

August 1, 2014

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

**Re: West Penn Power Company for Change in Smart Meter  
Technologies Charge Rider Rates to be Effective on January 1, 2015  
Docket No. \_\_\_\_\_**

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 1<sup>st</sup> of each year for SMT-C rates to become effective the following January 1<sup>st</sup>. 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 1<sup>st</sup> and continuing through December 31<sup>st</sup>, 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, 2015 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.


Finally, in an Order entered on March 6, 2014 in Metropolitan Edison Company, Pennsylvania Electric Company, Pennsylvania Power Company and West Penn (collectively “the Companies”) Smart Meter Deployment Plans at Docket Nos. M-2013-

2341990, M-2013-2341991, M-2013-2341993, and M-2013-2341994, Commission directed the Companies to provide information on cost savings measures achieved from the deployment of smart meters and an explanation on how cost savings will be calculated in future SMT-C rate filings. Inasmuch as the Companies' smart meter deployment plan was approved in an Order entered June 25, 2014 and deployment of smart meters commenced in mid-July, 2014, the Companies have yet to realize any operational cost savings through the deployment of smart meters. Accordingly, the proposed rates that are the subject of this filing reflect no such savings. West Penn requests to submit information on cost savings measures at a later date.

WHEREFORE, West Penn respectfully requests that the 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.

If you have any questions regarding the enclosed documents, please contact me at 610-921-6525.

Sincerely,

A handwritten signature in black ink, appearing to read "Charles V. Fullem". The signature is fluid and cursive, with a long horizontal stroke at the end.

Charles V. Fullem  
Director – Rates & Regulatory Affairs-PA

Enclosures

C: Certificate of Service  
Paul Diskin, TUS  
Lori Berger, Bureau of Audits

# 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

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LIST OF MODIFICATIONS MADE BY THIS SUPPLEMENT

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Note: All pages are original unless otherwise indicated  
<sup>1</sup>First Revised, <sup>2</sup>Second 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, 2015 through December 31, 2015 the SMT Surcharge rates billed by Customer Class are as follows:

Residential Customer Class (Rate Schedule 10)

\$0.00348 per kWh

(C)

(I)

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

\$3.42 per month

(I)

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

\$3.74 per month

(I)

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

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

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

Where:

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

SMT<sub>C</sub> = 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<sub>Exp1</sub> = 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  
<sup>1</sup>First Revised, <sup>2</sup>Second 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, 2015 through December 31, 2015 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)

\$3.74 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<sub>c</sub> = 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<sub>Exp1</sub> = 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)

SMT<sub>Exp2</sub> = A Customer Class allocated portion of \$45.1 million of expenditures between 2009 and 2010 in support of the development of a smart meter deployment plan. The \$45.1 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 \$45.1 million.

(C) Indicates Change  
 (I) Indicates Increase

Issued XXXXX

Effective XXXXX

**WEST PENN POWER COMPANY**  
**Computation of Proposed Smart Meter Technologies Surcharges ("SMT-C") by Customer Class**  
**For the Twelve Months Ending December 31, 2015**

**Smart Meter Technologies Surcharge = SMT = [((SMTc - E) / CCBD) / 12] x [1 / (1 - T)]**

Line No.	Description (1)	Total All Customer Classes (2)		Residential Customer Class Computations (3)		Commercial Customer Class Computations (4)		Industrial Customer Class Computations (5)		
1	SMTc = Smart Meter Technologies Costs by Customer Class (See Schedule 2 for Support)	\$	28,594,813	\$	24,704,822	\$	3,400,625	\$	489,366	
2	E = Cumulative Prior Reconciliation Period's Net Over / (Under) Collections (See Schedule 8 for Support)	\$	881,876	\$	850,138	\$	88,168	\$	(56,430)	
3	CCBD = Projected Customer Class Billing Determinants for the SMT-C Computation Year for the Six Months Ending December 31, 2015 (See Schedule 9 for Support)				607,040,957		85,635		12,924	
4	(SMTc - E) / CCBD / 12 Months [[(Line 1 - Line 2) / Line 3] / 12 Months]				Avg. kWh		per Month		Avg. Count	
5	1 / (1 - T): (T = 5.90% PA Gross Receipts Tax in Base Rates)				0.00327		3.22		3.52	
6	SMT-C = Smart Meter Technologies Surcharge (Line 5 x Line 6)	\$	0.00348	per kWh		\$	3.42	per Month	\$	3.74
					1.062699		1.062699		1.062699	

**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, 2015**

**Smart Meter Technologies Costs = SMTc = SMTexp1 + SMTexp2**

Line No.	Description	Total All Customer Classes Costs			Residential Customer Class		Commercial Customer Class		Industrial Customer Class	
		(1)	(2)	(3)	(3)	(4)	(4)	(5)		
1	SMTexp1 Projected O&M Costs (See Schedule 3 for Supporting Details)		\$ 10,158,686	\$ 8,771,974	\$ 1,202,799	\$ 183,913				
2	SMTexp1 Projected Capital Costs Revenue Requirement (See Schedule 4 for Supporting Details)		\$ 5,374,108	\$ 4,567,041	\$ 724,313	\$ 82,754				
3	SMTexp1 Existing Capital Costs Revenue Requirement (See Schedule 5 for Supporting Details)		\$ 2,838,246	\$ 2,537,630	\$ 263,008	\$ 37,608				
4	SMTexp1 Offsetting Reduction in Operating Expenses and Capital Expenditures due to Smart Meter Program		\$ -	\$ -	\$ -	\$ -				
5	SMTexp2 Costs (See Schedule 6 for Supporting Details)		\$ 10,223,773	\$ 8,828,177	\$ 1,210,505	\$ 185,091				
6	<b>Total SMTc Costs (Line 1 + Line 2 + Line 3 - Line 4 + Line 5)</b>		<b>\$ 28,594,813</b>	<b>\$ 24,704,822</b>	<b>\$ 3,400,625</b>	<b>\$ 489,366</b>				

**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, 2015**

		Projected Smart Meter Technologies O&M Costs												For the Twelve
Line No.	Smart Meter Technologies O&M Cost Categories	January	February	March	April	May	June	July	August	September	October	November	December	December 31, 2015
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	Program Costs	\$ 801,850	\$ 779,244	\$ 1,034,607	\$ 798,665	\$ 774,452	\$ 834,334	\$ 771,102	\$ 831,474	\$ 801,937	\$ 826,104	\$ 1,033,653	\$ 871,254	\$ 10,158,686
2	Total Projected Smart Meter Technologies O&M Costs	\$ 801,850	\$ 779,244	\$ 1,034,607	\$ 798,665	\$ 774,452	\$ 834,334	\$ 771,102	\$ 831,474	\$ 801,937	\$ 826,104	\$ 1,033,653	\$ 871,254	\$ 10,158,686

Allocation of Projected O&M Costs based on Actual Customer Class Meter Counts for June 2014, determined as follows:				
Line No.	Customer Class	Actual Average Customer Class Meter Counts	Percentage Customer Class to All Customer Classes	Allocation of 2015 Projected O&M Costs
		A	B	C = B x Line 2, Col.14
3	Residential Customer Class	620,413	86.3495%	\$ 8,771,974
4	Commercial Customer Class	85,070	11.8401%	\$ 1,202,799
5	Industrial Customer Class	13,008	1.8104%	\$ 183,913
6	Total	718,491	100.0000%	\$ 10,158,686

Project Smart Meter Technologies Capital Revenue Requirement Recoverable Through Smart Meter Technologies Surcharge ("SMT-C") Residential Meters

Line No.	Year	Month	Reg Book Life	Reg Depreciation	Reg Book Life	Tax Life	Technology Capital Additions	Capital Month Ending	Regulatory Book Depreciation	Depreciation Rate (IRS Table A-1)	2013 Tax Depreciation	Depreciation Rate (IRS Table A-1)	2014 Tax Depreciation	Depreciation Rate (IRS Table A-1)	2015 Tax Depreciation	Regulatory Reserve	Net Plant	Accumulated Deferred Income Taxes ("ADIT")	Rate Base	Revenue Requirement (Excluding PA GRT)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
1	2013	Jan-13	\$	\$	20.00%	\$	20.00%	\$	0.00%	\$	\$	0.00%	\$	\$	\$	\$	\$	\$	\$	\$
2		Feb-13	\$	\$	20.00%	\$	20.00%	\$	0.00%	\$	\$	0.00%	\$	\$	\$	\$	\$	\$	\$	\$
3		Mar-13	\$	\$	20.00%	\$	20.00%	\$	0.00%	\$	\$	0.00%	\$	\$	\$	\$	\$	\$	\$	\$
4		Apr-13	\$	\$	20.00%	\$	20.00%	\$	0.00%	\$	\$	0.00%	\$	\$	\$	\$	\$	\$	\$	\$
5		May-13	\$	\$	20.00%	\$	20.00%	\$	0.00%	\$	\$	0.00%	\$	\$	\$	\$	\$	\$	\$	\$
6		Jun-13	\$	\$	20.00%	\$	20.00%	\$	0.00%	\$	\$	0.00%	\$	\$	\$	\$	\$	\$	\$	\$
7		Jul-13	\$	\$	20.00%	\$	20.00%	\$	0.00%	\$	\$	0.00%	\$	\$	\$	\$	\$	\$	\$	\$
8		Aug-13	\$	\$	20.00%	\$	20.00%	\$	0.00%	\$	\$	0.00%	\$	\$	\$	\$	\$	\$	\$	\$
9		Sep-13	\$	\$	20.00%	\$	20.00%	\$	0.00%	\$	\$	0.00%	\$	\$	\$	\$	\$	\$	\$	\$
10		Oct-13	\$	\$	20.00%	\$	20.00%	\$	0.00%	\$	\$	0.00%	\$	\$	\$	\$	\$	\$	\$	\$
11		Nov-13	\$	\$	20.00%	\$	20.00%	\$	0.00%	\$	\$	0.00%	\$	\$	\$	\$	\$	\$	\$	\$
12		Dec-13	\$	\$	20.00%	\$	20.00%	\$	0.00%	\$	\$	0.00%	\$	\$	\$	\$	\$	\$	\$	\$
13	2014	Jan-14	\$	\$	20.00%	\$	20.00%	\$	0.00%	\$	\$	0.00%	\$	\$	\$	\$	\$	\$	\$	\$
14		Feb-14	\$	\$	20.00%	\$	20.00%	\$	0.00%	\$	\$	0.00%	\$	\$	\$	\$	\$	\$	\$	\$
15		Mar-14	\$	\$	20.00%	\$	20.00%	\$	0.00%	\$	\$	0.00%	\$	\$	\$	\$	\$	\$	\$	\$
16		Apr-14	\$	\$	20.00%	\$	20.00%	\$	0.00%	\$	\$	0.00%	\$	\$	\$	\$	\$	\$	\$	\$
17		May-14	\$	\$	20.00%	\$	20.00%	\$	0.00%	\$	\$	0.00%	\$	\$	\$	\$	\$	\$	\$	\$
18		Jun-14	\$	\$	20.00%	\$	20.00%	\$	0.00%	\$	\$	0.00%	\$	\$	\$	\$	\$	\$	\$	\$
19		Jul-14	\$	\$	20.00%	\$	20.00%	\$	0.00%	\$	\$	0.00%	\$	\$	\$	\$	\$	\$	\$	\$
20		Aug-14	\$	\$	20.00%	\$	20.00%	\$	0.00%	\$	\$	0.00%	\$	\$	\$	\$	\$	\$	\$	\$
21		Sep-14	\$	\$	20.00%	\$	20.00%	\$	0.00%	\$	\$	0.00%	\$	\$	\$	\$	\$	\$	\$	\$
22		Oct-14	\$	\$	20.00%	\$	20.00%	\$	0.00%	\$	\$	0.00%	\$	\$	\$	\$	\$	\$	\$	\$
23		Nov-14	\$	\$	20.00%	\$	20.00%	\$	0.00%	\$	\$	0.00%	\$	\$	\$	\$	\$	\$	\$	\$
24		Dec-14	\$	\$	20.00%	\$	20.00%	\$	0.00%	\$	\$	0.00%	\$	\$	\$	\$	\$	\$	\$	\$
25	2015	Jan-15	\$	\$	20.00%	\$	20.00%	\$	0.00%	\$	\$	0.00%	\$	\$	\$	\$	\$	\$	\$	\$
26		Feb-15	\$	\$	20.00%	\$	20.00%	\$	0.00%	\$	\$	0.00%	\$	\$	\$	\$	\$	\$	\$	\$
27		Mar-15	\$	\$	20.00%	\$	20.00%	\$	0.00%	\$	\$	0.00%	\$	\$	\$	\$	\$	\$	\$	\$
28		Apr-15	\$	\$	20.00%	\$	20.00%	\$	0.00%	\$	\$	0.00%	\$	\$	\$	\$	\$	\$	\$	\$
29		May-15	\$	\$	20.00%	\$	20.00%	\$	0.00%	\$	\$	0.00%	\$	\$	\$	\$	\$	\$	\$	\$
30		Jun-15	\$	\$	20.00%	\$	20.00%	\$	0.00%	\$	\$	0.00%	\$	\$	\$	\$	\$	\$	\$	\$
31		Jul-15	\$	\$	20.00%	\$	20.00%	\$	0.00%	\$	\$	0.00%	\$	\$	\$	\$	\$	\$	\$	\$
32		Aug-15	\$	\$	20.00%	\$	20.00%	\$	0.00%	\$	\$	0.00%	\$	\$	\$	\$	\$	\$	\$	\$
33		Sep-15	\$	\$	20.00%	\$	20.00%	\$	0.00%	\$	\$	0.00%	\$	\$	\$	\$	\$	\$	\$	\$
34		Oct-15	\$	\$	20.00%	\$	20.00%	\$	0.00%	\$	\$	0.00%	\$	\$	\$	\$	\$	\$	\$	\$
35		Nov-15	\$	\$	20.00%	\$	20.00%	\$	0.00%	\$	\$	0.00%	\$	\$	\$	\$	\$	\$	\$	\$
36		Dec-15	\$	\$	20.00%	\$	20.00%	\$	0.00%	\$	\$	0.00%	\$	\$	\$	\$	\$	\$	\$	\$
37	2015 Total		\$	\$	3,572,082	\$	3,572,082	\$	319,879	\$	\$	319,879	\$	\$	\$	\$	\$	\$	\$	\$

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]  
 (6) 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  
 (8) during 2015 = [(6) current month x (3) total during 2013] / 12  
 (9) during 2015 = [(6) current month x (3) current month / months left in year] + (6) prior month  
 (10) during 2015 = [(6) current month x (3) total during 2014] / 12  
 (11) during 2015 = [(6) current month x (3) current month - (9) current month - (11) current month] x 35% tax rate] + (14) prior month  
 (12) = [(5) current month - (7) current month - (12) prior month  
 (14) = [(15) x Schedule 10 Pre Tax Cost of Capital/12] + (5) current month  
 (16) = [(15) x Schedule 10 Pre Tax Cost of Capital/12] + (5) current month

Line No.	12 month Average Meter Counts by Customer Class		Percentage Allocation of 2015 Projected Capital Rev Req to All Customer Classes
	A	B	
38	Residential Customer Class	620,413	100.0000%
39	Commercial Customer Class	-	0.0000%
40	Industrial Customer Class	-	0.0000%
41	Total	620,413	100.0000%

Projected Smart Meter Technologies Capital Revenue Requirement Recoverable Through Smart Meter Technologies Surcharge ("SMT-C")  
Commercial Meters

Line No.	Year	Month	Technology Additions (3)	Regulatory Book Depreciation (4) see notes	Capital Month Ending (5) see notes	Regulatory Book Depreciation (5) see notes	Depreciation Rate (IRS) Publication 946, Table A-1 (6)		Depreciation Rate (IRS) Publication 946, Table A-1 (8)		Depreciation Rate (IRS) Publication 946, Table A-1 (10)		2015 Tax Depreciation (11) see notes	Regulatory Reserve (12) see notes	Net Plant (13) = (4)-(12)	Accumulated Deferred Income Taxes ("ADIT") (14) see notes	Rate Base (15) = (13)+(14)	Revenue Requiring PA (Excluding PA GRT) (16) see notes
							Rate (IRS) Publication 946, Table A-1 (6)	Rate (IRS) Publication 946, Table A-1 (8)	Rate (IRS) Publication 946, Table A-1 (10)	Rate (IRS) Publication 946, Table A-1 (10)								
1	2013	Jan-13	\$ -	\$ -	\$ -	\$ -	20.00%	20.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2		Feb-13	\$ -	\$ -	\$ -	\$ -	20.00%	20.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3		Mar-13	\$ -	\$ -	\$ -	\$ -	20.00%	20.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4		Apr-13	\$ -	\$ -	\$ -	\$ -	20.00%	20.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5		May-13	\$ 69,485	\$ 69,485	\$ 69,485	\$ 193	20.00%	20.00%	0.00%	\$ 193	\$ 193	\$ 193	\$ 193	\$ 69,292	\$ (540)	\$ 68,751	\$ 840	
6		Jun-13	\$ 44,289	\$ 113,754	\$ 113,754	\$ 3,002	20.00%	20.00%	0.00%	\$ 3,002	\$ 1,433	\$ 113,052	\$ (1,413)	\$ 148,023	\$ (2,624)	\$ 145,399	\$ 2,100	
7		Jul-13	\$ 35,703	\$ 149,457	\$ 149,457	\$ 731	20.00%	20.00%	0.00%	\$ 731	\$ 2,425	\$ 205,153	\$ (4,558)	\$ 200,595	\$ (2,880)	\$ 197,715	\$ 2,880	
8		Aug-13	\$ 58,121	\$ 207,578	\$ 207,578	\$ 962	20.00%	20.00%	0.00%	\$ 962	\$ 4,021	\$ 259,842	\$ (7,213)	\$ 252,629	\$ (8,526)	\$ 244,103	\$ 3,945	
9		Sep-13	\$ 53,295	\$ 260,863	\$ 260,863	\$ 1,586	20.00%	20.00%	0.00%	\$ 1,586	\$ 5,827	\$ 287,202	\$ (10,658)	\$ 276,544	\$ (12,172)	\$ 264,372	\$ 4,282	
10		Oct-13	\$ 41,985	\$ 302,848	\$ 302,848	\$ 1,809	20.00%	20.00%	0.00%	\$ 1,809	\$ 7,398	\$ 341,092	\$ (16,015)	\$ 325,077	\$ (18,130)	\$ 306,947	\$ 4,869	
11		Nov-13	\$ 45,830	\$ 348,678	\$ 348,678	\$ 2,090	20.00%	20.00%	0.00%	\$ 2,090	\$ 9,486	\$ 394,510	\$ (24,980)	\$ 369,530	\$ (26,890)	\$ 342,640	\$ 5,569	
12		Dec-13	\$ 42,888	\$ 403,998	\$ 403,998	\$ 2,364	20.00%	20.00%	0.00%	\$ 2,364	\$ 11,850	\$ 446,960	\$ (31,383)	\$ 415,577	\$ (33,017)	\$ 382,560	\$ 6,170	
13	2014	Jan-14	\$ 14,481	\$ 461,382	\$ 461,382	\$ 2,523	32.00%	32.00%	20.00%	\$ 2,523	\$ 14,373	\$ 486,074	\$ (34,851)	\$ 451,223	\$ (36,374)	\$ 414,849	\$ 6,411	
14		Feb-14	\$ 14,763	\$ 503,128	\$ 503,128	\$ 2,679	32.00%	32.00%	20.00%	\$ 2,679	\$ 17,052	\$ 508,341	\$ (38,449)	\$ 469,892	\$ (39,561)	\$ 430,331	\$ 6,900	
15		Mar-14	\$ 25,131	\$ 528,257	\$ 528,257	\$ 2,865	32.00%	32.00%	20.00%	\$ 2,865	\$ 19,917	\$ 548,344	\$ (42,345)	\$ 506,000	\$ (43,490)	\$ 462,510	\$ 7,261	
16		Apr-14	\$ 41,504	\$ 569,761	\$ 569,761	\$ 3,241	32.00%	32.00%	20.00%	\$ 3,241	\$ 26,208	\$ 570,735	\$ (46,447)	\$ 524,288	\$ (47,693)	\$ 476,595	\$ 8,145	
17		May-14	\$ 27,162	\$ 596,943	\$ 596,943	\$ 3,483	32.00%	32.00%	20.00%	\$ 3,483	\$ 29,698	\$ 629,005	\$ (51,182)	\$ 577,823	\$ (52,427)	\$ 525,396	\$ 8,893	
18		Jun-14	\$ 61,758	\$ 658,701	\$ 658,701	\$ 3,831	32.00%	32.00%	20.00%	\$ 3,831	\$ 33,527	\$ 686,932	\$ (56,862)	\$ 630,070	\$ (58,033)	\$ 572,037	\$ 9,727	
19		Jul-14	\$ 81,758	\$ 740,459	\$ 740,459	\$ 4,174	32.00%	32.00%	20.00%	\$ 4,174	\$ 37,701	\$ 744,518	\$ (63,109)	\$ 681,410	\$ (64,283)	\$ 617,127	\$ 10,549	
20		Aug-14	\$ 80,328	\$ 822,217	\$ 822,217	\$ 4,569	32.00%	32.00%	20.00%	\$ 4,569	\$ 42,269	\$ 820,273	\$ (71,279)	\$ 748,994	\$ (72,458)	\$ 676,536	\$ 11,575	
21		Sep-14	\$ 57,070	\$ 882,543	\$ 882,543	\$ 4,950	32.00%	32.00%	20.00%	\$ 4,950	\$ 47,220	\$ 872,393	\$ (81,320)	\$ 791,073	\$ (82,593)	\$ 708,480	\$ 12,351	
22		Oct-14	\$ 37,628	\$ 920,171	\$ 920,171	\$ 5,286	32.00%	32.00%	20.00%	\$ 5,286	\$ 52,506	\$ 930,678	\$ (95,893)	\$ 834,785	\$ (97,146)	\$ 737,639	\$ 13,097	
23		Nov-14	\$ 63,569	\$ 983,182	\$ 983,182	\$ 5,779	32.00%	32.00%	20.00%	\$ 5,779	\$ 56,072	\$ 982,797	\$ (100,899)	\$ 881,898	\$ (102,100)	\$ 779,798	\$ 14,558	
24	2015	Jan-15	\$ 33,739	\$ 1,020,810	\$ 1,020,810	\$ 6,000	19.20%	19.20%	20.00%	\$ 6,000	\$ 62,7	\$ 1,020,810	\$ (103,851)	\$ 916,959	\$ (105,000)	\$ 811,959	\$ 15,027	
25		Feb-15	\$ 40,990	\$ 1,059,548	\$ 1,059,548	\$ 6,243	19.20%	19.20%	20.00%	\$ 6,243	\$ 68,851	\$ 1,030,657	\$ (106,843)	\$ 923,814	\$ (108,000)	\$ 815,814	\$ 15,525	
26		Mar-15	\$ 46,515	\$ 1,100,509	\$ 1,100,509	\$ 6,502	19.20%	19.20%	20.00%	\$ 6,502	\$ 76,084	\$ 1,070,929	\$ (111,942)	\$ 958,987	\$ (113,000)	\$ 845,987	\$ 16,093	
27		Apr-15	\$ 48,292	\$ 1,147,023	\$ 1,147,023	\$ 6,768	19.20%	19.20%	20.00%	\$ 6,768	\$ 84,364	\$ 1,113,467	\$ (118,547)	\$ 994,920	\$ (120,000)	\$ 874,920	\$ 16,871	
28		May-15	\$ 48,292	\$ 1,193,538	\$ 1,193,538	\$ 7,042	19.20%	19.20%	20.00%	\$ 7,042	\$ 92,694	\$ 1,153,467	\$ (125,718)	\$ 1,027,749	\$ (127,000)	\$ 899,749	\$ 17,277	
29		Jun-15	\$ 48,292	\$ 1,242,831	\$ 1,242,831	\$ 7,315	19.20%	19.20%	20.00%	\$ 7,315	\$ 101,171	\$ 1,203,638	\$ (132,000)	\$ 1,071,638	\$ (133,000)	\$ 938,638	\$ 17,893	
30		Jul-15	\$ 48,292	\$ 1,292,123	\$ 1,292,123	\$ 7,588	19.20%	19.20%	20.00%	\$ 7,588	\$ 110,721	\$ 1,254,359	\$ (139,000)	\$ 1,115,359	\$ (140,000)	\$ 975,359	\$ 18,491	
31		Aug-15	\$ 48,292	\$ 1,341,415	\$ 1,341,415	\$ 7,855	19.20%	19.20%	20.00%	\$ 7,855	\$ 120,445	\$ 1,314,804	\$ (146,000)	\$ 1,168,804	\$ (147,000)	\$ 1,021,804	\$ 19,089	
32		Sep-15	\$ 48,292	\$ 1,390,707	\$ 1,390,707	\$ 8,128	19.20%	19.20%	20.00%	\$ 8,128	\$ 130,269	\$ 1,375,073	\$ (152,000)	\$ 1,223,073	\$ (153,000)	\$ 1,070,073	\$ 19,687	
33		Oct-15	\$ 48,292	\$ 1,439,222	\$ 1,439,222	\$ 8,398	19.20%	19.20%	20.00%	\$ 8,398	\$ 140,193	\$ 1,459,366	\$ (158,000)	\$ 1,301,366	\$ (159,000)	\$ 1,142,366	\$ 20,285	
34		Nov-15	\$ 40,990	\$ 1,478,193	\$ 1,478,193	\$ 8,664	19.20%	19.20%	20.00%	\$ 8,664	\$ 150,217	\$ 1,529,683	\$ (164,000)	\$ 1,365,683	\$ (165,000)	\$ 1,200,683	\$ 20,883	
35		Dec-15	\$ 40,990	\$ 1,519,143	\$ 1,519,143	\$ 8,928	19.20%	19.20%	20.00%	\$ 8,928	\$ 160,341	\$ 1,589,024	\$ (170,000)	\$ 1,419,024	\$ (171,000)	\$ 1,248,024	\$ 21,481	
36		2015 Total	\$ 535,951	\$ 83,084	\$ 83,084	\$ 83,084								\$ 1,383,553	\$ (125,415)	\$ 1,258,138	\$ 20,464	
37																	\$ 210,714	

Notes:

(4) = (5) current month + (4) prior month  
(5) = [(5) current month x 6.667%/12 x 0.5] + [(4) prior month x 6.667%/12]  
(6) 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  
(8) during 2015 = [(8) current month x (3) total during 2015] / 12  
(9) during 2014 = [(9) current month x (3) current month / months left in year] + (9) prior month  
(10) during 2015 = [(9) current month x (3) total during 2014] / 12  
(11) during 2015 = [(10) current month x (3) current month / months left in year] + (10) prior month  
(12) = (5) current month - (12) prior month  
(13) = [(13) current month - (12) prior month] x 35% tax rate + (14) prior month  
(14) = [(14) x Schedule 10 Pro Tax Cost of Capital/2] + (5) current month

Line No.	12 month Average Customer Class Meter Counts at June 2014, determined as follows:		Allocation of 2015 Projected Capital Rev Req
	A	B	
38	Residential Customer Class	0.0000%	Col.14
39	Commercial Customer Class	100.0000%	\$ 210,714
40	Industrial Customer Class	0.0000%	\$ -
41	Total	100.0000%	\$ 210,714





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

Hardware

Line No.	Year	Month	Technologies Capital Additions (3)	Regulatory Book Ending (4) see notes	Regulatory Depreciation (5) see notes	Depreciation Rate (IRS Publication 946, Table A-1) (6)	2013 Tax Depreciation (7) see notes	Depreciation Rate (IRS Publication 946, Table A-1) (8)	2014 Tax Depreciation (9) see notes	Depreciation Rate (IRS Publication 946, Table A-1) (10)	2015 Tax Depreciation (11) see notes	Regulatory Reserve (12) see notes	Net Plant (13) = (4)-(12)	Accumulated Deformed Income Taxes ("ADIT") (14) see notes	Rate Base (15) = (13)+(14)	Revenue Requirement (Excluding PA GRT) (16) see notes
1	2013	Jan-13	\$ -	\$ -	\$ -	20.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2		Feb-13	\$ -	\$ -	\$ -	20.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3		Mar-13	\$ -	\$ -	\$ -	20.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4		Apr-13	\$ -	\$ -	\$ -	20.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5		May-13	\$ -	\$ -	\$ -	20.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6		Jun-13	\$ -	\$ -	\$ -	20.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7		Jul-13	\$ 388,558	\$ 388,558	\$ 5,981	20.00%	\$ 12,952	0.00%	\$ -	0.00%	\$ -	\$ 5,981	\$ 382,577	\$ (2,440)	\$ 380,137	\$ 9,559
8		Aug-13	\$ -	\$ 388,558	\$ 6,476	20.00%	\$ 12,952	0.00%	\$ -	0.00%	\$ -	\$ 12,457	\$ 376,101	\$ (4,707)	\$ 371,394	\$ 9,872
9		Sep-13	\$ -	\$ 388,558	\$ 6,476	20.00%	\$ 12,952	0.00%	\$ -	0.00%	\$ -	\$ 18,933	\$ 369,625	\$ (6,973)	\$ 362,652	\$ 9,889
10		Oct-13	\$ -	\$ 401,391	\$ 6,563	20.00%	\$ 13,807	0.00%	\$ -	0.00%	\$ -	\$ 25,516	\$ 375,875	\$ (9,502)	\$ 366,374	\$ 10,031
11		Nov-13	\$ 128,896	\$ 528,278	\$ 7,747	20.00%	\$ 28,488	0.00%	\$ -	0.00%	\$ -	\$ 33,263	\$ 495,014	\$ (16,084)	\$ 478,930	\$ 12,255
12		Dec-13	\$ 555,873	\$ 1,084,149	\$ 13,437	20.00%	\$ 137,671	0.00%	\$ -	0.00%	\$ -	\$ 48,700	\$ 1,037,450	\$ (59,546)	\$ 977,904	\$ 22,641
13	2014	Jan-14	\$ 15,908	\$ 1,100,056	\$ 18,202	20.00%	\$ 28,911	20.00%	\$ 285	20.00%	\$ -	\$ 64,901	\$ 1,035,154	\$ (63,389)	\$ 971,765	\$ 27,292
14		Feb-14	\$ 18,340	\$ 1,118,396	\$ 18,487	20.00%	\$ 28,911	20.00%	\$ 590	20.00%	\$ -	\$ 103,789	\$ 1,035,007	\$ (77,244)	\$ 957,763	\$ 27,540
15		Mar-14	\$ 212,432	\$ 1,330,828	\$ 20,410	20.00%	\$ 28,911	20.00%	\$ 4,847	20.00%	\$ -	\$ 136,965	\$ 2,514,513	\$ (82,388)	\$ 2,432,125	\$ 55,938
16		Apr-14	\$ 1,320,870	\$ 2,651,498	\$ 33,186	20.00%	\$ 28,911	20.00%	\$ 35,000	20.00%	\$ -	\$ 181,444	\$ 2,502,230	\$ (89,186)	\$ 2,413,034	\$ 67,033
17		May-14	\$ 32,178	\$ 2,683,674	\$ 44,835	20.00%	\$ 28,911	20.00%	\$ 35,389	20.00%	\$ -	\$ 229,280	\$ 2,470,303	\$ (96,001)	\$ 2,374,302	\$ 67,046
18		Jun-14	\$ 359,882	\$ 3,056,575	\$ 47,943	20.00%	\$ 28,911	20.00%	\$ 47,388	20.00%	\$ -	\$ 274,223	\$ 2,782,352	\$ (105,919)	\$ 2,676,433	\$ 72,880
19		Jul-14	\$ 775,890	\$ 3,832,465	\$ 57,409	20.00%	\$ 28,911	20.00%	\$ 78,404	20.00%	\$ -	\$ 331,632	\$ 3,500,833	\$ (123,386)	\$ 3,377,448	\$ 89,003
20		Aug-14	\$ 4,007,215	\$ 8,331	\$ 85,331	20.00%	\$ 28,911	20.00%	\$ 87,141	20.00%	\$ -	\$ 398,982	\$ 3,610,253	\$ (141,136)	\$ 3,469,114	\$ 101,802
21		Sep-14	\$ 1,184,875	\$ 9,515	\$ 85,291	20.00%	\$ 28,911	20.00%	\$ 99,859	20.00%	\$ -	\$ 485,351	\$ 3,734,089	\$ (162,306)	\$ 3,571,783	\$ 134,317
22		Oct-14	\$ 182,225	\$ 10,697	\$ 85,291	20.00%	\$ 28,911	20.00%	\$ 283,444	20.00%	\$ -	\$ 550,632	\$ 4,483,883	\$ (241,781)	\$ 4,242,102	\$ 156,877
23		Nov-14	\$ 1,834,875	\$ 12,500	\$ 104,941	20.00%	\$ 28,911	20.00%	\$ 389,284	20.00%	\$ -	\$ 655,573	\$ 5,902,982	\$ (351,074)	\$ 5,551,908	\$ 185,475
24		Dec-14	\$ 752,102	\$ 7,310,687	\$ 115,577	20.00%	\$ 17,348	20.00%	\$ 145,984	20.00%	\$ -	\$ 771,150	\$ 6,539,517	\$ (60,847)	\$ 6,478,670	\$ 177,887
25	2015	Jan-15	\$ 709,811	\$ 8,020,278	\$ 127,758	19.20%	\$ 17,348	32.00%	\$ 145,984	20.00%	\$ 12,535	\$ 886,908	\$ 7,121,370	\$ (102,000)	\$ 7,019,370	\$ 185,475
26		Feb-15	\$ 349,500	\$ 8,369,778	\$ 136,584	19.20%	\$ 17,348	32.00%	\$ 145,984	20.00%	\$ 25,437	\$ 1,035,432	\$ 7,334,286	\$ (122,711)	\$ 7,211,575	\$ 206,158
27		Mar-15	\$ 210,242	\$ 8,580,020	\$ 141,248	19.20%	\$ 17,348	32.00%	\$ 145,984	20.00%	\$ 32,427	\$ 1,176,740	\$ 7,403,280	\$ (143,425)	\$ 7,259,855	\$ 211,288
28		Apr-15	\$ 282,125	\$ 8,842,145	\$ 145,185	19.20%	\$ 17,348	32.00%	\$ 145,984	20.00%	\$ 37,099	\$ 1,321,825	\$ 7,520,220	\$ (165,054)	\$ 7,355,166	\$ 216,142
29		May-15	\$ 174,750	\$ 9,016,895	\$ 148,825	19.20%	\$ 17,348	32.00%	\$ 145,984	20.00%	\$ 43,652	\$ 1,470,750	\$ 7,646,145	\$ (187,157)	\$ 7,458,988	\$ 218,819
30		Jun-15	\$ 349,500	\$ 9,366,395	\$ 153,194	19.20%	\$ 17,348	32.00%	\$ 145,984	20.00%	\$ 60,295	\$ 1,623,944	\$ 7,742,451	\$ (211,808)	\$ 7,530,643	\$ 225,844
31		Jul-15	\$ 282,125	\$ 9,628,520	\$ 158,291	19.20%	\$ 17,348	32.00%	\$ 145,984	20.00%	\$ 70,780	\$ 1,782,285	\$ 7,848,285	\$ (238,345)	\$ 7,609,940	\$ 231,687
32		Aug-15	\$ 418,400	\$ 10,047,920	\$ 163,970	19.20%	\$ 17,348	32.00%	\$ 145,984	20.00%	\$ 91,750	\$ 1,946,205	\$ 8,101,175	\$ (270,204)	\$ 7,830,971	\$ 239,522
33		Sep-15	\$ 25,171	\$ 10,073,091	\$ 167,885	19.20%	\$ 17,348	32.00%	\$ 145,984	20.00%	\$ 93,428	\$ 2,115,880	\$ 8,101,175	\$ (301,415)	\$ 7,800,760	\$ 241,552
34		Oct-15	\$ -	\$ 10,073,091	\$ 167,885	19.20%	\$ 17,348	32.00%	\$ 145,984	20.00%	\$ 93,428	\$ 2,281,765	\$ 7,791,328	\$ (332,518)	\$ 7,458,810	\$ 239,842
35		Nov-15	\$ 1,188,300	\$ 11,261,391	\$ 177,787	19.20%	\$ 17,348	32.00%	\$ 145,984	20.00%	\$ 331,088	\$ 2,459,553	\$ 8,801,838	\$ (443,340)	\$ 8,358,498	\$ 259,424
36		Dec-15	\$ -	\$ -	\$ -	19.20%	\$ -	32.00%	\$ -	20.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	2015 Total		\$ 4,702,826	\$ 1,803,980	\$ 1,803,980										\$ 2,663,635	\$ 2,663,635

Notes:  
 (4) = (3) current month + (4) prior month  
 (5) = [(3) current month x 20.000%/12 x 0.5] + [(4) prior month x 20.000%/12]  
 (6) 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  
 (8) during 2015 = [(6) current month x (3) total during 2013] / 12  
 (9) during 2014 = [(6) current month x (3) current month / months left in year] + (8) prior month  
 (10) during 2015 = [(6) current month x (3) total during 2014] / 12  
 (11) during 2015 = [(6) current month x (3) current month / months left in year] + (8) prior month  
 (12) = (5) current month - (7) prior month  
 (13) = [(13) current month - (7) current month  
 (14) = [(15) x Schedule 10 Pre-Tax Cost of Capital/12] + (5) current month

Line No.	Customer Class	12 month Average Meter Counts by Customer Class		Percentage to All Customer Classes	Allocation of 2015 Projected Capital Rev Req
		A	B		
38	Residential Customer Class	620,413	86,348%	86.3488%	\$ 2,300,012
39	Commercial Customer Class	85,070	11.8400%	11.8400%	\$ 315,374
40	Industrial Customer Class	13,015	1.8152%	1.8152%	\$ 48,249
41	Total	718,498	100.0000%	100.0000%	\$ 2,663,635

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

Line No.	Year	Month	Reg Book Life	Annual Depreciation Rate	Tax Life	Meters Capital Additions	Regulatory Book Depreciation	Depreciation Rate (IRS Publication 946, Table A-1)		2015 Tax Depreciation	Regulatory Reserve	Net Plant	Accumulated Deferred Income Taxes ("ADIT")	Rate Base	Revenue Requirement (Excluding PA GRT)
								(4) see notes	(5) 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	\$	32.00%	\$	\$	\$	20.00%	\$	\$	\$	\$	\$	\$	\$
14		Feb-14	\$	32.00%	\$	\$	\$	20.00%	\$	\$	\$	\$	\$	\$	\$
15		Mar-14	\$	32.00%	\$	\$	\$	20.00%	\$	\$	\$	\$	\$	\$	\$
16		Apr-14	\$	32.00%	\$	\$	\$	20.00%	\$	\$	\$	\$	\$	\$	\$
17		May-14	\$	32.00%	\$	\$	\$	20.00%	\$	\$	\$	\$	\$	\$	\$
18		Jun-14	\$	32.00%	\$	\$	\$	20.00%	\$	\$	\$	\$	\$	\$	\$
19		Jul-14	\$	32.00%	\$	\$	\$	20.00%	\$	\$	\$	\$	\$	\$	\$
20		Aug-14	\$	32.00%	\$	\$	\$	20.00%	\$	\$	\$	\$	\$	\$	\$
21		Sep-14	\$	32.00%	\$	\$	\$	20.00%	\$	\$	\$	\$	\$	\$	\$
22		Oct-14	\$	32.00%	\$	\$	\$	20.00%	\$	\$	\$	\$	\$	\$	\$
23		Nov-14	\$	32.00%	\$	\$	\$	20.00%	\$	\$	\$	\$	\$	\$	\$
24		Dec-14	\$	32.00%	\$	\$	\$	20.00%	\$	\$	\$	\$	\$	\$	\$
25	2015	Jan-15	\$	53,908	\$	53,908	\$	19,200%	\$	898	\$	53,758	\$	666	
26		Feb-15	\$	53,908	\$	53,908	\$	19,200%	\$	1,879	\$	107,217	\$	1,478	
27		Mar-15	\$	53,908	\$	53,908	\$	19,200%	\$	2,857	\$	160,376	\$	2,281	
28		Apr-15	\$	53,908	\$	53,908	\$	19,200%	\$	3,835	\$	213,236	\$	3,090	
29		May-15	\$	53,908	\$	53,908	\$	19,200%	\$	4,813	\$	266,540	\$	3,873	
30		Jun-15	\$	53,908	\$	53,908	\$	19,200%	\$	5,791	\$	320,448	\$	4,658	
31		Jul-15	\$	53,908	\$	53,908	\$	19,200%	\$	6,769	\$	374,356	\$	5,439	
32		Aug-15	\$	53,908	\$	53,908	\$	19,200%	\$	7,747	\$	428,264	\$	6,204	
33		Sep-15	\$	53,908	\$	53,908	\$	19,200%	\$	8,725	\$	482,172	\$	6,981	
34		Oct-15	\$	53,908	\$	53,908	\$	19,200%	\$	9,703	\$	536,080	\$	7,705	
35		Nov-15	\$	53,908	\$	53,908	\$	19,200%	\$	10,681	\$	589,988	\$	8,428	
36		Dec-15	\$	53,908	\$	53,908	\$	19,200%	\$	11,659	\$	643,896	\$	9,113	
37	2015 Total		\$	646,897	\$	646,897	\$	21,563	\$	33,458	\$	625,334	\$	59,880	

Allocation of Projected Connected Grid Routers Capital Revenue Requirement based on 12-month Average Customer Class Meter Counts at June 2014, determined as follows:

Line No.	Customer Class	12 month Average Meter Counts by Customer Class		Percentage to All Customer Classes	Allocation of 2015 Projected Capital Rev Req C = B x Line 25, Col.14
		A	B		
38	Residential Customer Class	620,413	86,348%	\$	51,705
39	Commercial Customer Class	85,070	11,840%	\$	7,080
40	Industrial Customer Class	13,075	1,812%	\$	1,082
41	Total	718,498	100.000%	\$	59,880

NETS:  
 (4) = (3) current month + (4) prior month  
 (5) = (3) current month x 8.6667%/12 + 0.5 + [(4) prior month x 6.6667%/12]  
 (6) during 2013 = [(6) current month x (3) current month months left in year] + (7) prior month  
 (7) during 2015 = [(6) current month x (3) total during 2013] / 12  
 (8) during 2014 = [(6) current month x (3) current month / months left in year] + (9) prior month  
 (9) during 2015 = [(6) current month x (3) current month / months left in year] + (9) prior month  
 (10) during 2015 = [(6) current month x (3) current month - (8) current month - (7) prior month  
 (11) = [(15) x Schedule 10 Pre-Tax Cost of Capital/12] + (5) current month  
 (12) = [(15) 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

Line No.	Year	Month	Motor Technologies Capital Additions (3)	Capital Month Ending (4) see notes	Regulatory Book Depreciation (5) see notes	Depreciation Rate (IRS Publication 946, Table A-1) (6)	2013 Tax Depreciation (7) see notes	Depreciation Rate (IRS Publication 946, Table A-1) (8)	2014 Tax Depreciation (9) see notes	Depreciation Rate (IRS Publication 946, Table A-1) (10)	2015 Tax Depreciation (11) see notes	Regulatory Reserve (12) see notes	Net Plant (13) = (4)-(12)	Accumulated Deferred Income Taxes ("ADIT") (14) see notes	Rate Base (15) = (13)+(14)	Revenue Requirement (Excluding PA GRT) (16) see notes
1	2013	Jan-13	\$ -	\$ -	\$ -	33.33%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2		Feb-13	\$ -	\$ -	\$ -	33.33%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3		Mar-13	\$ -	\$ -	\$ -	33.33%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4		Apr-13	\$ -	\$ -	\$ -	33.33%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5		May-13	\$ -	\$ -	\$ -	33.33%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6		Jun-13	\$ -	\$ -	\$ -	33.33%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7		Jul-13	\$ -	\$ -	\$ -	33.33%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8		Aug-13	\$ -	\$ -	\$ -	33.33%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9		Sep-13	\$ -	\$ -	\$ -	33.33%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10		Oct-13	\$ -	\$ -	\$ -	33.33%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11		Nov-13	\$ -	\$ -	\$ -	33.33%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12		Dec-13	\$ -	\$ -	\$ -	33.33%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	2014	Jan-14	\$ -	\$ -	\$ -	44.45%	\$ -	33.33%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14		Feb-14	\$ -	\$ -	\$ -	44.45%	\$ -	33.33%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15		Mar-14	\$ -	\$ -	\$ -	44.45%	\$ -	33.33%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16		Apr-14	\$ -	\$ -	\$ -	44.45%	\$ -	33.33%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17		May-14	\$ -	\$ -	\$ -	44.45%	\$ -	33.33%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18		Jun-14	\$ -	\$ -	\$ -	44.45%	\$ -	33.33%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19		Jul-14	\$ 886,840	\$ 686,840	\$ 5,279	44.45%	\$ 49,279	33.33%	\$ 49,279	0.00%	\$ -	\$ 5,279	\$ 881,661	\$ (15,397)	\$ 866,264	\$ 13,383
20		Aug-14	\$ 390,475	\$ 1,277,415	\$ 12,883	44.45%	\$ 75,289	33.33%	\$ 75,289	0.00%	\$ -	\$ 12,883	\$ 1,259,253	\$ (37,242)	\$ 1,222,011	\$ 24,315
21		Sep-14	\$ 381,786	\$ 1,659,211	\$ 17,539	44.45%	\$ 107,845	33.33%	\$ 107,845	0.00%	\$ -	\$ 17,539	\$ 1,633,508	\$ (64,864)	\$ 1,568,625	\$ 32,178
22		Oct-14	\$ 1,591,894	\$ 3,250,805	\$ 28,187	44.45%	\$ 281,449	33.33%	\$ 281,449	0.00%	\$ -	\$ 28,187	\$ 3,168,038	\$ (157,183)	\$ 3,008,853	\$ 57,314
23		Nov-14	\$ 547,750	\$ 3,798,555	\$ 41,724	44.45%	\$ 372,732	33.33%	\$ 372,732	0.00%	\$ -	\$ 41,724	\$ 3,672,082	\$ (273,095)	\$ 3,398,927	\$ 73,520
24		Dec-14	\$ 2,468,867	\$ 6,247,522	\$ 59,680	44.45%	\$ 1,195,805	33.33%	\$ 1,195,805	0.00%	\$ -	\$ 59,680	\$ 6,081,250	\$ (670,609)	\$ 5,410,640	\$ 110,284
25	2015	Jan-15	\$ -	\$ -	\$ -	14.81%	\$ 74,375	14.81%	\$ 74,375	44.45%	\$ 231,419	\$ 231,419	\$ 6,008,975	\$ (54,965)	\$ 5,954,009	\$ 131,795
26		Feb-15	\$ -	\$ -	\$ -	14.81%	\$ 74,375	14.81%	\$ 74,375	44.45%	\$ 231,419	\$ 231,419	\$ 6,032,499	\$ (109,890)	\$ 5,922,599	\$ 130,547
27		Mar-15	\$ -	\$ -	\$ -	14.81%	\$ 74,375	14.81%	\$ 74,375	44.45%	\$ 231,419	\$ 231,419	\$ 6,055,924	\$ (164,868)	\$ 5,891,056	\$ 129,299
28		Apr-15	\$ -	\$ -	\$ -	14.81%	\$ 74,375	14.81%	\$ 74,375	44.45%	\$ 231,419	\$ 231,419	\$ 6,079,349	\$ (219,861)	\$ 5,859,488	\$ 128,051
29		May-15	\$ -	\$ -	\$ -	14.81%	\$ 74,375	14.81%	\$ 74,375	44.45%	\$ 231,419	\$ 231,419	\$ 6,102,774	\$ (274,828)	\$ 5,827,946	\$ 126,804
30		Jun-15	\$ -	\$ -	\$ -	14.81%	\$ 74,375	14.81%	\$ 74,375	44.45%	\$ 231,419	\$ 231,419	\$ 6,126,199	\$ (329,795)	\$ 5,796,404	\$ 125,556
31		Jul-15	\$ -	\$ -	\$ -	14.81%	\$ 74,375	14.81%	\$ 74,375	44.45%	\$ 231,419	\$ 231,419	\$ 6,149,624	\$ (384,762)	\$ 5,764,862	\$ 124,308
32		Aug-15	\$ -	\$ -	\$ -	14.81%	\$ 74,375	14.81%	\$ 74,375	44.45%	\$ 231,419	\$ 231,419	\$ 6,173,049	\$ (439,729)	\$ 5,733,321	\$ 123,060
33		Sep-15	\$ -	\$ -	\$ -	14.81%	\$ 74,375	14.81%	\$ 74,375	44.45%	\$ 231,419	\$ 231,419	\$ 6,196,474	\$ (494,696)	\$ 5,701,775	\$ 121,812
34		Oct-15	\$ -	\$ -	\$ -	14.81%	\$ 74,375	14.81%	\$ 74,375	44.45%	\$ 231,419	\$ 231,419	\$ 6,219,899	\$ (549,663)	\$ 5,670,232	\$ 120,564
35		Nov-15	\$ -	\$ -	\$ -	14.81%	\$ 74,375	14.81%	\$ 74,375	44.45%	\$ 231,419	\$ 231,419	\$ 6,243,324	\$ (604,630)	\$ 5,638,691	\$ 119,316
36		Dec-15	\$ 7,874,921	\$ 14,222,443	\$ 121,845	14.81%	\$ 1,845,845	44.45%	\$ 231,419	44.45%	\$ 231,419	\$ 2,858,041	\$ 13,116,169	\$ (1,373,282)	\$ 11,742,887	\$ 233,202
37	2015 Total		\$ 7,874,921	\$ -	\$ 939,872		\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ 1,614,315	\$ -

Allocation of Projected Software Capital Revenue Requirement based on 12-month Average Customer Class Meter Counts at June 2014, determined as follows:

Line No.	Customer Class	12 month Average Meter Counts by Customer Class		Percentage to All Customer Classes	Allocation of 2015 Projected Capital Rev Req
		A	B		
38	Residential Customer Class	600,413	86,348	86.348%	\$ 1,303,638
39	Commercial Customer Class	65,070	191,105	19.110%	\$ 371,125
40	Industrial Customer Class	13,013	29,262	29.262%	\$ 54,512
41	Total	718,496	1,304,375	100.000%	\$ 1,829,275

C = B x Line 37, Col 4

Notes:  
(4) = (3) current month + (4) prior month  
(5) = [(3) current month x 14.2857% / 12 + 0.5] + [(4) prior month x 14.2857% / 12]  
(6) = [(3) current month x (3) current month / months left in year] + (7) prior month  
(7) during 2014 = [(8) current month x (3) total during 2013] / 12  
(8) during 2015 = [(8) 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) during 2015 = [(8) current month x (3) current month / months left in year] + (9) prior month  
(11) = [(8) current month + (12) prior month  
(12) = [(8) current month - (7) current month - (7) current month] x 35% tax rate + (14) prior month  
(13) = [(15) x Schedule 10 Pre Tax Cost of Capital] / 12

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

Line No.	Customer Class	Allocation of Projected Capital Revenue Requirement												
		Residential Meters 2015 Revenue Requirement	Commercial Meters 2015 Revenue Requirement	Industrial Meters 2015 Revenue Requirement	Hardware 2015 Revenue Requirement	Routers 2015 Revenue Requirement	Software 2015 Revenue Requirement	Total 2015 Revenue Requirement	Residential Meters 2015 Revenue Requirement	Commercial Meters 2015 Revenue Requirement	Industrial Meters 2015 Revenue Requirement	Hardware 2015 Revenue Requirement	Routers 2015 Revenue Requirement	Software 2015 Revenue Requirement
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) = (2)+(3)+(4)+(5)+(6)+(7)	(9)	(10)	(11)	(12)	(13)	(14) = (9)+(10)+(11)+(12)+(13)+(14)
1	Residential Customer Class	\$ 821,386	\$ -	\$ -	\$ -	\$ 2,300,012	\$ 51,765	\$ 1,389,838	\$ -	\$ -	\$ -	\$ 1,389,838	\$ -	\$ 4,567,041
2	Commercial Customer Class	\$ -	\$ 210,714	\$ -	\$ -	\$ 315,374	\$ 7,080	\$ 191,135	\$ -	\$ -	\$ -	\$ 191,135	\$ -	\$ 724,313
3	Industrial Customer Class	\$ -	\$ -	\$ -	\$ 4,178	\$ 48,240	\$ 1,085	\$ 29,242	\$ -	\$ -	\$ -	\$ 29,242	\$ -	\$ 82,754
4	Total	\$ 821,386	\$ 210,714	\$ -	\$ 4,178	\$ 2,663,626	\$ 59,930	\$ 1,614,315	\$ -	\$ -	\$ -	\$ 1,614,315	\$ -	\$ 5,374,108

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

Line No.	Year	Month	Capital Additions (3)	Regulatory Book Depreciation (5) see notes	2011 Tax		2012 Tax		2013 Tax		2014 Tax		2015 Tax		Regulatory Depreciation Reserve (16) see notes	Net Plant (17) = (4)-(16)	Accumulated Deferred Income Taxes ("ADIT") (18) see notes	Rate Base (19) = (17)+(18)	Monthly Revenue Requirement (Excluding PA CRT) (20) see notes
					Rate (RS) Publication 946, Table A-1 (6)	Depreciation (7) see notes	Rate (RS) Publication 946, Table A-1 (8)	Depreciation (9) see notes	Rate (RS) Publication 946, Table A-1 (10)	Depreciation (11) see notes	Rate (RS) Publication 946, Table A-1 (12)	Depreciation (13) see notes	Rate (RS) Publication 946, Table A-1 (14)	Depreciation (15) see notes					
1	2014	Jan-14	\$	5,763,643	48,030	7.41%	32,469	14.81%	8,238	44.45%	33.33%	33.33%	0.00%	0.00%	\$	4,365,377	(1,365,710)	2,999,667	76,090
2		Feb-14	\$	5,763,643	48,030	7.41%	32,469	14.81%	8,238	44.45%	33.33%	33.33%	0.00%	0.00%	\$	4,317,235	(1,356,147)	2,961,088	75,671
3		Mar-14	\$	5,763,643	48,030	7.41%	32,469	14.81%	8,238	44.45%	33.33%	33.33%	0.00%	0.00%	\$	4,269,100	(1,346,681)	2,922,419	75,253
4		Apr-14	\$	5,763,643	48,030	7.41%	32,469	14.81%	8,238	44.45%	33.33%	33.33%	0.00%	0.00%	\$	4,221,174	(1,337,315)	2,883,859	74,834
5		May-14	\$	5,763,643	48,030	7.41%	32,469	14.81%	8,238	44.45%	33.33%	33.33%	0.00%	0.00%	\$	4,173,444	(1,328,149)	2,845,295	74,415
6		Jun-14	\$	5,763,643	48,030	7.41%	32,469	14.81%	8,238	44.45%	33.33%	33.33%	0.00%	0.00%	\$	4,125,910	(1,319,183)	2,806,727	74,000
7		Jul-14	\$	5,763,643	48,030	7.41%	32,469	14.81%	8,238	44.45%	33.33%	33.33%	0.00%	0.00%	\$	4,078,580	(1,310,317)	2,768,263	73,587
8		Aug-14	\$	5,763,643	48,030	7.41%	32,469	14.81%	8,238	44.45%	33.33%	33.33%	0.00%	0.00%	\$	4,031,453	(1,301,651)	2,729,802	73,177
9		Sep-14	\$	5,763,643	48,030	7.41%	32,469	14.81%	8,238	44.45%	33.33%	33.33%	0.00%	0.00%	\$	3,984,520	(1,293,185)	2,691,335	72,770
10		Oct-14	\$	5,763,643	48,030	7.41%	32,469	14.81%	8,238	44.45%	33.33%	33.33%	0.00%	0.00%	\$	3,937,891	(1,284,919)	2,652,972	72,367
11		Nov-14	\$	5,763,643	48,030	7.41%	32,469	14.81%	8,238	44.45%	33.33%	33.33%	0.00%	0.00%	\$	3,891,560	(1,276,853)	2,614,707	71,967
12		Dec-14	\$	5,763,643	48,030	7.41%	32,469	14.81%	8,238	44.45%	33.33%	33.33%	0.00%	0.00%	\$	3,845,430	(1,268,987)	2,576,443	71,570
13	2015	Jan-15	\$	5,763,643	48,030	7.41%	32,469	14.81%	8,238	44.45%	33.33%	33.33%	0.00%	0.00%	\$	3,799,601	(1,261,321)	2,538,280	71,176
14		Feb-15	\$	5,763,643	48,030	7.41%	32,469	14.81%	8,238	44.45%	33.33%	33.33%	0.00%	0.00%	\$	3,754,072	(1,253,855)	2,500,217	70,783
15		Mar-15	\$	5,763,643	48,030	7.41%	32,469	14.81%	8,238	44.45%	33.33%	33.33%	0.00%	0.00%	\$	3,708,843	(1,246,589)	2,462,254	70,390
16		Apr-15	\$	5,763,643	48,030	7.41%	32,469	14.81%	8,238	44.45%	33.33%	33.33%	0.00%	0.00%	\$	3,663,914	(1,239,523)	2,424,391	69,997
17		May-15	\$	5,763,643	48,030	7.41%	32,469	14.81%	8,238	44.45%	33.33%	33.33%	0.00%	0.00%	\$	3,619,285	(1,232,657)	2,386,628	69,604
18		Jun-15	\$	5,763,643	48,030	7.41%	32,469	14.81%	8,238	44.45%	33.33%	33.33%	0.00%	0.00%	\$	3,574,956	(1,225,991)	2,349,065	69,211
19		Jul-15	\$	5,763,643	48,030	7.41%	32,469	14.81%	8,238	44.45%	33.33%	33.33%	0.00%	0.00%	\$	3,530,927	(1,219,525)	2,311,402	68,818
20		Aug-15	\$	5,763,643	48,030	7.41%	32,469	14.81%	8,238	44.45%	33.33%	33.33%	0.00%	0.00%	\$	3,487,198	(1,213,259)	2,273,939	68,425
21		Sep-15	\$	5,763,643	48,030	7.41%	32,469	14.81%	8,238	44.45%	33.33%	33.33%	0.00%	0.00%	\$	3,443,769	(1,207,293)	2,236,476	68,032
22		Oct-15	\$	5,763,643	48,030	7.41%	32,469	14.81%	8,238	44.45%	33.33%	33.33%	0.00%	0.00%	\$	3,400,640	(1,201,627)	2,199,013	67,639
23		Nov-15	\$	5,763,643	48,030	7.41%	32,469	14.81%	8,238	44.45%	33.33%	33.33%	0.00%	0.00%	\$	3,357,811	(1,196,161)	2,161,650	67,246
24		Dec-15	\$	5,763,643	48,030	7.41%	32,469	14.81%	8,238	44.45%	33.33%	33.33%	0.00%	0.00%	\$	3,315,282	(1,190,895)	2,124,387	66,853
25	2015 Total		\$	576,364											\$	3,269,367	(1,141,168)	2,119,399	66,426

Allocation of Existing Software Capital Revenue Requirement based on 12-month Average Customer Class Meter Counts at June 2014, determined as follows:

Line No.	Customer Class	Average Meter Counts by Customer Class		Allocation of Customer Capital Rev Req C = B x Line 25 Col.18
		A	B	
26	Residential Customer Class	620,413	88,346%	\$ 727,509
27	Commercial Customer Class	85,070	11,8400%	\$ 45,727
28	Industrial Customer Class	33,032	3,8102%	\$ 17,126
29	Total	738,515	100.0000%	\$ 842,290

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]  
 (6) during 2014 and 2015 = [(6) current month x (3) total during 2012 / 12]  
 (7) during 2014 and 2015 = [(7) current month x (3) total during 2012 / 12]  
 (8) during 2014 and 2015 = [(8) current month x (3) total during 2012 / 12]  
 (9) during 2014 and 2015 = [(9) current month / months left in year] + [(10) prior month / months left in year] + [(11) prior month / months left in year] + [(12) current mo x (3) total during 2014 / 12]  
 (10) during 2015 = [(10) current month x (3) current month / months left in year] + [(13) prior month / months left in year] + [(14) prior month / months left in year] + [(15) prior month / months left in year]  
 (11) = (5) current month + (18) prior month  
 (12) = [(12) current month - (7) current month - (6) current month - (11) current month - (13) current month - (15) current month x 35% tax rate] + (18) prior month  
 (13) = [(13) x Schedule 10 Pre-Tax Cost of Capital/12] + (5) current month  
 (14) = [(14) x Schedule 10 Pre-Tax Cost of Capital/12] + (5) current month  
 (15) = [(15) x Schedule 10 Pre-Tax Cost of Capital/12] + (5) current month

Existing Smart Meter Technologies Capital Revenue Requirement Recoverable Through Smart Meter Technologies Surcharge ("SMT-C")  
Residential Meters  
Capital WBS D-0322Z-1602c

Line No.	Year	Month	Existing Smart Meter Technologies Capital Additions (3)	Capital Month Ending (4) see notes	2011 Tax		2012 Tax		2013 Tax		2014 Tax		2015 Tax		Regulatory Reserve (16) see notes	Net Plant (17) = (4)-(16)	Accumulated Deferred Income Taxes ("ADIT") (18) see notes	Rate Base (19) = (17)+(18)	Monthly Revenue Requirement (Excluding PA CRT) (20) see notes
					Depreciation Rate (RS) Publication 946, Table A-1 (6)	Depreciation Rate (RS) Publication 946, Table A-1 (8)	Depreciation Rate (RS) Publication 946, Table A-1 (10)	Depreciation Rate (RS) Publication 946, Table A-1 (12)	Depreciation Rate (RS) Publication 946, Table A-1 (14)										
1	2014	Jan-14	\$	\$ 4,280,574	11.52%	42,728	14.40%	29	10.00%	607,003	3,653,571	(443,440)	\$ 3,210,131	\$ 53,700					
2		Feb-14	\$	\$ 4,280,574	11.52%	42,728	14.40%	29	10.00%	607,003	3,653,571	(443,440)	\$ 3,210,131	\$ 53,700					
3		Mar-14	\$	\$ 4,280,574	11.52%	42,728	14.40%	29	10.00%	607,003	3,653,571	(443,440)	\$ 3,210,131	\$ 53,700					
4		Apr-14	\$	\$ 4,280,574	11.52%	42,728	14.40%	29	10.00%	607,003	3,653,571	(443,440)	\$ 3,210,131	\$ 53,700					
5		May-14	\$	\$ 4,280,574	11.52%	42,728	14.40%	29	10.00%	607,003	3,653,571	(443,440)	\$ 3,210,131	\$ 53,700					
6		Jun-14	\$	\$ 4,280,574	11.52%	42,728	14.40%	29	10.00%	607,003	3,653,571	(443,440)	\$ 3,210,131	\$ 53,700					
7		Jul-14	\$	\$ 4,280,574	11.52%	42,728	14.40%	29	10.00%	607,003	3,653,571	(443,440)	\$ 3,210,131	\$ 53,700					
8		Aug-14	\$	\$ 4,280,574	11.52%	42,728	14.40%	29	10.00%	607,003	3,653,571	(443,440)	\$ 3,210,131	\$ 53,700					
9		Sep-14	\$	\$ 4,280,574	11.52%	42,728	14.40%	29	10.00%	607,003	3,653,571	(443,440)	\$ 3,210,131	\$ 53,700					
10		Oct-14	\$	\$ 4,280,574	11.52%	42,728	14.40%	29	10.00%	607,003	3,653,571	(443,440)	\$ 3,210,131	\$ 53,700					
11		Nov-14	\$	\$ 4,280,574	11.52%	42,728	14.40%	29	10.00%	607,003	3,653,571	(443,440)	\$ 3,210,131	\$ 53,700					
12		Dec-14	\$	\$ 4,280,574	11.52%	42,728	14.40%	29	10.00%	607,003	3,653,571	(443,440)	\$ 3,210,131	\$ 53,700					
13	2015	Jan-15	\$	\$ 4,280,574	9.22%	34,197	11.52%	29	18.00%	894,713	3,355,861	(502,773)	\$ 2,853,088	\$ 50,889					
14		Feb-15	\$	\$ 4,280,574	9.22%	34,197	11.52%	29	18.00%	894,713	3,355,861	(502,773)	\$ 2,853,088	\$ 50,889					
15		Mar-15	\$	\$ 4,280,574	9.22%	34,197	11.52%	29	18.00%	894,713	3,355,861	(502,773)	\$ 2,853,088	\$ 50,889					
16		Apr-15	\$	\$ 4,280,574	9.22%	34,197	11.52%	29	18.00%	894,713	3,355,861	(502,773)	\$ 2,853,088	\$ 50,889					
17		May-15	\$	\$ 4,280,574	9.22%	34,197	11.52%	29	18.00%	894,713	3,355,861	(502,773)	\$ 2,853,088	\$ 50,889					
18		Jun-15	\$	\$ 4,280,574	9.22%	34,197	11.52%	29	18.00%	894,713	3,355,861	(502,773)	\$ 2,853,088	\$ 50,889					
19		Jul-15	\$	\$ 4,280,574	9.22%	34,197	11.52%	29	18.00%	894,713	3,355,861	(502,773)	\$ 2,853,088	\$ 50,889					
20		Aug-15	\$	\$ 4,280,574	9.22%	34,197	11.52%	29	18.00%	894,713	3,355,861	(502,773)	\$ 2,853,088	\$ 50,889					
21		Sep-15	\$	\$ 4,280,574	9.22%	34,197	11.52%	29	18.00%	894,713	3,355,861	(502,773)	\$ 2,853,088	\$ 50,889					
22		Oct-15	\$	\$ 4,280,574	9.22%	34,197	11.52%	29	18.00%	894,713	3,355,861	(502,773)	\$ 2,853,088	\$ 50,889					
23		Nov-15	\$	\$ 4,280,574	9.22%	34,197	11.52%	29	18.00%	894,713	3,355,861	(502,773)	\$ 2,853,088	\$ 50,889					
24		Dec-15	\$	\$ 4,280,574	9.22%	34,197	11.52%	29	18.00%	894,713	3,355,861	(502,773)	\$ 2,853,088	\$ 50,889					
25	2015 Total		\$	\$ 284,040										\$ 597,947					

Allocation of Existing Residential Meters Capital Revenue Requirement based on 12-month Average Customer Class Meter Counts at June 2014, determined as follows:

Line No.	Customer Class	Average Meter Counts by Customer Class		Allocation of 2015 Projected Capital Rev Req C = B x Line 25, Col 18
		A	B	
26	Residential Customer Class	620,413	100,000%	\$ 597,947
27	Commercial Customer Class	-	0.0000%	\$ -
28	Industrial Customer Class	-	0.0000%	\$ -
29	Total	620,413	100.0000%	\$ 597,947

Notes:  
 (4) = (9) current month + (4) prior month  
 (5) = [(9) current month x 6.6667%/12 x 0.5] + [(4) prior month x 6.6667%/12]  
 (6) during 2014 and 2015 = [(9) current month x (3) total during 2012 / 12  
 (7) during 2014 and 2015 = [(9) current month x (3) total during 2012 / 12  
 (8) during 2014 and 2015 = [(9) current month x (3) total during 2013 / 12  
 (9) during 2014 = [(12) current month x (3) current month / months left in year] + (13) prior month; (13) during 2015 = [(12) current month x (3) total during 2014 / 12  
 (10) during 2015 = [(14) current month x (3) current month / months left in year] + (15) prior month  
 (11) = [(5) current month + (18) prior month  
 (12) = [(5) current month - (7) current month - (11) current month - (13) current month - (15) current month] x 35% tax rate] + (18) prior month  
 (20) = [(19) x Schedule 10 Pro 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 988398

Line No.	Year	Month	Existing Smart Meter Technologies Capital Additions	Capital Month Ending	2011 Tax		2012 Tax		2013 Tax		2014 Tax		2015 Tax		Regulatory Depreciation Reserve	Net Plant	Accumulated Deferred Income Taxes ("ADIT")	Rate Base	Monthly Revenue Requirement (Excluding PA CRT)
					Rate (IRS Publication 948, Table A-1)	Depreciation	Rate (IRS Publication 948, Table A-1)	Depreciation	Rate (IRS Publication 948, Table A-1)	Depreciation	Rate (IRS Publication 948, Table A-1)	Depreciation							
1	2014	Jan-14	\$	988,398	11.52%	14.40%	18.00%	10.00%	0	10.00%	0	0.00%	88,902	829,589	13,252				
2		Feb-14	\$	988,398	11.52%	14.40%	18.00%	10.00%	0	10.00%	0	0.00%	94,380	821,878	13,179				
3		Mar-14	\$	988,398	11.52%	14.40%	18.00%	10.00%	0	10.00%	0	0.00%	99,858	814,157	13,105				
4		Apr-14	\$	988,398	11.52%	14.40%	18.00%	10.00%	0	10.00%	0	0.00%	105,336	806,437	13,032				
5		May-14	\$	988,398	11.52%	14.40%	18.00%	10.00%	0	10.00%	0	0.00%	110,814	798,717	12,958				
6		Jun-14	\$	988,398	11.52%	14.40%	18.00%	10.00%	0	10.00%	0	0.00%	116,292	790,997	12,885				
7		Jul-14	\$	988,398	11.52%	14.40%	18.00%	10.00%	0	10.00%	0	0.00%	121,770	783,277	12,811				
8		Aug-14	\$	988,398	11.52%	14.40%	18.00%	10.00%	0	10.00%	0	0.00%	127,248	775,557	12,738				
9		Sep-14	\$	988,398	11.52%	14.40%	18.00%	10.00%	0	10.00%	0	0.00%	132,726	767,837	12,664				
10		Oct-14	\$	988,398	11.52%	14.40%	18.00%	10.00%	0	10.00%	0	0.00%	138,204	760,117	12,591				
11		Nov-14	\$	988,398	11.52%	14.40%	18.00%	10.00%	0	10.00%	0	0.00%	143,682	752,397	12,517				
12		Dec-14	\$	988,398	11.52%	14.40%	18.00%	10.00%	0	10.00%	0	0.00%	149,160	744,677	12,443				
13	2015	Jan-15	\$	988,398	9.22%	11.52%	14.40%	18.00%	2	18.00%	2	10.00%	154,638	736,957	12,369				
14		Feb-15	\$	988,398	9.22%	11.52%	14.40%	18.00%	2	18.00%	2	10.00%	160,116	729,237	12,295				
15		Mar-15	\$	988,398	9.22%	11.52%	14.40%	18.00%	2	18.00%	2	10.00%	165,594	721,517	12,221				
16		Apr-15	\$	988,398	9.22%	11.52%	14.40%	18.00%	2	18.00%	2	10.00%	171,072	713,797	12,147				
17		May-15	\$	988,398	9.22%	11.52%	14.40%	18.00%	2	18.00%	2	10.00%	176,550	706,077	12,073				
18		Jun-15	\$	988,398	9.22%	11.52%	14.40%	18.00%	2	18.00%	2	10.00%	182,028	698,357	12,000				
19		Jul-15	\$	988,398	9.22%	11.52%	14.40%	18.00%	2	18.00%	2	10.00%	187,506	690,637	11,926				
20		Aug-15	\$	988,398	9.22%	11.52%	14.40%	18.00%	2	18.00%	2	10.00%	192,984	682,917	11,852				
21		Sep-15	\$	988,398	9.22%	11.52%	14.40%	18.00%	2	18.00%	2	10.00%	198,462	675,197	11,778				
22		Oct-15	\$	988,398	9.22%	11.52%	14.40%	18.00%	2	18.00%	2	10.00%	203,940	667,477	11,704				
23		Nov-15	\$	988,398	9.22%	11.52%	14.40%	18.00%	2	18.00%	2	10.00%	209,418	659,757	11,630				
24		Dec-15	\$	988,398	9.22%	11.52%	14.40%	18.00%	2	18.00%	2	10.00%	214,896	652,037	11,556				
25	2015 Total		\$																\$ 148,918

Allocation of Existing Residential Meters Capital Revenue Requirement based on 12-month Average Customer Class Meter Counts at June 2014, determined as follows:

Line No.	Customer Class	Average Meter Counts by Customer Class		Allocation of 2015 Projected Capital Rev		Req
		A	B	A	B	
26	Residential Customer Class	620,413	100,000%	100,000%	\$ 148,918	
27	Commercial Customer Class	-	0.0000%	0.0000%	\$ -	
28	Industrial Customer Class	-	0.0000%	0.0000%	\$ -	
29	Total	620,413	100,000%	100,000%	\$ 148,918	

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]  
 (6) = [(5) during 2014 and 2015 = (9) current month x (3) total during 2012 / 12  
 (7) during 2014 and 2015 = [(8) current month x (3) total during 2013 / 12  
 (8) during 2014 and 2015 = [(10) current month x (3) total during 2013 / 12  
 (9) during 2014 = [(12) current month x (3) current month / months left in year] + (13) prior month  
 (10) during 2015 = [(14) current month x (3) current month / months left in year] + (15) prior month  
 (11) = [(18) x Sabreille 10 Pro Tax Cost of Capital/12] + (5) current month  
 (12) = [(18) x Sabreille 10 Pro Tax Cost of Capital/12] + (5) current month  
 (13) = [(18) x Sabreille 10 Pro Tax Cost of Capital/12] + (5) current month  
 (14) = [(18) x Sabreille 10 Pro Tax Cost of Capital/12] + (5) current month  
 (15) = [(18) x Sabreille 10 Pro Tax Cost of Capital/12] + (5) current month  
 (16) = [(18) x Sabreille 10 Pro Tax Cost of Capital/12] + (5) current month  
 (17) = [(18) x Sabreille 10 Pro Tax Cost of Capital/12] + (5) current month  
 (18) = [(18) x Sabreille 10 Pro Tax Cost of Capital/12] + (5) current month  
 (19) = [(18) x Sabreille 10 Pro Tax Cost of Capital/12] + (5) current month  
 (20) = [(18) x Sabreille 10 Pro Tax Cost of Capital/12] + (5) current month  
 (21) = [(18) x Sabreille 10 Pro Tax Cost of Capital/12] + (5) current month  
 (22) = [(18) x Sabreille 10 Pro Tax Cost of Capital/12] + (5) current month  
 (23) = [(18) x Sabreille 10 Pro Tax Cost of Capital/12] + (5) current month  
 (24) = [(18) x Sabreille 10 Pro Tax Cost of Capital/12] + (5) current month  
 (25) = [(18) x Sabreille 10 Pro 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 ("SMART-C")  
 Commercial Meters  
 Capital 996399

Line No.	Year	Month	Ending Capital Additions (3)	Regulatory Book Depreciation (5) see notes	2011 Tax		2012 Tax		2013 Tax		2014 Tax		2015 Tax		Regulatory Depreciation Reserve (16) see notes	Net Plant (17) = (14)-(16)	Accumulated Deferred Income Taxes ("ADIT") (18) see notes	Rate Base (19) = (17)-(18)	Monthly Revenue Requirement (Excluding PA GRT) (20) see notes
					Rate (IRS Publication 946, Table A-1) (8)	Depreciation Publication 946, Table A-1 (9)	Rate (IRS Publication 946, Table A-1) (8)	Depreciation Publication 946, Table A-1 (9)	Rate (IRS Publication 946, Table A-1) (10)	Depreciation Publication 946, Table A-1 (11) see notes	Rate (IRS Publication 946, Table A-1) (12)	Depreciation Publication 946, Table A-1 (13) see notes	Rate (IRS Publication 946, Table A-1) (14)	Depreciation Publication 946, Table A-1 (15) see notes					
1	2014	Jan-14	\$ 116,578	\$ 648	11.52%	1,399	14.40%	1,399	18.00%	0	10.00%	0	0.00%	0	12,395	104,213	(7,565)	96,628	1,552
2		Feb-14	\$ 116,578	\$ 648	11.52%	1,399	14.40%	1,399	18.00%	0	10.00%	0	0.00%	0	13,012	105,585	(7,948)	97,637	1,543
3		Mar-14	\$ 116,578	\$ 648	11.52%	1,399	14.40%	1,399	18.00%	0	10.00%	0	0.00%	0	13,629	106,958	(8,333)	98,625	1,535
4		Apr-14	\$ 116,578	\$ 648	11.52%	1,399	14.40%	1,399	18.00%	0	10.00%	0	0.00%	0	14,246	108,331	(8,718)	99,613	1,527
5		May-14	\$ 116,578	\$ 648	11.52%	1,399	14.40%	1,399	18.00%	0	10.00%	0	0.00%	0	14,863	109,704	(9,103)	100,601	1,519
6		Jun-14	\$ 116,578	\$ 648	11.52%	1,399	14.40%	1,399	18.00%	0	10.00%	0	0.00%	0	15,480	111,077	(9,488)	101,589	1,511
7		Jul-14	\$ 116,578	\$ 648	11.52%	1,399	14.40%	1,399	18.00%	0	10.00%	0	0.00%	0	16,097	112,450	(9,873)	102,576	1,503
8		Aug-14	\$ 116,578	\$ 648	11.52%	1,399	14.40%	1,399	18.00%	0	10.00%	0	0.00%	0	16,714	113,823	(10,258)	103,564	1,495
9		Sep-14	\$ 116,578	\$ 648	11.52%	1,399	14.40%	1,399	18.00%	0	10.00%	0	0.00%	0	17,331	115,196	(10,643)	104,551	1,487
10		Oct-14	\$ 116,578	\$ 648	11.52%	1,399	14.40%	1,399	18.00%	0	10.00%	0	0.00%	0	17,948	116,569	(11,028)	105,538	1,479
11		Nov-14	\$ 116,578	\$ 648	11.52%	1,399	14.40%	1,399	18.00%	0	10.00%	0	0.00%	0	18,565	117,942	(11,413)	106,525	1,471
12		Dec-14	\$ 116,578	\$ 648	11.52%	1,399	14.40%	1,399	18.00%	0	10.00%	0	0.00%	0	19,182	119,315	(11,798)	107,512	1,463
13	2015	Jan-15	\$ 116,578	\$ 648	11.52%	1,119	11.52%	1,119	14.40%	0	18.00%	0	10.00%	0	20,799	120,688	(12,183)	108,500	1,455
14		Feb-15	\$ 116,578	\$ 648	11.52%	1,119	11.52%	1,119	14.40%	0	18.00%	0	10.00%	0	21,416	122,061	(12,568)	109,487	1,447
15		Mar-15	\$ 116,578	\$ 648	11.52%	1,119	11.52%	1,119	14.40%	0	18.00%	0	10.00%	0	22,033	123,434	(12,953)	110,474	1,439
16		Apr-15	\$ 116,578	\$ 648	11.52%	1,119	11.52%	1,119	14.40%	0	18.00%	0	10.00%	0	22,650	124,807	(13,338)	111,461	1,431
17		May-15	\$ 116,578	\$ 648	11.52%	1,119	11.52%	1,119	14.40%	0	18.00%	0	10.00%	0	23,267	126,180	(13,723)	112,448	1,423
18		Jun-15	\$ 116,578	\$ 648	11.52%	1,119	11.52%	1,119	14.40%	0	18.00%	0	10.00%	0	23,884	127,553	(14,108)	113,435	1,415
19		Jul-15	\$ 116,578	\$ 648	11.52%	1,119	11.52%	1,119	14.40%	0	18.00%	0	10.00%	0	24,501	128,926	(14,493)	114,422	1,407
20		Aug-15	\$ 116,578	\$ 648	11.52%	1,119	11.52%	1,119	14.40%	0	18.00%	0	10.00%	0	25,118	130,299	(14,878)	115,409	1,399
21		Sep-15	\$ 116,578	\$ 648	11.52%	1,119	11.52%	1,119	14.40%	0	18.00%	0	10.00%	0	25,735	131,672	(15,263)	116,396	1,391
22		Oct-15	\$ 116,578	\$ 648	11.52%	1,119	11.52%	1,119	14.40%	0	18.00%	0	10.00%	0	26,352	133,045	(15,648)	117,383	1,383
23		Nov-15	\$ 116,578	\$ 648	11.52%	1,119	11.52%	1,119	14.40%	0	18.00%	0	10.00%	0	26,969	134,418	(16,033)	118,370	1,375
24		Dec-15	\$ 116,578	\$ 648	11.52%	1,119	11.52%	1,119	14.40%	0	18.00%	0	10.00%	0	27,586	135,791	(16,418)	119,357	1,367
25	2015 Total		\$ 7,772	\$														\$	17,187

Allocation of Existing Commercial Meters Capital Revenue Requirement based on 12-month Average Customer Class Meter Counts at June 2014, determined as follows:

Line No.	Customer Class	Average Meter Counts by Customer Class		Allocation of 2015 Projected Capital Rev Req Col.1B
		A	B	
26	Residential Customer Class	85,070	0.0000%	\$ -
27	Commercial Customer Class	85,070	100.0000%	\$ 17,187
28	Industrial Customer Class	85,070	0.0000%	\$ -
29	Total	85,070	100.0000%	\$ 17,187

Notes:

- (4) = (3) current month + (4) prior month
- (5) = [(5) current month x 6.6667%/12 x 0.5] + [(4) prior month x 6.6667%/12]
- (6) during 2014 and 2015 = [(6) current month x (3) total during 2013 / 12]
- (7) during 2014 and 2015 = [(7) current month x (3) total during 2013 / 12]
- (8) during 2014 and 2015 = [(8) current month x (3) total during 2013 / 12]
- (9) during 2014 = [(12) current month x (3) current month / months left in year] + (13) prior month; (13) during 2015 = [(12) current mo x (3) total during 2014 / 12]
- (10) during 2015 = [(14) current month x (3) current month / months left in year] + (15) prior month
- (11) during 2015 = [(14) current month x (3) current month / months left in year] + (15) prior month
- (12) = [(5) current month + (10) prior month
- (13) = [(5) current month + (7) current month - (11) current month - (13) current month - (15) current month] x 35% tax rate] + (18) prior month
- (14) = [(10) x Schedule 10 Pre-Tax Cost of Capital]/2 + (5) current month
- (15) = [(10) x Schedule 10 Pre-Tax Cost of Capital]/2 + (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

Line No.	Year	Month	Reg Book Life	Annual Reg Book Life	Tax Life	Existing Smart Meter Technologies Capital Additions	Capital Ending	Regulatory Book Depreciation	2011 Tax		2012 Tax		2013 Tax		2014 Tax		2015 Tax		Regulatory Depreciation Reserve	Net Plant	Accumulated Deferred Income Taxes ("ADIT")	Rate Base	Monthly Revenue Requirement (Excluding PA GRT)
									Publication	Rate (RS)	Publication	Rate (RS)	Publication	Rate (RS)	Publication	Rate (RS)	Publication	Rate (RS)					
1	2014	Jan-14				\$ (13,606)	\$ 8,961,191	\$ 48,823	7.41%	\$ 110,225	14.81%	\$ 44,456	33.33%	\$ 1,628	33.33%	\$ (988)	0.00%	\$ 1,001,216	\$ 7,656,374	\$ (2,125,037)	\$ 5,834,937	\$ 104,407	
2		Feb-14					\$ 8,961,191	\$ 48,785	7.41%	\$ 110,225	14.81%	\$ 44,456	33.33%	\$ 1,628	33.33%	\$ (988)	0.00%	\$ 1,051,001	\$ 7,810,190	\$ (2,146,628)	\$ 5,763,564	\$ 103,701	
3		Mar-14					\$ 8,961,191	\$ 48,785	7.41%	\$ 110,225	14.81%	\$ 44,456	33.33%	\$ 1,628	33.33%	\$ (988)	0.00%	\$ 1,100,786	\$ 7,960,405	\$ (2,168,215)	\$ 5,692,190	\$ 103,003	
4		Apr-14					\$ 8,961,191	\$ 48,785	7.41%	\$ 110,225	14.81%	\$ 44,456	33.33%	\$ 1,628	33.33%	\$ (988)	0.00%	\$ 1,150,570	\$ 8,110,620	\$ (2,190,801)	\$ 5,600,817	\$ 102,305	
5		May-14					\$ 8,961,191	\$ 48,785	7.41%	\$ 110,225	14.81%	\$ 44,456	33.33%	\$ 1,628	33.33%	\$ (988)	0.00%	\$ 1,200,355	\$ 8,260,835	\$ (2,211,382)	\$ 5,509,443	\$ 101,608	
6		Jun-14					\$ 8,961,191	\$ 48,785	7.41%	\$ 110,225	14.81%	\$ 44,456	33.33%	\$ 1,628	33.33%	\$ (988)	0.00%	\$ 1,250,140	\$ 8,411,050	\$ (2,232,963)	\$ 5,418,089	\$ 100,910	
7		Jul-14					\$ 8,961,191	\$ 48,785	7.41%	\$ 110,225	14.81%	\$ 44,456	33.33%	\$ 1,628	33.33%	\$ (988)	0.00%	\$ 1,300,000	\$ 8,561,265	\$ (2,254,544)	\$ 5,326,741	\$ 100,212	
8		Aug-14					\$ 8,961,191	\$ 48,785	7.41%	\$ 110,225	14.81%	\$ 44,456	33.33%	\$ 1,628	33.33%	\$ (988)	0.00%	\$ 1,349,769	\$ 8,711,480	\$ (2,276,125)	\$ 5,235,356	\$ 99,514	
9		Sep-14					\$ 8,961,191	\$ 48,785	7.41%	\$ 110,225	14.81%	\$ 44,456	33.33%	\$ 1,628	33.33%	\$ (988)	0.00%	\$ 1,399,538	\$ 8,861,695	\$ (2,297,708)	\$ 5,144,988	\$ 98,816	
10		Oct-14					\$ 8,961,191	\$ 48,785	7.41%	\$ 110,225	14.81%	\$ 44,456	33.33%	\$ 1,628	33.33%	\$ (988)	0.00%	\$ 1,449,307	\$ 9,011,910	\$ (2,318,291)	\$ 5,054,619	\$ 98,118	
11		Nov-14					\$ 8,961,191	\$ 48,785	7.41%	\$ 110,225	14.81%	\$ 44,456	33.33%	\$ 1,628	33.33%	\$ (988)	0.00%	\$ 1,499,076	\$ 9,162,125	\$ (2,338,874)	\$ 4,964,246	\$ 97,420	
12		Dec-14					\$ 8,961,191	\$ 48,785	7.41%	\$ 110,225	14.81%	\$ 44,456	33.33%	\$ 1,628	33.33%	\$ (988)	0.00%	\$ 1,548,845	\$ 9,312,340	\$ (2,359,457)	\$ 4,873,793	\$ 96,722	
13	2015	Jan-15					\$ 8,961,191	\$ 48,785	7.41%	\$ 55,150	7.41%	\$ 14,811	44.45%	\$ 542	44.45%	\$ (514)	33.33%	\$ 1,598,614	\$ 7,362,559	\$ (2,380,038)	\$ 4,783,521	\$ 96,023	
14		Feb-15					\$ 8,961,191	\$ 48,785	7.41%	\$ 55,150	7.41%	\$ 14,811	44.45%	\$ 542	44.45%	\$ (514)	33.33%	\$ 1,648,383	\$ 7,512,774	\$ (2,400,619)	\$ 4,693,150	\$ 95,325	
15		Mar-15					\$ 8,961,191	\$ 48,785	7.41%	\$ 55,150	7.41%	\$ 14,811	44.45%	\$ 542	44.45%	\$ (514)	33.33%	\$ 1,698,152	\$ 7,662,989	\$ (2,421,200)	\$ 4,602,779	\$ 94,627	
16		Apr-15					\$ 8,961,191	\$ 48,785	7.41%	\$ 55,150	7.41%	\$ 14,811	44.45%	\$ 542	44.45%	\$ (514)	33.33%	\$ 1,747,921	\$ 7,813,204	\$ (2,441,781)	\$ 4,512,408	\$ 93,930	
17		May-15					\$ 8,961,191	\$ 48,785	7.41%	\$ 55,150	7.41%	\$ 14,811	44.45%	\$ 542	44.45%	\$ (514)	33.33%	\$ 1,797,690	\$ 7,963,419	\$ (2,462,362)	\$ 4,422,037	\$ 93,232	
18		Jun-15					\$ 8,961,191	\$ 48,785	7.41%	\$ 55,150	7.41%	\$ 14,811	44.45%	\$ 542	44.45%	\$ (514)	33.33%	\$ 1,847,459	\$ 8,113,634	\$ (2,482,943)	\$ 4,331,666	\$ 92,534	
19		Jul-15					\$ 8,961,191	\$ 48,785	7.41%	\$ 55,150	7.41%	\$ 14,811	44.45%	\$ 542	44.45%	\$ (514)	33.33%	\$ 1,897,228	\$ 8,263,849	\$ (2,503,524)	\$ 4,241,295	\$ 91,836	
20		Aug-15					\$ 8,961,191	\$ 48,785	7.41%	\$ 55,150	7.41%	\$ 14,811	44.45%	\$ 542	44.45%	\$ (514)	33.33%	\$ 1,947,000	\$ 8,414,064	\$ (2,524,105)	\$ 4,150,924	\$ 91,138	
21		Sep-15					\$ 8,961,191	\$ 48,785	7.41%	\$ 55,150	7.41%	\$ 14,811	44.45%	\$ 542	44.45%	\$ (514)	33.33%	\$ 1,996,771	\$ 8,564,279	\$ (2,544,686)	\$ 4,060,553	\$ 90,440	
22		Oct-15					\$ 8,961,191	\$ 48,785	7.41%	\$ 55,150	7.41%	\$ 14,811	44.45%	\$ 542	44.45%	\$ (514)	33.33%	\$ 2,046,542	\$ 8,714,494	\$ (2,565,267)	\$ 3,970,182	\$ 89,742	
23		Nov-15					\$ 8,961,191	\$ 48,785	7.41%	\$ 55,150	7.41%	\$ 14,811	44.45%	\$ 542	44.45%	\$ (514)	33.33%	\$ 2,096,311	\$ 8,864,709	\$ (2,585,848)	\$ 3,879,811	\$ 89,044	
24		Dec-15					\$ 8,961,191	\$ 48,785	7.41%	\$ 55,150	7.41%	\$ 14,811	44.45%	\$ 542	44.45%	\$ (514)	33.33%	\$ 2,146,080	\$ 9,014,924	\$ (2,606,429)	\$ 3,789,440	\$ 88,346	
25	2015 Total						\$ 597,416															\$ 1,143,136	

Allocation of Existing Software Intangible Plant Capital Revenue Requirement based on 12-month Average Customer Class Meter Counts at June 2014, determined as follows:

Line No.	Customer Class	Average Meter Counts by Customer Class		Allocation of Customer Class to All Customer Classes	2015 Projected Capital Req
		A	B		
26	Residential Customer Class	620,413	88,3489%	\$ 987,082	\$ 987,082
27	Commercial Customer Class	85,070	11,6400%	\$ 135,347	\$ 135,347
28	Industrial Customer Class	13,013	1,8100%	\$ 20,979	\$ 20,979
29	Total	718,496	100,0000%	\$ 1,143,398	\$ 1,143,398

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]  
 (6) during 2014 and 2015 = [(8) current month x (3) total during 2012 / 12  
 (7) during 2014 and 2015 = [(8) current month x (3) total during 2012 / 12  
 (8) during 2014 and 2015 = [(9) current month x (3) total during 2012 / 12  
 (9) during 2014 = [(10) current month x (3) total during 2012 / 12  
 (10) during 2014 = [(11) current month x (3) current month / months left in year] + (13) prior month; (13) during 2015 = [(12) current mo x (3) total during 2014 / 12  
 (11) during 2015 = [(14) current month x (3) current month / months left in year] + (13) prior month  
 (12) during 2015 = [(14) current month x (3) current month / months left in year] + (13) prior month  
 (13) = (9) current month + (10) prior month  
 (14) = [(5) current month - (7) current month - (8) current month - (11) current month - (13) current month - (15) current month + (18) prior month  
 (15) = [(18) x Schedule 10 Pre Tax Cost of Capital/12] + (5) current month  
 (16) = [(18) 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

Line No.	Year	Month	Existing Smart Meter Technologies Capital Additions (3)	Regulatory Book Depreciation (5) see notes	2011 Tax		2012 Tax		2013 Tax		2014 Tax		2015 Tax		Regulatory Depreciation Reserve (16) see notes	Net Plant (17) = (4)-(16)	Accumulated Deferred Income Taxes ("ADIT") (18) see notes	Rate Base (19) = (17)-(18)	Monthly Revenue Requirement (Excluding PA CRT) (20) see notes
					Rate (IRS Publication 946, Table A-1) (6)	Depreciation (7) see notes	Rate (IRS Publication 946, Table A-1) (8)	Depreciation (9) see notes	Rate (IRS Publication 946, Table A-1) (10)	Depreciation (11) see notes	Rate (IRS Publication 946, Table A-1) (12)	Depreciation (13) see notes	Rate (IRS Publication 946, Table A-1) (14)	Depreciation (15) see notes					
1	2014	Jan-14	\$	371,887	11.52%	\$	19,20%	5,947	32.00%	\$	20,00%	\$	0.00%	\$	90,047	\$	243,428	\$	8,472
2		Feb-14	\$	371,887	11.52%	\$	19,20%	5,947	32.00%	\$	20,00%	\$	0.00%	\$	86,242	\$	237,319	\$	8,415
3		Mar-14	\$	371,887	11.52%	\$	19,20%	5,947	32.00%	\$	20,00%	\$	0.00%	\$	82,437	\$	231,211	\$	8,358
4		Apr-14	\$	371,887	11.52%	\$	19,20%	5,947	32.00%	\$	20,00%	\$	0.00%	\$	78,632	\$	225,103	\$	8,301
5		May-14	\$	371,887	11.52%	\$	19,20%	5,947	32.00%	\$	20,00%	\$	0.00%	\$	74,827	\$	218,995	\$	8,244
6		Jun-14	\$	371,887	11.52%	\$	19,20%	5,947	32.00%	\$	20,00%	\$	0.00%	\$	71,022	\$	212,887	\$	8,187
7		Jul-14	\$	371,887	11.52%	\$	19,20%	5,947	32.00%	\$	20,00%	\$	0.00%	\$	67,217	\$	206,779	\$	8,130
8		Aug-14	\$	371,887	11.52%	\$	19,20%	5,947	32.00%	\$	20,00%	\$	0.00%	\$	63,412	\$	200,671	\$	8,073
9		Sep-14	\$	371,887	11.52%	\$	19,20%	5,947	32.00%	\$	20,00%	\$	0.00%	\$	59,607	\$	194,563	\$	8,016
10		Oct-14	\$	371,887	11.52%	\$	19,20%	5,947	32.00%	\$	20,00%	\$	0.00%	\$	55,802	\$	188,455	\$	7,959
11		Nov-14	\$	371,887	11.52%	\$	19,20%	5,947	32.00%	\$	20,00%	\$	0.00%	\$	52,000	\$	182,347	\$	7,902
12		Dec-14	\$	371,887	11.52%	\$	19,20%	5,947	32.00%	\$	20,00%	\$	0.00%	\$	48,195	\$	176,239	\$	7,845
13	2015	Jan-15	\$	371,887	11.52%	\$	11,52%	3,588	19,20%	\$	32,00%	\$	20,00%	\$	170,380	\$	170,380	\$	7,844
14		Feb-15	\$	371,887	11.52%	\$	11,52%	3,588	19,20%	\$	32,00%	\$	20,00%	\$	166,575	\$	164,230	\$	7,843
15		Mar-15	\$	371,887	11.52%	\$	11,52%	3,588	19,20%	\$	32,00%	\$	20,00%	\$	162,770	\$	158,082	\$	7,842
16		Apr-15	\$	371,887	11.52%	\$	11,52%	3,588	19,20%	\$	32,00%	\$	20,00%	\$	158,965	\$	151,934	\$	7,841
17		May-15	\$	371,887	11.52%	\$	11,52%	3,588	19,20%	\$	32,00%	\$	20,00%	\$	155,160	\$	145,786	\$	7,840
18		Jun-15	\$	371,887	11.52%	\$	11,52%	3,588	19,20%	\$	32,00%	\$	20,00%	\$	151,355	\$	139,638	\$	7,839
19		Jul-15	\$	371,887	11.52%	\$	11,52%	3,588	19,20%	\$	32,00%	\$	20,00%	\$	147,550	\$	133,490	\$	7,838
20		Aug-15	\$	371,887	11.52%	\$	11,52%	3,588	19,20%	\$	32,00%	\$	20,00%	\$	143,745	\$	127,342	\$	7,837
21		Sep-15	\$	371,887	11.52%	\$	11,52%	3,588	19,20%	\$	32,00%	\$	20,00%	\$	139,940	\$	121,194	\$	7,836
22		Oct-15	\$	371,887	11.52%	\$	11,52%	3,588	19,20%	\$	32,00%	\$	20,00%	\$	136,135	\$	115,046	\$	7,835
23		Nov-15	\$	371,887	11.52%	\$	11,52%	3,588	19,20%	\$	32,00%	\$	20,00%	\$	132,330	\$	108,898	\$	7,834
24		Dec-15	\$	371,887	11.52%	\$	11,52%	3,588	19,20%	\$	32,00%	\$	20,00%	\$	128,525	\$	102,750	\$	7,833
25	2015 Total		\$	74,037		\$								\$	159,159	\$	112,930	\$	90,770

Allocation of Existing Hardware Unwind Capital Revenue Requirement based on Actual Customer Class Meter Counts for June 2014, determined as follows:

Line No.	Customer Class	June 2014 Meter Counts by Customer Class		Allocation of 2015 Projected Capital Rev Req	
		A	B	C = B x Line 25, Col.18	Ret
26	Residential Customer Class	620,413	89,349%	\$	78,379
27	Commercial Customer Class	65,070	11,8400%	\$	10,747
28	Industrial Customer Class	13,016	3,3103%	\$	1,552
29	Total	718,499	100,0000%	\$	90,770

Notes:  
 (4) = (9) current month + (4) prior month  
 (5) = [(3) current month x 20.0000% x 12] + [(4) prior month x 20.0000% x 12]  
 (6) = [(5) current month + (4) prior month] x (3) total during 2012 / 12  
 (7) during 2014 and 2015 = [(6) current month x (3) total during 2012] / 12  
 (8) during 2014 and 2015 = [(6) current month x (3) total during 2012] / 12  
 (9) during 2014 = [(10) current month x (3) current month / months left in year] + [(13) prior month x (3) total during 2014] / 12  
 (10) during 2015 = [(14) current month x (3) current month / months left in year] + [(13) prior month x (3) total during 2014] / 12  
 (11) = [(5) current month - (7) current month - (11) current month - (13) current month] x 35% tax rate ] + (18) prior month  
 (12) = [(15) current month - (7) current month - (11) current month - (13) current month - (15) current month] x 35% tax rate ] + (18) prior month  
 (13) = [(16) x Schedule 10 Pro Tax Cost of Capital] / 12 ] + (5) current month  
 (14) = [(16) x Schedule 10 Pro Tax Cost of Capital] / 12 ] + (5) current month  
 (15) = [(16) x Schedule 10 Pro Tax Cost of Capital] / 12 ] + (5) current month  
 (16) = [(16) x Schedule 10 Pro Tax Cost of Capital] / 12 ] + (5) current month  
 (17) = [(16) x Schedule 10 Pro Tax Cost of Capital] / 12 ] + (5) current month  
 (18) = [(16) x Schedule 10 Pro Tax Cost of Capital] / 12 ] + (5) current month  
 (19) = [(16) x Schedule 10 Pro Tax Cost of Capital] / 12 ] + (5) current month  
 (20) = [(16) x Schedule 10 Pro Tax Cost of Capital] / 12 ] + (5) current month

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

Line No.	Allocation of Existing Capital Revenue Requirement							
	Customer Class	Software 2015 Revenue Requirement	Residential Meters 2015 Revenue Requirement	Commercial Meters 2015 Revenue Requirement	Software Intangible Plant 2015 Revenue Requirement	Hardware Unwired 2015 Revenue Requirement	Total 2015 Revenue Requirement	Total 2015 Revenue
	(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	\$ 727,300	\$ 587,947	\$ 146,916	\$ -	\$ 987,962	\$ 70,379	\$ 2,439,504
2	Commercial Customer Class	\$ 98,727	\$ -	\$ -	\$ 17,197	\$ 120,908	\$ 1,644	\$ 238,476
3	Industrial Customer Class	\$ 35,632	\$ -	\$ -	\$ -	\$ 20,707	\$ 1,644	\$ 58,683
4	Total	\$ 861,659	\$ 587,947	\$ 146,916	\$ 17,197	\$ 1,149,577	\$ 73,667	\$ 2,787,367

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)	Line No.	Description (3)	Phases 1 & 2 Interest (4)
1	Phases 1 & 2 Expenditures for Development of a Smart Meter Deployment Plan	\$ 40,000,000	1	Phases 1 & 2 Interest for Development of a Smart Meter Deployment Plan	\$ 5,712,000
2	Monthly Amortization of Phases 1 & 2 Expenditures over 5.5-Years through February 28, 2017 (Line 1, Column 2 / 66)	\$ 606,061	2	Monthly Amortization of Phases 1 & 2 Interest over 5.5-Years (Line 1, Column 4 / 66)	\$ 86,545
3	Phases 1 & 2 Expenditures for Development of a Smart Meter Deployment Plan - Additional amount allowed in Smart Meter Order	\$ 5,100,000	3	Annual Collection of Phases 1 & 2 Interest (Line 2, Column 4 x 12)	\$ 1,038,545
4	Monthly Amortization of Phases 1 & 2 Expenditures - Additional amount allowed in Smart Meter Order, through February 28, 2017 (Line 3, Column 2 / 32)	\$ 159,375			
5	Annual Collection of Phases 1 & 2 Expenditures ((Line 2, Column 2 + Line 4, Column 2) x 12)	\$ 9,185,227			

Allocation of Phases 1 & 2 Expenditures based on Actual Customer Class Meter Counts for June 2014, determined as follows:

Line No.	Customer Class	A	B	Percentage Customer Class to All Customer Classes	Allocation of Phases 1 & 2 Expenditures	C = B x Line 3, Col.2
4	Residential Customer Class	620,413	86,3495%	86.3495%	\$ 7,931,398	\$ 7,931,398
5	Commercial Customer Class	85,070	11.8401%	11.8401%	\$ 1,087,540	\$ 1,087,540
6	Industrial Customer Class	13,008	1.8104%	1.8104%	\$ 166,289	\$ 166,289
7	Total	718,491	100.0000%	100.0000%	\$ 9,185,227	\$ 9,185,227

Allocation of Phases 1 & 2 Interest based on Actual Customer Class Meter Counts for June 2014, determined as follows:

Line No.	Customer Class	D	E	Percentage Customer Class to All Customer Classes	Allocation of Phases 1 & 2 Interest	F = E x Line 3, Col.4
4	Residential Customer Class	620,413	86.3495%	86.3495%	\$ 896,778	\$ 896,778
5	Commercial Customer Class	85,070	11.8401%	11.8401%	\$ 122,965	\$ 122,965
6	Industrial Customer Class	13,008	1.8104%	1.8104%	\$ 18,802	\$ 18,802
7	Total	718,491	100.0000%	100.0000%	\$ 1,038,545	\$ 1,038,545

Total of Phases 1 & 2 Expenditures and Interest	G = C + F	\$ 9,828,177
		\$ 1,210,505
		\$ 185,091
		\$ 10,223,773

**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, 2014**

Residential Customer Class

Line No.	Month	Monthly Amortization of		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 (11) = (7)X(9)X(10)	Cumulative Over / (Under) Collections and Interest
		Phases 1 & 2 \$40M over 5.5-Years	Phases 1 & 2		Smart Meter Technologies	Smart Meter Technologies							
	(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 2013	\$ 1,690,572	\$ 524,805	\$ 74,942	\$ 583,764	\$ 259,336	\$ 247,724	6.0000%	0.5000%	24	\$ 29,727	\$ 277,451	
2	August 2013	\$ 1,529,750	\$ 524,805	\$ 74,942	\$ 696,166	\$ 260,220	\$ (26,384)	6.0000%	0.5000%	23	\$ (3,034)	\$ 248,033	
3	September 2013	\$ 1,184,654	\$ 524,805	\$ 74,942	\$ 736,758	\$ 267,891	\$ (419,744)	6.0000%	0.5000%	22	\$ (46,172)	\$ (217,883)	
4	October 2013	\$ 1,299,772	\$ 524,805	\$ 74,942	\$ 527,521	\$ 266,929	\$ (84,426)	6.0000%	0.5000%	21	\$ (9,915)	\$ (322,223)	
5	November 2013	\$ 1,990,123	\$ 524,805	\$ 74,942	\$ 1,275,447	\$ 268,306	\$ (553,378)	6.0000%	0.5000%	20	\$ (55,338)	\$ (930,939)	
6	December 2013	\$ 1,810,077	\$ 524,805	\$ 74,942	\$ 1,060,105	\$ 274,875	\$ (124,650)	6.0000%	0.5000%	19	\$ (11,842)	\$ (1,067,431)	
7	January 2014	\$ 2,675,889	\$ 522,035	\$ 74,547	\$ 688,778	\$ 276,892	\$ 1,112,637	6.0000%	0.5000%	18	\$ 100,137	\$ 145,343	
8	February 2014	\$ 2,270,042	\$ 522,035	\$ 74,547	\$ 940,411	\$ 276,848	\$ 456,200	6.0000%	0.5000%	17	\$ 38,777	\$ 640,320	
9	March 2014	\$ 2,383,722	\$ 522,035	\$ 74,547	\$ 819,886	\$ 279,748	\$ 687,506	6.0000%	0.5000%	16	\$ 55,000	\$ 1,362,827	
10	April 2014	\$ 1,708,167	\$ 522,035	\$ 74,547	\$ 996,981	\$ 300,487	\$ (185,854)	6.0000%	0.5000%	15	\$ (13,939)	\$ 1,183,034	
11	May 2014	\$ 1,716,961	\$ 522,035	\$ 74,547	\$ 919,400	\$ 308,909	\$ (107,930)	6.0000%	0.5000%	14	\$ (7,555)	\$ 1,067,549	
12	June 2014	\$ 1,884,181	\$ 522,035	\$ 74,547	\$ 1,138,169	\$ 308,258	\$ (158,827)	6.0000%	0.5000%	13	\$ (10,324)	\$ 898,398	
13	<b>Residential Customer Class Totals for SMT Reconciliation Year Ended June 30, 2014</b>	<b>\$ 21,743,909</b>	<b>\$ 6,281,044</b>	<b>\$ 896,933</b>	<b>\$ 10,384,356</b>	<b>\$ 3,348,701</b>	<b>\$ 832,875</b>				<b>\$ 65,523</b>	<b>\$ 898,398</b>	

(A) Mid-point of the next SMT Rate Billing Period is June 30, 2015 during which the net over / (under) recoveries, including interest, for the SMT Reconciliation Year ended June 30, 2014 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, 2014

Commercial Customer Class

Line No.	Month	SMT-C Billed and Unbilled Revenues (Excluding PA GRT)	Monthly Amortization of Phases 1 & 2		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 (11) = (7)X(9)X(10)	Cumulative Over / (Under) Collections and Interest
			Amortization of Phases 1 & 2 \$5.712M	Interest over 5.5- Years								
1	July 2013	\$ 226,895	\$ 78,975	\$ 11,278	\$ 87,848	\$ 31,075	\$ 17,720	6.0000%	24	\$ 2,126	\$ 19,846	
2	August 2013	\$ 222,280	\$ 78,975	\$ 11,278	\$ 104,762	\$ 31,637	\$ (4,372)	6.0000%	23	\$ (503)	\$ 14,970	
3	September 2013	\$ 218,497	\$ 78,975	\$ 11,278	\$ 110,871	\$ 32,436	\$ (15,062)	6.0000%	22	\$ (1,657)	\$ (1,749)	
4	October 2013	\$ 224,461	\$ 78,975	\$ 11,278	\$ 79,364	\$ 32,497	\$ 22,327	6.0000%	21	\$ 2,344	\$ 22,922	
5	November 2013	\$ 220,833	\$ 78,975	\$ 11,278	\$ 191,935	\$ 33,120	\$ (94,474)	6.0000%	20	\$ (9,447)	\$ (90,999)	
6	December 2013	\$ 223,741	\$ 78,975	\$ 11,278	\$ 159,530	\$ 34,937	\$ (60,979)	6.0000%	19	\$ (5,793)	\$ (147,771)	
7	January 2014	\$ 295,255	\$ 81,655	\$ 11,660	\$ 107,892	\$ 36,858	\$ 57,190	6.0000%	18	\$ 5,147	\$ (85,433)	
8	February 2014	\$ 308,080	\$ 81,655	\$ 11,660	\$ 147,095	\$ 36,965	\$ 30,705	6.0000%	17	\$ 2,610	\$ (52,118)	
9	March 2014	\$ 316,158	\$ 81,655	\$ 11,660	\$ 128,243	\$ 37,787	\$ 58,813	6.0000%	16	\$ 4,545	\$ 9,240	
10	April 2014	\$ 313,689	\$ 81,655	\$ 11,660	\$ 155,939	\$ 41,316	\$ 23,120	6.0000%	15	\$ 1,734	\$ 34,094	
11	May 2014	\$ 315,219	\$ 81,655	\$ 11,660	\$ 143,809	\$ 43,156	\$ 34,939	6.0000%	14	\$ 2,446	\$ 71,479	
12	June 2014	\$ 316,144	\$ 81,655	\$ 11,660	\$ 178,028	\$ 43,372	\$ 1,430	6.0000%	13	\$ 93	\$ 73,002	
13	Commercial Customer Class Totals for SMT Reconciliation Year Ended June 30, 2014	\$ 3,201,254	\$ 963,778	\$ 137,628	\$ 1,595,335	\$ 435,156	\$ 69,357			\$ 3,645	\$ 73,002	

(A) Mid-point of the next SMT Rate Billing Period is June 30, 2015 during which the net over / (under) recoveries, including interest, for the SMT Reconciliation Year ended June 30, 2014 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, 2014

Line No.	Month	Industrial Customer Class										Months to Mid-Point of Next SMT-C Rate Billing Period from Current Month (A)	Interest Amount on Monthly Over / (Under) Collection (11) = (7)x(9)x(10)	Cumulative Over / (Under) Collections and interest
		SMT-C Billed and Unbilled Revenues (Excluding PA GRT)		Monthly Amortization of Phases 1 & 2		Monthly Amortization of Phases 1 & 2		Smart Meter Technologies O&M Costs		Smart Meter Technologies Capital Revenue Requirement (Excluding PA GRT)				
	(1)	(2)	(3)	(4)	(5)	(6)	(7) = (2)-(3)-(4)-(5)-(6)	(8)	(9) = (8) / 12	(10)	(11)	(12)		
1	July 2013	\$ 6,355	\$ 2,280	\$ 326	\$ 2,536	\$ 795	\$ 418	6.0000%	0.5000%	24	\$ 50	\$ 468		
2	August 2013	\$ 6,212	\$ 2,280	\$ 326	\$ 3,024	\$ 793	\$ (210)	6.0000%	0.5000%	23	\$ (24)	\$ 234		
3	September 2013	\$ 6,345	\$ 2,280	\$ 326	\$ 3,201	\$ 832	\$ (294)	6.0000%	0.5000%	22	\$ (32)	\$ (92)		
4	October 2013	\$ 6,345	\$ 2,280	\$ 326	\$ 2,292	\$ 825	\$ 622	6.0000%	0.5000%	21	\$ 65	\$ 585		
5	November 2013	\$ 6,264	\$ 2,280	\$ 326	\$ 5,541	\$ 826	\$ (2,706)	6.0000%	0.5000%	20	\$ (271)	\$ (2,385)		
6	December 2013	\$ 6,339	\$ 2,280	\$ 326	\$ 4,606	\$ 860	\$ (1,732)	6.0000%	0.5000%	19	\$ (165)	\$ (4,281)		
7	January 2014	\$ 8,475	\$ 2,371	\$ 339	\$ 3,133	\$ 911	\$ 1,722	6.0000%	0.5000%	18	\$ 155	\$ (2,404)		
8	February 2014	\$ 8,686	\$ 2,371	\$ 339	\$ 4,271	\$ 912	\$ 794	6.0000%	0.5000%	17	\$ 67	\$ (1,543)		
9	March 2014	\$ 9,254	\$ 2,371	\$ 339	\$ 3,724	\$ 923	\$ 1,898	6.0000%	0.5000%	16	\$ 152	\$ 507		
10	April 2014	\$ 9,005	\$ 2,371	\$ 339	\$ 4,528	\$ 1,014	\$ 753	6.0000%	0.5000%	15	\$ 56	\$ 1,316		
11	May 2014	\$ 9,080	\$ 2,371	\$ 339	\$ 4,176	\$ 1,053	\$ 1,142	6.0000%	0.5000%	14	\$ 80	\$ 2,538		
12	June 2014	\$ 9,116	\$ 2,371	\$ 339	\$ 5,169	\$ 1,049	\$ 189	6.0000%	0.5000%	13	\$ 12	\$ 2,739		
13	Industrial Customer Class Totals for SMT Reconciliation Year Ended June 30, 2014	\$ 91,476	\$ 27,905	\$ 3,985	\$ 46,200	\$ 10,793	\$ 2,593				\$ 146	\$ 2,739		

(A) Mid-point of the next SMT Rate Billing Period is June 30, 2015 during which the net over / (under) recoveries, including interest, for the SMT Reconciliation Year ended June 30, 2014 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, 2014

All Customer Classes

Line No.	Month	SMT-C Billed and Unbilled Revenues (Excluding PA GRT)	Monthly Amortization of Phases 1 & 2		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.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 (11) = (7)X(9)X(10)	Cumulative Over / (Under) Collections and Interest	
			Phases 1 & 2 \$40M over 5.5- Years	Phases 1 & 2 \$5.712M Interest over 5.5- Years									
1	July 2013	\$ 1,923,822	\$ 606,061	\$ 86,545	\$ 674,148	\$ 291,206	\$ 285,862	6.0000%	24	\$ 31,903	\$ 287,765		
2	August 2013	\$ 1,758,242	\$ 606,061	\$ 86,545	\$ 803,953	\$ 292,650	\$ (30,966)	6.0000%	23	\$ (3,561)	\$ 263,237		
3	September 2013	\$ 1,409,495	\$ 606,061	\$ 86,545	\$ 850,830	\$ 301,159	\$ (435,100)	6.0000%	22	\$ (47,861)	\$ (219,724)		
4	October 2013	\$ 1,530,578	\$ 606,061	\$ 86,545	\$ 609,197	\$ 300,252	\$ (71,476)	6.0000%	21	\$ (7,506)	\$ (286,706)		
5	November 2013	\$ 1,817,220	\$ 606,061	\$ 86,545	\$ 1,472,923	\$ 302,252	\$ (650,560)	6.0000%	20	\$ (65,056)	\$ (1,014,323)		
6	December 2013	\$ 2,040,158	\$ 606,061	\$ 86,545	\$ 1,224,240	\$ 310,872	\$ (187,361)	6.0000%	19	\$ (17,800)	\$ (1,219,483)		
7	January 2014	\$ 2,979,619	\$ 606,061	\$ 86,545	\$ 800,803	\$ 314,661	\$ 1,171,550	6.0000%	18	\$ 105,439	\$ 57,506		
8	February 2014	\$ 2,586,808	\$ 606,061	\$ 86,545	\$ 1,091,778	\$ 314,725	\$ 487,699	6.0000%	17	\$ 41,454	\$ 586,659		
9	March 2014	\$ 2,709,134	\$ 606,061	\$ 86,545	\$ 951,853	\$ 318,458	\$ 746,217	6.0000%	16	\$ 59,697	\$ 1,392,574		
10	April 2014	\$ 2,030,861	\$ 606,061	\$ 86,545	\$ 1,157,478	\$ 342,817	\$ (161,981)	6.0000%	15	\$ (12,149)	\$ 1,218,445		
11	May 2014	\$ 2,041,259	\$ 606,061	\$ 86,545	\$ 1,067,384	\$ 353,118	\$ (71,848)	6.0000%	14	\$ (5,029)	\$ 1,141,567		
12	June 2014	\$ 2,209,441	\$ 606,061	\$ 86,545	\$ 1,321,365	\$ 352,679	\$ (157,209)	6.0000%	13	\$ (10,219)	\$ 974,139		
13	All Customer Classes												
	Totals for SMT Reconciliation Year Ended June 30, 2014											\$ 69,314	\$ 974,139
		\$ 25,036,638	\$ 7,272,727	\$ 1,038,545	\$ 12,025,891	\$ 3,794,649	\$ 904,825			\$	\$		

(A) Mid-point of the next SMT Rate Billing Period is June 30, 2015 during which the net over / (under) recoveries, including interest, for the SMT Reconciliation Year ended June 30, 2014 will be refunded to / (recouped from) customers served under the SMT Surcharge Rider.



**WEST PENN POWER COMPANY**  
**Smart Meter Technologies Surchage ("SMT-C") Actual and Projected E-factor Revenues**  
**To be Reflected in 2015 SMT-C Rates**

Residential Customer Class

Line No.	Month	(1)	(2)	(3)	(4)
		Ending Balance at June 30, 2013	E-Factor Revenues (Excluding PA GRT) Applied to Over / (Under) Collection Balance	Cumulative Over / (Under) Collections Including Interest for the SMT-C Reconciliation Year of July 1, 2013 thru June 30, 2014	Projected Cumulative Remaining Over / (Under) Collections Including Interest
1		Ending Balance at June 30, 2013			\$ 2,779,226
2		Correcting entry to SMT-C balance	-		\$ 2,779,226
3	July 2013		\$ 39,935		\$ 2,819,161
4	August 2013		\$ 36,136		\$ 2,855,297
5	September 2013		\$ 27,984		\$ 2,883,281
6	October 2013		\$ 30,703		\$ 2,913,984
7	November 2013		\$ 37,962		\$ 2,951,946
8	December 2013		\$ 42,758		\$ 2,994,704
9	January 2014		\$ (336,538)		\$ 2,657,166
10	February 2014		\$ (285,496)		\$ 2,371,670
11	March 2014		\$ (299,793)		\$ 2,071,877
12	April 2014		\$ (214,831)		\$ 1,857,046
13	May 2014		\$ (215,937)		\$ 1,641,109
14	June 2014		\$ (236,968)		\$ 1,404,141
15	July 2014 Projected		\$ (245,039)	\$ 898,398 (A)	\$ 1,158,102
16	August 2014 Projected		\$ (271,377)		\$ 886,725
17	September 2014 Projected		\$ (244,119)		\$ 642,606
18	October 2014 Projected		\$ (205,171)		\$ 437,435
19	November 2014 Projected		\$ (220,161)		\$ 217,274
20	December 2014 Projected		\$ (267,134)		\$ (80,138)
21	Residential Customer Class Totals July 2013 through December 2014		\$ (2,827,486)	\$ 898,398	\$ 850,138
22	Projected Cumulative Remaining Over / (Under) Collections Including Interest				\$ 850,138

(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 2015 SMT-C Rates**

**Commercial Customer Class**

Line No.	Month	E-Factor Revenues (Excluding PA GRT) Applied to Over / (Under) Collection Balance	Cumulative Over / (Under) Collections Including Interest for the SMT-C Reconciliation Year of July 1, 2013 thru June 30, 2014	Projected Cumulative Remaining Over / (Under) Collections Including Interest
	(1)	(2)	(3)	(4)
1	Ending Balance at June 30, 2013			\$ 763,185
2	Correcting entry to SMT-C balance			\$ 763,185
3	July 2013	\$ (9,494)		\$ 753,691
4	August 2013	\$ (9,300)		\$ 744,391
5	September 2013	\$ (9,142)		\$ 735,249
6	October 2013	\$ (9,392)		\$ 725,857
7	November 2013	\$ (9,240)		\$ 716,617
8	December 2013	\$ (9,362)		\$ 707,256
9	January 2014	\$ (56,948)		\$ 650,307
10	February 2014	\$ (59,422)		\$ 590,885
11	March 2014	\$ (60,980)		\$ 529,905
12	April 2014	\$ (60,504)		\$ 469,401
13	May 2014	\$ (60,799)		\$ 408,602
14	June 2014	\$ (60,977)	\$ 73,002 (A)	\$ 420,627
15	July 2014 Projected	\$ (55,368)		\$ 365,259
16	August 2014 Projected	\$ (55,381)		\$ 309,878
17	September 2014 Projected	\$ (55,398)		\$ 254,480
18	October 2014 Projected	\$ (55,416)		\$ 199,064
19	November 2014 Projected	\$ (55,437)		\$ 143,628
20	December 2014 Projected	\$ (55,460)		\$ 88,168
21	Commercial Customer Class Totals July 2013 through December 2014	\$ (748,019)	\$ 73,002	\$ 88,168
22	Projected Cumulative Remaining Over / (Under) Collections Including Interest			\$ 88,168

(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 2015 SMT-C Rates**

**Industrial Customer Class**

Line No.	Month	E-Factor Revenues (Excluding PA GRT) Applied to Over/ (Under) Collection Balance	Cumulative Over / (Under) Collections Including Interest for the SMT-C Reconciliation Year of July 1, 2013 thru June 30, 2014	Projected Cumulative Remaining Over / (Under) Collections Including Interest
	(1)	(2)	(3)	(4)
1	Ending Balance at June 30, 2013			\$ 36,739
2	Correcting entry to SMT-C balance	\$ -		\$ 36,739
3	July 2013	(1,100)		\$ 35,639
4	August 2013	(1,076)		\$ 34,563
5	September 2013	(1,099)		\$ 33,464
6	October 2013	(1,099)		\$ 32,366
7	November 2013	(1,085)		\$ 31,281
8	December 2013	(1,098)		\$ 30,183
9	January 2014	(2,455)		\$ 27,729
10	February 2014	(2,516)		\$ 25,213
11	March 2014	(2,680)		\$ 22,533
12	April 2014	(2,608)		\$ 19,925
13	May 2014	(2,630)		\$ 17,295
14	June 2014	(2,640)	\$ 2,739 (A)	\$ 17,394
15	July 2014 Projected	(12,313)		\$ 5,081
16	August 2014 Projected	(12,308)		\$ (7,228)
17	September 2014 Projected	(12,305)		\$ (19,533)
18	October 2014 Projected	(12,303)		\$ (31,835)
19	November 2014 Projected	(12,299)		\$ (44,134)
20	December 2014 Projected	(12,296)		\$ (56,430)
21	Industrial Customer Class Totals July 2013 through December 2014	\$ (95,908)	\$ 2,739	
22	<b>Projected Cumulative Remaining Over / (Under) Collections Including Interest</b>			<b>\$ (56,430)</b>

(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 2015 SMT-C Rates**

**All Customer Classes**

Line No.	Month	(1)	(2)	(3)	(4)
			E-Factor Revenues (Excluding PA GRT) Applied to Over/ (Under) Collection Balance	Cumulative Over / (Under) Collections Including Interest for the SMT-C Reconciliation Year of July 1, 2013 thru June 30, 2014	Projected Cumulative Remaining Over / (Under) Collections Including Interest
1	Ending Balance at June 30, 2013				\$ 3,579,150
2	Correcting entry to SMT-C balance				\$ 3,579,150
3	July 2013		\$ -		\$ 3,608,491
4	August 2013		\$ 29,341		\$ 3,634,251
5	September 2013		\$ 25,760		\$ 3,651,994
6	October 2013		\$ 17,743		\$ 3,672,207
7	November 2013		\$ 20,213		\$ 3,699,444
8	December 2013		\$ 27,237		\$ 3,731,743
9	January 2014		\$ 32,298		\$ 3,335,801
10	February 2014		\$ (395,941)		\$ 2,988,367
11	March 2014		\$ (347,434)		\$ 2,624,914
12	April 2014		\$ (363,454)		\$ 2,346,971
13	May 2014		\$ (277,943)		\$ 2,067,606
14	June 2014		\$ (279,365)		\$ 2,741,160
15	July 2014 Projected		\$ (300,585)	\$ 974,139 (A)	\$ 2,428,439
16	August 2014 Projected		\$ (312,721)		\$ 2,089,372
17	September 2014 Projected		\$ (339,067)		\$ 1,777,551
18	October 2014 Projected		\$ (311,822)		\$ 1,504,662
19	November 2014 Projected		\$ (272,889)		\$ 1,216,766
20	December 2014 Projected		\$ (287,896)		\$ 881,876
21	All Customer Classes Totals July 2013 through December 2014		\$ (3,671,413)	\$ 974,139	\$ 881,876
22	Projected Cumulative Remaining Over / (Under) Collections Including Interest				\$ 881,876

(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, 2015**

Line No.	Month	Residential Class			Commercial Class		Industrial Class	
		kWh			Customer Count		Customer Count	
	(1)	(2)			(3)		(4)	
1	January 2015	744,156,894			85,362		12,940	
2	February 2015	752,461,807			85,404		12,936	
3	March 2015	669,422,690			85,449		12,934	
4	April 2015	566,630,929			85,496		12,931	
5	May 2015	480,253,374			85,546		12,928	
6	June 2015	527,396,998			85,598		12,925	
7	July 2015	598,211,111			85,652		12,922	
8	August 2015	662,959,929			85,708		12,919	
9	September 2015	595,625,251			85,764		12,916	
10	October 2015	499,613,759			85,822		12,913	
11	November 2015	536,316,981			85,881		12,911	
12	December 2015	651,441,755			85,940		12,908	
<b>13</b>	<b>Projected Average Customer Class Billing Determinants ("CCBD")</b>	<b>607,040,957</b>			<b>85,635</b>		<b>12,924</b>	

**WEST PENN POWER COMPANY**  
Composite Cost Rate of Total Capital  
BFUS Quarterly Earnings Report for the Period ended March 31, 2014

Line No.	Description	Capital Ratios (A)	Cost Rate	Weighted Cost Rate
	(1)	(2)	(3)	(4) = (2)x(3)
1	Debt	46.34%	5.19% (B)	2.41%
2	Preferred Stock	0.00%	0.00%	0.00%
3	Common Equity	53.66%	10.00% (C)	5.37%
4	Total	100.00%		7.77%
5	<b>Pre Tax Cost of Capital (before PA GRT)</b>			<b>11.58% (D)</b>

(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, 2014

(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) = 2.41% Weighted Debt unrounded + [ 5.37% Weighted Common Equity unrounded / ( 1 - 41.4935% tax rate) ]

**IRS Publication 946**  
**3-, 5-, 7-, 10-, 15-, and 20-Year Property**  
**Half-Year Convention**  
Table A-1

Year	Tax Depreciation Rate for Recovery Period					
	3-year	5-year	7-year	10-year	15-year	20-year
1	33.33%	20.00%	14.29%	10.00%	5.00%	3.750%
2	44.45%	32.00%	24.49%	18.00%	9.50%	7.219%
3	14.81%	19.20%	17.49%	14.40%	8.55%	6.677%
4	7.41%	11.52%	12.49%	11.52%	7.70%	6.177%
5		11.52%	8.93%	9.22%	6.93%	5.713%
6		5.76%	8.92%	7.37%	6.23%	5.285%
7			8.93%	6.55%	5.90%	4.888%
8			4.46%	6.55%	5.90%	4.522%
9				6.56%	5.91%	4.462%
10				6.55%	5.90%	4.461%
11				3.28%	5.91%	4.462%
12					5.90%	4.461%
13					5.91%	4.462%
14					5.90%	4.461%
15					5.91%	4.462%
16					2.95%	4.461%
17						4.462%
18						4.461%
19						4.462%
20						4.461%
21						2.231%

**BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Joint Petition of Metropolitan Edison :  
Company, Pennsylvania Electric Company, :  
Pennsylvania Power Company and West Penn :  
Power Company for Approval of Smart Meter :  
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 Tariffs Electric Pa. P.U.C. Nos. 37 and 39, Supplement Nos. XXX and 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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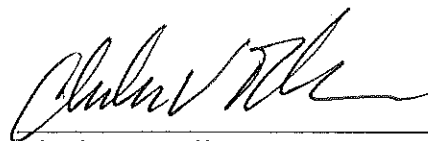
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August 1, 2014



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