

ATTACHMENT H-8G

PPL Electric Utilities Corporation

Formula Rate -- Appendix A

Notes

FERC Form 1 Page # or Instruction

2014 Data

Shaded cells are input cells

Allocators

Wages & Salary Allocation Factor			
1	Transmission Wages Expense	p354.21.b	8,815,908
2	Total Wages Expense	p354.28.b	90,980,746
3	Less A&G Wages Expense	p354.27.b	923,526
4	Total Wages Less A&G Wages Expense	(Line 2 - Line 3)	90,057,220
5	Wages & Salary Allocator	(Line 1 / Line 4)	9.7892%
Plant Allocation Factors			
6	Electric Plant in Service	p207.104.g	7,865,810,412
7	Accumulated Depreciation (Total Electric Plant)	(Note J) p219.29.c	2,452,333,917
8	Accumulated Amortization	(Note A) p200.21.c	56,047,108
9	Total Accumulated Depreciation	(Line 7 + 8)	2,508,381,025
10	Net Plant	(Line 6 - Line 9)	5,357,429,387
11	Transmission Gross Plant (excluding Land Held for Future Use)	(Line 25 - Line 24)	2,897,800,742
12	Gross Plant Allocator	(Line 11 / Line 6)	36.8405%
13	Transmission Net Plant (excluding Land Held for Future Use)	(Line 33 - Line 24)	2,347,417,200
14	Net Plant Allocator	(Line 13 / Line 10)	43.8161%

Plant Calculations

Plant In Service			
15	Transmission Plant In Service	(Note B) p207.58.g	2,358,508,164
16	For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year	For Reconciliation Only Attachment 6	
17	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Note B) Attachment 6	463,387,824
18	Total Transmission Plant	(Line 15 - Line 16 + Line 17)	2,821,895,988
19	General	p207.99.g	668,148,916
20	Intangible	p205.5.g	107,241,562
21	Total General and Intangible Plant	(Line 19 + Line 20)	775,390,478
22	Wage & Salary Allocator	(Line 5)	9.7892%
23	Total General and Intangible Functionalized to Transmission	(Line 21 * Line 22)	75,904,754
24	Land Held for Future Use	(Note C) (Note P) Attachment 5	45,055,773
25	Total Plant In Rate Base	(Line 18 + Line 23 + Line 24)	2,942,856,515
Accumulated Depreciation			
26	Transmission Accumulated Depreciation	(Note J) p219.25.c	522,273,974
27	Accumulated General Depreciation	(Note J) p219.28.c	231,100,809
28	Accumulated Amortization	(Line 8)	56,047,108
29	Total Accumulated Depreciation	(Line 27 + 28)	287,147,917
30	Wage & Salary Allocator	(Line 5)	9.7892%
31	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission	(Line 29 * Line 30)	28,109,569
32	Total Accumulated Depreciation	(Sum Lines 26 + 31)	550,383,543
33	Total Net Property, Plant & Equipment	(Line 25 - Line 32)	2,392,472,973

Adjustment To Rate Base

Accumulated Deferred Income Taxes			
34	ADIT net of FASB 106 and 109	Attachment 1	-254,573,497
CWIP for Incentive Transmission Projects			
35	CWIP Balances for Current Rate Year	(Note H) Attachment 6	226,463,298
Prepayments			
36	Prepayments	(Note A) (Note O) Attachment 5	688,517
Materials and Supplies			
37	Undistributed Stores Expense	(Note A) p227.16.c	3,087,009
38	Wage & Salary Allocator	(Line 5)	9.7892%
39	Total Undistributed Stores Expense Allocated to Transmission	(Line 37 * Line 38)	302,194
40	Transmission Materials & Supplies	p227.8.c	9,126,625
41	Total Materials & Supplies Allocated to Transmission	(Line 39 + Line 40)	9,428,819
Cash Working Capital			
42	Operation & Maintenance Expense	(Line 70)	55,820,719
43	1/8th Rule	1/8	12.5%
44	Total Cash Working Capital Allocated to Transmission	(Line 42 * Line 43)	6,977,590
45	Total Adjustment to Rate Base	(Lines 34 + 35 + 36 + 41 + 44)	-11,015,273
46	Rate Base	(Line 33 + Line 45)	2,381,457,700

Operations & Maintenance Expense

Transmission O&M			
47	Transmission O&M	Attachment 5	121,522,011
48	Less Account 565	Attachment 5	80,276,320
49	Plus Charges billed to Transmission Owner and booked to Account 565	(Note N) Attachment 5	0
50	Transmission O&M	(Lines 47 - 48 + 49)	41,245,691
Allocated Administrative & General Expenses			
51	Total A&G	323.197b	151,566,641
52	Less: Administrative & General Expenses on Securitization Bonds	(Note O) Attachment 8	0
53	Plus: Fixed PBOP expense	(Note J) Attachment 5	1,518,585
54	Less: Actual PBOP expense	Attachment 5	1,518,585
55	Less Property Insurance Account 924	p323.185.b	743,818
56	Less Regulatory Commission Exp Account 928	(Note E) p323.189.b	5,263,709
57	Less General Advertising Exp Account 930.1	p323.191.b	0
58	Less EPRI Dues	(Note D) p352 & 353	0
59	Administrative & General Expenses	Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58)	145,559,114
60	Wage & Salary Allocator	(Line 5)	9.7892%
61	Administrative & General Expenses Allocated to Transmission	(Line 59 * Line 60)	14,249,116
Directly Assigned A&G			
62	Regulatory Commission Exp Account 928	(Note G) Attachment 5	0
63	General Advertising Exp Account 930.1	(Note K) Attachment 5	0
64	Subtotal - Accounts 928 and 930.1 - Transmission Related	(Line 62 + Line 63)	0
65	Property Insurance Account 924	(Note G) Attachment 5	743,818
66	General Advertising Exp Account 930.1	(Note F) Attachment 5	0
67	Total Accounts 924 and 930.1 - General	(Line 65 + Line 66)	743,818
68	Net Plant Allocator	(Line 14)	43.8161%
69	A&G Directly Assigned to Transmission	(Line 67 * Line 68)	325,912
70	Total Transmission O&M	(Lines 50 + 61 + 64 + 69)	55,820,719

Depreciation & Amortization Expense

Depreciation Expense				
71	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note J)	Attachment 5	36,526,694
72	General Depreciation Expense Including Amortization of Limited Term Plant	(Note J)	Attachment 5	20,132,932
73	Intangible Amortization	(Note A)	p336.1.d&e	20,140,847
74	Total		(Line 72 + Line 73)	40,273,779
75	Wage & Salary Allocator		(Line 5)	9.7892%
76	General Depreciation & Intangible Amortization Allocated to Transmission		(Line 74 * Line 75)	3,942,493
77	Total Transmission Depreciation & Amortization		(Lines 71 + 76)	40,469,187

Taxes Other than Income Taxes

78	Taxes Other than Income Taxes		Attachment 2	3,134,513
79	Total Taxes Other than Income Taxes		(Line 78)	3,134,513

Return \ Capitalization Calculations

Long Term Interest				
80	Long Term Interest		p117.62.c through 66.c	123,860,728
81	Less LTD Interest on Securitization Bonds	(Note O)	Attachment 8	0
82	Long Term Interest		(Line 80 - Line 81)	123,860,728
83	Preferred Dividends	enter positive	p118.29.c	-
Common Stock				
84	Proprietary Capital		p112.16.c	2,715,813,040
85	Less Accumulated Other Comprehensive Income Account 219		p112.15.c	31,470
86	Less Preferred Stock		(Line 94)	0
87	Less Account 216.1		p112.12.c	10,261,435
88	Common Stock		(Line 84 - 85 - 86 - 87)	2,705,520,135
Capitalization				
89	Long Term Debt		p112.18.c, 19.c & 21.c	2,613,750,000
90	Less Loss on Reacquired Debt		p111.81.c	49,403,653
91	Plus Gain on Reacquired Debt		p113.61.c	0
92	Less LTD on Securitization Bonds	(Note O)	Attachment 8	0
93	Total Long Term Debt		(Line 89 - 90 + 91 - 92)	2,564,346,347
94	Preferred Stock		p112.3.c	0
95	Common Stock		(Line 88)	2,705,520,135
96	Total Capitalization		(Sum Lines 93 to 95)	5,269,866,482
97	Debt %	Total Long Term Debt	(Line 93 / Line 96)	48.7%
98	Preferred %	Preferred Stock	(Line 94 / Line 96)	0.0%
99	Common %	Common Stock	(Line 95 / Line 96)	51.3%
100	Debt Cost	Total Long Term Debt	(Line 82 / Line 93)	0.0483
101	Preferred Cost	Preferred Stock	(Line 83 / Line 94)	0.0000
102	Common Cost	Common Stock	(Note J) Fixed	0.1168
103	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 97 * Line 100)	0.0235
104	Weighted Cost of Preferred	Preferred Stock	(Line 98 * Line 101)	0.0000
105	Weighted Cost of Common	Common Stock	(Line 99 * Line 102)	0.0600
106	Rate of Return on Rate Base (ROR)		(Sum Lines 103 to 105)	0.0835
107	Investment Return = Rate Base * Rate of Return		(Line 46 * Line 106)	198,775,631

Composite Income Taxes

Income Tax Rates			
108	FIT=Federal Income Tax Rate	(Note I)	35.00%
109	SIT=State Income Tax Rate or Composite		9.99%
110	p	(percent of federal income tax deductible for state purposes)	0.00%
111	T	$T=1 - \{(1 - SIT) * (1 - FIT)\} / (1 - SIT * FIT * p) =$	41.49%
112	T / (1-T)		70.92%
ITC Adjustment			
113	Amortized Investment Tax Credit - Transmission Related	Attachment 5	-20,102
114	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)	-34,359
115	Income Tax Component =	$(T/1-T) * Investment\ Return * (1-(WCLTD/ROR)) =$	101,277,465
116	Total Income Taxes	(Line 114 + Line 115)	101,243,107

Revenue Requirement

Summary			
117	Net Property, Plant & Equipment	(Line 33)	2,392,472,973
118	Total Adjustment to Rate Base	(Line 45)	-11,015,273
119	Rate Base	(Line 46)	2,381,457,700
120	Total Transmission O&M	(Line 70)	55,820,719
121	Total Transmission Depreciation & Amortization	(Line 77)	40,469,187
122	Taxes Other than Income	(Line 79)	3,134,513
123	Investment Return	(Line 107)	198,775,631
124	Income Taxes	(Line 116)	101,243,107
125	Gross Revenue Requirement	(Sum Lines 120 to 124)	399,443,156
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
126	Transmission Plant In Service	(Line 15)	2,358,508,164
127	Excluded Transmission Facilities	(Note M) Attachment 5	0
128	Included Transmission Facilities	(Line 126 - Line 127)	2,358,508,164
129	Inclusion Ratio	(Line 128 / Line 126)	100.00%
130	Gross Revenue Requirement	(Line 125)	399,443,156
131	Adjusted Gross Revenue Requirement	(Line 129 * Line 130)	399,443,156
Revenue Credits			
132	Revenue Credits	Attachment 3	81,044,983
133	Net Revenue Requirement	(Line 131 - Line 132)	318,398,173
Net Plant Carrying Charge			
134	Gross Revenue Requirement	(Line 130)	399,443,156
135	Net Transmission Plant	(Line 18 - Line 26 + Line 35)	2,526,085,312
136	Net Plant Carrying Charge	(Line 134 / Line 135)	15.8127%
137	Net Plant Carrying Charge without Depreciation	(Line 134 - Line 71) / Line 135	14.3668%
138	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 134 - Line 71 - Line 107 - Line 116) / Line 135	2.4899%
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
139	Gross Revenue Requirement Less Return and Taxes	(Line 130 - Line 123 - Line 124)	99,424,418
140	Increased Return and Taxes	Attachment 4	320,916,025
141	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 139 + Line 140)	420,340,443
142	Net Transmission Plant	(Line 18 - Line 26 + Line 35)	2,526,085,312
143	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 141 / Line 142)	16.6400%
144	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	(Line 141 - Line 71) / Line 142	15.1940%
145	Net Revenue Requirement	(Line 133)	318,398,173
146	True-up amount	Attachment 6	(53,949,038)
147	Facility Credits under Section 30.9 of the PJM OATT	Attachment 5	-
148	Net Zonal Revenue Requirement	(Line 145 + 146 + 147)	264,449,135
Network Zonal Service Rate			
149	1 CP Peak	(Note L) PJM Data	8,038.0
150	Rate (\$/MW-Year)	(Line 148 / 149)	\$ 32,900
151	Network Service Rate (\$/MW/Year)	(Line 150)	\$ 32,900

Notes

- A Electric portion only.
- B Line 16, for the Reconciliation, includes New Transmission Plant that actually was placed in service weighted by the number of months it actually was in service.
Line 17 includes New Transmission Plant to be placed in service in the current calendar year.
- C Includes Transmission portion only.
- D Includes all EPRI Annual Membership Dues.
- E Includes all Regulatory Commission Expenses.
- F Includes Safety-related advertising included in Account 930.1.
- G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at page 351.h.
Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.
- H CWIP can be included only if authorized by the Commission.
- I The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the State income tax rate, and $p =$ the percentage of federal income tax deductible for state income taxes.
The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rate used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: $((.3500 \times 120) + (.4000 \times 245))/365 = .3836$.
- J ROE will be as follows: (i.) 11.60% for the period November 1, 2008 through May 31, 2009; (ii.) 11.64% for the period June 1, 2009 through May 31, 2010; (iii.) 11.68% on June 1, 2010 through May 31, 2011 and thereafter. No change in ROE will be made absent a filing at FERC.
PBOP expense is fixed until changed as the result of a filing at FERC.
Depreciation rates shown in Attachment 9 are fixed until changed as the result of a filing at FERC.
Upon request, PPL Electric Utilities Corporation will provide workpapers at the annual update to reconcile formula depreciation expense and depreciation accruals to Form No. 1 amounts.
As set forth in Attachment 5, added to the depreciation expense will be actual removal costs (net of salvage) amortized over five years.
- K Education and outreach expenses related to transmission (e.g., siting or billing).
- L As provided for in Section 34.1 of the PJM OATT, the PJM established billing determinants will not be revised or updated in the annual rate reconciliations.
- M Amount of transmission plant excluded from rates per Attachment 5.
- N Includes only charges incurred for system integration, such as those under the EHV Agreement, and transmission costs paid to others that benefit transmission customers.
- O Amounts associated with transition bonds issued to securitize the recovery of retail stranded costs are removed from account balances, pursuant to an Order entered by the Pennsylvania Public Utility Commission on May 21, 1999 at Docket No. R-00994637, in accordance with Pennsylvania's Electric Generation Customer Choice and Competition Act.
- P Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.

PPL Electric Utilities Corporation

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT	
ADIT- 282	(286,260,355)	0	(60,949,782)		From Acct. 282 total, below
ADIT-283	0	(20,499,305)	(623,801)		From Acct. 283 total, below
ADIT-190	43,509,034	0	32,560,289		From Acct. 190 total, below
Subtotal	(242,751,321)	(20,499,305)	(29,013,294)		Sum lines 1 through 3
Wages & Salary Allocator			9.7892%		
Net Plant Allocator		43.8161%			
ADIT	(242,751,321)	(8,981,998)	(2,840,178)	(254,573,497)	Sum Cols. D, E, F; Enter as negative Appendix A, line 42.
	row 4	row 5 * row 4	row 5 * row 4		

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed, dissimilar items with amounts exceeding \$100,000 will be listed separately.

A	B	C	D	E	F	G
ADIT-190	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190						
Accumulated Deferred Investment Tax Credits (Non-Transmission)	220,701	220,701				Basis difference between book plant and tax plant basis related to investment tax credits on distribution property.
Accumulated Deferred Investment Tax Credits (Transmission)	130,590		130,590			Basis difference between book plant and tax plant basis related to investment tax credits on transmission property.
Regulatory Liability - Income Taxes Related to ITC (Non-Tx)	156,527	156,527				Liability recorded for regulatory purposes related to accumulated deferred investment tax credit book/tax basis difference on distribution property.
Regulatory Liability - Income Taxes Related to ITC (Tx)	92,613		92,613			Liability recorded for regulatory purposes related to accumulated deferred investment tax credit book/tax basis difference on transmission property.
Contributions in Aid of Construction (Non-Tx)	87,986,538	87,986,538				Distribution related income that is taxable for tax return purposes, but recorded as a reduction to plant for book purposes.
Contributions in Aid of Construction (Tx-related)	22,003,610		22,003,610			Transmission related income that is taxable for tax return purposes, but recorded as a reduction to plant for book purposes.
Pensions and Post-Retirement	7,315,807	7,315,807				Expense and equity(FAS158) adjustments for book purposes not deductible for tax purposes.
FAS158 Regulatory Liability	154,465,716	154,465,716				Liability recorded for regulatory purposes for FAS 158 pension and post-retirement costs.
Bad Debts	9,071,640	9,071,640				Retail related book expense not deductible for tax return purposes.
Service Company Labor Related Costs	28,237,092				28,237,092	Book expense not deductible for tax return purposes - labor related to all functions.
Service Company Other Related Costs	(13,930,335)	(13,930,335)				Book expense not deductible for tax return purposes.
Vacation Pay	3,885,863				3,885,863	Book expense not deductible for tax return purposes - labor related to all functions.
Severance Pay	424,077	424,077				Book expense not deductible for tax return purposes - related to Talen transaction.
Deferred Compensation	437,334				437,334	Book expense not deductible for tax return purposes - labor related to all functions.
Taxes Other Than Income Taxes	9,119,938	9,119,938				Book expense not deductible for tax return purposes - retail related gross receipts and sales & use taxes.
AMT Tax Carryforward	706,647	706,647				Tax credits carryforward to a future period.
RAR Adjustments	(3,934,460)	(3,934,460)				Distribution related IRS audit adjustments.
Environmental Liability	2,240,658	2,240,658				Distribution related book expense for manufactured gas plants not deductible for tax return purposes.
Post Employment Liabilities	2,862,625	2,862,625				Book expense not deductible for tax return purposes.
State NOL Carryforwards	30,421,915	30,421,915				State net operating loss carryforward.
Tax Credit Carryforward	129,382	129,382				Tax credits carryforward to a future period.
Conservation Program Regulatory Asset	7,417,842	7,417,842				Distribution related expense deferred for book purposes and deducted for tax purposes.
Generation Service Charge over/undercollection	11,713,278	11,713,278				Distribution related expense deferred for book purposes and deducted for tax purposes.
Transmission Formula Rate over/undercollection	17,505,864		17,505,864			Transmission related expense deferred for book purposes and deducted for tax purposes.
Distribution System Improvement Charge over/undercollection	897,944	897,944				Distribution related expense deferred for book purposes and deducted for tax purposes.
Competitive Enhancement Rider over/undercollections	32,027	32,027				Distribution related expense deferred for book purposes and deducted for tax purposes.
Storm Damage over/undercollection	1,424,620	1,424,620				Distribution related expense deferred for book purposes and deducted for tax purposes.
Book Contingencies	563,315	563,315				Distribution related book expense not deductible for tax return purposes.
Charitable Contribution Carryforward	464,320	464,320				Distribution related tax deduction carryforward to a future period.
Federal NOL Carryforward	50,498,199	46,498,639	3,999,560			Federal net operating loss carryforward.
Deferred Intercompany Transactions	(1,614,015)	(1,614,015)				Retail related income recorded for book purposes not includable in taxable income - related to receivables factoring.
Subtotal - p234	430,947,872	354,655,346	43,732,237	0	32,560,289	
Less FASB 109 Above if not separately removed	600,431	377,228	223,203			
Less FASB 106 Above if not separately removed	6,015,505	6,015,505				
Total	424,331,936	348,262,613	43,509,034	0	32,560,289	

Instructions for Account 190:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PPL Electric Utilities Corporation
Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B	C	D	E	F	G
<i>ADIT- 282</i>	<i>Total</i>	<i>Gas, Prod, Dist Or Other Related</i>	<i>Transmission Related</i>	<i>Plant Related</i>	<i>Labor Related</i>	<i>Justification</i>
Account 282						
ACRS/MACRS Property (Non-Transmission)	(614,724,640)	(614,724,640)				Deductions for distribution related tax depreciation in excess of book depreciation at federal rate.
ACRS/MACRS Property (General Plant)	(55,640,099)				(55,640,099)	Deductions for general plant related tax depreciation in excess of book depreciation at applicable federal and state rates.
ACRS/MACRS Property (Transmission)	(252,304,400)		(252,304,400)			Deductions for transmission related method/life, book and tax recovery differences on pre-ACRS/MACRS property, ACRS/MACRS property and unamortized net negative salvage at federal and state rates.
FAS109 regulatory assets/liabilities related to plant	(186,773,317)	(186,773,317)				Asset recorded for regulatory purposes to adjust plant related deferred taxes to current federal and state rates.
Basis adjustments between book and tax plant (Non-Tx)	(325,347,998)	(325,347,998)				Basis difference between Distribution related book plant and tax plant basis at federal & state rates.
Basis adjustments between book and tax plant (General Plant)	1,663,416				1,663,416	Basis difference between book plant and tax plant basis at federal & state rates.
Basis adjustments between book and tax plant (Tx-related)	(33,910,545)		(33,910,545)			Basis difference between Transmission related plant and tax plant basis at federal & state rates.
RAR adjustments related to plant (Non-Transmission)	13,371,624	13,371,624				Settled IRS audit adjustments related to Distribution plant.
RAR adjustments related to plant (Transmission)	(45,410)		(45,410)			Settled IRS audit adjustments related to Transmission plant.
RAR adjustments related to plant (General Plant)	(6,973,099)				(6,973,099)	Settled IRS audit adjustments related to General plant.
Effectively Settled Audit Adjustments	8,777,955	8,777,955				Agreed to IRS audit adjustments related to Distribution plant.
Non-Utility Property	(84,471)	(84,471)				Difference between net book plant and net tax plant resulting from deductions for non-utility related tax depreciation in excess of book depreciation and cost basis differences between book plant and tax plant at federal and state tax rates.
Subtotal - p275	(1,451,990,984)	(1,104,780,847)	(286,260,355)	0	(60,949,782)	
Less FASB 109 Above if not separately removed	(186,773,317)	(186,773,317)				
Less FASB 106 Above if not separately removed	0					
Total	(1,265,217,667)	(918,007,530)	(286,260,355)	0	(60,949,782)	

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PPL Electric Utilities Corporation

A	B	C	D	E	F	G
<i>ADIT-283</i>	<i>Total</i>	<i>Gas, Prod, Dist Or Other Related</i>	<i>Transmission Related</i>	<i>Plant Related</i>	<i>Labor Related</i>	<i>Justification</i>
Account 283						
Reacquired debt costs	(20,499,305)			(20,499,305)		Plant related expense deferred for book purposes and deducted for tax purposes.
FAS 109 regulatory assets/liabilities	(132,461,848)	(132,461,848)				Asset recorded for regulatory purposes related to book and tax basis plant and non-plant differences.
Pension and post-retirement	(70,904,118)	(70,904,118)				Expense and equity(FAS158) adjustments for book purposes not deductible for tax purposes.
FAS158 Regulatory Asset	(154,465,715)	(154,465,715)				Asset recorded for regulatory purposes for FAS 158 pension and post-retirement costs.
Storms Deferrals	(19,005,346)	(19,005,346)				Distribution related expense deferred for book purposes and deducted for tax purposes.
RAR Adjustments	(291,176)	(291,176)				Distribution related IRS audit adjustments.
Clearing accounts	(623,801)				(623,801)	Expense deferred for book purposes and deducted for tax purposes.
Receivables Factoring	(7,805,564)	(7,805,564)				Retail related income recorded for book purposes not includable in taxable income.
Prepaid Insurance	(1,464,034)	(1,464,034)				Distribution related expense deferred for book purposes and deducted for tax purposes.
Universal Service Rider over/undercollection	(1,467,264)	(1,467,264)				Distribution related expense deferred for book purposes and deducted for tax purposes.
Transmission Service Charge over/undercollections	(2,546,629)	(2,546,629)				Retail related book expense not deductible for tax return purposes.
Unrealized gains/losses	(22,320)	(22,320)				Equity adjustment for book purposes not includable in taxable income.
Deferred intercompany gain - trademark sale	(220,396)	(220,396)				Income recorded for book purposes not includable in taxable income.
Smart Meter Technology Regulatory Asset	(1,030,404)	(1,030,404)				Distribution related expense deferred for book purposes and deducted for tax purposes.
Subtotal - p277	(412,807,920)	(391,684,814)	0	(20,499,305)	(623,801)	
Less FASB 109 Above if not separately removed	(132,461,848)	(132,461,848)				
Less FASB 106 Above if not separately removed	0					
Total	(280,346,072)	(259,222,966)	0	(20,499,305)	(623,801)	

Instructions for Account 283:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PPL Electric Utilities Corporation

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	Page 263 Col (i)	Allocator	Allocated Amount
Plant Related			
Net Plant Allocator			
1 Real Property (State, Municipal or Local)	2,952,723		
2 PURTA	2,130,148		
3			
4			
5			
6			
7			
8 Total Plant Related	<u>5,082,871</u>	43.8161%	2,227,116
Labor Related			
Wages & Salary Allocator			
9 Federal FICA	6,614,493		
10 Federal Unemployment	41,875		
11 State Unemployment	339,765		
12			
13			
14 Total Labor Related	<u>6,996,133</u>	9.7892%	<u>684,868</u>
Other Included			
Net Plant Allocator			
15 PA Capital Stock Tax	507,870		
16			
17			
18			
19 Total Other Included	<u>507,870</u>	43.8161%	<u>222,529</u>
20 Total Included (Lines 8 + 14 + 19)	12,586,874		3,134,513
Currently Excluded			
21 Gross Receipts	101,943,873		
22 Sales and Use	(28,591)		
23			
24			
25			
26			
27			
28 Subtotal, Excluded	<u>101,915,282</u>		
29 Total, Included and Excluded (Line 20 + Line 28)	114,502,156		
30 Total Other Taxes from p114.14.c less Tax on Securitization Bonds	<u>114,502,156</u>		
31 Difference (Line 29 - Line 30)	-		

Criteria for Allocation:

- A Other taxes that are incurred through ownership of plant, including transmission plant, will be allocated based on the Net Plant Allocator. If the taxes are 100% recovered at retail, they shall not be included.
- B Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail, they shall not be included.
- C Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.
- D Other taxes, except as provided for in A, B and C above, which are incurred and (1) are not fully recovered at retail or (2) are directly or indirectly related to transmission service, will be allocated based on the Net Plant Allocator; provided, however, that overheads shall be treated, as described in footnote B above.
- E Excludes prior period adjustments in the first year of the formula's operation and reconciliation for the first year.

PPL Electric Utilities Corporation

Attachment 3 - Revenue Credit Worksheet

Account 454 - Rent from Electric Property		
1	Rent from Electric Property - Transmission Related	1,991,770
Account 456 - Other Electric Revenues (Note 1)		
2	Transmission for Others (Note 3)	-
3	Schedule 12 Revenues (Note 3)	70,646,865
4	Schedule 1A	2,720,496
5	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (Note 3)	-
6	Point-to-Point Service revenues for which the load is not included in the divisor received by Transmission Owner (e.g. Schedule 8)	3,654,297
7	Professional Services provided to others	1,384,911
8	Facilities Charges including Interconnection Agreements (Note 2)	646,644
9	Gross Revenue Credits	(Sum Lines 1-10) <u>81,044,983</u>
10	Amount offset from Note 3 below	-
11	Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula, will be included as a revenue credit or included in the peak on line 150 of Appendix A.	
12	Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.	
13	Note 3: If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support, e.g., revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited directly by PJM to zonal customers.	

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

A	Return and Taxes with 100 Basis Point increase in ROE 100 Basis Point increase in ROE and Income Taxes	Line 29 + Line 39 from below	320,916,025
B	100 Basis Point increase in ROE		1.00%

Return Calculation

		Appendix A Line or Source Reference	
1	Rate Base	(Attachment A Line 46)	2,381,457,700
Long Term Interest			
2	Long Term Interest	(Attachment A Line 80)	123,860,728
3	Less LTD Interest on Securitization Bonds	Attachment 8	-
4	Long Term Interest	(Line 2 - Line 3)	123,860,728
5	Preferred Dividends	enter positive	0
Common Stock			
6	Proprietary Capital	p112.16.c	2,715,813,040
7	Less Accumulated Other Comprehensive Income Account 219	p112.15.c	31,470
8	Less Preferred Stock	(Attachment A Line 86)	0
9	Less Account 216.1	p112.12.c	10,261,435
10	Common Stock	(Line 6 - 7 - 8 - 9)	2,705,520,135
Capitalization			
11	Long Term Debt	p112.18.c, 19.c & 21.c	2,613,750,000
12	Less Loss on Reacquired Debt	p111.81.c	49,403,653
13	Plus Gain on Reacquired Debt	p113.61.c	0
14	Less LTD on Securitization Bonds	Attachment 8	0
15	Total Long Term Debt	(Line 11 - 12 + 13 - 14)	2,564,346,347
16	Preferred Stock	p112.3.c	0
17	Common Stock	(Line 10)	2,705,520,135
18	Total Capitalization	(Sum Lines 15 to 17)	5,269,866,482
19	Debt %	Total Long Term Debt	(Line 15 / Line 18) 48.7%
20	Preferred %	Preferred Stock	(Line 16 / Line 18) 0.0%
21	Common %	Common Stock	(Line 17 / Line 18) 51.3%
22	Debt Cost	Total Long Term Debt	(Line 4 / Line 15) 0.0483
23	Preferred Cost	Preferred Stock	(Line 5 / Line 16) 0.0000
24	Common Cost	Common Stock	Fixed 0.1268
25	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 19 * Line 22) 0.0235
26	Weighted Cost of Preferred	Preferred Stock	(Line 20 * Line 23) 0.0000
27	Weighted Cost of Common	Common Stock	(Line 21 * Line 24) 0.0651
28	Rate of Return on Rate Base (ROR)	(Sum Lines 25 to 27)	0.0886
29	Investment Return = Rate Base * Rate of Return	(Line 1 * Line 28)	211,001,902

Composite Income Taxes

Income Tax Rates			
30	FIT=Federal Income Tax Rate		35.00%
31	SIT=State Income Tax Rate or Composite		9.99%
32	p = percent of federal income tax deductible for state purposes	Per State Tax Code	0.00%
33	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	41.49%
34	CIT = T / (1-T)		70.92%
35	1 / (1-T)		170.92%
ITC Adjustment			
36	Amortized Investment Tax Credit	Attachment 5	(20,102)
37	ITC Adjust. Allocated to Trans. - Grossed Up	(Line 36 * (1 / (1 - Line 33))	-34,359
38	Income Tax Component =	$CIT=(T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$	109,948,481
39	Total Income Taxes		109,914,123

Attachment 5 - Cost Support

ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
113	Amortized Investment Tax Credit	Company Records	-1,434,969	-20,102	-1,414,867	Enter Negative

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Transmission Related Major Items	Transmission Related Minor Items	Non-transmission Related	Details
24	Land Held for Future Use	(Note C) p.214.d - p214.6.d & Company Records (Note P) Company Records	47,962,529	40,351,104 0 0 40,351,104	4,704,669 0 0 4,704,669	2,906,756	Removal of land held for future use (if any) that is included in CWIP balance Gains from the sale of Land Held for Future Use Balance for Appendix A

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total	Prior Period Adjustment	Adjusted Total	Details
Allocated Administrative & General Expenses						
53	Fixed PBOP expense	FERC Authorized	1,518,585			
54	Actual PBOP expense	Company Records	1,518,585			Current year actual PBOP expense
65	Property Insurance Account 924	p323.185.b	743,818	0	743,818	Annual Premium associated with storm insurance excluding recoveries related to prior periods. (See FM 1 note to page 320 line 185)

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
Directly Assigned A&G						
62	Regulatory Commission Exp Account 928	(Note G) p350-151h	5,263,709	0	5,263,709	

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Safety Related	Non-safety Related	Details
Directly Assigned A&G						
66	General Advertising Exp Account 930.1	(Note F) p323.191.b	-	-	-	

MultiState Workpaper

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			State 1	State 2	State 3	State 4	State 5	Details
Income Tax Rates								
109	SIT=State Income Tax Rate or Composite	(Note I)	PA 9.99%					

Education and Out Reach Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Education & Outreach	Other	Details
Directly Assigned A&G						
63	General Advertising Exp Account 930.1	(Note K) p323.191.b	-	-	-	

Attachment 5 - Cost Support

Excluded Plant Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Excluded Transmission Facilities	Description of the Facilities
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
127	Excluded Transmission Facilities (Note M)		General Description of the Facilities
Instructions:		Enter \$	
1 Remove all investment below 69 kV or generator step-up transformers included in transmission plant in service that are not a result of the RTEP process		0	None
2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher, as well as below 69 kV, the following formula will be used:		Or	
Example		Enter \$	
A Total investment in substation	1,000,000		
B Identifiable investment in Transmission (provide workpaper)	500,000		
C Identifiable investment in Distribution (provide workpapers)	400,000		
D Amount to be excluded (A x (C / (B + C)))	444,444		
Add more lines if necessary			

Prepayments and Prepaid Pension Asset

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Prepayments on Securitization Bonds Adjustment	POLR and Retail Related Adjustment	Prepayments	W&S Allocator	Functionalized to TX	Description of the Prepayments
36	Prepayments (Note A) (Note O) Form 1 -- p111.57.c	9,795,107	0	2,761,693	7,033,414	9.7892%	688,517	Less amounts related to POLR, Retail Issues and Bond Securitization.

Adjustments to Transmission O&M

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Adjustments	Transmission Related	Details
47	Transmission O&M p.321.112.b	121,863,700	341,689	121,522,011	Adjustment for Ancillary Services p321.88b and p321.92b.
48	Less Account 565 p.321.96.b	80,276,320	0	80,276,320	None

Facility Credits under Section 30.9 of the PJM OATT

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Amount	Description & PJM Documentation
Net Revenue Requirement			
147	Facility Credits under Section 30.9 of the PJM OATT	-	None

PJM Load Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		1 CP Peak	Description & PJM Documentation
Network Zonal Service Rate			
149	1 CP Peak (Note L) PJM Data	8,038.0	

Depreciation Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Actual Cost of Removal, Net of Salvage Costs					Total	5 - Year Amortization
			Year 1 2009	Year 2 2010	Year 3 2011	Year 4 2012	Year 5 2013		
71	Transmission Depreciation Expense Including Amortization of Limited Term Plant (Note J) Company Records	33,149,776							
	Transmission Plant Cost of Removal, Net of Salvage (Note J) Company Records	3,376,918	2,342,429	1,932,133	3,323,131	5,552,205	3,734,692	16,884,590	3,376,918
	Total Transmission Depreciation Expense Including Amortization of Limited Term (Note J) Company Records	36,526,694							
72	General Depreciation Expense Including Amortization of Limited Term Plant (Note J) Company Records	21,202,381							
	General Plant Cost of Removal, Net of Salvage (Note J) Company Records	-1,069,449	-2,236,807	-1,205,818	-563,798	-956,740	-384,081	-5,347,244	-1,069,449
	Total General Depreciation Expense Including Amortization of Limited Term Plant (Note J) Company Records	20,132,932							

PPL Electric Utilities Corporation
Attachment 6 - Estimate and Reconciliation Worksheet

Step Month Year Action

Exec Summary

- 1 April Year 2 TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2007)
- 2 April Year 2 TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2008)
- 3 April Year 2 TO adds weighted Cap Adds to plant in service in Formula
- 4 May Year 2 Post results of Step 3 on PJM web site
- 5 June Year 2 Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2008 - May 31, 2009)

- 6 April Year 3 TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2008)
- 7 April Year 3 Reconciliation - TO calculates Reconciliation by removing from Year 2 data - the total Cap Adds placed in service in Year 2 and adding weighted average in Year 2 actual Cap Adds and CWIP in Reconciliation (adjusted to include any Reconciliation amount from prior year)
- 8 April Year 3 TO estimates Cap Adds and CWIP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2009)
- 9 April Year 3 Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Line 5 with interest to the result of Step 7 (this difference is also added to Step 8 in the subsequent year)
- 10 May Year 3 Post results of Step 9 on PJM web site
- 11 June Year 3 Results of Step 9 go into effect for the Rate Year 2 (e.g., June 1, 2009 - May 31, 2010)

1 April Year 2 TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2007)
\$ 220,796,523 Rev Req based on Year 1 data Must run Appendix A to get this number (without inputs in lines 16, 17 or 35 of Appendix A)

2 April Year 2 TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2008)

	(A) Monthly Additions Other Plant In Service	(B) Monthly Additions Northeast Pocono Reliability Project CWIP	(C) Monthly Additions Susq-Rose CWIP < 500kV (b0487.1)	(D) Monthly Additions Susq-Rose PIS < 500kV (b0487.1)	(E) Monthly Additions Susq-Rose CWIP ≥ 500kV (b0487)	(F) Monthly Additions Susq-Rose PIS ≥ 500kV (b0487)	(G) Weighting	(H) Other Plant In Service Amount (A x G)	(I) NPR CWIP Amount (B x G)	(J) Susq-Rose CWIP Amount (C x G) < 500kV (b0487.1)	(K) Susq-Rose PIS Amount (D x G) < 500kV (b0487.1)	(L) Susq-Rose CWIP Amount (E x G) ≥ 500kV (b0487)	(M) Susq-Rose PIS Amount (F x G) ≥ 500kV (b0487)	(N) Other Plant In Service Amount (H/ 12)
CWIP Balance Dec (prior yr.)		53,795,802	2,468,121		317,672,955		12		645,549,624	29,617,454		3,812,075,463		
Jan	11,989,158	4,291,137	107,907	-	30,317,794	292,205	11.5	137,875,316	49,348,076	1,240,931	-	348,654,631	3,360,353.94	11,489,610
Feb	7,438,508	1,955,056	164,141	-	24,851,064	317,599	10.5	78,104,333	20,528,088	1,723,481	-	260,936,172	3,334,793	6,508,694
Mar	33,762,897	4,794,455	228,240	-	23,758,793	138,840	9.5	320,747,526	45,547,323	2,168,280	-	225,708,534	1,318,979	26,728,960
Apr	11,875,708	6,483,552	254,449	-	17,317,183	14,679,448	8.5	100,943,519	55,110,192	2,162,817	-	147,196,056	124,775,310	8,411,960
May	34,091,815	10,841,732	(326,329)	526,329	15,491,830	643,895	7.5	255,688,614	81,312,990	(2,447,468)	3,947,468	116,188,725	4,829,213	21,307,385
Jun	20,675,379	22,736,919	(125,459)	480,187	12,019,037	3,209,140	6.5	134,389,965	147,789,974	(815,484)	3,121,216	78,123,741	20,859,410	11,199,164
Jul	22,021,878	9,290,735	461,158	-	10,140,413	758,837	5.5	121,120,328	51,099,043	2,536,369	-	55,772,272	4,173,604	10,093,361
Aug	10,538,936	9,917,474	550,000	-	9,395,219	75,216	4.5	47,425,214	44,628,633	2,475,000	-	42,278,486	338,472	3,952,101
Sep	13,951,522	5,986,623	700,000	-	(134,203,424)	148,511,752	3.5	48,830,326	20,953,181	2,450,000	-	(469,711,984)	519,791,132	4,069,194
Oct	47,633,686	-21,096,888	850,000	-	11,076,427	75,216	2.5	119,084,215	(52,742,220)	2,125,000	-	27,691,068	188,040	9,923,685
Nov	46,300,454	4,453,927	770,908	-	9,203,433	75,216	1.5	69,450,681	6,680,891	1,156,362	-	13,805,150	112,824	5,787,557
Dec	33,233,228	4,250,029	(2,537,335)	2,743,613	8,559,692	75,216	0.5	16,616,614	2,125,015	(1,268,668)	1,371,807	4,279,846	37,608	1,384,718
Total	293,513,170	117,700,553	3,565,801	3,750,129	355,600,416	168,852,580		1,450,276,650	1,117,930,807	43,124,074	8,440,490	4,662,998,156	683,119,738	120,856,388
New Transmission Plant Additions and CWIP (weighted by months in service)														

Input to Line 17 of Appendix A
 Input to Line 35 of Appendix A
 Month In Service or Month for CWIP 7.06

3 April Year 2 TO adds weighted Cap Adds to plant in service in Formula
\$ 304,139,489 Must run Appendix A to get this number (with inputs on lines 17 and 35 of Attachment A)

4 May Year 2 Post results of Step 3 on PJM web site
\$ 304,139,489 Must run Appendix A to get this number (with inputs on lines 17 and 35 of Attachment A)

5 June Year 2 Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2008 - May 31, 2009)
\$ 304,139,489

6 April Year 3 TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2008)
\$ 232,000,664 Rev Req based on Prior Year data

Must run Appendix A to get this number (without inputs in lines 16, 17 or 35 of Appendix A)

7 April Year 3 Reconciliation - TO calculates Reconciliation by removing from Year 2 data - the total Cap Adds placed in service in Year 2 and adding weighted average in Year 2 actual Cap Adds and CWIP in Reconciliation (adjusted to include any Reconciliation amount from prior year)

Remove all Cap Adds placed in service in Year 2
For Reconciliation only - remove actual New Transmission Plant Additions for Year 2

\$ 487,611,283 Input to Formula Line 16

Add weighted Cap Adds actually placed in service in Year 2

	(A) Monthly Additions Other Plant In Service	(B) Monthly Additions Northeast Pocono Reliability Project CWIP	(C) Monthly Additions Susq-Rose CWIP < 500kV (b0487.1)	(D) Monthly Additions Susq-Rose PIS < 500kV (b0487.1)	(E) Monthly Additions Susq-Rose CWIP ≥ 500kV (b0487)	(F) Monthly Additions Susq-Rose PIS ≥ 500kV (b0487)	(G) Weighting	(H) Other Plant In Service Amount (A x G)	(I) NPR CWIP Amount (B x G)	(J) Susq-Rose CWIP Amount (C x G) < 500kV (b0487.1)	(K) Susq-Rose PIS Amount (D x G) < 500kV (b0487.1)	(L) Susq-Rose CWIP Amount (E x G) ≥ 500kV (b0487)	(M) Susq-Rose PIS Amount (F x G) ≥ 500kV (b0487)	(N) Other Plant In Service (H/12)
CWIP Balance Dec (prior yr.)		53,795,802	2,468,121		317,672,955				645,549,624.00	29,617,453.56		3,812,075.463		
Jan	11,989,158	4,275,907	107,907	-	30,317,794		12	137,875,316	49,172,930	1,240,931	-	348,654,631	3,360,354	11,489,610
Feb	7,438,508	1,953,427	164,141	-	24,851,064		11.5	78,104,333	20,510,981	1,723,481	-	260,936,172	3,334,793	6,508,694
Mar	33,762,897	4,792,876	228,240	-	23,758,793		10.5	320,747,526	45,532,320	2,168,280	-	225,708,534	1,318,978.67	26,728,960
Apr	11,875,708	6,483,553	254,449	-	17,317,183		9.5	100,943,519	55,110,197	2,162,817	-	147,196,056	124,775,310	8,411,960
May	29,933,638	10,812,079	-164,737	562,966	13,208,833		8.5	224,502,282	81,090,592	(1,235,528)	4,222,242	99,066,248	5,457,172	18,708,523
Jun	60,877,332	-31,818,211	289,693	481,192	14,331,933		7.5	395,702,660	(206,818,369)	1,883,005	3,127,748	93,157,565	12,417,224	32,975,222
Jul	8,807,483	2,900,250	452,861	99,085	13,240,979		6.5	48,441,154	15,951,374	2,490,736	544,969	72,825,385	1,600,501	4,036,763
Aug	10,709,771	10,391,980	1,699,995	23,638	13,070,789		5.5	48,193,969	46,763,910	7,649,978	106,372	58,818,551	4,864,944	4,016,164
Sep	5,256,900	10,375,608	1,005,800	23,741	(139,182,887)		4.5	18,399,151	36,314,627	3,520,300	83,093	(487,140,105)	531,027,997	1,533,263
Oct	34,081,376	9,299,925	793,874	272,426	4,002,215		3.5	85,203,440	23,249,811	1,984,685	681,066	10,005,538	8,669,626	7,100,287
Nov	47,045,612	-2,517,939	499,906	10,371	7,140,888		2.5	70,568,418	(3,776,908)	749,859	15,556	10,711,332	2,464,797	5,880,702
Dec	40,775,621	6,324,735	-3,605,152	4,313,529	5,341,841		1.5	20,387,810	3,162,368	(1,802,576)	2,156,764	2,670,921	1,499,421	1,698,984
Total	302,554,004	87,069,991	4,195,098	5,786,948	345,072,380		0.5	1,549,069,578	811,813,457	52,153,419	10,937,811	4,654,686,287	700,791,118	129,089,132

New Transmission Plant Additions and CWIP (weighted by months in service)

Input to Line 17 of Appendix A
Input to Line 35 of Appendix A
Month In Service or Month for CWIP

\$ 252,034,983 Result of Formula for Reconciliation
Year 2 data with total of Year 2 Cap Adds removed and monthly weighted average of Year 2 actual Cap Adds added in

Must run Appendix A to get this number (with inputs in lines 16, 17 and 35 of Appendix A)

8 April Year 3 Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Line 5 with interest to the result of Step 7 (this difference is also added to Step 8 in the subsequent year)

The Reconciliation in Step 8	252,034,983	-	The forecast in Prior Year	304,139,489	=	(52,104,506)
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Interest on Amount of Refunds or Surcharges

Interest rate pursuant to 35.19a for March of the Current Yr

0.2800%

Month	Yr	1/12 of Step 8 (See Note #1)	Interest rate for March of the Current Yr	Months	Interest	Surcharge (Refund) Owed
Jun	Year 1	(4,342,042)	0.2800%	11.5	(139,814)	(4,481,856)
Jul	Year 1	(4,342,042)	0.2800%	10.5	(127,656)	(4,469,698)
Aug	Year 1	(4,342,042)	0.2800%	9.5	(115,498)	(4,457,540)
Sep	Year 1	(4,342,042)	0.2800%	8.5	(103,341)	(4,445,383)
Oct	Year 1	(4,342,042)	0.2800%	7.5	(91,183)	(4,433,225)
Nov	Year 1	(4,342,042)	0.2800%	6.5	(79,025)	(4,421,067)
Dec	Year 1	(4,342,042)	0.2800%	5.5	(66,867)	(4,408,910)
Jan	Year 2	(4,342,042)	0.2800%	4.5	(54,710)	(4,396,752)
Feb	Year 2	(4,342,042)	0.2800%	3.5	(42,552)	(4,384,594)
Mar	Year 2	(4,342,042)	0.2800%	2.5	(30,394)	(4,372,436)
Apr	Year 2	(4,342,042)	0.2800%	1.5	(18,237)	(4,360,279)
May	Year 2	(4,342,042)	0.2800%	0.5	(6,079)	(4,348,121)
Total		(52,104,506)				(52,979,862)
		Balance	Interest rate from above	Amortization over Rate Year	Balance	
Jun	Year 2	(52,979,862)	0.2800%	(4,495,753)	(48,632,452)	
Jul	Year 2	(48,632,452)	0.2800%	(4,495,753)	(44,272,870)	
Aug	Year 2	(44,272,870)	0.2800%	(4,495,753)	(39,901,081)	
Sep	Year 2	(39,901,081)	0.2800%	(4,495,753)	(35,517,051)	
Oct	Year 2	(35,517,051)	0.2800%	(4,495,753)	(31,120,745)	
Nov	Year 2	(31,120,745)	0.2800%	(4,495,753)	(26,712,130)	
Dec	Year 2	(26,712,130)	0.2800%	(4,495,753)	(22,291,171)	
Jan	Year 3	(22,291,171)	0.2800%	(4,495,753)	(17,857,833)	
Feb	Year 3	(17,857,833)	0.2800%	(4,495,753)	(13,412,082)	
Mar	Year 3	(13,412,082)	0.2800%	(4,495,753)	(8,953,882)	
Apr	Year 3	(8,953,882)	0.2800%	(4,495,753)	(4,483,200)	
May	Year 3	(4,483,200)	0.2800%	(4,495,753)	-	
Total with interest					(53,949,038)	

Note #1: For the initial rate year, enter zero for the first five months, June Year 1 through October Year 1. Enter 1/12 of Step 8 for the months Nov Year 1 through May Year 2.

The difference between the Reconciliation in Step 7 and the forecast in Prior Year with interest
Rev Req based on Year 2 data with estimated Cap Adds and CWIP for Year 3 (Step 9)
Revenue Requirement for Year 3

\$ (53,949,038)

9 April Year 3 TO estimates Cap Adds and CWIP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2009)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
	Monthly Additions Other Plant In Service	Monthly Additions Northeast Pocono Reliability Project CWIP	Monthly Additions Susq-Rose CWIP < 500kV (b0487.1)	Monthly Additions Susq-Rose PIS < 500kV (b0487.1)	Monthly Additions Susq-Rose CWIP ≥ 500kV (b0487)	Monthly Additions Susq-Rose PIS ≥ 500kV (b0487)	Weighting	Other Plant In Service Amount (A x G)	NPR CWIP Amount (B x G)	Susq-Rose CWIP Amount (C x G) < 500kV (b0487.1)	Susq-Rose PIS Amount (D x G) < 500kV (b0487.1)	Susq-Rose CWIP Amount (E x G) ≥ 500kV (b0487)	Susq-Rose PIS Amount (F x G) ≥ 500kV (b0487)	Other Plant In Service (H/ 12)
CWIP Balance Dec (prior yr.)		87,069,991	4,195,098		345,072,380		12		1,044,839,894	50,341,178		4,140,868,563		
Jan	13,622,127	17,262,360	160,988	46,878	2,394,758	132,364	11.5	156,654,455	198,517,140	1,851,362	539,097	27,539,717	1,522,186	13,054,538
Feb	13,788,794	12,379,462	(254,463)	355,036	4,343,718	97,890	10.5	144,782,339	129,984,349	(2,671,862)	3,727,882	45,609,039	1,027,845	12,065,195
Mar	14,852,761	11,449,895	(2,845,179)	3,122,546	2,983,787	(16,013)	9.5	141,101,227	108,774,000	(27,029,201)	29,664,187	28,345,977	(152,124)	11,758,436
Apr	14,159,584	15,181,760	(17,218)	283,000	(650,991)	6,512,000	8.5	120,356,465	129,044,963	(146,353)	2,405,500	(5,533,424)	55,352,000	10,029,705
May	137,705,802	-57,311,891	(848,829)	883,829	(337,112,296)	341,755,913	7.5	1,032,793,513	(429,839,182)	(6,366,218)	6,628,718	(2,528,342,220)	2,563,169,348	86,066,126
Jun	28,383,208	2,223,269	(183,000)	208,000	(584,000)	3,799,673	6.5	184,490,850	14,451,250	(1,189,500)	1,352,000	(3,796,000)	24,697,875	15,374,238
Jul	76,372,660	-1,774,980	-	15,000	(5,000,000)	6,314,417	5.5	420,049,632	(9,762,390)	-	82,500	(27,500,000)	34,729,294	35,004,136
Aug	19,077,315	2,450,114	-	-	-	730,233	4.5	85,847,916	11,025,511	-	-	-	3,286,049	7,153,993
Sep	91,040,512	-53,705,101	-	-	-	626,357	3.5	318,641,790	(187,967,852)	-	-	-	2,192,250	26,553,483
Oct	43,647,636	7,903,844	-	-	-	631,748	2.5	109,119,090	19,759,610	-	-	-	1,579,370	9,093,257
Nov	34,846,159	4,795,214	-	-	(8,600,000)	8,816,060	1.5	52,269,238	7,192,821	-	-	(12,900,000)	13,224,090	4,355,770
Dec	98,871,207	4,916,804	-	-	-	167,420	0.5	49,435,603	2,458,402	-	-	-	83,710	4,119,634
Total	586,367,763	52,840,741	207,397	4,914,289	2,847,356	369,568,062		2,815,542,119	1,038,478,517	14,789,407	44,399,883	1,664,291,652	2,700,711,891	234,628,510

New Transmission Plant Additions and CWIP (weighted by months in service)

Input to Line 17 of Appendix A
Input to Line 35 of Appendix A
Month In Service or Month for CWIP

10 May Year 3 Post results of Step 9 on PJM web site
\$ 264,449,135 Post results of Step 3 on PJM web site

11 June Year 3 Results of Step 9 go into effect for the Rate Year 2 (e.g., June 1, 2009 - May 31, 2010)
\$ 264,449,135

234,628,510

7.20

(O) NPR CWIP (I / 12)	(P) Susq-Rose CWIP (J / 12) < 500kV (b0487.1)	(Q) Susq-Rose PIS (K / 12) < 500kV (b0487.1)	(R) Susq-Rose CWIP (L / 12) >= 500kV (b0487)	(S) Susq-Rose PIS (M / 12) >= 500kV (b0487)	Total
53,795,802	2,468,121	-	317,672,955	-	-
4,112,340	103,411	-	29,054,553	280,029	-
1,710,674	143,623	-	21,744,681	277,899	-
3,795,610	180,690	-	18,809,044	109,915	-
4,592,516	180,235	-	12,266,338	10,397,943	-
6,776,083	(203,956)	328,956	9,682,394	402,434	-
12,315,831	(67,957)	260,101	6,510,312	1,738,284	-
4,258,254	211,364	-	4,647,689	347,800	-
3,719,053	206,250	-	3,523,207	28,206	-
1,746,098	204,167	-	(39,142,665)	43,315,928	-
(4,395,185)	177,083	-	2,307,589	15,670	-
556,741	96,364	-	1,150,429	9,402	-
177,085	(105,722)	114,317	356,654	3,134	-
93,160,901	3,593,673	703,374	388,583,180	56,926,645	-
		703,374		56,926,645	178,486,406
93,160,901	3,593,673		388,583,180		485,337,753
2.50	(0.09)	9.75	(1.11)	7.95	

(O) NPR CWIP (I / 12)	(P) Susq-Rose CWIP (J / 12) < 500kV (b0487.1)	(Q) Susq-Rose PIS (K / 12) < 500kV (b0487.1)	(R) Susq-Rose CWIP (L / 12) >= 500kV (b0487)	(S) Susq-Rose PIS (M / 12) >= 500kV (b0487)	Total
53,795,802	2,468,121	-	317,672,955	-	
4,097,744	103,411	-	29,054,553	280,029	
1,709,248	143,623	-	21,744,681	277,899	
3,794,360	180,690	-	18,809,044	109,915	
4,592,516	180,235	-	12,266,338	10,397,943	
6,757,549	(102,961)	351,854	8,255,521	454,764	
(17,234,864)	156,917	260,646	7,763,130	1,034,769	
1,329,281	207,561	45,414	6,068,782	133,375	
3,896,992	637,498	8,864	4,901,546	405,412	
3,026,219	293,358	6,924	(40,595,009)	44,252,333	
1,937,484	165,390	56,755	833,795	722,469	
(314,742)	62,488	1,296	892,611	205,400	
263,531	(150,215)	179,730	222,577	124,952	
67,651,121	4,346,118	911,484	387,890,524	58,399,260	
		911,484		58,399,260	188,399,876
67,651,121	4,346,118		387,890,524		459,887,764
2.68	(0.43)	10.11	(1.49)	8.09	

(O) NPR CWIP (I / 12)	(P) Susq-Rose CWIP (J / 12) < 500kV (b0487.1)	(Q) Susq-Rose PIS (K / 12) < 500kV (b0487.1)	(R) Susq-Rose CWIP (L / 12) >= 500kV (b0487)	(S) Susq-Rose PIS (M / 12) >= 500kV (b0487)	Total
87,069,991	4,195,098		345,072,380		
16,543,095	154,280	44,925	2,294,976	126,849	
10,832,029	(222,655)	310,657	3,800,753	85,654	
9,064,500	(2,252,433)	2,472,016	2,362,165	(12,677)	
10,753,747	(12,196)	200,458	(461,119)	4,612,667	
(35,819,932)	(530,518)	552,393	(210,695,185)	213,597,446	
1,204,271	(99,125)	112,667	(316,333)	2,058,156	
(813,532)	-	6,875	(2,291,667)	2,894,108	
918,793	-	-	-	273,837	
(15,663,988)	-	-	-	182,687	
1,646,634	-	-	-	131,614	
599,402	-	-	(1,075,000)	1,102,008	
204,867	-	-	-	6,976	
86,539,876	1,232,451	3,699,990	138,690,971	225,059,324	
		3,699,990		225,059,324	463,387,824
86,539,876	1,232,451		138,690,971		226,463,298
(7.65)	(59.31)	2.97	(572.50)	4.69	

Attachment 7 - Transmission Enhancement Charge Worksheet

New Plant Carrying Charge		Fixed Charge Rate (FCR) if not a CIAC		FCR if a CIAC	
Form Line					
A	137	Net Plant Carrying Charge without Depreciation	14.3668%		
B	144	Net Plant Carrying Charge per 100 Base Poles in RDE without Depreciation	15.1468%		
C	144	Line B less Line A	0.8799%		
D	138	Net Plant Carrying Charge without Depreciation, Return, or Income Taxes	2.4899%		

The FCR resulting from Formula in a year is used for that year only. Therefore actual revenues collected in a year do not change based on cost data for subsequent years.

Year	Scopelama - Resolved CWP (2048) - 100KV	Actual Scopelama - Resolved R5 (2048) - 100KV	Projected Scopelama - Resolved R5 (2048) - 100KV	Houston Westport (2011.3)	Alberta Westport (2012.1)	Jumina Westport (2012.2)	Scopelama - Resolved CWP (2048) - 100KV	Actual Scopelama - Resolved R5 (2048) - 100KV	Projected Scopelama - Resolved R5 (2048) - 100KV	Station 6th Transformer (2076)	Actual Copperston Substation (2066)
Year	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
2008	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
2009	No	No	No	No	No	No	No	No	No	No	No
2010	No	No	No	No	No	No	No	No	No	No	No
2011	No	No	No	No	No	No	No	No	No	No	No
2012	No	No	No	No	No	No	No	No	No	No	No
2013	No	No	No	No	No	No	No	No	No	No	No
2014	No	No	No	No	No	No	No	No	No	No	No
2015	No	No	No	No	No	No	No	No	No	No	No
2016	No	No	No	No	No	No	No	No	No	No	No
2017	No	No	No	No	No	No	No	No	No	No	No
2018	No	No	No	No	No	No	No	No	No	No	No
2019	No	No	No	No	No	No	No	No	No	No	No
2020	No	No	No	No	No	No	No	No	No	No	No
2021	No	No	No	No	No	No	No	No	No	No	No
2022	No	No	No	No	No	No	No	No	No	No	No
2023	No	No	No	No	No	No	No	No	No	No	No
2024	No	No	No	No	No	No	No	No	No	No	No
2025	No	No	No	No	No	No	No	No	No	No	No
2026	No	No	No	No	No	No	No	No	No	No	No
2027	No	No	No	No	No	No	No	No	No	No	No
2028	No	No	No	No	No	No	No	No	No	No	No
2029	No	No	No	No	No	No	No	No	No	No	No
2030	No	No	No	No	No	No	No	No	No	No	No
2031	No	No	No	No	No	No	No	No	No	No	No
2032	No	No	No	No	No	No	No	No	No	No	No
2033	No	No	No	No	No	No	No	No	No	No	No
2034	No	No	No	No	No	No	No	No	No	No	No
2035	No	No	No	No	No	No	No	No	No	No	No
2036	No	No	No	No	No	No	No	No	No	No	No
2037	No	No	No	No	No	No	No	No	No	No	No
2038	No	No	No	No	No	No	No	No	No	No	No
2039	No	No	No	No	No	No	No	No	No	No	No
2040	No	No	No	No	No	No	No	No	No	No	No
2041	No	No	No	No	No	No	No	No	No	No	No
2042	No	No	No	No	No	No	No	No	No	No	No
2043	No	No	No	No	No	No	No	No	No	No	No
2044	No	No	No	No	No	No	No	No	No	No	No
2045	No	No	No	No	No	No	No	No	No	No	No
2046	No	No	No	No	No	No	No	No	No	No	No
2047	No	No	No	No	No	No	No	No	No	No	No
2048	No	No	No	No	No	No	No	No	No	No	No
2049	No	No	No	No	No	No	No	No	No	No	No
2050	No	No	No	No	No	No	No	No	No	No	No
2051	No	No	No	No	No	No	No	No	No	No	No
2052	No	No	No	No	No	No	No	No	No	No	No
2053	No	No	No	No	No	No	No	No	No	No	No
2054	No	No	No	No	No	No	No	No	No	No	No
2055	No	No	No	No	No	No	No	No	No	No	No
2056	No	No	No	No	No	No	No	No	No	No	No
2057	No	No	No	No	No	No	No	No	No	No	No
2058	No	No	No	No	No	No	No	No	No	No	No
2059	No	No	No	No	No	No	No	No	No	No	No
2060	No	No	No	No	No	No	No	No	No	No	No
2061	No	No	No	No	No	No	No	No	No	No	No
2062	No	No	No	No	No	No	No	No	No	No	No
2063	No	No	No	No	No	No	No	No	No	No	No
2064	No	No	No	No	No	No	No	No	No	No	No
2065	No	No	No	No	No	No	No	No	No	No	No
2066	No	No	No	No	No	No	No	No	No	No	No
2067	No	No	No	No	No	No	No	No	No	No	No
2068	No	No	No	No	No	No	No	No	No	No	No
2069	No	No	No	No	No	No	No	No	No	No	No
2070	No	No	No	No	No	No	No	No	No	No	No
2071	No	No	No	No	No	No	No	No	No	No	No
2072	No	No	No	No	No	No	No	No	No	No	No
2073	No	No	No	No	No	No	No	No	No	No	No
2074	No	No	No	No	No	No	No	No	No	No	No
2075	No	No	No	No	No	No	No	No	No	No	No
2076	No	No	No	No	No	No	No	No	No	No	No
2077	No	No	No	No	No	No	No	No	No	No	No
2078	No	No	No	No	No	No	No	No	No	No	No
2079	No	No	No	No	No	No	No	No	No	No	No
2080	No	No	No	No	No	No	No	No	No	No	No
2081	No	No	No	No	No	No	No	No	No	No	No
2082	No	No	No	No	No	No	No	No	No	No	No
2083	No	No	No	No	No	No	No	No	No	No	No
2084	No	No	No	No	No	No	No	No	No	No	No
2085	No	No	No	No	No	No	No	No	No	No	No
2086	No	No	No	No	No	No	No	No	No	No	No
2087	No	No	No	No	No	No	No	No	No	No	No
2088	No	No	No	No	No	No	No	No	No	No	No
2089	No	No	No	No	No	No	No	No	No	No	No
2090	No	No	No	No	No	No	No	No	No	No	No
2091	No	No	No	No	No	No	No	No	No	No	No
2092	No	No	No	No	No	No	No	No	No	No	No
2093	No	No	No	No	No	No	No	No	No	No	No
2094	No	No	No	No	No	No	No	No	No	No	No
2095	No	No	No	No	No	No	No	No	No	No	No
2096	No	No	No	No	No	No	No	No	No	No	No
2097	No	No	No	No	No	No	No	No	No	No	No
2098	No	No	No	No	No	No	No	No	No	No	No
2099	No	No	No	No	No	No	No	No	No	No	No
2100	No	No	No	No	No	No	No	No	No	No	No

On the formula used in the Columns for lines 22-24, see also below:
 For Plant in service: first year means first year the project is placed in service.
 "Beginning" is the investment on line 17 for the first year and the "Ending" for the 20th year after the first year.
 "Depreciation" is the annual depreciation in line 18 divided by twelve times the difference of fifteen minus line 18 in the first year and line 18 thereafter if "Yes" on line 13. "Depreciation" is "0" (zero) if "Yes" on line 13.
 "Ending" is "Beginning" plus "Depreciation".
 Revenue is "Ending" times line 16 for the current year times the quotient line 19 divided by 15 plus "Depreciation" thereafter.

For CWP:
 "Beginning" is the line 17 for the first year.
 "Depreciation" is not used.
 "Ending" is the same as "Beginning".
 Revenue is "Ending" times line 16 for the current year.

PPL Electric Utilities Corporation

Attachment 8 - Company Exhibit - Securitization Worksheet

Line #

	Prepayments		
36	Less Prepayments on Securitization Bonds	0	(See FM 1, note to page 110, line 57)
	Administrative and General Expenses		
52	Less Administrative and General Expenses on Securitization Bonds	0	(See FM 1, note to page 114, line 4)
	Taxes Other Than Income		
78	Less Taxes Other Than Income on Securitization Bonds	0	(See FM 1, note to page 114, line 14)
	Long Term Interest		
81	Less LTD Interest on Securitization Bonds	0	(See FM 1, note to page 114, lines 62 + 63)
	Capitalization		
92	Less LTD on Securitization Bonds	0	(See FM 1, note to page 112, line 18)

Calculation of the above Securitization Adjustments

The amounts above are associated with transition bonds issued to securitize the recovery of retail stranded costs, pursuant to an Order entered by the Pennsylvania Public Utility Commission on May 21, 1999 at Docket No. R-00994637, in accordance with Pennsylvania's Electric Generation Customer Choice and Competition Act.

PPL Electric Utilities Corporation

Attachment 9 - Depreciation Rates

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Number	Plant Type	Estimated Life	Mortality Curve	Current Age	Remaining Life	Applied Depreciation Rate	Gross Depreciable Plant \$	Accumulated Depreciation \$	Depreciable Balance \$	Depreciation Expense \$
Transmission										
350.4	Land Rights	75	S4	14.8	60.20	1.5848	161,558,411	41,797,728	119,760,683	1,898,007
352	Structures and Improvements	60	R4	15.1	44.90	2.0911	49,560,625	17,667,914	31,892,711	666,907
353	Station Equipment	48	R1	8.0	40.00	2.2896	783,543,578	182,704,232	600,839,346	13,756,985
354	Towers and Fixtures	70	R3	9.1	60.90	1.3810	724,202,117	143,690,938	580,511,179	8,016,775
354.2	Towers and Fixtures - Clearing Land and Rights of Way	75	R4	26.2	48.80	3.7374	12,581,592	7,118,922	5,462,670	204,163
355	Poles and Fixtures	55	R0.5	11.2	43.80	2.1679	119,727,108	41,125,520	78,601,588	1,704,034
355.2	Poles and Fixtures - Clearing Land and Rights of Way	75	R4	17.6	57.40	1.5772	10,399,529	4,073,108	6,326,421	99,781
356	Overhead Conductors and Devices	60	R3	12.4	47.60	1.8378	409,755,496	115,859,214	293,896,282	5,401,238
357	Underground Conduit	55	S4	4.7	50.30	1.5110	31,400,118	2,873,934	28,526,184	431,036
358	Underground Conductors and Devices	35	S4	11.4	23.60	4.0106	30,224,004	9,342,067	20,881,937	837,499
359	Roads and Trails	75	R4	19.8	55.20	2.0279	9,666,586	3,090,617	6,575,969	133,351
General										
389.4	Land Rights	70	R4	42.0	28.00	3.1763	4,399	1,683	2,716	86
390.2	Structures and Improvements - Buildings	55	S0	38.6	16.40	2.8105	376,300,728	83,034,346	293,266,382	8,242,172
390.21	Structures and Improvements - Leaseholds	10	NA		4.50	-	741,658	450,415	291,243	0
390.4	Structures and Improvements - Air Conditioning	30	S1	8.2	21.80	4.6212	42,677,456	13,526,474	29,150,982	1,347,129
391.2	Office Furniture and Equipment - Furniture	20	NA		11.40	5.0738	22,511,853	8,731,355	13,780,498	1,142,209
391.4	Office Furniture and Equipment - Equipment	15	NA		8.60	6.6302	2,888,810	1,103,286	1,785,524	191,534
391.6	Office Furniture and Equipment - Computers	5	NA		3.00	12.7518	9,122,016	1,768,085	7,353,931	1,163,220
391.8	Office Furniture and Equipment - Power Mgmt. Sys.	7	NA		-	14.2800	38,155,394	38,155,394	0	0
392.1	Transportation Equipment - Automobiles	5	L4	2.4	2.60	49.9173	7,154,026	4,947,590	2,206,436	1,101,393
392.2	Transportation Equipment - Light Duty Trucks	8	R1	2.5	5.50	34.3034	19,721,789	13,820,652	5,901,137	2,024,293
392.3	Transportation Equipment - Heavy Duty Trucks	11	R4	5.1	5.90	8.1304	74,388,587	42,852,850	31,535,737	2,563,989
392.4	Transportation Equipment - Trailers	24	L1.5	5.4	18.60	5.6488	7,365,737	2,687,255	4,678,482	264,280
392.5	Transportation Equipment - Large Tankers/Tractors	16	L4	6.3	9.70	12.7985	3,585,083	1,631,834	1,953,249	249,986
392.6	Transportation Equipment - Large Crane Trucks	13	L3	8.2	4.80	19.3957	653,799	244,989	408,810	79,291
393	Stores Equipment	25	NA		9.70	4.7658	2,294,977	1,112,774	1,182,203	109,374
394	Tools and Work Equipment - L&S Line Crews	20	NA		9.40	5.6461	4,762,273	2,142,747	2,619,526	268,882
394.2	Tools and Work Equipment - Tools	20	NA		6.00	7.2110	285,256	149,508	135,748	20,570
394.4	Tools and Work Equipment - Construction Dept.	20	NA		10.00	5.0149	1,353,414	572,392	781,022	67,872
394.6	Tools and Work Equipment - Other	20	NA		12.70	4.8468	24,985,300	7,897,877	17,087,423	1,211,000
394.8	Tools and Work Equipment - Garage Equipment	20	NA		12.00	8.9310	1,993,101	603,920	1,389,181	178,004
395	Laboratory Equipment	20	NA		12.70	4.9135	4,717,745	1,682,766	3,034,979	231,806
396	Power Operated Equipment	13	S0	3.9	9.10	6.2967	2,238,835	1,296,454	942,381	140,973
397	Communication Equipment	15	NA		12.30	6.2438	7,106,551	4,580,590	2,525,961	443,719
398	Miscellaneous Equipment	20	NA		12.30	5.7881	2,774,711	713,811	2,060,900	160,602
Intangible										
303.2	Miscellaneous Intangible Plant - Software	5	NA		2.70	20.00	101,544,998	53,705,856	47,839,142	19,380,608
303.4	Miscellaneous Intangible Plant - Fiber Optic	15	NA		-	-	1,035,137	1,035,137	-	-
303.5	Smart Meter Software	5	NA		-	-	4,038,092	1,142,865	2,895,227	760,238

Notes:

- Columns (A), (B), (C), and (D) are fixed and cannot be changed absent Commission approval or acceptance.
- Column (E) is based on the Estimated Life in Column (C) less the Remaining Life in Column (F) for those accounts for which using a Mortality Curve is identified.
- Column (F) is the average remaining life of the assets in the account based on their vintage.
- Column (G) is the depreciation rate from the Mortality Curve specified based on data in Columns (C) and (D).
- Columns (H) and (I) are the depreciable gross plant investment and accumulated depreciation in the account or subaccount.
- Column (J) is the depreciable net plant in the account or subaccount.
- Column (K) is Column (G) multiplied by Column (J) for those accounts that have an identified Mortality Curve.
- Each year, PPL Electric will provide a copy of the annual report submitted to the PA PUC that shows the calculation of the depreciation rates and expenses derived from Columns (C) and (D).
- Every 5 years, PPL Electric will file with the Commission a depreciation study supporting its existing Estimated Life and Mortality Curve for each account or subaccount.
- Column (K) for Accounts Nos. 303.2, 303.4 and 303.5 are calculated using individual asset depreciation and, therefore, are not derived values.
- Column (K) for Account No. 392.3 is net of capitalized depreciation expense. See the applicable note in FERC Form No. 1.
- For those General Plant accounts that do not have Mortality Curves as indicated by "NA" in Column (D), additional detail is provided in Attachment 9 - Supplemental General Plant Depreciation Details.

PPL Electric Utilities Corporation

Attachment 9 - Supplemental
General Plant Depreciation Details

(A) Number	(B) Plant Type	(C) Estimated Life	(G) Applied Depreciation Rate	(H) Gross Depreciable Plant \$	(I) Accumulated Depreciation \$	(J) Depreciable Balance \$	(K) Depreciation Expense \$
General							
390.21	Structures and Improvements - Leaseholds - Net Method	10	-	741,658	450,415	291,243	0
391.2	Office Furniture and Equipment - Furniture - Gross Method	20	4.8627	19,616,131	6,378,913	13,237,218	953,868
391.2	Office Furniture and Equipment - Furniture - Net Method	20	34.6674	2,895,722	2,352,442	543,280	188,341
				22,511,853	8,731,355	13,780,498	1,142,209
391.4	Office Furniture and Equipment - Equipment - Gross Method	15	6.6290	2,883,895	1,100,307	1,783,588	191,174
391.4	Office Furniture and Equipment - Equipment - Net Method	15	18.5798	4,915	2,979	1,936	360
				2,888,810	1,103,286	1,785,524	191,534
391.6	Office Furniture and Equipment - Computers - Gross Method	5	12.7518	9,122,016	1,768,085	7,353,931	1,163,220
391.8	Office Furniture and Equipment - Power Mgmt. Sys. - Gross Method	7	14.2800	38,155,394	38,155,394	0	0
393	Store Equipment - Gross Method	25	4.2756	1,277,335	523,745	753,590	54,614
393	Store Equipment - Net Method	25	12.7761	1,017,642	589,029	428,613	54,760
				2,294,977	1,112,774	1,182,203	109,374
394	Tools and Work Equipment - L&S Line Crews - Gross Method	20	5.0000	2,371,042	945,920	1,425,122	118,552
394	Tools and Work Equipment - L&S Line Crews - Net Method	20	12.5862	2,391,231	1,196,827	1,194,404	150,330
				4,762,273	2,142,747	2,619,526	268,882
394.2	Tools and Work Equipment - Tools - Gross Method	20	5.0000	133,692	41,943	91,749	6,685
394.2	Tools and Work Equipment - Tools - Net Method	20	31.5579	151,564	107,565	43,999	13,885
				285,256	149,508	135,748	20,570
394.4	Tools and Work Equipment - Construction Dept. - Gross Method	20	5.0000	1,345,463	567,434	778,029	67,273
394.4	Tools and Work Equipment - Construction Dept. - Net Method	20	20.0000	7,951	4,958	2,993	599
				1,353,414	572,392	781,022	67,872
394.6	Tools and Work Equipment - Other - Gross Method	20	4.7114	22,568,424	5,610,528	16,957,896	1,063,278
394.6	Tools and Work Equipment - Other - Net Method	20	114.0467	2,416,876	2,287,349	129,527	147,721
				24,985,300	7,897,877	17,087,423	1,211,000
394.8	Tools and Work Equipment - Garage Equipment - Gross Method	20	4.7153	1,614,625	309,046	1,305,579	76,134
394.8	Tools and Work Equipment - Garage Equipment - Net Method	20	121.8504	378,476	294,874	83,602	101,869
				1,993,101	603,920	1,389,181	178,004
395	Laboratory Equipment - Gross Method	20	4.8991	3,139,600	852,801	2,286,799	153,811
395	Laboratory Equipment - Net Method	20	10.4247	1,578,145	829,965	748,180	77,995
				4,717,745	1,682,766	3,034,979	231,806
397	Communication Equipment - Gross Method	15	5.8473	6,425,972	4,047,607	2,378,365	375,749
397	Communication Equipment - Net Method	15	46.0513	680,579	532,983	147,596	67,970
				7,106,551	4,580,590	2,525,961	443,719
398	Miscellaneous Equipment - Gross Method	20	5.0452	2,007,380	359,347	1,648,033	101,276
398	Miscellaneous Equipment - Net Method	20	14.3693	767,331	354,464	412,867	59,326
				2,774,711	713,811	2,060,900	160,602

Notes:

1 This schedule shows additional detail for those General Plant accounts that do not have a Mortality Curve. The calculation of Depreciation Expense by the Gross Plant Method (i.e., Column (G) multiplied by Column (H)) and the Net Plant Method (i.e., Column (G) multiplied by Column (J)) is shown separately for the assets in each account subject to each such method. Assets purchased new are depreciated using the Gross Plant Method. Assets purchased used are depreciated using the Net Plant Method (i.e., over their remaining economic life).