

PPL ELECTRIC UTILITIES CORPORATION

Comparison of Existing Survivor Curve and Depreciation Rate  
as of December 31, 2010

Depreciable Group		Most Recent Filing		Current Filing		Reason for
(1)		Curve	Rate	Curve	Rate	Accrual Change
		(2)	(3)	(4)	(5)	(6)
<b>Intangible Plant</b>						
303.2	Miscellaneous Intangible Plant - Software	5-SQ	10.28	5-SQ	17.84	c
303.4	Miscellaneous Intangible Plant - Fiber Optic	15-SQ	3.10	15-SQ	4.83	c
<b>Transmission Plant</b>						
350.4	Land Rights	70-R4	1.21	70-S4	1.23	c
352	Structures and Improvements	55-R4	1.61	55-R4	1.59	c
353	Station Equipment	45-R1	1.89	47-R1	1.77	a
354	Towers and Fixtures	60-R3	1.36	65-R3	1.28	a
354.2	Towers and Fixtures - Clearing R/W	70-R4	1.05	70-R4	1.05	
355	Poles and Fixtures	50-R1.5	1.77	55-R1	1.52	a
355.2	Poles and Fixtures - Clearing R/W	70-R4	1.06	70-R4	1.06	
356	Overhead Conductors and Devices	55-R3	1.23	55-R3	1.28	c
357	Underground Conduit	50-R4	2.26	50-R4	2.18	c
358	Underground Conductors and Devices	35-R3	2.43	40-R3	2.12	a
359	Roads and Trails	70-R4	1.41	70-R4	1.39	c
<b>Distribution Plant</b>						
360.4	Land Rights	60-R3	1.33	65-R3	1.20	a
361	Structures and Improvements	60-R2.5	1.26	65-R2.5	1.13	a
362	Station Equipment	48-R2	1.84	50-R2	1.80	a
364.2	Poles, Towers and Fixtures - Towers	60-R3	1.87	55-R3	1.72	a, c
364.4	Poles, Towers and Fixtures - Poles	40-R0.5	2.26	44-O1	1.86	a
364.6	Poles, Towers and Fixtures - Clearing Towers	50-S3	2.05	55-S3	1.80	a
364.8	Poles, Towers and Fixtures - Clearing Poles	60-R3	1.21	65-R3	1.09	a
365	Overhead Conductors and Devices	44-R1	1.71	45-R1	1.76	a, c
366	Underground Conduit	50-S2	2.15	55-R3	1.84	a
367	Underground Conductors and Devices	42-S1.5	2.05	43-S1.5	2.04	a
368.2	Line Transformers - Overhead	34-SQ	3.44	34-SQ	3.21	b
368.4	Line Transformers - Submersible & Pad Mount	48-SQ	1.88	48-SQ	1.92	b
368.6	Line Transformers - Non-Network Housing	35-SQ	3.51	35-SQ	2.85	b
369	Services	37-R2	1.74	42-R1.5	1.63	a
370.1	Meters	28-SQ	4.41	28-SQ	4.12	b
370.2	Meters - AMR	15-SQ	7.21	15-SQ	7.39	b
371.2	Installations on Customers' Premises	30-R3	12.68	35-R3	8.31	a
371.4	Area Lighting Fixtures	19-L0.5	2.58	19-L0.5	2.66	c
373.2	Street Lighting and Signal Systems	30-S0.5	1.89	30-L1.5	2.01	a

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<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>Accrual Change</b>
<b>General Plant</b>						
389.4	Land Rights	65-R4	2.86	65-R4	2.86	
390.2	Structures and Improvements					
	- Buildings - Major	60-S0	3.34	55-S0	4.25	a
	- Buildings - Minor	45-R3	2.61	45-R3	3.16	c
390.21	Structures and Improvements - Leaseholds	Fully Accrued		10-SQ	9.44	c
390.4	Structures and Improvements - Air Cond.	30-R2	2.75	30-R2	2.80	c
391.2	Office Furniture and Equipment - Furniture	20-SQ	5.61	20-SQ	5.57	b
391.4	Office Furniture and Equipment - Equipment	15-SQ	9.59	15-SQ	7.34	b
391.6	Office Furniture and Equipment - Computers	5-SQ	36.16	5-SQ	25.68	b
391.8	Office Furniture and Equipment - Power Mgmt. Sys.	7-SQ		7-SQ		
392.1	Transportation Equipment - 5 Years	5-SQ	27.06	5-SQ	18.07	b
392.2	Transportation Equipment - 8 Years	8-SQ	16.18	8-SQ	9.17	b
392.3	Transportation Equipment - 10 Years	10-SQ	13.55	10-SQ	9.73	b
392.4	Transportation Equipment -Trailers	16-L1	8.02	19-L0.5	4.69	a
392.5	Transportation Equipment - 15 Years	15-SQ	9.57	15-SQ	7.88	b
392.6	Transportation Equipment - 20 Years	20-SQ	5.46	20-SQ	6.20	b
393	Stores Equipment	25-SQ	6.62	25-SQ	5.24	b
394	Tools and Work Equipment - L&S Line Crews	20-SQ	7.76	20-SQ	6.55	b
394.2	Tools and Work Equipment - Tools	20-SQ	9.05	20-SQ	7.24	b
394.4	Tools and Work Equipment - Const. Dept.	20-SQ	7.29	20-SQ	7.10	b
394.6	Tools and Work Equipment - Other	20-SQ	5.84	20-SQ	5.57	b
394.8	Tools and Work Equipment - Garage Equipment	20-SQ	5.99	20-SQ	6.29	b
395	Laboratory Equipment	20-SQ	4.32	20-SQ	4.94	b
396	Power Operated Equipment	15-SQ	6.79	15-SQ	5.22	b
397	Communication Equipment	15-SQ	9.43	15-SQ	2.05	b
398	Miscellaneous Equipment	20-SQ	10.93	20-SQ	9.85	b

Legend:

- a - New Life Study Characteristics
- b - Amortization Account
- c - Plant Activity