

**PPL ELECTRIC UTILITIES CORPORATION**

**Comparison of Calculated vs. Book  
Depreciation Accruals as of December 31, 2010  
(Thousands of Dollars)**

<u>Depreciable Group</u>	<u>Calculated Depreciation Accruals</u>	<u>Book Depreciation Accruals</u>	
(1)	(2)	(3)	
<b>Depreciable Plant</b>			
<b>Intangible Plant</b>			
303.2	Miscellaneous Intangible Plant - Software	\$ 6,027	\$ 10,154
303.4	Miscellaneous Intangible Plant - Fiber Optic	64	50
	<b>Total Intangible Plant</b>	6,091	10,204
<b>Transmission Plant</b>			
350.4	Land Rights	1,011	930
352	Structures and Improvements	548	501
353	Station Equipment	7,944	8,005
354	Towers and Fixtures	4,049	4,058
354.2	Towers and Fixtures - Clearing R/W	144	123
355	Poles and Fixtures	1,384	1,483
355.2	Poles and Fixtures - Clearing R/W	85	78
356	Overhead Conductors and Devices	2,953	2,599
357	Underground Conduit	110	134
358	Underground Conductors and Devices	370	396
359	Roads and Trails	102	93
	<b>Total Transmission Plant</b>	18,700	18,400
<b>Distribution Plant</b>			
360.4	Land Rights	812	778
361	Structures and Improvements	330	310
362	Station Equipment	5,066	5,805
364.2	Poles, Towers and Fixtures - Towers	343	328
364.4	Poles, Towers and Fixtures - Poles	13,508	14,945
364.6	Poles, Towers and Fixtures - Clearing Towers	4	4
364.8	Poles, Towers and Fixtures - Clearing Poles	462	413
365	Overhead Conductors and Devices	11,459	11,663
366	Underground Conduit	2,669	2,967
367	Underground Conductors and Devices	8,537	8,666
368.2	Line Transformers - Overhead	6,314	7,070
368.4	Line Transformers - Submersible & Pad Mount	3,158	3,328
368.6	Line Transformers - Non-Network Housing	16	14
369	Services	9,780	9,158
370.1	Meters	3,236	3,061
370.2	Meters - AMR	12,765	14,272

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<u>Depreciable Group</u>	<u>Calculated Depreciation Accruals</u>	<u>Book Depreciation Accruals</u>
(1)	(2)	(3)
371.2 Installations on Customers' Premises	\$ 24	\$ 27
371.4 Area Lighting Fixtures	203	182
373.2 Street Lighting and Signal Systems	1,903	1,874
<b>Total Distribution Plant</b>	<b>80,588</b>	<b>84,865</b>
<b>General Plant</b>		
389.4 Land Rights	0	0
390.2 Structures and Improvements		
- Buildings - Major	4,556	11,656
- Buildings - Minor	145	121
<i>Total Account 390.2</i>	4,701	11,777
390.21 Structures and Improvements - Leaseholds	76	70
390.4 Structures and Improvements - Air Cond.	825	810
391.2 Office Furniture and Equipment - Furniture	1,014	1,113
391.4 Office Furniture and Equipment - Equipment	136	141
391.6 Office Furniture and Equipment - Computers	119	146
391.8 Office Furniture and Equipment - Power Mgmt. Sys.	0	0
392.1 Transportation Equipment - 5 Years	383	614
392.2 Transportation Equipment - 8 Years	1,914	1,569
392.3 Transportation Equipment - 10 Years	6,470	6,415
392.4 Transportation Equipment - Trailers	324	242
392.5 Transportation Equipment - 15 Years	247	226
392.6 Transportation Equipment - 20 Years	63	48
393 Stores Equipment	133	151
394 Tools and Work Equipment - L&S Line Crews	324	365
394.2 Tools and Work Equipment - Tools	22	21
394.4 Tools and Work Equipment - Const. Dept.	139	169
394.6 Tools and Work Equipment - Other	628	1,020
394.8 Tools and Work Equipment - Garage Equipment	372	419
395 Laboratory Equipment	152	166
396 Power Operated Equipment	160	79
397 Communication Equipment	790	266
398 Miscellaneous Equipment	106	150
<b>Total General Plant</b>	<b>19,098</b>	<b>25,976</b>
<b>Total Depreciable Plant</b>	<b>\$ 124,478</b>	<b>\$ 139,445</b>