

PPL ELECTRIC UTILITIES CORPORATION

Estimated Survivor Curve, Original Cost, Book Reserve and Calculated
Annual Depreciation Accruals Related to Utility Plant at December 31, 2010
(Thousands of Dollars)

Depreciable Group		Survivor Curve	Original Cost at December 31, 2010	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate, Percent
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
Depreciable Plant								
Intangible Plant								
303.2	Miscellaneous Intangible Plant - Software	5-SQ	\$ 56,917	\$ 21,395	\$ 35,522	\$ 10,154	3.5	17.84
303.4	Miscellaneous Intangible Plant - Fiber Optic	15-SQ	1,035	960	75	50	1.5	4.83
Total Intangible Plant			57,952	22,355	35,597	10,204	3.5	17.61
Transmission Plant								
350.4	Land Rights	70-S4	75,384	36,106	39,278	930	42.2	1.23
352	Structures and Improvements	55-R4	31,507	15,297	16,210	501	32.4	1.59
353	Station Equipment	47-R1	451,729	169,539	282,189	8,005	35.3	1.77
354	Towers and Fixtures	65-R3	317,038	121,268	195,770	4,058	48.2	1.28
354.2	Towers and Fixtures - Clearing R/W	70-R4	11,791	6,410	5,381	123	43.6	1.05
355	Poles and Fixtures	55-R1	97,666	37,615	60,051	1,483	40.5	1.52
355.2	Poles and Fixtures - Clearing R/W	70-R4	7,346	3,724	3,622	78	46.5	1.06
356	Overhead Conductors and Devices	55-R3	203,019	110,819	92,199	2,599	35.5	1.28
357	Underground Conduit	50-R4	6,162	1,924	4,238	134	31.6	2.18
358	Underground Conductors and Devices	40-R3	18,657	7,032	11,625	396	29.4	2.12
359	Roads and Trails	70-R4	6,638	2,646	3,992	93	43.1	1.39
Total Transmission Plant			1,226,936	512,381	714,555	18,400	38.8	1.50
Distribution Plant								
360.4	Land Rights	65-R3	64,881	28,057	36,824	778	47.4	1.20
361	Structures and Improvements	65-R2.5	27,354	13,002	14,352	310	46.3	1.13
362	Station Equipment	50-R2	322,699	105,093	217,605	5,805	37.5	1.80
364.2	Poles, Towers and Fixtures - Towers	55-R3	19,122	5,739	13,383	328	40.8	1.72
364.4	Poles, Towers and Fixtures - Poles	44-O1	803,426	257,546	545,880	14,945	36.5	1.86
364.6	Poles, Towers and Fixtures - Clearing Towers	55-S3	210	59	151	4	39.8	1.80
364.8	Poles, Towers and Fixtures - Clearing Poles	65-R3	37,980	18,168	19,813	413	48.0	1.09
365	Overhead Conductors and Devices	45-R1	661,468	245,027	416,440	11,663	35.7	1.76
366	Underground Conduit	55-R3	161,076	41,176	119,900	2,967	40.4	1.84
367	Underground Conductors and Devices	43-S1.5	425,851	141,668	284,183	8,666	32.8	2.04
368.2	Line Transformers - Overhead	34-SQ	220,189	104,530	115,660	7,070	16.4	3.21
368.4	Line Transformers - Submersible & Pad Mount	48-SQ	172,977	64,079	108,898	3,328	32.7	1.92
368.6	Line Transformers - Non-Network Housing	35-SQ	478	421	57	14	4.2	2.85
369	Services	42-R1.5	562,796	266,973	295,823	9,158	32.3	1.63
370.1	Meters	28-SQ	74,285	45,065	29,221	3,061	9.5	4.12
370.2	Meters - AMR	15-SQ	193,237	80,406	112,831	14,272	7.9	7.39
371.2	Installations on Customers' Premises	35-R3	319	(51)	370	27	14.0	8.31
371.4	Area Lighting Fixtures	19-L0.5	6,854	4,206	2,648	182	14.5	2.66
373.2	Street Lighting and Signal Systems	30-L1.5	93,033	49,856	43,177	1,874	23.0	2.01
Total Distribution Plant			3,848,237	1,471,019	2,377,217	84,865	28.0	2.21

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(Thousands of Dollars)

Depreciable Group		Survivor Curve	Original Cost at December 31, 2010	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate, Percent
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
General Plant								
389.4	Land Rights	65-R4	\$ 4	\$ 1	\$ 3	\$ 0	25.5	2.86
390.2	Structures and Improvements							
	- Buildings - Major	55-S0 *	274,460	64,232	210,228	11,656	18.0	4.25
	- Buildings - Minor	45-R3	3,821	1,139	2,682	121	22.2	3.16
	<i>Total Account 390.2</i>		<u>278,281</u>	<u>65,370</u>	<u>212,911</u>	<u>11,777</u>	18.1	4.23
390.21	Structures and Improvements - Leaseholds	10-SQ	742	147	595	70	8.5	9.44
390.4	Structures and Improvements - Air Cond.	30-R2	28,912	12,096	16,816	810	20.8	2.80
391.2	Office Furniture and Equipment - Furniture	20-SQ	19,976	8,061	11,915	1,113	10.7	5.57
391.4	Office Furniture and Equipment - Equipment	15-SQ	1,923	461	1,462	141	10.4	7.34
391.6	Office Furniture and Equipment - Computers	5-SQ	568	203	365	146	2.5	25.68
391.8	Office Furniture and Equipment - Power Mgmt. Sys.	7-SQ	38,155	38,155	0	0		
392.1	Transportation Equipment - 5 Years	5-SQ	3,395	1,607	1,788	614	2.9	18.07
392.2	Transportation Equipment - 8 Years	8-SQ	17,108	8,648	8,460	1,569	5.4	9.17
392.3	Transportation Equipment - 10 Years	10-SQ	65,957	27,212	38,745	6,415	6.0	9.73
392.4	Transportation Equipment -Trailers	19-L0.5	5,162	1,359	3,803	242	15.7	4.69
392.5	Transportation Equipment - 15 Years	15-SQ	2,864	865	1,999	226	8.9	7.88
392.6	Transportation Equipment - 20 Years	20-SQ	767	163	604	48	12.7	6.20
393	Stores Equipment	25-SQ	2,882	1,282	1,600	151	10.6	5.24
394	Tools and Work Equipment - L&S Line Crews	20-SQ	5,569	1,831	3,737	365	10.2	6.55
394.2	Tools and Work Equipment - Tools	20-SQ	293	77	216	21	10.2	7.24
394.4	Tools and Work Equipment - Const. Dept.	20-SQ	2,380	1,193	1,187	169	7.0	7.10
394.6	Tools and Work Equipment - Other	20-SQ	18,314	4,652	13,662	1,020	13.4	5.57
394.8	Tools and Work Equipment - Garage Equipment	20-SQ	6,658	5,246	1,412	419	3.4	6.29
395	Laboratory Equipment	20-SQ	3,367	1,356	2,010	166	12.1	4.94
396	Power Operated Equipment	15-SQ	1,505	732	773	79	9.8	5.22
397	Communication Equipment	15-SQ	12,979	9,360	3,619	266	13.6	2.05
398	Miscellaneous Equipment	20-SQ	1,523	528	995	150	6.6	9.85
	Total General Plant		519,283	190,605	328,678	25,976	12.7	5.00
	Total Depreciable Plant		\$ 5,652,408	\$ 2,196,361	\$ 3,456,047	\$ 139,445		
Nondepreciable Plant								
301	Organization		\$ 4,026					
302	Franchises and Consents		147					
350.2	Land		5,745					
360.2	Land		12,968					
389.2	Land		8,365	(88)				
	Total Nondepreciable Plant		31,252	(88)				
	Total Utility Plant		\$ 5,683,660	\$ 2,196,273				

* Life Span procedure used. Curves shown as Interim Survivor Curves.