

PPL ELECTRIC UTILITIES CORPORATION

**Comparison of Calculated Accrued Depreciation
and Book Reserve as of December 31, 2010
(Thousands of Dollars)**

Depreciable Group	Calculated Accrued Depreciation	Book Reserve
(1)	(2)	(3)
Depreciable Plant		
Intangible Plant		
303.2 Miscellaneous Intangible Plant - Software	\$ 22,229	\$ 21,395
303.4 Miscellaneous Intangible Plant - Fiber Optic	948	960
Total Intangible Plant	23,177	22,355
Transmission Plant		
350.4 Land Rights	31,656	36,106
352 Structures and Improvements	13,973	15,297
353 Station Equipment	129,021	169,539
354 Towers and Fixtures	95,371	121,268
354.2 Towers and Fixtures - Clearing R/W	5,130	6,410
355 Poles and Fixtures	28,470	37,615
355.2 Poles and Fixtures - Clearing R/W	2,698	3,724
356 Overhead Conductors and Devices	86,255	110,819
357 Underground Conduit	2,152	1,924
358 Underground Conductors and Devices	5,856	7,032
359 Roads and Trails	2,562	2,646
Total Transmission Plant	403,143	512,381
Distribution Plant		
360.4 Land Rights	20,732	28,057
361 Structures and Improvements	9,402	13,002
362 Station Equipment	90,276	105,093
364.2 Poles, Towers and Fixtures - Towers	5,159	5,739
364.4 Poles, Towers and Fixtures - Poles	165,556	257,546
364.6 Poles, Towers and Fixtures - Clearing Towers	58	59
364.8 Poles, Towers and Fixtures - Clearing Poles	13,075	18,168
365 Overhead Conductors and Devices	168,683	245,027
366 Underground Conduit	42,186	41,176
367 Underground Conductors and Devices	111,724	141,668
368.2 Line Transformers - Overhead	108,664	104,530
368.4 Line Transformers - Submersible & Pad Mount	58,859	64,079
368.6 Line Transformers - Non-Network Housing	428	421
369 Services	168,754	266,973
370.1 Meters	47,490	45,065
370.2 Meters - AMR	90,483	80,406
371.2 Installations on Customers' Premises	171	(51)
371.4 Area Lighting Fixtures	2,488	4,206
373.2 Street Lighting and Signal Systems	28,977	49,856
Total Distribution Plant	1,133,166	1,471,019

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	Depreciable Group (1)	Calculated Accrued Depreciation (2)	Book Reserve (3)
General Plant			
389.4	Land Rights	\$ 2	\$ 1
390.2	Structures and Improvements		
	- Buildings - Major	93,351	64,232
	- Buildings - Minor	1,655	1,139
	<i>Total Account 390.2</i>	95,005	65,370
390.21	Structures and Improvements - Leaseholds	111	147
390.4	Structures and Improvements - Air Cond.	10,166	12,096
391.2	Office Furniture and Equipment - Furniture	8,577	8,061
391.4	Office Furniture and Equipment - Equipment	550	461
391.6	Office Furniture and Equipment - Computers	284	203
391.8	Office Furniture and Equipment - Power Mgmt. Sys.	38,142	38,155
392.1	Transportation Equipment - 5 Years	1,546	1,607
392.2	Transportation Equipment - 8 Years	7,065	8,648
392.3	Transportation Equipment - 10 Years	27,419	27,212
392.4	Transportation Equipment - Trailers	978	1,359
392.5	Transportation Equipment - 15 Years	1,047	865
392.6	Transportation Equipment - 20 Years	264	163
393	Stores Equipment	1,466	1,282
394	Tools and Work Equipment - L&S Line Crews	2,234	1,831
394.2	Tools and Work Equipment - Tools	123	77
394.4	Tools and Work Equipment - Const. Dept.	1,335	1,193
394.6	Tools and Work Equipment - Other	5,212	4,652
394.8	Tools and Work Equipment - Garage Equipment	5,482	5,246
395	Laboratory Equipment	1,348	1,356
396	Power Operated Equipment	556	732
397	Communication Equipment	8,886	9,360
398	Miscellaneous Equipment	748	528
	Total General Plant	218,548	190,605
	Total Depreciable Plant	\$ 1,778,034	\$ 2,196,361