

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2010 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information		
For calendar plan year 2010 or fiscal plan year beginning 07/01/2010 and ending 06/30/2011			
A This return/report is for:	☐ a multiemployer plan;	☐ a multiple-employer plan; or	
	☒ a single-employer plan;	☐ a DFE (specify) ____	
B This return/report is:	☐ the first return/report;	☐ the final return/report;	
	☐ an amended return/report;	☐ a short plan year return/report (less than 12 months).	
C If the plan is a collectively-bargained plan, check here.	☒		
D Check box if filing under:	☒ Form 5558;	☐ automatic extension;	☐ the DFVC program;
	☐ special extension (enter description)		

Part II	Basic Plan Information —enter all requested information		
1a Name of plan ALLEGHENY ENERGY RETIREMENT PLAN 2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) ALLEGHENY ENERGY SERVICE CORPORATION ALLEGHENY ENERGY 800 CABIN HILL DRIVE GREENSBURG, PA 15601	1b Three-digit plan number (PN) ►	001	
	1c Effective date of plan	07/01/1933	
	2b Employer Identification Number (EIN)	13-1993896	
	2c Sponsor's telephone number	724-837-3000	
	2d Business code (see instructions)	221100	

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	04/16/2012	CHRISTINE WALKER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") EMPLOYEE BENEFITS COMMITTEE ALLEGHENY ENERGY 800 CABIN HILL DRIVE GREENSBURG, PA 15601	3b Administrator's EIN 13-1993896 3c Administrator's telephone number 724-837-3000
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year	5	6873
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	4175
b Retired or separated participants receiving benefits.....	6b	1754
c Other retired or separated participants entitled to future benefits.....	6c	1696
d Subtotal. Add lines 6a , 6b , and 6c	6d	7625
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	518
f Total. Add lines 6d and 6e	6f	8143
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	111
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 1A

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) ☒ **R** (Retirement Plan Information)
 (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
 (3) ☒ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1) ☒ **H** (Financial Information)
 (2) ☐ **I** (Financial Information – Small Plan)
 (3) ☒ ¹ **A** (Insurance Information)
 (4) ☒ **C** (Service Provider Information)
 (5) ☒ **D** (DFE/Participating Plan Information)
 (6) ☐ **G** (Financial Transaction Schedules)

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service <hr/> Department of Labor Employee Benefits Security Administration <hr/> Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110
		2010
		This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 07/01/2010 and ending 06/30/2011	
A Name of plan ALLEGHENY ENERGY RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500. ALLEGHENY ENERGY SERVICE CORPORATION	D Employer Identification Number (EIN) 13-1993896

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier METROPOLITAN LIFE INSURANCE CO.
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(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
13-5581829	65978	GAC 370		07/01/2010	06/30/2011

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).
--

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
--

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
--

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end **4****5** Current value of plan's interest under this contract in separate accounts at year end **5****6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
Specify nature of costs ▶**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☒ immediate participation guarantee(3) ☐ guaranteed investment (4) ☐ other ▶**b** Balance at the end of the previous year **7b** 502389**c** Additions: (1) Contributions deposited during the year **7c(1)**(2) Dividends and credits **7c(2)**(3) Interest credited during the year **7c(3)**(4) Transferred from separate account **7c(4)**(5) Other (specify below) **7c(5)**

▶

(6) Total additions **7c(6)** 0**d** Total of balance and additions (add **b** and **c(6)**). **7d** 502389**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)**(2) Administration charge made by carrier **7e(2)**(3) Transferred to separate account **7e(3)**(4) Other (specify below) **7e(4)**

▶

(5) Total deductions **7e(5)** 0**f** Balance at the end of the current year (subtract **e(5)** from **d**) **7f** 502389

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organization(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve.....	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	
(4) Claims charged.....		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions.....	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs.....	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes.....	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges.....	9c(1)(G)		
(H) Total retention.....		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....		9d(1)	
(2) Claim reserves.....		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in c(2).).....		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier.....	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.	10b	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☐ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2010 This Form is Open to Public Inspection
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For calendar plan year 2010 or fiscal plan year beginning 07/01/2010 and ending 06/30/2011

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>ALLEGHENY ENERGY RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>ALLEGHENY ENERGY SERVICE CORPORATION</u>	D Employer Identification Number (EIN) <u>13-1993896</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information	
1 Enter the valuation date: Month <u>07</u> Day <u>01</u> Year <u>2010</u>		
2 Assets:		
a Market value	2a <u>882889855</u>	
b Actuarial value	2b <u>905475131</u>	
3 Funding target/participant count breakdown		
	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>4906</u>	<u>638518273</u>
b For terminated vested participants	3b <u>1820</u>	<u>56854215</u>
c For active participants:		
(1) Non-vested benefits	3c(1)	<u>64534188</u>
(2) Vested benefits	3c(2)	<u>324373105</u>
(3) Total active	3c(3) <u>4271</u>	<u>388907293</u>
d Total	3d <u>10997</u>	<u>1084279781</u>
4 If the plan is at-risk, check the box and complete items (a) and (b)	☐	
a Funding target disregarding prescribed at-risk assumptions	4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b	
5 Effective interest rate	5 <u>6.54</u> %	
6 Target normal cost	6 <u>28046126</u>	

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	<u>03/09/2012</u>
Signature of actuary	Date
<u>STEVEN JAMES</u>	<u>11-06406</u>
Type or print name of actuary	Most recent enrollment number
<u>TOWERS WATSON DELAWARE INC.</u>	<u>203-326-6261</u>
Firm name	Telephone number (including area code)
<u>ONE STAMFORD PLAZA</u> <u>263 TRESSER BOULEVARD</u> <u>STAMFORD, CT 06901</u>	
Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2010
v.092308.1

Part II	Beginning of year carryover and prefunding balances	(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	40910557	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	38453789	
9	Amount remaining (Item 7 minus item 8).....	2456768	0
10	Interest on item 9 using prior year's actual return of <u>13.64</u> %	335103	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		83939301
b	Interest on (a) using prior year's effective rate of <u>7.49</u> %		6287054
c	Total available at beginning of current plan year to add to prefunding balance		90226355
d	Portion of (c) to be added to prefunding balance.....		35259435
12	Reduction in balances due to elections or deemed elections.....	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	2791871	35259435

Part III	Funding percentages		
14	Funding target attainment percentage.....	14	80.00 %
15	Adjusted funding target attainment percentage.....	15	80.00 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	87.43 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV	Contributions and liquidity shortfalls		
18	Contributions made to the plan for the plan year by employer(s) and employees:		
	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
	07/14/2011	11203999	
	09/29/2011	10000000	
	01/05/2012	189250000	
	Totals ▶	18(b)	300453999
		18(c)	0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a	Contributions allocated toward unpaid minimum required contribution from prior years.....	19a
b	Contributions made to avoid restrictions adjusted to valuation date	19b
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c 274884711
20	Quarterly contributions and liquidity shortfalls:	
a	Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b	If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No
c	If 20a is "Yes," see instructions and complete the following table as applicable:	
	Liquidity shortfall as of end of Quarter of this plan year	
	(1) 1st	(2) 2nd
	0	0
	(3) 3rd	(4) 4th
	0	0

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:				
a Segment rates:	1st segment: 4.44 %	2nd segment: 6.62 %	3rd segment: 6.74 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 61
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	28	
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a).....	29	
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	28046126
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	173484765	33789426
b Waiver amortization installment		
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	61835552
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	2791871	29754940
36 Additional cash requirement (item 34 minus item 35).....	36	29288741
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	274884711
38 Interest-adjusted excess contributions for current year (see instructions).....	38	245595970
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	0

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	OMB No. 1210-0110
		2010
		This Form is Open to Public Inspection.

For calendar plan year 2010 or fiscal plan year beginning 07/01/2010 and ending 06/30/2011

<div>A Name of plan</div> <div>ALLEGHENY ENERGY RETIREMENT PLAN</div>	<div>B Three-digit plan number (PN)</div> <div>▶</div> <div>001</div>
<div>C Plan sponsor's name as shown on line 2a of Form 5500</div> <div>ALLEGHENY ENERGY SERVICE CORPORATION</div>	<div>D Employer Identification Number (EIN)</div> <div>13-1993896</div>

Part I

Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

METROPOLITAN LIFE INS CO

13-5581829

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13	NONE	690226	Yes ☒ No ☐	Yes ☒ No ☐	62015	Yes ☐ No ☒

(a) Enter name and EIN or address (see instructions)

STATE STREET RESEARCH

13-3142135

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	NONE	446050	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

SSGA

04-1867445

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
18 19 51 52 68 99	NONE	383725	Yes ☒ No ☐	Yes ☒ No ☐	358863	Yes ☐ No ☒

(a) Enter name and EIN or address (see instructions)

ENNIS KNUPP & ASSOC

36-3109431

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	NONE	177500	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

TOWERS WATSON

23-1159360

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	NONE	124542	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

BNY MELLON

25-0065306

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
25	NONE	48905	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

XEROX

16-0468020

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
16	NONE	33600	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

SCHNEIDER DOWNS

25-1408703

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	NONE	24418	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

MORGAN LEWIS

23-0891050

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
29	NONE	13022	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

WM M. MERCER

13-2836954

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
17	NONE	14062	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name: STEVEN T. JAMES	b EIN: 23-1159360
c Position: ACTUARY	
d Address: TOWERS WATSON DELAWARE INC. ONE STAMFORD PLAZA STAMFORD, CT 06901	e Telephone: 203-326-6261
Explanation: THE ACQUISITION OF ALLEGHENY ENERGY BY FIRSTENERGY CORP RESULTED IN THE CONSOLIDATION OF ACTUARIAL SERVICES WITH ANOTHER FIRM.	

a Name:	b EIN:
c Position:	
d Address:	e Telephone:
Explanation:	

a Name:	b EIN:
c Position:	
d Address:	e Telephone:
Explanation:	

a Name:	b EIN;
c Position:	
d Address:	e Telephone:
Explanation:	

a Name:	b EIN;
c Position:	
d Address:	e Telephone:
Explanation:	

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 <div style="border: 1px solid black; padding: 5px; font-size: 1.2em; font-weight: bold;">2010</div> This Form is Open to Public Inspection.
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For calendar plan year 2010 or fiscal plan year beginning 07/01/2010 and ending 06/30/2011

A Name of plan <u>ALLEGHENY ENERGY RETIREMENT PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>ALLEGHENY ENERGY SERVICE CORPORATION</u>	D Employer Identification Number (EIN) <u>13-1993896</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>RUSSELL 1000 INDEX NL FUND</u>			
b Name of sponsor of entity listed in (a): <u>STATE STREET GLOBAL ADVISORS</u>			
c EIN-PN <u>04-0025081-702</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>216034731</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>DAILY MSCI EAFE NL FUND</u>			
b Name of sponsor of entity listed in (a): <u>STATE STREET GLOBAL ADVISORS</u>			
c EIN-PN <u>04-0025081-182</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>141214754</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>S&P 500 FLAGSHIP NL FUND</u>			
b Name of sponsor of entity listed in (a): <u>STATE STREET GLOBAL ADVISORS</u>			
c EIN-PN <u>04-0025081-004</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>83370091</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>RUSSELL 2000 INDEX NL FUND</u>			
b Name of sponsor of entity listed in (a): <u>STATE STREET GLOBAL ADVISORS</u>			
c EIN-PN <u>04-0025081-013</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>53458918</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>COLLECTIVE US GOVT STIF FUND</u>			
b Name of sponsor of entity listed in (a): <u>BANK OF NEW YORK MELLON</u>			
c EIN-PN <u>13-6154008-012</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>32810120</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>US HIGH YIELD BOND INDEX NL COMMON</u>			
b Name of sponsor of entity listed in (a): <u>STATE STREET GLOBAL ADVISORS</u>			
c EIN-PN <u>04-3508891-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>29504605</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>LONG US CREDIT INDEX NL FUND</u>			
b Name of sponsor of entity listed in (a): <u>STATE STREET GLOBAL ADVISORS</u>			
c EIN-PN <u>04-0025081-146</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>26458894</u>	

a Name of MTIA, CCT, PSA, or 103-12 IE: TUCKERMAN US REIT INDEX NL FUND**b** Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS

c EIN-PN 04-0025081-327	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 25619027
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a Name of MTIA, CCT, PSA, or 103-12 IE: LONG US GOVT BOND INDEX NL FUND**b** Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS

c EIN-PN 04-0025081-142	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 20603648
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2010 This Form is Open to Public Inspection
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For calendar plan year 2010 or fiscal plan year beginning 07/01/2010 and ending 06/30/2011		
A Name of plan ALLEGHENY ENERGY RETIREMENT PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 ALLEGHENY ENERGY SERVICE CORPORATION	D Employer Identification Number (EIN) 13-1993896	

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	99400000	300453999
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	1357813	1542784
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)	442870361	629074788
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	342045566	322850672
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	885673740	1253922243

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h	634919	389176
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	634919	389176

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	885038821	1253533067
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	300453999	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		300453999

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	14516089	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		14516089

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	14930	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		14930

(3) Rents	2b(3)		
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)	-1387356	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-1387356
(6) Net investment gain (loss) from common/collective trusts	2b(6)		127478893
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		441076555

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	69153514	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		69153514
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)	161982	
(2) Contract administrator fees	2i(2)	62814	
(3) Investment advisory and management fees	2i(3)	1007275	
(4) Other	2i(4)	2196724	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		3428795
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		72582309

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		368494246
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: SCHNEIDER DOWNS

(2) EIN: 25-1408703

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

- 4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		15000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

- 5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If yes, enter the amount of any plan assets that reverted to the employer this year ☐ Yes ☒ No Amount:

- 5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)

5b(2) EIN(s)	5b(3) PN(s)

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2010 This Form is Open to Public Inspection.
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For calendar plan year 2010 or fiscal plan year beginning 07/01/2010 and ending 06/30/2011

A Name of plan <u>ALLEGHENY ENERGY RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ALLEGHENY ENERGY SERVICE CORPORATION</u>	D Employer Identification Number (EIN) <u>13-1993896</u>

Part I	Distributions
---------------	----------------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>13-5581829</u>	
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	34

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
----------------	--

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☒ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☒ No	☐ N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
--	-----------------------------------	-----------------------------------	-------------------------------	--

Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Schedule R (Form 5500) 2010
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	14c	

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

- 19** If the total number of participants is 1,000 or more, complete items (a) through (c)

- a** Enter the percentage of plan assets held as:

Stock: 52% Investment-Grade Debt: 39% High-Yield Debt: 3% Real Estate: 3% Other: 3%

- b** Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☒ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

- c** What duration measure was used to calculate item 19(b)?

☐ Effective duration ☐ Macaulay duration ☒ Modified duration ☐ Other (specify):



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INDEPENDENT AUDITORS' REPORT

To the Participants and Administrator of
Allegheny Energy Retirement Plan

We were engaged to audit the accompanying statements of net assets available for benefits and of accumulated plan benefits of the Allegheny Energy Retirement Plan (Plan) as of June 30, 2011 and 2010, and the related statement of changes in net assets available for benefits and of changes in accumulated plan benefits for the year ended June 30, 2011, and the supplemental schedule of assets (held at end of year) and the supplemental schedule of reportable transactions as of and for the year ended June 30, 2011. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information referred to in Note 8, which was certified by Bank of New York Mellon (Trustee) and Metropolitan Life Insurance Company, both custodians of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan administrator that the custodians hold the Plan's investment assets and executed investment transactions. The Plan administrator has obtained certification from the custodians as of June 30, 2011 and 2010 and for the year ended June 30, 2011 that, the information provided to the Plan administrator by the custodians is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the custodians, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Schneider Downs & Co., Inc.

Pittsburgh, Pennsylvania
April 10, 2012

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SCHEDULE SB ATTACHMENTS

Schedule SB, Line 24 Change in Assumptions as of July 1, 2010

Othr than the prescribed changes in the interest rate, and mortality assumptions, the following other changes in assumptions were made as part of this valuation:

- The assumed spouse age difference (females younger than males) was changed from 4 years to 3 years.
- The social security increase and inflation rates were decreased from 3.75% to 3.25% and 3.00% to 2.50% respectively.
- The salary scale was decreased by 0.50% at each age of the age weighted scale to reflect the 0.50% decrease in the inflation assumption.
- The retirement and withdrawal assumptions were also changed to better reflect the actual experience.

Plan Name: Allegheny Energy Retirement Plan
EIN / PN: 13-1993896 / 001
Plan Sponsor: Allegheny Energy, Inc.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 25 Change in Method as of July 1, 2010

The following changes were made to the funding Method for 2010:

In October 2009, the IRS released final regulations under IRC §430 which specified that use of the yield curve with a lookback period is not allowed for 2010 and later plan years. In addition, the final regulations give automatic approval for changes in the interest rate election effective for 2010 plan years. As a result, the plan sponsor elected to change the interest rates used to value funding liabilities from the Full Yield Curve to the 3-Segment Rates with a four-month lookback

Plan Name: Allegheny Energy Retirement Plan
EIN / PN: 13-1993896 / 001
Plan Sponsor: Allegheny Energy, Inc.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22
Description of Weighted Average Retirement Age
as of July 1, 2010

See Appendix A for retirement rates. The average retirement age for Line 22 was calculated by determining the average age at retirement for those current active participants expected to reach retirement, based on all current decrements assumed.

Age (1)	Probability of Retiring in Year (2)	Probability Not Already Retired (3) = (3) _{t-1} - (4) _{t-1}	Percentage Retiring in Year (4) = (2) x (3)	Weighted Retirement Age (1) x (4)
55	10%	100.00%	10.00%	5.500
56	5%	90.00%	4.50%	2.520
57	5%	85.50%	4.28%	2.437
58	5%	81.23%	4.06%	2.356
59	10%	77.16%	7.72%	4.553
60	15%	69.45%	10.42%	6.250
61	20%	59.03%	11.81%	7.202
62	40%	47.22%	18.89%	11.712
63	30%	28.33%	8.50%	5.355
64	30%	19.83%	5.95%	3.808
65	50%	13.88%	6.94%	4.512
66	30%	6.94%	2.08%	1.375
67	30%	4.86%	1.46%	0.977
68	30%	3.40%	1.02%	0.694
69	30%	2.38%	0.71%	0.493
70	100%	1.67%	1.67%	<u>1.167</u>
Expected Retirement Age :				60.909
Rounded Age :				61

Plan Name: Allegheny Energy Retirement Plan
EIN / PN: 13-1993896 / 001
Plan Sponsor: Allegheny Energy, Inc.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 32
Schedule of Amortization Bases
as of July 1, 2010

Type of Base		Date Established	Initial Amount	Remaining Amortization Period (Years)	Outstanding Balance	Amortization Payment
1	Shortfall	07/01/2010	82,266,809	7	82,266,809	13,713,260
2	Shortfall	07/01/2009	(7,935,928)	6	(7,204,966)	(1,354,737)
3	Shortfall	07/01/2008	128,321,818	5	98,422,922	21,430,903
Total					173,484,765	33,789,426

Plan Name: Allegheny Energy Retirement Plan
EIN / PN: 13-1993896 / 001
Plan Sponsor: Allegheny Energy, Inc.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26 Schedule of Active Participant Data as of July 1, 2010

Attained Age	Years of Credited Service																			
	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34		35 to 39		40 & Over	
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.
Under 25	8		57	56,447	0		0		0		0		0		0		0		0	
25 - 29	5		154	64,655	36	69,906	1		0		0		0		0		0		0	
30 - 34	7		118	64,599	110	74,396	30	69,390	0		0		0		0		0		0	
35 - 39	9		108	74,968	119	74,899	95	73,667	40	86,610	2		0		0		0		0	
40 - 44	8		86	76,492	109	81,669	83	70,539	159	90,720	138	96,023	4		0		0		0	
45 - 49	8		50	70,837	87	79,005	64	73,367	153	82,287	243	93,001	190	92,395	48	74,574	0		0	
50 - 54	1		40	95,567	80	73,819	57	70,260	110	79,731	158	83,939	274	88,815	343	91,162	13		0	
55 - 59	2		17		45	95,531	34	66,224	50	77,703	93	76,954	119	80,548	184	83,638	95	90,594	2	
60 - 64	2		8		11		7		21	66,722	40	69,092	37	80,322	26	73,202	22	81,824	33	82,912
65 - 69	0		0		1		3		1		1		2		2		1		3	
70 & Over	0		0		0		0		1		0		0		0		0		3	

Plan Name: Allegheny Energy Retirement Plan
 EIN / PN: 13-1993896 / 001
 Plan Sponsor: Allegheny Energy, Inc.

SCHEDULE SB ATTACHMENTS

Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	Allegheny Energy, Inc.
EIN/PN	13-1993896/001
Plan Name	Allegheny Energy Retirement Plan
Valuation Date	July 1, 2010
Enrolled Actuary	Steven James
Enrollment Number	11-06406

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V - Summary of Plan Provisions as of July 1, 2010

Plan Name

Allegheny Energy Retirement Plan

Plan Sponsor

Allegheny Energy, Inc.

EIN / PN

131993896 / 001

Effective Date and Most Recent Amendment

The plan was originally effective July 1, 1933.

Plan Year

The twelve-month period ending June 30.

Coverage and Participation

An employee becomes a participant upon completion of 1,000 hours of employment in the 12-month period beginning with the date of employment.

Members of a unit covered by a collective bargaining agreement are not eligible to participate unless that agreement provides for their participation.

Credited Service

All periods of employment for which an Employee is paid or entitled to payment for services rendered.

Plan Name:	Allegheny Energy Retirement Plan
EIN / PN:	13-1993896 / 001
Plan Sponsor:	Allegheny Energy, Inc.

SCHEDULE SB ATTACHMENTS

Vesting Service

Plan year during which a Controlled Group Employee has at least 1,000 Hours of Employment.

A participant is 100% vested after the earlier of five years of vesting service or the first day of the month coincident with or next following age 55.

Compensation (Base Annual Rate)

The lesser of (1) and (2):

- (1) Highest July 1st base salary plus any lump sum payment received under the annual base salary administration program.
- (2) Highest average Earnings for any 60 consecutive months of Earnings.

Definition of Earnings

All wages and salaries payable by the Company including base pay, overtime pay, shift differential, premium pay, commissions, lump sums, payments under a non-executive variable or incentive compensation plan, and other similar items as the Employment Benefits Committee may determine.

Covered Compensation

Determined as of each July 1st, equal to the average annual Social Security Wage Base during the 35-year period ending on the last day of the calendar year, rounded to the nearest multiple of \$600.

Normal Retirement Benefit

Normal Retirement Date

The first day of the month coincident with or next following age 65.

Benefit Formula

The Accrued Benefit.

Normal Form of Retirement Income

For married participants – A 50% joint and survivor annuity.

For unmarried participants – A single life annuity.

Plan Name: Allegheny Energy Retirement Plan
EIN / PN: 13-1993896 / 001
Plan Sponsor: Allegheny Energy, Inc.

SCHEDULE SB ATTACHMENTS

Accrued Benefit

The greatest of:

A. The sum of:

- I. 1.1% of Base Annual Rate below Covered Compensation Level for each year of Service Credit, up to a maximum of 35 years.
- II. 1.5% of Base Annual Rate in excess of Covered Compensation Level for each year of Service Credit, up to a maximum of 35 years.
- III. 1.3% of Base Annual Rate for each year of Service Credit in excess of 35 years.

B. The sum of:

- I. The benefit accrued under the Plan as of June 30, 1989.
- II. 1.5% of annual Compensation of each Plan Year thereafter, or portion thereof.

Annual compensation used in B.II. is the higher of:

- a. Annualized base rate of pay for that year, or
- b. Compensation for the prior calendar year.

- C. Retirement benefit accrued under any prior plan through June 30, 1989, based upon Service Credit and Earnings, as defined under that plan.
- D. Retirement benefit accrued under any prior plan on or after July 1, 1990, based on Service Credit and Earnings, as defined under that given plan, through June 30 of the applicable plan year.

Benefits described in B., C., and D. applied only to employees covered under this plan prior to July 1, 1989.

Minimum Benefit

Annual benefit of \$200 times years of service up to 15 years.

Late Retirement

Accrued benefit at Deferred Commencement Date.

Plan Name: Allegheny Energy Retirement Plan
EIN / PN: 13-1993896 / 001
Plan Sponsor: Allegheny Energy, Inc.

SCHEDULE SB ATTACHMENTS

Early Retirement Benefit

Eligibility

The first day of any month coincident with or following age 55.

Benefit

The greatest of:

- A. The benefit calculated under Part A of the Accrued Benefit, except that Parts II and III are reduced by 3% for each year that the participant retires before age 62.
- B. The benefit calculated under Part B of the Accrued Benefit, except that Parts I and II of the formula will be based upon a percentage of annual earnings in accordance with the table below. The benefit is also reduced by 4% for each year that the participant retires before age 60, until the participant attains age 65.

Age	Part I	Part II
55	1.27%	1.645%
56	1.24	1.605
57	1.21	1.545
58	1.16	1.475
59	1.11	1.395
60	1.05	1.295
61	0.88	1.125
62 – 65	0.85	1.125

- C. The benefit calculated under Part C of the Accrued Benefit, adjusted according to the early retirement provisions of the applicable plan.
- D. The benefit calculated under Part D of the Accrued Benefit, adjusted according to the early retirement provisions of the applicable plan

Vested Benefits Upon Termination of Service

The Accrued Benefit, payable at age 65. The employee may begin receiving benefits as early as age 55, with an actuarial reduction.

Plan Name: Allegheny Energy Retirement Plan
EIN / PN: 13-1993896 / 001
Plan Sponsor: Allegheny Energy, Inc.

SCHEDULE SB ATTACHMENTS

Pre-Retirement Death Benefits

Eligibility

The spouse is eligible for a benefit if the participant was vested and death occurs prior to early or normal retirement.

Benefit

The participant will be treated as having retired immediately preceding the date of death. If no election was made the benefit will be in the form of a 50% Joint and Survivor Annuity. The annuity will begin no sooner than the first day of the month following the month in which the participant would have attained age 55.

Optional Forms of Retirement Income in Lieu of Normal Form

A participant may elect to receive a life annuity, a 50% joint and survivor annuity or the contingent annuitant option. The optional forms are actuarially equivalent to the Normal Form.

Former Mountaineer Gas participants are eligible to receive the portion of their benefit attributable to their Mountaineer Gas service as a lump sum.

Employee Contributions

They are not required or permitted.

Substantive Commitments

No substantive commitments other than the above plan provisions have been included in this valuation.

Changes in Plan Provisions since Last Actuarial Valuation

There have been no significant plan changes since the prior valuation.

Plan Name: Allegheny Energy Retirement Plan
EIN / PN: 13-1993896 / 001
Plan Sponsor: Allegheny Energy, Inc.

Schedule SB, Part V
Statement of Actuarial Assumptions and Methods as of July 1, 2010

Plan Name

Allegheny Energy Retirement Plan

Plan Sponsor

Allegheny Energy, Inc.

EIN / PN

131993896 / 001

Discount Rates	<u>July 1, 2009</u>	<u>July 1, 2009</u>
	3-Segment Rate	Full Yield Curve
	March 2010	March 2009
Effective Rates	6.54%	7.49%%

Compensation Increases

For purposes of determining the target normal cost and the additional funding target for maximum deductible contribution, future compensation is assumed to increase at the following rates per year, compounded annually. Salary increases during 2009 are assumed to be 0.5% lower than these rates to reflect actual budgeted compensation increases.

Age	Rate
20 – 24	6.50%
25 – 29	5.50%
30 – 34	4.50%
35 – 39	3.50%
40 – 49	3.00%
50 and Older	2.50%

Future increases in Social Security

3.25% annual increases in the national average wage index are assumed.

SCHEDULE SB ATTACHMENTS

Future increases in maximum benefits and plan compensation limitations

Accrued benefits projected to be paid in future years are limited to the maximum presently allowed under IRC Section 415. Plan compensation is limited to the maximum presently allowed under IRC Section 401(a)(17). No provision is made for future increases in the maximum annual benefit or compensation limit.

Inclusion Date

The valuation date coincident with or next following the date on which the employee becomes a participant.

Mortality

The prescribed mortality assumption under Section 430(h)(3)(A) of the Internal Revenue Code using static tables with separate rates for annuitants and non-annuitants.

Retirement Decrements

Attained Age	Percent Retiring
55	10.0%
56 – 58	5.0
59	10.0
60	15.0
61	20.0
62	40.0
63 – 64	30.0
65	50.0
66-69	30.0
70 and Older	100.0

Representative Termination Rates (Not Due to Disability, Retirement or Mortality)

Attained Age	< 5 Years of Service	>= 5 Years of Service
25	15.0%	10.0%
30	12.0%	7.0%
35	10.0%	5.0%
40	8.0%	3.0%
45	7.0%	2.0%
50	6.0%	1.0%

Plan Name: Allegheny Energy Retirement Plan
EIN / PN: 13-1993896 / 001
Plan Sponsor: Allegheny Energy, Inc.

SCHEDULE SB ATTACHMENTS

Form of Payment

Participants are assumed to elect the normal form.

Marriage

85% of eligible participants are assumed to be married and male spouses are assumed to be 4 years older than female spouses.

Asset Method

Under this method, the valuation assets are equal to the average of three values (all determined without regard to receivable contributions), the result increased by the discounted present value of contributions expected to be made after the valuation date based on the prior plan year PPA effective interest rate. This amount is then subject to a 10% corridor around the market value of assets (including the discounted present value of receivable contributions) as of the valuation date. The three values used to develop the average value are: the market value of assets as of the current valuation date, the adjusted market value of assets as of the prior valuation date and the adjusted market value of assets as of the second prior valuation date. The adjusted market value as of a relevant valuation date is equal to the market value of assets as of the prior valuation date increased by actual plan contributions and assumed return on plan assets and decreased by actual plan disbursements after that date until the current valuation date.

The assumed rate of return on plan assets for the prior plan year (pursuant to IRS Notice 2009-22) was 6.84%, which is the lesser of the anticipated rate of return on assets for the plan year, equal to 8.00%, and the applicable limitation for the plan year, equal to 6.84%. The assumed rate of return on plan assets for the second prior plan year (pursuant to IRS Notice 2009-22) was 6.54%, which is the lesser of the anticipated rate of return on assets for the plan year, equal to 8.25%, and the applicable limitation for the plan year, equal to 6.54%. The algebraically equivalent development of this method (pursuant to IRS Notice 2009-22) is shown in the asset section. Because expected investment returns under this method are limited under WRERA, over time it is more likely to produce an actuarial value that is expected to be less than the market value of assets.

Participant Data

Participant data as of July 1, 2010 was supplied by Allegheny Energy.

Tax Policy

The actuarial valuation performed for the plan year ending June 30, 2011 is used to determine the maximum deductible contribution for the tax year ending December 31, 2010.

Benefits Not Included in Valuation

We believe that we have reflected all significant plan provisions in this valuation.

Plan Name:	Allegheny Energy Retirement Plan
EIN / PN:	13-1993896 / 001
Plan Sponsor:	Allegheny Energy, Inc.

SCHEDULE SB ATTACHMENTS

PBGC Premium Funding Target

The Alternative Premium Funding Target was determined using the assumptions described above.

Nature of Actuarial Calculations

The results documented in this report are estimates based on data that may be imperfect and on assumptions about future events. Certain plan provisions may be approximated or deemed immaterial and therefore are not valued. Assumptions may be made about participant data or other factors. Reasonable efforts were made in this valuation to ensure that items that are significant in the context of the actuarial liabilities or costs are treated appropriately, and not excluded or included inappropriately.

A range of results, different from those presented in this report could be considered reasonable. The numbers are not rounded, but this is for convenience only and should not imply precision, which is not inherent in actuarial calculations.

The assumptions selected for this valuation other than those prescribed by law, generally reflect long-term average expectations. If overall future plan experience is less favorable than assumed, the relative level of plan costs or contribution requirements determined in this valuation will likely increase in future valuations. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for the measurements (such as the end of an amortization period); and changes in plan provisions or applicable law. It is beyond the scope of this actuarial valuation to analyze the potential range of future pension contributions, but we can do so upon request.

Changes in Assumptions and Methods Since Last Actuarial Valuation

- Changes to the interest rate method were made as well as the prescribed annual changes legislated in the Pension Protection Act of 2006.
 - The interest rate methodology was changed from March 2009 Full Yield Curve to March 2010 3-Segment rates.
- The assumed spouse age difference (females younger than males) was changed from 4 years to 3 years.
- The social security increase and inflation rates were decreased from 3.75% to 3.25% and 3.00% to 2.50%, respectively.
- The salary scale was decreased by 0.50% at each age of the age weighted scale to reflect the 0.50% decrease in the inflation assumption.
- The retirement and withdrawal assumptions were also changed to better reflect the actual experience.

Plan Name: Allegheny Energy Retirement Plan
EIN / PN: 13-1993896 / 001
Plan Sponsor: Allegheny Energy, Inc.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 11

Explanation of Interest Applied to the Prior Year's Excess Contributions

Under §1.430(f)-1(b)(3)(iii) of the Income Tax Regulations, if a contribution (or portion of a contribution) reported on line 11a is an excess contribution solely because an election was made to offset the minimum required contribution for the prior year by the funding standard carryover balance and/or the prefunding balance, the interest is calculated on that contribution (or portion of contribution) using the actual rate of return on assets reported on line 10 instead of the effective interest rate.

Plan Name: Allegheny Energy Retirement Plan
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Plan Sponsor: Allegheny Energy, Inc.

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2010 This Form is Open to Public Inspection
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For calendar plan year 2010 or fiscal plan year beginning 07/01/2010 and ending 06/30/2011

► **Round off amounts to nearest dollar.**

► **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>Allegheny Energy Retirement Plan</u>	B Three-digit plan number (PN) ► <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>Allegheny Energy Service Corporation</u>	D Employer Identification Number (EIN) <u>13-1993896</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	
F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500	

Part I Basic Information			
1 Enter the valuation date: Month <u>7</u> Day <u>1</u> Year <u>2010</u>			
2 Assets:			
a Market value.....	2a		882,889,855
b Actuarial value.....	2b		905,475,131
3 Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	4,906	638,518,273
b For terminated vested participants	3b	1,820	56,854,215
c For active participants:			
(1) Non-vested benefits.....	3c(1)		64,534,188
(2) Vested benefits.....	3c(2)		324,373,105
(3) Total active	3c(3)	4,271	388,907,293
d Total.....	3d	10,997	1,084,279,781
4 If the plan is at-risk, check the box and complete items (a) and (b) ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor.....	4b		
5 Effective interest rate	5	6.54 %	
6 Target normal cost.....	6	28,046,126	

Statement by Enrolled Actuary
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	<u>Steven T. James</u>	<u>03/09/2012</u> Date
	Signature of actuary	<u>11-06406</u> Most recent enrollment number
	<u>Steven James</u> Type or print name of actuary	<u>(203) 326-6261</u> Telephone number (including area code)
	<u>Towers Watson Delaware Inc.</u> Firm name	
	<u>One Stamford Plaza</u> <u>263 Tresser Boulevard</u> <u>Stamford</u> <u>CT 06901</u> Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2010
v.092308.1

Part II Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	40,910,557	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	38,453,789	0
9 Amount remaining (Item 7 minus item 8)	2,456,768	0
10 Interest on item 9 using prior year's actual return of <u>13.64%</u>	335,103	
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		83,939,301
b Interest on (a) using prior year's effective rate of <u>7.49%</u>		8,651,962
c Total available at beginning of current plan year to add to prefunding balance		92,591,263
d Portion of (c) to be added to prefunding balance		35,259,435
12 Reduction in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	2,791,871	35,259,435

Part III Funding percentages

14 Funding target attainment percentage	14	80.00 %
15 Adjusted funding target attainment percentage	15	80.00 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	87.43 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
07/14/2011	11,203,999				
09/29/2011	100,000,000				
01/05/2012	189,250,000				
Totals ▶			18(b)	300,453,999	18(c) 0

19 Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contribution from prior years.	19a
b Contributions made to avoid restrictions adjusted to valuation date	19b
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 274,884,711

20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No
c If 20a is "Yes," see instructions and complete the following table as applicable:	

Liquidity shortfall as of end of Quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions used to determine funding target and target normal cost**21** Discount rate:**a** Segment rates:1st segment:
4.44 %2nd segment:
6.62 %3rd segment:
6.74 %☐ N/A, full yield curve used**b** Applicable month (enter code)**21b**

4

22 Weighted average retirement age**22**

61

23 Mortality table(s) (see instructions)☐

Prescribed - combined

☒

Prescribed - separate

☐

Substitute

Part VI Miscellaneous items**24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.☒

Yes

☐

No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.☒

Yes

☐

No

26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.☒

Yes

☐

No

27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.**27****Part VII Reconciliation of unpaid minimum required contributions for prior years****28** Unpaid minimum required contribution for all prior years**28****29** Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)**29****30** Remaining amount of unpaid minimum required contributions (item 28 minus item 29)**30**

0

Part VIII Minimum required contribution for current year**31** Target normal cost, adjusted, if applicable (see instructions)**31**

28,046,126

32 Amortization installments:

Outstanding Balance

Installment

a Net shortfall amortization installment

173,484,765

33,789,426

b Waiver amortization installment**33** If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount**33****34** Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33)**34**

61,835,552

Carryover balance

Prefunding balance

Total balance

35 Balances used to offset funding requirement

2,791,871

29,754,940

32,546,811

36 Additional cash requirement (item 34 minus item 35)**36**

29,288,741

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)**37**

274,884,711

38 Interest-adjusted excess contributions for current year (see instructions)**38**

245,595,970

39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)**39**

0

40 Unpaid minimum required contribution for all years**40**

0

Allegheny Energy Retirement Plan
Statements of Net Assets Available for Benefits

	As of June 30,	
	2011	2010
<u>Assets</u>		
Investments, at fair value:		
Collective trust funds	\$ 629,074,788	\$ 442,870,361
Group annuity contract	322,850,672	342,045,566
Total investments	951,925,460	784,915,927
Receivables:		
Contributions receivable from employer	300,453,999	99,400,000
Group annuity contract accrued interest	1,542,660	1,357,647
Other	124	166
Total receivables	301,996,783	100,757,813
Total assets	1,253,922,243	885,673,740
<u>Liabilities</u>		
Payable for securities purchased	148,098	448,975
Accrued expenses	241,078	185,944
Net assets available for benefits	<u>\$ 1,253,533,067</u>	<u>\$ 885,038,821</u>

See accompanying Notes to Financial Statements.

Allegheny Energy Retirement Plan
Statement of Changes in Net Assets Available for Benefits

	<u>For the year ended June 30, 2011</u>
<u>Additions</u>	
Employer contributions	\$ 300,453,999
Investment income, including appreciation (depreciation) in fair value of investments:	
Collective trust funds	127,478,893
Group annuity contract	<u>(1,387,356)</u>
Subtotal	126,091,537
Interest income on group annuity contract	14,516,089
Dividend income	<u>14,930</u>
Net investment income	<u>140,622,556</u>
Total additions	<u>441,076,555</u>
<u>Deductions</u>	
Benefits paid to participants or their beneficiaries	69,153,514
Administrative expenses	<u>3,428,795</u>
Total deductions	<u>72,582,309</u>
Increase in net assets available for benefits	368,494,246
Net assets available for benefits:	
Beginning of year	<u>885,038,821</u>
End of year	<u><u>\$ 1,253,533,067</u></u>

See accompanying Notes to Financial Statements.

Allegheny Energy Retirement Plan
Statements of Accumulated Plan Benefits

	As of June 30,	
	2011	2010
Actuarial present value of accumulated plan benefits (Note 2):		
Vested benefits:		
Participants currently receiving payments	\$ 563,347,371	\$ 559,215,838
Other participants	314,690,926	299,616,273
Subtotal	878,038,297	858,832,111
Nonvested benefits	54,205,898	56,649,941
Total actuarial present value of accumulated plan benefits	<u>\$ 932,244,195</u>	<u>\$ 915,482,052</u>

See accompanying Notes to Financial Statements.

Allegheny Energy Retirement Plan
Statement of Changes in Accumulated Plan Benefits

	For the year ended June 30, 2011
Actuarial present value of accumulated plan benefits at beginning of year	\$ 915,482,052
Increase (decrease) during the year attributable to:	
Benefits accumulated and actuarial experience	15,390,019
Interest due to the decrease in the discount period	70,525,638
Benefits paid	<u>(69,153,514)</u>
Net increase	<u>16,762,143</u>
Actuarial present value of accumulated plan benefits at end of year	<u><u>\$ 932,244,195</u></u>

See accompanying Notes to Financial Statements.

Allegheny Energy Retirement Plan Notes to Financial Statements

NOTE 1 – DESCRIPTION OF PLAN

The following brief description of the Allegheny Energy Retirement Plan (Plan) is intended to give a general summary of its principal provisions. Participants should refer to the plan description for more complete information.

General

The Plan is a defined benefit pension plan under which contribution requirements are developed by actuarial computation. The Plan covers substantially all employees of Allegheny Energy Service Corporation (Company) and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility and Vesting

All regular and probationary employees who have completed 1,000 hours of service during a twelve-month period are eligible to participate in the Plan. All plan participants become 100 percent vested upon completing five years of service or attainment of age 55.

Plan Benefits

Under plan provisions, the base annual rate of benefits payable at the normal retirement age of 65 are credited based on:

- (a) 1.1 percent of base annual rate up to covered compensation times years of service up to 35 years, plus
- (b) 1.5 percent of base annual rate in excess of covered compensation times years of service up to 35 years, plus
- (c) 1.3 percent of base annual rate times years of service in excess of 35 years.

Covered compensation is the average of the average annual Social Security wage bases during the 35 years preceding the participant's retirement.

The base annual rate benefit is based on the lesser of the participant's average annual compensation during the 60 highest-paid consecutive months or the participant's highest base rate of pay as of any July 1. For this purpose, the participant's earnings are restricted by the limits placed on pensionable earnings by the Internal Revenue Code (IRC).

Early Retirement

A plan participant may elect early retirement any time after age 55. Plan benefits are determined using the percentages of earnings set forth in the Plan for this purpose and are reduced 3 percent each year prior to age 62 for benefits as shown under Plan Benefits (parts b and c) above.

Allegheny Energy Retirement Plan
Notes to Financial Statements – (continued)

Terminated Vested

A vested plan participant who leaves the Company prior to age 55 is eligible to receive a benefit as early as age 55. Any benefit that commences prior to age 65 is subject to an actuarial reduction.

Death Benefits

When a vested active participant who has been married at least one year dies, a survivor's benefit is payable to the eligible spouse. The survivor's benefit is determined as if the employee had elected a joint and survivor annuity on the day preceding death. The annuity will begin no sooner than the first day of the month following the month in which the employee would have attained age 55.

When a retired participant dies, a survivor annuity is payable to a surviving spouse unless the participant elected to receive a single life annuity. The amount of the survivor annuity is based on the option chosen by the participant at the time of retirement.

Participants previously employed by Mountaineer Gas (MG):

The MG Plan was merged into the Allegheny Energy Retirement Plan on August 17, 2000. Former MG employees had their benefit under the MG Plan frozen as of the date they switched to the Allegheny Energy benefit formula. However, these participants are entitled to the greater of the frozen MG Plan benefit or the Allegheny Energy benefit with credited service measured from their original MG date of hire. Optional benefit forms (such as a lump sum option) under the MG Plan are still preserved as it applies to the MG benefit accrued to the date of transition to the Allegheny Energy benefit structure.

Under the provisions of the MG Plan, annual benefits payable at normal retirement age of 65 is the greater of (a) or (b):

(a) The sum of (1), (2), (3), and (4) minus (5):

- (1) 2.70 percent of the first \$16,000 of final average compensation times credited service not greater than 30;
- (2) 1.85 percent of the next \$16,000 of final average compensation times credited service not greater than 30;
- (3) 1.55 percent of final average compensation in excess of \$32,000 times credited service not greater than 30;
- (4) 0.50 percent of final average compensation multiplied by years of credited service in excess of 30 years but not greater than 40; and
- (5) the participant's adjusted social security benefit.

(b) The June 30, 1994 accrued benefit plus the sum of (1), (2), (3) and (4) minus (5), where credited service is service from June 30, 1994 to normal retirement date.

The MG Plan's compensation represents base salary including commissions. Bonuses, overtime and other special pay are excluded.

Allegheny Energy Retirement Plan
Notes to Financial Statements – (continued)

The average compensation is based on the highest average earnings received in any 60 consecutive months during the last 10 years prior to normal retirement date.

Benefit accruals under the MG formula are eligible for lump sum distribution.

Other provisions of the MG Plan may vary from the Allegheny Energy Retirement Plan. Refer to the plan documents for more complete information.

Exempt Party-in-Interest Transactions

The Plan invests in a temporary investment collective trust fund and cash equivalents managed by the Trustee and a custodian and pays trustee and investment management fees to the Trustee and the custodian. These transactions are exempt party-in-interest transactions that are allowable under ERISA. Fees paid by the Plan for these services were approximately \$1.5 million for the year ended June 30, 2011.

Allegheny Energy, Inc. Merger

On February 25, 2011, Allegheny Energy Inc. (Allegheny) completed its previously announced merger with FirstEnergy Corp. (FirstEnergy), with Allegheny surviving the merger and becoming a wholly-owned subsidiary of FirstEnergy. Subsequent to the merger date, FirstEnergy became the sponsor and plan administrator.

Allegheny employees continued to accrue pension benefits under the provisions of the Plan through December 31, 2011. Effective January 1, 2012, accrued pension benefits under the Plan were frozen for Plan participants, other than Members of UWUA System Local 102-AFL-CIO, and eligible Allegheny employees became participants in the FirstEnergy Corp. Pension Plan. It is anticipated the Allegheny Energy Retirement Plan will merge with the FirstEnergy Corp. Pension Plan during 2012.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The Plan's financial statements are presented on the accrual basis of accounting and in accordance with generally accepted accounting principles in the United States of America (GAAP). Management has evaluated subsequent events through April 10, 2012, the date on which the financial statements were issued.

Use of Estimates

The preparation of the Plan's financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, the disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits and changes in accumulated plan benefits as of the date of the financial statements. Actual results could differ from those estimates.

Risks and Uncertainties

The Plan has investments in various investment securities that include collective trust funds and a group annuity contract that has underlying investments comprised of U.S. government securities, corporate debt instruments, and interest-bearing cash. Investment securities are exposed to a number of risks, such as interest rate risk, market risk, credit risk, and overall market volatility. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is reasonably possible that changes in the fair value of investments could materially affect the amounts reported in the financial statements.

The actuarial present value of accumulated plan benefits is reported based on certain assumptions pertaining to interest rates, inflation rates, and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term could be material to the financial statements.

Investments

The Plan's investments are stated at fair value. Fair value of a financial instrument is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Purchases and sales of securities are recorded on a trade-date basis. Dividend income is recorded on the ex-dividend date and interest income is recorded on an accrual basis. Net appreciation in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Management fees and operating expenses charged to the Plan for investments in collective trust funds are deducted from income earned on a daily basis and are reflected as a reduction of the investment return on such investments.

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits, as determined by the plan's actuary, are those future periodic payments required under plan provisions based on the service rendered by employees. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of deceased employees, and (c) present employees or their beneficiaries. Benefits payable under all circumstances – retirement, death, and termination of employment – are included to the extent they are deemed attributable to employee service rendered through the valuation dates of June 30, 2011 and 2010.

The actuarial present value of accumulated plan benefits is that amount which results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as those for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

Allegheny Energy Retirement Plan
Notes to Financial Statements – (continued)

The significant actuarial assumptions used in the actuarial valuation as of June 30, 2011 and 2010 were as follows:

- a) the Retirement Plan - 2000 Combined Healthy Mortality Table (RP-2000) projected to 2007 using Scale AA was used for 2011 and 2010 and
- b) a discount rate of 8.00 percent was used as of June 30, 2011 and 2010, and
- c) a Retirement Plan participant's base annual rate of pay for which a retirement benefit is determined is calculated by using the lesser of 1) the highest July 1 base salary or 2) the highest average earnings for any 60 consecutive months of earnings.

The foregoing assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

Contributions Receivable

Contributions receivable to the Plan are amounts due as of the date of the financial statements from the employer.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Administrative expenses of the Plan are paid from Plan assets.

NOTE 3 – NEW ACCOUNTING PRONOUNCEMENTS

New accounting pronouncements not yet effective are not expected to have a material effect on the Plan's financial statements.

NOTE 4 – FUNDING POLICY

The objective for contributions in each year is that they be made in such amounts as are necessary to maintain the Plan on a sound actuarial basis and to at least meet the minimum funding standards prescribed by ERISA or other applicable law. The Plan has met the minimum funding requirements as determined by ERISA and other applicable law for the plan year ended June 30, 2011.

Allegheny Energy Retirement Plan
Notes to Financial Statements – (continued)

NOTE 5 - INVESTMENTS

Trustee and Custodians:

The Bank of New York Mellon Corporation, the designated Trustee and a custodian of the Plan's assets, provides accounting and investment performance information. The Plan's collective trust fund investments are managed by State Street Bank and Trust Company. State Street Bank and Trust Company on behalf of Metropolitan Life Insurance Company (MetLife) has custody of the Plan's group annuity contract managed by State Street Research and Management Company.

Group Annuity Contract

The Plan has a fully participating group annuity contract with MetLife. The assets contained in the group annuity contract are primarily comprised of highly-rated debt securities that are used to provide pension benefit payments to certain retirees and beneficiaries. The assets contained in the group annuity contract had a fair value of \$322.9 million and \$342.0 million as of June 30, 2011 and 2010, respectively. Under the terms of the contract, the Plan must maintain the underlying assets at a level sufficient to meet the present value of all annuities guaranteed under the contract, otherwise known as the Minimum Balance Requirement (MBR). The group annuity contract included in the accompanying Statements of Net Assets Available for Benefits and in the Statement of Changes in Net Assets Available for Benefits is at the fair value of the underlying securities within the participating annuity contract. The benefit obligations associated with the benefits covered under this contract are included in the accompanying Statements of Accumulated Plan Benefits and in the Statement of Changes in Accumulated Plan Benefits.

Investments of Five Percent or More of Plan Assets

The Plan's investments that represented five percent or more of the Plan's net assets available for benefits as of June 30, 2011 and June 30, 2010 were as follows:

	2011	2010
MetLife Group Annuity Contract	\$ 322,850,672	\$ 342,045,566
State Street Bank and Trust Company collective trust funds:		
Russell 1000 Index Non Lending Fund	216,034,731	75,496,621
Daily MSCI EAFE Index Non Lending Fund	141,214,754	58,846,382
S & P 500 Flagship Non Lending Fund	83,370,091	(a)
Russell 1000 Index Securities Lending Fund	-	71,306,232
Daily MSCI EAFE Securities Lending Fund	-	49,109,283
Long US Government Credit Bond Index Securities Lending Fund	-	46,269,843

(a) - Represents less than 5% of net assets available for benefits as of this date.

NOTE 6 – FAIR VALUE MEASUREMENTS

Authoritative accounting guidance establishes a fair value hierarchy that prioritizes the inputs used to measure fair values. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets (Level 1 measurement) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy are as follows:

Level 1 – Quoted prices for identical instruments in active markets.

Level 2 – Quoted prices for similar instruments in active markets;
– quoted prices for identical or similar instruments in markets that are not active; and
– model-derived valuations for which all significant inputs are observable market data.

Level 3 – Valuation inputs are unobservable and significant to the fair value measurement.

An investment's fair value measurement level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement.

The following tables set forth, by level within the fair value hierarchy, the fair value of the Plan's investments by asset class as of June 30, 2011 and 2010, respectively:

	June 30, 2011			
	Level 1	Level 2	Level 3	Total
Collective trust funds:				
Cash equivalents (a)	\$ -	\$ 32,810,120	\$ -	\$ 32,810,120
Equity securities:				
U.S. large-cap (b)	-	299,404,822	-	299,404,822
International large-cap (c)	-	141,214,754	-	141,214,754
U.S. mid-cap growth (d)	-	53,458,918	-	53,458,918
Domestic real estate (e)	-	25,619,027	-	25,619,027
Fixed income securities:				
Corporate bonds (f)	-	55,963,499	-	55,963,499
Government securities (g)	-	20,603,648	-	20,603,648
Sub-total	-	629,074,788	-	629,074,788
Group annuity contract (h)	-	322,850,672	-	322,850,672
Total investments measured at fair value	\$ -	\$ 951,925,460	\$ -	\$ 951,925,460

Allegheny Energy Retirement Plan
Notes to Financial Statements – (continued)

	June 30, 2010			
	Level 1	Level 2	Level 3	Total
Collective trust funds:				
Cash equivalents (a)	\$ -	\$ 4,064,797	\$ -	\$ 4,064,797
Equity securities:				
U.S. large-cap (b)	-	195,972,288	-	195,972,288
International large-cap (c)	-	107,955,665	-	107,955,665
U.S. mid-cap growth (d)	-	39,725,168	-	39,725,168
Domestic real estate (e)	-	18,993,314	-	18,993,314
Fixed income securities:				
Corporate bonds (f)	-	28,029,186	-	28,029,186
Government securities (g)	-	48,129,943	-	48,129,943
Sub-total	-	442,870,361	-	442,870,361
Group annuity contract (h)	-	342,045,566	-	342,045,566
Total investments measured at fair value	\$ -	\$ 784,915,927	\$ -	\$ 784,915,927

- (a) This class seeks to generate a reasonable rate of return by investing in securities that are either issued or guaranteed by the U.S. Treasury and/or U.S. Government Agencies.
- (b) This class seeks to match the returns of the Russell 1000 Index and the S&P 500 Index. Approximately 75% of these assets are invested to match the Russell 1000 Index and approximately 25% are invested to match the S&P 500 Index.
- (c) This class seeks to match the performance of the Morgan Stanley Capital International EAFE Index while providing low cost, broadly diversified, non-U.S. exposure.
- (d) This class seeks to match the return of the Russell 2000 Index.
- (e) This class seeks to match the return of the Dow Jones U.S. Select REIT Index.
- (f) This class primarily seeks to match the return of the High Yield \$200 Million Very Liquid Index, a customized Barclays Capital Index.
- (g) This class seeks to match the return of the Barclays Capital U.S. Long Government/Credit Bond Index.
- (h) A participating group annuity contract with MetLife. Valued at a price per unit that is based upon the underlying value of the domestic fixed income securities.

NOTE 7 – PLAN TERMINATION PROVISIONS

The Plan sponsor has the right to amend or terminate the Plan, subject to the provisions of ERISA, without the consent of any employee, participant or other person, provided that no such amendment or other modification to the Plan shall make it possible for any part of the Plan's funds to be used for, or diverted to, purposes other than for the exclusive benefit of participants under the Plan (other than such part as is required to pay administrative expenses). In the event of plan termination, the assets then remaining in the trust will be used to the benefit of the participants in the Plan.

Allegheny Energy Retirement Plan
Notes to Financial Statements – (continued)

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation (PBGC) if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination, subject to a statutory ceiling on the amount of an individual's monthly benefit.

Whether all participants receive their benefits should the Plan be terminated at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide those benefits, the priority of those benefits to be paid, and the level and type of benefits guaranteed by the PBGC at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guaranty, while other benefits may not be provided for at all.

NOTE 8 – CERTIFIED FINANCIAL DATA (UNAUDITED)

The following information as of June 30, 2011 and 2010, and for the year ended June 30, 2011 have been certified by the plan's custodians as complete and accurate in accordance with Section 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA:

- Investments, at fair value
- Net appreciation (depreciation) in fair value of investments
- Interest income
- Dividend income
- Schedule of Assets (Held at End of Year)
- Schedule of Reportable Transactions
- Accrued interest

NOTE 9 – FEDERAL INCOME TAX STATUS

The trust established under the Plan to hold the Plan's assets is intended to qualify pursuant to Section 501(c)(9) of the IRC. The trust has obtained a favorable determination letter from the Internal Revenue Service, dated January 14, 2008, stating that the Plan and related trust were designed in accordance with applicable sections of the IRC and remained exempt from federal income tax. Management and the Plan administrator believe that the Plan continues to qualify and operate in accordance with applicable provisions of the IRC and accordingly no provision for income taxes has been included in the Plan's financial statements. On November 17, 2011, the Plan administrator filed for an updated determination letter.

Allegheny Energy Retirement Plan
Notes to Financial Statements – (continued)

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of June 30, 2011, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2007.

Allegheny Energy Retirement Plan

Plan number: 001
Employer Identification Number: 13-1993896

Form 5500, Schedule H, Part IV, Line 4(i) - Schedule of Assets (Held at End of Year)
as of June 30, 2011

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
*	SSgA - Russell 1000 Index NL Fund	Collective Trust	\$ 166,930,957	\$ 216,034,731
*	SSgA - Daily MSCI EAFE Index NL Fund	Collective Trust	117,264,302	141,214,754
*	SSgA - S&P 500 Flagship NL Fund	Collective Trust	65,652,161	83,370,091
*	SSgA - Russell 2000 Index NL Fund	Collective Trust	38,884,064	53,458,918
*	The Bank of NY Mellon - Collective US Govt Stif	Collective Trust	32,810,120	32,810,120
*	SSgA - US High Yield Bond NL Index CTF	Collective Trust	31,320,701	29,504,605
*	SSgA - Long US Credit Index NL Fund	Collective Trust	26,125,134	26,458,894
*	SSgA - Tuckerman US Reit Index NL Fund	Collective Trust	25,770,000	25,619,027
*	SSgA - Long US Govt Bond Index NL Fund	Collective Trust	21,381,116	20,603,648
		Subtotal collective trust	526,138,555	629,074,788
*	MetLife	Group Annuity Contract	327,502,893	322,850,672
		Total Assets (Held at End of Year)	<u>\$ 853,641,448</u>	<u>\$ 951,925,460</u>

* Represents a party-in-interest for which a statutory exemption exists.

Allegheny Energy Retirement Plan

Plan number: 001

Employer Identification Number: 13-1993896

Form 5500, Schedule H, Part IV, Line 4(j) - Schedule of Reportable Transactions
for the Year Ended June 30, 2011

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of party Involved	Description of asset	Purchase price	Selling price	Cost of Asset	Current value of asset on transaction date	Net gain or (loss)
Single security transactions in excess of 5% of plan assets						
* The Bank of New York Mellon	Collective US Govt Stif 3	\$ 48,750,092	\$ -	\$ 48,750,092	\$ 48,750,092	\$ -
* State Street Global Advisors	Russell 1000 Index NL Fund	\$ 72,814,697	\$ -	\$ 72,814,697	\$ 72,814,697	\$ -
* State Street Global Advisors	Daily MSCI EAFE Index NL Fund	\$ 51,540,805	\$ -	\$ 51,540,805	\$ 51,540,805	\$ -
* State Street Global Advisors	Russell 1000 Index SL Fund	\$ -	\$ 72,814,697	\$ 67,160,703	\$ 72,814,697	\$ 5,653,994
* State Street Global Advisors	Daily MSCI EAFE Index Fund	\$ -	\$ 51,540,805	\$ 44,507,499	\$ 51,540,805	\$ 7,033,306
Series of security transactions in excess of 5% of plan assets						
* The Bank of New York Mellon	Collective US Govt Stif 3	\$ 100,105,916 (A)	\$ -	\$ 100,105,916	\$ 100,105,916	\$ -
* The Bank of New York Mellon	Collective US Govt Stif 3	\$ -	\$ 71,360,593 (B)	\$ 71,360,593	\$ 71,360,593	\$ -
* State Street Global Advisors	Long US Govt/Credit Bond Index	\$ -	\$ 48,501,660 (C)	\$ 37,978,161	\$ 48,501,660	\$ 10,523,499
* State Street Global Advisors	Russell 1000 Index NL Fund	\$ 95,277,637 (D)	\$ -	\$ 95,277,637	\$ 95,277,637	\$ -
* State Street Global Advisors	Daily MSCI EAFE Index NL Fund	\$ 53,609,744 (E)	\$ -	\$ 53,609,744	\$ 53,609,744	\$ -
* State Street Global Advisors	Russell 1000 Index SL Fund	\$ -	\$ 75,777,637 (F)	\$ 69,961,992	\$ 75,777,637	\$ 5,815,645
* State Street Global Advisors	Daily MSCI EAFE Index Fund	\$ -	\$ 53,609,744 (G)	\$ 46,359,999	\$ 53,609,744	\$ 7,249,745

(A) Consists of 25 purchase transactions

(B) Consists of 33 sale transactions

(C) Consists of 3 sale transactions

(D) Consists of 6 purchase transactions

(E) Consists of 2 purchase transactions

(F) Consists of 2 sale transactions

(G) Consists of 2 sale transactions

* Represents a party-in-interest for which a statutory exemption exists.

April 13, 2012

Steven T. James
Towers Watson Delaware Inc.
One Stamford Plaza
263 Tresser Blvd.
Stamford, CT 06901

Re: Notice to Terminated Accountant or Enrolled Actuary

Dear Mr. James:

I, as plan administrator, verify that the explanation that is reproduced below or attached to this notice is the explanation concerning your termination reported on the Schedule C (Form 5500) attached to the 2010 Form 5500 Annual Return/Report of Employee Benefit Plan, for the Allegheny Energy Retirement Plan. This Form 5500 is identified in line 2b by the nine-digit EIN 13-1993896, and in line 1b by the three-digit PN 001.

You have the opportunity to comment to the Department of Labor concerning any aspect of the explanation. Comments should include the name, EIN, and PN of the plan and be submitted to: Office of enforcement, Employee Benefits Security Administration, U.S. Department of Labor, 200 Constitution Avenue, N.W., Washington, DC 20210

 4/13/12

Christine L. Walker Date

Attachment

Part III Termination Information on Accountants and Enrolled Actuaries (see Instructions)
 (complete as many entries as needed)

a Name: Steven T. James	b EIN: 23-1159360
c Position: Actuary	e Telephone:
d Address: Towers Watson Delaware Inc. One Stamford Plaza Stamford CT 06901	(This area is intentionally left blank for the telephone number.)

Explanation:
 The acquisition of Allegheny Energy by FirstEnergy Corp resulted in the consolidation of actuarial services with another firm.

a Name:	b EIN:
c Position:	e Telephone:
d Address:	(This area is intentionally left blank for the telephone number.)

Explanation:

a Name:	b EIN:
c Position:	e Telephone:
d Address:	(This area is intentionally left blank for the telephone number.)

Explanation:

a Name:	b EIN:
c Position:	e Telephone:
d Address:	(This area is intentionally left blank for the telephone number.)

Explanation:

a Name:	b EIN:
c Position:	e Telephone:
d Address:	(This area is intentionally left blank for the telephone number.)

Explanation: