters
Capital WBS D-03222.1802c

Reg Book Life 15 Years
Reg Depreciation 6.6667% Annual
Reg Book Life 180 Months
Tax Life 10 Years

Line No.	Existing Smart Meter Technologies			Regulatory Book		2011 Tax Depreciation Rate (IRS Publication 946, Table A-1)		2012 Tax Depreciation Rate (IRS Publication 946, Table A-1)		2013 Tax Depreciation Rate (IRS Publication 946, Table A-1)		Regulatory Depreciation Reserve	Accumulated Deferred Income Taxes ("ADIT")	Monthly Revenue Requirement (Excluding PA GRT)		
	Year	Month	Capital Additions	Capital Month Ending	Depreciation	2011 Tax	2012 Tax	2013 Tax	Net Plant	Rate Base						
(1)	(2)	(3)	(4) see notes	(5) see notes	(6)	(7) see notes	(8)	(9) see notes	(10)	(11) see notes	(12) see notes	(13) = (4)-(12)	(14) see notes	(15) = (13)-(14)	(16) see notes	
1	2013	Jan-13	\$ -	\$ 4,258,628	\$ 23,659	14.40%	\$ 53,409	18.00%	\$ (2,882)	10.00%	\$ -	\$ 322,996	\$ 3,935,632	\$ (334,087)	\$ 3,601,545	\$ 57,558
2		Feb-13	\$ -	\$ 4,258,628	\$ 23,659	14.40%	\$ 53,409	18.00%	\$ (2,882)	10.00%	\$ -	\$ 345,655	\$ 3,911,973	\$ (343,481)	\$ 3,568,488	\$ 57,246
3		Mar-13	\$ -	\$ 4,258,628	\$ 23,659	14.40%	\$ 53,409	18.00%	\$ (2,882)	10.00%	\$ -	\$ 370,314	\$ 3,888,314	\$ (352,895)	\$ 3,535,419	\$ 56,935
4		Apr-13	\$ -	\$ 4,258,628	\$ 23,659	14.40%	\$ 53,409	18.00%	\$ (2,882)	10.00%	\$ -	\$ 393,973	\$ 3,864,655	\$ (362,299)	\$ 3,502,356	\$ 56,624
5		May-13	\$ 1,946	\$ 4,260,574	\$ 23,670	14.40%	\$ 53,409	18.00%	\$ (2,882)	10.00%	\$ 24	\$ 417,643	\$ 3,842,931	\$ (371,707)	\$ 3,471,223	\$ 56,342
6		Jun-13	\$ -	\$ 4,260,574	\$ 23,670	14.40%	\$ 53,409	18.00%	\$ (2,882)	10.00%	\$ 24	\$ 441,313	\$ 3,819,261	\$ (381,116)	\$ 3,438,145	\$ 56,030
7		Jul-13	\$ -	\$ 4,260,574	\$ 23,670	14.40%	\$ 53,409	18.00%	\$ (2,882)	10.00%	\$ 24	\$ 464,983	\$ 3,795,591	\$ (390,524)	\$ 3,405,066	\$ 55,719
8		Aug-13	\$ -	\$ 4,260,574	\$ 23,670	14.40%	\$ 53,409	18.00%	\$ (2,882)	10.00%	\$ 24	\$ 488,653	\$ 3,771,921	\$ (399,933)	\$ 3,371,988	\$ 55,408
9		Sep-13	\$ -	\$ 4,260,574	\$ 23,670	14.40%	\$ 53,409	18.00%	\$ (2,882)	10.00%	\$ 24	\$ 512,323	\$ 3,748,251	\$ (409,341)	\$ 3,338,910	\$ 55,096
10		Oct-13	\$ -	\$ 4,260,574	\$ 23,670	14.40%	\$ 53,409	18.00%	\$ (2,882)	10.00%	\$ 24	\$ 535,993	\$ 3,724,581	\$ (418,750)	\$ 3,305,831	\$ 54,785
11		Nov-13	\$ -	\$ 4,260,574	\$ 23,670	14.40%	\$ 53,409	18.00%	\$ (2,882)	10.00%	\$ 24	\$ 559,663	\$ 3,700,911	\$ (428,158)	\$ 3,272,753	\$ 54,474
12		Dec-13	\$ -	\$ 4,260,574	\$ 23,670	14.40%	\$ 53,409	18.00%	\$ (2,882)	10.00%	\$ 24	\$ 583,333	\$ 3,677,241	\$ (437,567)	\$ 3,239,674	\$ 54,162
13	2014	Jan-14	\$ -	\$ 4,260,574	\$ 23,670	11.52%	\$ 42,728	14.40%	\$ (2,306)	18.00%	\$ 29	\$ 607,003	\$ 3,653,571	\$ (443,440)	\$ 3,210,131	\$ 53,700
14		Feb-14	\$ -	\$ 4,260,574	\$ 23,670	11.52%	\$ 42,728	14.40%	\$ (2,306)	18.00%	\$ 29	\$ 630,673	\$ 3,629,901	\$ (449,313)	\$ 3,180,588	\$ 53,423
15		Mar-14	\$ -	\$ 4,260,574	\$ 23,670	11.52%	\$ 42,728	14.40%	\$ (2,306)	18.00%	\$ 29	\$ 654,343	\$ 3,606,231	\$ (455,187)	\$ 3,151,044	\$ 53,147
16		Apr-14	\$ -	\$ 4,260,574	\$ 23,670	11.52%	\$ 42,728	14.40%	\$ (2,306)	18.00%	\$ 29	\$ 678,013	\$ 3,582,561	\$ (461,060)	\$ 3,121,501	\$ 52,871
17		May-14	\$ -	\$ 4,260,574	\$ 23,670	11.52%	\$ 42,728	14.40%	\$ (2,306)	18.00%	\$ 29	\$ 701,683	\$ 3,558,891	\$ (466,933)	\$ 3,091,958	\$ 52,594
18		Jun-14	\$ -	\$ 4,260,574	\$ 23,670	11.52%	\$ 42,728	14.40%	\$ (2,306)	18.00%	\$ 29	\$ 725,353	\$ 3,535,221	\$ (472,806)	\$ 3,062,415	\$ 52,318
19		Jul-14	\$ -	\$ 4,260,574	\$ 23,670	11.52%	\$ 42,728	14.40%	\$ (2,306)	18.00%	\$ 29	\$ 749,023	\$ 3,511,551	\$ (478,680)	\$ 3,032,871	\$ 52,041
20		Aug-14	\$ -	\$ 4,260,574	\$ 23,670	11.52%	\$ 42,728	14.40%	\$ (2,306)	18.00%	\$ 29	\$ 772,693	\$ 3,487,881	\$ (484,553)	\$ 3,003,328	\$ 51,765
21		Sep-14	\$ -	\$ 4,260,574	\$ 23,670	11.52%	\$ 42,728	14.40%	\$ (2,306)	18.00%	\$ 29	\$ 796,363	\$ 3,464,211	\$ (490,426)	\$ 2,973,785	\$ 51,489
22		Oct-14	\$ -	\$ 4,260,574	\$ 23,670	11.52%	\$ 42,728	14.40%	\$ (2,306)	18.00%	\$ 29	\$ 820,033	\$ 3,440,541	\$ (496,300)	\$ 2,944,241	\$ 51,212
23		Nov-14	\$ -	\$ 4,260,574	\$ 23,670	11.52%	\$ 42,728	14.40%	\$ (2,306)	18.00%	\$ 29	\$ 843,703	\$ 3,416,871	\$ (502,173)	\$ 2,914,698	\$ 50,936
24		Dec-14	\$ -	\$ 4,260,574	\$ 23,670	11.52%	\$ 42,728	14.40%	\$ (2,306)	18.00%	\$ 29	\$ 867,373	\$ 3,393,201	\$ (508,046)	\$ 2,885,155	\$ 50,660
25	2014 Total		\$ -		\$ 284,040											\$ 626,155

Allocation of Existing Residential Meters Capital Revenue Requirement based on Actual Customer Class Meter Counts for June 2013, determined as follows:

Line No.	Customer Class	Percentage		Allocation of 2014 Projected Capital Rev Req
		June 2013 Meter Counts by Customer Class	Customer Class to All Customer Classes	
		A	B	C = B x Line 25, Col.16
26	Residential Customer Class	615,185	100.0000%	\$ 626,155
27	Commercial Customer Class	-	0.0000%	\$ -
28	Industrial Customer Class	-	0.0000%	\$ -
29	Total	615,185	100.0000%	\$ 626,155

Notes:
(4) = (3) current month + (4) prior month
(5) = [(3) current month x 6.6667%/12 x 0.5] - [(4) prior month x 6.6667%/12]
(7) during 2013 and 2014 = [(6) current month x (2) total during 2013] / 12
(9) during 2013 and 2014 = [(8) current month x (3) total during 2012] / 12
(11) during 2013 = [(10) current month x (3) current month / months left in year] + (11) prior month; (11) during 2014 = [(10) current mo x (3) total during 2013] / 12
(12) = (5) current month + (12) prior month
(14) = [(5) current month - (7) current month - (9) current month - (11) current month] x 35% tax rate + (14) prior month
(16) = [(15) x Schedule 10 Pre Tax Cost of Capital/12] + (5) current month

WEST PENN POWER COMPANY
Existing Smart Meter Technologies Capital Revenue Requirement Recoverable Through Smart Meter Technologies Surcharge ("SMT-C")

Residential Meters
Capital 998398

Reg Book Life 15 Years
Reg Depreciation 6.6667% Annual
Reg Book Life 180 Months
Tax Life 10 Years

Line No.	Existing Smart Meter Technologies			Regulatory Book		2011 Tax Depreciation		2012 Tax Depreciation		2013 Tax Depreciation		Regulatory Depreciation Reserve	Accumulated Deferred Income Taxes	Monthly Revenue Requirement (Excluding PA GRT)		
	Year	Month	Capital Additions	Capital Month Ending	Depreciation	Publication 946, Table A-1	2011 Tax Depreciation	Publication 946, Table A-1	2012 Tax Depreciation	Publication 946, Table A-1	2013 Tax Depreciation					
	(1)	(2)	(3)	(4) see notes	(5) see notes	(6)	(7) see notes	(8)	(9) see notes	(10)	(11) see notes					
1	2013	Jan-13	\$ (0)	\$ 988,187	\$ (7,575)	14.40%	\$ -	18.00%	\$ 14,823	10.00%	\$ -	\$ 36,694	\$ 951,493	\$ (26,932)	\$ 924,561	\$ 1,127
2		Feb-13	\$ 194	\$ 988,381	\$ (8,194)	14.40%	\$ -	18.00%	\$ 14,823	10.00%	\$ 2	\$ 28,500	\$ 959,881	\$ (34,988)	\$ 924,893	\$ 511
3		Mar-13	\$ (0)	\$ 988,381	\$ 5,491	14.40%	\$ -	18.00%	\$ 14,823	10.00%	\$ 2	\$ 33,991	\$ 954,390	\$ (38,255)	\$ 916,135	\$ 14,114
4		Apr-13	\$ -	\$ 988,381	\$ 5,491	14.40%	\$ -	18.00%	\$ 14,823	10.00%	\$ 2	\$ 39,482	\$ 948,899	\$ (41,522)	\$ 907,377	\$ 14,031
5		May-13	\$ -	\$ 988,386	\$ 5,491	14.40%	\$ -	18.00%	\$ 14,823	10.00%	\$ 2	\$ 44,973	\$ 943,412	\$ (44,788)	\$ 898,624	\$ 13,949
6		Jun-13	\$ -	\$ 988,386	\$ 5,491	14.40%	\$ -	18.00%	\$ 14,823	10.00%	\$ 2	\$ 50,465	\$ 937,921	\$ (48,055)	\$ 889,866	\$ 13,867
7		Jul-13	\$ -	\$ 988,386	\$ 5,491	14.40%	\$ -	18.00%	\$ 14,823	10.00%	\$ 2	\$ 55,956	\$ 932,430	\$ (51,322)	\$ 881,108	\$ 13,784
8		Aug-13	\$ -	\$ 988,386	\$ 5,491	14.40%	\$ -	18.00%	\$ 14,823	10.00%	\$ 2	\$ 61,447	\$ 926,939	\$ (54,589)	\$ 872,350	\$ 13,702
9		Sep-13	\$ -	\$ 988,386	\$ 5,491	14.40%	\$ -	18.00%	\$ 14,823	10.00%	\$ 2	\$ 66,938	\$ 921,448	\$ (57,855)	\$ 863,593	\$ 13,619
10		Oct-13	\$ -	\$ 988,386	\$ 5,491	14.40%	\$ -	18.00%	\$ 14,823	10.00%	\$ 2	\$ 72,429	\$ 915,957	\$ (61,122)	\$ 854,835	\$ 13,537
11		Nov-13	\$ -	\$ 988,386	\$ 5,491	14.40%	\$ -	18.00%	\$ 14,823	10.00%	\$ 2	\$ 77,920	\$ 910,466	\$ (64,389)	\$ 846,077	\$ 13,454
12		Dec-13	\$ -	\$ 988,386	\$ 5,491	14.40%	\$ -	18.00%	\$ 14,823	10.00%	\$ 2	\$ 83,411	\$ 904,975	\$ (67,656)	\$ 837,319	\$ 13,372
13	2014	Jan-14	\$ -	\$ 988,386	\$ 5,491	11.52%	\$ -	14.40%	\$ 11,858	18.00%	\$ 3	\$ 88,902	\$ 899,484	\$ (69,885)	\$ 829,599	\$ 13,252
14		Feb-14	\$ -	\$ 988,386	\$ 5,491	11.52%	\$ -	14.40%	\$ 11,858	18.00%	\$ 3	\$ 94,393	\$ 893,993	\$ (72,115)	\$ 821,878	\$ 13,179
15		Mar-14	\$ -	\$ 988,386	\$ 5,491	11.52%	\$ -	14.40%	\$ 11,858	18.00%	\$ 3	\$ 99,884	\$ 888,502	\$ (74,344)	\$ 814,157	\$ 13,107
16		Apr-14	\$ -	\$ 988,386	\$ 5,491	11.52%	\$ -	14.40%	\$ 11,858	18.00%	\$ 3	\$ 105,375	\$ 883,011	\$ (76,574)	\$ 806,437	\$ 13,035
17		May-14	\$ -	\$ 988,386	\$ 5,491	11.52%	\$ -	14.40%	\$ 11,858	18.00%	\$ 3	\$ 110,866	\$ 877,519	\$ (78,803)	\$ 798,716	\$ 12,963
18		Jun-14	\$ -	\$ 988,386	\$ 5,491	11.52%	\$ -	14.40%	\$ 11,858	18.00%	\$ 3	\$ 116,357	\$ 872,028	\$ (81,032)	\$ 790,996	\$ 12,891
19		Jul-14	\$ -	\$ 988,386	\$ 5,491	11.52%	\$ -	14.40%	\$ 11,858	18.00%	\$ 3	\$ 121,848	\$ 866,537	\$ (83,262)	\$ 783,275	\$ 12,818
20		Aug-14	\$ -	\$ 988,386	\$ 5,491	11.52%	\$ -	14.40%	\$ 11,858	18.00%	\$ 3	\$ 127,339	\$ 861,046	\$ (85,492)	\$ 775,554	\$ 12,746
21		Sep-14	\$ -	\$ 988,386	\$ 5,491	11.52%	\$ -	14.40%	\$ 11,858	18.00%	\$ 3	\$ 132,830	\$ 855,555	\$ (87,722)	\$ 767,834	\$ 12,674
22		Oct-14	\$ -	\$ 988,386	\$ 5,491	11.52%	\$ -	14.40%	\$ 11,858	18.00%	\$ 3	\$ 138,322	\$ 850,064	\$ (89,951)	\$ 760,113	\$ 12,602
23		Nov-14	\$ -	\$ 988,386	\$ 5,491	11.52%	\$ -	14.40%	\$ 11,858	18.00%	\$ 3	\$ 143,813	\$ 844,573	\$ (92,181)	\$ 752,392	\$ 12,529
24		Dec-14	\$ -	\$ 988,386	\$ 5,491	11.52%	\$ -	14.40%	\$ 11,858	18.00%	\$ 3	\$ 149,304	\$ 839,082	\$ (94,410)	\$ 744,672	\$ 12,457
25	2014 Total		\$ -	\$ -	\$ 65,893											\$ 154,253

Allocation of Existing Residential Meters Capital Revenue Requirement based on Actual Customer Class Meter Counts for June 2013, defined as follows:

Line No.	Customer Class	Percentage		Allocation of 2014 Projected Capital Rev Req
		June 2013 Meter Counts by Customer Class	Customer Class to All Customer Classes	
		A	B	C = B x Line 25, Col.16
26	Residential Customer Class	615,185	100.0000%	\$ 154,253
27	Commercial Customer Class	-	0.0000%	\$ -
28	Industrial Customer Class	-	0.0000%	\$ -
29	Total	615,185	100.0000%	\$ 154,253

Notes:
(4) = (3) current month - (4) prior month
(5) = [(3) current month x 6.6667%/12 x 0.5] - [(4) other month x 6.6667%/12]
(7) during 2013 and 2014 = [(6) current month x (3) total during 2011] / 12
(9) during 2013 and 2014 = [(8) current month x (3) total during 2012] / 12
(11) during 2013 = [(10) current month x (3) current month / months left in year] + (11) prior months; (11) during 2014 = [(10) current mo x (3) total during 2013] / 12
(12) = (5) current month - (12) prior month
(14) = [(5) current month - (7) current month - (9) current month - (11) current month] x 35% tax rate + (14) prior month
(16) = [(15) x Schedule 10 Pre Tax Cost of Capital 12] - (5) current month

WEST PENN POWER COMPANY
Existing Smart Meter Technologies Capital Revenue Requirement Recoverable Through Smart Meter Technologies Surcharge ("SMT-C")

Commercial Meters
Capital 996399

Reg Book Life 15 Years
Reg Depreciation 6.6667% Annual
Reg Book Life 180 Months
Tax Life 10 Years

Line No.	Year	Month	Existing Smart Meter Technologies Capital		Regulatory Book Depreciation	2011 Tax Depreciation Rate (IRS Publication 946, Table A-1)		2012 Tax Depreciation Rate (IRS Publication 946, Table A-1)		2013 Tax Depreciation Rate (IRS Publication 946, Table A-1)		Regulatory Depreciation Reserve	Accumulated Deferred Income Taxes ("ADIT")	Monthly Revenue Requirement (Excluding PA GRT)		
			Capital Month Ending	Capital Additions		Table A-1 Depreciation	Table A-1 Depreciation	Table A-1 Depreciation	Table A-1 Depreciation	Net Plant	Rate Base					
(1)	(2)	(3)	(4) see notes	(5) see notes	(6)	(7) see notes	(8)	(9) see notes	(10)	(11) see notes	(12) see notes	(13) = (4)-(12)	(14) see notes	(15) = (13)+(14)	(16) see notes	
1	2013	Jan-13	\$ (5,694)	\$ 109,861	\$ 629	14.40%	\$ -	18.00%	\$ 1,748	10.00%	\$ (56)	\$ 4,612	\$ 105,249	\$ (3,058)	\$ 102,191	\$ 1,591
2		Feb-13	\$ 6,717	\$ 116,578	\$ 629	14.40%	\$ -	18.00%	\$ 1,748	10.00%	\$ 5	\$ 5,241	\$ 111,337	\$ (3,451)	\$ 107,886	\$ 1,644
3		Mar-13	\$ -	\$ 116,578	\$ 648	14.40%	\$ -	18.00%	\$ 1,748	10.00%	\$ 5	\$ 5,888	\$ 110,890	\$ (3,839)	\$ 106,851	\$ 1,653
4		Apr-13	\$ -	\$ 116,578	\$ 648	14.40%	\$ -	18.00%	\$ 1,748	10.00%	\$ 5	\$ 6,536	\$ 110,042	\$ (4,226)	\$ 105,816	\$ 1,644
5		May-13	\$ -	\$ 116,578	\$ 648	14.40%	\$ -	18.00%	\$ 1,748	10.00%	\$ 5	\$ 7,184	\$ 109,394	\$ (4,613)	\$ 104,782	\$ 1,634
6		Jun-13	\$ -	\$ 116,578	\$ 648	14.40%	\$ -	18.00%	\$ 1,748	10.00%	\$ 5	\$ 7,831	\$ 108,747	\$ (5,000)	\$ 103,747	\$ 1,624
7		Jul-13	\$ -	\$ 116,578	\$ 648	14.40%	\$ -	18.00%	\$ 1,748	10.00%	\$ 5	\$ 8,479	\$ 108,099	\$ (5,387)	\$ 102,712	\$ 1,614
8		Aug-13	\$ -	\$ 116,578	\$ 648	14.40%	\$ -	18.00%	\$ 1,748	10.00%	\$ 5	\$ 9,127	\$ 107,451	\$ (5,774)	\$ 101,678	\$ 1,605
9		Sep-13	\$ -	\$ 116,578	\$ 648	14.40%	\$ -	18.00%	\$ 1,748	10.00%	\$ 5	\$ 9,774	\$ 106,804	\$ (6,161)	\$ 100,643	\$ 1,595
10		Oct-13	\$ -	\$ 116,578	\$ 648	14.40%	\$ -	18.00%	\$ 1,748	10.00%	\$ 5	\$ 10,422	\$ 106,156	\$ (6,548)	\$ 99,608	\$ 1,585
11		Nov-13	\$ -	\$ 116,578	\$ 648	14.40%	\$ -	18.00%	\$ 1,748	10.00%	\$ 5	\$ 11,070	\$ 105,508	\$ (6,935)	\$ 98,573	\$ 1,575
12		Dec-13	\$ -	\$ 116,578	\$ 648	14.40%	\$ -	18.00%	\$ 1,748	10.00%	\$ 5	\$ 11,717	\$ 104,861	\$ (7,322)	\$ 97,539	\$ 1,566
13	2014	Jan-14	\$ -	\$ 116,578	\$ 648	11.52%	\$ -	14.40%	\$ 1,399	18.00%	\$ 0	\$ 12,365	\$ 104,213	\$ (7,585)	\$ 96,628	\$ 1,552
14		Feb-14	\$ -	\$ 116,578	\$ 648	11.52%	\$ -	14.40%	\$ 1,399	18.00%	\$ 0	\$ 13,013	\$ 103,565	\$ (7,848)	\$ 95,717	\$ 1,543
15		Mar-14	\$ -	\$ 116,578	\$ 648	11.52%	\$ -	14.40%	\$ 1,399	18.00%	\$ 0	\$ 13,660	\$ 102,918	\$ (8,111)	\$ 94,807	\$ 1,535
16		Apr-14	\$ -	\$ 116,578	\$ 648	11.52%	\$ -	14.40%	\$ 1,399	18.00%	\$ 0	\$ 14,308	\$ 102,270	\$ (8,374)	\$ 93,896	\$ 1,526
17		May-14	\$ -	\$ 116,578	\$ 648	11.52%	\$ -	14.40%	\$ 1,399	18.00%	\$ 0	\$ 14,955	\$ 101,622	\$ (8,637)	\$ 92,985	\$ 1,518
18		Jun-14	\$ -	\$ 116,578	\$ 648	11.52%	\$ -	14.40%	\$ 1,399	18.00%	\$ 0	\$ 15,603	\$ 100,975	\$ (8,900)	\$ 92,075	\$ 1,509
19		Jul-14	\$ -	\$ 116,578	\$ 648	11.52%	\$ -	14.40%	\$ 1,399	18.00%	\$ 0	\$ 16,251	\$ 100,327	\$ (9,163)	\$ 91,164	\$ 1,500
20		Aug-14	\$ -	\$ 116,578	\$ 648	11.52%	\$ -	14.40%	\$ 1,399	18.00%	\$ 0	\$ 16,898	\$ 99,679	\$ (9,426)	\$ 90,254	\$ 1,492
21		Sep-14	\$ -	\$ 116,578	\$ 648	11.52%	\$ -	14.40%	\$ 1,399	18.00%	\$ 0	\$ 17,546	\$ 99,032	\$ (9,689)	\$ 89,343	\$ 1,483
22		Oct-14	\$ -	\$ 116,578	\$ 648	11.52%	\$ -	14.40%	\$ 1,399	18.00%	\$ 0	\$ 18,194	\$ 98,384	\$ (9,952)	\$ 88,432	\$ 1,475
23		Nov-14	\$ -	\$ 116,578	\$ 648	11.52%	\$ -	14.40%	\$ 1,399	18.00%	\$ 0	\$ 18,841	\$ 97,736	\$ (10,215)	\$ 87,522	\$ 1,466
24		Dec-14	\$ -	\$ 116,578	\$ 648	11.52%	\$ -	14.40%	\$ 1,399	18.00%	\$ 0	\$ 19,489	\$ 97,089	\$ (10,478)	\$ 86,611	\$ 1,458
25	2014 Total		\$ -		\$ 7,772											\$ 18,057

Allocation of Existing Commercial Meters Capital Revenue Requirement based on Actual Customer Class Meter Counts for June 2013, determined as follows:

Line No.	Customer Class	Percentage		Allocation of 2014 Projected Capital Rev Req
		June 2013 Meter Counts by Customer Class	Customer Class to All Customer Classes	
		A	B	C = B x Line 25, Col.16
26	Residential Customer Class	-	0.0000%	\$ -
27	Commercial Customer Class	96,225	100.0000%	\$ 18,057
28	Industrial Customer Class	-	0.0000%	\$ -
29	Total	96,225	100.0000%	\$ 18,057

Notes:

- (4) = (3) current month + (4) prior month
- (5) = [(3) current month x 6.6667%/12 x 0.5] - [(4) prior month x 6.6667%/12]
- (7) during 2013 and 2014 = [(6) current month x (3) total during 2011] / 12
- (8) during 2013 and 2014 = [(8) current month x (3) total during 2012] / 12
- (11) during 2013 = [(10) current month x (3) current month / months left in year] + (11) prior month; (11) during 2014 = [(10) current mo x (3) total during 2013] / 12
- (12) = (5) current month + (12) prior month
- (14) = [(5) current month - (7) current month - (9) current month - (11) current month] x 35% tax rate] + (14) prior month
- (16) = [(15) x Schedule 10 Pre Tax Cost of Capital/12] + (5) current month

WEST PENN POWER COMPANY
Existing Smart Meter Technologies Capital Revenue Requirement Recoverable Through Smart Meter Technologies Surcharge ("SMT-C")

Software Intangible Plant
Capital 998400

Reg Book Life 10 Years
Reg Depreciation 10.0000% Annual
Reg Book Life 120 Months
Tax Life 3 Years

Line No.	Year	Month	Existing Smart Meter Technologies Capital		Regulatory Book Depreciation	2011 Tax Depreciation Rate (IRS Publication 946, Table A-1)		2012 Tax Depreciation Rate (IRS Publication 946, Table A-1)		2013 Tax Depreciation Rate (IRS Publication 946, Table A-1)		Regulatory Depreciation Reserve	Accumulated Deferred Income Taxes		Monthly Revenue Requirement (Excluding PA GRT)	
			Capital Additions	Capital Month Ending		2011 Tax Depreciation	2011 Tax Depreciation	2012 Tax Depreciation	2012 Tax Depreciation	2013 Tax Depreciation	2013 Tax Depreciation		Net Plant	Rate Base		
	(1)	(2)	(3)	(4) see notes	(5) see notes	(6)	(7) see notes	(8)	(9) see notes	(10)	(11) see notes	(12) see notes	(13) = (4)-(12)	(14) see notes	(15) = (13)-(14)	(16) see notes
1	2013	Jan-13	\$ 15,235	\$ 8,946,374	\$ 74,511	14.81%	\$ -	44.45%	\$ 330,824	33.33%	\$ 423	\$ 317,733	\$ 8,628,641	\$ (1,046,592)	\$ 7,582,049	\$ 145,874
2		Feb-13	\$ 461	\$ 8,946,834	\$ 74,554	14.81%	\$ -	44.45%	\$ 330,824	33.33%	\$ 437	\$ 392,288	\$ 8,554,547	\$ (1,136,439)	\$ 7,418,107	\$ 144,375
3		Mar-13	\$ 14,518	\$ 8,961,352	\$ 74,596	14.81%	\$ -	44.45%	\$ 330,824	33.33%	\$ 921	\$ 466,884	\$ 8,494,469	\$ (1,226,442)	\$ 7,268,027	\$ 143,004
4		Apr-13	\$ (26,403)	\$ 8,934,949	\$ 74,563	14.81%	\$ -	44.45%	\$ 330,824	33.33%	\$ (57)	\$ 541,447	\$ 8,399,503	\$ (1,316,113)	\$ 7,077,389	\$ 141,177
5		May-13	\$ -	\$ 8,934,949	\$ 74,564	14.81%	\$ -	44.45%	\$ 330,824	33.33%	\$ (57)	\$ 603,511	\$ 8,331,438	\$ (1,410,159)	\$ 6,921,279	\$ 127,209
6		Jun-13	\$ -	\$ 8,934,949	\$ 74,458	14.81%	\$ -	44.45%	\$ 330,824	33.33%	\$ (57)	\$ 653,150	\$ 8,281,799	\$ (1,508,554)	\$ 6,773,245	\$ 136,664
7		Jul-13	\$ -	\$ 8,934,949	\$ 74,458	14.81%	\$ -	44.45%	\$ 330,824	33.33%	\$ (57)	\$ 727,608	\$ 8,207,342	\$ (1,598,263)	\$ 6,609,079	\$ 136,664
8		Aug-13	\$ -	\$ 8,934,949	\$ 74,458	14.81%	\$ -	44.45%	\$ 330,824	33.33%	\$ (57)	\$ 802,066	\$ 8,132,884	\$ (1,687,971)	\$ 6,444,913	\$ 135,119
9		Sep-13	\$ -	\$ 8,934,949	\$ 74,458	14.81%	\$ -	44.45%	\$ 330,824	33.33%	\$ (57)	\$ 876,523	\$ 8,058,426	\$ (1,777,679)	\$ 6,280,746	\$ 133,573
10		Oct-13	\$ -	\$ 8,934,949	\$ 74,458	14.81%	\$ -	44.45%	\$ 330,824	33.33%	\$ (57)	\$ 950,981	\$ 7,983,968	\$ (1,867,388)	\$ 6,116,580	\$ 132,028
11		Nov-13	\$ -	\$ 8,934,949	\$ 74,458	14.81%	\$ -	44.45%	\$ 330,824	33.33%	\$ (57)	\$ 1,025,439	\$ 7,909,510	\$ (1,957,096)	\$ 5,952,414	\$ 130,483
12		Dec-13	\$ -	\$ 8,934,949	\$ 74,458	14.81%	\$ -	44.45%	\$ 330,824	33.33%	\$ (57)	\$ 1,099,897	\$ 7,835,052	\$ (2,046,804)	\$ 5,788,248	\$ 128,938
13	2014	Jan-14	\$ -	\$ 8,934,949	\$ 74,458	7.41%	\$ -	14.81%	\$ 110,225	44.45%	\$ 141	\$ 1,174,355	\$ 7,760,594	\$ (2,058,372)	\$ 5,701,222	\$ 127,791
14		Feb-14	\$ -	\$ 8,934,949	\$ 74,458	7.41%	\$ -	14.81%	\$ 110,225	44.45%	\$ 141	\$ 1,248,813	\$ 7,686,136	\$ (2,071,940)	\$ 5,614,196	\$ 126,977
15		Mar-14	\$ -	\$ 8,934,949	\$ 74,458	7.41%	\$ -	14.81%	\$ 110,225	44.45%	\$ 141	\$ 1,323,271	\$ 7,611,678	\$ (2,084,508)	\$ 5,527,170	\$ 126,163
16		Apr-14	\$ -	\$ 8,934,949	\$ 74,458	7.41%	\$ -	14.81%	\$ 110,225	44.45%	\$ 141	\$ 1,397,729	\$ 7,537,220	\$ (2,097,076)	\$ 5,440,144	\$ 125,349
17		May-14	\$ -	\$ 8,934,949	\$ 74,458	7.41%	\$ -	14.81%	\$ 110,225	44.45%	\$ 141	\$ 1,472,187	\$ 7,462,762	\$ (2,109,544)	\$ 5,353,118	\$ 124,534
18		Jun-14	\$ -	\$ 8,934,949	\$ 74,458	7.41%	\$ -	14.81%	\$ 110,225	44.45%	\$ 141	\$ 1,546,645	\$ 7,388,305	\$ (2,122,212)	\$ 5,266,093	\$ 123,720
19		Jul-14	\$ -	\$ 8,934,949	\$ 74,458	7.41%	\$ -	14.81%	\$ 110,225	44.45%	\$ 141	\$ 1,621,103	\$ 7,313,847	\$ (2,134,780)	\$ 5,179,067	\$ 122,906
20		Aug-14	\$ -	\$ 8,934,949	\$ 74,458	7.41%	\$ -	14.81%	\$ 110,225	44.45%	\$ 141	\$ 1,695,560	\$ 7,239,389	\$ (2,147,348)	\$ 5,092,041	\$ 122,092
21		Sep-14	\$ -	\$ 8,934,949	\$ 74,458	7.41%	\$ -	14.81%	\$ 110,225	44.45%	\$ 141	\$ 1,770,018	\$ 7,164,931	\$ (2,159,916)	\$ 5,005,015	\$ 121,278
22		Oct-14	\$ -	\$ 8,934,949	\$ 74,458	7.41%	\$ -	14.81%	\$ 110,225	44.45%	\$ 141	\$ 1,844,476	\$ 7,090,473	\$ (2,172,484)	\$ 4,917,989	\$ 120,464
23		Nov-14	\$ -	\$ 8,934,949	\$ 74,458	7.41%	\$ -	14.81%	\$ 110,225	44.45%	\$ 141	\$ 1,918,934	\$ 7,016,015	\$ (2,185,052)	\$ 4,830,963	\$ 119,650
24		Dec-14	\$ -	\$ 8,934,949	\$ 74,458	7.41%	\$ -	14.81%	\$ 110,225	44.45%	\$ 141	\$ 1,993,392	\$ 6,941,557	\$ (2,197,620)	\$ 4,743,938	\$ 118,836
25	2014 Total		\$ -		\$ 893,495											\$ 1,479,759

Allocation of Existing Software Intangible Plant Capital Revenue Requirement based on Actual Customer Class Meter Counts for June 2013, determined as follows:

Line No.	Customer Class	Percentage		Allocation of 2014 Projected Capital Rev Req
		June 2013 Meter Counts by Customer Class	to All Customer Classes	
	A	B	C = B x Line 25, Col. 16	
26	Residential Customer Class	615,185	86.1358%	\$ 1,274,602
27	Commercial Customer Class	96,225	13.4730%	\$ 199,366
28	Industrial Customer Class	2,794	0.3912%	\$ 5,789
29	Total	714,204	100.0000%	\$ 1,479,759

Notes:

- (4) = (3) current month - (4) prior month
- (5) = [(3) current month x 10.0000%/12 x 0.5] + [(4) prior month x 10.0000%/12]
- (7) during 2013 and 2014 = [(6) current month x (3) total during 2011] / 12
- (8) during 2013 and 2014 = [(8) current month x (3) total during 2012] / 12
- (11) during 2013 = [(10) current month x (3) current month / months left in year] + (11) prior month; (11) during 2014 = [(10) current mo x (3) total during 2013] / 12
- (12) = (5) current month - (12) prior month
- (14) = [(5) current month - (7) current month - (9) current month - (11) current month] x 35% tax rate] + (14) prior month
- (16) = [(15) x Schedule 10 Pre Tax Cost of Capital/12] + (5) current month

WEST PENN POWER COMPANY
 Existing Smart Meter Technologies Capital Revenue Requirement Recoverable Through Smart Meter Technologies Surcharge ("SMT-C")

Hardware Unwind
 Capital 990014

Reg Book Life 5 Years
 Reg Depreciation 20.0000% Annual
 Reg Book Life 60 Months
 Tax Life 5 Years

Line No.	Year	Month	Existing Smart Meter Technologies Capital		Regulatory Book		2011 Tax Depreciation		2012 Tax Depreciation		2013 Tax Depreciation		Regulatory Depreciation Reserve	Accumulated Deferred Income Taxes	Monthly Revenue Requirement (Excluding PA GRT)	
			Capital Month Ending	Capital Month Additions	Regulatory Book Depreciation	Publication 946, Table A-1	2011 Tax Depreciation	Publication 946, Table A-1	2012 Tax Depreciation	Publication 946, Table A-1	2013 Tax Depreciation					
			(4) see notes	(3)	(5) see notes	(6)	(7) see notes	(8)	(9) see notes	(10)	(11) see notes	(12) see notes	(13) = (4)-(12)	(14) see notes	(15) = (13)-(14)	(16) see notes
1	2013	Jan-13	\$ -	\$ 371,687	\$ 6,195	19.20%	\$ -	32.00%	\$ 9,912	20.00%	\$ -	\$ 15,710	\$ 355,977	\$ (23,989)	\$ 331,988	\$ 9,320
2		Feb-13	\$ -	\$ 371,687	\$ 6,195	19.20%	\$ -	32.00%	\$ 9,912	20.00%	\$ -	\$ 21,905	\$ 349,782	\$ (25,290)	\$ 324,492	\$ 9,249
3		Mar-13	\$ -	\$ 371,687	\$ 6,195	19.20%	\$ -	32.00%	\$ 9,912	20.00%	\$ -	\$ 28,100	\$ 343,587	\$ (26,590)	\$ 316,997	\$ 9,178
4		Apr-13	\$ -	\$ 371,687	\$ 6,195	19.20%	\$ -	32.00%	\$ 9,912	20.00%	\$ -	\$ 34,294	\$ 337,392	\$ (27,891)	\$ 309,501	\$ 9,108
5		May-13	\$ -	\$ 371,687	\$ 6,195	19.20%	\$ -	32.00%	\$ 9,912	20.00%	\$ -	\$ 40,489	\$ 331,198	\$ (29,192)	\$ 302,005	\$ 9,037
6		Jun-13	\$ -	\$ 371,687	\$ 6,195	19.20%	\$ -	32.00%	\$ 9,912	20.00%	\$ -	\$ 46,684	\$ 325,003	\$ (30,493)	\$ 294,510	\$ 8,967
7		Jul-13	\$ -	\$ 371,687	\$ 6,195	19.20%	\$ -	32.00%	\$ 9,912	20.00%	\$ -	\$ 52,879	\$ 318,808	\$ (31,794)	\$ 287,014	\$ 8,896
8		Aug-13	\$ -	\$ 371,687	\$ 6,195	19.20%	\$ -	32.00%	\$ 9,912	20.00%	\$ -	\$ 59,073	\$ 312,613	\$ (33,095)	\$ 279,518	\$ 8,825
9		Sep-13	\$ -	\$ 371,687	\$ 6,195	19.20%	\$ -	32.00%	\$ 9,912	20.00%	\$ -	\$ 65,268	\$ 306,419	\$ (34,396)	\$ 272,023	\$ 8,755
10		Oct-13	\$ -	\$ 371,687	\$ 6,195	19.20%	\$ -	32.00%	\$ 9,912	20.00%	\$ -	\$ 71,463	\$ 300,224	\$ (35,697)	\$ 264,527	\$ 8,685
11		Nov-13	\$ -	\$ 371,687	\$ 6,195	19.20%	\$ -	32.00%	\$ 9,912	20.00%	\$ -	\$ 77,658	\$ 294,029	\$ (36,998)	\$ 257,031	\$ 8,614
12		Dec-13	\$ -	\$ 371,687	\$ 6,195	19.20%	\$ -	32.00%	\$ 9,912	20.00%	\$ -	\$ 83,853	\$ 287,834	\$ (38,299)	\$ 249,536	\$ 8,543
13	2014	Jan-14	\$ -	\$ 371,687	\$ 6,195	11.52%	\$ -	19.20%	\$ 5,947	32.00%	\$ -	\$ 90,047	\$ 281,639	\$ (38,212)	\$ 243,428	\$ 8,472
14		Feb-14	\$ -	\$ 371,687	\$ 6,195	11.52%	\$ -	19.20%	\$ 5,947	32.00%	\$ -	\$ 96,242	\$ 275,445	\$ (38,125)	\$ 237,320	\$ 8,415
15		Mar-14	\$ -	\$ 371,687	\$ 6,195	11.52%	\$ -	19.20%	\$ 5,947	32.00%	\$ -	\$ 102,437	\$ 269,250	\$ (38,038)	\$ 231,211	\$ 8,358
16		Apr-14	\$ -	\$ 371,687	\$ 6,195	11.52%	\$ -	19.20%	\$ 5,947	32.00%	\$ -	\$ 108,632	\$ 263,055	\$ (37,952)	\$ 225,103	\$ 8,301
17		May-14	\$ -	\$ 371,687	\$ 6,195	11.52%	\$ -	19.20%	\$ 5,947	32.00%	\$ -	\$ 114,826	\$ 256,860	\$ (37,865)	\$ 218,995	\$ 8,243
18		Jun-14	\$ -	\$ 371,687	\$ 6,195	11.52%	\$ -	19.20%	\$ 5,947	32.00%	\$ -	\$ 121,021	\$ 250,665	\$ (37,778)	\$ 212,887	\$ 8,186
19		Jul-14	\$ -	\$ 371,687	\$ 6,195	11.52%	\$ -	19.20%	\$ 5,947	32.00%	\$ -	\$ 127,216	\$ 244,471	\$ (37,691)	\$ 206,779	\$ 8,129
20		Aug-14	\$ -	\$ 371,687	\$ 6,195	11.52%	\$ -	19.20%	\$ 5,947	32.00%	\$ -	\$ 133,411	\$ 238,276	\$ (37,605)	\$ 200,671	\$ 8,072
21		Sep-14	\$ -	\$ 371,687	\$ 6,195	11.52%	\$ -	19.20%	\$ 5,947	32.00%	\$ -	\$ 139,606	\$ 232,081	\$ (37,518)	\$ 194,563	\$ 8,015
22		Oct-14	\$ -	\$ 371,687	\$ 6,195	11.52%	\$ -	19.20%	\$ 5,947	32.00%	\$ -	\$ 145,800	\$ 225,886	\$ (37,431)	\$ 188,455	\$ 7,958
23		Nov-14	\$ -	\$ 371,687	\$ 6,195	11.52%	\$ -	19.20%	\$ 5,947	32.00%	\$ -	\$ 151,995	\$ 219,691	\$ (37,345)	\$ 182,347	\$ 7,901
24		Dec-14	\$ -	\$ 371,687	\$ 6,195	11.52%	\$ -	19.20%	\$ 5,947	32.00%	\$ -	\$ 158,190	\$ 213,497	\$ (37,258)	\$ 176,239	\$ 7,843
25	2014 Total		\$ -	\$ 74,337												\$ 97,892

Allocation of Existing Hardware Unwind Capital Revenue Requirement based on Actual Customer Class Meter Counts for June 2013, determined as follows:

Line No.	Customer Class	Percentage		Allocation of Capital Rev Req
		June 2013 Meter Counts by Customer Class	Customer Class to All Customer Classes	
26	Residential Customer Class	615,185	86.1358%	\$ 84,320
27	Commercial Customer Class	96,225	13.4730%	\$ 13,189
28	Industrial Customer Class	2,794	0.3912%	\$ 383
29	Total	714,204	100.0000%	\$ 97,892

Notes:
 (4) = (3) current month - (4) prior month
 (5) = [(3) current month x 20.0000%/12 x 0.5] + [(4) prior month x 20.0000%/12]
 (7) during 2013 and 2014 = [(6) current month x (3) total during 2011] / 12
 (8) during 2013 and 2014 = [(6) current month x (3) total during 2012] / 12
 (11) during 2013 = [(10) current month x (3) current month / months left in year] - (11) prior month; (11) during 2014 = [(10) current mo x (3) total during 2013] / 12
 (12) = (5) current month - (12) prior month
 (14) = [(5) current month - (7) current month - (8) current month - (11) current month] x 35% tax rate + (14) prior month
 (16) = [(15) x Schedule 10 Pre Tax Cost of Capital] - (5) current month

WEST PENN POWER COMPANY
 Existing Smart Meter Technologies Capital Revenue Requirement Recoverable Through Smart Meter Technologies Surcharge ("SMT-C")

Allocation of Existing Capital Revenue Requirement								
Line No.	Customer Class	Software 2014 Revenue Requirement	Residential Meters 2014 Revenue Requirement	Residential Meters 2014 Revenue Requirement	Commercial Meters 2014 Revenue Requirement	Software Intangible Plant 2014 Revenue Requirement	Hardware Unwind 2014 Revenue Requirement	Total 2014 Revenue Requirement
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) = (2)+(3)+(4)+(5)+(6)+(7)
		Sch.5, Pg.1, Col.C	Sch.5, Pg.2, Col.C	Sch.5, Pg.3, Col.C	Sch.5, Pg.4, Col.C	Sch.5, Pg.5, Col.C	Sch.5, Pg.6, Col.C	
1	Residential Customer Class	\$ 762,682	\$ 626,155	\$ 154,253	\$ -	\$ 1,274,602	\$ 84,320	\$ 2,902,012
2	Commercial Customer Class	\$ 119,296	\$ -	\$ -	\$ 18,057	\$ 199,368	\$ 13,189	\$ 349,910
3	Industrial Customer Class	\$ 3,464	\$ -	\$ -	\$ -	\$ 5,789	\$ 383	\$ 9,636
4	Total	\$ 885,442	\$ 626,155	\$ 154,253	\$ 18,057	\$ 1,479,759	\$ 97,892	\$ 3,261,588

WEST PENN POWER COMPANY
Allocation of Phases 1 & 2 Expenditures and Interest for Development of a Smart Meter Deployment Plan

Line No.	Description (1)	Phases 1 & 2 Expenditures (2)
1	Phases 1 & 2 Expenditures for Development of a Smart Meter Deployment Plan	\$ 40,000,000
2	Monthly Amortization of Phases 1 & 2 Expenditures over 5.5-Years (Line 1, Column 2 / 66)	\$ 606,061
3	Annual Collection of Phases 1 & 2 Expenditures (Line 2, Column 2 x 12)	\$ 7,272,727

Line No.	Description (3)	Phases 1 & 2 Interest (4)
1	Phases 1 & 2 Interest for Development of a Smart Meter Deployment Plan	\$ 5,712,000
2	Monthly Amortization of Phases 1 & 2 Interest over 5.5-Years (Line 1, Column 4 / 66)	\$ 86,545
3	Annual Collection of Phases 1 & 2 Interest (Line 2, Column 4 x 12)	\$ 1,038,545

Allocation of Phases 1 & 2 Expenditures based on Actual Customer Class Meter Counts for June 2013, determined as follows:				
Line No.	Customer Class	Percentage		Allocation of Phases 1 & 2 Expenditures
		June 2013 Meter Counts by Customer Class	to All Customer Classes	
	A	B	C = B x Line 3, Col.2	
4	Residential Customer Class	615.185	86.1358%	\$ 6,264,421
5	Commercial Customer Class	96.225	13.4730%	\$ 979,855
6	Industrial Customer Class	2,794	0.3912%	\$ 28,451
7	Total	<u>714,204</u>	<u>100.0000%</u>	<u>\$ 7,272,727</u>

Allocation of Phases 1 & 2 Interest based on Actual Customer Class Meter Counts for June 2013, determined as follows:				
Line No.	Customer Class	Percentage		Allocation of Phases 1 & 2 Interest
		June 2013 Meter Counts by Customer Class	to All Customer Classes	
	D	E	F = E x Line 3, Col.4	
4	Residential Customer Class	615.185	86.1358%	\$ 894,559
5	Commercial Customer Class	96.225	13.4730%	\$ 139,923
6	Industrial Customer Class	2,794	0.3912%	\$ 4,063
7	Total	<u>714,204</u>	<u>100.0000%</u>	<u>\$ 1,038,545</u>

Total of Phases 1 & 2 Expenditures and Interest	G = C + F
\$ 7,158,981	\$ 7,158,981
\$ 1,119,778	\$ 1,119,778
\$ 32,514	\$ 32,514
<u>\$ 8,311,273</u>	<u>\$ 8,311,273</u>

WEST PENN POWER COMPANY
Smart Meter Technologies Surcharge ("SMT-C") Reconciliation Statement of Revenues and Expenses
For the SMT-C Reconciliation Year Ended June 30, 2013

Residential Customer Class

Line No.	Month	SMT-C Billed and Unbilled Revenues (Excluding PA GRT)	Monthly Amortization of Phases 1 & 2 \$40M over 5.5- Years	Monthly Amortization of Phases 1 & 2 \$5.712M Interest over 5.5-Years	Smart Meter Technologies O&M Costs	Smart Meter Technologies Requirement (Excluding PA GRT)	Monthly Over / (Under) Collection	Annual Interest Rate Per 41 P.S. § 202	Monthly Interest Rate	Months to Mid-Point of Next SMT-C Rate Billing Period from Current Month (A)	Interest Amount on Monthly Over / (Under) Collection	Cumulative Over / (Under) Collections and Interest
1	July 2012	\$ 1,305,130	\$ 524,830	\$ 74,946	\$ 480,481	\$ 183,035	\$ 41,838	6.0000%	0.5000%	24	\$ 5,021	\$ 46,859
2	August 2012	\$ 1,071,874	\$ 524,830	\$ 74,946	\$ 335,813	\$ 253,142	\$ (116,856)	6.0000%	0.5000%	23	\$ (13,438)	\$ (83,435)
3	September 2012	\$ 1,031,897	\$ 524,830	\$ 74,946	\$ 4,540	\$ 270,862	\$ 156,720	6.0000%	0.5000%	22	\$ 17,239	\$ 90,524
4	October 2012	\$ 963,273	\$ 524,830	\$ 74,946	\$ 314,070	\$ 255,013	\$ (205,586)	6.0000%	0.5000%	21	\$ (21,586)	\$ (136,648)
5	November 2012	\$ 1,037,653	\$ 524,830	\$ 74,946	\$ (171,236)	\$ 265,248	\$ 343,867	6.0000%	0.5000%	20	\$ 34,387	\$ 241,606
6	December 2012	\$ 1,233,045	\$ 524,830	\$ 74,946	\$ 35,132	\$ 257,888	\$ 340,250	6.0000%	0.5000%	19	\$ 32,324	\$ 614,181
7	January 2013	\$ 1,851,373	\$ 524,805	\$ 74,942	\$ 277,615	\$ 264,897	\$ 709,114	6.0000%	0.5000%	18	\$ 63,820	\$ 1,387,114
8	February 2013	\$ 1,775,513	\$ 524,805	\$ 74,942	\$ 482,647	\$ 262,118	\$ 431,001	6.0000%	0.5000%	17	\$ 36,635	\$ 1,854,750
9	March 2013	\$ 1,743,980	\$ 524,805	\$ 74,942	\$ 603,334	\$ 273,668	\$ 267,231	6.0000%	0.5000%	16	\$ 21,378	\$ 2,143,360
10	April 2013	\$ 1,312,856	\$ 524,805	\$ 74,942	\$ 490,852	\$ 271,138	\$ (48,882)	6.0000%	0.5000%	15	\$ (3,666)	\$ 2,090,812
11	May 2013	\$ 1,333,446	\$ 524,805	\$ 74,942	\$ 618,341	\$ 261,606	\$ (146,249)	6.0000%	0.5000%	14	\$ (10,237)	\$ 1,934,325
12	June 2013	\$ 1,494,079	\$ 524,805	\$ 74,942	\$ 615,642	\$ 252,761	\$ 25,928	6.0000%	0.5000%	13	\$ 1,685	\$ 1,961,939
13	Residential Customer Class Totals for SMT Reconciliation Year Ended June 30, 2013	\$ 16,154,120	\$ 6,297,811	\$ 899,327	\$ 4,067,231	\$ 3,071,374	\$ 1,798,377				\$ 163,563	\$ 1,961,939

(A) Mid-point of the next SMT Rate Billing Period is June 30, 2014 during which the net over / (under) recoveries, including interest, for the SMT Reconciliation Year ended June 30, 2013 will be refunded to / (recouped from) customers served under the SMT Surcharge Rider.

WEST PENN POWER COMPANY
Smart Meter Technologies Surcharge ("SMT-C") Reconciliation Statement of Revenues and Expenses
For the SMT-C Reconciliation Year Ended June 30, 2013

Commercial Customer Class

Line No.	Month	SMT-C Billed and Unbilled Revenues (Excluding PA GRT)	Monthly Amortization of Phases 1 & 2 \$40M over 5.5-Years	Monthly Amortization of Phases 1 & 2 \$5.712M Interest over 5.5-Years	Smart Meter Technologies O&M Costs	Smart Meter Technologies Capital Revenue Requirement (Excluding PA GRT)	Monthly Over / (Under) Collection	Annual Interest Rate Per 41 P.S. § 202	Monthly Interest Rate	Months to Mid-Point of Next SMT-C Rate Billing Period from Current Month (A)	Interest Amount on Monthly Over / (Under) Collection	Cumulative Over / (Under) Collections and Interest	
													(1)
1	July 2012	\$ 185,948	\$ 78,983	\$ 11,279	\$ 72,309	\$ 17,331	\$ 6,047	6.0000%	0.5000%	24	\$ 726	\$ 6,773	
2	August 2012	\$ 185,657	\$ 78,983	\$ 11,279	\$ 50,537	\$ 27,923	\$ 16,935	6.0000%	0.5000%	23	\$ 1,948	\$ 25,656	
3	September 2012	\$ 184,430	\$ 78,983	\$ 11,279	\$ 683	\$ 30,274	\$ 63,211	6.0000%	0.5000%	22	\$ 6,953	\$ 95,820	
4	October 2012	\$ 188,463	\$ 78,983	\$ 11,279	\$ 47,265	\$ 30,168	\$ 20,768	6.0000%	0.5000%	21	\$ 2,181	\$ 118,768	
5	November 2012	\$ 182,029	\$ 78,983	\$ 11,279	\$ (25,770)	\$ 29,821	\$ 87,716	6.0000%	0.5000%	20	\$ 8,772	\$ 215,256	
6	December 2012	\$ 189,314	\$ 78,983	\$ 11,279	\$ 5,287	\$ 29,397	\$ 64,368	6.0000%	0.5000%	19	\$ 6,115	\$ 285,739	
7	January 2013	\$ 211,296	\$ 78,975	\$ 11,278	\$ 41,777	\$ 32,623	\$ 46,644	6.0000%	0.5000%	18	\$ 4,198	\$ 336,581	
8	February 2013	\$ 216,396	\$ 78,975	\$ 11,278	\$ 72,631	\$ 32,398	\$ 21,115	6.0000%	0.5000%	17	\$ 1,795	\$ 359,491	
9	March 2013	\$ 221,780	\$ 78,975	\$ 11,278	\$ 90,793	\$ 32,144	\$ 8,590	6.0000%	0.5000%	16	\$ 687	\$ 368,768	
10	April 2013	\$ 221,599	\$ 78,975	\$ 11,278	\$ 73,866	\$ 31,813	\$ 25,667	6.0000%	0.5000%	15	\$ 1,925	\$ 396,360	
11	May 2013	\$ 221,613	\$ 78,975	\$ 11,278	\$ 93,051	\$ 29,900	\$ 8,410	6.0000%	0.5000%	14	\$ 589	\$ 405,358	
12	June 2013	\$ 362,970	\$ 78,975	\$ 11,278	\$ 92,645	\$ 28,006	\$ 152,067	6.0000%	0.5000%	13	\$ 9,884	\$ 567,310	
13	Commercial Customer Class Totals for SMT Reconciliation Year Ended June 30, 2013		\$ 2,571,495	\$ 947,749	\$ 135,339	\$ 615,073	\$ 351,797	\$ 521,537				\$ 45,773	\$ 567,310

(A) Mid-point of the next SMT Rate Billing Period is June 30, 2014 during which the net over / (under) recoveries, including interest, for the SMT Reconciliation Year ended June 30, 2013 will be refunded to / (recouped from) customers served under the SMT Surcharge Rider.

WEST PENN POWER COMPANY
Smart Meter Technologies Surcharge ("SMT-C") Reconciliation Statement of Revenues and Expenses
For the SMT-C Reconciliation Year Ended June 30, 2013

Industrial Customer Class

Line No.	Month	SMT-C Billed and Unbilled Revenues (Excluding PA GRT)	Monthly Amortization of Phases 1 & 2 \$40M over 5.5-Years	Monthly Amortization of Phases 1 & 2 \$5.712M Interest over 5.5-Years	Smart Meter Technologies O&M Costs	Smart Meter Technologies Capital Revenue Requirement (Excluding PA GRT)	Monthly Over / (Under) Collection	Annual Interest Rate Per 41 P.S. § 202	Monthly Interest Rate	Months to	Interest Amount on Monthly Over / (Under) Collection	Cumulative Over / (Under) Collections and Interest
										Mid-Point of Next SMT-C Rate Billing Period from Current Month (A)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7) = (2)-(3)-(4)-(5)-(6)	(8)	(9) = (8) / 12	(10)	(11) = (7)x(9)x(10)	(12)
1	July 2012	\$ 6,725	\$ 2,248	\$ 321	\$ 2,058	\$ 446	\$ 1,653	6.0000%	0.5000%	24	\$ 198	\$ 1,851
2	August 2012	\$ 6,666	\$ 2,248	\$ 321	\$ 1,438	\$ 745	\$ 1,913	6.0000%	0.5000%	23	\$ 220	\$ 3,984
3	September 2012	\$ 6,580	\$ 2,248	\$ 321	\$ 19	\$ 811	\$ 3,181	6.0000%	0.5000%	22	\$ 350	\$ 7,515
4	October 2012	\$ 6,780	\$ 2,248	\$ 321	\$ 1,345	\$ 808	\$ 2,057	6.0000%	0.5000%	21	\$ 216	\$ 9,789
5	November 2012	\$ 6,583	\$ 2,248	\$ 321	\$ (733)	\$ 799	\$ 3,949	6.0000%	0.5000%	20	\$ 395	\$ 14,133
6	December 2012	\$ 6,797	\$ 2,248	\$ 321	\$ 150	\$ 788	\$ 3,290	6.0000%	0.5000%	19	\$ 313	\$ 17,735
7	January 2013	\$ 7,521	\$ 2,280	\$ 326	\$ 1,206	\$ 896	\$ 2,814	6.0000%	0.5000%	18	\$ 253	\$ 20,803
8	February 2013	\$ 6,186	\$ 2,280	\$ 326	\$ 2,097	\$ 888	\$ 596	6.0000%	0.5000%	17	\$ 51	\$ 21,449
9	March 2013	\$ 6,221	\$ 2,280	\$ 326	\$ 2,621	\$ 880	\$ 114	6.0000%	0.5000%	16	\$ 9	\$ 21,572
10	April 2013	\$ 6,261	\$ 2,280	\$ 326	\$ 2,132	\$ 871	\$ 652	6.0000%	0.5000%	15	\$ 49	\$ 22,273
11	May 2013	\$ 6,195	\$ 2,280	\$ 326	\$ 2,686	\$ 816	\$ 87	6.0000%	0.5000%	14	\$ 6	\$ 22,366
12	June 2013	\$ 10,185	\$ 2,280	\$ 326	\$ 2,675	\$ 762	\$ 4,143	6.0000%	0.5000%	13	\$ 269	\$ 25,779
13	Industrial Customer Class Totals for SMT Reconciliation Year Ended June 30, 2013	\$ 82,702	\$ 27,167	\$ 3,880	\$ 17,696	\$ 9,510	\$ 24,449				\$ 2,329	\$ 26,779

(A) Mid-point of the next SMT Rate Billing Period is June 30, 2014 during which the net over / (under) recoveries, including interest, for the SMT Reconciliation Year ended June 30, 2013 will be refunded to / (recouped from) customers served under the SMT Surcharge Rider.

WEST PENN POWER COMPANY
Smart Meter Technologies Surcharge ("SMT-C") Reconciliation Statement of Revenues and Expenses
For the SMT-C Reconciliation Year Ended June 30, 2013

All Customer Classes

Line No.	Month	SMT-C Billed and Unbilled Revenues (Excluding PA GRT)	Monthly Amortization of Phases 1 & 2 \$40M over 5.5-Years	Monthly Amortization of Phases 1 & 2 \$5.712M Interest over 5.5-Years	Smart Meter Technologies O&M Costs	Smart Meter Technologies Capital Revenue Requirement (Excluding PA GRT)	Monthly Over / (Under) Collection	Annual Interest Rate Per 41 P.S. § 202	Monthly Interest Rate	Months to	Interest Amount on Monthly Over / (Under) Collection	Cumulative Over / (Under) Collections and Interest
										Mid-Point of Next SMT-C Rate Billing Period from Current Month (A)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7) = (2)-(3)-(4)-(5)-(6)	(8)	(9) = (8) / 12	(10)	(11) = (7)x(9)x(10)	(12)
1	July 2012	\$ 1,497,803	\$ 606,061	\$ 86,545	\$ 554,848	\$ 200,811	\$ 49,538	6.0000%	0.5000%	24	\$ 5,945	\$ 55,483
2	August 2012	\$ 1,264,196	\$ 606,061	\$ 86,545	\$ 387,789	\$ 281,809	\$ (98,008)	6.0000%	0.5000%	23	\$ (11,270)	\$ (53,795)
3	September 2012	\$ 1,222,907	\$ 606,061	\$ 86,545	\$ 5,243	\$ 301,947	\$ 223,112	6.0000%	0.5000%	22	\$ 24,542	\$ 193,859
4	October 2012	\$ 1,158,516	\$ 606,061	\$ 86,545	\$ 362,681	\$ 285,990	\$ (182,761)	6.0000%	0.5000%	21	\$ (19,189)	\$ (6,091)
5	November 2012	\$ 1,226,266	\$ 606,061	\$ 86,545	\$ (197,740)	\$ 295,868	\$ 435,532	6.0000%	0.5000%	20	\$ 43,554	\$ 470,995
6	December 2012	\$ 1,429,157	\$ 606,061	\$ 86,545	\$ 40,569	\$ 288,073	\$ 407,908	6.0000%	0.5000%	19	\$ 38,752	\$ 917,655
7	January 2013	\$ 2,070,191	\$ 606,061	\$ 86,545	\$ 320,597	\$ 298,416	\$ 758,571	6.0000%	0.5000%	18	\$ 68,271	\$ 1,744,498
8	February 2013	\$ 1,998,095	\$ 606,061	\$ 86,545	\$ 557,374	\$ 295,403	\$ 452,712	6.0000%	0.5000%	17	\$ 38,481	\$ 2,235,690
9	March 2013	\$ 1,971,982	\$ 606,061	\$ 86,545	\$ 696,748	\$ 306,693	\$ 275,935	6.0000%	0.5000%	16	\$ 22,075	\$ 2,533,700
10	April 2013	\$ 1,540,716	\$ 606,061	\$ 86,545	\$ 566,850	\$ 303,822	\$ (22,562)	6.0000%	0.5000%	15	\$ (1,692)	\$ 2,509,445
11	May 2013	\$ 1,561,254	\$ 606,061	\$ 86,545	\$ 714,078	\$ 292,322	\$ (137,753)	6.0000%	0.5000%	14	\$ (9,643)	\$ 2,362,050
12	June 2013	\$ 1,867,235	\$ 606,061	\$ 86,545	\$ 710,962	\$ 281,528	\$ 182,139	6.0000%	0.5000%	13	\$ 11,839	\$ 2,556,028
13	All Customer Classes Totals for SMT Reconciliation Year Ended June 30, 2013											
		<u>\$ 18,808,316</u>	<u>\$ 7,272,727</u>	<u>\$ 1,038,545</u>	<u>\$ 4,719,999</u>	<u>\$ 3,432,681</u>	<u>\$ 2,344,363</u>				<u>\$ 211,665</u>	<u>\$ 2,556,028</u>

(A) Mid-point of the next SMT Rate Billing Period is June 30, 2014 during which the net over / (under) recoveries, including interest, for the SMT Reconciliation Year ended June 30, 2013 will be refunded to / (recouped from) customers served under the SMT Surcharge Rider.

WEST PENN POWER COMPANY
Smart Meter Technologies Surcharge ("SMT-C") Actual and Projected E-factor Revenues
To be Reflected in 2014 SMT-C Rates

Residential Customer Class

Line No.	Month (1)	E-Factor Revenues (Excluding PA GRT) Applied to Over / (Under) Collection Balance (2)	Cumulative Over / (Under) Collections Including Interest for the SMT-C Reconciliation Year of July 1, 2012 thru June 30, 2013 (3)	Projected Cumulative Remaining Over / (Under) Collections Including Interest (4)
1	Ending Balance at June 30, 2012			\$ (398,267)
2	Correcting entry to SMT-C balance	\$ 990,878		\$ 592,612
3	July 2012	\$ -		\$ 592,612
4	August 2012	\$ -		\$ 592,612
5	September 2012	\$ -		\$ 592,612
6	October 2012	\$ -		\$ 592,612
7	November 2012	\$ -		\$ 592,612
8	December 2012	\$ -		\$ 592,612
9	January 2013	\$ 43,733		\$ 636,345
10	February 2013	\$ 41,941		\$ 678,286
11	March 2013	\$ 41,196		\$ 719,482
12	April 2013	\$ 31,012		\$ 750,495
13	May 2013	\$ 31,499		\$ 781,994
14	June 2013	\$ 35,293	\$ 1,961,939 (A)	\$ 2,779,226
15	July 2013 Projected	\$ 35,904		\$ 2,815,130
16	August 2013 Projected	\$ 39,349		\$ 2,854,479
17	September 2013 Projected	\$ 35,204		\$ 2,889,683
18	October 2013 Projected	\$ 28,542		\$ 2,918,224
19	November 2013 Projected	\$ 32,122		\$ 2,950,347
20	December 2013 Projected	\$ 39,237		\$ 2,989,584
21	Residential Customer Class Totals July 2012 through December 2013	<u>\$ 435,033</u>	<u>\$ 1,961,939</u>	
22	Projected Cumulative Remaining Over / (Under) Collections Including Interest			<u>\$ 2,989,584</u>

(A) From Schedule 7, Page 1, Line 13, Column 12

WEST PENN POWER COMPANY
Smart Meter Technologies Surcharge ("SMT-C") Actual and Projected E-factor Revenues
To be Reflected in 2014 SMT-C Rates

Commercial Customer Class

Line No.	Month (1)	E-Factor Revenues (Excluding PA GRT) Applied to Over / (Under) Collection Balance (2)	Cumulative Over / (Under) Collections Including Interest for the SMT-C Reconciliation Year of July 1, 2012 thru June 30, 2013 (3)	Projected Cumulative Remaining Over / (Under) Collections Including Interest (4)
1	Ending Balance at June 30, 2012			\$ 107,659
2	Correcting entry to SMT-C balance	\$ 149,122		\$ 256,781
3	July 2012	\$ -		\$ 256,781
4	August 2012	\$ -		\$ 256,781
5	September 2012	\$ -		\$ 256,781
6	October 2012	\$ -		\$ 256,781
7	November 2012	\$ -		\$ 256,781
8	December 2012	\$ -		\$ 256,781
9	January 2013	\$ (8,841)		\$ 247,940
10	February 2013	\$ (9,054)		\$ 238,886
11	March 2013	\$ (9,279)		\$ 229,606
12	April 2013	\$ (9,272)		\$ 220,334
13	May 2013	\$ (9,273)		\$ 211,062
14	June 2013	\$ (15,187)	\$ 567,310 (A)	\$ 763,185
15	July 2013 Projected	\$ (9,328)		\$ 753,857
16	August 2013 Projected	\$ (9,332)		\$ 744,525
17	September 2013 Projected	\$ (9,338)		\$ 735,187
18	October 2013 Projected	\$ (9,344)		\$ 725,843
19	November 2013 Projected	\$ (9,349)		\$ 716,494
20	December 2013 Projected	\$ (9,350)		\$ 707,144
21	Commercial Customer Class Totals July 2012 through December 2013	<u>\$ (116,947)</u>	<u>\$ 567,310</u>	
22	Projected Cumulative Remaining Over / (Under) Collections Including Interest			<u>\$ 707,144</u>

(A) From Schedule 7, Page 2. Line 13, Column 12

WEST PENN POWER COMPANY
Smart Meter Technologies Surcharge ("SMT-C") Actual and Projected E-factor Revenues
To be Reflected in 2014 SMT-C Rates

Industrial Customer Class

Line No.	Month (1)	E-Factor Revenues (Excluding PA GRT) Applied to Over / (Under) Collection Balance (2)	Cumulative Over / (Under) Collections Including Interest for the SMT-C Reconciliation Year of July 1, 2012 thru June 30, 2013 (3)	Projected Cumulative Remaining Over / (Under) Collections Including Interest (4)
1	Ending Balance at June 30, 2012			\$ 13,087
2	Correcting entry to SMT-C balance	\$ 4,244		\$ 17,332
3	July 2012	\$ -		\$ 17,332
4	August 2012	\$ -		\$ 17,332
5	September 2012	\$ -		\$ 17,332
6	October 2012	\$ -		\$ 17,332
7	November 2012	\$ -		\$ 17,332
8	December 2012	\$ -		\$ 17,332
9	January 2013	\$ (1,302)		\$ 16,029
10	February 2013	\$ (1,071)		\$ 14,958
11	March 2013	\$ (1,077)		\$ 13,881
12	April 2013	\$ (1,084)		\$ 12,797
13	May 2013	\$ (1,073)		\$ 11,724
14	June 2013	\$ (1,764)	\$ 26,779 (A)	\$ 36,739
15	July 2013 Projected	\$ (1,092)		\$ 35,647
16	August 2013 Projected	\$ (1,093)		\$ 34,553
17	September 2013 Projected	\$ (1,089)		\$ 33,464
18	October 2013 Projected	\$ (1,084)		\$ 32,381
19	November 2013 Projected	\$ (1,081)		\$ 31,299
20	December 2013 Projected	\$ (1,094)		\$ 30,206
21	Industrial Customer Class Totals July 2012 through December 2013	<u>\$ (13,905)</u>	<u>\$ 26,779</u>	
22	Projected Cumulative Remaining Over / (Under) Collections Including Interest			<u>\$ 30,206</u>

(A) From Schedule 7, Page 3. Line 13. Column 12

WEST PENN POWER COMPANY
Smart Meter Technologies Surcharge ("SMT-C") Actual and Projected E-factor Revenues
To be Reflected in 2014 SMT-C Rates

All Customer Classes

Line No.	Month (1)	E-Factor Revenues (Excluding PA GRT) Applied to Over / (Under) Collection Balance (2)	Cumulative Over / (Under) Collections Including Interest for the SMT-C Reconciliation Year of July 1, 2012 thru June 30, 2013 (3)	Projected Cumulative Remaining Over / (Under) Collections Including Interest (4)
1	Ending Balance at June 30, 2012			\$ (277,520)
2	Correcting entry to SMT-C balance	\$ 1,144,244		\$ 866,724
3	July 2012	\$ -		\$ 866,724
4	August 2012	\$ -		\$ 866,724
5	September 2012	\$ -		\$ 866,724
6	October 2012	\$ -		\$ 866,724
7	November 2012	\$ -		\$ 866,724
8	December 2012	\$ -		\$ 866,724
9	January 2013	\$ 33,590		\$ 900,314
10	February 2013	\$ 31,816		\$ 932,130
11	March 2013	\$ 30,840		\$ 962,970
12	April 2013	\$ 20,656		\$ 983,626
13	May 2013	\$ 21,154		\$ 1,004,779
14	June 2013	\$ 18,342	\$ 2,556,028 (A)	\$ 3,579,149
15	July 2013 Projected	\$ 25,484		\$ 3,604,634
16	August 2013 Projected	\$ 28,923		\$ 3,633,557
17	September 2013 Projected	\$ 24,777		\$ 3,658,334
18	October 2013 Projected	\$ 18,114		\$ 3,676,448
19	November 2013 Projected	\$ 21,692		\$ 3,698,140
20	December 2013 Projected	\$ 28,793		\$ 3,726,933
21	All Customer Classes Totals July 2012 through December 2013	<u>\$ 304,181</u>	<u>\$ 2,556,028</u>	
22	Projected Cumulative Remaining Over / (Under) Collections Including Interest			<u>\$ 3,726,933</u>

(A) From Schedule 7, Page 4, Line 13, Column 12

WEST PENN POWER COMPANY
Projected Average Customer Class Billing Determinants ("CCBD") by Customer Class
For the Smart Meter Technologies Surcharge ("SMT-C") Computation Year
For the Twelve Months Ending December 31, 2014

Line No.	Month	Residential Class kWh	Commercial Class Customer Count	Industrial Class Customer Count
	(1)	(2)	(3)	(4)
1	January 2014	751,386,489	90,421	2,656
2	February 2014	761,375,055	90,441	2,680
3	March 2014	688,509,517	90,487	2,676
4	April 2014	578,771,922	90,541	2,664
5	May 2014	475,209,807	90,587	2,661
6	June 2014	524,477,926	90,628	2,661
7	July 2014	606,991,156	90,672	2,659
8	August 2014	670,392,774	90,712	2,661
9	September 2014	595,182,345	90,761	2,651
10	October 2014	487,932,031	90,818	2,637
11	November 2014	533,526,031	90,864	2,630
12	December 2014	659,249,973	90,875	2,662
13	Projected Average Customer Class Billing Determinants ("CCBD")	611,083,752	90,651	2,658

WEST PENN POWER COMPANY
Composite Cost Rate of Total Capital
BFUS Quarterly Earnings Report for the Period ended March 31, 2013

Line No.	Description	Capital Ratios (A)	Cost Rate	Weighted Cost Rate
	(1)	(2)	(3)	(4) = (2)x(3)
1	Debt	48.92%	5.10% (B)	2.49%
2	Preferred Stock	0.00%	0.00%	0.00%
3	Common Equity	51.08%	10.00% (C)	5.11%
4	Total	100.00%		7.60%
5	Pre Tax Cost of Capital (before PA GRT)			11.23% (D)

(A) The capital costs will be collected through an annualized rate based upon an annual revenue requirement that includes the effect of the Company's capital structure. (Pg. 9, Amended Joint Petition for Settlement, Approved by PUC Order entered June 30, 2011 at Docket No. M-2009-2123951)

(B) BFUS Quarterly Earnings Report for the Period ended March 31, 2013

(C) A return on equity of 10% shall be used in the calculation of the smart meter surcharge revenue requirement until such time as West Penn is authorized to implement a new return on equity as part of a distribution base rate case or a different return on equity is authorized as part of the Revised SMIP proceeding. (Pgs. 11-12, Amended Joint Petition for Settlement, Approved by PUC Order entered June 30, 2011 at Docket No. M-2009-2123951)

(D) = 2.49% Weighted Debt unrounded + [5.11% Weighted Common Equity unrounded / (1 - 41.4935% tax rate)]

WEST PENN POWER COMPANY

TARIFF

Rate Schedules and Rules and Regulations

FOR

ELECTRIC SERVICE

IN

The Territory as Defined on
Pages 3-1, 3-2, 3-3, 3-4, 3-5, 3-6 and 3-7 of this Tariff

Issued XXXXX

Effective: XXXXX

Charles E. Jones

President

Cabin Hill

Greensburg, PA

NOTICE

LIST OF MODIFICATIONS MADE BY THIS SUPPLEMENT

Changes

Smart Meter Technologies Surcharge – XXXXX Revised Page No. 5-6 – Increase in the Smart Meter Technologies Surcharge rate.

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Note: All pages are original unless otherwise indicated
¹First Revised, ²Second Revised, etc.

SMART METER TECHNOLOGIES SURCHARGE

A Smart Meter Technologies ("SMT") Surcharge shall be applied during each billing month to metered Customers served under this Tariff. For the Residential Customer Class, the SMT Surcharge shall be determined to the nearest one-thousandth of a cent per kWh. For the Commercial and Industrial Customer Classes, the SMT Surcharge shall be determined to the nearest cent. The SMT Surcharge rates shall be calculated separately for each Customer Class according to the provisions of this Surcharge Tariff.

For service rendered January 1, 2014 through December 31, 2014 the SMT Surcharge rates billed by Customer Class are as follows:

Residential Customer Class (Rate Schedule 10)

\$0.00303 per kWh

(C)

(I)

Commercial Customer Class (Rate Schedules 20, 22, 23 and 24)

\$2.89 per month

(I)

Industrial Customer Class (Rate Schedules 30, 40, 41, 44, 46, 86 and Tariff No. 37)

\$2.48 per month

(I)

The SMT Surcharge rates by Customer Class shall be calculated in accordance with the formula set forth below:

$$SMT = [((SMT_C - E) / CCB_D) / 12] \times [1 / (1 - T)]$$

$$SMT_C = SMT_{Exp1} + SMT_{Exp2}$$

Where:

SMT = The monthly surcharge by Customer Class as defined by this Surcharge Tariff applied to each Customer billed under the Rate Schedules and Tariff identified in this Surcharge Tariff.

SMT_C = The Smart Meter Technologies costs by Customer Class projected to be incurred by the Company for the SMT Computational Year calculated in accordance with the formula shown above.

SMT_{Exp1} = A projection of costs to be incurred associated with the Customer Class specific Smart Meter Technology Procurement and Installation Plan ("Plan") as approved by the Commission for the SMT Computation Year by Customer Class including carrying charges on capital costs, depreciation expense, accumulated deferred income taxes, allowance for funds used during construction, and operational and maintenance expenses. These costs would also include an allocated portion of any projected indirect costs to be incurred benefiting all Customer Classes of the Company's Plan for the SMT Computational Year. Any reduction in operating expenses or avoided capital expenditures due to the Smart Metering Program will be deducted from the incremental costs of the Smart Meter Program to derive the net incremental cost of the Program that is recoverable. Such reductions shall include any reductions in the Company's current meter and meter reading costs.

(C) Indicates Change
 (I) Indicates Increase

WEST PENN POWER COMPANY
RATES, TERMS, AND CONDITIONS
GOVERNING
INTERCHANGE OF ELECTRIC ENERGY
WITH
THE PENNSYLVANIA STATE UNIVERSITY

Issued XXXXX

Effective XXXXX

BY: Charles E. Jones
President
Cabin Hill
Greensburg, Pennsylvania

LIST OF MODIFICATIONS

Smart Meter Technologies Surcharge – XXXXX Revised Page No. 5-5 – Increase in the Smart Meter Technologies Surcharge rate.

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Note: All pages are original unless otherwise indicated
¹First Revised, ²Second Revised, etc.

SMART METER TECHNOLOGIES SURCHARGE

A Smart Meter Technologies ("SMT") Surcharge shall be applied as a monthly Customer charge during each billing month to metered Customers served under this Tariff determined to the nearest cent. The SMT Surcharge rate shall be calculated separately for each Customer Class according to the provisions of this Surcharge Tariff.

For service rendered January 1, 2014 through December 31, 2014 the SMT Surcharge rate billed by Customer Class is as follows: (C)

Industrial Customer Class (Tariff No. 39 Rate Schedules 30, 40, 41, 44, 46, 86 and Tariff No. 37)

\$2.48 per month (I)

The SMT Surcharge rate by Customer Class shall be calculated in accordance with the formula set forth below:

$$SMT = [((SMT_c - E) / CCBD) / 12] \times [1 / (1 - T)]$$

$$SMT_c = SMT_{Exp1} + SMT_{Exp2}$$

Where:

SMT = The monthly surcharge by Customer Class as defined by this Surcharge Tariff applied to each Customer billed under this Tariff.

SMT_c = The Smart Meter Technologies costs by Customer Class projected to be incurred by the Company for the SMT Computational Year calculated in accordance with the formula shown above.

SMT_{Exp1} = A projection of costs to be incurred associated with the Customer Class specific Smart Meter Technology Procurement and Installation Plan ("Plan") as approved by the Commission for the SMT Computation Year by Customer Class including carrying charges on capital costs, depreciation expense, accumulated deferred income taxes, allowance for funds used during construction, and operational and maintenance expenses. These costs would also include an allocated portion of any projected indirect costs to be incurred benefiting all Customer Classes of the Company's Plan for the SMT Computational Year. Any reduction in operating expenses or avoided capital expenditures due to the Smart Metering Program will be deducted from the incremental costs of the Smart Meter Program to derive the net incremental cost of the Program that is recoverable. Such reductions shall include any reductions in the Company's current meter and meter reading costs.

SMT_{Exp2} = A Customer Class allocated portion of \$40 million of expenditures between 2009 and 2010 in support of the development of a smart meter deployment plan. The \$40 million will be recovered via a levelized basis over a 5.5-year period beginning with the SMT Surcharge start date, and will not include interest on over-collections or under-collections. A Customer Class allocation of \$5.712 million of interest charges will be added, and will be amortized for recovery over a 5.5-year period coincident with the recovery of the \$40 million.

(C) Indicates Change
 (I) Indicates Increase

Issued XXXXX

Effective XXXXX

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Petition of West Penn Power Company for :
Expedited Approval of its Smart Meter : Docket No. M-2009-2123951
Technology Procurement and Installation Plan :
:
:

CERTIFICATE OF SERVICE

I hereby certify that I have this day served a true copy of West Penn Power Company's Tariff Electric Pa. P.U.C. No. 37, Supplement No. XX and Tariff Electric Pa. P.U.C. No. 39, Supplement No. XXX and accompanying supporting schedules upon the individuals listed below, in accordance with the requirements of 52 Pa. Code §1.54.

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