

**PPL ELECTRIC UTILITIES CORPORATION**

**Exhibit JMK 1**

**Costs Allocation Study  
Test Year Ended December 31, 2009**

**Witness: Joseph M. Kleha**

**Docket No. R-2010-2161694**

**PPL ELECTRIC UTILITIES CORPORATION**

**EXHIBIT JMK 1**

**COST ALLOCATION STUDY**

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**HISTORIC TEST YEAR ENDED DECEMBER 31, 2009**

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**PPL ELECTRIC UTILITIES CORPORATION**

**EXHIBIT JMK 1**

**COST ALLOCATION STUDY**

**HISTORIC TEST YEAR ENDED DECEMBER 31, 2009**

**PREFACE**

Cost allocation studies are submitted in support of the direct testimony of J. M. Kleha and in response to Question IV-E-1 of Exhibit Regs. § 53.53, Part IV-Rate Structure and Cost Allocation, regarding a fully distributed Cost-of-Service study. Exhibit JMK 1 presents results for the historic test year ended December 31, 2009. A companion study, Exhibit JMK 2, presents results for the future test year ending December 31, 2010. The Commission's Order at Docket No. R-80031114 provided that PPL Electric's future retail rate filings should be on a Pennsylvania jurisdictional basis only. The study contained herein provides the assignment/allocation of system costs between the Federal and Pennsylvania jurisdictions, and the allocation of the Pennsylvania jurisdictional costs to retail customer rate schedule classes.

This preface explains the general methodology utilized in the preparation of PPL Electric's study.

Total cost of providing service, broadly stated, is made up of the following generally recognized and accepted components:

1. Operation and maintenance expenses
2. Depreciation and amortization expenses associated with the investment in utility facilities
3. Taxes, including income taxes
4. Return on net investment in utility facilities, materials and supplies, and other working capital requirements, collectively called measures of value or rate base.

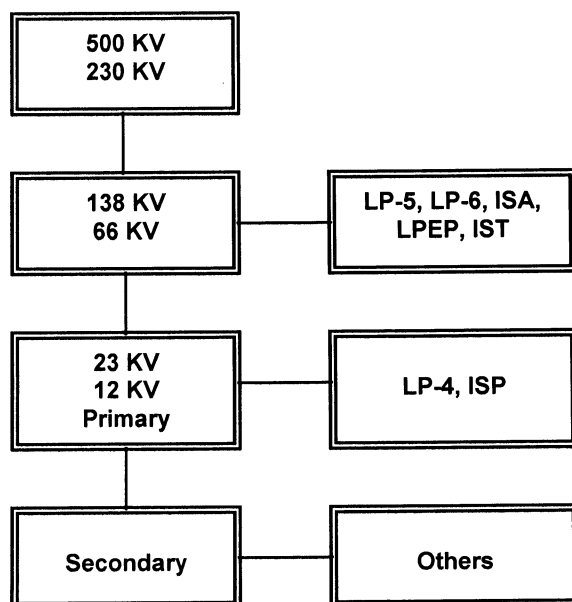
Through a cost allocation study, total Company costs are assigned/allocated to residential, commercial, industrial, and other identifiable customer groups. Comparing the costs to serve any customer group with that group's rate revenues provides a measure of the return realized from that group. Relating that realized return to the assigned/allocated rate base for the group results in the rate of return (expressed as a percentage), which can be compared with the system average rate of return and the rates of return realized from other classes of customers.

Overall costs of providing service are assigned/allocated to groups of customers on the basis of their distinctive service characteristics. One principal service characteristic is the voltage level at which the electric supply is rendered. PPL Electric's investment in utility property and the applicable operating costs must be broken down and reassembled into the following functional voltage level component categories:

1. High voltage transmission facilities which are necessary to serve all customer classes;
2. Transmission system (500 kV, 230 kV, 138 kV and 69 kV) facilities from which large power customers (Rate Schedules LP-5, LP-6, and LPEP) and certain resale customers are directly served, and which also are necessary to serve all other classes at lower voltages;
3. Primary system (23 kV and 12 kV) facilities from which large general service customers (Rate Schedules LP-4 and ISP) and certain other resale customers are directly served, and which are necessary to serve other classes at lower voltages, but are not required to serve customers at transmission voltage levels; and
4. Secondary distribution system, encompassing the remainder of the system, from which street lighting, general service, commercial space heating, and residential customers are served, but is not required to serve customers served at higher voltage levels.

The following block diagram illustrates this functional breakdown:

### SYSTEM SUPPLY



PPL Electric's records are kept in accordance with the Federal Energy Regulatory Commission's Uniform System of Accounts (US of A), which has been adopted by this Commission. The US of A does not identify the costs in precisely the functional category groupings required for assignment/allocation purposes. Thus, a substantial rearrangement of book data is required. Major examples of the steps in this process, which are fully detailed in Section A, are:

1. Separation of distribution facilities between the primary and secondary voltages, and the classification of the customer-related and demand-related components of primary and secondary facilities' investment; and
2. Assignment of operation and maintenance expenses to categories comparable to plant investment assignments.

After reassembling the costs into the appropriate functional components, each customer group is allocated its share of the investment and operating costs of the applicable functional categories. For example, residential customers will be assigned some part of the costs of all categories, because all components of PPL Electric's transmission and distribution system are used to provide service to that group of customers.

The four basic classification criteria for determining the share of component costs chargeable to particular customer groups are:

- (1) Relative demand responsibility. A major factor governing the assignment of plant investment is the necessity to provide distribution capacity sufficient to be able to reliably meet the combined demands of all PPL Electric's customers. Investment and other costs considered demand-related are allocated on the basis of the pro rata demand responsibilities of the classes
- (2) Customer costs. A substantial portion of system costs is not related to the amount of service provided. Meter investment and meter reading costs are customer-related, as are customer account costs. In addition, a utility's investment in poles, line transformers, conductors, service drops, etc., must be made irrespective of the customer's demand, or simply because the customer is there to be served. Costs considered customer-related are allocated on the basis of the number of customers in each class.
- (3) Direct assignment. In a few cases, the US of A makes a specific identification of costs which permits assignment directly to the rate class or customer group responsible for those costs. An

example is the direct assignment of street lighting-related costs to the street lighting customer group.

PPL Electric's primary (12 kV) and secondary voltage level demand-related costs are allocated by the relationship of a class's maximum annual non-coincident peak to the sum of the maximum annual non-coincident peaks of all classes sharing in such costs. This approach recognizes the diversity of demand at these levels.

The Company's cost allocation study contained herein begins with the functional categories of rate base, operating revenues, and operating expenses, as shown in Exhibit Future 1 or as developed in Section A of this exhibit. Two steps are required in the assignment/allocation process. The total electric system costs are allocated or directly assigned between FERC jurisdictional wholesale services and customers, and Pennsylvania retail service customers. The Pennsylvania jurisdictional values are allocated among the retail customer classes, and related to the present and proposed revenues from those classes to determine the class rates of return on rate base. Section III of this exhibit presents the process in detail for present rate levels.

**PPL ELECTRIC UTILITIES CORPORATION**

**EXHIBIT JMK 1**

**SUMMARY OF COST ALLOCATION STUDY**

**PRESENT AND PROPOSED RATES**

**HICTORIC TEST YEAR ENDED DECEMBER 31, 2009**

The summaries contained in this section present the results of the detailed allocations of Pennsylvania jurisdictional costs at present and proposed rates for the historic test period contained in Sections III and IV. The summaries consist of an array of customer class income statements and the relationships of class operating incomes (or returns) to the respective allocated measures of value or rate base. The relationship of each class rate of return to the total Pennsylvania jurisdictional rate of return also is shown.

PPL Electric views these relationships to be useful because one of the objectives of ratemaking is to have each class producing a rate of return as close to the overall system average rate of return as appropriate. The summaries show that the proposed rate increases generally improve the relative positions of class rates of return.

Additional details are shown in Section III (Present Rates) and Section IV (Proposed Rates).

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Pa Jurisdiction Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP
<b>OPERATING REVENUES AT PRESENT RATE LEVELS</b>							
<b>SALES OF ELECTRICITY</b>							
1	REVISED DISTRIBUTION REVENUES	672,223	419,299	4,356	71,889	113,405	29,761
2	STATE TAX ADJ SURCHARGE	(272)	(178)	(2)	(30)	(45)	(10)
3	LATE PAY CHARGES PRESENT RATES	10,232	7,001	54	1,212	1,123	454
4	SALE OF ELECTRICITY	682,183	426,122	4,408	73,071	114,483	30,205
5	ANNUALIZATION PRESENT REVENUES	4,883	1,914	(71)	(184)	3,025	(54)
6	ADJUSTED ELECTRIC SALES	687,066	428,036	4,337	72,887	117,508	30,151
7	OTHER OPERATING REVENUES	39,665	27,743	729	3,540	4,611	1,127
8	TOTAL OPERATING REVENUES	726,731	455,779	5,066	76,427	122,119	31,278
<b>OPERATING EXPENSES</b>							
<b>OPERATION AND MAINTENANCE EXPENSES</b>							
9	DISTRIBUTION	126,121	88,510	2,071	11,184	12,118	3,897
10	OTHER OPER & MAINT EXPENSES	202,494	156,677	2,821	17,090	15,780	4,131
11	TOTAL OPER & MAINT EXPENSES	328,615	245,187	4,892	28,274	27,898	8,028
12	DEPRECIATION EXPENSE	87,052	60,873	1,617	7,793	10,119	2,498
13	DISTRIBUTION	25,502	18,893	413	2,376	2,345	563
14	OTHER DEPREC EXP	112,554	79,766	2,030	10,169	12,464	3,051
15	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE	197,556	148,639	3,643	12,805	14,819	3,614
<b>TAXES</b>							
16	CAPITAL STOCK PRESENT LEVEL	2,567	1,829	45	233	283	74
17	OTHER OTHER TAXES	7,683	5,683	125	715	714	171
18	DEFERRED INCOME TAXES	37,634	26,929	663	3,456	3,995	959
19	NET INVESTMENT TAX CREDIT	(1,309)	(922)	(23)	(117)	(148)	(36)
20	GROSS RECEIPTS TAX	40,537	25,253	256	4,300	6,933	1,779
21	TOTAL PA INCOME TAX	10,039	328	(480)	2,062	5,857	1,434
22	TOTAL FED INC TAX	25,221	(3,309)	(1,580)	5,876	17,600	4,298
23	TOTAL TAXES	122,372	55,791	(894)	16,525	35,234	8,679
24	TOTAL OPERATING EXPENSES	563,541	380,744	5,928	54,968	75,596	19,758
25	RETURN (LN 8 - 25)	163,190	75,035	(862)	21,459	46,523	11,520
26	TOTAL RATE BASE	2,090,483	1,501,183	37,541	187,070	224,453	59,748
27	RATE OF RETURN (LN 26 / LN 27)	7.81%	5.00%	-2.30%	11.47%	20.73%	19.28%
28	CLASS RATE IN % OF TOTAL	100.00%	64.02%	-29.45%	146.86%	265.43%	214.72%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	OPERATING REVENUES AT PRESENT RATE LEVELS SALES OF ELECTRICITY	LP-5	IST	LP-6	LPEP	ISA	GH	SLAL	L5-S
1	REVISED DISTRIBUTION REVENUES	1,180	654	46	444	966	6,623	22,210	52
2	STATE TAX ADJ SURCHARGE	2	1	1	0	0	(2)	(9)	0
3	LATE PAY CHARGES PRESENT RATES	176	42	23	0	0	48	78	1
4	SALE OF ELECTRICITY	1,358	697	70	444	966	6,669	22,279	53
5	ANNUALIZATION PRESENT REVENUES	148	130	(43)	(10)	0	(43)	87	1
6	ADJUSTED ELECTRIC SALES	1,506	827	27	434	966	6,626	22,366	54
7	OTHER OPERATING REVENUES	67	10	8	31	6	338	1,398	2
8	TOTAL OPERATING REVENUES	1,573	837	35	465	972	6,964	23,764	56
	OPERATING EXPENSES								
	OPERATION AND MAINTENANCE EXPENSES								
9	DISTRIBUTION	335	54	39	26	29	953	6,705	10
10	OTHER OPER & MAINT EXPENSES	556	227	102	97	52	1,143	3,623	5
11	TOTAL OPER & MAINT EXPENSES	891	281	141	123	81	2,096	10,328	15
	DEPRECIATION EXPENSE								
12	DISTRIBUTION	366	58	43	55	31	804	2,667	11
13	OTHER DEPREC EXP	41	7	5	14	2	180	648	0
14	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE	407	65	48	69	33	984	3,315	11
	TAXES								
15	CAPITAL STOCK PRESENT LEVEL	4	1	0	1	0	21	72	0
16	OTHER OTHER TAXES	10	1	2	5	1	53	193	0
17	DEFERRED INCOME TAXES	57	11	7	27	4	294	1,182	1
18	NET INVESTMENT TAX CREDIT	(2)	0	0	(1)	0	(11)	(47)	0
19	GROSS RECEIPTS TAX	89	49	2	26	57	391	1,320	3
20	TOTAL PA INCOME TAX	(8)	40	(19)	16	78	225	443	2
21	TOTAL FED INC TAX	(52)	120	(62)	46	240	659	1,202	6
22	TOTAL TAXES	98	222	(70)	120	380	1,632	4,365	12
23	TOTAL OPERATING EXPENSES	1,396	568	119	312	494	4,712	18,008	38
24	RETURN (LN 8 - 25)	177	269	(64)	153	478	2,252	5,756	18
25	TOTAL RATE BASE	2,844	498	362	1,005	263	16,898	55,570	90
26	RATE OF RETURN (LN 26 / LN 27)	6.22%	54.02%	-23.20%	15.22%	181.75%	13.33%	10.36%	20.00%
27	CLASS RATE IN % OF TOTAL	79.64%	691.68%	-297.06%	194.88%	2327.14%	170.68%	132.65%	256.08%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Pa Jurisdiction Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP
<b>OPERATING REVENUES AT PROPOSED RATE LEVELS</b>							
1	SALES OF ELECTRICITY						
2	DISTRIBUTION REVENUES	672,223	4,356	71,889	113,405	29,761	1,338
3	2011 PROPOSED REVENUE INCREASE	114,070	2,220	0	(3)	(236)	272
4	STATE TAX ADJ SURCHARGE	(272)	(2)	(30)	(45)	(10)	0
5	ADJUSTED RATE REVENUES	786,021	6,574	71,859	113,357	29,515	1,610
6	LATE PAYMENT CHARGES	10,232	54	1,212	1,123	454	20
7	ANNUALIZATION ADJUSTMENT	4,883	(71)	(184)	3,025	(54)	(17)
8	TOTAL SALE OF ELECTRICITY	801,136	6,557	72,887	117,505	29,915	1,613
9	ADJUSTMENT - RATE REFUND	0	0	0	0	0	0
10	PROPOSED SALES & LATE PAYMENTS	801,136	6,557	72,887	117,505	29,915	1,613
11	OTHER OPERATING REVENUES	39,665	729	3,540	4,611	1,127	55
12	TOTAL OPERATING REVENUES	840,801	7,286	76,427	122,116	31,042	1,668
<b>OPERATING EXPENSES</b>							
<b>OPERATION AND MAINTENANCE EXPENSES</b>							
13	DISTRIBUTION	126,121	2,071	11,184	12,118	3,897	190
14	OTHER OPER & MAINT EXPENSES	202,873	2,822	17,099	15,786	4,135	190
15	TOTAL OPER & MAINT EXPENSES	328,994	4,893	28,283	27,904	8,032	380
16	DEPRECIATION EXPENSE	87,052	1,617	7,793	10,119	2,498	117
17	OTHER DEPRECIATION EXPENSE	25,502	413	2,376	2,345	553	25
18	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE	112,554	2,030	10,169	12,464	3,051	142
<b>TAXES</b>							
19	CAPITAL STOCK PROP LEVEL	2,664	47	242	294	77	4
20	OTHER-W/O CAP STOCK	7,683	125	715	714	171	10
21	DEFERRED INCOME TAXES	37,634	663	3,456	3,995	959	49
22	NET INVESTMENT TAX CREDIT	(1,309)	(23)	(117)	(148)	(36)	(2)
23	GROSS RECEIPTS TAX	47,267	387	4,300	6,933	1,765	95
24	TOTAL PA INCOME TAX	20,715	(266)	2,060	5,832	1,406	85
25	TOTAL FED INC TAX	58,886	(925)	5,871	17,602	4,228	258
26	TOTAL TAXES	173,540	8	16,527	35,222	8,570	499
27	TOTAL OPERATING EXPENSES	615,088	6,931	54,979	75,590	19,653	1,021
28	RETURN (LN 9 - 26)	225,713	355	21,448	46,526	11,389	647
29	TOTAL RATE BASE	2,090,483	37,541	187,070	224,453	59,748	2,958
30	RATE OF RETURN (LN 27 / LN 28)	10.80%	9.08%	11.47%	20.73%	19.06%	21.87%
31	CLASS RATE IN % OF TOTAL	100.00%	8.80%	106.20%	191.94%	176.48%	202.50%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	OPERATING REVENUES AT PROPOSED RATE LEVELS	LP-5	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
1	SALES OF ELECTRICITY	1,180	654	46	444	966	6,623	22,210	52
2	DISTRIBUTION REVENUES	(82)	0	(1)	0	0	0	0	0
3	2011 PROPOSED REVENUE INCREASE	2	1	1	0	0	(2)	(9)	0
4	STATE TAX ADJ SURCHARGE	1,100	655	46	444	966	6,621	22,201	52
5	ADJUSTED RATE REVENUES	176	42	23	0	48	78	78	1
6	LATE PAYMENT CHARGES	148	130	(43)	(10)	0	(43)	87	1
7	ANNUALIZATION ADJUSTMENT	1,424	827	26	434	966	6,626	22,366	54
8	TOTAL SALE OF ELECTRICITY	0	0	0	0	0	0	0	0
9	ADJUSTMENT - RATE REFUND	1,424	827	26	434	966	6,626	22,366	54
10	PROPOSED SALES & LATE PAYMENTS	67	10	8	31	6	338	1,398	2
11	OTHER OPERATING REVENUES	1,491	837	34	465	972	6,964	23,764	56
12	TOTAL OPERATING REVENUES								
	OPERATING EXPENSES								
	OPERATION AND MAINTENANCE EXPENSES								
13	DISTRIBUTION	335	54	39	26	29	953	6,705	10
14	OTHER OPER & MAINT EXPENSES	556	227	102	97	52	1,143	3,623	5
15	TOTAL OPER & MAINT EXPENSES	891	281	141	123	81	2,096	10,328	15
	DEPRECIATION EXPENSE								
16	DISTRIBUTION	366	58	43	55	31	804	2,667	11
17	OTHER DEPRECIATION EXPENSE	41	7	5	14	2	180	648	0
	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE	407	65	48	69	33	984	3,315	11
	TAXES								
19	CAPITAL STOCK PROP LEVEL	4	1	0	1	0	22	75	0
20	OTHER-W/O CAP STOCK	10	1	2	5	1	53	193	0
21	DEFERRED INCOME TAXES	57	11	7	27	4	294	1,182	1
22	NET INVESTMENT TAX CREDIT	(2)	0	0	(1)	0	(11)	(47)	0
23	GROSS RECEIPTS TAX	84	49	26	26	57	391	1,320	3
24	TOTAL PA INCOME TAX	(15)	40	(19)	16	77	224	444	2
25	TOTAL FED INC TAX	(76)	120	(62)	46	241	659	1,201	6
26	TOTAL TAXES	62	222	(70)	120	380	1,632	4,368	12
27	TOTAL OPERATING EXPENSES	1,360	568	119	312	494	4,712	18,011	38
28	RETURN (LN 9 - 26)	131	269	(85)	153	478	2,252	5,753	18
29	TOTAL RATE BASE	2,844	498	362	1,005	263	16,898	55,570	90
30	RATE OF RETURN (LN 27 / LN 28)	4.61%	54.02%	-23.48%	15.22%	181.75%	13.33%	10.35%	20.00%
31	CLASS RATE IN % OF TOTAL	42.69%	500.19%	-217.41%	140.93%	1682.87%	123.43%	95.83%	185.19%

**PPL ELECTRIC UTILITIES CORPORATION**

**EXHIBIT JMK 1**

**COST ALLOCATION STUDY – PRESENT RATES**

**HISTORIC TEST YEAR ENDED DECEMBER 31, 2009**

This section consists of two parts. Part I shows the assignment of the costs to Federal jurisdictional wholesale services and customers supplied on a system cost basis. Part II shows the allocations to retail rate classes of the Pennsylvania jurisdictional costs, comparisons with associated revenues, and a calculation of the resulting returns and rates of return on the allocated rate base. The outputs of Part 1 forms the inputs to Part 2. Allocators are summarized at the end of each part, as developed in Section B. Basic input cost data are provided from Exhibit Historic 1. Functionalized input data are developed in Section A.

**SECTION III**

**PART I**

**ASSIGNMENT TO WHOLESALE SERVICE CUSTOMERS**

PPL ELECTRIC UTILITIES CORPORATION  
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

	Alloc	Total Electric		FERC Jurisdiction		PUC Jurisdiction	
		Department	Transmission*	Resale Primary*	Distribution - Primary/Secondary		
<b>ELECTRIC PLANT IN SERVICE</b>		1,181,765	1,181,765	0	0		
<b>1 TRANSMISSION FUNCTION</b>							
<b>DISTRIBUTION PLANT</b>							
<b>SUBSTATIONS</b>							
2 PRIMARY		34,065	0	1,694	0	32,371	9
3 SECONDARY		9	0	0	0	0	0
STATION EQUIPMENT:							
4 PRIMARY DEMAND COMPONENT		158,440	0	0	0	158,440	0
5 PRIMARY CUSTOMER COMPONENT		126,043	0	0	0	126,043	0
6 SECONDARY DEMAND COMPONENT		252	0	0	0	252	0
7 SECONDARY CUSTOMER COMPONENT		-	0	0	0	0	0
8 DIRECTLY ASSIGNED SUBS		2,654	0	0	0	2,654	0
9 TOTAL SUBSTATIONS		321,463	0	1,694	0	319,769	0
<b>OVERHEAD LINES</b>							
10 PRIMARY		414,495	0	501	0	413,994	0
11 DEMAND COMPONENT		663,857	0	0	0	663,857	0
12 SECONDARY		111,298	0	0	0	111,298	0
13 DEMAND COMPONENT		288,598	0	0	0	288,598	0
14 CUSTOMER COMPONENT		28,635	0	0	0	28,635	0
15 STREET LIGHTING		1,506,883	0	501	0	1,506,382	0
<b>UNDERGROUND LINES</b>							
16 PRIMARY		75,747	0	162	0	75,585	0
17 DEMAND COMPONENT		388,957	0	0	0	388,957	0
18 SECONDARY		32,970	0	0	0	32,970	0
19 DEMAND COMPONENT		46,476	0	0	0	46,476	0
20 CUSTOMER COMPONENT		544,150	0	162	0	543,988	0
<b>TOTAL UNDERGROUND LINES</b>							
21 LINE TRANSFORMERS		172,460	0	0	0	172,460	0
22 DEMAND COMPONENT		206,631	0	0	0	206,631	0
23 CUSTOMER COMPONENT		379,091	0	0	0	379,091	0
<b>SERVICES</b>							
24 DEMAND COMPONENT		410,281	0	0	0	410,281	0
25 CUSTOMER COMPONENT		143,600	0	0	0	143,600	0
26 TOTAL SERVICES		553,881	0	0	0	553,881	0
27 METERS		260,823	299	60	60	260,464	6,841
28 AREA LIGHTING FIXTURES		6,841	0	0	0	6,841	0
29 STREET LIGHTING		87,750	0	0	0	87,750	0
30 TOTAL DISTRIBUTION PLANT		3,660,882	299	2,417	0	3,658,166	0
31 GENERAL PLANT	SK939	497,780	22,100	215	0	475,465	0
32 INTANGIBLE PLANT	SK939	38,668	11,017	13	0	27,639	0
33 TOTAL ELECTRIC PLANT IN SERVICE		5,379,095	1,215,181	2,644	0	4,161,270	0

\* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

	Alloc	Total Electric Department	FERC Jurisdiction Transmission*	FERC Jurisdiction Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>DEPRECIATION RESERVE</b>					
1 <b>TRANSMISSION FUNCTION</b>		498,228	498,228	0	0
<b>DISTRIBUTION PLANT SUBSTATIONS</b>					
2 PRIMARY		11,194	0	908	10,286
3 SECONDARY		2	0	0	2
<b>STATION EQUIPMENT:</b>					
4 PRIMARY DEMAND COMPONENT		56,576	0	0	56,576
5 PRIMARY CUSTOMER COMPONENT		45,008	0	0	45,008
6 SECONDARY DEMAND COMPONENT		90	0	0	90
7 SECONDARY CUSTOMER COMPONENT		0	0	0	0
8 DIRECTLY ASSIGNED SUBS		1,622	0	0	1,622
9 TOTAL SUBSTATIONS		114,492	0	908	113,584
<b>OVERHEAD LINES</b>					
10 PRIMARY		143,615	0	281	143,334
11 DEMAND COMPONENT		239,564	0	0	239,564
12 SECONDARY		39,417	0	0	39,417
13 DEMAND COMPONENT		101,196	0	0	101,196
14 CUSTOMER COMPONENT		9,375	0	0	9,375
15 STREET LIGHTING		533,167	0	281	532,886
<b>UNDERGROUND LINES</b>					
16 PRIMARY		24,237	0	58	24,179
17 DEMAND COMPONENT		124,458	0	0	124,458
18 SECONDARY		10,550	0	0	10,550
19 DEMAND COMPONENT		14,871	0	0	14,871
20 CUSTOMER COMPONENT		174,116	0	58	174,058
<b>TOTAL UNDERGROUND LINES</b>					
21 LINE TRANSFORMERS		73,816	0	0	73,816
22 DEMAND COMPONENT		88,443	0	0	88,443
23 CUSTOMER COMPONENT		162,259	0	0	162,259
<b>SERVICES</b>					
24 DEMAND COMPONENT		198,460	0	0	198,460
25 CUSTOMER COMPONENT		69,462	0	0	69,462
26 TOTAL SERVICES		267,922	0	0	267,922
27 METERS		111,685	0	27	111,658
28 AREA LIGHTING FIXTURES		3,973	0	0	3,973
29 STREET LIGHTING		49,913	0	0	49,913
30 <b>TOTAL DISTRIBUTION PLANT</b>		1,417,527	0	1,274	1,416,253
31 <b>GENERAL PLANT</b>	SK939	174,475	21,429	69	152,977
32 <b>INTANGIBLE PLANT</b>	SK939	16,264	8,173	4	8,087
33 <b>TOTAL DEPRECIATION AND AMORTIZATION RESERVE</b>		2,106,494	527,830	1,347	1,577,317

\* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

	Alloc	Total Electric Department	FERC Jurisdiction Transmission*	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>SUBTRACTIVE ADJUSTMENTS</b>					
<b>ACCUM DEFERRED INCOME TAXES</b>					
<b>REPAIR ALLOWANCE ELECTION</b>					
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>					
1	SK401T	(21,519)	(21,519)	0	0
2	SK401	(76,959)	0	0	(76,959)
3		(98,478)	(21,519)	0	(76,959)
<b>TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION</b>					
<b>ACRS AND MACRS</b>					
4	SK401T	65,388	65,388	0	0
5	SP30	431,405	0	285	431,120
6	SK939	45,368	0	21	45,347
7		542,161	65,388	305	476,467
<b>TOTAL ACRS AND MACRS</b>					
<b>OTHER 263A &amp; REPAIR ALLOWANCE</b>					
8	SK401T	14,555	14,555	0	0
9	SP30	129,548	0	86	129,462
10	SK939	(5,886)	0	(3)	(5,883)
11		138,217	14,555	83	123,579
<b>TOTAL 263A &amp; REPAIR ALLOWANCE</b>					
12		581,900	58,424	388	523,087
<b>TOTAL ACCUM DEFERRED INCOME TAXES</b>					
13	SK401	241	0	0	241
14	SCW6	18,299	0	0	18,299
<b>TOTAL SUBTRACTIVE ADJUSTMENTS</b>					
15		600,440	58,424	388	541,627
<b>ADJUSTED SUBTRACTIVE ADJUSTMENTS(4)</b>					
		600,440	58,424	388	541,627

\* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

	Alloc	Total Electric Department	FERC Jurisdiction Transmission*	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>ADDITIVE ADJUSTMENTS</b>					
<b>PLANT HELD FOR FUTURE USE</b>					
1	SK401T	0	0	0	0
2	SD20	0	0	0	0
3	SK939	0	0	0	0
4		0	0	0	0
5	PROFORMA ADJUSTMENT				
6	DISTRIBUTION PLANT	0	0	0	0
7		0	0	0	0
<b>TOTAL ADDITIVE ADJUSTMENTS</b>					
8		2,672,160	628,926	909	2,042,326
<b>NET ORIG COST RATE BASE</b>					
<b>WORKING CAPITAL</b>					
<b>PLANT MATERIALS &amp; SUPPLIES</b>					
9		11,843	11,843	0	0
10	SAT2	23,335	0	15	23,320
11		35,178	11,843	15	23,320
<b>TOTAL MATERIALS &amp; SUPPLIES</b>					
<b>WORKING CASH</b>					
12	SWCAPTD	20,938	2,308	8	18,622
<b>WORKING CASH - O &amp; M</b>					
<b>* DIRECT ASSIGNMENT</b>					

PPL ELECTRIC UTILITIES CORPORATION  
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

	Alloc	Total Electric Department	FERC Jurisdiction Transmission*	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>WORKING CAPITAL CONTINUED</b>					
<b>WORKING CASH CONTINUED</b>					
<b>PREPAYMENTS</b>					
1 PROPERTY INSURANCE	SAT2	23	0	0	23
2 TRANSMISSION CONSTRUCTION	SK401T	55	55	0	0
3 POSTAGE	SK939	17	0	0	17
4 PPUC ANNUAL ASSESS	SK401	2,618	0	0	2,618
5 MISCELLANEOUS PREPAYMENTS	SK939	93	2	0	91
6 <b>TOTAL PREPAYMENTS</b>		2,806	57	0	2,749
7 ACCRUED TAXES	SP01TD	14,294	3,003	7	11,285
8 <b>SUBTOTAL WORKING CAPITAL</b>		73,216	17,211	30	55,976
<b>SEMI ANNUAL INTEREST &amp; PREFERRED DIVIDEND PAYMENTS</b>					
9 SEMI ANNUAL INTEREST	SWCAPTD	(8,954)	(987)	(3)	(7,964)
10 PREFERRED DIVIDEND PAYMENT	SP01TD	185	39	0	146
11 <b>TOT INTEREST &amp; PREF DIV PAYM'S</b>		(8,769)	(948)	(3)	(7,818)
12 <b>TOTAL WORKING CASH</b>		29,269	4,420	12	24,837
13 <b>TOTAL WORKING CAPITAL</b>		64,448	16,263	27	48,157
14 <b>TOTAL RATE BASE</b>		2,736,608	645,189	936	2,090,483

\* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

	Alloc	Total Electric Department	FERC Jurisdiction Transmission*	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>RATE BASE</b>					
<b>PLANT IN SERVICE</b>					
1		1,181,765	1,181,765	0	0
2		3,660,882	299	2,417	3,658,166
3		536,448	33,117	228	503,104
4		5,379,095	1,215,181	2,644	4,161,270
<b>DEPRECIATION RESERVE</b>					
5		498,228	498,228	0	0
6		1,417,527	0	1,274	1,416,253
7		174,475	21,429	69	152,977
8		16,264	8,173	4	8,087
9		2,106,494	527,830	1,347	1,577,317
10		3,272,601	687,350	1,297	2,583,953
11		600,440	58,424	388	541,627
12		0	0	0	0
13		2,672,160	628,926	909	2,042,326
14		64,448	16,263	27	48,157
15		2,736,608	645,189	935	2,090,483

\* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

	Alloc	Total Electric Department	FERC Jurisdiction Transmission*	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>					
1 TRANSMISSION DISTRIBUTION SUBSTATIONS	SK401T	25,694	25,694	0	0
2 PRIMARY	SP28	557	0	28	529
3 SECONDARY	SP29	0	0	0	0
4 STATION EQUIPMENT:					
5 PRIMARY DEMAND COMPONENT	SPD29A	2,418	0	0	2,418
6 PRIMARY CUSTOMER COMPONENT	SPC29A	1,925	0	0	1,925
7 SECONDARY DEMAND COMPONENT	SSD29A	3	0	0	3
8 SECONDARY CUSTOMER COMPONENT	SSC29A	0	0	0	0
TOTAL SUBSTATIONS		4,903	0	28	4,875
OVERHEAD LINES					
9 PRIMARY	SP32	16,981	0	21	16,960
10 DEMAND COMPONENT	SP32C	27,195	0	0	27,195
11 SECONDARY	SP33D	4,560	0	0	4,560
12 DEMAND COMPONENT	SP33C	11,823	0	0	11,823
13 CUSTOMER COMPONENT	SP34	1,173	0	0	1,173
14 STREET LIGHTING		61,732	0	21	61,711
TOTAL OVERHEAD LINES					
UNDERGROUND LINES					
15 PRIMARY	SP36	1,944	0	4	1,940
16 DEMAND COMPONENT	SP36C	9,984	0	0	9,984
17 SECONDARY	SP37D	846	0	0	846
18 DEMAND COMPONENT	SP37C	1,193	0	0	1,193
19 CUSTOMER COMPONENT		13,967	0	4	13,963
TOTAL UNDERGROUND LINES					
LINE TRANSFORMERS					
20 DEMAND COMPONENT	SP38D	806	0	0	806
21 CUSTOMER COMPONENT	SP38C	966	0	0	966
22 TOTAL LINE TRANSFORMERS		1,772	0	0	1,772
SERVICES					
23 DEMAND COMPONENT	SP39D	3,075	0	0	3,075
24 CUSTOMER COMPONENT	SP39C	1,076	0	0	1,076
25 TOTAL SERVICES		4,151	0	0	4,151
26 MISC DISTRIBUTION EXPENSE & RENTS	SP30	14,722	0	10	14,712
27 METERS	SP43	13,181	0	3	13,178
28 STREET LIGHTING	SP47	4,848	0	0	4,848
29 CUSTOMER INSTALLATIONS	SP47	6,911	0	0	6,911
30 TOTAL DISTRIBUTION		126,187	0	66	126,121
CUSTOMER ACCOUNTS					
31 METER READING	SCW2	2,013	0	0	2,013
32 COLLECTION EXPENSES	SK401	11,093	0	0	11,093
33 PROPERTY DAMAGE DISTRIBUTION	SP30	1,286	0	1	1,285
34 UNCOLLECTIBLE ACCOUNTS	SK401	6,723	0	0	6,723
35 OTHER CUSTOMER ACCTS EXPENSE	SC10	20,488	0	0	20,487
36 TOTAL CUSTOMER ACCTS		41,602	0	1	41,601
CUSTOMER SERVICE & INFORMATIONAL					
37 908 - ONTRACK ARREARAGE FORGIVENESS	SK401	0	0	0	0
38 OTHER CUSTOMER SERVICE & INFO EXPENSE	SK401	8,137	0	0	8,137
39 TOTAL CUSTOMER SERVICE & INFO EXPENSE		8,137	0	0	8,137
40 SALES	SK401	2,472	0	0	2,472

\* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

	Alloc	Total Electric Department	FERC Jurisdiction Transmission*	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>OPERATION &amp; MAINTENANCE EXPENSES CONTINUED</b>					
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>					
1	SK401	5,075	0	0	5,075
2	SC11	0	0	0	0
3	SK929	40,291	3,076	17	37,198
4	SK929	114,345	10,173	47	104,124
5		159,711	13,249	64	146,397
6	SK401	1,611	0	0	1,611
6		<b>365,413</b>	<b>38,943</b>	<b>131</b>	<b>326,339</b>
<b>PROFORMA ADJUSTMENTS TO O &amp; M EXPENSES</b>					
7	SK929TD	(4,507)	(474)	(2)	(4,031)
8	SK401TD	674	0	0	674
9	SCW6TD	1,098	0	0	1,098
11	SK401	4,535	0	0	4,535
13		1,800	(474)	(2)	2,276
14		<b>367,213</b>	<b>38,469</b>	<b>129</b>	<b>328,615</b>

\* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

	Alloc	Total Electric Department	FERC Jurisdiction Transmission*	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>DEPRECIATION EXPENSE</b>					
1 <b>TRANSMISSION</b>	SK401T	19,773	19,773	0	0
<b>DISTRIBUTION</b>					
2 <b>SUBSTATIONS</b>					
2 PRIMARY	SP28	351	0	17	334
3 SECONDARY	SP29	0	0	0	0
STATION EQUIPMENT:					
4 PRIMARY DEMAND COMPONENT	SPD29A	2,935	0	0	2,935
5 PRIMARY CUSTOMER COMPONENT	SPC29A	2,335	0	0	2,335
6 SECONDARY DEMAND COMPONENT	SSD29A	5	0	0	5
7 SECONDARY CUSTOMER COMPONENT	SSC29A	0	0	0	0
8 TOTAL SUBSTATIONS		5,626	0	17	5,609
<b>OVERHEAD LINES</b>					
9 PRIMARY	SP32	9,745	0	12	9,733
10 DEMAND COMPONENT	SP32C	14,281	0	0	14,281
11 SECONDARY	SP33D	2,499	0	0	2,499
12 DEMAND COMPONENT	SP33C	6,619	0	0	6,619
13 CUSTOMER COMPONENT	SP34	749	0	0	749
14 STREET LIGHTING		33,893	0	12	33,881
TOTAL OVERHEAD LINES					
15 PRIMARY	SP36	1,500	0	3	1,497
16 DEMAND COMPONENT	SP36C	7,702	0	0	7,702
17 SECONDARY	SP37D	652	0	0	652
18 DEMAND COMPONENT	SP37C	920	0	0	920
19 TOTAL UNDERGROUND LINES		10,774	0	3	10,771
<b>LINE TRANSFORMERS</b>					
20 DEMAND COMPONENT	SP38D	4,535	0	0	4,535
21 CUSTOMER COMPONENT	SP38C	5,434	0	0	5,434
22 TOTAL LINE TRANSFORMERS		9,969	0	0	9,969
<b>SERVICES</b>					
23 DEMAND COMPONENT	SP39D	7,042	0	0	7,042
24 CUSTOMER COMPONENT	SP39C	2,465	0	0	2,465
25 TOTAL SERVICES		9,507	0	0	9,507
26 <b>METERS</b>	SP43	15,528	0	4	15,524
27 <b>AREA LIGHTING FIXTURES</b>	SP46	222	0	0	222
28 <b>STREET LIGHTING</b>	SP47	1,569	0	0	1,569
29 TOTAL DISTRIBUTION		87,088	0	36	87,052
30 GENERAL	SK939	15,656	(71)	7	15,720
31 INTANGIBLE	SK939	5,730	745	2	4,983
32 TOTAL DEPRECIATION AND AMORTIZATION EXPENSE		128,247	20,447	45	107,755
33 PROFORMA ADJUSTMENT TO DEPRECIATION EXPENSE			(612)	0	1,119
34 GENERAL & INTANGIBLE	DAS	507	410	2	3,680
35 ANNUAL DEPRECIATION EXP	SK939TD	4,598	(202)	2	4,799
36 TOTAL PROFORMA ADJUSTMENTS		4,598	(202)	2	4,799
37 TOTAL DEPRECIATION AND AMORTIZATION EXPENSE		132,846	20,245	47	112,554

\* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

	Alloc	Total Electric Department	FERC Jurisdiction Transmission*	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>TAXES</b>					
<b>TAXES OTHER THAN INCOME, EXCLUDING GROSS RECEIPTS</b>					
1 CAPITAL STOCK	SP01	2,805	0	1	2,803
2 CAPITAL STOCK ADJUSTMENT	SK401	(236)	0	0	(236)
3 PUBLIC UTILITY REALTY	SP01	(4,313)	2,382	(3)	(6,692)
4 PUBLIC UTILITY REALTY ADJUSTMENT	SK401	9,488	0	0	9,488
5 OTHER TAXES	SP01	(929)	0	(0)	(929)
6 PAYROLL TAXES	SK939	6,729	700	3	6,026
7 PAYROLL TAXES ADJUSTMENT	SK939TD	(235)	(25)	(0)	(210)
<b>TOTAL TAXES OTHER THAN INCOME EXCLUDING GROSS RECEIPTS</b>		<b>13,309</b>	<b>3,057</b>	<b>0</b>	<b>10,250</b>
9 TOTAL AT PROPOSED LEVEL		13,309	3,057	0	10,250
<b>INVESTMENT TAX CREDIT AMORTIZATION</b>					
10 TRANSMISSION	SK401T	(548)	(548)	0	0
11 DISTRIBUTION	SP30	(1,310)	0	(1)	(1,309)
12 TOTAL INVESTMENT TAX CREDIT		(1,858)	(548)	(1)	(1,309)

\* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

	Alloc	Total Electric Department	FERC Jurisdiction Transmission* Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>DEFERRED INCOME TAXES</b>				
1 ADJUST GROSS RECEIPTS TAX	SRRBG	(216)	0	(216)
CONTRIBUTIONS IN AID OF CONSTRUCTION				
2 TRANSMISSION	SK401T	(1,821)	(1,821)	0
3 DISTRIBUTION	SK401	(4,467)	0	(4,467)
4 TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION		(6,288)	(1,821)	(4,467)
5 VACATION PAY	SK939	(104)	128	(232)
6 OBSOLETE INVENTORY	SP48	(384)	(125)	(259)
7 CLEARING ACCOUNTS	SP00	(101)	(21)	(80)
8 ICE STORM DEFERRAL	SK401	(668)	0	(668)
9 PENSION/POST EMPL/SEVERENCE	SK939	(1,317)	1,177	(2,493)
10 ENVIRONMENTAL CLEANUP	SP00	67	0	67
<b>BALANCE CARRIED FORWARD</b>				
11 DEFERRED INCOME TAXES		(9,011)	(662)	(8,348)

\* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

	Alloc	Total Electric Department	FERC Jurisdiction Transmission*	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>1</b>		(9,011)	(662)	(1)	(8,348)
<b>BALANCE BROUGHT FORWARD</b>					
<b>DEFERRED INCOME TAXES</b>					
<b>CONTINUED</b>					
<b>ACRS AND MACRS</b>					
2	SK401T	10,278	10,278	0	0
3	SP30	25,180	0	17	25,163
4	SK939RP	3,454	0	2	3,452
5		38,912	10,278	18	28,615
<b>OTHER 263A &amp; REPAIR ALLOWANCE</b>					
6	SK401T	1,473	1,473	0	0
7	SP30	596	0	0	596
8	SK939	14,239	0	6	14,233
9		16,308	1,473	6	14,829
10	SK401	246	0	0	246
11	SP00	2,816	0	2	2,814
12	SK401	(490)	0	0	(490)
13	SK401	(346)	0	0	(346)
14	SP01	0	0	0	0
15	SP01	246	0	0	246
17	SP01	207	0	0	207
18	SK401	76	0	0	76
20	SK401	0	0	0	0
21	SK401	0	0	0	0
22	SK401	0	0	0	0
23	SK401T	2,060	2,060	0	0
19	SP01	510	0	0	510
20	SK929	50	3	0	47
21	SK401	1,032	403	0	629
22		52,616	13,555	25	39,035
<b>TOTAL DEFERRED INCOME TAXES</b>					
<b>PROFORMA ADJUSTMENTS DEFERRED TAXES</b>					
23	DAS	(5,354)	(3,949)	(4)	(1,401)
24		(5,354)	(3,949)	(4)	(1,401)
25		47,261	9,606	21	37,634

\* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

	Alloc	Total Electric Department	FERC Jurisdiction Transmission* Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>OPERATING EXPENSES</b>				
<b>OPERATING EXPENSES</b>				
1 O & M TRANSMISSION		25,694	25,694	0
2 O & M DISTRIBUTION		127,798	0	127,732
3 O & M CUSTOMER ACCOUNTS		41,602	0	41,601
4 O & M CUST SVC & INFO		8,137	0	8,137
5 O & M SALES		2,472	0	2,472
6 O & M ADMIN & GENERAL		159,711	13,249	146,397
7 ADJUSTS TO O & M EXPENSES		1,800	(474)	2,276
8 TOTAL OPER & MAINT EXPENSES		367,213	38,469	328,615
9 DEPRECIATION & AMORTIZATION		132,846	20,245	112,554
TAXES OTHER THAN INCOME				
10 EXCLUDING GROSS RECEIPTS		13,309	3,057	10,250
11 GROSS RECEIPTS TAX		40,537	0	40,537
12 TOTAL ADJUST DEFERRED INC TAXES		47,261	9,606	37,634
13 NET INVESTMENT TAX CREDIT		(1,858)	(548)	(1,309)
14 <b>OP EXPENSES PRIOR INCOME TAX</b>		599,308	70,829	528,281
PA AND FEDERAL INCOME TAXES BASED ON PRESENT REVENUES				
15 <b>TOTAL PA INCOME TAX</b>		14,590	4,546	10,039
16 <b>TOTAL FED INC TAX</b>		35,779	10,545	25,221
17 <b>TOTAL TAXES</b>		149,618	27,206	122,372
18 <b>TOTAL OPERATING EXPENSES</b>		649,678	85,920	563,541
* DIRECT ASSIGNMENT				

PPL ELECTRIC UTILITIES CORPORATION  
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

	Alloc	Total Electric Department	FERC Jurisdiction		PUC Jurisdiction	
			Transmission*	Resale Primary*	Transmission*	Distribution - Primary/Secondary
<b>OPERATING REVENUES</b>						
<b>OPERATING REVENUES</b>						
<b>SALE OF ELECTRICITY</b>						
1 TRANSMISSION REVENUES		0	0	0	0	0
2 DISTRIBUTION REVENUES		672,223	0	0	672,223	
3 STATE TAX ADJ SURCHARGE		(272)	0	0	(272)	
4 REVISED DISTRIBUTION REVENUES		671,951	0	0	671,951	
5 LATE PAYMENT CHARGES		10,232	0	0	10,232	
6 ANNUALIZATION		4,883	0	0	4,883	
7 ADJD ELECT REVENUES		687,066	0	0	687,066	
<b>OTHER OPERATING REVENUES</b>						
8 MISCELLANEOUS SERVICE REVS	SK401	381	0	0	381	
<b>RENT-ELECTRIC PROPERTY</b>						
9 TRANSMISSION RELATED	SK401T	220	220	0	0	0
10 DISTRIBUTION RELATED	SK401	34,711	0	0	34,711	
<b>OTHER ELECTRIC REVENUE</b>						
11 TRANSMISSION RELATED	SK401T	149,392	149,392	0	0	0
12 DISTRIBUTION RELATED	SK401	4,573	0	0	4,573	
13 OTHER	SK939	319	0	319*	0	
14 TOTAL OTHER OPERATING REVS		189,596	149,612	319	39,665	
15 TOTAL OPERATING REVENUES		876,662	149,612	319	726,731	
16 <b>BASE FOR GROSS RECEIPTS TAX</b>		687,066	0	0	687,066	
17 GROSS RECEIPTS TAX @ 5.9%		40,537	0	0	40,537	

\* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

	Alloc	Total Electric Department	FERC Jurisdiction Transmission*	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>INCOME TAX</b>					
<b>DERIVATION-</b>					
<b>TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS</b>					
1 OPERATING REVENUES		876,662	149,612	319	726,731
2 MINUS: OPERATING EXPENSES					
3 OP EXPENSES PRIOR INCOME TAX		599,308	70,829	197	528,281
4 EQUALS: TAXABLE INCOME		277,354	78,782	122	198,450
5 PLUS: ADJUSTMENTS TO					
6 TAXABLE INCOME		(159,032)	(43,677)	(78)	(115,275)
7 EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS		118,322	35,105	45	83,175
<b>PA INCOME TAX CALCULATION</b>					
8 TAXABLE NET INCOME		118,322	35,105	45	83,175
9 TOTAL SPECIAL DEDUCTIONS		29,128	10,399	7	18,721
10 PA TAXABLE INCOME		147,450	45,504	52	101,896
11 PA APPORTIONMENT PERCENTAGE		100%	100%	100%	100%
12 PA TAXABLE INCOME		147,450	45,504	52	101,896
13 PA INCOME TAX @ 9.99%		14,730	4,546	5	10,179
14 PA TAX CREDITS		(140)	0	(0)	(140)
15 PA INCOME TAX ADJUSTMENTS		0	0	(0)	0
16 TOTAL PA INCOME TAX		14,590	4,546	5	10,039
<b>FEDERAL INC TAX CALCULATION</b>					
17 TAXABLE NET INCOME		118,322	35,105	45	83,175
<b>DEDUCTIONS</b>					
18 PA INCOME TAX		14,590	4,546	5	10,039
19 TOTAL DEDUCTIONS		14,590	4,546	5	10,039
20 FEDERAL TAXABLE INCOME		103,732	30,559	40	73,136
21 FEDERAL INCOME TAX @ 35.0%		36,307	10,696	14	25,598
FEDERAL INCOME TAX CREDITS & ADJUSTMENTS		(528)	(151)	(0)	(377)
<b>TOTAL FEDERAL INCOME TAX</b>		35,779	10,545	14	25,221

\* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

	Alloc	Total Electric Department	FERC Jurisdiction		PUC Jurisdiction
			Transmission*	Resale Primary*	
<b>ADJUSTMENTS TO TAXABLE INCOME</b>					
1 INTEREST EXPENSE	SRBX	(80,413)	(18,958)	(27)	(61,427)
2 DEFERRED INCOME TAXES		47,261	9,606	21	37,634
3 NET INVESTMENT TAX CREDIT		(1,858)	(548)	(1)	(1,309)
4 SEVERENCE PAY	SK939	(175)	0	(0)	(175)
5 DEPRECIATION CHARGED TO CLEARING	SED00	0	0	0	0
6 AMORTIZATION OF LEASED EQUIPMENT	SED00	0	0	0	0
<b>BOOK DEPRECIATION &amp; AMORTIZATION</b>					
7 TRANSMISSION	SK401T	19,773	19,773	0	0
8 DISTRIBUTION	SED30	87,088	0	36	87,052
9 GENERAL & INTANGIBLE	SED88	21,386	675	9	20,703
10 ANNUAL DEPRECIATION EXP	DAS	4,598	(202)	2	4,799
11 TOTAL BOOK DEPRECIATION & AMORTIZATION		132,845	20,246	47	112,554
<b>TAX DEPRECIATION &amp; AMORTIZATION</b>					
12 TRANSMISSION	SK401T	(43,031)	(43,031)	0	0
13 DISTRIBUTION	SED30	(133,108)	0	(55)	(133,053)
14 GENERAL & INTANGIBLE	SED88	(38,471)	0	(17)	(38,454)
15 TOTAL TAX DEPRECIATION & AMORTIZATION		(214,610)	(43,031)	(72)	(171,507)
16 POST RETIREMENT BENEFITS	SK939	885	(210)	0	1,095
<b>BALANCE CARRIED FORWARD</b>					
17 <b>ADJUSTMENTS TO TAXABLE INCOME</b>		(116,065)	(32,895)	(32)	(83,135)
* DIRECT ASSIGNMENT					

PPL ELECTRIC UTILITIES CORPORATION  
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

	Alloc	Total Electric Department	FERC Jurisdiction Transmission*	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>1</b>		(116,065)	(32,895)	(32)	(83,135)
<b>BALANCE BROUGHT FORWARD</b>					
<b>ADJUSTMENTS TO TAXABLE INCOME</b>					
<b>CONTINUED</b>					
<b>2</b>	SK939	360	10	0	350
BUSINESS MEALS NOT DEDUCTIBLE					
<b>3</b>	SK939	251	(308)	0	559
VACATION PAY					
<b>4</b>	SK939	2,109	(2,182)	2	4,289
PENSION EXPENSE					
<b>5</b>	SK939	(1,230)	(324)	(0)	(906)
POST EMPL BENE/VERP					
<b>6</b>	SK939	244	50	0	194
<b>7</b>	SK401	1,611	0	0	1,611
<b>8</b>	SP48	924	300	0	624
OBSOLETE INVENTORY					
<b>9</b>	SP00	(162)	0	(0)	(162)
<b>10</b>	SK401	0	0	0	0
ENVIRONMENTAL CLEANUP MACRS LEASEHOLD IMPROVEMENTS					
<b>11</b>		(111,958)	(35,349)	(30)	(76,576)
<b>BALANCE CARRIED FORWARD</b>					
<b>ADJUSTMENTS TO TAXABLE INCOME</b>					
<b>* DIRECT ASSIGNMENT</b>					

PPL ELECTRIC UTILITIES CORPORATION  
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

	Alloc	Total Electric Department	FERC Jurisdiction Transmission* Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>1</b>		(111,958)	(35,349)	(76,576)
<b>BALANCE BROUGHT FORWARD</b>				
<b>ADJUSTMENTS TO TAXABLE INCOME</b>				
<b>CONTINUED</b>				
2	SP00	(6,786)	0	(6,782)
3	SK401	1,181	0	1,181
4	SK401	833	0	833
4	SK401T	(580)	(580)	0
5	SP30	(3,310)	0	(3,308)
6	SK939	1,601	0	1,600
7		(2,289)	(580)	(1,708)
<b>TOTAL ADJUST OF SALES PROPERTY</b>				
<b>REMOVAL COSTS</b>				
8	SK401T	(2,627)	(2,627)	0
9	SP30	(12,824)	0	(12,816)
10		(15,451)	(2,627)	(12,816)
<b>TOTAL REMOVAL COSTS</b>				
<b>OTHER 263A &amp; REPAIR ALLOWANCE</b>				
11	SK401T	(4,195)	(4,195)	0
12	SP30	(45,885)	0	(45,855)
13	SK939	685	0	685
14		(49,395)	(4,195)	(45,170)
<b>TOTAL OTHER 263A &amp; REPAIR ALLOW</b>				
15	SK401	(2,487)	(971)	(1,516)
16	SP01	(602)	0	(602)
17	SK929	(120)	(6)	(114)
18	SP01	(500)	0	(500)
<b>BALANCE CARRIED FORWARD</b>				
19		(187,574)	(43,728)	(143,769)
<b>ADJUSTMENTS TO TAXABLE INCOME</b>				
<b>* DIRECT ASSIGNMENT</b>				

PPL ELECTRIC UTILITIES CORPORATION  
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

	Alloc	Total Electric Department	FERC Jurisdiction Transmission*	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>BALANCE BROUGHT FORWARD</b>					
1 <b>ADJUSTMENTS TO TAXABLE INCOME CONTINUED</b>		(187,574)	(43,728)	(75)	(143,769)
2 SERP	SK939	(5)	0	(0)	(5)
3 ESOP DIVIDEND	SK939	(5,231)	0	(2)	(5,229)
CONTRIBUTIONS IN AID OF CONSTRUCTION					
4 TRANSMISSION	SK401T	5,015	5,015	0	0
5 DISTRIBUTION	SK401	20,275	0	0	20,275
6 TOTAL CIAC		25,290	5,015	0	20,275
7 BOOK DEPRECIATION CAPITALIZED	SK401	4,046	0	0	4,046
8 ADJ G R TAX - CASH BASIS	SRRBG	520	0	0	520
9 OTHER DEFERRED CREDITS	SK401	10,042	0	0	10,042
10 CONSUMER EDUCATION	SK401	(593)	0	0	(593)
11 PREFERRED DIV PD CREDIT	SP01	(380)	0	(0)	(380)
12 PREPAID EXPENSES	SK401	(183)	0	0	(183)
13 DEFAULT SERVICE PLAN	SK401	0	0	0	0
14 CONSERVATION PROGRAM	SK401	0	0	0	0
15 SMART METER TECHNOLOGY	SK401	0	0	0	0
16 OVER/UNDERCOLLECTION & INTEREST - Transmission	SK401T	(4,964)	(4,964)	0	0
17 <b>TOTAL ADJ'S TO TAXABLE INCOME</b>		(159,032)	(43,677)	(78)	(115,275)

\* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

	Alloc	Total Electric Department	FERC Jurisdiction Transmission*	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>INCOME TAX ADJUSTMENTS</b>					
<b>PA SPECIAL DEDUCTIONS</b>					
1	BONUS DEPRECIATION TRANSMISSION	10,399	10,399	0	0
2	BONUS DEPRECIATION DISTRIBUTION	20,568	0	9	20,559
3	BONUS DEPRECIATION GENERAL PLANT	8,331	0	4	8,327
4	TAX PREFERENCE INCOME	(86)	0	(0)	(86)
5	PA NET OPERATING LOSS DEDUCTION	(7,859)	0	(4)	(7,855)
6	ADJUSTMENTS TO PA TAXABLE INCOME- GAIN/(LOSS)	(2,225)	0	(1)	(2,224)
7	TOTAL PA SPECIAL DEDUCTIONS	29,128	10,399	7	18,721
8	PA TAX CREDITS	(140)	0	(0)	(140)
9	FEDERAL TAX CREDITS	(20)	0	(0)	(20)
10	CONSOLIDATED INCOME TAX ADJUSTMENT	(508)	(151)	(0)	(357)
11	TOTAL FEDERAL TAX CREDITS & ADJUSTMENTS * DIRECT ASSIGNMENT	(528)	(151)	(0)	(377)

PPL ELECTRIC UTILITIES CORPORATION  
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	FERC Jurisdiction Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>WAGES AND SALARIES ALLOCATOR</b>							
<b>CALCULATE WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN &amp; GENERAL</b>							
1	TRANSMISSION	K904	SK401T	K905	9,081	9,081	0
2	DISTRIBUTION	K906	SP30	K907	52,697	0	52,662
3	CUSTOMER ACCTS	K920	SC10	K921	20,128	0	20,128
4	CUSTOMER SERV & INFO	K922	SC10	K923	3,606	0	3,606
5	SALES	K924	SK401	K925	865	0	865
<b>TOTAL WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN &amp; GENERAL</b>							
6				K929	86,377	9,081	77,262
7	ALLOCATOR			SK929	100.001%	10.513%	89.448%
<b>ADMIN &amp; GENERAL</b>							
8		K930	SK929	K931	3,693	(49)	3,740
<b>TOTAL WAGES AND SALARIES ALLOCATOR INCLUDING ADMIN &amp; GENERAL</b>							
9				K939	90,070	9,032	81,002
10	ALLOCATOR			SK939	100.001%	10.028%	89.933%

\* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

**CUSTOMERS, WEIGHTED**

**A - EXPRESSED IN \$1,000**

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction Transmission	Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
1	METER INVESTMENT	CW1		260,524	0	89	260,434
2	ALLOCATOR		SCW1	100.000%	0.000%	0.034%	99.966%
3	METER READING EXPENSE	CW2		2,013	0	0.01	2,013
4	ALLOCATOR		SCW2	100.000%	0.000%	0.000%	100.000%
5	LATE PAYMENTS	CW4		10,232	0	0	10,232
6	ALLOCATOR		SCW4	100.000%	0.000%	0.000%	100.000%
7	CUSTOMER DEPOSITS	CW6		18,299	0	0	18,299
8	ALLOCATOR		SCW6	100.000%	0.000%	0.000%	100.000%

**B - EXPRESSED IN UNITS**

**C-CUSTOMERS, UNITS**

9	END OF YEAR CUSTOMERS	C10		1,398,470	0	9	1,398,461
10	ALLOCATOR		SC10	100.000%	0.000%	0.001%	99.999%
11	FERC SYSTEM CUSTOMERS	C11		9	0	9	0
12	ALLOCATOR		SC11	100.000%	0.000%	100.000%	0.000%
	PRIMARY CUSTOMERS	C20		1,398,313	0	0	1,398,313
	ALLOCATOR		SC20	100.000%	0.000%	0.000%	100.000%
13	SECONDARY CUSTOMERS	C30		1,397,202	0	0	1,397,202
14	ALLOCATOR		SC30	100.000%	0.000%	0.000%	100.000%

**D-DEMANDS (KW)**

15	TRANSMISSION LEVEL DEMANDS	D10		0	0	0	0
16	ALLOCATOR		SD10	0.000%	0.000%	0.000%	0.000%
17	PRIMARY LEVEL DEMANDS	D20		7,348,930	0	29,906	7,319,024
18	ALLOCATOR		SD20	100.000%	0.000%	0.407%	99.593%
19	SECONDARY LEVEL DEMANDS	D30		6,238,654	0	0	6,238,654
20	ALLOCATOR		SD30	100.000%	0.000%	0.000%	100.000%

**E-DIRECT ASSIGNMENT**

21	100% TO PENNA JURISDICTION	K401		1	0	0	1
22	ALLOCATOR		SK401	100.000%	0.000%	0.000%	100.000%
23	100% TO TRANSMISSION	K401T		1	1	0	0
24	ALLOCATOR		SK401T	100.000%	100.000%	0.000%	0.000%
	<b>OTHER</b>						
25	TAXABLE INCOME - FEDERAL			118,322	35,105	45	83,175
26	ALLOCATOR		FIT	100.000%	29.669%	0.038%	70.296%
27	TAXES		TTX	99,542	0	(107)	99,649
28	ALLOCATOR			100.000%	0.000%	-0.108%	100.108%

\* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

	Input	Alloc	Output	Total Electric Department	Transmission	FERC Jurisdiction Resale Primary*	PUC Jurisdiction Distribution - Primary/Secondary
<b>PROGRAM GENERATED ALLOCATORS</b>							
1	TOTAL NET ELECTRIC PLANT ALLOCATOR		P01 SP01	3,272,601 100.000%	687,350 21.003%	1,297 0.040%	2,583,953 78.957%
3	TOTAL ELECTRIC PLANT IN SVC ALLOCATOR		P00 SP00	4,163,914 100.000%	0 0.000%	2,645 0.064%	4,161,269 99.936%
5	TOTAL TRANS/DIST PLANT ALLOCATOR		AT2 SAT2	3,660,583 100.000%	0 0.000%	2,418 0.066%	3,658,165 99.934%
<b>WORKING CAPITAL ALLOCATOR</b>							
7	O&M LESS UNCOLLECTIBLE ACCOUNTS TOTAL APPLICABLE EXPENSE ALLOCATOR		WCAP SWCAP	348,906 100.000%	38,469 11.026%	129 0.037%	310,308 88.937%
9	WORKING CAPITAL REQUIRED ALLOCATOR		REQD SREQD	20,361 100.000%	2,245 11.026%	8 0.037%	18,108 88.937%
11	TOTAL RATE BASE EXCL INT & DIV ALLOCATOR		RBX SRBX	2,069,317 100.000%	0 0.000%	925 0.045%	2,068,392 99.955%
13	NET ORIGINAL COST RATE BASE ALLOCATOR		NOP SNOP	2,043,232 100.000%	0 0.000%	910 0.045%	2,042,322 99.955%
15	BASE FOR GROSS RECEIPTS TAX ALLOCATOR		RRBG SRRBG	687,066 100.000%	0 0.000%	0 0.000%	687,066 100.000%

\* DIRECT ASSIGNMENT

PPL ELECTRIC UTILITIES CORPORATION  
 JURISDICTIONAL COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

	Input	Alloc	Output	Total Electric Department	FERC Jurisdiction		PUC Jurisdiction	
					Transmission	Resale Primary*	Distribution - Primary	Secondary
<b>PROGRAM GENERATED ALLOCATORS</b>								
<b>DEPRECIATION AND AMORTIZATION EXPENSE</b>								
<b>TOTAL DEPRECIATION EXPENSE</b>								
1 ALLOCATOR			ED00	128,247	20,447	45	107,755	
2 ALLOCATOR			SED00	100,000%	15.943%	0.035%	84,021%	
3 DISTRIBUTION DEPRECIATION EXPENSE			ED30	87,088	0	36	87,052	
4 ALLOCATOR			SED30	100,000%	0.000%	0.041%	99,959%	
5 GENERAL & INTANGIBLE DEPREC EXPENSE			ED88	20,713	0	9	20,704	
6 ALLOCATOR			SED88	100,000%	0.000%	0.045%	99,955%	
7 TOTAL DISTRIBUTION PLANT			P30	3,660,882	299	2,417	3,658,166	
8 ALLOCATOR			SP30	100,000%	0.008%	0.066%	99,926%	
9 PRIMARY SUBSTATIONS PLANT			P28	34,065	0	1,694	32,371	
10 ALLOCATOR			SP28	100,000%	0.000%	4.972%	95,028%	
11 SECONDARY SUBSTATIONS PLANT			P29	9	0	0	9	
12 ALLOCATOR			SP29	100,000%	0.000%	0.000%	100,000%	
13 PRIMARY DEMAND COMPONENT - Station Equip			SPD29	158,440	0	0	158,440	
14 ALLOCATOR			SPD29A	100,000%	0.000%	0.000%	100,000%	
15 PRIMARY CUSTOMER COMPONENT - Station Equip			SPC29	126,043	0	0	126,043	
16 ALLOCATOR			SPC29A	100,000%	0.000%	0.000%	100,000%	
17 SECONDARY DEMAND COMPONENT - Station Equip			SSD29	252	0	0	252	
18 ALLOCATOR			SSD29A	100,000%	0.000%	0.000%	100,000%	
19 SECONDARY CUSTOMER COMPONENT - Station Equip			SSC29	0	0	0	0	
20 ALLOCATOR			SSC29A	0.000%	0.000%	0.000%	0.000%	
21 PRIMARY OHL DEMAND COMP			P32	414,495	0	501	413,994	
22 ALLOCATOR			SP32	100,000%	0.000%	0.121%	99,879%	
23 PRIMARY OHL CUSTOMER COMP			P32C	663,857	0	0	663,857	
24 ALLOCATOR			SP32C	100,000%	0.000%	0.000%	100,000%	
25 SECONDARY OHL DEMAND COMP			P33D	111,298	0	0	111,298	
26 ALLOCATOR			SP33D	100,000%	0.000%	0.000%	100,000%	
27 SECONDARY OHL CUSTOMER COMP			P33C	288,598	0	0	288,598	
28 ALLOCATOR			SP33C	100,000%	0.000%	0.000%	100,000%	
29 STREET LIGHTING OHL PLANT			P34	28,635	0	0	28,635	
30 ALLOCATOR			SP34	100,000%	0.000%	0.000%	100,000%	
31 PRIMARY UGL DEMAD COMP			P36	75,747	0	162	75,585	
32 ALLOCATOR			SP36	100,000%	0.000%	0.214%	99,786%	
33 PRIMARY UGL CUSTOMER COMP			P36C	388,957	0	0	388,957	
34 ALLOCATOR			SP36C	100,000%	0.000%	0.000%	100,000%	
35 SECONDARY UGL DEMAND COMP			P37D	32,970	0	0	32,970	
36 ALLOCATOR			SP37D	100,000%	0.000%	0.000%	100,000%	
37 SECONDARY UGL CUSTOMER COMP			P37C	46,476	0	0	46,476	
38 ALLOCATOR			SP37C	100,000%	0.000%	0.000%	100,000%	
39 LINE TRANSFORMERS DEMAND COMP			P38D	172,460	0	0	172,460	
40 ALLOCATOR			SP38D	100,000%	0.000%	0.000%	100,000%	
41 LINE TRANSFORMERS CUSTOMER COMP			P38C	206,631	0	0	206,631	
42 ALLOCATOR			SP38C	100,000%	0.000%	0.000%	100,000%	
43 SERVICES DEMAND COMPONENT			P39D	410,281	0	0	410,281	
44 ALLOCATOR			SP39D	100,000%	0.000%	0.000%	100,000%	
45 SERVICES CUSTOMER COMPONENT			P39C	143,600	0	0	143,600	
46 ALLOCATOR			SP39C	100,000%	0.000%	0.000%	100,000%	
47 METER PLANT			P43	260,524	0	60	260,464	
48 ALLOCATOR			SP43	100,000%	0.000%	0.023%	99,977%	
49 AREA LIGHTING FIXTURES			P46	6,841	0	0	6,841	
50 ALLOCATOR			SP46	100,000%	0.000%	0.000%	100,000%	
51 STREET LIGHTING PLANT			P47	87,750	0	0	87,750	
52 ALLOCATOR			SP47	100,000%	0.000%	0.000%	100,000%	
53 PLANT MATERIALS & SUPPLIES			P48	23,336	0	15	23,320	
54 ALLOCATOR			SP48	100,000%	0.000%	0.066%	99,934%	

**SECTION III**

**PART II**

**ALLOCATION TO PENNSYLVANIA RETAIL SERVICE CUSTOMERS**

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Alloc	Pa Jurisdiction Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP
<b>ELECTRIC PLANT IN SERVICE</b>								
<b>DISTRIBUTION PLANT</b>								
<b>SUBSTATIONS</b>								
1	RD20	32,371	16,438	932	2,153	7,459	4,546	233
2	RD30	9	6	0	1	2	0	0
STATION EQUIPMENT:								
3	RD20	158,440	80,461	4,560	10,538	36,509	22,248	1,139
4	RC20	126,043	108,897	1,204	13,190	2,252	98	3
5	RD30	252	150	9	20	68	0	0
6	RC30	0	0	0	0	0	0	0
7	RK407	2,654	0	0	0	0	0	0
8		319,769	205,952	6,705	25,902	46,290	26,892	1,375
<b>OVERHEAD LINES</b>								
<b>PRIMARY</b>								
9	RD20	413,994	210,237	11,915	27,535	95,397	58,133	2,977
10	RC20	663,857	573,546	6,340	69,473	11,863	518	13
<b>SECONDARY</b>								
11	RD30	111,298	66,305	3,759	8,685	30,088	0	0
12	RC30	288,598	249,542	2,756	30,225	5,160	0	0
13	RK405	28,635	0	0	0	0	0	0
14		1,506,362	1,099,630	24,770	135,918	142,508	58,651	2,990
<b>UNDERGROUND LINES</b>								
<b>PRIMARY</b>								
16	RD20	75,585	38,385	2,175	5,027	17,417	10,614	543
17	RC20	388,957	336,043	3,715	40,704	6,951	303	8
<b>SECONDARY</b>								
18	RD30	32,970	19,842	1,113	2,573	8,913	0	0
19	RC30	46,476	40,186	444	4,867	831	0	0
20		543,988	434,256	7,447	53,171	34,112	10,917	551
<b>LINE TRANSFORMERS</b>								
21	RD30	172,460	102,743	5,824	13,457	46,623	0	0
22	RCW8	206,631	170,810	1,858	25,757	7,381	0	0
23		379,091	273,553	7,682	39,214	54,004	0	0
<b>SERVICES</b>								
24	RD30K	410,281	245,516	13,917	32,158	111,408	0	0
25	RCW9	143,600	120,742	1,313	17,083	4,081	0	0
26		553,881	366,258	15,230	49,241	115,489	0	0
27	RCW1	260,464	178,494	5,488	23,067	32,928	7,514	224
28	RK403	6,841	0	0	0	0	0	0
29	RK405	87,750	0	0	0	0	0	0
30		3,658,166	2,558,143	67,322	326,513	425,331	103,974	5,140
31		1,410,314	779,883	44,204	102,147	353,884	95,541	4,892
32		2,247,852	1,778,260	23,118	224,366	71,447	8,433	248
<b>GENERAL PLANT</b>								
33	K939	475,465	355,765	7,519	44,601	41,630	9,691	471
34	DK939	124,946	69,094	3,916	9,051	31,356	8,464	429
35	CK939	350,519	286,671	3,603	35,550	10,274	1,227	42
<b>INTANGIBLE PLANT</b>								
36	K939	27,639	20,683	437	2,593	2,420	563	27
37	DK939	7,263	4,016	228	526	1,823	492	25
38	CK939	20,376	16,667	209	2,067	597	71	2
<b>TOTAL ELECTRIC PLANT IN SERVICE</b>								
39		4,161,270	2,934,591	75,278	373,707	469,381	114,228	5,638
40		1,542,523	852,993	48,348	111,724	387,063	104,497	5,346
41		2,618,747	2,081,598	26,930	261,983	82,318	9,731	292



PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Alloc	Pa Jurisdiction Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP
<b>DEPRECIATION RESERVE</b>								
<b>DISTRIBUTION PLANT</b>								
<b>SUBSTATIONS</b>								
1	RD20	10,286	5,224	296	684	2,370	1,444	74
2	RD30	2	1	0	0	1	0	0
<b>STATION EQUIPMENT:</b>								
3	RD20	56,576	28,731	1,628	3,763	13,037	7,944	407
4	RC20	45,008	38,886	430	4,710	804	35	1
5	RD30	90	54	3	7	24	0	0
6	RC30	0	0	0	0	0	0	0
7	RK407	1,622	0	0	0	0	0	0
8		113,584	72,896	2,357	9,164	16,236	9,423	482
<b>OVERHEAD LINES</b>								
<b>PRIMARY</b>								
9	RD20	143,334	72,789	4,125	9,533	33,028	20,127	1,031
10	RC20	239,564	206,973	2,288	25,070	4,281	187	5
11								
12	RD30	39,417	23,483	1,331	3,076	10,656	0	0
13	RC30	101,196	87,502	966	10,598	1,809	0	0
14	RK405	9,375	0	0	0	0	0	0
15		532,886	390,747	8,710	48,277	49,774	20,314	1,036
<b>UNDERGROUND LINES</b>								
<b>PRIMARY</b>								
16	RD20	24,179	12,279	696	1,608	5,572	3,395	174
17	RC20	124,458	107,526	1,189	13,025	2,224	97	2
<b>SECONDARY</b>								
18	RD30	10,550	6,286	356	823	2,852	0	0
19	RC30	14,871	12,858	142	1,557	266	0	0
20		174,058	138,949	2,383	17,013	10,914	3,482	176
<b>LINE TRANSFORMERS</b>								
21	RD30	73,816	43,976	2,493	5,760	19,955	0	0
22	RCW8	88,443	73,112	795	11,024	3,159	0	0
23		162,259	117,088	3,288	16,784	23,114	0	0
<b>SERVICES</b>								
24	RD30K	198,460	118,760	6,732	15,555	53,890	0	0
25	RCW9	69,462	58,406	635	8,263	1,974	0	0
26		267,922	177,166	7,367	23,818	55,864	0	0
27	RCW1	111,658	76,517	2,353	9,888	14,116	3,221	96
28	RK403	3,973	0	0	0	0	0	0
29	RK405	49,913	0	0	0	0	0	0
30		1,416,253	973,363	26,458	124,944	170,018	36,450	1,790
31		558,332	311,583	17,660	40,809	141,385	32,910	1,686
32		857,921	661,780	8,798	84,135	28,633	3,540	104
<b>GENERAL PLANT</b>								
33	DK939	152,977	114,464	2,419	14,350	13,394	3,118	152
34	CK939	40,200	22,230	1,260	2,912	10,089	2,723	138
		112,777	92,234	1,159	11,438	3,305	395	14
<b>INTANGIBLE PLANT</b>								
35	DK939	8,087	6,051	128	759	708	165	8
36	CK939	2,125	1,175	67	154	533	144	7
		5,962	4,876	61	605	175	21	1
<b>TOTAL DEPRECIATION AND AMORTIZATION RESERVE</b>								
37		1,577,317	1,093,878	29,005	140,053	184,120	39,733	1,950
38		600,657	334,988	18,987	43,875	152,007	35,777	1,831
39		976,660	758,890	10,018	96,178	32,113	3,956	119

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
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Line No.	DEPRECIATION RESERVE	Alloc	LP-5	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	<b>DISTRIBUTION PLANT</b>									
	<b>SUBSTATIONS</b>									
1	PRIMARY	RD20	0	0	0	0	0	155	39	0
2	SECONDARY	RD30	0	0	0	0	0	0	0	0
	<b>STATION EQUIPMENT:</b>									
3	PRIMARY DEMAND COMPONENT	RD20	0	0	0	0	0	852	214	0
4	PRIMARY CUSTOMER COMPONENT	RC20	0	0	0	0	0	95	47	0
5	SECONDARY DEMAND COMPONENT	RD30	0	0	0	0	0	2	0	0
6	SECONDARY CUSTOMER COMPONENT	RC30	0	0	0	0	0	0	0	0
7	DIRECTLY ASSIGNED SUBS	RK407	0	0	0	1,622	0	0	0	0
8	TOTAL SUBSTATIONS		0	0	0	1,622	0	1,104	300	0
	<b>OVERHEAD LINES</b>									
	<b>PRIMARY</b>									
9	DEMAND COMPONENT	RD20	0	0	0	0	0	2,159	542	0
10	CUSTOMER COMPONENT	RC20	0	0	0	0	0	508	252	0
	<b>SECONDARY</b>									
11	DEMAND COMPONENT	RD30	0	0	0	0	0	696	175	0
12	CUSTOMER COMPONENT	RC30	0	0	0	0	0	215	106	0
13	STREET LIGHTING	RK405	0	0	0	0	0	0	9,375	0
14	TOTAL OVERHEAD LINES		0	0	0	0	0	3,578	10,450	0
	<b>UNDERGROUND LINES</b>									
	<b>PRIMARY</b>									
16	DEMAND COMPONENT	RD20	0	0	0	0	0	364	91	0
17	CUSTOMER COMPONENT	RC20	0	0	0	0	0	264	131	0
	<b>SECONDARY</b>									
18	DEMAND COMPONENT	RD30	0	0	0	0	0	186	47	0
19	CUSTOMER COMPONENT	RC30	0	0	0	0	0	32	16	0
20	TOTAL UNDERGROUND LINES		0	0	0	0	0	846	285	0
	<b>LINE TRANSFORMERS</b>									
21	DEMAND COMPONENT	RD30	0	0	0	0	0	1,304	328	0
22	CUSTOMER COMPONENT	RCW8	0	0	0	0	0	265	88	0
23	TOTAL LINE TRANSFORMERS		0	0	0	0	0	1,569	416	0
	<b>SERVICES</b>									
24	DEMAND COMPONENT	RD30K	0	0	0	0	0	3,523	0	0
25	CUSTOMER COMPONENT	RCW9	0	0	0	0	0	184	0	0
26	TOTAL SERVICES		0	0	0	0	0	3,707	0	0
27	<b>METERS</b>	RCW1	2,630	420	307	121	226	1,687	0	76
28	<b>AREA LIGHTING FIXTURES</b>	RK403	0	0	0	0	0	0	3,973	0
29	<b>STREET LIGHTING</b>	RK405	0	0	0	0	0	0	49,913	0
30	<b>TOTAL DISTRIBUTION PLANT</b>		2,630	420	307	1,743	226	12,491	65,337	76
31	DEMAND COMPONENT		0	0	0	1,622	0	9,241	1,436	0
32	CUSTOMER COMPONENT		2,630	420	307	121	226	3,250	63,901	76
	<b>GENERAL PLANT</b>									
33	DEMAND COMPONENT	K939	177	28	19	87	14	1,020	3,730	5
34	CUSTOMER COMPONENT	DK939	0	0	0	76	0	659	113	0
	<b>INTANGIBLE PLANT</b>									
35	DEMAND COMPONENT	CK939	177	28	19	11	14	361	3,617	5
36	DEMAND COMPONENT	K939	9	1	1	5	1	54	197	0
37	DEMAND COMPONENT	DK939	0	0	0	4	0	35	6	0
38	DEMAND COMPONENT	CK939	9	1	1	1	1	19	191	0
	<b>TOTAL DEPRECIATION AND AMORTIZATION RESERVE</b>		2,816	449	327	1,835	241	13,565	69,264	81
39	DEMAND COMPONENT		0	0	0	1,702	0	9,935	1,555	0
	<b>TOTAL</b>		2,816	449	327	133	241	3,630	67,709	81

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.		Alloc	Pa Jurisdiction Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP
<b>SUBTRACTIVE ADJUSTMENTS</b>									
<b>ACCUM DEFERRED INCOME TAXES</b>									
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>									
1	DISTRIBUTION	P30	(76,959)	(53,817)	(1,416)	(6,869)	(8,948)	(2,187)	(108)
2	DEMAND COMPONENT	DP30	(29,670)	(16,406)	(930)	(2,149)	(7,445)	(2,010)	(103)
3	CUSTOMER COMPONENT	CP30	(47,289)	(37,411)	(486)	(4,720)	(1,503)	(177)	(5)
4	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION		(76,959)	(53,817)	(1,416)	(6,869)	(8,948)	(2,187)	(108)
<b>ACRS AND MACRS</b>									
5	DISTRIBUTION PROPERTY	P30	431,120	301,485	7,932	38,479	50,125	12,252	606
6	DEMAND COMPONENT	DP30	166,207	91,911	5,209	12,038	41,706	11,259	577
7	CUSTOMER COMPONENT	CP30	264,913	209,574	2,723	26,441	8,419	993	29
8	GENERAL PROPERTY	K939	45,347	33,933	717	4,253	3,971	924	45
9	DEMAND COMPONENT	DK939	11,917	6,591	373	863	2,991	807	41
10	CUSTOMER COMPONENT	CK939	33,430	27,342	344	3,390	980	117	4
11	TOTAL ACRS AND MACRS		476,467	335,418	8,649	42,732	54,096	13,176	651
12	DEMAND COMPONENT		178,124	98,502	5,882	12,901	44,697	12,066	618
13	CUSTOMER COMPONENT		298,343	236,916	3,067	29,831	9,399	1,110	33
<b>SECTION 263A &amp; REPAIR ALLOWANCE</b>									
14	DISTRIBUTION PROPERTY	P30	129,462	90,534	2,382	11,555	15,052	3,679	182
15	DEMAND COMPONENT	DP30	49,911	27,600	1,564	3,615	12,524	3,381	173
16	CUSTOMER COMPONENT	CP30	79,551	62,934	818	7,940	2,528	298	9
17	GENERAL PROPERTY	K939	(5,883)	(4,402)	(93)	(552)	(515)	(120)	(6)
18	DEMAND COMPONENT	DK939	(1,546)	(856)	(48)	(112)	(388)	(105)	(5)
19	CUSTOMER COMPONENT	CK939	(4,337)	(3,546)	(45)	(440)	(127)	(15)	(1)
20	TOTAL SECT 263A & REPAIR ALLOW		123,579	86,132	2,289	11,003	14,537	3,559	176
21	DEMAND COMPONENT		48,365	26,744	1,516	3,503	12,136	3,276	168
22	CUSTOMER COMPONENT		75,214	59,388	773	7,500	2,401	283	8
23	TOTAL ACCUM DEFERRED INC TAX		523,087	367,733	9,522	46,866	59,685	14,548	719
24	DEMAND COMPONENT		196,819	108,840	6,168	14,255	49,388	13,332	683
25	CUSTOMER COMPONENT		326,268	258,893	3,354	32,611	10,297	1,216	36
26	CUSTOMER ADVANCES	RCW7	241	0	0	206	35	0	0
27	CUSTOMER DEPOSITS	RCW6	18,299	6,562	30	3,790	5,970	1,442	72
28	TOTAL SUBTRACTIVE ADJUSTMENTS		541,627	374,295	9,552	50,862	65,690	15,990	791
29	DEMAND COMPONENT		196,819	108,840	6,168	14,255	49,388	13,332	683
30	CUSTOMER COMPONENT		344,808	265,455	3,384	36,607	16,302	2,658	108



PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	ADDITIVE ADJUSTMENTS	Alloc	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP
<b>PLANT HELD FOR FUTURE USE</b>									
1	DISTRIBUTION PLANT	P30	0	0	0	0	0	0	0
2	DEMAND COMPONENT	DP30	0	0	0	0	0	0	0
3	CUSTOMER COMPONENT	CP30	0	0	0	0	0	0	0
4	<b>TOTAL FUTURE USE PLANT</b>		0	0	0	0	0	0	0
5	DEMAND COMPONENT		0	0	0	0	0	0	0
6	CUSTOMER COMPONENT		0	0	0	0	0	0	0
7	<b>TOTAL ADDITIVE ADJUSTMENTS</b>		0	0	0	0	0	0	0
8	DEMAND COMPONENT		0	0	0	0	0	0	0
9	CUSTOMER COMPONENT		0	0	0	0	0	0	0
7	<b>NET ORIG COST RATE BASE</b>		2,042,326	1,466,418	36,721	182,792	219,571	58,505	2,897
8	DEMAND COMPONENT		745,047	409,165	23,193	53,594	185,668	55,388	2,832
9	CUSTOMER COMPONENT		1,297,279	1,057,253	13,528	129,198	33,903	3,117	65
<b>WORKING CAPITAL</b>									
<b>PLANT MATERIALS &amp; SUPPLIES</b>									
10	DISTRIBUTION	AT2	23,320	16,309	429	2,081	2,711	663	33
11	DEMAND COMPONENT	DAT2	8,990	4,972	282	651	2,256	609	31
12	CUSTOMER COMPONENT	CAT2	14,330	11,337	147	1,430	455	54	2
13	<b>TOTAL PLANT MAT &amp; SUPPLIES</b>		23,320	16,309	429	2,081	2,711	663	33
14	DEMAND COMPONENT		8,990	4,972	282	651	2,256	609	31
15	CUSTOMER COMPONENT		14,330	11,337	147	1,430	455	54	2
<b>WORKING CASH</b>									
16	WORKING CASH O & M	WCAP	18,622	13,937	285	1,629	1,556	420	20
17	DEMAND COMPONENT	DWCAP	4,422	2,412	137	316	1,095	353	18
18	CUSTOMER COMPONENT	CWCAP	14,200	11,525	148	1,313	461	67	2

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Alloc	LP-5	IST	LP-6	LPEP	ISA	GH	SL/JAL	L5-S
<b>ADDITIVE ADJUSTMENTS</b>									
<b>PLANT HELD FOR FUTURE USE</b>									
1	P30	0	0	0	0	0	0	0	0
2	DP30	0	0	0	0	0	0	0	0
3	CP30	0	0	0	0	0	0	0	0
4	<b>TOTAL FUTURE USE PLANT</b>	0	0	0	0	0	0	0	0
5	DEMAND COMPONENT	0	0	0	0	0	0	0	0
6	CUSTOMER COMPONENT	0	0	0	0	0	0	0	0
7	<b>TOTAL ADDITIVE ADJUSTMENTS</b>	0	0	0	0	0	0	0	0
8	DEMAND COMPONENT	0	0	0	0	0	0	0	0
9	CUSTOMER COMPONENT	0	0	0	0	0	0	0	0
7	<b>NET ORIG COST RATE BASE</b>	2,766	485	352	976	258	16,532	53,966	87
8	DEMAND COMPONENT	0	0	0	832	0	12,135	2,240	0
9	CUSTOMER COMPONENT	2,766	485	352	144	258	4,397	51,726	87
<b>WORKING CAPITAL</b>									
<b>PLANT MATERIALS &amp; SUPPLIES</b>									
10	DISTRIBUTION	39	6	5	19	3	199	822	1
11	DAT2	0	0	0	17	0	147	25	0
12	CAT2	39	6	5	2	3	52	797	1
13	<b>TOTAL PLANT MAT &amp; SUPPLIES</b>	39	6	5	19	3	199	822	1
14	DEMAND COMPONENT	0	0	0	17	0	147	25	0
15	CUSTOMER COMPONENT	39	6	5	2	3	52	797	1
<b>WORKING CASH</b>									
16	WORKING CASH O & M	30	5	3	7	2	121	606	1
17	DEMAND COMPONENT	0	0	0	5	0	72	14	0
18	CUSTOMER COMPONENT	30	5	3	2	2	49	592	1

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Alloc	Pa Jurisdiction Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP
<b>WORKING CAPITAL CONTINUED</b>								
<b>WORKING CASH CONTINUED</b>								
<b>PREPAYMENTS</b>								
1	AT2	23	17	0	2	2	1	0
2	DAT2	9	5	0	1	2	1	0
3	CAT2	14	12	0	1	0	0	0
4	K939	17	15	0	1	1	0	0
5	DK939	4	3	0	0	1	0	0
6	CK939	13	12	0	1	0	0	0
7	P01	2,618	1,932	41	245	231	57	3
8	DP01	688	378	21	50	172	50	3
9	CP01	1,930	1,554	20	195	59	7	0
<b>MISCELLANEOUS PREPAYMENTS</b>								
10	K939	91	68	2	9	8	2	0
11	DK939	24	13	1	2	6	2	0
12	CK939	67	55	1	7	2	0	0
13	TOTAL PREPAYMENTS	2,749	2,032	43	257	242	60	3
14	DEMAND COMPONENT	725	399	22	53	181	53	3
15	CUSTOMER COMPONENT	2,024	1,633	21	204	61	7	0
16	ACCRUED TAXES	11,285	8,103	203	1,010	1,213	323	16
17	DEMAND COMPONENT	4,117	2,261	128	296	1,026	306	16
18	CUSTOMER COMPONENT	7,168	5,842	75	714	187	17	0
19	SUBTOTAL WORKING CAPITAL	55,976	40,381	960	4,977	5,722	1,466	72
20	DEMAND COMPONENT	18,254	10,044	569	1,316	4,558	1,321	68
21	CUSTOMER COMPONENT	37,722	30,337	391	3,661	1,164	145	4
<b>SEMI ANNUAL INTEREST &amp; PREFERRED DIVIDEND PAYMENTS</b>								
22	TRBX	(7,964)	(5,721)	(143)	(712)	(855)	(227)	(11)
23	DRBX	(2,897)	(1,592)	(90)	(208)	(722)	(215)	(11)
24	CRBX	(5,067)	(4,129)	(53)	(504)	(133)	(12)	0
25	TRBX	146	106	3	13	15	4	0
26	DRBX	53	29	2	4	13	4	0
27	CRBX	93	77	1	9	2	0	0
28	TOTAL INTEREST & PREF DIV PAYMS	(7,818)	(5,615)	(140)	(699)	(840)	(223)	(11)
29	TOTAL WORKING CASH	24,837	18,456	391	2,197	2,171	580	28
30	DEMAND COMPONENT	6,420	3,509	199	461	1,593	501	26
31	CUSTOMER COMPONENT	18,417	14,947	192	1,736	578	79	2
32	TOTAL WORKING CAPITAL	48,157	34,765	820	4,278	4,882	1,243	61
33	DEMAND COMPONENT	15,410	8,481	481	1,112	3,849	1,110	57
34	CUSTOMER COMPONENT	32,747	26,284	339	3,166	1,033	133	4
35	TOTAL RATE BASE	2,080,483	1,501,183	37,541	187,070	224,453	59,748	2,958
36	DEMAND COMPONENT	780,457	417,646	23,674	54,706	189,517	56,498	2,889
37	CUSTOMER COMPONENT	1,300,026	1,083,537	13,867	132,364	34,936	3,250	69

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
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Line No.	Alloc	LP-5	IST	LP-6	LPEP	ISA	GH	SLJAL	L5-S
<b>WORKING CAPITAL CONTINUED</b>									
<b>WORKING CASH CONTINUED</b>									
<b>PREPAYMENTS</b>									
1	AT2	0	0	0	0	0	0	1	0
2	DAT2	0	0	0	0	0	0	0	0
3	CAT2	0	0	0	0	0	0	1	0
4	K939	0	0	0	0	0	0	0	0
5	DK939	0	0	0	0	0	0	0	0
6	CK939	0	0	0	0	0	0	0	0
7	FP01	5	1	1	1	0	18	83	0
8	DP01	0	0	0	1	0	11	2	0
9	CP01	5	1	1	0	0	7	81	0
10	K939	0	0	0	0	0	0	2	0
11	DK939	0	0	0	0	0	0	0	0
12	CK939	0	0	0	0	0	0	2	0
13	TOTAL PREPAYMENTS	5	1	1	1	0	18	86	0
14	DEMAND COMPONENT	0	0	0	1	0	11	2	0
15	CUSTOMER COMPONENT	5	1	1	0	0	7	84	0
16	ACCURED TAXES	15	3	2	6	1	91	298	1
17	DEMAND COMPONENT	0	0	0	5	0	67	12	0
18	CUSTOMER COMPONENT	15	3	2	1	1	24	286	1
19	SUBTOTAL WORKING CAPITAL	89	15	11	33	6	429	1,812	3
20	DEMAND COMPONENT	0	0	0	28	0	297	53	0
21	CUSTOMER COMPONENT	89	15	11	5	6	132	1,759	3
<b>SEMI ANNUAL INTEREST &amp; PREFERRED DIVIDEND PAYMENTS</b>									
22	TRBX	(11)	(2)	(1)	(4)	(1)	(64)	(212)	0
23	DRBX	0	0	0	(3)	0	(47)	(9)	0
24	CRBX	(11)	(2)	(1)	(1)	(1)	(17)	(203)	0
25	TRBX	0	0	0	0	0	1	4	0
26	DRBX	0	0	0	0	0	1	0	0
27	CRBX	0	0	0	0	0	0	4	0
28	TOTAL INTEREST & PREFERRED DIV PAYMENTS	(11)	(2)	(1)	(4)	(1)	(63)	(208)	0
29	TOTAL WORKING CASH	39	7	5	10	2	167	782	2
30	DEMAND COMPONENT	0	0	0	8	0	104	19	0
31	CUSTOMER COMPONENT	39	7	5	2	2	63	763	2
32	TOTAL WORKING CAPITAL	78	13	10	29	5	366	1,604	3
33	DEMAND COMPONENT	0	0	0	25	0	251	44	0
34	CUSTOMER COMPONENT	78	13	10	4	5	115	1,560	3
35	TOTAL RATE BASE	2,844	498	362	1,005	263	16,898	55,570	90
36	DEMAND COMPONENT	0	0	0	857	0	12,386	2,284	0
37	CUSTOMER COMPONENT	2,844	498	362	148	263	4,512	53,286	90

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
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Line No.	Pa Jurisdicit Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP
<b>RATE BASE</b>							
<b>PLANT IN SERVICE</b>							
1	3,658,166	2,558,143	67,322	326,513	425,331	103,974	5,140
2	503,104	376,448	7,956	47,194	44,050	10,254	498
3	4,161,270	2,934,591	75,278	373,707	469,381	114,228	5,638
<b>DEPRECIATION RESERVE</b>							
4	1,416,253	973,363	26,458	124,944	170,018	36,450	1,790
5	152,977	114,464	2,419	14,350	13,394	3,118	152
6	8,087	6,051	128	759	708	165	8
7	1,577,317	1,093,878	29,005	140,053	184,120	39,733	1,950
8	2,583,953	1,840,713	46,273	233,654	285,261	74,495	3,688
9	541,627	374,295	9,552	50,862	65,690	15,990	791
10	0	0	0	0	0	0	0
11	2,042,326	1,466,418	36,721	182,792	219,571	56,505	2,897
12	48,157	34,765	820	4,278	4,882	1,243	61
13	2,090,483	1,501,183	37,541	187,070	224,453	59,748	2,958
<b>TOTAL NET PLANT IN SERVICE</b>							
<b>SUBTRACTIVE ADJUSTMENTS</b>							
<b>ADDITIVE ADJUSTMENTS</b>							
<b>TOTAL NET ORIG COST RATE BASE</b>							
<b>WORKING CAPITAL</b>							
<b>TOTAL RATE BASE</b>							

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
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Line No.	LP-5	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
<b>RATE BASE</b>								
<b>PLANT IN SERVICE</b>								
1	6,134	979	716	2,935	526	31,277	128,999	177
2	582	93	63	286	44	3,355	12,266	15
3	6,716	1,072	779	3,221	570	34,632	141,265	192
<b>DEPRECIATION RESERVE</b>								
4	2,630	420	307	1,743	226	12,491	65,337	76
5	177	28	19	87	14	1,020	3,730	5
6	9	1	1	5	1	54	197	0
7	2,816	449	327	1,835	241	13,565	69,264	81
8	3,900	623	452	1,386	329	21,067	72,001	111
9	1,134	138	100	410	71	4,535	18,035	24
10	0	0	0	0	0	0	0	0
11	2,766	485	352	976	258	16,532	53,966	87
12	78	13	10	29	5	366	1,604	3
13	2,844	498	362	1,005	263	16,898	55,570	90
<b>TOTAL NET PLANT IN SERVICE</b>								
<b>TOTAL NET ORIG COST RATE BASE</b>								
<b>WORKING CAPITAL</b>								
<b>TOTAL RATE BASE</b>								

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Alloc	Pa Jurisdiction Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>								
<b>DISTRIBUTION</b>								
<b>SUBSTATIONS</b>								
1	RD20	529	269	15	35	122	74	4
2	RD30	0	0	0	0	0	0	0
STATION EQUIPMENT:								
3	RD20	2,418	1,228	70	161	557	340	17
4	RC20	1,925	1,664	18	201	34	2	0
5	RD30	3	2	0	0	1	0	0
6	RC30	0	0	0	0	0	0	0
7		4,875	3,163	103	397	714	416	21
<b>OVERHEAD LINES</b>								
<b>PRIMARY</b>								
8	RD20	16,960	8,613	488	1,128	3,908	2,382	122
9	RC20	27,195	23,494	260	2,846	486	21	1
<b>SECONDARY</b>								
10	RD30	4,560	2,716	154	356	1,233	0	0
11	RC30	11,823	10,224	113	1,238	211	0	0
12	RK405	1,173	0	0	0	0	0	0
13		61,711	45,047	1,015	5,568	5,838	2,403	123
<b>UNDERGROUND LINES</b>								
<b>PRIMARY</b>								
14	RD20	1,940	986	56	129	447	272	14
15	RC20	9,984	8,627	95	1,045	178	8	0
<b>SECONDARY</b>								
16	RD30	846	503	29	66	229	0	0
17	RC30	1,193	1,032	11	125	21	0	0
18		13,963	11,148	191	1,365	875	280	14
<b>LINE TRANSFORMERS</b>								
19	RD30	806	480	27	63	218	0	0
20	RCW8	966	798	9	120	35	0	0
21		1,772	1,278	36	183	253	0	0
<b>SERVICES</b>								
22	RD30K	3,075	1,840	104	241	835	0	0
23	RCW9	1,076	904	10	128	31	0	0
24		4,151	2,744	114	369	866	0	0
25	P30	14,712	10,287	271	1,313	1,710	418	21
26	DP30	5,672	3,136	178	411	1,423	384	20
27	CP30	9,040	7,151	93	902	287	34	1
28	RCW1	13,178	9,031	278	1,167	1,666	380	11
29	RK405	4,848	0	0	0	0	0	0
30	RCW9	6,911	5,812	63	822	196	0	0
31		126,121	88,510	2,071	11,184	12,118	3,897	190
32		36,809	19,773	1,121	2,590	8,973	3,452	177
33		89,312	68,737	950	8,594	3,145	445	13

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
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Line No.	Alloc	LP-5	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>									
<b>DISTRIBUTION SUBSTATIONS</b>									
1	RD20	0	0	0	0	0	8	2	0
2	RD30	0	0	0	0	0	0	0	0
STATION EQUIPMENT:									
3	RD20	0	0	0	0	0	36	9	0
4	RC20	0	0	0	0	0	4	2	0
5	RD30	0	0	0	0	0	0	0	0
6	RC30	0	0	0	0	0	0	0	0
7		0	0	0	0	0	48	13	0
<b>TOTAL SUBSTATIONS</b>									
<b>OVERHEAD LINES</b>									
<b>PRIMARY</b>									
8	RD20	0	0	0	0	0	255	64	0
9	RC20	0	0	0	0	0	58	29	0
<b>SECONDARY</b>									
10	RD30	0	0	0	0	0	81	20	0
11	RC30	0	0	0	0	0	25	12	0
12	RK405	0	0	0	0	0	0	1,173	0
13		0	0	0	0	0	419	1,298	0
<b>TOTAL OVERHEAD LINES</b>									
<b>UNDERGROUND LINES</b>									
<b>PRIMARY</b>									
14	RD20	0	0	0	0	0	29	7	0
15	RC20	0	0	0	0	0	21	10	0
<b>SECONDARY</b>									
16	RD30	0	0	0	0	0	15	4	0
17	RC30	0	0	0	0	0	3	1	0
18		0	0	0	0	0	68	22	0
<b>TOTAL UNDERGROUND LINES</b>									
<b>LINE TRANSFORMERS</b>									
19	RD30	0	0	0	0	0	14	4	0
20	RCW8	0	0	0	0	0	3	1	0
21		0	0	0	0	0	17	5	0
<b>SERVICES</b>									
22	RD30K	0	0	0	0	0	55	0	0
23	RCW9	0	0	0	0	0	3	0	0
24		0	0	0	0	0	58	0	0
25	P30	25	4	3	12	2	126	519	1
26	DP30	0	0	0	0	0	93	16	0
27	CP30	25	4	3	1	2	33	503	1
28	RCW1	310	50	36	14	27	199	0	9
29	RK405	0	0	0	0	0	0	4,848	0
30	RCW9	0	0	0	0	0	18	0	0
31		335	54	39	26	29	953	6,705	10
32		0	0	0	0	0	586	126	0
33		335	54	39	15	29	367	6,579	10

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
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Line No.	OPERATION & MAINTENANCE EXPENSES CONTINUED	Alloc	Pa. Jurisdiction Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP
<b>CUSTOMER ACCOUNTS</b>									
1	METER READING	RCW2	2,013	1,741	19	211	36	2	0
2	COLLECTION EXPENSES	RCW5	11,093	10,509	28	272	167	109	0
3	PROPERTY DAMAGE DISTRIBUTION	RP30	1,285	899	24	115	149	37	2
4	UNCOLLECTIBLE ACCOUNTS	RCW5	6,723	6,369	17	165	101	66	0
5	OTHER CUSTOMER ACCTS EXPENSE	RC10	20,487	17,698	196	2,144	366	16	0
6	TOTAL CUSTOMER ACCTS		41,601	37,216	284	2,907	819	230	2
<b>CUSTOMER SERVICE &amp; INFORMATIONAL</b>									
7	908 - ONTRACK ARREARAGE FORGIVENESS	R0TRK	0	0	0	0	0	0	0
8	OTHER CUSTOMER SERVICE & INFO EXPENSE	R0TRK	8,137	8,039	98	0	0	0	0
9	TOTAL CUSTOMER SERVICE & INFO EXPENSE		8,137	8,039	98	0	0	0	0
10	SALES	DAT2	2,472	1,367	77	179	620	167	9
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>									
11	PPUC REGULATORY DEMAND COMPONENT	P01	5,075	3,747	81	474	447	110	5
12	DEMAND COMPONENT	DP01	1,334	733	42	96	333	97	5
13	CUSTOMER COMPONENT	CP01	3,741	3,014	39	378	114	13	0
14	EMPLOYEE BENEFITS	K929	37,198	27,835	588	3,489	3,256	758	37
15	DEMAND COMPONENT	DK929	9,775	5,407	306	708	2,453	662	34
16	CUSTOMER COMPONENT	CK929	27,423	22,428	282	2,781	803	96	3
17	OTHER A & G	K929	104,124	77,912	1,647	9,766	9,115	2,121	103
18	DEMAND COMPONENT	DK929	27,362	15,133	857	1,982	6,866	1,853	94
19	CUSTOMER COMPONENT	CK929	76,762	62,779	790	7,784	2,249	268	9
20	TOT ADMIN & GENERAL EXPENSES		146,397	109,494	2,316	13,729	12,818	2,989	145
21	DEMAND COMPONENT		38,471	21,273	1,205	2,786	9,652	2,612	133
22	CUSTOMER COMPONENT		107,926	88,221	1,111	10,943	3,166	377	12
23	ADJUSTMENT-ICE STORM DEFERRAL		1,611	961	54	125	436	-	-
24	DEMAND COMPONENT	RD30	621	370	21	48	168	-	-
25	CUSTOMER COMPONENT	RC30	990	591	33	77	268	-	-
26	TOTAL OPER & MAINT EXPENSES		326,339	245,587	4,900	28,124	26,811	7,283	346
27	DEMAND COMPONENT		75,901	41,416	2,347	5,424	18,793	6,064	310
28	CUSTOMER COMPONENT		250,438	204,171	2,553	22,700	8,018	1,219	36

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
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Line No.	Alloc	LP-5	IST	LP-6	LPEP	ISA	GH	SU/AL	L5-S
<b>OPERATION &amp; MAINTENANCE EXPENSES CONTINUED</b>									
<b>CUSTOMER ACCOUNTS</b>									
1	RCW2	0	0	0	0	0	4	0	0
2	RCW5	0	0	0	0	0	8	0	0
3	RP30	2	0	0	1	0	11	45	0
4	RCW5	0	0	0	0	0	5	0	0
5	RC10	2	0	0	0	0	43	22	0
6		4	0	0	1	0	71	67	0
<b>CUSTOMER SERVICE &amp; INFORMATIONAL</b>									
7	R0TRK	0	0	0	0	0	0	0	0
8	R0TRK	0	0	0	0	0	0	0	0
9		0	0	0	0	0	0	0	0
10	DAT2	0	0	0	5	0	41	7	0
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>									
11	P01	9	1	1	2	1	35	162	0
12	DP01	0	0	0	2	0	22	4	0
13	CP01	9	1	1	0	1	13	158	0
14	K929	43	7	5	21	3	248	907	1
15	DK929	0	0	0	18	0	160	27	0
16	CK929	43	7	5	3	3	88	880	1
17	K929	121	19	14	59	9	695	2,540	3
18	DK929	0	0	0	51	0	449	77	0
19	CK929	121	19	14	8	9	246	2,463	3
20		173	27	20	82	13	978	3,609	4
21		0	0	0	71	0	631	108	0
22		173	27	20	11	13	347	3,501	4
23		-	-	-	-	-	28	7	-
24	RD30	-	-	-	-	-	11	3	-
25	RC30	-	-	-	-	-	17	4	-
26		512	81	59	114	42	2,071	10,395	14
27		0	0	0	82	0	1,228	237	0
28		512	81	59	32	42	843	10,158	14

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Alloc	Pa Jurisdiction Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP
<b>OPERATION &amp; MAINTENANCE EXPENSES CONTINUED</b>								
<b>PROFORMA ADJUSTMENTS TO O &amp; M EXPENSES</b>								
1	K929	(4,031)	(3,016)	(64)	(378)	(353)	(82)	(4)
2	DK929	(1,059)	(585)	(33)	(77)	(266)	(72)	(4)
3	CK929	(2,972)	(2,431)	(31)	(301)	(87)	(10)	0
4	K929	674	504	11	63	59	14	1
5	DK929	177	98	6	13	44	12	1
6	CK929	497	406	5	50	15	2	0
7	RCW6	1,098	394	2	227	358	87	4
8	COMPANY USE ENERGY SUPPLY	4,535	1,718	43	238	1,023	726	33
9	DEMAND COMPONENT	4,535	1,718	43	238	1,023	726	33
10	CUSTOMER COMPONENT	0	0	0	0	0	0	0
11	TOTAL PROFORMA ADJUSTMENTS	2,276	(400)	(8)	150	1,087	745	34
12	DEMAND COMPONENT	3,653	1,231	16	174	801	666	30
13	CUSTOMER COMPONENT	(1,377)	(1,631)	(24)	(24)	286	79	4
14	<b>ADJUSTED OPER &amp; MAINT EXPENSES</b>	328,615	245,187	4,892	28,274	27,898	8,028	380
15	DEMAND COMPONENT	79,554	42,647	2,363	5,598	19,594	6,730	340
16	CUSTOMER COMPONENT	249,061	202,540	2,529	22,676	8,304	1,298	40

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Alloc	LP-5	IST	LP-6	LPEP	ISA	GH	SL/LAL	L5-S
<b>OPERATION &amp; MAINTENANCE EXPENSES CONTINUED</b>									
<b>PROFORMA ADJUSTMENTS TO O &amp; M EXPENSES</b>									
1	K929	(5)	(1)	(1)	(2)	0	(27)	(98)	0
2	DK929	0	0	0	(2)	0	(17)	(3)	0
3	CK929	(5)	(1)	(1)	0	0	(10)	(95)	0
4	K929	1	0	0	0	0	5	16	0
5	DK929	0	0	0	0	0	3	0	0
6	CK929	1	0	0	0	0	2	16	0
7	RCW6	17	0	0	0	0	8	1	0
8	COMPANY USE ENERGY SUPPLY	366	201	83	11	39	39	14	1
9	DEMAND COMPONENT	366	201	83	11	39	39	14	1
10	CUSTOMER COMPONENT	0	0	0	0	0	0	0	0
11	TOTAL PROFORMA ADJUSTMENTS	379	200	82	9	39	25	(67)	1
12	DEMAND COMPONENT	366	201	83	9	39	25	11	1
13	CUSTOMER COMPONENT	13	(1)	(1)	0	0	0	(78)	0
14	<b>ADJUSTED OPER &amp; MAINT EXPENSES</b>	891	281	141	123	81	2,096	10,328	15
15	DEMAND COMPONENT	366	201	83	91	39	1,253	248	1
16	CUSTOMER COMPONENT	525	80	58	32	42	843	10,080	14

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 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
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Line No.	DEPRECIATION EXPENSE	Alloc	Pa Jurisdicit Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP
1	DISTRIBUTION								
2	DIRECTLY ASSIGNED SUBS								
3	PRIMARY	RK407	38	0	0	0	0	0	0
4	SECONDARY	RD20	296	150	9	20	68	42	2
5	STATION EQUIPMENT:	RD30	0	0	0	0	0	0	0
6	PRIMARY DEMAND COMPONENT	RD20	2,935	1,492	84	195	676	412	21
7	PRIMARY CUSTOMER COMPONENT	RC20	2,335	2,018	22	244	42	2	0
8	SECONDARY DEMAND COMPONENT	RD30	5	4	0	0	1	0	0
9	SECONDARY CUSTOMER COMPONENT	RC30	0	0	0	0	0	0	0
10	TOTAL SUBSTATIONS		5,609	3,664	115	459	787	456	23
11	OVERHEAD LINES								
12	PRIMARY	RD20	9,733	4,942	280	647	2,243	1,367	70
13	CUSTOMER COMPONENT	RC20	14,281	12,339	136	1,495	255	11	0
14	SECONDARY	RD30	2,499	1,489	84	195	676	0	0
15	DEMAND COMPONENT	RC30	6,619	5,724	63	693	118	0	0
16	CUSTOMER COMPONENT	RK405	749	0	0	0	0	0	0
17	STREET LIGHTING		33,881	24,494	563	3,030	3,292	1,378	70
18	TOTAL OVERHEAD LINES								
19	UNDERGROUND LINES								
20	PRIMARY	RD20	1,497	759	43	100	345	210	11
21	DEMAND COMPONENT	RC20	7,702	6,654	74	806	138	6	0
22	CUSTOMER COMPONENT	RD30	652	388	22	51	176	0	0
23	SECONDARY	RC30	920	796	9	96	16	0	0
24	DEMAND COMPONENT		10,771	8,597	148	1,053	675	216	11
25	CUSTOMER COMPONENT								
26	TOTAL UNDERGROUND LINES								
27	LINE TRANSFORMERS								
28	DEMAND COMPONENT	RD30	4,635	2,702	153	354	1,226	0	0
29	CUSTOMER COMPONENT	RCW8	5,434	4,493	49	677	194	0	0
30	TOTAL LINE TRANSFORMERS		9,969	7,195	202	1,031	1,420	0	0
31	SERVICES								
32	DEMAND COMPONENT	RD30K	7,042	4,214	239	552	1,912	0	0
33	CUSTOMER COMPONENT	RCW9	2,465	2,072	23	293	70	0	0
34	TOTAL SERVICES		9,507	6,286	262	845	1,982	0	0
35	METERS	RCW1	15,524	10,637	327	1,375	1,963	448	13
36	AREA LIGHTING FIXTURES	RK403	222	0	0	0	0	0	0
37	STREET LIGHTING	RK405	1,569	0	0	0	0	0	0
38	TOTAL DISTRIBUTION		87,052	60,873	1,617	7,793	10,119	2,498	117
39	DEMAND COMPONENT		29,232	16,140	914	2,114	7,323	2,031	104
40	CUSTOMER COMPONENT		57,820	44,733	703	5,679	2,796	467	13
41	GENERAL	K939	15,720	11,763	248	1,474	1,377	321	15
42	DEMAND COMPONENT	DK939	4,131	2,284	129	299	1,037	280	14
43	CUSTOMER COMPONENT	CK939	11,589	9,479	119	1,175	340	41	1
44	INTANGIBLE	K939	4,983	3,728	79	468	437	102	4
45	DEMAND COMPONENT	DK939	1,309	724	41	95	329	89	4
46	CUSTOMER COMPONENT	CK939	3,674	3,004	38	373	108	13	0
47	TOTAL DEPR & AMORT EXPENSE		107,755	76,364	1,944	9,735	11,933	2,921	136
48	DEMAND COMPONENT		34,672	19,148	1,084	2,508	8,689	2,400	122
49	CUSTOMER COMPONENT		73,083	57,216	860	7,227	3,244	521	14
50	ADJUSTMENT TO DEPRECIATION EXPENSE								
51	ANNUAL DEPRECIATION EXP	ED00	4,799	3,402	86	434	531	130	6
52	DEMAND COMPONENT	RED00D	1,544	853	48	112	387	107	5
53	CUSTOMER COMPONENT	RED00C	3,255	2,549	38	322	144	23	1
54	ADJUSTED DEPR & AMORT EXPENSE		112,554	79,766	2,030	10,169	12,464	3,051	142
55	DEMAND COMPONENT		36,216	20,001	1,132	2,620	9,076	2,507	127
56	CUSTOMER COMPONENT		76,338	59,765	898	7,549	3,388	544	15

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Line No.	DEPRECIATION EXPENSE	Alloc	LP-5	IST	LP-6	LPEP	ISA	GH	SU/L	L5-S
	<b>DISTRIBUTION</b>									
1	DIRECTLY ASSIGNED SUBS	RK407	0	0	0	38	0	0	0	0
2	PRIMARY	RD20	0	0	0	0	0	4	1	0
	SECONDARY	RD30	0	0	0	0	0	0	0	0
	<b>STATION EQUIPMENT:</b>									
3	PRIMARY DEMAND COMPONENT	RD20	0	0	0	0	0	44	11	0
4	PRIMARY CUSTOMER COMPONENT	RC20	0	0	0	0	0	5	2	0
5	SECONDARY DEMAND COMPONENT	RD30	0	0	0	0	0	0	0	0
6	SECONDARY CUSTOMER COMPONENT	RC30	0	0	0	0	0	0	0	0
7	TOTAL SUBSTATIONS		0	0	0	38	0	53	14	0
	<b>OVERHEAD LINES</b>									
	<b>PRIMARY</b>									
8	DEMAND COMPONENT	RD20	0	0	0	0	0	147	37	0
9	CUSTOMER COMPONENT	RC20	0	0	0	0	0	30	15	0
	<b>SECONDARY</b>									
10	DEMAND COMPONENT	RD30	0	0	0	0	0	44	11	0
11	CUSTOMER COMPONENT	RC30	0	0	0	0	0	14	7	0
12	STREET LIGHTING	RK405	0	0	0	0	0	0	749	0
13	TOTAL OVERHEAD LINES		0	0	0	0	0	235	819	0
	<b>UNDERGROUND LINES</b>									
	<b>PRIMARY</b>									
14	DEMAND COMPONENT	RD20	0	0	0	0	0	23	6	0
15	CUSTOMER COMPONENT	RC20	0	0	0	0	0	16	8	0
	<b>SECONDARY</b>									
16	DEMAND COMPONENT	RD30	0	0	0	0	0	12	3	0
17	CUSTOMER COMPONENT	RC30	0	0	0	0	0	2	1	0
18	TOTAL UNDERGROUND LINES		0	0	0	0	0	53	18	0
	<b>LINE TRANSFORMERS</b>									
19	DEMAND COMPONENT	RD30	0	0	0	0	0	80	20	0
20	CUSTOMER COMPONENT	RCW8	0	0	0	0	0	16	5	0
21	TOTAL LINE TRANSFORMERS		0	0	0	0	0	96	25	0
	<b>SERVICES</b>									
22	DEMAND COMPONENT	RD30K	0	0	0	0	0	125	0	0
23	CUSTOMER COMPONENT	RCW9	0	0	0	0	0	7	0	0
24	TOTAL SERVICES		0	0	0	0	0	132	0	0
25	METERS		366	58	43	17	31	235	0	11
26	AREA LIGHTING FIXTURES	RK403	0	0	0	0	0	0	222	0
27	STREET LIGHTING	RK405	366	58	43	55	31	804	2,667	11
28	TOTAL DISTRIBUTION		0	0	0	38	0	479	89	0
29	DEMAND COMPONENT		366	58	43	17	31	325	2,578	11
30	CUSTOMER COMPONENT		18	3	2	9	1	105	384	0
31	GENERAL		0	0	0	8	0	68	12	0
32	DEMAND COMPONENT	DK939	18	3	2	1	1	37	372	0
33	CUSTOMER COMPONENT	CK939	6	1	1	2	0	33	122	0
34	INTANGIBLE		6	0	0	2	0	21	4	0
35	DEMAND COMPONENT	DK939	6	0	0	1	0	12	118	0
36	CUSTOMER COMPONENT	CK939	390	62	46	66	32	942	3,173	11
37	TOTAL DEPR & AMORT EXPENSE		0	0	0	48	0	568	105	0
38	DEMAND COMPONENT		390	62	46	18	32	374	3,068	11
39	CUSTOMER COMPONENT									
	<b>ADJUSTMENT TO DEPRECIATION EXPENSE</b>									
40	ANNUAL DEPRECIATION EXP	ED00	17	3	2	3	1	42	142	0
41	DEMAND COMPONENT	RED00D	0	0	0	2	0	25	5	0
42	CUSTOMER COMPONENT	RED00C	17	3	2	1	1	17	137	0
43	ADJUSTED DEPR & AMORT EXPENSE		407	65	48	69	33	984	3,315	11
44	DEMAND COMPONENT		0	0	0	50	0	593	110	0
45	CUSTOMER COMPONENT		407	65	48	19	33	391	3,205	11

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Line No.	Alloc	Pa Jurisdic Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP
<b>TAXES</b>								
<b>TAXES OTHER THAN INCOME,</b>								
<b>EXCLUDING GROSS RECEIPTS</b>								
1	P01	2,803	1,998	50	254	309	81	4
2	DP01	1,022	561	32	74	255	75	4
3	CP01	1,781	1,437	18	180	54	6	0
4	P01	(236)	(169)	(5)	(21)	(26)	(7)	0
5	DP01	(86)	(49)	(3)	(6)	(21)	(6)	0
6	CP01	(150)	(120)	(2)	(15)	(5)	(1)	0
7	P01	(6,692)	(4,768)	(120)	(605)	(739)	(193)	(9)
8	DP01	(2,439)	(1,341)	(76)	(176)	(609)	(178)	(9)
9	CP01	(4,253)	(3,427)	(44)	(429)	(130)	(15)	0
10	P01	9,488	6,761	170	858	1,047	273	14
11	DP01	3,458	1,903	108	249	863	252	13
12	CP01	6,030	4,858	62	609	184	21	1
13	P01	(929)	(662)	(17)	(84)	(103)	(27)	(1)
14	DP01	(339)	(186)	(11)	(24)	(85)	(25)	(1)
15	CP01	(590)	(476)	(6)	(60)	(18)	(2)	0
16	K939	6,026	4,508	96	566	528	123	6
17	DK939	1,584	876	50	115	398	107	5
18	CK939	4,442	3,632	46	451	130	16	1
19	K939	(210)	(156)	(4)	(20)	(19)	(5)	0
20	DK939	(55)	(30)	(2)	(4)	(14)	(4)	0
21	CK939	(155)	(126)	(2)	(16)	(5)	(1)	0
<b>TOTAL TAXES OTHER THAN INCOME</b>								
22		10,250	7,512	170	948	997	245	14
23		3,145	1,734	98	228	787	221	12
24		7,105	5,778	72	720	210	24	2
<b>CAPITAL STOCK PROPOSED ONLY</b>								
25	P01	97	68	2	9	11	3	0
26	DP01	35	18	1	3	9	3	0
27	CP01	62	50	1	6	2	0	0
<b>TOTAL AT PROPOSED RATES</b>								
28		10,347	7,580	172	957	1,008	248	14
29		3,180	1,752	99	231	796	224	12
30		7,167	5,828	73	726	212	24	2
<b>INVESTMENT TAX CREDIT AMORT</b>								
31	P30	(1,309)	(922)	(23)	(117)	(148)	(36)	(2)
32	DP30	(485)	(268)	(15)	(35)	(122)	(33)	(2)
33	CP30	(824)	(654)	(8)	(82)	(26)	(3)	0

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Line No.	Taxes	Alloc	LP-5	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	<b>TAXES</b>									
	<b>TAXES OTHER THAN INCOME,</b>									
	<b>EXCLUDING GROSS RECEIPTS</b>									
1	CAPITAL STOCK	P01	4	1	0	1	0	23	78	0
2	DEMAND COMPONENT	DP01	0	0	0	1	0	17	3	0
3	CUSTOMER COMPONENT	CP01	4	1	0	0	0	6	75	0
4	CAPITAL STOCK ADJUSTMENT	P01	0	0	0	0	0	(2)	(6)	0
5	DEMAND COMPONENT	DP01	0	0	0	0	0	(1)	0	0
6	CUSTOMER COMPONENT	CP01	0	0	0	0	0	(1)	(6)	0
7	PUBLIC UTILITY REALTY	P01	(10)	(2)	(1)	(3)	(1)	(55)	(186)	0
8	DEMAND COMPONENT	DP01	0	0	0	(3)	0	(40)	(7)	0
9	CUSTOMER COMPONENT	CP01	(10)	(2)	(1)	0	(1)	(15)	(179)	0
10	PUBLIC UTILITY REALTY ADJUSTMENT	P01	14	2	2	5	1	77	264	0
11	DEMAND COMPONENT	DP01	0	0	0	4	0	56	10	0
12	CUSTOMER COMPONENT	CP01	14	2	2	1	1	21	254	0
13	OTHER TAXES	P01	(1)	0	0	0	0	(8)	(26)	0
14	DEMAND COMPONENT	DP01	0	0	0	0	0	(6)	(1)	0
15	CUSTOMER COMPONENT	CP01	(1)	0	0	0	0	(2)	(25)	0
16	PAYROLL TAXES	K939	7	1	1	3	1	40	146	0
17	DEMAND COMPONENT	DK939	0	0	0	3	0	26	4	0
18	CUSTOMER COMPONENT	CK939	7	1	1	0	1	14	142	0
19	PAYROLL TAXES ADJUSTMENT	K939	0	0	0	0	0	(1)	(5)	0
20	DEMAND COMPONENT	DK939	0	0	0	0	0	(1)	0	0
21	CUSTOMER COMPONENT	CK939	0	0	0	0	0	0	(5)	0
	<b>TOTAL TAXES OTHER THAN INCOME</b>		14	2	2	6	1	74	265	0
22	EXCLUDING GROSS RECEIPTS		0	0	0	5	0	51	9	0
23	DEMAND COMPONENT		14	2	2	1	1	23	256	0
24	CUSTOMER COMPONENT									
25	CAPITAL STOCK PROPOSED ONLY	P01	0	0	0	0	0	1	3	0
26	DEMAND COMPONENT	DP01	0	0	0	0	0	1	0	0
27	CUSTOMER COMPONENT	CP01	0	0	0	0	0	0	3	0
28	TOTAL AT PROPOSED RATES		14	2	2	6	1	75	268	0
29	DEMAND COMPONENT		0	0	0	5	0	52	9	0
30	CUSTOMER COMPONENT		14	2	2	1	1	23	259	0
31	<b>INVESTMENT TAX CREDIT AMORT</b>		(2)	0	0	(1)	0	(11)	(47)	0
32	DEMAND COMPONENT	P30	0	0	0	(1)	0	(8)	(1)	0
33	CUSTOMER COMPONENT	CP30	(2)	0	0	0	0	(3)	(46)	0

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Line No.		Alloc	Pa Jurisdiction Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP
	<b>DEFERRED INCOME TAXES</b>								
1	ADJUST GROSS RECEIPTS TAX	RRBG	(216)	(135)	(1)	(23)	(37)	(10)	0
2	DEMAND COMPONENT	TRRBG	(57)	(35)	0	(6)	(10)	(3)	0
3	CUSTOMER COMPONENT	TRRBG	(159)	(100)	(1)	(17)	(27)	(7)	0
4	CONTRIB IN AID OF CONSTRUCTION	P30	(4,467)	(3,125)	(82)	(399)	(519)	(127)	(6)
5	DEMAND COMPONENT	DP30	(1,722)	(952)	(54)	(125)	(432)	(117)	(6)
6	CUSTOMER COMPONENT	CP30	(2,745)	(2,173)	(28)	(274)	(87)	(10)	0
7	VACATION PAY	K939	(232)	(175)	(4)	(21)	(20)	(5)	0
8	DEMAND COMPONENT	DK939	(61)	(35)	(2)	(4)	(15)	(4)	0
9	CUSTOMER COMPONENT	CK939	(171)	(140)	(2)	(17)	(5)	(1)	0
10	OBSOLETE INVENTORY	AT2	(259)	(181)	(5)	(23)	(30)	(8)	0
11	DEMAND COMPONENT	DAT2	(100)	(56)	(3)	(7)	(25)	(7)	0
12	CUSTOMER COMPONENT	CAT2	(159)	(125)	(2)	(16)	(5)	(1)	0
13	CLEARING ACCOUNTS	P00	(80)	(56)	(2)	(7)	(10)	(2)	0
14	DEMAND COMPONENT	DP00	(30)	(17)	(1)	(2)	(8)	(2)	0
15	CUSTOMER COMPONENT	CP00	(50)	(39)	(1)	(5)	(2)	0	0
16	ICE STORM DEFERRAL	K939	(668)	(499)	(11)	(63)	(58)	(14)	(1)
17	DEMAND COMPONENT	DK939	(176)	(97)	(6)	(13)	(44)	(12)	(1)
18	CUSTOMER COMPONENT	CK939	(492)	(402)	(5)	(50)	(14)	(2)	0
	<b>BALANCE CARRIED FORWARD</b>								
10	<b>DEFERRED INCOME TAXES</b>		(5,922)	(4,171)	(105)	(536)	(674)	(166)	(7)
11	DEMAND COMPONENT		(2,146)	(1,192)	(66)	(157)	(534)	(145)	(7)
12	CUSTOMER COMPONENT		(3,776)	(2,979)	(39)	(379)	(140)	(21)	0

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Line No.	Alloc	LP-5	IST	LP-6	LPEP	ISA	GH	SU/L	L5-S	
<b>DEFERRED INCOME TAXES</b>										
1	ADJUST GROSS RECEIPTS TAX	0	0	0	0	0	0	(3)	(7)	0
2	DEMAND COMPONENT	0	0	0	0	0	0	(1)	(2)	0
3	CUSTOMER COMPONENT	0	0	0	0	0	0	(2)	(5)	0
4	CONTRIB IN AID OF CONSTRUCTION	(7)	(1)	(1)	(3)	(1)	(1)	(38)	(158)	0
5	DEMAND COMPONENT	0	0	0	(3)	0	(28)	(5)	(5)	0
6	CUSTOMER COMPONENT	(7)	(1)	(1)	0	(1)	(10)	(153)	0	0
7	VACATION PAY	0	0	0	0	0	(2)	(5)	0	0
8	DEMAND COMPONENT	0	0	0	0	0	(1)	0	0	0
9	CUSTOMER COMPONENT	0	0	0	0	0	(1)	(5)	0	0
10	OBSOLETE INVENTORY	0	0	0	0	0	(3)	(9)	0	0
11	DEMAND COMPONENT	0	0	0	0	0	(2)	0	0	0
12	CUSTOMER COMPONENT	0	0	0	0	0	(1)	(9)	0	0
13	CLEARING ACCOUNTS	0	0	0	0	0	0	(3)	0	0
14	DEMAND COMPONENT	0	0	0	0	0	0	0	0	0
15	CUSTOMER COMPONENT	0	0	0	0	0	0	(3)	0	0
16	ICE STORM DEFERRAL	(1)	0	0	0	0	(5)	(16)	0	0
17	DEMAND COMPONENT	0	0	0	0	0	(3)	0	0	0
18	CUSTOMER COMPONENT	(1)	0	0	0	0	(2)	(16)	0	0
<b>BALANCE CARRIED FORWARD</b>										
10	DEFERRED INCOME TAXES	(8)	(1)	(1)	(3)	(1)	(51)	(198)	0	0
11	DEMAND COMPONENT	0	0	0	(3)	0	(35)	(7)	0	0
12	CUSTOMER COMPONENT	(8)	(1)	(1)	0	(1)	(16)	(191)	0	0



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Line No.	Alloc	LP-5	IST	LP-6	LPEP	ISA	GH	SLAL	L5-S
<b>DEFERRED INCOME TAXES</b>									
<b>CONTINUED</b>									
1		(8)	(1)	(1)	(3)	(1)	(51)	(198)	-
2		-	-	-	(3)	-	(35)	(7)	-
3		(8)	(1)	(1)	-	(1)	(16)	(191)	-
4	K939	(3)	0	0	(1)	0	(17)	(61)	0
5	DK939	0	0	0	(1)	0	(11)	(2)	0
6	CK939	(3)	0	0	0	0	(6)	(59)	0
7	P00	0	0	0	0	0	0	3	0
8	DP00	0	0	0	0	0	0	0	0
9	CP00	0	0	0	0	0	0	3	0
10	P00	0	0	0	0	0	0	0	0
11	DP00	0	0	0	0	0	0	0	0
12	CP00	0	0	0	0	0	0	0	0
<b>BALANCE CARRIED FORWARD</b>									
13		(11)	(1)	(1)	(4)	(1)	(68)	(256)	0
14		0	0	0	(4)	0	(46)	(9)	0
15		(11)	(1)	(1)	0	(1)	(22)	(247)	0

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Alloc	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP
<b>DEFERRED INCOME TAXES</b>								
<b>CONTINUED</b>								
1			(8,348)	(5,991)	(143)	(763)	(885)	(215)
2			(2,783)	(1,545)	(86)	(203)	(693)	(188)
3			(5,565)	(4,446)	(57)	(560)	(192)	(9)
<b>ACRS AND MACRS</b>								
4	P30	25,163	17,597	463	2,246	2,925	715	36
5	DP30	9,701	5,365	304	703	2,434	657	34
6	CP30	15,462	12,232	159	1,543	491	58	2
7	K939	3,452	2,583	54	324	303	70	3
8	DK939	907	501	28	66	228	61	3
9	CK939	2,545	2,082	26	258	75	9	0
10		28,615	20,180	517	2,570	3,228	785	39
11		10,608	5,866	332	769	2,662	718	37
12		18,007	14,314	185	1,801	566	67	2
<b>MISC. DEFERRED BOOKED EXPENSES</b>								
13	K939	207	154	4	20	18	5	0
14	DK939	54	29	2	4	14	4	0
15	CK939	153	125	2	16	4	1	0
16	P01	76	56	1	7	8	2	0
17	DP01	29	17	1	2	7	2	0
18	CP01	47	39	0	5	1	0	0
<b>BALANCE CARRIED FORWARD</b>								
19		20,550	14,399	379	1,834	2,369	577	30
20		7,908	4,367	249	572	1,990	536	28
21		12,642	10,032	130	1,262	379	41	2

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Alloc	LP-5	IST	LP-6	LPEP	ISA	GH	SJ/AL	L5-S
<b>DEFERRED INCOME TAXES</b>									
<b>CONTINUED</b>									
1		(11)	(1)	(1)	(4)	(1)	(68)	(256)	-
2		-	-	-	(4)	-	(46)	(9)	-
3		(11)	(1)	(1)	-	(1)	(22)	(247)	-
<b>ACRS AND MACRS</b>									
4	P30	42	7	5	20	4	215	887	1
5	DP30	0	0	0	18	0	159	27	0
6	CP30	42	7	5	2	4	56	860	1
7	K939	4	1	0	2	0	23	85	0
8	DK939	0	0	0	2	0	15	3	0
9	CK939	4	1	0	0	0	8	82	0
10		46	8	5	22	4	238	972	1
11		0	0	0	20	0	174	30	0
12		46	8	5	2	4	64	942	1
<b>MISC. DEFERRED BOOKED EXPENSES</b>									
13	K939	0	0	0	0	0	1	5	0
14	DK939	0	0	0	0	0	1	0	0
15	CK939	0	0	0	0	0	0	5	0
16	P01	0	0	0	0	0	0	2	0
17	DP01	0	0	0	0	0	0	0	0
18	CP01	0	0	0	0	0	0	2	0
<b>BALANCE CARRIED FORWARD</b>									
19		35	7	4	18	3	171	723	1
<b>DEFERRED INCOME TAXES</b>									
20		0	0	0	16	0	129	21	0
21		35	7	4	2	3	42	702	1

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Alloc	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP	
<b>DEFERRED INCOME TAXES</b>									
<b>CONTINUED</b>									
1			20,550	14,399	379	1,834	2,369	30	
2			7,908	4,367	249	572	1,990	28	
3			12,642	10,032	130	1,262	379	2	
<b>OTHER 263A &amp; REPAIR ALLOWANCE</b>									
4	P01	596	422	11	54	68	18	1	
5	DP01	230	126	7	37	57	17	1	
6	CP01	366	296	4	17	11	1	0	
7	K939	14,233	10,649	225	1,335	1,247	290	14	
8	DK939	3,740	2,068	117	271	939	253	13	
9	CK939	10,493	8,581	108	1,064	308	37	1	
10	P01	246	175	5	22	27	8	0	
11	DP01	90	51	3	6	22	7	0	
12	CP01	156	124	2	16	5	1	0	
13	P00	2,814	1,982	51	253	318	78	4	
14	DP00	1,043	575	33	76	262	71	4	
15	CP00	1,771	1,407	18	177	56	7	0	
16	CW5	(490)	(465)	(1)	(12)	(7)	(5)	0	
17	RCW5	(129)	(123)	0	(3)	(2)	(1)	0	
18	RCW5	(361)	(342)	(1)	(9)	(5)	(4)	0	
19	K929	47	36	0	5	4	1	0	
20	DK929	12	7	0	1	3	1	0	
21	CK929	35	29	0	4	1	0	0	
22	K939	(346)	(260)	(6)	(33)	(30)	(7)	0	
23	DK939	(91)	(51)	(3)	(7)	(23)	(6)	0	
24	CK939	(255)	(209)	(3)	(26)	(7)	(1)	0	
25	K939	0	0	0	0	0	0	0	
26	DK939	0	0	0	0	0	0	0	
27	CK939	0	0	0	0	0	0	0	
28	K939	510	383	8	48	45	10	0	
29	DK939	134	75	4	10	34	9	-	
30	CK939	376	308	4	38	11	1	-	
31	K939	629	471	10	59	55	13	1	
32	DK939	165	92	5	12	41	11	1	
33	CK939	464	379	5	47	14	2	-	
34	K939	246	185	4	23	21	5	0	
35	DK939	65	37	2	5	16	4	0	
36	CK939	181	148	2	18	5	1	0	
37	K939	-	0	0	0	0	0	0	
38	DK939	-	0	0	0	0	0	0	
39	CK939	-	0	0	0	0	0	0	
40	K939	-	0	0	0	0	0	0	
41	DK939	-	0	0	0	0	0	0	
42	CK939	-	0	0	0	0	0	0	
43	<b>TOTAL DEFERRED INCOME TAXES</b>								
44		39,035	27,977	686	3,588	4,117	988	50	
45		13,167	7,224	417	960	3,339	902	47	
46		25,868	20,753	269	2,628	778	86	3	
47	K939	(1,401)	(1,048)	(23)	(132)	(122)	(29)	(1)	
48	DK939	(368)	(203)	(12)	(27)	(92)	(25)	(1)	
49	CK939	(1,033)	(845)	(11)	(105)	(30)	(4)	0	
50		37,634	26,929	663	3,456	3,995	959	49	
51		12,799	7,021	405	933	3,247	877	46	
		24,835	19,908	258	2,523	748	82	3	

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Alloc	LP-5	IST	LP-6	LPEP	ISA	GH	SL/JAL	L5-S
<b>DEFERRED INCOME TAXES</b>									
<b>CONTINUED</b>									
1		35	7	4	18	3	171	723	1
2		-	-	-	16	-	129	21	-
3		35	7	4	2	3	42	702	1
<b>OTHER 263A &amp; REPAIR ALLOWANCE</b>									
4	P01	1	0	0	0	0	5	16	0
5	DP01	0	0	0	0	0	4	1	0
6	CP01	1	0	0	0	0	1	15	0
7	K939	16	3	2	8	1	95	348	0
8	DK939	0	0	0	7	0	61	11	0
9	CK939	16	3	2	1	1	34	337	0
10	P01	0	0	0	0	0	2	7	0
11	DP01	0	0	0	0	0	1	0	0
12	CP01	0	0	0	0	0	1	7	0
13	P00	5	1	1	2	0	23	96	0
14	DP00	0	0	0	2	0	17	3	0
15	CP00	5	1	1	0	0	6	93	0
16	CW5	0	0	0	0	0	0	0	0
17	RCW5	0	0	0	0	0	0	0	0
18	RCW5	0	0	0	0	0	0	0	0
19	K929	0	0	0	0	0	0	1	0
20	DK929	0	0	0	0	0	0	0	0
21	CK929	0	0	0	0	0	0	1	0
22	K939	0	0	0	0	0	0	(8)	0
23	DK939	0	0	0	0	0	(1)	(8)	0
24	CK939	0	0	0	0	0	(1)	(8)	0
25	K939	0	0	0	0	0	0	0	0
26	DK939	0	0	0	0	0	0	0	0
27	CK939	0	0	0	0	0	0	0	0
28	K939	1	0	0	0	0	3	12	0
29	DK939	-	-	-	-	-	2	-	-
30	CK939	1	-	-	-	-	1	12	-
31	K939	1	0	0	0	0	4	15	0
32	DK939	-	-	-	-	-	3	-	-
33	CK939	1	-	-	-	-	1	15	-
34	K939	0	0	0	0	0	2	6	0
35	DK939	0	0	0	0	0	1	0	0
36	CK939	0	0	0	0	0	1	6	0
37	K939	0	0	0	0	0	0	0	0
38	DK939	0	0	0	0	0	0	0	0
39	CK939	0	0	0	0	0	0	0	0
40	K939	0	0	0	0	0	0	0	0
41	DK939	0	0	0	0	0	0	0	0
42	CK939	0	0	0	0	0	0	0	0
43		59	11	7	28	4	303	1,216	1
44		0	0	0	25	0	217	36	0
45		59	11	7	3	4	86	1,180	1
46	K939	(2)	0	0	(1)	0	(9)	(34)	0
47	DK939	0	0	0	(1)	0	(6)	(1)	0
48	CK939	(2)	0	0	0	0	(3)	(33)	0
49		57	11	7	27	4	294	1,182	1
50		0	0	0	24	0	211	35	0
51		57	11	7	3	4	83	1,147	1

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Pa Jurisdiction Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP
<b>OPERATING EXPENSES</b>							
1	O & M DISTRIBUTION	126,121	2,071	11,184	12,118	3,897	190
2	O & M CUSTOMER ACCOUNTS	41,601	284	2,907	819	230	2
3	O & M CUST SVC & INFO	8,137	98	0	0	0	0
4	O & M SALES	2,472	77	179	620	167	9
5	O & M ADMIN & GENERAL	146,397	2,316	13,729	12,818	2,989	145
6	ADJUSTS TO O & M EXPENSES	2,276	(400)	150	1,087	745	34
7	TOTAL OPER & MAINT EXPENSES	328,615	4,892	28,274	27,898	8,028	380
8	DEMAND COMPONENT	79,554	2,363	5,598	19,594	6,730	340
9	CUSTOMER COMPONENT	249,061	2,529	22,676	8,304	1,298	40
10	DEPRECIATION & AMORTIZATION	112,554	2,030	10,169	12,464	3,051	142
11	DEMAND COMPONENT	36,216	1,132	2,620	9,076	2,507	127
12	CUSTOMER COMPONENT	76,338	898	7,549	3,388	544	15
<b>TAXES OTHER THAN INCOME</b>							
13	EXCLUDING GROSS RECEIPTS	10,250	170	948	997	245	14
14	DEMAND COMPONENT	3,145	98	228	787	221	12
15	CUSTOMER COMPONENT	7,105	72	720	210	24	2
16	GROSS RECEIPTS TAX	40,537	256	4,300	6,933	1,779	79
17	DEMAND COMPONENT	13,919	104	1,053	5,538	1,613	75
18	CUSTOMER COMPONENT	26,618	152	3,247	1,395	166	4
19	<b>ADJUSTED DEFERRED INC TAXES</b>	37,634	663	3,456	3,995	959	49
20	DEMAND COMPONENT	12,799	405	933	3,247	877	46
21	CUSTOMER COMPONENT	24,835	258	2,523	748	82	3
22	NET INVESTMENT TAX CREDIT	(1,309)	(23)	(117)	(148)	(36)	(2)
23	DEMAND COMPONENT	(485)	(15)	(35)	(122)	(33)	(2)
24	CUSTOMER COMPONENT	(824)	(8)	(82)	(26)	(3)	0
25	<b>OP EXPENSES PRIOR INCOME TAX</b>	528,281	7,988	47,030	52,139	14,026	662
26	DEMAND COMPONENT	145,148	4,087	10,397	38,120	11,915	598
27	CUSTOMER COMPONENT	383,133	3,901	36,633	14,019	2,111	64
<b>PA AND FEDERAL INCOME TAXES BASED ON PRESENT LEVEL REVENUE REQUIREMENTS AT ACTUAL CLASS RATES OF RETURN</b>							
28	TOTAL PA INCOME TAX	10,039	(480)	2,062	5,857	1,434	61
29	DEMAND COMPONENT	6,830	(301)	589	5,015	1,375	60
30	CUSTOMER COMPONENT	3,209	(178)	1,473	843	59	1
31	<b>TOTAL FED INC TAX</b>	25,221	(1,580)	5,876	17,600	4,298	177
32	DEMAND COMPONENT	19,754	(985)	1,690	15,287	4,190	177
33	CUSTOMER COMPONENT	5,467	(585)	4,186	2,313	108	0
34	<b>TOTAL TAXES</b>	122,372	(994)	16,525	35,234	8,679	378
35	DEMAND COMPONENT	55,962	(704)	4,458	29,752	8,243	368
36	CUSTOMER COMPONENT	66,410	(289)	12,067	5,483	436	10
37	<b>TOTAL OPERATING EXPENSES</b>	563,541	5,928	54,968	75,596	19,758	900
38	DEMAND COMPONENT	171,732	2,791	12,676	58,422	17,480	835
39	CUSTOMER COMPONENT	391,809	3,138	42,292	17,175	2,278	65

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	OPERATING EXPENSES	LP-5	IST	LP-6	LPEP	ISA	GH	SL/LAL	L5-S
1	O & M DISTRIBUTION	335	54	39	26	29	953	6,705	10
2	O & M CUSTOMER ACCOUNTS	4	0	0	1	0	71	67	0
3	O & M CUST SVC & INFO	0	0	0	0	0	0	0	0
4	O & M SALES	0	0	0	5	0	41	7	0
5	O & M ADMIN & GENERAL	173	27	20	82	13	978	3,609	4
6	ADJUSTS TO O & M EXPENSES	379	200	82	9	39	25	(67)	1
7	TOTAL OPER & MAINT EXPENSES	891	281	141	123	81	2,096	10,328	15
8	DEMAND COMPONENT	366	201	83	91	39	1,253	248	1
9	CUSTOMER COMPONENT	525	80	58	32	42	843	10,080	14
10	DEPRECIATION & AMORTIZATION	407	65	48	69	33	984	3,315	11
11	DEMAND COMPONENT	0	0	0	50	0	593	110	0
12	CUSTOMER COMPONENT	407	65	48	19	33	391	3,205	11
TAXES OTHER THAN INCOME									
13	EXCLUDING GROSS RECEIPTS	14	2	2	6	1	74	265	0
14	DEMAND COMPONENT	0	0	0	5	0	51	9	0
15	CUSTOMER COMPONENT	14	2	2	1	1	23	256	0
16	GROSS RECEIPTS TAX	89	49	2	26	57	391	1,320	3
17	DEMAND COMPONENT	23	12	10	21	2	262	42	0
18	CUSTOMER COMPONENT	66	37	(8)	5	55	129	1,278	3
19	ADJUSTED DEFERRED INC TAXES	57	11	7	27	4	294	1,182	1
20	DEMAND COMPONENT	0	0	0	24	0	211	35	0
21	CUSTOMER COMPONENT	57	11	7	3	4	83	1,147	1
22	NET INVESTMENT TAX CREDIT	(2)	0	0	(1)	0	(11)	(47)	0
23	DEMAND COMPONENT	0	0	0	(1)	0	(8)	(1)	0
24	CUSTOMER COMPONENT	(2)	0	0	0	0	(3)	(46)	0
25	OP EXPENSES PRIOR INCOME TAX	1,456	408	200	250	176	3,828	16,363	30
26	DEMAND COMPONENT	389	213	93	190	41	2,362	443	1
27	CUSTOMER COMPONENT	1,067	195	107	60	135	1,466	15,920	29
PA AND FEDERAL INCOME TAXES BASED ON PRESENT LEVEL REVENUE REQUIREMENTS AT ACTUAL									
28	TOTAL PA INCOME TAX	(8)	40	(19)	16	78	225	443	2
29	DEMAND COMPONENT	0	0	0	14	0	166	21	0
30	CUSTOMER COMPONENT	(8)	40	(19)	2	78	59	422	2
31	TOTAL FED INC TAX	(52)	120	(62)	46	240	659	1,202	6
32	DEMAND COMPONENT	0	(2)	0	40	(2)	509	51	0
33	CUSTOMER COMPONENT	(52)	121	(62)	6	242	150	1,151	6
34	TOTAL TAXES	98	222	(70)	120	380	1,632	4,365	12
35	DEMAND COMPONENT	23	10	(80)	103	0	1,191	157	0
36	CUSTOMER COMPONENT	75	211	(80)	17	380	441	4,208	12
37	TOTAL OPERATING EXPENSES	1,396	568	119	312	494	4,712	18,008	38
38	DEMAND COMPONENT	389	211	93	244	39	3,037	515	1
39	CUSTOMER COMPONENT	1,007	356	26	68	455	1,675	17,493	37

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Alloc	Pa Jurisdicit Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP
<b>OPERATING REVENUES</b>								
<b>SALE OF ELECTRICITY</b>								
1		672,223	419,299	4,356	71,889	113,405	29,761	1,338
2		(272)	(178)	(2)	(30)	(45)	(10)	-
3		671,951	419,121	4,354	71,859	113,360	29,751	1,338
4	RCW4	10,232	7,001	54	1,212	1,123	454	20
5		0	0	0	0	0	0	0
6		682,183	426,122	4,408	73,071	114,483	30,205	1,358
7		4,883	1,914	(71)	(184)	3,025	(54)	(17)
8		687,066	428,036	4,337	72,887	117,508	30,151	1,341
<b>ADJUSTED SALES REVENUES &amp; LATE PAYMENTS</b>								
<b>OTHER OPERATING REVENUES</b>								
9	P30	381	267	7	34	44	11	1
10	DP30	147	81	5	11	37	10	1
11	CP30	234	186	2	23	7	1	0
<b>RENT-ELECTRIC PROPERTY</b>								
12	P30	34,711	24,276	638	3,098	4,036	986	48
13	DP30	13,382	7,402	419	969	3,358	906	46
14	CP30	21,329	16,874	219	2,129	678	80	2
<b>OTHER ELECTRIC REVENUE</b>								
15	P30	4,573	3,200	84	408	531	130	6
16	DP30	1,763	976	55	128	442	119	6
17	CP30	2,810	2,224	29	280	89	11	0
18		39,665	27,743	729	3,540	4,611	1,127	55
19		15,292	8,459	479	1,108	3,837	1,035	53
20		24,373	19,284	250	2,432	774	92	2
21		726,731	455,779	5,066	76,427	122,119	31,278	1,396
22		687,066	428,036	4,337	72,887	117,508	30,151	1,341
23		40,537	25,253	256	4,300	6,933	1,779	79

**BASE FOR GROSS RECEIPTS TAX**  
 GROSS RECEIPTS TAX @ 5.9%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Alloc	LP-5	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
<b>OPERATING REVENUES</b>									
<b>SALE OF ELECTRICITY</b>									
1		1,180	654	46	444	966	6,623	22,210	52
2		2	1	1	-	-	(2)	(9)	-
3		1,182	655	47	444	966	6,621	22,201	52
4	RCW4	176	42	23	0	0	48	78	1
5		0	0	0	0	0	0	0	0
6		1,358	697	70	444	966	6,669	22,279	53
7		148	130	(43)	(10)	0	(43)	87	1
8		1,506	827	27	434	966	6,626	22,366	54
<b>ADJUSTED SALES REVENUES &amp; LATE PAYMENTS</b>									
<b>OTHER OPERATING REVENUES</b>									
9	P30	1	0	0	0	0	3	13	0
10	DP30	0	0	0	0	0	2	0	0
11	CP30	1	0	0	0	0	1	13	0
<b>RENT-ELECTRIC PROPERTY</b>									
12	P30	58	9	7	28	5	296	1,224	2
13	DP30	0	0	0	25	0	219	38	0
14	CP30	58	9	7	3	5	77	1,186	2
<b>OTHER ELECTRIC REVENUE</b>									
15	P30	8	1	1	3	1	39	161	0
16	DP30	0	0	0	3	0	29	5	0
17	CP30	8	1	1	0	1	10	156	0
18		67	10	8	31	6	338	1,398	2
19		0	0	0	28	0	250	43	0
20		67	10	8	3	6	88	1,355	2
21		1,573	837	35	465	972	6,964	23,764	56
22		1,506	827	27	434	966	6,626	22,366	54
23		89	49	2	26	57	391	1,320	3

**BASE FOR GROSS RECEIPTS TAX**  
 GROSS RECEIPTS TAX @ 5.9%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Pa Jurisdiction Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP
<b>DERIVATION-</b>							
<b>TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS</b>							
1	OPERATING REVENUES	726,731	455,779	5,066	76,427	122,119	31,278
2	MINUS OPERATING EXPENSES						
2	MINUS OPERATING EXPENSES	528,281	383,725	7,988	47,030	52,139	14,026
3	OP EXPENSES PRIOR INCOME TAX	198,450	72,054	(2,922)	29,397	69,980	17,252
3	EQUALS: TAXABLE INCOME						734
4	PLUS: ADJUSTMENTS TO						
4	TAXABLE INCOME	(115,275)	(81,245)	(2,136)	(10,309)	(13,134)	(3,367)
5	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL D	83,175	(9,191)	(5,058)	19,088	56,846	13,885
6	PA INCOME TAX CALCULATION						
6	TAXABLE NET INCOME	83,175	(9,191)	(5,058)	19,088	56,846	13,885
7	TOTAL SPECIAL DEDUCTIONS	18,721	13,463	288	1,686	1,940	508
8	PA TAXABLE INCOME	101,896	4,272	(4,770)	20,774	58,786	14,393
9	PA APPORTIONMENT PERCENTAGE	100%	100%	100%	100%	100%	100%
10	PA TAXABLE INCOME	101,896	4,272	(4,770)	20,774	58,786	14,393
11	PA INCOME TAX @ 9.99%	10,179	427	(477)	2,075	5,873	1,438
12	PA TAX CREDITS	(140)	(99)	(3)	(13)	(16)	(4)
13	PA INCOME TAX ADJUSTMENTS	0	0	0	0	0	0
14	TOTAL PA INCOME TAX	10,039	328	(480)	2,062	5,857	1,434
15	FEDERAL INC TAX CALCULATION						
15	TAXABLE NET INCOME	83,175	(9,191)	(5,058)	19,088	56,846	13,885
16	DEDUCTIONS						
16	PA INCOME TAX	10,039	328	(480)	2,062	5,857	1,434
17	TOTAL DEDUCTIONS	10,039	328	(480)	2,062	5,857	1,434
18	FEDERAL TAXABLE INCOME	73,136	(9,519)	(4,578)	17,026	50,989	12,451
19	FEDERAL INCOME TAX @ 35.0%	25,598	(3,332)	(1,602)	5,959	17,846	4,358
20	FEDERAL INCOME TAX CREDITS & ADJUSTMENTS	(377)	23	22	(83)	(246)	(3)
21	TOTAL FEDERAL INCOME TAX	25,221	(3,309)	(1,580)	5,876	17,600	4,298

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	LP-5	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
<b>DERIVATION-</b>								
<b>TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS</b>								
1	1,573	837	35	465	972	6,964	23,764	56
	OPERATING REVENUES							
2	1,456	408	200	250	176	3,828	16,363	30
	MINUS OPERATING EXPENSES							
3	117	429	(165)	215	796	3,136	7,401	26
	OP EXPENSES PRIOR INCOME TAX							
	EQUALS: TAXABLE INCOME							
4	(273)	(41)	(34)	(67)	(23)	(1,003)	(3,475)	(8)
	PLUS: ADJUSTMENTS TO							
5	(156)	388	(199)	148	773	2,133	3,926	18
	TAXABLE INCOME							
	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL D							
<b>PA INCOME TAX CALCULATION</b>								
6	(156)	388	(199)	148	773	2,133	3,926	18
	TAXABLE NET INCOME							
7	80	12	10	16	6	130	548	2
	<b>TOTAL SPECIAL DEDUCTIONS</b>							
8	(76)	400	(189)	164	779	2,263	4,474	20
	PA TAXABLE INCOME							
9	100%	100%	100%	100%	100%	100%	100%	100%
	PA APPORTIONMENT PERCENTAGE							
10	(76)	400	(189)	164	779	2,263	4,474	20
	PA TAXABLE INCOME							
11	(8)	40	(19)	16	78	226	447	2
	PA INCOME TAX @ 9.99%							
12	0	0	0	0	0	(1)	(4)	0
	PA TAX CREDITS							
<b>PA INCOME TAX</b>								
13	0	0	0	0	0	0	0	0
	ADJUSTMENTS							
14	(8)	40	(19)	16	78	225	443	2
	<b>TOTAL PA INCOME TAX</b>							
<b>FEDERAL INC TAX CALCULATION</b>								
15	(156)	388	(199)	148	773	2,133	3,926	18
	TAXABLE NET INCOME							
<b>DEDUCTIONS</b>								
16	(8)	40	(19)	16	78	225	443	2
	PA INCOME TAX							
17	(8)	40	(19)	16	78	225	443	2
	TOTAL DEDUCTIONS							
18	(148)	348	(180)	132	695	1,908	3,483	16
	FEDERAL TAXABLE INCOME							
19	(52)	122	(63)	46	243	668	1,219	6
	FEDERAL INCOME TAX @ 35.0%							
<b>FEDERAL INCOME TAX</b>								
20	0	(2)	1	0	(3)	(9)	(17)	0
	CREDITS & ADJUSTMENTS							
21	(52)	120	(62)	46	240	659	1,202	6
	<b>TOTAL FEDERAL INCOME TAX</b>							

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Alloc	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP
<b>ADJUSTMENTS TO TAXABLE INCOME</b>								
1	RBX	(61,427)	(44,111)	(1,104)	(5,496)	(6,596)	(1,755)	(87)
2	DRBX	(22,345)	(12,272)	(696)	(1,607)	(5,569)	(1,660)	(85)
3	CUSTOMER COMPONENT	(39,082)	(31,839)	(408)	(3,889)	(1,027)	(95)	(2)
4	DEFERRED INCOME TAXES	37,634	26,929	663	3,456	3,995	959	49
5	DEMAND COMPONENT	12,799	7,021	405	933	3,247	877	46
6	CUSTOMER COMPONENT	24,835	19,908	258	2,523	748	82	3
7	NET INVESTMENT TAX CREDIT	(1,309)	(922)	(23)	(117)	(148)	(36)	(2)
8	DEMAND COMPONENT	(485)	(268)	(15)	(35)	(122)	(33)	(2)
9	CUSTOMER COMPONENT	(824)	(654)	(8)	(82)	(26)	(3)	0
10	SEVERENCE PAY	(175)	(133)	(2)	(16)	(16)	(3)	0
11	DEMAND COMPONENT	(46)	(26)	(1)	(3)	(12)	(3)	0
12	CUSTOMER COMPONENT	(129)	(107)	(1)	(13)	(4)	0	0
<b>BOOK DEPRECIATION &amp; AMORTIZATION</b>								
13	ED30	91,851	64,228	1,706	8,223	10,677	2,636	123
14	RED30D	30,844	17,029	964	2,231	7,727	2,143	110
15	RED30C	61,007	47,199	742	5,992	2,950	493	13
16	ED88	20,703	15,491	327	1,942	1,814	423	19
17	RED88D	5,440	3,008	170	394	1,366	369	18
18	RED88C	15,263	12,463	157	1,548	448	54	1
19	TOTAL BOOK DEPRECIATION & AMORTIZATION	112,554	79,719	2,033	10,165	12,491	3,059	142
20	DEMAND COMPONENT	36,284	20,037	1,134	2,625	9,093	2,512	128
21	CUSTOMER COMPONENT	76,270	59,682	899	7,540	3,398	547	14
22	ED88	0	0	0	0	0	0	0
23	RED88D	0	0	0	0	0	0	0
24	RED88C	0	0	0	0	0	0	0
<b>TAX DEPRECIATION &amp; AMORTIZATION</b>								
25	ED30	(133,053)	(83,040)	(2,472)	(11,911)	(15,467)	(3,818)	(178)
26	RED30D	(44,679)	(24,669)	(1,397)	(3,231)	(11,193)	(3,104)	(159)
27	RED30C	(88,374)	(68,371)	(1,075)	(8,680)	(4,274)	(714)	(19)
28	ED88	(38,454)	(28,773)	(608)	(3,607)	(3,369)	(785)	(35)
29	RED88D	(10,105)	(5,588)	(316)	(732)	(2,537)	(685)	(33)
30	RED88C	(28,349)	(23,185)	(292)	(2,875)	(832)	(100)	(2)
31	TOTAL TAX DEPRECIATION & AMORTIZATION	(171,507)	(121,813)	(3,080)	(15,518)	(18,836)	(4,603)	(213)
32	DEMAND COMPONENT	(54,784)	(30,257)	(1,713)	(3,963)	(13,730)	(3,789)	(192)
33	CUSTOMER COMPONENT	(116,723)	(91,556)	(1,367)	(11,555)	(5,106)	(814)	(21)
34	POST RETIREMENT BENEFITS	1,095	818	17	103	96	23	1
35	DEMAND COMPONENT	288	158	9	21	72	20	1
36	CUSTOMER COMPONENT	807	660	8	82	24	3	0
<b>BALANCE CARRIED FORWARD</b>								
37	ADJUSTMENTS TO TAXABLE INCOME	(83,135)	(59,513)	(1,496)	(7,423)	(9,014)	(2,356)	(110)
38	DEMAND COMPONENT	(28,289)	(15,607)	(877)	(2,029)	(7,021)	(2,076)	(104)
39	CUSTOMER COMPONENT	(54,846)	(43,906)	(619)	(5,394)	(1,993)	(280)	(6)

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Alloc	LP-5	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
<b>ADJUSTMENTS TO TAXABLE INCOME</b>									
1	RBX	(84)	(14)	(11)	(29)	(8)	(496)	(1,633)	(3)
2	DRBX	0	0	0	(25)	0	(364)	(67)	0
3	CRBX	(84)	(14)	(11)	(4)	(8)	(132)	(1,566)	(3)
4		57	11	7	27	4	294	1,182	1
5		0	0	0	24	0	211	35	0
6		57	11	7	3	4	83	1,147	1
7		(2)	0	0	(1)	0	(11)	(47)	0
8		0	0	0	(1)	0	(8)	(1)	0
9		(2)	0	0	0	0	(3)	(46)	0
10		0	0	0	0	0	(1)	(4)	0
11		0	0	0	0	0	(1)	0	0
12		0	0	0	0	0	0	(4)	0
<b>BOOK DEPRECIATION &amp; AMORTIZATION</b>									
13	ED30	386	61	45	58	33	849	2,814	12
14	RED30D	0	0	0	40	0	506	94	0
15	RED30C	386	61	45	18	33	343	2,720	12
16	ED88	24	4	3	11	1	138	506	0
17	RED88D	0	0	0	10	0	89	16	0
18	RED88C	24	4	3	1	1	49	490	0
19		410	65	48	69	34	987	3,320	12
20		0	0	0	50	0	595	110	0
21		410	65	48	19	34	392	3,210	12
<b>DEPRECIATION CHARGED TO CLEARING</b>									
22	ED88	0	0	0	0	0	0	0	0
23	RED88D	0	0	0	0	0	0	0	0
24	RED88C	0	0	0	0	0	0	0	0
<b>TAX DEPRECIATION &amp; AMORTIZATION</b>									
25	ED30	(559)	(88)	(65)	(84)	(48)	(1,229)	(4,077)	(17)
26	RED30D	0	0	0	(58)	0	(732)	(136)	0
27	RED30C	(559)	(88)	(65)	(26)	(48)	(497)	(3,941)	(17)
28	ED88	(45)	(7)	(6)	(21)	(2)	(256)	(940)	0
29	RED88D	0	0	0	(19)	0	(165)	(30)	0
30	RED88C	(45)	(7)	(6)	(2)	(2)	(91)	(910)	0
31		(604)	(95)	(71)	(105)	(50)	(1,485)	(5,017)	(17)
32		0	0	0	(77)	0	(897)	(166)	0
33		(604)	(95)	(71)	(28)	(50)	(588)	(4,851)	(17)
34	K939	1	0	0	1	0	8	27	0
35	DK939	0	0	0	1	0	5	1	0
36	CK939	1	0	0	0	0	3	26	0
<b>BALANCE CARRIED FORWARD</b>									
37		(222)	(33)	(27)	(38)	(20)	(704)	(2,172)	(7)
38		0	0	0	(28)	0	(459)	(88)	0
39		(222)	(33)	(27)	(10)	(20)	(245)	(2,084)	(7)

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Alloc	Pa Jurisdiction Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP
1		(83,135)	(59,513)	(1,496)	(7,423)	(9,014)	(2,356)	(110)
<b>BALANCE BROUGHT FORWARD</b>								
<b>ADJUSTMENTS TO TAXABLE INCOME</b>								
<b>CONTINUED</b>								
2	K939	350	262	6	33	31	7	0
3	DK939	92	51	3	7	23	6	0
4	CK939	258	211	3	26	8	1	0
5	K939	559	419	9	53	49	11	1
6	DK939	147	81	5	11	37	10	1
7	CK939	412	338	4	42	12	1	0
8	K939	4,289	3,210	68	403	376	87	4
9	DK939	1,127	624	35	82	283	76	4
10	CK939	3,162	2,586	33	321	93	11	0
11	K939	(906)	(679)	(14)	(85)	(80)	(18)	(1)
12	DK939	(238)	(132)	(7)	(17)	(60)	(16)	(1)
13	CK939	(668)	(547)	(7)	(68)	(20)	(2)	0
14	P00	(162)	(120)	(2)	(15)	(15)	(3)	0
15	DP00	(43)	(24)	(1)	(3)	(11)	(3)	0
16	CP00	(119)	(96)	(1)	(12)	(4)	0	0
<b>BALANCE CARRIED FORWARD</b>								
17		(79,005)	(56,421)	(1,429)	(7,034)	(8,653)	(2,272)	(106)
<b>ADJUSTMENTS TO TAXABLE INCOME</b>								
18	DEMAND COMPONENT	(27,204)	(15,007)	(842)	(1,949)	(6,749)	(2,003)	(100)
19	CUSTOMER COMPONENT	(51,801)	(41,414)	(587)	(5,085)	(1,904)	(269)	(6)

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Alloc	LP-5	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
1		(222)	(33)	(27)	(38)	(20)	(704)	(2,172)	(7)
<b>BALANCE BROUGHT FORWARD</b>									
<b>ADJUSTMENTS TO TAXABLE INCOME</b>									
<b>CONTINUED</b>									
2	K939	0	0	0	0	0	3	8	0
3	DK939	0	0	0	0	0	2	0	0
4	CK939	0	0	0	0	0	1	8	0
5	K939	1	0	0	0	0	3	13	0
6	DK939	0	0	0	0	0	2	0	0
7	CK939	1	0	0	0	0	1	13	0
8	K939	5	1	1	2	0	28	104	0
9	DK939	0	0	0	2	0	18	3	0
10	CK939	5	1	1	0	0	10	101	0
11	K939	(1)	0	0	0	0	(6)	(22)	0
12	DK939	0	0	0	0	0	(4)	(1)	0
13	CK939	(1)	0	0	0	0	(2)	(21)	0
14	P00	0	0	0	0	0	(1)	(6)	0
15	DP00	0	0	0	0	0	(1)	0	0
16	CP00	0	0	0	0	0	0	(6)	0
<b>BALANCE CARRIED FORWARD</b>									
17		(217)	(32)	(26)	(36)	(20)	(677)	(2,075)	(7)
18		0	0	0	(26)	0	(442)	(86)	0
19		(217)	(32)	(26)	(10)	(20)	(235)	(1,989)	(7)

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Alloc	Pa Jurisdiction Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP
<b>BALANCE BROUGHT FORWARD</b>								
1		(79,005)	(56,421)	(1,429)	(7,034)	(8,653)	(2,272)	(106)
<b>ADJUSTMENTS TO TAXABLE INCOME</b>								
<b>CONTINUED</b>								
2	P00	(6,782)	(4,783)	(123)	(609)	(765)	(186)	(9)
3	DP00	(2,514)	(1,390)	(79)	(182)	(631)	(170)	(9)
4	CP00	(4,268)	(3,393)	(44)	(427)	(134)	(16)	0
5	RCW5	1,181	1,119	3	29	18	11	0
6	RCW5	438	415	1	11	7	4	0
7	RCW5	743	704	2	18	11	7	0
<b>ADJUST SALES OF PROPERTY</b>								
8	P30	(3,308)	(2,314)	(61)	(295)	(385)	(94)	(4)
9	DP30	(1,275)	(706)	(40)	(92)	(320)	(86)	(4)
10	CP30	(2,033)	(1,608)	(21)	(203)	(65)	(8)	0
11	K939	1,600	1,199	25	150	140	32	1
12	DK939	420	234	13	30	105	28	1
13	CK939	1,180	965	12	120	35	4	0
<b>TOTAL ADJUST SALES OF PROPERTY</b>								
14		(1,708)	(1,115)	(36)	(145)	(245)	(62)	(3)
15		(855)	(472)	(27)	(62)	(215)	(58)	(3)
16		(853)	(643)	(9)	(83)	(30)	(4)	0
<b>REMOVAL COSTS</b>								
17	P30	(12,816)	(8,961)	(236)	(1,144)	(1,490)	(365)	(18)
18	DP30	(4,941)	(2,732)	(155)	(358)	(1,240)	(335)	(17)
19	CP30	(7,875)	(6,229)	(81)	(786)	(250)	(30)	(1)
20	K939	833	623	13	78	73	17	1
21	DK939	219	120	7	16	55	15	1
22	CK939	614	503	6	62	18	2	0
<b>OTHER 263A &amp; REPAIR ALLOW</b>								
<b>DISTRIBUTION</b>								
23	P30	(45,855)	(32,068)	(844)	(4,092)	(5,331)	(1,304)	(64)
24	DP30	(17,678)	(9,776)	(554)	(1,280)	(4,436)	(1,198)	(61)
25	CP30	(28,177)	(22,292)	(290)	(2,812)	(895)	(106)	(3)
26	K939	685	512	11	64	60	14	1
27	DK939	180	99	6	13	45	12	1
28	CK939	505	413	5	51	15	2	0
29	K929	(114)	(86)	(2)	(11)	(10)	(2)	0
30	DK929	(30)	(17)	(1)	(2)	(8)	(2)	0
31	CK929	(84)	(69)	(1)	(9)	(2)	0	0
32	K939	(1,516)	(1,135)	(23)	(142)	(133)	(31)	(1)
33	DK939	(398)	(220)	(12)	(29)	(100)	(27)	(1)
34	CK939	(1,118)	(915)	(11)	(113)	(33)	(4)	0
35	K939	(500)	(376)	(8)	(46)	(44)	(10)	0
36	DK939	(131)	(74)	(4)	(9)	(33)	(9)	0
37	CK939	(369)	(302)	(4)	(37)	(11)	(1)	0
38	RP01	(602)	(428)	(11)	(55)	(67)	(17)	(1)
39	DP01	(219)	(119)	(7)	(16)	(55)	(16)	(1)
40	CP01	(383)	(309)	(4)	(39)	(12)	(1)	0
<b>BALANCE CARRIED FORWARD</b>								
41		(146,197)	(103,117)	(2,685)	(13,107)	(16,587)	(4,207)	(200)
42		(53,133)	(29,173)	(1,667)	(3,847)	(13,360)	(3,787)	(190)
		(93,064)	(73,944)	(1,018)	(9,260)	(3,227)	(420)	(10)

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Alloc	LP-5	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
1		(217)	(32)	(26)	(36)	(20)	(677)	(2,075)	(7)
<b>BALANCE BROUGHT FORWARD</b>									
<b>ADJUSTMENTS TO TAXABLE INCOME</b>									
<b>CONTINUED</b>									
2	P00	(11)	(2)	(1)	(6)	(1)	(56)	(230)	0
3	DP00	0	0	0	(5)	0	(41)	(7)	0
4	CP00	(11)	(2)	(1)	(1)	(1)	(15)	(223)	0
5	RCW5	0	0	0	0	0	1	0	0
6	RCW5	0	0	0	0	0	0	0	0
7	RCW5	0	0	0	0	0	1	0	0
<b>ADJUST SALES OF PROPERTY</b>									
8	P30	(6)	(1)	(1)	(2)	0	(28)	(117)	0
9	DP30	0	0	0	(2)	0	(21)	(4)	0
10	CP30	(6)	(1)	(1)	0	0	(7)	(113)	0
11	K939	2	0	0	1	0	11	39	0
12	DK939	0	0	0	1	0	7	1	0
13	CK939	2	0	0	0	0	4	38	0
14		(4)	(1)	(1)	(1)	0	(17)	(78)	0
15		0	0	0	(1)	0	(14)	(3)	0
16		(4)	(1)	(1)	0	0	(3)	(75)	0
<b>REMOVAL COSTS</b>									
17	P30	(21)	(3)	(3)	(10)	(2)	(110)	(452)	(1)
18	DP30	0	0	0	(9)	0	(81)	(14)	0
19	CP30	(21)	(3)	(3)	(1)	(2)	(29)	(438)	(1)
20	K939	1	0	0	0	0	6	21	0
21	DK939	0	0	0	0	0	4	1	0
22	CK939	1	0	0	0	0	2	20	0
<b>OTHER 263A &amp; REPAIR ALLOW</b>									
23	P30	(77)	(12)	(9)	(37)	(6)	(392)	(1,617)	(2)
24	DP30	0	0	0	(33)	0	(290)	(50)	0
25	CP30	(77)	(12)	(9)	(4)	(6)	(102)	(1,567)	(2)
26	K939	1	0	0	0	0	5	17	0
27	DK939	0	0	0	0	0	3	1	0
28	CK939	1	0	0	0	0	2	16	0
29	K929	0	0	0	0	0	0	(3)	0
30	DK929	0	0	0	0	0	0	0	0
31	CK929	0	0	0	0	0	0	(3)	0
32	K939	(2)	0	0	(1)	0	(11)	(37)	0
33	DK939	0	0	0	(1)	0	(7)	(1)	0
34	CK939	(2)	0	0	0	0	(4)	(36)	0
35	K939	(1)	0	0	0	0	(3)	(12)	0
36	DK939	0	0	0	0	0	(2)	0	0
37	CK939	(1)	0	0	0	0	(1)	(12)	0
38	RP01	(1)	0	0	0	0	(5)	(17)	0
39	DP01	0	0	0	0	0	(4)	(1)	0
40	CP01	(1)	0	0	0	0	(1)	(16)	0
<b>BALANCE CARRIED FORWARD</b>									
<b>ADJUSTMENTS TO TAXABLE INCOME</b>									
41		(332)	(50)	(40)	(91)	(29)	(1,259)	(4,483)	(10)
42		0	0	0	(75)	0	(874)	(160)	0
		(332)	(50)	(40)	(16)	(29)	(385)	(4,323)	(10)

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Alloc	Pa Jurisdiction Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP
1		(146,197)	(103,117)	(2,685)	(13,107)	(16,587)	(4,207)	(200)
		(5)	(5)	0	0	0	0	0
2	K939	(1)	(1)	0	0	0	0	0
3	DK939	(4)	(4)	0	0	0	0	0
4	CK939	(5,229)	(3,912)	(63)	(491)	(458)	(106)	(5)
5	ESOP DIVIDEND	(1,374)	(758)	(43)	(100)	(345)	(93)	(5)
6	DK939	(3,855)	(3,154)	(40)	(391)	(113)	(13)	0
7	CK939							
		20,275	14,178	373	1,809	2,358	577	28
8	P30	7,817	4,322	245	566	1,962	530	27
9	DP30	12,458	9,856	128	1,243	396	47	1
10	CP30	20,275	14,178	373	1,809	2,358	577	28
11		7,817	4,322	245	566	1,962	530	27
12		12,458	9,856	128	1,243	396	47	1
13		4,046	2,829	75	362	470	116	6
14		1,359	752	42	98	340	94	5
15		2,887	2,077	33	264	130	22	1
16		325	325	3	56	89	23	1
17		137	87	1	15	23	6	0
18		383	238	2	41	66	17	1
19		10,042	7,514	159	942	879	205	10
20		2,639	1,460	83	191	662	179	9
21		7,403	6,054	76	751	217	26	1
22		(593)	(444)	(9)	(55)	(52)	(13)	(1)
23		(156)	(86)	(5)	(11)	(39)	(11)	(1)
24		(437)	(358)	(4)	(44)	(13)	(2)	0
25		194	145	3	19	17	4	0
26		51	28	2	4	13	3	0
27		143	117	1	15	4	1	0
28		1,611	1,207	25	151	141	33	1
29		423	234	13	31	106	29	1
30		1,188	973	12	120	35	4	0
31		624	439	12	55	72	17	1
32		241	134	8	17	60	16	1
33		383	305	4	38	12	1	0
34		(380)	(272)	(6)	(34)	(42)	(11)	(1)
35		(139)	(77)	(4)	(10)	(35)	(10)	(1)
36		(241)	(195)	(2)	(24)	(7)	(1)	0
37		(183)	(132)	(3)	(16)	(21)	(5)	0
38		(71)	(40)	(2)	(5)	(18)	(5)	0
39		(112)	(92)	(1)	(11)	(3)	(3)	0
40		0	0	0	0	0	0	0
41		0	0	0	0	0	0	0
42		0	0	0	0	0	0	0
43		0	0	0	0	0	0	0
44		0	0	0	0	0	0	0
45		0	0	0	0	0	0	0
46		0	0	0	0	0	0	0
47		(115,275)	(81,245)	(2,136)	(10,309)	(13,134)	(3,367)	(160)
48		(42,207)	(23,118)	(1,327)	(3,051)	(10,631)	(3,049)	(154)
49		(73,068)	(58,127)	(809)	(7,258)	(2,503)	(318)	(6)

BALANCE BROUGHT FORWARD  
 ADJUSTMENTS TO TAXABLE INCOME  
 CONTINUED  
 SERP  
 DEMAND COMPONENT  
 CUSTOMER COMPONENT  
 ESOP DIVIDEND  
 DEMAND COMPONENT  
 CUSTOMER COMPONENT  
 CONTRIBUTIONS IN AID OF CONSTRUCTION  
 DISTRIBUTION  
 DEMAND COMPONENT  
 CUSTOMER COMPONENT  
 CP30  
 TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION  
 DEMAND COMPONENT  
 CUSTOMER COMPONENT  
 BOOK DEPRECIATION CAPITALIZED  
 DEMAND COMPONENT  
 CUSTOMER COMPONENT  
 ADJ G R TAX - CASH BASIS  
 DEMAND COMPONENT  
 CUSTOMER COMPONENT  
 OTHER DEFERRED CREDITS  
 DEMAND COMPONENT  
 CUSTOMER COMPONENT  
 CONSUMER EDUCATION  
 DEMAND COMPONENT  
 CUSTOMER COMPONENT  
 CLEARING AND PAYROLL EQUALIZATION  
 DEMAND COMPONENT  
 CUSTOMER COMPONENT  
 ICE STORM DEFERRAL  
 DEMAND COMPONENT  
 CUSTOMER COMPONENT  
 OBSOLETE INVENTORY  
 DEMAND COMPONENT  
 CUSTOMER COMPONENT  
 PREFERRED DIV PD CREDIT  
 DEMAND COMPONENT  
 CUSTOMER COMPONENT  
 PREPAID EXPENSES  
 DEMAND COMPONENT  
 CUSTOMER COMPONENT  
 DEFAULT SERVICE PLAN  
 DEMAND COMPONENT  
 CUSTOMER COMPONENT  
 CONSERVATION PROGRAM  
 DEMAND COMPONENT  
 CUSTOMER COMPONENT  
 TOTAL ADJS TO TAXABLE INCOME  
 DEMAND COMPONENT  
 CUSTOMER COMPONENT

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Alloc	LP-5	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
1		(332)	(50)	(40)	(91)	(29)	(1,259)	(4,483)	(10)
<b>BALANCE BROUGHT FORWARD</b>									
<b>ADJUSTMENTS TO TAXABLE INCOME</b>									
<b>CONTINUED</b>									
2	K939	0	0	0	0	0	0	0	0
3	DK939	0	0	0	0	0	0	0	0
4	DK939	0	0	0	0	0	0	0	0
5	K939	(6)	(1)	(1)	(3)	(35)	(128)	(128)	0
6	DK939	0	0	0	(3)	0	(23)	(4)	0
7	DK939	(6)	(1)	(1)	0	0	(12)	(124)	0
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>									
8	P30	34	5	4	17	3	173	715	1
9	DP30	0	0	0	15	0	128	22	0
10	CP30	34	5	4	2	3	45	693	1
11		34	5	4	17	3	173	715	1
12		0	0	0	15	0	128	22	0
13		34	5	4	2	3	45	693	1
14		17	3	2	3	1	37	124	1
15		0	0	0	2	0	22	4	1
16		17	3	2	1	1	15	120	1
17		1	0	0	0	1	5	16	0
18		0	0	0	0	0	1	4	0
19		1	0	0	0	1	4	12	0
20		12	2	1	6	1	67	244	0
21		0	0	0	5	0	43	7	0
22		12	2	1	1	1	24	237	0
23		(1)	0	0	0	0	(4)	(14)	0
24		0	0	0	0	0	(3)	0	0
25		(1)	0	0	0	0	(1)	(14)	0
26		0	0	0	0	0	1	5	0
27		0	0	0	0	0	1	0	0
28		0	0	0	0	0	0	5	0
29		2	0	0	1	0	11	39	0
30		0	0	0	1	0	7	1	0
31		2	0	0	0	0	4	38	0
32		1	0	0	0	0	5	22	0
33		0	0	0	0	0	4	1	0
34		1	0	0	0	0	1	21	0
35		(1)	0	0	0	0	(3)	(10)	0
36		(1)	0	0	0	0	(2)	0	0
37		(1)	0	0	0	0	(1)	(10)	0
38		0	0	0	0	0	(1)	(5)	0
39		0	0	0	0	0	(1)	0	0
40		0	0	0	0	0	0	(5)	0
41		0	0	0	0	0	0	0	0
42		0	0	0	0	0	0	0	0
43		0	0	0	0	0	0	0	0
44		0	0	0	0	0	0	0	0
45		0	0	0	0	0	0	0	0
46		0	0	0	0	0	0	0	0
47		(273)	(41)	(34)	(67)	(23)	(1,003)	(3,475)	(8)
48		0	0	0	(55)	0	(697)	(125)	0
49		(273)	(41)	(34)	(12)	(23)	(306)	(3,350)	(8)
<b>TOTAL ADJ'S TO TAXABLE INCOME</b>									
<b>DEMAND COMPONENT</b>									
<b>CUSTOMER COMPONENT</b>									

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Alloc	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP
<b>INCOME TAX ADJUSTMENTS</b>								
<b>PA SPECIAL ADJUSTMENTS</b>								
1	D10	0	0	0	0	0	0	0
2	BONUS DEPRECIATION TRANSMISSION DEMAND COMPONENT	0	0	0	0	0	0	0
3	CUSTOMER COMPONENT	0	0	0	0	0	0	0
4	BONUS DEPRECIATION DISTRIBUTION	20,559	14,571	371	1,858	2,277	557	26
5	DEMAND COMPONENT	6,615	3,653	207	479	1,658	458	23
6	CUSTOMER COMPONENT	13,944	10,918	164	1,379	619	99	3
7	BONUS DEPRECIATION GENERAL PLANT	8,327	6,101	142	767	839	202	9
8	DEMAND COMPONENT	2,679	1,480	84	194	673	182	9
9	CUSTOMER COMPONENT	5,648	4,621	58	573	166	20	0
10	TAX PREFERENCE INCOME	(86)	(61)	(2)	(8)	(10)	(2)	0
11	DEMAND COMPONENT	(31)	(17)	(1)	(2)	(8)	(2)	0
12	CUSTOMER COMPONENT	(55)	(44)	(1)	(6)	(2)	0	0
13	PA NET OPERATING LOSS DEDUCTION	(7,855)	(5,562)	(183)	(730)	(921)	(185)	0
14	DEMAND COMPONENT	(2,863)	(1,570)	(92)	(185)	(739)	(185)	0
15	CUSTOMER COMPONENT	(4,992)	(3,992)	(91)	(545)	(182)	0	0
16	ADJUSTMENTS TO PA TAXABLE INCOME- GAIN/(LOSS)	(2,224)	(1,586)	(40)	(201)	(245)	(64)	(3)
17	DEMAND COMPONENT	(811)	(448)	(25)	(58)	(202)	(59)	(3)
18	CUSTOMER COMPONENT	(1,413)	(1,138)	(15)	(143)	(43)	(5)	0
19	TOTAL SPECIAL DEDUCTIONS	18,721	13,463	288	1,886	1,940	508	32
20	DEMAND COMPONENT	5,589	3,098	173	428	1,382	394	29
21	CUSTOMER COMPONENT	13,132	10,365	115	1,258	558	114	3
22	PA TAX CREDITS	(140)	(99)	(3)	(13)	(16)	(4)	0
23	DEMAND COMPONENT	(51)	(27)	(2)	(4)	(13)	(4)	0
24	CUSTOMER COMPONENT	(89)	(72)	(1)	(9)	(3)	0	0
25	FEDERAL TAX CREDITS	(20)	(17)	0	(1)	(2)	0	0
26	DEMAND COMPONENT	(7)	(5)	0	0	(2)	0	0
27	CUSTOMER COMPONENT	(13)	(12)	0	(1)	0	0	0
28	CONSOLIDATED INCOME TAX ADJUSTMENTS	(357)	40	22	(82)	(244)	(60)	(3)
29	DEMAND COMPONENT	(130)	15	8	(30)	(88)	(22)	(1)
30	CUSTOMER COMPONENT	(227)	25	14	(52)	(155)	(38)	(2)
31	TOTAL FEDERAL TAX CREDITS & ADJUSTMENTS	(377)	23	22	(83)	(246)	(60)	(3)
32	DEMAND COMPONENT	(137)	10	8	(30)	(91)	(22)	(1)
33	CUSTOMER COMPONENT	(240)	13	14	(53)	(155)	(38)	(2)

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Alloc	LP-5	IST	LP-6	LPEP	ISA	GH	SLJAL	L5-S
<b>INCOME TAX ADJUSTMENTS</b>									
<b>PA SPECIAL ADJUSTMENTS</b>									
1	D10	0	0	0	0	0	0	0	0
2	BONUS DEPRECIATION TRANSMISSION	0	0	0	0	0	0	0	0
3	DEMAND COMPONENT	0	0	0	0	0	0	0	0
4	CUSTOMER COMPONENT	0	0	0	0	0	0	0	0
5	BONUS DEPRECIATION DISTRIBUTION	74	12	9	12	6	179	605	2
6	DEMAND COMPONENT	0	0	0	9	0	108	20	0
7	CUSTOMER COMPONENT	74	12	9	3	6	71	585	2
8	BONUS DEPRECIATION GENERAL PLANT	9	1	1	5	0	62	189	0
9	DEMAND COMPONENT	0	0	0	5	0	44	8	0
10	CUSTOMER COMPONENT	9	1	1	0	0	18	181	0
11	TAX PREFERENCE INCOME	0	0	0	0	0	0	(2)	0
12	DEMAND COMPONENT	0	0	0	0	0	(1)	0	0
13	CUSTOMER COMPONENT	0	0	0	0	0	0	(2)	0
14	PA NET OPERATING LOSS DEDUCTION	0	0	0	0	0	(92)	(182)	0
15	DEMAND COMPONENT	0	0	0	0	0	(92)	0	0
16	CUSTOMER COMPONENT	0	0	0	0	0	0	(182)	0
17	ADJUSTMENTS TO PA TAXABLE INCOME- GAIN/(LOSS)	(3)	(1)	0	(1)	0	(18)	(62)	0
18	DEMAND COMPONENT	0	0	0	(1)	0	(13)	(2)	0
19	CUSTOMER COMPONENT	(3)	(1)	0	0	0	(5)	(60)	0
20	TOTAL SPECIAL DEDUCTIONS	80	12	10	16	6	130	548	2
21	DEMAND COMPONENT	0	0	0	13	0	46	26	0
22	CUSTOMER COMPONENT	80	12	10	3	6	84	522	2
23	PA TAX CREDITS	0	0	0	0	0	(1)	(4)	0
24	DEMAND COMPONENT	0	0	0	0	0	(1)	0	0
25	CUSTOMER COMPONENT	0	0	0	0	0	0	(4)	0
26	FEDERAL TAX CREDITS	0	0	0	0	0	0	0	0
27	DEMAND COMPONENT	0	0	0	0	0	0	0	0
28	CUSTOMER COMPONENT	0	0	0	0	0	0	0	0
29	CONSOLIDATED INCOME TAX ADJUSTMENTS	0	(2)	1	0	(3)	(9)	(17)	0
30	DEMAND COMPONENT	0	(1)	(1)	0	(1)	(3)	(6)	0
31	CUSTOMER COMPONENT	0	(1)	1	0	(2)	(6)	(11)	0
32	TOTAL FEDERAL TAX CREDITS & ADJUSTMENTS	0	(2)	1	0	(3)	(9)	(17)	0
33	DEMAND COMPONENT	0	(1)	0	0	(1)	(3)	(6)	0
34	CUSTOMER COMPONENT	0	(1)	1	0	(2)	(6)	(11)	0

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Pa Jurisdiction Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP
<b>OPERATING REVENUES AT PRESENT RATE LEVELS</b>							
<b>SALES OF ELECTRICITY</b>							
1	REVISED DISTRIBUTION REVENUES	672,223	419,299	4,356	71,889	113,405	1,338
2	STATE TAX ADJ SURCHARGE	(272)	(178)	(2)	(30)	(45)	0
3	LATE PAY CHARGES PRESENT RATES	10,232	7,001	54	1,212	1,123	20
4	SALE OF ELECTRICITY	682,183	426,122	4,408	73,071	114,483	1,358
5	ANNUALIZATION PRESENT REVENUES	4,883	1,914	(71)	(184)	3,025	(17)
6	ADJUSTED ELECTRIC SALES	687,066	428,036	4,337	72,887	117,508	1,341
7	OTHER OPERATING REVENUES	39,665	27,743	729	3,540	4,611	55
8	TOTAL OPERATING REVENUES	726,731	455,779	5,066	76,427	122,119	1,396
<b>OPERATING EXPENSES</b>							
<b>OPERATION AND MAINTENANCE EXPENSES</b>							
9	DISTRIBUTION	126,121	88,510	2,071	11,184	12,118	190
10	OTHER OPER & MAINT EXPENSES	202,494	156,677	2,821	17,090	15,780	190
11	TOTAL OPER & MAINT EXPENSES	328,615	245,187	4,892	28,274	27,898	380
12	DEPRECIATION EXPENSE	87,052	60,873	1,617	7,793	10,119	117
13	DISTRIBUTION	25,502	18,893	413	2,376	2,345	25
14	OTHER DEPREC EXP	112,554	79,766	2,030	10,169	12,464	142
<b>TAXES</b>							
15	CAPITAL STOCK PRESENT LEVEL	2,567	1,829	45	233	283	4
16	OTHER OTHER TAXES	7,683	5,683	125	715	714	10
17	DEFERRED INCOME TAXES	37,634	26,929	663	3,456	3,995	49
18	NET INVESTMENT TAX CREDIT	(1,309)	(922)	(23)	(117)	(148)	(2)
19	GROSS RECEIPTS TAX	40,537	25,253	256	4,300	6,933	79
20	TOTAL PA INCOME TAX	10,039	328	(480)	2,062	5,857	61
21	TOTAL FED INC TAX	25,221	(3,309)	(1,580)	5,876	17,600	177
22	TOTAL TAXES	122,372	55,791	(994)	16,525	35,234	378
23	TOTAL OPERATING EXPENSES	563,541	380,744	5,928	54,968	75,596	900
24	RETURN (LN 8 - 25)	163,190	75,035	(862)	21,459	46,523	496
25	TOTAL RATE BASE	2,090,483	1,501,183	37,541	187,070	224,453	2,958
26	RATE OF RETURN (LN 26 / LN 27)	7.81%	5.00%	-2.30%	11.47%	20.73%	16.77%
27	CLASS RATE IN % OF TOTAL	100.00%	64.02%	-29.45%	146.86%	265.43%	214.72%

PPL ELECTRIC UTILITIES CORPORATION  
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Line No.	OPERATING REVENUES AT PRESENT RATE LEVELS SALES OF ELECTRICITY	LP-5	IST	LP-6	LPEP	ISA	GH	SLAL	L5-S
1	REVISED DISTRIBUTION REVENUES	1,180	654	46	444	966	6,623	22,210	52
2	STATE TAX ADJ SURCHARGE	2	1	1	0	0	(2)	(9)	0
3	LATE PAY CHARGES PRESENT RATES	176	42	23	0	0	48	78	1
4	SALE OF ELECTRICITY	1,358	697	70	444	966	6,669	22,279	53
5	ANNUALIZATION PRESENT REVENUES	148	130	(43)	(10)	0	(43)	87	1
6	ADJUSTED ELECTRIC SALES	1,506	827	27	434	966	6,626	22,366	54
7	OTHER OPERATING REVENUES	67	10	8	31	6	338	1,398	2
8	TOTAL OPERATING REVENUES	1,573	837	35	465	972	6,964	23,764	56
	OPERATING EXPENSES								
	OPERATION AND MAINTENANCE EXPENSES								
9	DISTRIBUTION	335	54	39	26	29	953	6,705	10
10	OTHER OPER & MAINT EXPENSES	556	227	102	97	52	1,143	3,623	5
11	TOTAL OPER & MAINT EXPENSES	891	281	141	123	81	2,096	10,328	15
	DEPRECIATION EXPENSE								
12	DISTRIBUTION	366	58	43	55	31	804	2,667	11
13	OTHER DEPREC EXP	41	7	5	14	2	180	648	0
	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE	407	65	48	69	33	984	3,315	11
	TAXES								
15	CAPITAL STOCK PRESENT LEVEL	4	1	0	1	0	21	72	0
16	OTHER OTHER TAXES	10	1	2	5	1	53	193	0
17	DEFERRED INCOME TAXES	57	11	7	27	4	294	1,182	1
18	NET INVESTMENT TAX CREDIT	(2)	0	0	(1)	0	(11)	(47)	0
19	GROSS RECEIPTS TAX	89	49	2	26	57	391	1,320	3
20	TOTAL PA INCOME TAX	(8)	40	(19)	16	78	225	443	2
21	TOTAL FED INC TAX	(52)	120	(62)	46	240	659	1,202	6
22	TOTAL TAXES	98	222	(70)	120	380	1,632	4,365	12
23	TOTAL OPERATING EXPENSES	1,396	568	119	312	494	4,712	18,008	38
24	RETURN (LN 8 - 25)	177	269	(84)	153	478	2,252	5,756	18
25	TOTAL RATE BASE	2,844	498	362	1,005	263	16,898	55,570	90
26	RATE OF RETURN (LN 26 / LN 27)	6.22%	54.02%	-23.20%	15.22%	181.75%	13.33%	10.36%	20.00%
27	CLASS RATE IN % OF TOTAL	79.64%	691.68%	-297.06%	194.88%	2327.14%	170.68%	132.65%	256.08%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
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Line No.	Alloc	Pa Jurisdiction Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP
<b>WAGES AND SALARIES ALLOCATOR</b>								
<b>CALCULATE WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN &amp; GENERAL</b>								
1	DISTRIBUTION	52,662	36,829	969	4,701	6,123	1,496	74
2	DEMAND COMPONENT	20,303	11,228	636	1,471	5,095	1,375	70
3	CUSTOMER COMPONENT	32,359	25,601	333	3,230	1,028	121	4
4	CUSTOMER ACCTS	20,128	17,388	192	2,106	360	16	0
5	CUSTOMER SERV & INFO	3,606	3,116	34	377	64	3	0
6	SALES	865	478	27	63	217	59	3
<b>TOTAL WAGES AND SALARIES ALLOCATOR</b>								
7	EXCLUDING ADMIN & GENERAL	77,261	57,811	1,222	7,247	6,764	1,574	77
8	ALLOCATOR	100.00%	74.826%	1.582%	9.380%	8.754%	2.037%	0.100%
9	DEMAND COMPONENT	20,303	11,228	636	1,471	5,095	1,375	70
10	ALLOCATOR	100.00%	55.302%	3.133%	7.245%	25.095%	6.772%	0.345%
11	CUSTOMER COMPONENT	56,958	46,583	586	5,776	1,669	199	7
12	ALLOCATOR	100.00%	81.783%	1.029%	10.141%	2.930%	0.349%	0.012%
<b>ADMIN &amp; GENERAL</b>								
13	ADMIN & GENERAL	3,740	2,799	59	351	328	77	3
14	DEMAND COMPONENT	983	543	31	71	247	67	3
15	CUSTOMER COMPONENT	2,757	2,256	28	280	81	10	0
<b>TOTAL WAGES AND SALARIES ALLOCATOR INCLUDING ADMIN &amp; GENERAL</b>								
16	ALLOCATOR	81,001	60,610	1,281	7,598	7,092	1,651	80
17	DEMAND COMPONENT	100.00%	74.826%	1.581%	9.380%	8.755%	2.038%	0.099%
18	ALLOCATOR	21,286	11,771	667	1,542	5,342	1,442	73
19	DEMAND COMPONENT	100.00%	55.299%	3.134%	7.244%	25.096%	6.774%	0.343%
20	ALLOCATOR	59,715	48,839	614	6,056	1,750	209	7
21	CUSTOMER COMPONENT	100.00%	81.785%	1.028%	10.142%	2.931%	0.350%	0.012%

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Line No.	Alloc	LP-5	IST	LP-6	LPEP	ISA	GH	SUJAL	L5-S
<b>WAGES AND SALARIES ALLOCATOR</b>									
<b>CALCULATE WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN &amp; GENE</b>									
1	DISTRIBUTION	88	14	10	42	7	450	1,857	2
2	DEMAND COMPONENT	0	0	0	38	0	333	57	0
3	CUSTOMER COMPONENT	88	14	10	4	7	117	1,800	2
4	CUSTOMER ACCTS	2	0	0	0	0	43	21	0
5	CUSTOMER SERV & INFO	0	0	0	0	0	8	4	0
6	SALES	0	0	0	2	0	14	2	0
<b>TOTAL WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN &amp; GENERAL</b>									
7	ALLOCATOR	90	14	10	44	7	515	1,884	2
8	DEMAND COMPONENT	0	0	0	38	0	333	2,438%	0.003%
9	ALLOCATOR	0.000%	0.000%	0.000%	0.187%	0.000%	1.640%	0.281%	0.000%
10	CUSTOMER COMPONENT	90	14	10	6	7	182	1,827	2
11	ALLOCATOR	0.158%	0.025%	0.018%	0.011%	0.012%	0.320%	3.208%	0.004%
12	ADMIN & GENERAL	4	1	0	2	0	25	91	0
13	DEMAND COMPONENT	0	0	0	2	0	16	3	0
14	ALLOCATOR	4	1	0	0	0	9	88	0
<b>TOTAL WAGES AND SALARIES ALLOCATOR INCLUDING ADMIN &amp; GENERAL</b>									
15	ALLOCATOR	94	15	10	46	7	540	1,975	2
16	DEMAND COMPONENT	0	0	0	40	0	349	2,438%	0.003%
17	ALLOCATOR	0.000%	0.000%	0.000%	0.188%	0.000%	1.640%	0.282%	0.000%
18	CUSTOMER COMPONENT	94	15	10	6	7	191	1,915	2
19	ALLOCATOR	0.157%	0.025%	0.017%	0.010%	0.012%	0.320%	3.207%	0.004%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
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Line No.	Alloc	Output	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP
<b>I CUSTOMERS, WEIGHTED</b>									
<b>A-EXPRESSED IN \$1,000</b>									
1			260,434	178,476	5,488	23,064	32,923	7,513	224
2		RCW1	100.00%	68,529%	2,107%	8,856%	12,642%	2,885%	0.086%
3			2,013,127	1,740,908	19,240	210,879	36,010	1,560	40
4		RCW2	100.00%	86,479%	0,956%	10,475%	1,789%	0,077%	0,002%
5			10,232	7,001	54	1,212	1,123	454	20
6		RCW4	100.00%	68,424%	0,528%	11,845%	10,975%	4,437%	0,195%
7			6,723	6,369	17	165	101	66	0
8		RCW5	100.00%	94,735%	0,253%	2,454%	1,502%	0,982%	0,000%
9			18,300	6,563	30	3,790	5,970	1,442	72
10		RCW6	100.00%	35,864%	0,164%	20,710%	32,623%	7,860%	0,393%
11			171,321	0	0	146,335	24,986	0	0
12		RCW7	100.00%	0,000%	0,000%	85,416%	14,584%	0,000%	0,000%
<b>B-EXPRESSED IN UNITS</b>									
13			1,491,517	1,232,959	13,416	185,918	53,278	0	0
14		RCW8	100.00%	82,665%	0,899%	12,465%	3,572%	0,000%	0,000%
15			1,470,237	1,236,223	13,439	174,898	41,781	0	0
16		RCW9	100.00%	84,083%	0,914%	11,896%	2,842%	0,000%	0,000%
<b>II CUSTOMERS, UNITS</b>									
17			1,398,487	1,208,120	13,349	146,335	24,986	1,085	26
18		RC10	100.00%	86,386%	0,955%	10,464%	1,787%	0,078%	0,002%
19			1,398,341	1,208,122	13,349	146,335	24,986	1,085	26
20		RC20	100.00%	86,396%	0,955%	10,465%	1,787%	0,078%	0,002%
21			1,397,202	1,208,094	13,349	146,335	24,986	0	0
22		RC30	100.00%	86,467%	0,955%	10,473%	1,788%	0,000%	0,000%
<b>III DEMANDS (KW)</b>									
23			0	0	0	0	0	0	0
24		RD10	100.00%	100,000%	0,000%	0,000%	0,000%	0,000%	0,000%
25			7,319,024	3,716,752	210,649	486,797	1,686,543	1,027,712	52,658
26		RD20	100.00%	50,783%	2,878%	6,651%	23,043%	14,042%	0,719%
27			6,238,654	3,716,752	210,649	486,797	1,686,543	0	0
28		RD30	100.00%	59,575%	3,377%	7,803%	27,034%	0,000%	0,000%
29			6,210,975	3,716,752	210,649	486,797	1,686,543	0	0
30		RD30K	100.00%	59,841%	3,392%	7,838%	27,154%	0,000%	0,000%
<b>IV DIRECT ASSIGNMENT</b>									
31			1	0	0	0	0	0	0
32		RK403	100.00%	0,000%	0,000%	0,000%	0,000%	0,000%	0,000%
33			1	0	0	0	0	0	0
34		RK405	100.00%	0,000%	0,000%	0,000%	0,000%	0,000%	0,000%
35			1	0	0	0	0	0	0
36		RK407	100.00%	0,000%	0,000%	0,000%	0,000%	0,000%	0,000%
37			1	1	0	0	0	0	0
38		RK409	100.00%	100,000%	0,000%	0,000%	0,000%	0,000%	0,000%
39			36,761,884	13,906,540	352,086	1,925,856	8,294,034	5,885,750	267,929
40		RES15	100.00%	37,827%	0,958%	5,239%	22,562%	16,010%	0,729%
<b>VI OTHER</b>									
41			83,175	(9,191)	(5,058)	19,088	56,846	13,885	574
42		FTX	100.01%	-11,04%	-6,08%	22,95%	68,35%	16,69%	0,69%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Alloc	Output	LP-5	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
<b>I CUSTOMERS, WEIGHTED</b>										
<b>A-EXPRESSED IN \$1,000</b>										
1	METER INVESTMENT		6,133	980	717	281	525	3,934	0	176
2	ALLOCATOR	RCW1	2,355%	0.376%	0.275%	0.108%	0.202%	1,511%	0.000%	0.068%
3	METER READING EXPENSE		160	30	10	0	0	4,280	0	10
4	ALLOCATOR	RCW2	0.008%	0.001%	0.000%	0.000%	0.000%	0.213%	0.000%	0.000%
5	LATE PAYMENTS		176	42	23	0	0	48	78	1
6	ALLOCATOR	RCW4	1.720%	0.410%	0.225%	0.000%	0.000%	0.469%	0.762%	0.010%
7	UNCOLLECTIBLE ACCOUNTS		0	0	0	0	0	5	0	0
8	ALLOCATOR	RCW5	0.000%	0.000%	0.000%	0.000%	0.000%	0.074%	0.000%	0.000%
9	CUSTOMER DEPOSITS		278	0	0	0	0	138	17	0
10	ALLOCATOR	RCW6	1.519%	0.000%	0.000%	0.000%	0.000%	0.754%	0.083%	0.000%
11	CUSTOMER ADVANCES		0	0	0	0	0	0	0	0
12	ALLOCATOR	RCW7	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
<b>B-EXPRESSED IN UNITS</b>										
13	LINE TRANSFORMERS, CUST COMP		0	0	0	0	0	4,475	1,471	0
14	ALLOCATOR	RCW8	0.000%	0.000%	0.000%	0.000%	0.000%	0.300%	0.099%	0.000%
15	SERVICES CUSTOMER COMPONENT		0	0	0	0	0	3,896	0	0
16	ALLOCATOR	RCW9	0.000%	0.000%	0.000%	0.000%	0.000%	0.265%	0.000%	0.000%
<b>II CUSTOMERS, UNITS</b>										
17	END OF YEAR CUSTOMERS		109	24	5	1	1	2,967	1,471	8
18	ALLOCATOR	RC10	0.008%	0.002%	0.000%	0.000%	0.000%	0.212%	0.105%	0.001%
19	PRIMARY CUSTOMERS		0	0	0	0	0	2,967	1,471	0
20	ALLOCATOR	RC20	0.000%	0.000%	0.000%	0.000%	0.000%	0.212%	0.105%	0.000%
21	SECONDARY CUSTOMERS		0	0	0	0	0	2,967	1,471	0
22	ALLOCATOR	RC30	0.000%	0.000%	0.000%	0.000%	0.000%	0.212%	0.105%	0.000%
<b>III DEMANDS (KW)</b>										
23	TRANSMISSION LEVEL DEMANDS		0	0	0	0	0	0	0	0
24	ALLOCATOR	RD10	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
25	PRIMARY LEVEL DEMANDS		0	0	0	0	0	110,234	27,679	0
26	ALLOCATOR	RD20	0.000%	0.000%	0.000%	0.000%	0.000%	1,506%	0.378%	0.000%
27	SECONDARY LEVEL DEMANDS		0	0	0	0	0	110,234	27,679	0
28	ALLOCATOR	RD30	0.000%	0.000%	0.000%	0.000%	0.000%	1,767%	0.444%	0.000%
29	SERVICES DEMAND ALLOCATOR		0	0	0	0	0	110,234	0	0
30	ALLOCATOR	RD30K	0.000%	0.000%	0.000%	0.000%	0.000%	1,775%	0.000%	0.000%
<b>IV DIRECT ASSIGNMENT</b>										
31	AREA LIGHTING ONLY		0	0	0	0	0	0	1	0
32	ALLOCATOR	RK403	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%
33	STREET LIGHTING ONLY		0	0	0	0	0	0	1	0
34	ALLOCATOR	RK405	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%
35	LPEP ONLY		0	0	0	1	0	0	0	0
36	ALLOCATOR	RK407	0.000%	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%
37	TORS ONLY		0	0	0	0	0	0	0	0
38	ALLOCATOR	RK409	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
39	MWH SALES UNANNUALIZED		2,966,309	1,632,823	676,812	92,170	317,865	319,051	113,946	10,713
40	ALLOCATOR	RES15	8.069%	4.442%	1.841%	0.251%	0.865%	0.868%	0.310%	0.029%
<b>VI OTHER</b>										
41	TAXABLE INCOME - FEDERAL		(156)	388	(199)	148	773	2,133	3,926	18
42	ALLOCATOR	FTX	-0.19%	0.47%	-0.24%	0.18%	0.93%	2.56%	4.72%	0.02%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Input	Alloc	Output	Pa Jurisdiction Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP
<b>PROGRAM GENERATED ALLOCATORS</b>										
1	TOTAL NET ELECTRIC PLANT				1,840,713	46,273	233,654	285,261	74,495	3,688
2	DEMAND COMPONENT				518,005	29,361	67,849	235,056	68,720	3,515
3	CUSTOMER COMPONENT				1,322,708	16,912	165,805	50,205	5,775	173
4	ALLOCATOR				71,236%	1.791%	9.043%	11.040%	2.863%	0.143%
5	ALLOCATOR				54,998%	3.117%	7.204%	24.956%	7.296%	0.373%
6	ALLOCATOR				80,550%	1.030%	10.097%	3.057%	0.352%	0.011%
7	TOTAL ELECTRIC PLANT IN SVC				2,934,591	75,278	373,707	469,381	114,228	5,638
8	DEMAND COMPONENT				852,993	48,348	111,724	387,063	104,497	5,346
9	CUSTOMER COMPONENT				2,081,598	26,930	261,983	82,318	9,731	292
10	ALLOCATOR				55,299%	3.134%	7.243%	25.093%	6.774%	0.347%
11	ALLOCATOR				79,490%	1.028%	10.004%	3.143%	0.372%	0.011%
12	TOTAL TRANSIDIST PLANT				2,558,143	67,322	326,513	425,331	103,974	5,140
13	DEMAND COMPONENT				779,883	44,204	102,147	353,884	95,541	4,892
14	CUSTOMER COMPONENT				1,778,260	23,118	224,366	71,447	8,433	248
15	ALLOCATOR				55,299%	3.134%	7.243%	25.093%	6.774%	0.347%
16	ALLOCATOR				79,110%	1.028%	9.981%	3.178%	0.375%	0.011%
<b>WORKING CAPITAL ALLOCATOR</b>										
O&M LESS UNCOLLECTIBLE ACCOUNTS										
17	TOTAL APPLICABLE EXPENSE				239,218	4,883	27,959	26,710	7,217	346
18	DEMAND COMPONENT				41,416	2,347	5,424	18,793	6,064	310
19	CUSTOMER COMPONENT				197,802	2,536	22,535	7,917	1,153	36
20	ALLOCATOR				54,567%	3.092%	7.146%	24,760%	7,989%	0.408%
21	ALLOCATOR				81,161%	1.041%	9.246%	3,248%	0.473%	0.015%
22	TOTAL RATE BASE				1,506,799	37,681	187,769	225,293	59,971	2,969
23	DEMAND COMPONENT				419,209	23,762	54,910	190,226	56,709	2,900
24	CUSTOMER COMPONENT				1,087,590	13,919	132,859	35,067	3,262	69
25	ALLOCATOR				71,809%	1.796%	8.949%	10,737%	2,858%	0.141%
26	ALLOCATOR				54,921%	3.113%	7.194%	24,921%	7,429%	0.380%
27	ALLOCATOR				81,467%	1.043%	9.952%	2,627%	0.244%	0.005%
28	NET ORIG COST RATE BASE				1,466,418	36,721	182,792	219,571	58,505	2,897
29	DEMAND COMPONENT				409,165	23,193	53,594	185,668	55,388	2,832
30	CUSTOMER COMPONENT				1,057,253	13,528	129,198	33,903	3,117	65
31	ALLOCATOR				71,800%	1.798%	8.950%	10,751%	2,865%	0.142%
32	ALLOCATOR				54,918%	3.113%	7.193%	24,920%	7,434%	0.380%
33	ALLOCATOR				81,498%	1.043%	9.959%	2,613%	0.240%	0.005%
34	BASE FOR GROSS RECEIPTS TAX				428,036	4,337	72,887	117,508	30,151	1,341
35	ALLOCATOR				62,296%	0.631%	10,608%	17,103%	4,386%	0.195%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Input	Alloc	Output	LP-5	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
<b>PROGRAM GENERATED ALLOCATORS</b>											
1	TOTAL NET ELECTRIC PLANT			3,900	623	452	1,386	329	21,067	72,001	111
2	DEMAND COMPONENT			0	0	0	1,201	0	15,363	2,796	0
3	CUSTOMER COMPONENT			3,900	623	452	185	329	5,704	69,205	111
4	ALLOCATOR			0.151%	0.024%	0.017%	0.054%	0.013%	0.815%	2.786%	0.004%
5	ALLOCATOR			0.000%	0.000%	0.000%	0.128%	0.000%	1.631%	0.297%	0.000%
6	ALLOCATOR			0.238%	0.038%	0.028%	0.011%	0.020%	0.347%	4.214%	0.007%
7	TOTAL ELECTRIC PLANT IN SVC			6,716	1,072	779	3,221	570	34,632	141,265	192
8	DEMAND COMPONENT			0	0	0	2,903	0	25,298	4,351	0
9	CUSTOMER COMPONENT			6,716	1,072	779	318	570	9,334	136,914	192
10	ALLOCATOR			0.000%	0.000%	0.000%	0.188%	0.000%	1.640%	0.282%	0.000%
11	ALLOCATOR			0.256%	0.041%	0.030%	0.012%	0.022%	0.356%	5.228%	0.007%
12	TOTAL TRANSIDIST PLANT			6,134	979	716	2,935	526	31,277	128,999	177
13	DEMAND COMPONENT			0	0	0	2,654	0	23,130	3,979	0
14	CUSTOMER COMPONENT			6,134	979	716	281	526	8,147	125,020	177
15	ALLOCATOR			0.000%	0.000%	0.000%	0.188%	0.000%	1.640%	0.282%	0.000%
16	ALLOCATOR			0.273%	0.044%	0.032%	0.013%	0.023%	0.362%	5.562%	0.008%
<b>WORKING CAPITAL ALLOCATOR</b>											
O&M LESS UNCOLLECTIBLE ACCOUNTS											
17	TOTAL APPLICABLE EXPENSE			512	81	59	114	42	2,066	10,395	14
18	DEMAND COMPONENT			0	0	0	82	0	1,228	237	0
19	CUSTOMER COMPONENT			512	81	59	32	42	838	10,158	14
20	ALLOCATOR			0.000%	0.000%	0.000%	0.108%	0.000%	1.618%	0.312%	0.000%
21	ALLOCATOR			0.210%	0.033%	0.024%	0.013%	0.017%	0.344%	4.168%	0.007%
22	TOTAL RATE BASE			2,855	500	363	1,009	264	16,961	55,778	90
23	DEMAND COMPONENT			0	0	0	860	0	12,432	2,293	0
24	CUSTOMER COMPONENT			2,855	500	363	149	264	4,529	53,485	90
25	ALLOCATOR			0.136%	0.024%	0.017%	0.048%	0.013%	0.808%	2.658%	0.006%
26	ALLOCATOR			0.000%	0.000%	0.000%	0.113%	0.000%	1.629%	0.300%	0.000%
27	ALLOCATOR			0.214%	0.037%	0.027%	0.011%	0.020%	0.339%	4.006%	0.008%
28	NET ORIG COST RATE BASE			2,766	485	352	976	258	16,532	53,966	87
29	DEMAND COMPONENT			0	0	0	832	0	12,135	2,240	0
30	CUSTOMER COMPONENT			2,766	485	352	144	258	4,397	51,726	87
31	ALLOCATOR			0.135%	0.024%	0.017%	0.048%	0.013%	0.809%	2.642%	0.006%
32	ALLOCATOR			0.000%	0.000%	0.000%	0.112%	0.000%	1.629%	0.301%	0.000%
33	ALLOCATOR			0.213%	0.037%	0.027%	0.011%	0.020%	0.339%	3.987%	0.008%
34	BASE FOR GROSS RECEIPTS TAX			1,506	827	27	434	966	6,626	22,366	54
35	ALLOCATOR			0.219%	0.120%	0.004%	0.063%	0.141%	0.964%	3.255%	0.013%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Alloc	Output	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP
<b>PROGRAM GENERATED ALLOCATORS</b>									
<b>DEPRECIATION AND AMORTIZATION EXPENSE</b>									
1		ED00	107,755	76,364	1,944	9,735	11,933	2,921	136
2		ED00D	34,672	19,148	1,084	2,508	8,689	2,400	122
3		ED00C	73,083	57,216	860	7,227	3,244	521	14
4		RED000	100.00%	55.226%	3.126%	7.234%	25.061%	6.922%	0.352%
5		RED00C	100.00%	78.287%	1.177%	9.889%	4.439%	0.713%	0.019%
6		ED30	87,052	60,873	1,617	7,793	10,119	2,498	117
7		ED30D	29,232	16,140	914	2,114	7,323	2,031	104
8		ED30C	57,820	44,733	703	5,679	2,796	467	13
9		RED300	100.00%	55.213%	3.127%	7.232%	25.051%	6.948%	0.356%
10		RED30C	100.00%	77.366%	1.216%	9.822%	4.836%	0.808%	0.022%
11		ED88	20,703	15,491	327	1,942	1,814	423	19
12		ED88D	5,440	3,008	170	394	1,366	369	18
13		ED88C	15,263	12,483	157	1,548	448	54	1
14		RED88D	100.00%	55.294%	3.125%	7.243%	25.110%	6.783%	0.331%
15		RED88C	100.00%	81.785%	1.029%	10.142%	2.935%	0.354%	0.007%
16		P30	3,658,166	2,558,143	67,322	326,513	425,331	103,974	5,140
17		P30D	1,410,314	779,883	44,204	102,147	353,884	95,541	4,892
18		P30C	2,247,852	1,778,260	23,118	224,366	71,447	8,433	248
19		RP30	100.00%	69.929%	1.840%	8.926%	11.627%	2.842%	0.141%
20		ALLOCATOR	100.00%	55.299%	3.134%	7.243%	25.093%	6.774%	0.347%
21		CP30	100.00%	79.110%	1.028%	9.981%	3.178%	0.375%	0.011%
22		RRTT	682,183	426,122	4,408	73,071	114,483	30,205	1,358
23		RRRTT	100.00%	62.464%	0.646%	10.711%	16.782%	4.428%	0.199%
24		REER	619,380	539,936	6,557	72,887			
25		ALLOCATOR	100.00%	87.17%	1.06%	11.77%			
26		ROTRK	546,493	539,936	6,557				
27		ALLOCATOR	100.00%	98.80%	1.20%				
<b>TOTAL DISTRIBUTION PLANT</b>									
<b>TOTAL DEPRECIATION EXPENSE</b>									
<b>DEMAND COMPONENT</b>									
<b>CUSTOMER COMPONENT</b>									
<b>ALLOCATOR</b>									
<b>TOT ADJ'D SALE OF ELECTRICITY</b>									
<b>ALLOCATOR</b>									
<b>REVENUES</b>									
<b>RS; RTS; GS-1</b>									
<b>ALLOCATOR</b>									
<b>RS; RTS</b>									
<b>ALLOCATOR</b>									



**PPL ELECTRIC UTILITIES CORPORATION**

**EXHIBIT JMK 1**

**COST ALLOCATION STUDY – PROPOSED RATES**

**HISTORIC TEST YEAR ENDED DECEMBER 31, 2009**

Data changes from those used in Section III show the effects on operating revenues of the proposed rate changes and the related changes in income and other taxes. Accordingly, only the statements showing the calculation of the income taxes, allocated returns, and rates of return at the proposed rate levels are reproduced here.

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Pa Jurisdiction Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP
<b>OPERATING REVENUES AT PROPOSED RATE LEVELS</b>							
1	SALES OF ELECTRICITY	672,223	419,299	4,356	71,889	113,405	1,338
2	DISTRIBUTION REVENUES	114,070	111,900	2,220	0	(3)	272
3	2011 PROPOSED REVENUE INCREASE	(272)	(178)	(2)	(30)	(45)	0
4	STATE TAX ADJ SURCHARGE	786,021	531,021	6,574	71,859	113,357	1,610
5	ADJUSTED RATE REVENUES	10,232	7,001	54	1,212	1,123	20
6	LATE PAYMENT CHARGES	4,883	1,914	(71)	(184)	3,025	(17)
7	ANNUALIZATION ADJUSTMENT	801,136	539,936	6,557	72,887	117,505	1,613
8	TOTAL SALE OF ELECTRICITY	0	0	0	0	0	0
9	ADJUSTMENT - RATE REFUND	801,136	539,936	6,557	72,887	117,505	1,613
11	PROPOSED SALES & LATE PAYMENTS	39,665	27,743	729	3,540	4,611	55
12	OTHER OPERATING REVENUES	840,801	567,679	7,286	76,427	122,116	1,668
13	TOTAL OPERATING REVENUES	126,121	88,510	2,071	11,184	12,118	190
<b>OPERATION AND MAINTENANCE EXPENSES</b>							
14	DISTRIBUTION	202,873	157,036	2,822	17,099	15,786	190
15	OTHER OPER & MAINT EXPENSES	328,994	245,546	4,893	28,283	27,904	380
16	TOTAL OPER & MAINT EXPENSES	87,052	60,873	1,617	7,793	10,119	117
17	DEPRECIATION EXPENSE	25,502	18,893	413	2,376	2,345	25
18	DISTRIBUTION	112,554	79,766	2,030	10,169	12,464	142
19	OTHER DEPRECIATION EXPENSE	2,664	1,897	47	242	294	4
20	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE	7,683	5,683	125	715	714	10
21	TAXES	37,634	26,929	663	3,456	3,995	959
22	CAPITAL STOCK PROP LEVEL	(1,309)	(922)	(23)	(117)	(148)	(2)
23	OTHER-W/O CAP STOCK	47,267	31,855	387	4,300	6,933	95
24	DEFERRED INCOME TAXES	20,715	10,829	(266)	2,060	5,832	85
25	NET INVESTMENT TAX CREDIT	58,886	29,717	(925)	5,871	17,602	258
26	GROSS RECEIPTS TAX	173,540	105,988	8	16,527	35,222	499
27	TOTAL PA INCOME TAX	615,088	431,300	6,931	54,979	75,590	1,021
28	TOTAL TAXES	225,713	136,379	355	21,448	46,526	647
29	TOTAL OPERATING EXPENSES	2,090,483	1,501,183	37,541	187,070	224,453	2,958
30	RETURN (LN 9 - 26)	10,800	9,080	0,950	11,470	20,730	21,870
31	TOTAL RATE BASE	100,000	84,070	8,800	106,200	191,940	202,500
	RATE OF RETURN (LN 27 / LN 28)						
	CLASS RATE IN % OF TOTAL						





PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Alloc	LP-5	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
<b>OPERATING REVENUES</b>									
1		1,180	654	46	444	966	6,623	22,210	52
2		(82)	0	(1)	0	0	0	0	0
3		2	1	1	0	0	(2)	(9)	0
4		1,100	655	46	444	966	6,621	22,201	52
5	RCW4	176	42	23	0	0	48	78	1
6		148	130	(43)	(10)	0	(43)	87	1
7		1,424	827	26	434	966	6,626	22,366	54
8		0	0	0	0	0	0	0	0
9		1,424	827	26	434	966	6,626	22,366	54
<b>OTHER OPERATING REVENUES</b>									
10	CW9	1	0	0	0	0	3	13	0
11	DP30	0	0	0	0	0	2	0	0
12	CP30	1	0	0	0	0	1	13	0
<b>RENT-ELECTRIC PROPERTY</b>									
13	P30	58	9	7	28	5	296	1,224	2
14	DP30	0	0	0	25	0	219	38	0
15	CP30	58	9	7	3	5	77	1,186	2
<b>OTHER ELECTRIC REVENUE</b>									
16	P30	8	1	1	3	1	39	161	0
17	DP30	0	0	0	3	0	29	5	0
18	CP30	8	1	1	0	1	10	156	0
19	K929	0	0	0	0	0	0	0	0
20	DK929	0	0	0	0	0	0	0	0
21	CK929	0	0	0	0	0	0	0	0
22		67	10	8	31	6	338	1,398	2
23		0	0	0	28	0	250	43	0
24		67	10	8	3	6	88	1,355	2
25		1,491	837	34	465	972	6,964	23,764	56
26		1,424	827	26	434	966	6,626	22,366	54
27		84	49	2	26	57	391	1,320	3

27 GROSS RECEIPTS TAX @ 5.9%

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Pa Jurisdiction Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP
	<b>OPERATING EXPENSES</b>						
1	O & M DISTRIBUTION	126,121	2,071	11,184	12,118	3,897	190
2	O & M CUSTOMER ACCOUNTS	41,601	284	2,907	819	230	2
3	O & M CUST SVC & INFO	8,137	98	0	0	0	0
4	O & M SALES	2,472	77	179	620	167	9
5	O & M ADMIN & GENERAL	146,397	2,316	13,729	12,818	2,989	145
6	ADJUSTS TO O & M EXPENSES	2,276	(8)	150	1,087	745	34
7	TOTAL OPER & MAINT EXPENSES	328,994	4,893	28,283	27,904	8,032	380
8	DEMAND COMPONENT	79,554	2,363	5,598	19,594	6,730	340
9	CUSTOMER COMPONENT	249,440	2,530	22,685	8,310	1,302	40
10	DEPRECIATION & AMORTIZATION	112,554	79,766	10,169	12,464	3,051	142
11	DEMAND COMPONENT	36,216	1,132	2,001	9,076	2,507	127
12	CUSTOMER COMPONENT	76,338	898	7,549	3,388	544	15
	<b>TAXES OTHER THAN INCOME</b>						
13	EXCLUDING GROSS RECEIPTS	10,347	172	957	1,008	248	14
14	DEMAND COMPONENT	3,180	99	231	796	224	12
15	CUSTOMER COMPONENT	7,167	73	726	212	24	2
16	MISC ALLOWABLE EXPENSES	0	0	0	0	0	0
17	GROSS RECEIPTS TAX	47,267	387	4,300	6,933	1,765	95
18	DEMAND COMPONENT	15,834	187	1,053	5,638	1,600	90
19	CUSTOMER COMPONENT	31,433	200	3,247	1,395	165	5
20	TOT DEFERRED INC TAXES	37,634	663	3,456	3,995	959	49
21	DEMAND COMPONENT	12,799	7,021	933	3,247	877	46
22	CUSTOMER COMPONENT	24,835	258	2,523	748	82	3
23	NET INVESTMENT TAX CREDIT	(1,309)	(23)	(117)	(148)	(36)	(2)
24	DEMAND COMPONENT	(485)	(15)	(35)	(122)	(33)	(2)
25	CUSTOMER COMPONENT	(824)	(8)	(82)	(26)	(3)	0
26	OP EXPENSES PRIOR INCOME TAX	535,487	8,122	47,048	52,156	14,019	678
27	DEMAND COMPONENT	147,098	4,171	10,400	38,129	11,905	613
28	CUSTOMER COMPONENT	388,389	3,951	36,648	14,027	2,114	65
	<b>PA AND FEDERAL INCOME TAXES ARE BASED ON PRESENT LEVEL REVENUE REQUIREMENTS AT ACTUAL CLASS RATES OF RETURN</b>						
29	TOTAL PA INCOME TAX	20,715	(266)	2,060	5,832	1,406	85
30	DEMAND COMPONENT	9,903	(167)	589	4,994	1,348	84
31	CUSTOMER COMPONENT	10,812	(99)	1,471	839	58	2
32	TOTAL FED INC TAX	58,886	(925)	5,871	17,602	4,228	258
33	DEMAND COMPONENT	29,368	(582)	1,689	15,289	4,124	256
34	CUSTOMER COMPONENT	29,518	(343)	4,182	2,313	104	2
35	TOTAL TAXES	173,540	8	16,527	35,222	8,570	499
36	DEMAND COMPONENT	70,599	(73)	4,460	29,742	8,140	486
37	CUSTOMER COMPONENT	102,941	81	12,067	5,481	430	14
38	TOTAL OPERATING EXPENSES	615,088	6,931	54,979	75,590	19,653	1,021
39	DEMAND COMPONENT	186,369	3,422	12,678	58,412	17,377	953
40	CUSTOMER COMPONENT	428,719	3,509	42,301	17,179	2,276	69



PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Pa Jurisdiction Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP
<b>DERIVATION-</b>							
<b>TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS</b>							
1	840,801	567,679	7,286	76,427	122,116	31,042	1,668
	OPERATING REVENUES						
2	535,487	390,754	8,122	47,048	52,156	14,019	678
	MINUS: OTHER OPERATING EXPENSES						
3	305,314	176,925	(836)	29,379	69,960	17,023	990
	EQUALS: TAXABLE INCOME						
4	(115,275)	(81,245)	(2,136)	(10,309)	(13,134)	(3,367)	(160)
	PLUS: ADJUSTMENTS TO						
5	190,039	95,680	(2,972)	19,070	56,826	13,656	830
	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDU						
6	190,039	95,680	(2,972)	19,070	56,826	13,656	830
	PA INCOME TAX CALCULATION						
7	18,721	13,463	288	1,686	1,940	508	32
	TAXABLE NET INCOME						
8	208,760	109,143	(2,684)	20,756	58,766	14,164	862
	TOTAL SPECIAL DEDUCTIONS						
9	100%	100%	100%	100%	100%	100%	100%
	PA TAXABLE INCOME						
10	208,760	109,143	(2,684)	20,756	58,766	14,164	862
	PA TAXABLE INCOME						
11	20,855	10,902	(268)	2,074	5,871	1,415	86
	PA INCOME TAX @ 9.98%						
12	(140)	(99)	(3)	(13)	(16)	(4)	0
	PA TAX CREDITS						
13	(140)	(73)	2	(14)	(39)	(9)	(1)
	PA INCOME TAX ADJUSTMENTS						
14	20,715	10,829	(266)	2,060	5,832	1,406	85
	TOTAL PA INCOME TAX						
15	190,039	95,680	(2,972)	19,070	56,826	13,656	830
	FEDERAL INC TAX CALCULATION						
	TAXABLE NET INCOME						
16	20,715	10,829	(266)	2,060	5,832	1,406	85
	DEDUCTIONS						
17	20,715	10,829	(266)	2,060	5,832	1,406	85
	PA INCOME TAX						
18	169,324	84,851	(2,706)	17,010	50,994	12,250	745
	TOTAL DEDUCTIONS						
19	59,263	29,694	(947)	5,954	17,848	4,288	261
	FEDERAL TAXABLE INCOME						
20	(377)	23	22	(83)	(246)	(60)	(3)
	FEDERAL INCOME TAX @ 35.0%						
21	58,886	29,717	(925)	5,871	17,602	4,228	258
	FEDERAL INCOME TAX ADJUSTMENTS						
	TOTAL FEDERAL INCOME TAX						

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	LP-5	IST	LP-6	LPEP	ISA	GH	SJ/L	L5-S
	<b>DERIVATION- TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS</b>							
1	1,491	837	34	465	972	6,964	23,764	56
	OPERATING REVENUES							
2		408	200	250	176	3,829	16,366	30
	MINUS: OTHER OPERATING EXPENSES							
3	40	429	(166)	215	796	3,135	7,398	26
	OP EXPENSES PRIOR INCOME TAX							
	EQUALS: TAXABLE INCOME							
4	(273)	(41)	(34)	(67)	(23)	(1,003)	(3,475)	(8)
	PLUS: ADJUSTMENTS TO							
5	(233)	388	(200)	148	773	2,132	3,923	18
	TAXABLE INCOME							
	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDU							
6	(233)	388	(200)	148	773	2,132	3,923	18
	PA INCOME TAX CALCULATION							
7	80	12	10	16	6	130	548	2
	TAXABLE NET INCOME							
8	(153)	400	(190)	164	779	2,262	4,471	20
	TOTAL SPECIAL DEDUCTIONS							
9	100%	100%	100%	100%	100%	100%	100%	100%
	PA TAXABLE INCOME							
10	(153)	400	(190)	164	779	2,262	4,471	20
	PA APPORTIONMENT PERCENTAGE							
11	-15.2847	40	(19)	16	78	226	447	2
	PA INCOME TAX @ 9.99%							
12	0	0	0	0	0	(1)	(4)	0
	PA TAX CREDITS							
13	0	0	0	0	(1)	(2)	(3)	0
	PA INCOME TAX							
14	(15)	40	(19)	16	77	224	444	2
	ADJUSTMENTS							
	TOTAL PA INCOME TAX							
15	(233)	388	(200)	148	773	2,132	3,923	18
	FEDERAL INC TAX CALCULATION							
	TAXABLE NET INCOME							
16	(15)	40	(19)	16	77	224	444	2
	DEDUCTIONS							
17	(15)	40	(19)	16	77	224	444	2
	PA INCOME TAX							
	TOTAL DEDUCTIONS							
18	(218)	348	(181)	132	696	1,908	3,479	16
	FEDERAL TAXABLE INCOME							
19	(76)	122	(63)	46	244	668	1,218	6
	FEDERAL INCOME TAX @ 35.0%							
20	0	(2)	1	0	(3)	(9)	(17)	0
	FEDERAL INCOME TAX							
	ADJUSTMENTS							
21	(76)	120	(62)	46	241	659	1,201	6
	TOTAL FEDERAL INCOME TAX							

**PPL ELECTRIC UTILITIES CORPORATION**

**EXHIBIT JMK 1**

**DEMAND AND CUSTOMER COMPONENTS  
OF REVENUE REQUIREMENTS  
PRESENT AND PROPOSED RATES**

**HISTORIC TEST YEAR ENDED DECEMBER 31, 2009**

Demand and customer components of the class revenue requirements are provided for informational and reference purposes. The components for present and proposed rates at class rates of return, and at class rates of return equal to the jurisdictional system average rate of return also are provided. The summary shows the results of these four scenarios, which were obtained as extensions of the studies presented in Sections III and IV.

The process for the "Present Rates" scenario, which uses class rate base data, class percentage rates of return, and other elements of the revenue requirements calculated in Section III as a starting point, is illustrated herein. Income taxes are calculated independently for each class revenue component and compiled with the other elements to produce the final revenue requirements by component. Class totals represent the Section III totals.

Calculations for the remaining three scenarios are made by changing class rates of return to obtain corresponding returns and taxes, and the components of the revenue requirements.

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Alloc	Pa Jurisdct Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP
<b>PRESENT RATES</b>								
1		7.81%	5.00%	-2.30%	11.47%	20.73%	19.28%	16.77%
2		672,231	419,357	4,354	71,870	113,388	29,755	1,336
3		230,108	85,759	1,775	17,595	90,578	26,979	1,261
4		442,123	333,598	2,579	54,275	22,810	2,776	75
5		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
6		672,230	495,885	11,249	59,435	60,713	17,306	855
7		193,842	106,885	6,127	13,968	46,253	15,219	792
8		478,388	389,000	5,122	45,467	14,460	2,087	63
<b>PROPOSED RATES</b>								
9		10.80%	9.08%	0.95%	11.47%	20.73%	19.06%	21.87%
10		785,648	530,584	6,574	71,879	113,399	29,519	1,612
11		262,312	116,503	3,176	17,598	90,587	26,757	1,530
12		523,336	414,081	3,398	54,281	22,812	2,762	82
13		10.80%	10.80%	10.80%	10.80%	10.80%	10.80%	10.80%
14		785,865	577,486	13,292	69,602	72,914	20,554	1,015
15		235,052	129,509	7,415	16,933	56,503	18,287	949
16		550,813	447,977	5,877	52,669	16,411	2,267	66

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Alloc	LP-5	IST	LP-6	LPEP	ISA	GH	SU/AL	L5-S
<b>PRESENT RATES</b>									
1		6.22%	54.02%	-23.20%	15.22%	181.75%	13.33%	10.36%	20.00%
2		1,182	653	46	443	966	6,622	22,208	51
3		306	167	155	353	39	4,436	704	1
4		876	486	(109)	90	927	2,186	21,504	50
5		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
6		1,265	236	249	309	136	4,928	19,633	31
7		310	122	96	239	39	3,195	596	1
8		955	114	153	70	97	1,733	19,037	30
<b>PROPOSED RATES</b>									
9		4.61%	54.02%	-23.48%	15.22%	181.75%	13.33%	10.35%	20.00%
10		1,100	653	44	443	966	6,623	22,201	51
11		301	167	160	353	39	4,437	703	1
12		799	486	(116)	90	927	2,186	21,498	50
13		10.80%	10.80%	10.80%	10.80%	10.80%	10.80%	10.80%	10.80%
14		1,419	262	270	363	148	5,847	22,656	37
15		317	128	95	286	39	3,868	722	1
16		1,102	134	175	77	109	1,979	21,934	36

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Pa Jurisdiction Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP
<b>REVENUE REQUIREMENTS EXCLUDING RETURN INCOME &amp; GR REC TAX</b>							
1	O & M DISTRIBUTION	126,121	2,071	11,184	12,118	3,897	190
2	DEMAND COMPONENT	36,809	1,121	2,590	8,973	3,452	177
3	CUSTOMER COMPONENT	89,312	950	8,594	3,145	445	13
4	O & M CUSTOMER ACCTS	41,601	284	2,907	819	230	2
5	O & M CUST SERV & INFO	8,137	98	0	0	0	0
6	O & M SALES	2,472	77	179	620	167	9
7	O & M ADMIN & GENERAL	146,397	2,316	13,729	12,818	2,989	145
8	DEMAND COMPONENT	38,471	1,205	2,786	9,652	2,812	133
9	CUSTOMER COMPONENT	107,926	1,111	10,943	3,166	377	12
10	O & M ADJUSTMENTS	2,276	(8)	150	1,087	745	34
11	DEMAND COMPONENT	3,653	16	174	801	666	30
12	CUSTOMER COMPONENT	(1,377)	(24)	(24)	286	79	4
13	TOTAL OPER & MAINT EXPENSES	328,615	4,892	28,274	27,898	8,028	380
14	DEMAND COMPONENT	79,554	2,363	5,598	19,594	6,730	340
15	CUSTOMER COMPONENT	249,061	2,529	22,676	8,304	1,298	40
16	DEPRECIATION & AMORTIZATION	112,554	2,030	10,169	12,464	3,051	142
17	DEMAND COMPONENT	36,216	1,132	2,620	9,076	2,507	127
18	CUSTOMER COMPONENT	76,338	898	7,549	3,388	544	15
19	TAXES OTHER THAN INCOME & GR	46,575	810	4,287	4,844	1,168	61
20	DEMAND COMPONENT	15,459	488	1,126	3,912	1,065	56
21	CUSTOMER COMPONENT	31,116	322	3,161	932	103	5
22	OTHER OPERATING REVS - CR	39,665	729	3,540	4,611	1,127	55
23	DEMAND COMPONENT	15,292	479	1,108	3,837	1,035	53
24	CUSTOMER COMPONENT	24,373	250	2,432	774	92	2
<b>TOTAL REVENUE REQMTS EXCLUDING RETURN INCOME &amp; GR REC TAX</b>							
25	DEMAND COMPONENT	448,079	7,003	39,190	40,595	11,120	528
26	CUSTOMER COMPONENT	115,937	3,504	8,236	28,745	9,267	470
27	TOTAL RATE BASE	332,142	3,499	30,954	11,850	1,853	58
28	DEMAND COMPONENT	2,090,483	37,541	187,070	224,453	59,748	2,958
29	CUSTOMER COMPONENT	760,457	23,674	54,706	189,517	56,498	2,889
30	TOTAL RATE BASE	1,330,026	13,867	132,364	34,936	3,250	69

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	REVENUE REQUIREMENTS EXCLUDING RETURN INCOME & GR REC TAX	LP-5	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
1	O & M DISTRIBUTION	335	54	39	26	29	953	6,705	10
2	DEMAND COMPONENT	0	0	0	11	0	586	126	0
3	CUSTOMER COMPONENT	335	54	39	15	29	367	6,579	10
4	O & M CUSTOMER ACCTS	4	0	0	1	0	71	67	0
5	O & M CUST SERV & INFO	0	0	0	0	0	0	0	0
6	O & M SALES	0	0	0	5	0	41	7	0
7	O & M ADMIN & GENERAL	173	27	20	82	13	978	3,609	4
8	DEMAND COMPONENT	0	0	0	71	0	631	108	0
9	CUSTOMER COMPONENT	173	27	20	11	13	347	3,501	4
10	O & M ADJUSTMENTS	379	200	82	9	39	25	(67)	1
11	DEMAND COMPONENT	366	201	83	9	39	25	11	1
12	CUSTOMER COMPONENT	13	(1)	(1)	0	0	0	(78)	0
13	TOTAL OPER & MAINT EXPENSES	891	281	141	123	81	2,096	10,328	15
14	DEMAND COMPONENT	366	201	83	91	39	1,253	248	1
15	CUSTOMER COMPONENT	525	80	58	32	42	843	10,080	14
16	DEPRECIATION & AMORTIZATION	407	65	48	69	33	984	3,315	11
17	DEMAND COMPONENT	0	0	0	50	0	593	110	0
18	CUSTOMER COMPONENT	407	65	48	19	33	391	3,205	11
19	TAXES OTHER THAN INCOME & GR	69	13	9	32	5	357	1,400	1
20	DEMAND COMPONENT	0	0	0	28	0	254	43	0
21	CUSTOMER COMPONENT	69	13	9	4	5	103	1,357	1
22	OTHER OPERATING REVS - CR	67	10	8	31	6	338	1,398	2
23	DEMAND COMPONENT	0	0	0	28	0	250	43	0
24	CUSTOMER COMPONENT	67	10	8	3	6	88	1,355	2
TOTAL REVENUE REQMTS EXCLUDING RETURN INCOME & GR REC TAX									
25	DEMAND COMPONENT	1,300	349	190	193	113	3,099	13,645	25
26	CUSTOMER COMPONENT	366	201	83	141	39	1,850	358	1
27	TOTAL RATE BASE	934	148	107	52	74	1,249	13,287	24
TOTAL RATE BASE									
28	DEMAND COMPONENT	2,844	498	362	1,005	263	16,898	55,570	90
29	CUSTOMER COMPONENT	0	0	0	857	0	12,386	2,284	0
30	TOTAL RATE BASE	2,844	498	362	148	263	4,512	53,286	90

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Pa Jurisdiction Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP
	<b>REVENUE REQUIREMENTS EXCLUDING</b>						
1	448,079	330,729	7,003	39,190	40,595	11,120	528
2	115,937	62,676	3,504	8,236	28,745	9,267	470
3	332,142	268,053	3,499	30,954	11,850	1,853	58
4	7.81%	5.00%	-2.30%	11.47%	20.73%	19.28%	16.77%
5	163,267	75,109	(864)	21,457	46,529	11,520	496
6	59,392	20,932	(545)	6,275	39,287	10,893	484
7	103,875	54,177	(319)	15,182	7,242	627	12
8	35,448	(2,834)	(2,058)	7,950	23,477	5,736	236
9	26,716	(1,193)	(1,295)	2,283	20,319	5,569	235
10	8,732	(1,641)	(763)	5,667	3,158	167	1
11	646,794	403,004	4,081	68,597	110,601	28,376	1,260
12	202,045	82,415	1,664	16,794	88,351	25,729	1,189
13	444,749	320,589	2,417	51,803	22,250	2,647	71
14	4,883	1,914	(184)	(71)	3,025	(54)	(17)
15	2,562	391	(29)	(45)	2,416	(49)	(16)
16	2,321	1,523	(42)	(139)	609	(5)	(1)
17	10,232	7,001	54	1,212	1,123	454	20
18	3,245	1,432	22	297	897	412	19
19	6,987	5,569	32	915	226	42	1
20	631,679	394,089	4,098	67,569	106,453	27,976	1,257
21	216,190	80,592	1,671	16,542	85,038	25,366	1,186
22	415,489	313,497	2,427	51,027	21,415	2,610	71
23	40,552	25,268	256	4,301	6,935	1,779	79
24	13,918	5,167	104	1,053	5,540	1,613	75
25	26,634	20,101	152	3,248	1,395	166	4
26	672,231	419,357	4,354	71,870	113,388	29,755	1,336
27	230,108	85,759	1,775	17,595	90,578	26,979	1,261
28	442,123	333,598	2,579	54,275	22,810	2,776	75

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	REVENUE REQUIREMENTS EXCLUDING RETURN INCOME & GR REC TAX	LP-5	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
1	REVENUE REQUIREMENTS EXCLUDING RETURN INCOME & GR REC TAX	1,300	349	190	193	113	3,099	13,645	25
2	DEMAND COMPONENT	366	201	83	141	39	1,850	358	1
3	CUSTOMER COMPONENT	934	148	107	52	74	1,249	13,287	24
4	RATE OF RETURN-PERCENT	6.22%	54.02%	-23.20%	15.22%	181.75%	13.33%	10.36%	20.00%
5	RETURN ON RATE BASE	177	269	(84)	153	478	2,252	5,757	18
6	DEMAND COMPONENT	0	0	0	130	0	1,651	237	0
7	CUSTOMER COMPONENT	177	269	(84)	23	478	601	5,520	18
8	INCOME TAXES	(60)	159	(81)	62	318	885	1,651	7
9	DEMAND COMPONENT	0	(2)	0	54	(2)	676	72	0
10	CUSTOMER COMPONENT	(60)	161	(81)	8	320	209	1,579	7
11	SUBTOTAL OF ABOVE	1,417	777	25	408	909	6,236	21,053	50
12	DEMAND COMPONENT	366	199	83	325	37	4,177	667	1
13	CUSTOMER COMPONENT	1,051	578	(58)	83	872	2,059	20,386	49
14	ANNUALIZATION REVENUES	148	130	(43)	(10)	0	(43)	87	1
15	DEMAND COMPONENT	38	33	(143)	(8)	0	(29)	3	0
16	CUSTOMER COMPONENT	110	97	100	(2)	0	(14)	84	1
17	LATE PAY CHARGES	176	42	23	0	0	48	78	1
18	DEMAND COMPONENT	45	11	76	0	0	32	2	0
19	CUSTOMER COMPONENT	131	31	(53)	0	0	16	76	1
20	REVENUE REQTS BEFORE GRT	1,093	605	45	418	909	6,231	20,888	48
21	DEMAND COMPONENT	283	155	150	333	37	4,174	662	1
22	CUSTOMER COMPONENT	810	450	(105)	85	872	2,057	20,226	47
23	GROSS RECEIPTS TAX	89	48	1	25	57	391	1,320	3
24	DEMAND COMPONENT	23	12	5	20	2	262	42	0
25	CUSTOMER COMPONENT	66	36	(4)	5	55	129	1,278	3
26	TOTAL REVENUE REQUIREMENTS	1,182	653	46	443	966	6,622	22,208	51
27	DEMAND COMPONENT	306	167	155	353	39	4,436	704	1
28	CUSTOMER COMPONENT	876	486	(109)	90	927	2,186	21,504	50

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Pa Jurisdiction	RS	RTS	GS-1	GS-3	LP-4	ISP
		7.81%	-2.30%	11.47%	20.73%	19.28%	16.77%
1	AT ACTUAL % RATE OF RETURN						
2	RETURN ON RATE BASE	163,267	(864)	21,457	46,529	11,520	496
3	DEMAND COMPONENT	59,392	(545)	6,275	39,287	10,893	484
4	CUSTOMER COMPONENT	103,875	(319)	15,182	7,242	627	12
5	ADJUSTMENT TO TAXABLE INCOME	(115,275)	(2,136)	(10,309)	(13,134)	(3,367)	(160)
6	DEMAND COMPONENT	(42,207)	(1,327)	(3,051)	(10,631)	(3,049)	(154)
7	CUSTOMER COMPONENT	(73,068)	(809)	(7,258)	(2,503)	(318)	(6)
8	FEDERAL INCOME TAX ADJUSTMENT	(377)	22	(83)	(246)	(60)	(3)
9	DEMAND COMPONENT	(137)	8	(30)	(91)	(22)	(1)
10	CUSTOMER COMPONENT	(240)	14	(53)	(155)	(38)	(2)
	SUMMARY FOR FEDERAL INCOME						
	TAX CALCULATION						
11	(2)+(5)+(8)	47,615	(2,978)	11,065	33,149	8,093	333
12	DEMAND COMPONENT	37,000	(1,864)	3,194	28,565	7,822	329
13	CUSTOMER COMPONENT	10,615	(1,114)	7,871	4,584	271	4
	FEDERAL INCOME TAX						
14	.35/.65 X (11)+(8)	25,262	(1,582)	5,875	17,603	4,298	176
15	DEMAND COMPONENT	19,786	(996)	1,690	15,290	4,190	176
16	CUSTOMER COMPONENT	5,476	(586)	4,185	2,313	108	0
17	ADJ TO PA TAXABLE INCOME	18,721	288	1,686	1,940	508	32
18	DEMAND COMPONENT	5,589	173	428	1,382	394	29
19	CUSTOMER COMPONENT	13,132	115	1,258	558	114	3
20	PA INCOME TAX ADJUSTMENT	(20)	0	(1)	(2)	0	0
21	DEMAND COMPONENT	(7)	0	0	(2)	0	0
22	CUSTOMER COMPONENT	(13)	0	(1)	0	0	0
	SUMMARY FOR PA INCOME						
	TAX CALCULATION						
23	(2)+(5)+(14)+(17)+(20)	91,955	(4,294)	18,708	52,936	12,959	544
24	DEMAND COMPONENT	62,505	(2,695)	5,342	45,326	12,428	535
25	CUSTOMER COMPONENT	29,450	(1,599)	13,366	7,610	531	9
	PA INCOME TAX						
26	.0999 / .9001 X (23)+(20)	10,186	(477)	2,075	5,873	1,438	60
27	DEMAND COMPONENT	6,930	(299)	593	5,029	1,379	59
28	CUSTOMER COMPONENT	3,256	(177)	1,482	845	59	1

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	AT ACTUAL % RATE OF RETURN	LP-5	IST	LP-6	LPEP	ISA	GH	SL/AL	LS-S
		6.22%	54.02%	-23.20%	15.22%	181.75%	13.33%	10.36%	20.00%
1	RETURN ON RATE BASE	177	269	(84)	153	478	2,252	5,757	0
2	DEMAND COMPONENT	0	0	0	130	0	1,651	237	18
3	CUSTOMER COMPONENT	177	269	(84)	23	478	601	5,520	18
4	ADJUSTMENT TO TAXABLE INCOME	(273)	(41)	(34)	(67)	(23)	(1,003)	(3,475)	(8)
5	DEMAND COMPONENT	0	0	0	(65)	0	(697)	(125)	0
6	CUSTOMER COMPONENT	(273)	(41)	(34)	(12)	(23)	(306)	(3,350)	(8)
7	FEDERAL INCOME TAX ADJUSTMEN	0	(2)	1	0	(3)	(9)	(17)	0
8	DEMAND COMPONENT	0	(1)	0	0	(1)	(3)	(6)	0
9	CUSTOMER COMPONENT	0	(1)	1	0	(2)	(6)	(11)	0
10	SUMMARY FOR FEDERAL INCOME								
	TAX CALCULATION								
11	(2)+(5)+(8)	(96)	226	(117)	86	452	1,240	2,265	10
12	DEMAND COMPONENT	0	(1)	0	75	(1)	951	106	0
13	CUSTOMER COMPONENT	(96)	227	(117)	11	453	289	2,159	10
	FEDERAL INCOME TAX								
14	.35765 X (11)+(8)	(52)	120	(62)	46	240	659	1,203	5
15	DEMAND COMPONENT	0	(2)	0	40	(2)	509	51	0
16	CUSTOMER COMPONENT	(52)	121	(62)	6	242	150	1,152	5
17	ADJ TO PA TAXABLE INCOME	80	12	10	16	6	130	548	2
18	DEMAND COMPONENT	0	0	13	0	0	46	26	0
19	CUSTOMER COMPONENT	80	12	10	3	6	84	522	2
20	PA INCOME TAX ADJUSTMENT	0	0	0	0	0	0	0	0
21	DEMAND COMPONENT	0	0	0	0	0	0	0	0
22	CUSTOMER COMPONENT	0	0	0	0	0	0	0	0
	SUMMARY FOR PA INCOME								
	TAX CALCULATION								
23	(2)+(5)+(14)+(17)+(20)	(68)	360	(170)	148	701	2,038	4,033	17
24	DEMAND COMPONENT	0	(2)	0	128	(2)	1,509	189	0
25	CUSTOMER COMPONENT	(68)	361	(170)	20	703	529	3,844	17
	PA INCOME TAX								
26	.0999 / .9001 X (23)+(20)	(8)	40	(19)	16	78	226	448	2
27	DEMAND COMPONENT	0	0	0	14	0	167	21	0
28	CUSTOMER COMPONENT	(8)	40	(19)	2	78	59	427	2

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
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Line No.	Alloc	Pa. Jurisdiction Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP
		<b>REVENUE REQUIREMENTS EXCLUDING RETURN INCOME &amp; GR REC TAX</b>						
1		448,079	330,729	7,003	39,190	40,595	11,120	528
2		115,937	62,676	3,504	8,236	28,745	9,267	470
3		332,142	268,053	3,499	30,954	11,850	1,853	58
4		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%
5		163,267	117,242	2,932	14,611	17,530	4,666	231
6		59,391	32,618	1,849	4,273	14,801	4,412	226
7		103,876	84,624	1,083	10,338	2,729	254	5
8		35,445	27,045	634	3,095	2,910	875	48
9		12,564	7,093	403	863	2,953	973	52
10		22,881	19,952	231	2,232	(43)	(98)	(4)
11		646,791	475,016	10,569	56,896	61,035	16,661	807
12		187,892	102,387	5,756	13,372	46,499	14,652	748
13		458,899	372,629	4,813	43,524	14,536	2,009	59
14		4,883	1,914	(71)	(184)	3,025	(54)	(17)
15		2,626	413	(39)	(43)	2,305	(47)	(16)
16		2,257	1,501	(32)	(141)	720	(7)	(1)
17		10,232	7,001	54	1,212	1,123	454	20
18		3,204	1,509	29	285	856	399	19
19		7,028	5,492	25	927	267	55	1
20		631,676	466,101	10,586	55,868	56,887	16,261	804
21		182,062	100,465	5,766	13,130	43,338	14,300	745
22		449,614	365,636	4,820	42,738	13,549	1,961	59
23		40,554	29,784	663	3,567	3,826	1,045	51
24		11,780	6,420	361	838	2,915	919	47
25		28,774	23,364	302	2,729	911	126	4
26		672,230	495,885	11,249	59,435	60,713	17,306	855
27		193,842	106,885	6,127	13,968	46,253	15,219	792
28		478,388	389,000	5,122	45,467	14,460	2,087	63





PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
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Line No.	Alloc	LP-5 7.81%	IST 7.81%	LP-6 7.81%	LPEP 7.81%	ISA 7.81%	GH 7.81%	SJAL 7.81%	L5-S 7.81%
1									
2		222	39	28	79	21	1,319	4,340	7
3		0	0	0	67	0	967	178	0
4		222	39	28	12	21	352	4,162	7
5		(273)	(41)	(34)	(57)	(23)	(1,003)	(3,475)	(8)
6		0	0	0	(55)	0	(697)	(125)	0
7		(273)	(41)	(34)	(12)	(23)	(306)	(3,350)	(8)
8		0	(2)	1	0	(3)	(9)	(17)	0
9		0	(1)	0	0	(1)	(3)	(6)	0
10		0	(1)	1	0	(2)	(6)	(11)	0
11		(51)	(4)	(5)	12	(5)	307	848	(1)
12		0	(1)	0	12	(1)	267	47	0
13		(51)	(3)	(5)	0	(4)	40	801	(1)
14		(27)	(4)	(2)	6	(6)	156	440	(1)
15		0	(2)	0	6	(2)	141	19	0
16		(27)	(3)	(2)	0	(4)	16	420	(1)
17		80	12	10	16	6	130	548	2
18		0	0	0	13	0	46	26	0
19		80	12	10	3	6	84	522	2
20		0	0	0	0	0	0	0	0
21		0	0	0	0	0	0	0	0
22		0	0	0	0	0	0	0	0
23		2	6	2	34	(2)	602	1,853	0
24		0	(2)	0	31	(2)	457	98	0
25		2	7	2	3	0	146	1,754	0
26		0	1	0	4	0	67	206	0
27		0	0	0	3	0	51	11	0
28		0	1	0	0	0	16	195	0





PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
 \$1,000

Line No.	Alloc	Pa Jurisdiction Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP
1		10.80%	9.08%	0.95%	11.47%	20.73%	19.06%	21.87%
2	AT ACTUAL % RATE OF RETURN	225,652	136,307	357	21,457	46,529	11,388	647
3	RETURN ON RATE BASE	97,127	37,922	225	6,275	39,287	10,769	632
4	DEMAND COMPONENT	128,525	98,385	132	15,182	7,242	619	15
5	CUSTOMER COMPONENT	(115,275)	(81,245)	(2,136)	(10,309)	(13,134)	(3,367)	(160)
6	ADJUSTMENT TO TAXABLE INCOME	(42,207)	(23,118)	(1,327)	(3,051)	(10,631)	(3,049)	(154)
7	DEMAND COMPONENT	(73,068)	(58,127)	(809)	(7,258)	(2,503)	(318)	(6)
8	CUSTOMER COMPONENT	(377)	23	22	(83)	(246)	(60)	(3)
9	FEDERAL INCOME TAX ADJUSTMEN	(137)	10	8	(30)	(91)	(22)	(1)
10	DEMAND COMPONENT	(240)	13	14	(53)	(155)	(38)	(2)
11	CUSTOMER COMPONENT							
12	SUMMARY FOR FEDERAL INCOME							
13	TAX CALCULATION	110,000	55,085	(1,757)	11,065	33,149	7,961	484
14	(2)*(5)*(6)	54,783	14,814	(1,094)	3,194	28,565	7,698	477
15	DEMAND COMPONENT	55,217	40,271	(663)	7,871	4,584	263	7
16	CUSTOMER COMPONENT							
17	FEDERAL INCOME TAX	58,854	29,684	(924)	5,875	17,603	4,227	258
18	.35 / 65 X (11)*(8)	29,362	7,987	(581)	1,690	15,290	4,123	256
19	DEMAND COMPONENT	29,492	21,697	(343)	4,185	2,313	104	2
20	CUSTOMER COMPONENT	18,721	13,463	288	1,686	1,940	508	32
21	ADJ TO PA TAXABLE INCOME	5,589	3,098	173	428	1,382	394	29
22	DEMAND COMPONENT	13,132	10,365	115	1,258	558	114	3
23	CUSTOMER COMPONENT	(20)	(17)	0	(1)	(2)	0	0
24	PA INCOME TAX ADJUSTMENT	(7)	(5)	0	0	(2)	0	0
25	DEMAND COMPONENT	(13)	(12)	0	(1)	0	0	0
26	CUSTOMER COMPONENT							
27	SUMMARY FOR PA INCOME	187,931	98,192	(2,415)	18,708	52,936	12,756	777
28	TAX CALCULATION	89,863	25,884	(1,510)	5,342	45,326	12,237	763
29	(2)*(5)*(14)*(17)*(20)	98,068	72,308	(905)	13,366	7,610	519	14
30	DEMAND COMPONENT							
31	CUSTOMER COMPONENT							
32	PA INCOME TAX	20,838	10,881	(268)	2,075	5,873	1,416	86
33	.0899 / 9001 X (23)*(20)	9,967	2,868	(168)	593	5,029	1,358	85
34	DEMAND COMPONENT	10,871	8,013	(100)	1,482	845	58	2
	CUSTOMER COMPONENT							

PPL ELECTRIC UTILITIES CORPORATION  
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Line No.	Alloc	LP-5	IST	LP-6	LPEP	ISA	GH	SLJAL	L5-S
		4.61%	54.02%	-23.48%	15.22%	181.75%	13.33%	10.35%	20.00%
1									
2		131	269	(85)	153	478	2,252	5,751	18
3		0	0	0	130	0	1,651	236	0
4		131	269	(85)	23	478	601	5,515	18
5		(273)	(41)	(34)	(67)	(23)	(1,003)	(3,475)	(8)
6		0	0	0	(55)	0	(697)	(125)	0
7		(273)	(41)	(34)	(12)	(23)	(306)	(3,350)	(8)
8		0	(2)	1	0	(3)	(9)	(17)	0
9		0	(1)	0	0	(1)	(3)	(6)	0
10		0	(1)	1	0	(2)	(6)	(11)	0
11									
12									
13		(142)	226	(118)	86	452	1,240	2,259	10
14		0	(1)	0	75	(1)	951	105	0
15		(142)	227	(118)	11	453	289	2,154	10
16									
17		(76)	120	(63)	46	240	659	1,199	5
18		0	(2)	0	40	(2)	509	51	0
19		(76)	121	(63)	6	242	150	1,149	5
20		80	12	10	16	6	130	548	2
21		0	0	0	13	0	46	26	0
22		80	12	10	3	6	84	522	2
23		0	0	0	0	0	0	0	0
24		0	0	0	0	0	0	0	0
25		0	0	0	0	0	0	0	0
26									
27									
28		(138)	360	(172)	148	701	2,038	4,023	17
29		0	(2)	0	128	(2)	1,509	188	0
30		(138)	361	(172)	20	703	529	3,836	17
31									
32		(15)	40	(19)	16	78	226	447	2
33		0	0	0	14	0	167	21	0
34		(15)	40	(19)	2	78	59	426	2

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
 RATE BASE ITEMS  
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Line No.	Pa. Jurisdiction Distribution	RS	RTS	GS-1	GS-3	LP-4	ISP
<b>REVENUE REQUIREMENTS EXCLUDING</b>							
1		448,176	7,005	39,199	40,606	11,123	528
2		115,972	3,505	8,239	28,754	9,270	470
3		332,204	268,103	30,960	11,852	1,853	58
4		10.80%	10.80%	10.80%	10.80%	10.80%	10.80%
5		225,773	162,128	20,203	24,241	6,453	319
6		82,131	45,106	5,908	20,468	6,102	312
7		143,642	117,022	14,295	3,773	351	7
8		28,692	15,949	2,022	7,669	2,142	111
9		51,084	42,929	5,039	6,972	2,171	114
10		753,725	58,878	2,022	6,972	2,171	114
11		226,795	123,749	16,169	56,194	17,543	896
12		526,930	428,054	50,294	16,322	2,175	62
13		4,883	1,914	(184)	3,025	(54)	(17)
14		2,672	429	(45)	2,344	(48)	(16)
15		2,211	1,485	(139)	681	(6)	(1)
16		10,232	7,001	1,212	1,123	454	20
17		3,289	30	295	870	404	19
18		6,943	1,570	917	253	50	1
19		738,610	12,509	65,435	68,368	19,318	955
20		220,834	6,978	15,919	52,980	17,187	893
21		517,776	421,138	49,516	15,388	2,131	62
22		47,255	34,598	4,167	4,546	1,236	60
23		14,218	7,759	1,014	3,523	1,100	56
24		33,037	26,839	3,153	1,023	136	4
25		785,865	13,292	69,602	72,914	20,554	1,015
26		235,052	7,415	16,933	56,503	18,287	949
27		550,813	447,977	52,669	16,411	2,267	66
28							

PPL ELECTRIC UTILITIES CORPORATION  
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2009  
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Line No.	REVENUE REQUIREMENTS EXCLUDING RETURN INCOME & GR REC TAX	LP-5	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
1	REVENUE REQUIREMENTS EXCLUDING RETURN INCOME & GR REC TAX	1,300	349	190	193	113	3,100	13,648	25
2	DEMAND COMPONENT	366	201	83	141	39	1,851	358	1
3	CUSTOMER COMPONENT	934	148	107	52	74	1,249	13,290	24
4	RATE OF RETURN-PERCENT	10.80%	10.80%	10.80%	10.80%	10.80%	10.80%	10.80%	10.80%
5	RETURN ON RATE BASE	307	54	39	109	28	1,825	6,002	10
6	DEMAND COMPONENT	0	0	0	93	0	1,338	247	0
7	CUSTOMER COMPONENT	307	54	39	16	28	487	5,755	10
8	INCOME TAXES	33	6	6	31	(1)	582	1,824	2
9	DEMAND COMPONENT	0	(2)	0	28	(2)	455	79	0
10	CUSTOMER COMPONENT	33	8	6	3	1	127	1,745	2
11	SUBTOTAL OF ABOVE	1,640	409	235	333	140	5,507	21,474	37
12	DEMAND COMPONENT	366	199	83	262	37	3,644	684	1
13	CUSTOMER COMPONENT	1,274	210	152	71	103	1,863	20,790	36
14	ANNUALIZATION REVENUES	148	130	(43)	(10)	0	(43)	87	1
15	DEMAND COMPONENT	33	63	(15)	(8)	0	(28)	3	0
16	CUSTOMER COMPONENT	115	67	(28)	(2)	0	(15)	84	1
17	LATE PAY CHARGES	176	42	23	0	0	48	78	1
18	DEMAND COMPONENT	39	20	8	0	0	32	2	0
19	CUSTOMER COMPONENT	137	22	15	0	0	16	76	1
20	REVENUE REQTS BEFORE GRT	1,316	237	255	343	140	5,502	21,309	35
21	DEMAND COMPONENT	294	116	90	270	37	3,640	679	1
22	CUSTOMER COMPONENT	1,022	121	165	73	103	1,862	20,630	34
23	GROSS RECEIPTS TAX	103	25	15	20	8	345	1,347	2
24	DEMAND COMPONENT	23	12	5	16	2	228	43	0
25	CUSTOMER COMPONENT	80	13	10	4	6	117	1,304	2
26	TOTAL REVENUE REQUIREMENTS	1,419	262	270	363	148	5,847	22,656	37
27	DEMAND COMPONENT	317	128	95	286	39	3,868	722	1
28	CUSTOMER COMPONENT	1,102	134	175	77	109	1,979	21,934	36

PPL ELECTRIC UTILITIES CORPORATION  
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 \$1,000

Line No.	AT SYSTEM % RATE OF RETURN	Pa Jurisdiction	RS	RTS	GS-1	GS-3	LP-4	ISP
		Distribution	10.80%	10.80%	10.80%	10.80%	10.80%	10.80%
1	RETURN ON RATE BASE	10.80%						
2	DEMAND COMPONENT	225,773	162,128	4,055	20,203	24,241	6,453	319
3	CUSTOMER COMPONENT	82,131	45,106	2,557	5,908	20,468	6,102	312
4	ADJUSTMENT TO TAXABLE INCOME	143,642	117,022	1,498	14,295	3,773	351	7
5	DEMAND COMPONENT	(115,275)	(81,245)	(2,136)	(10,309)	(13,134)	(3,367)	(160)
6	CUSTOMER COMPONENT	(42,207)	(23,118)	(1,327)	(3,051)	(10,631)	(3,049)	(154)
7	FEDERAL INCOME TAX ADJUSTMENT	(73,068)	(58,127)	(809)	(7,258)	(2,503)	(318)	(6)
8	DEMAND COMPONENT	(377)	23	22	(83)	(246)	(60)	(3)
9	CUSTOMER COMPONENT	(137)	10	8	(30)	(91)	(22)	(1)
10	SUMMARY FOR FEDERAL INCOME	(240)	13	14	(53)	(155)	(38)	(2)
TAX CALCULATION								
11	(2)*(5)+(8)	110,121	80,906	1,941	9,811	10,861	3,026	156
12	DEMAND COMPONENT	39,787	21,998	1,238	2,827	9,746	3,031	157
13	CUSTOMER COMPONENT	70,334	58,908	703	6,984	1,115	(5)	(1)
FEDERAL INCOME TAX								
14	.35/.65 X (11)+(6)	58,919	43,588	1,067	5,200	5,602	1,569	81
15	DEMAND COMPONENT	21,287	11,855	675	1,492	5,157	1,610	84
16	CUSTOMER COMPONENT	37,632	31,733	393	3,708	445	(41)	(3)
17	PA INCOME TAX ADJUSTMENT	18,721	13,463	288	1,686	1,940	508	32
18	DEMAND COMPONENT	5,589	3,098	173	428	1,382	394	29
19	CUSTOMER COMPONENT	13,132	10,365	115	1,258	558	114	3
20	ADJ TO PA TAXABLE INCOME	(20)	(17)	0	(1)	(2)	0	0
21	DEMAND COMPONENT	(7)	(5)	0	0	(2)	0	0
22	CUSTOMER COMPONENT	(13)	(12)	0	(1)	0	0	0
SUMMARY FOR PA INCOME								
23	(2)*(5)+(14)+(17)+(20)	188,116	137,917	3,274	16,779	18,647	5,163	272
24	DEMAND COMPONENT	66,792	36,936	2,078	4,777	16,374	5,057	271
25	CUSTOMER COMPONENT	121,324	100,981	1,197	12,002	2,273	106	1
PA INCOME TAX								
26	.0999 / .9001 X (23)+(20)	20,859	15,290	363	1,861	2,068	573	30
27	DEMAND COMPONENT	7,406	4,094	231	530	1,815	561	30
28	CUSTOMER COMPONENT	13,452	11,196	133	1,331	252	12	0

PPL ELECTRIC UTILITIES CORPORATION  
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 RATE BASE ITEMS  
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Line No.	AT SYSTEM % RATE OF RETURN	LP-5	IST	LP-6	LPEP	ISA	GH	SL/AL	L5-S
	10.80%	10.80%	10.80%	10.80%	10.80%	10.80%	10.80%	10.80%	10.80%
1	RETURN ON RATE BASE	307	54	39	109	28	1,825	6,002	10
2	DEMAND COMPONENT	0	0	0	93	0	1,338	247	0
3	CUSTOMER COMPONENT	307	54	39	16	28	487	5,755	10
4	ADJUSTMENT TO TAXABLE INCOME	(273)	(41)	(34)	(67)	(23)	(1,003)	(3,475)	(8)
5	DEMAND COMPONENT	0	0	0	(65)	0	(697)	(125)	0
6	CUSTOMER COMPONENT	(273)	(41)	(34)	(12)	(23)	(306)	(3,350)	(8)
7	FEDERAL INCOME TAX ADJUSTMEN	0	(2)	1	0	(3)	(9)	(17)	0
8	DEMAND COMPONENT	0	(1)	0	0	(1)	(3)	(6)	0
9	CUSTOMER COMPONENT	0	(1)	1	0	(2)	(6)	(11)	0
10	SUMMARY FOR FEDERAL INCOME	0	(1)	1	0	(2)	(6)	(11)	0
	TAX CALCULATION								
11	(2)+(5)+(6)	34	11	6	42	2	813	2,510	2
12	DEMAND COMPONENT	0	(1)	0	38	(1)	638	116	0
13	CUSTOMER COMPONENT	34	12	6	4	3	175	2,394	2
	FEDERAL INCOME TAX								
14	.35/.65 X (11)+(8)	18	4	4	23	(2)	429	1,335	1
15	DEMAND COMPONENT	0	(2)	0	20	(2)	341	56	0
16	CUSTOMER COMPONENT	18	5	4	2	0	88	1,278	1
17	PA INCOME TAX ADJUSTMENT	80	12	10	16	6	130	548	2
18	DEMAND COMPONENT	0	0	0	13	0	46	26	0
19	CUSTOMER COMPONENT	80	12	10	3	6	84	522	2
20	ADJ TO PA TAXABLE INCOME	0	0	0	0	0	0	0	0
21	DEMAND COMPONENT	0	0	0	0	0	0	0	0
22	CUSTOMER COMPONENT	0	0	0	0	0	0	0	0
	SUMMARY FOR PA INCOME								
	TAX CALCULATION								
23	(2)+(5)+(14)+(17)+(20)	132	29	19	81	9	1,381	4,410	5
24	DEMAND COMPONENT	0	(2)	0	71	(2)	1,028	204	0
25	CUSTOMER COMPONENT	132	30	19	9	11	353	4,205	5
	PA INCOME TAX								
26	.0999/.9001 X (23)+(20)	15	3	2	9	1	153	489	1
27	DEMAND COMPONENT	0	0	0	8	0	114	23	0
28	CUSTOMER COMPONENT	15	3	2	1	1	39	467	1

**PPL ELECTRIC UTILITIES CORPORATION**

**EXHIBIT JMK 1**

**FUNCTIONALIZATION & ASSIGNMENT OF CERTAIN RATE BASE,  
OPERATING REVENUE AND OPERATING EXPENSE ITEMS**

**HISTORIC TEST YEAR ENDED DECEMBER 31, 2009**

This section groups and assigns to functional categories those items of rate base, operating revenue and operating expense which cannot be entered directly into the cost allocation studies from Exhibit Historic 1. Wherever appropriate, the classification of accounts is shown.

Because it is not feasible to analyze directly all distribution plant accounts as of December 31, 2010, the results of an analysis of the accounts as of December 31, 2009 were applied to the December 31, 2010 account balances. Distribution expense assignments were developed in a similar manner.

The tables in this section are organized and referenced, wherever possible, to show the development of computer program inputs from Exhibit Historic 1.

PPL ELECTRIC UTILITIES CORPORATION

SUMMARY  
FUNCTIONALIZATION OF PLANT IN SERVICE

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2009  
(\$000)

	<u>FUNCTION/ACCOUNT</u>	<u>INPUT</u>	<u>PLANT ACCOUNTS</u>	<u>PLANT IN SERVICE</u>
1	INTANGIBLE PLANT	Q95	301-303	27,651
TRANSMISSION PLANT				
2	TRANSMISSION FUNCTION	Q20	350-359	-
DISTRIBUTION PLANT				
3	LAND		360.2	11,989
4	LAND RIGHTS		360.4	62,417
5	STRUCTURES & IMPROVEMENTS		361	27,178
6	STATION EQUIPMENT		362	284,736
7	POLES, TOWERS AND FIXTURES		364.0	825,690
8	OVERHEAD CONDUCTORS & DEVICES		365	616,337
9	UNDERGROUND CONDUIT		366	141,411
10	UNDERGROUND CONDUCTORS & DEVICES		367	402,737
11	LINE TRANSFORMERS		368	379,091
12	SERVICES		369	553,881
13	METERS		370	260,524
14	AREA LIGHTING FIXTURES		371	6,841
15	STREET LIGHTING		373	87,750
16	TOTAL DISTRIBUTION PLANT			3,660,582
17	GENERAL PLANT	Q88	389-399	475,680
18	TOTAL ELECTRIC PLANT IN SERVICE			4,163,913

PPL ELECTRIC UTILITIES CORPORATION

% OF ACCOUNT TOTAL

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2009

Line No.	SUBFUNCTION	LAND Acct. 360.2	LAND RIGHTS Acct. 360.4	STRUCTURES AND IMPROVEMENTS Acct. 361	STATION EQUIPMENT Acct. 362
<b>DISTRIBUTION PLANT</b>					
<b>SUBSTATIONS</b>					
1	PRIMARY	78.67	0.18	99.98	
2	SECONDARY	0.03	0.00	0.02	
<b>STATION EQUIPMENT:</b>					
3	PRIMARY DEMAND COMPONENT				55.64
4	PRIMARY CUSTOMER COMPONENT				44.27
5	SECONDARY DEMAND COMPONENT				0.09
6	SECONDARY CUSTOMER COMPONENT				0.00
7	<b>TOTAL SUBSTATIONS</b>	<b>78.70</b>	<b>0.18</b>	<b>100.00</b>	<b>100.00</b>
<b>OVERHEAD LINES</b>					
8	PRIMARY DEMAND COMPONENT	5.86	27.46		
9	PRIMARY CUSTOMER COMPONENT	9.38	43.97		
10	SECONDARY DEMAND COMPONENT	1.57	7.37		
11	SECONDARY CUSTOMER COMPONENT	4.08	19.12		
12	STREET & AREA LIGHTING	0.40	1.90		
13	<b>TOTAL OVERHEAD LINES</b>	<b>21.30</b>	<b>99.82</b>		
<b>UNDERGROUND LINES</b>					
14	PRIMARY DEMAND COMPONENT				
15	PRIMARY CUSTOMER COMPONENT				
16	SECONDARY DEMAND COMPONENT				
17	SECONDARY CUSTOMER COMPONENT				
18	<b>TOTAL UNDERGROUND LINES</b>				
<b>LINE TRANSFORMERS</b>					
19	DEMAND COMPONENT				
20	CUSTOMER COMPONENT				
21	<b>TOTAL LINE TRANSFORMERS</b>				
<b>SERVICES</b>					
22	DEMAND COMPONENT				
23	CUSTOMER COMPONENT				
24	<b>TOTAL SERVICES</b>				
25	METERS				
26	AREA LIGHTING FIXTURES				
27	STREET LIGHTING				
28	<b>TOTAL</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>

PPL ELECTRIC UTILITIES CORPORATION  
 % OF ACCOUNT TOTAL  
 FOR COST ALLOCATION PURPOSES  
 12 MONTHS ENDED 12/31/2009

SUBFUNCTION	POLES, TOWERS & FIXTURES Acct. 364	OVERHEAD CONDUCTORS & DEVICES Acct. 365	UNDERGROUND CONDUIT Acct. 366	UNDERGROUND CONDUCTORS & DEVICES Acct. 367
DISTRIBUTION PLANT				
SUBSTATIONS				
1 PRIMARY				
2 SECONDARY				
3 TOTAL SUBSTATIONS				
OVERHEAD LINES				
4 PRIMARY DEMAND COMPONENT	33.21	19.86		
5 PRIMARY CUSTOMER COMPONENT	35.28	55.81		
6 SECONDARY DEMAND COMPONENT	7.32	7.48		
7 SECONDARY CUSTOMER COMPONENT	20.87	16.85		
8 STREET & AREA LIGHTING	3.32	0.00		
9 TOTAL OVERHEAD LINES	100.00	100.00		
UNDERGROUND LINES				
10 PRIMARY DEMAND COMPONENT			13.92	13.92
11 PRIMARY CUSTOMER COMPONENT			71.48	71.48
12 SECONDARY DEMAND COMPONENT			6.06	6.06
13 SECONDARY CUSTOMER COMPONENT			8.54	8.54
14 TOTAL UNDERGROUND LINES			100.00	100.00
LINE TRANSFORMERS				
15 DEMAND COMPONENT				
16 CUSTOMER COMPONENT				
17 TOTAL LINE TRANSFORMERS				
SERVICES				
18 DEMAND COMPONENT				
19 CUSTOMER COMPONENT				
20 TOTAL SERVICES				
21 METERS				
22 AREA LIGHTING FIXTURES				
23 STREET LIGHTING				
24 TOTAL	100.00	100.00	100.00	100.00

PPL ELECTRIC UTILITIES CORPORATION  
 % OF ACCOUNT TOTAL  
 FOR COST ALLOCATION PURPOSES  
 12 MONTHS ENDED 12/31/2009

SUBFUNCTION	LINE TRANSFORMER Acct. 368	SERVICES Acct. 369	METERS Acct. 370	AREA LIGHTING FIXTURES Acct. 371	STREET LIGHTING Acct. 373
DISTRIBUTION PLANT					
SUBSTATIONS					
1 PRIMARY					
2 SECONDARY					
3 TOTAL SUBSTATIONS					
OVERHEAD LINES					
4 PRIMARY DEMAND COMPONENT					
5 PRIMARY CUSTOMER COMPONENT					
6 SECONDARY DEMAND COMPONENT					
7 SECONDARY CUSTOMER COMPONENT					
8 STREET & AREA LIGHTING					
9 TOTAL OVERHEAD LINES					
UNDERGROUND LINES					
10 PRIMARY DEMAND COMPONENT					
11 PRIMARY CUSTOMER COMPONENT					
12 SECONDARY DEMAND COMPONENT					
13 SECONDARY CUSTOMER COMPONENT					
14 TOTAL UNDERGROUND LINES					
LINE TRANSFORMERS					
15 DEMAND COMPONENT	45.49				
16 CUSTOMER COMPONENT	54.51				
17 TOTAL LINE TRANSFORMERS	100.00				
SERVICES					
18 DEMAND COMPONENT		74.07			
19 CUSTOMER COMPONENT		25.93			
20 TOTAL SERVICES		100.00			
METERS					
21 METERS			100.00		
AREA LIGHTING FIXTURES					
22 AREA LIGHTING FIXTURES				100.00	
STREET LIGHTING					
23 STREET LIGHTING					100.00
24 TOTAL	100.00	100.00	100.00	100.00	100.00

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION PLANT

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2009  
 (\$000)

SUBFUNCTION	TOTAL	LAND Acct.360.2	LAND RIGHTS Acct.360.4	STRUCTURES AND IMPROVEMENTS Acct.361	STATION EQUIPMENT Acct.362
<b>DISTRIBUTION PLANT</b>					
SUBSTATIONS					
1 PRIMARY	36,327		114		
2 SECONDARY	9	9,156	4	27,057	5
STATION EQUIPMENT:					
3 PRIMARY DEMAND COMPONENT	157,695				157,695
4 PRIMARY CUSTOMER COMPONENT	125,451				125,451
5 SECONDARY DEMAND COMPONENT	251				251
6 SECONDARY CUSTOMER COMPONENT	-				-
7 TOTAL SUBSTATIONS	319,734	9,160	114	27,062	283,398
<b>OVERHEAD LINES</b>					
8 PRIMARY DEMAND COMPONENT	414,437		17,100		
9 PRIMARY CUSTOMER COMPONENT	663,764	1,092	27,387		
10 SECONDARY DEMAND COMPONENT	111,262	183	4,591		
11 SECONDARY CUSTOMER COMPONENT	288,557	475	11,906		
12 STREET & AREA LIGHTING	28,630	47	1,181		
13 TOTAL OVERHEAD LINES	1,506,670	2,478	62,165		
<b>UNDERGROUND LINES</b>					
14 PRIMARY DEMAND COMPONENT	75,747				
15 PRIMARY CUSTOMER COMPONENT	388,956				
16 SECONDARY DEMAND COMPONENT	32,970				
17 SECONDARY CUSTOMER COMPONENT	46,476				
18 TOTAL UNDERGROUND LINES	544,148				
<b>LINE TRANSFORMERS</b>					
19 DEMAND COMPONENT	172,460				
20 CUSTOMER COMPONENT	206,631				
21 TOTAL LINE TRANSFORMERS	379,091				
<b>SERVICES</b>					
22 DEMAND COMPONENT	410,281				
23 CUSTOMER COMPONENT	143,600				
24 TOTAL SERVICES	553,881				
25 METERS	260,524				
26 AREA LIGHTING FIXTURES	6,841				
27 STREET LIGHTING	87,750				
28 TOTAL	3,656,640	11,638	62,279	27,062	283,398

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION PLANT

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2009  
 (\$000)

SUBFUNCTION	POLES, TOWERS & FIXTURES Acct. 364	OVERHEAD CONDUCTORS & DEVICES Acct. 365	UNDERGROUND CONDUIT Acct. 366	UNDERGROUND CONDUCTORS & DEVICES Acct. 367
<b>DISTRIBUTION PLANT</b>				
<b>SUBSTATIONS</b>				
1				
2				
3				
<b>TOTAL SUBSTATIONS</b>				
<b>OVERHEAD LINES</b>				
4	274,241	122,415		
5	291,318	343,967		
6	60,402	46,105		
7	172,327	103,850		
8	27,402	-		
9	825,690	616,337		
<b>UNDERGROUND LINES</b>				
10			19,685	56,062
11			101,081	287,876
12			8,568	24,402
13			12,078	34,398
14			141,411	402,737
<b>LINE TRANSFORMERS</b>				
15				
16				
17				
<b>SERVICES</b>				
18				
19				
20				
21				
22				
23				
24	825,690	616,337	141,411	402,737

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION PLANT

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2009  
 (\$000)

SUBFUNCTION	LINE TRANSFORMERS Acct. 368	SERVICES Acct. 369	METERS Acct. 370	AREA LIGHTING FIXTURES Acct. 371	STREET LIGHTING Acct. 373
<b>DISTRIBUTION PLANT</b>					
<b>SUBSTATIONS</b>					
1 PRIMARY					
2 SECONDARY					
3 TOTAL SUBSTATIONS					
<b>OVERHEAD LINES</b>					
4 PRIMARY DEMAND COMPONENT					
5 PRIMARY CUSTOMER COMPONENT					
6 SECONDARY DEMAND COMPONENT					
7 SECONDARY CUSTOMER COMPONENT					
8 STREET & AREA LIGHTING					
9 TOTAL OVERHEAD LINES					
<b>UNDERGROUND LINES</b>					
10 PRIMARY DEMAND COMPONENT					
11 PRIMARY CUSTOMER COMPONENT					
12 SECONDARY DEMAND COMPONENT					
13 SECONDARY CUSTOMER COMPONENT					
14 TOTAL UNDERGROUND LINES					
<b>LINE TRANSFORMERS</b>					
15 DEMAND COMPONENT	172,460				
16 CUSTOMER COMPONENT	206,631				
17 TOTAL LINE TRANSFORMERS	379,091				
<b>SERVICES</b>					
18 DEMAND COMPONENT		410,281			
19 CUSTOMER COMPONENT		143,600			
20 TOTAL SERVICES		553,881			
21 METERS			260,524		
22 AREA LIGHTING FIXTURES				6,841	
23 STREET LIGHTING					87,750
24 TOTAL	379,091	553,881	260,524	6,841	87,750

PPL ELECTRIC UTILITIES CORPORATION

Line No.

SUMMARY  
FUNCTIONALIZATION OF RESERVE FOR DEPRECIATION

FOR COST ALLOCATION PURPOSES  
12 MONTHS ENDED 12/31/2009  
(\$000)

	FUNCTION/ACCOUNT	INPUT	PLANT ACCOUNTS	TOTAL	PLANT	MISC ADJ.
1	INTANGIBLE PLANT	H95	301-303	8,091	8,091	
2	TRANSMISSION PLANT					
	TRANSMISSION FUNCTION	H20	350-359	-	-	-
3	DISTRIBUTION PLANT					
	LAND		360.2	0	1	(1)
4	LAND RIGHTS		360.4	27,424	27,374	49
5	STRUCTURES & IMPROVEMENTS		361	12,771	12,748	23
6	STATION EQUIPMENT		362	101,674	101,490	183
7	POLES, TOWERS & FIXTURES		364	266,826	266,345	481
8	OVERHEAD CONDUCTORS & DEVICES		365	238,967	238,537	430
9	UNDERGROUND CONDUIT		366	38,994	38,923	70
10	UNDERGROUND CONDUCTORS & DEVICES		367	135,121	134,878	243
11	LINE TRANSFORMERS		368	162,259	161,967	292
12	SERVICES		369	267,922	267,440	483
13	METERS		370	111,685	111,484	201
14	AREA LIGHTING FIXTURES		371	3,973	3,966	7
15	STREET LIGHTING		373	49,913	49,823	90
16	TOTAL DISTRIBUTION PLANT			1,417,528	1,414,976	2,552
17	GENERAL PLANT	H88	389-399	153,047	153,047	-
18	TOTAL DEPRECIATION & AMORTIZATION RESERVE			1,578,666	1,576,114	2,552

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION RESERVE FOR DEPRECIATION

BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION  
 FOR COST ALLOCATION PURPOSES

Line No.	SUBFUNCTION	INPUT	TOTAL	12 MONTHS ENDED 12/31/2009 (\$000)				
				LAND	LAND RIGHTS	STRUCTURES & IMPROVEMENTS	STATION EQUIPMENT	
	DISTRIBUTION PLANT							
	SUBSTATIONS							
1	PRIMARY	H28	12,817	0	50	12,768		
2	SECONDARY	H29	2	0	0	2		
	STATION EQUIPMENT:							
3	PRIMARY DEMAND COMPONENT		56,576				56,576	
4	PRIMARY CUSTOMER COMPONENT		45,008				45,008	
5	SECONDARY DEMAND COMPONENT		90				90	
6	SECONDARY CUSTOMER COMPONENT							
7	TOTAL SUBSTATIONS		114,493	0	50	12,771	101,674	
	OVERHEAD							
8	PRIMARY DEMAND COMPONENT	H32D	143,615	0	7,530			
9	PRIMARY CUSTOMER COMPONENT	H32C	239,564	0	12,059			
10	SECONDARY DEMAND COMPONENT	H33D	39,417	0	2,022			
11	SECONDARY CUSTOMER COMPONENT	H33C	101,196	0	5,243			
12	STREET LIGHTING	H34	9,375	0	520			
13	TOTAL OVERHEAD LINES		533,167	0	27,374			
	UNDERGROUND LINES							
14	PRIMARY DEMAND COMPONENT	H36D	24,237					
15	PRIMARY CUSTOMER COMPONENT	H36C	124,458					
16	SECONDARY DEMAND COMPONENT	H37D	10,550					
17	SECONDARY CUSTOMER COMPONENT	H37C	14,871					
18	TOTAL UNDERGROUND LINES		174,116					
	LINE TRANSFORMERS							
19	DEMAND COMPONENT	H38D	73,816					
20	CUSTOMER COMPONENT	H38C	88,443					
21	TOTAL LINE TRANSFORMERS		162,259					
	SERVICES							
22	DEMAND COMPONENT	H39D	198,460					
23	CUSTOMER COMPONENT	H39C	69,462					
24	TOTAL SERVICES		267,922					
25	METERS	H43	111,685					
26	AREA LIGHTING FIXTURES	H46	3,973					
27	STREET LIGHTING	H47	49,913					

28	TOTAL	1,417,528	0	27,424	12,771	101,674
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PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION RESERVE FOR DEPRECIATION  
 BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION

		FOR COST ALLOCATION PURPOSES 12 MONTHS ENDED 12/31/2007 (\$000)	
		POLES, TOWERS & FIXTURES	OVERHEAD CONDUCTORS UNDERGROUND U. G. CONDUCTORS & DEVICES CONDUIT & DEVICES
		364	366
		365	367
	SUBFUNCTION		
	DISTRIBUTION PLANT		
	SUBSTATIONS		
1	PRIMARY		
2	SECONDARY		
3	TOTAL SUBSTATIONS		
	OVERHEAD		
4	PRIMARY DEMAND COMPONENT	88,622	47,463
5	PRIMARY CUSTOMER COMPONENT	94,141	133,364
6	SECONDARY DEMAND COMPONENT	19,519	17,876
7	SECONDARY CUSTOMER COMPONENT	55,688	40,265
8	STREET LIGHTING	8,855	0
9	TOTAL OVERHEAD LINES	266,825	238,968
	UNDERGROUND LINES		
10	PRIMARY DEMAND COMPONENT		5,428
11	PRIMARY CUSTOMER COMPONENT		27,873
12	SECONDARY DEMAND COMPONENT		2,363
13	SECONDARY COMPANY COMPONENT		3,330
14	TOTAL UNDERGROUND LINES		38,994
	LINE TRANSFORMERS		
15	DEMAND COMPONENT		18,809
16	CUSTOMER COMPONENT		96,585
17	TOTAL LINE TRANSFORMERS		115,411
	SERVICES		
18	DEMAND COMPONENT		11,541
19	CUSTOMER COMPONENT		135,122
20	TOTAL SERVICES		
21	METERS		
22	AREA LIGHTING FIXTURES		
23	STREET LIGHTING		
24	TOTAL DISTRIBUTION	266,826	238,967

23	TOTAL DISTRIBUTION	266,826	238,967	38,994	135,121
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PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION RESERVE FOR DEPRECIATION  
 BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION  
 FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2009  
 (\$000)

SUBFUNCTION	LINE TRANSFORMERS	SERVICES	METERS	AREA LIGHTING FIXTURES	STREET LIGHTING
DISTRIBUTION PLANT					
SUBSTATIONS					
1 PRIMARY	368	369	370	371	373
2 SECONDARY					
3 TOTAL SUBSTATIONS					
OVERHEAD					
4 PRIMARY DEMAND COMPONENT					
5 PRIMARY CUSTOMER COMPONENT					
6 SECONDARY DEMAND COMPONENT					
7 SECONDARY CUSTOMER COMPONENT					
8 STREET LIGHTING					
9 TOTAL OVERHEAD LINES					
UNDERGROUND LINES					
10 PRIMARY DEMAND COMPONENT					
11 PRIMARY CUSTOMER COMPONENT					
12 SECONDARY DEMAND COMPONENT					
13 SECONDARY COMPANY COMPONENT					
14 TOTAL UNDERGROUND LINES					
LINE TRANSFORMERS					
15 DEMAND COMPONENT	73,816				
16 CUSTOMER COMPONENT	88,443				
17 TOTAL LINE TRANSFORMERS	162,259				
SERVICES					
18 DEMAND COMPONENT		198,460			
19 CUSTOMER COMPONENT		69,462			
TOTAL SERVICES		267,922			
20 METERS			111,685		
21 AREA LIGHTING FIXTURES				3,973	
22 STREET LIGHTING					49,913
23 TOTAL DISTRIBUTION	162,259	267,922	111,685	3,973	49,913

PPL ELECTRIC UTILITIES CORPORATION

SUMMARY

OPERATION AND MAINTENANCE EXPENSES

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2009  
(\$000)

Line No.

	<u>EXPENSES</u>	<u>INPUT</u>	<u>ACCOUNTS</u>	<u>EXPENSE</u>
1	TRANSMISSION		560-573	-
2	ANCILLARIES			-
3	TOTAL	G20		-
	DISTRIBUTION			
4	SUPERVISION & ENGINEERING		560,590	22,507
5	LOAD DISPATCHING		581	169
6	SUBSTATIONS		582,591,592	4,480
7	OVERHEAD LINES		583,593	53,356
8	UNDERGROUND LINES		584,594	9,924
9	SERVICES		593,594	4,053
10	LINE TRANSFORMERS		595	1,699
11	MISCELLANEOUS & RENTS		588,589	12,848
12	METERS		586,597	7,882
13	STREET LIGHTING		585,596,598	4,703
14	CUSTOMER INSTALLATIONS		587	4,567
15	TOTAL DISTRIBUTION			126,190
16	CUSTOMER ACCOUNTS		901-905	41,602
17	CUSTOMER SERVICE AND INFORMATIONAL	G64	908-910	8,138
18	SALES	G65	911-916	2,472
19	ADMINISTRATIVE AND GENERAL		920-935	146,461
20	TOTAL OPERATION AND MAINTENANCE EXPENSES			324,863

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 ASSIGNMENT OF WAGES AND SALARIES  
 FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2009  
 (\$000)

Account	DESCRIPTION	TOTAL AMOUNT	INPUT
1	TRANSMISSION EXPENSE	-	
2	TRANSMISSION OPERATION	-	
	TRANSMISSION MAINTENANCE	-	
3	TOTAL TRANSMISSION EXPENSE	-	K904
4	DISTRIBUTION EXPENSE	38,456	
5	DISTRIBUTION OPERATION	14,241	
	DISTRIBUTION MAINTENANCE	-	
6	TOTAL DISTRIBUTION EXPENSE	52,697	K906
7	CUSTOMER ACCOUNTS EXPENSE	20,128	K920
8	CUSTOMER SERVICE & INFORMATIONAL EXP	3,606	K922
9	SALES EXPENSE	865	K924
10	TOTAL EXCLUDING A & G	77,296	K929
11	ADMINISTRATIVE AND GENERAL EXPENSE	3,742	
12	ADMIN AND GENERAL - OPERATION	-	
	ADMIN AND GENERAL - MAINTENANCE	-	
13	TOTAL ADMIN AND GENERAL EXPENSE	3,742	K930
14	TOTAL WAGES AND SALARIES	81,038	K939, K433

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 DISTRIBUTION EXPENSE ACCOUNTS AMOUNTS  
 FOR COST ALLOCATION PURPOSES  
 12 MONTHS ENDED 12/31/2009  
 (\$000)

<u>ACCOUNT</u>	<u>DESCRIPTION OF ACCOUNT</u>	<u>AMOUNT</u>
1	DISTRIBUTION OPERATON	
2	SUPERVISION & ENGINEERING	21,325
3	LOAD DISPATCHING	169
4	STATION EXPENSE	552
5	OVERHEAD LINES EXPENSE	15,646
6	UNDERGROUND LINES EXPENSE	7,233
7	STREET LIGHTING & SIGNAL SYSTEMS	51
8	METER EXPENSE	7,873
9	CUSTOMER INSTALLATION EXPENSE	4,567
10	MISCELLANEOUS DISTRIBUTION EXPENSE	2,879
11	RENTS	9,968
	TOTAL OPERATION	70,266
12	DISTRIBUTION MAINTENANCE	
13	SUPERVISION & ENGINEERING	1,182
14	MAINTENANCE OF STRUCTURES	35
15	MAINTENANCE OF STATION EQUIPMENT	3,893
16	MAINTENANCE OF SERVICES	37,710
17	MAINTENANCE OF OVERHEAD SERVICES	983
18	MAINTENANCE OF UNDERGROUND LINES	2,691
19	MAINTENANCE OF UNDERGROUND OTHER SERVICES	18
20	MAINTENANCE OF UNDERGROUND OTHER SERVICES	3,051
21	MAINTENANCE OF LINE TRANSFORMERS	1,699
22	MAINTENANCE OF STREET LIGHTING	2,436
23	MAINTENANCE OF METERS	9
	MAINTENANCE OF MISCELLANEOUS DISTRIBUTION PLANT	2,216
24	TOTAL MAINTENANCE	55,921
25	TOTAL DISTRIBUTION EXPENSE	126,187

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION OF DISTRIBUTION EXPENSES ACCOUNTS  
 PRORATION OF SUPERVISION AND ENGINEERING ACCOUNTS  
 FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2009  
 (\$000)

ACCOUNT	DISTRIBUTION OPERATION			ACCOUNT 580 PRORATION	
	ACCOUNT TOTAL	LABOR	MATERIAL	TOTAL	FUNCTIONAL ASSIGNMENT
580	21,325				
1	552	228	325	231	SUBSTATIONS
2	15,646	7,559	8,087	7,664	OVERHEAD LINES
3	7,233	3,835	3,398	3,888	UNDERGROUND LINES
4	51	26	25	26	STREET LIGHTING
5	7,873	5,226	2,647	5,298	METERS
6	4,567	2,312	2,255	2,344	CUST INSTALLATIONS
7	12,848	1,848	11,000	1,874	MISCELLANEOUS
8	48,771	21,035	27,736	21,325	

ACCOUNT	DISTRIBUTION MAINTENANCE			ACCOUNT 580 PRORATION	
	ACCOUNT TOTAL	LABOR	MATERIAL	TOTAL	FUNCTIONAL ASSIGNMENT
590	1,182				
9	35	11	24	1	SUBSTATIONS
10	3,893	1,914	1,979	170	SUBSTATIONS
11	37,710	6,780	30,930	603	OVERHEAD LINES
12	983	328	654	29	OVERHEAD SERVICES
13	2,691	1,313	1,378	117	UNDERGROUND LINES
14	18	1	17	-	UNDERGROUND SERVICES
15	3,051	775	2,276	69	UG. OTHER SERVICES
16	1,699	820	879	73	LINE TRANSFORMERS
17	2,436	845	1,591	75	STREET LIGHTING
18	9	8	1	1	METERS
19	2,216	493	1,723	44	STREET LIGHTING
20	54,740	13,287	41,453	1,182	

DISTRIBUTION MAINTENANCE  
 SUBSTATION TOTAL  
 STREET LIGHTING TOTAL  
 SERVICES TOTAL

171 SUBSTATIONS  
 119 STREET LIGHTING  
 98 SERVICES

ACCOUNT 580 PRORATED OVER LABOR COMPONENT OF ACCOUNTS 582-588.  
 ACCOUNT 590 PRORATED OVER LABOR COMPONENT OF ACCOUNTS 591-598.

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION OF DISTRIBUTION OPERATION EXPENSE  
 BY ACCOUNT BASED ON TOTAL PLANT & BREAKDOWN TO SUBFUNCTION  
 FOR COST ALLOCATION PURPOSES  
 12 MONTHS ENDED 12/31/2009  
 (\$000)

	ACCOUNT			
SUBFUNCTION	580	581	582	583
<b>SUBSTATIONS</b>				
1 PRIMARY	557	26	3	63
2 SECONDARY	0	0	0	0
<b>STATION EQUIPMENT:</b>				
3 PRIMARY DEMAND COMPONENT	2,419	114	11	272
4 PRIMARY CUSTOMER COMPONENT	1,925	91	9	217
5 SECONDARY DEMAND COMPONENT	4	0	0	0
6 SECONDARY CUSTOMER COMPONENT	-	-	-	-
7 TOTAL SUBSTATIONS	4,905	231	23	552
<b>OVERHEAD LINES</b>				
8 PRIMARY DEMAND COMPONENT	16,980	2,108	30	4,304
9 PRIMARY CUSTOMER COMPONENT	27,196	3,376	47	6,893
10 SECONDARY-DEMAND COMP.	4,559	566	8	1,156
11 SECONDARY-CUSTOMER COMP	11,823	1,468	21	2,897
12 STREET LIGHTING	1,173	146	2	297
13 TOTAL OVERHEAD LINES	61,731	7,664	108	15,646
<b>UNDERGROUND LINES</b>				
14 PRIMARY DEMAND COMPONENT	1,944	541	5	1,007
15 PRIMARY CUSTOMER COMPONENT	9,984	2,779	28	5,170
16 SECONDARY-DEMAND COMP.	846	236	2	438
17 SECONDARY-CUSTOMER COMP	1,193	332	3	618
18 TOTAL UNDERGROUND LINES	13,968	3,888	39	7,233
<b>SERVICES</b>				
19 DEMAND COMPONENT	3,074			
20 CUSTOMER COMPONENT	1,076			
21 TOTAL SERVICES	4,150			
22 TOTAL	169	552	15,646	7,233
<b>ACCOUNT</b>				
	585	586	587	588,589
<b>SUBFUNCTION</b>				
23 LINE TRANSFORMERS	806			
24 DEMAND COMPONENT	966			
25 CUSTOMER COMPONENT	1,772			
26 TOTAL LINE TRANSFORMERS	14,722	1,874		12,848
<b>MISC. DIST. EXPENSE &amp; RENTS</b>				
27 METERS	13,191	5,298	7,873	
28 STREET LIGHTING	4,848	26	51	
29 CUSTOMER INSTALLATIONS	6,911	2,344		4,567
30 TOTAL	126,167	21,325	51	7,873
		4,567	4,567	12,848

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION OF DISTRIBUTION MAINTENANCE EXPENSE  
 BY ACCOUNT BASED ON TOTAL PLANT \$ BREAKDOWN TO SUBFUNCTION  
 FOR COST ALLOCATION PURPOSES  
 12 MONTHS ENDED 12/31/2009  
 (\$000)

SUBFUNCTION	590	591	592	593	594
1 SUBSTATIONS					
1 PRIMARY	19	4	442		
2 SECONDARY	0	0	0		
3 STATION EQUIPMENT:					
3 PRIMARY DEMAND COMPONENT	84	17	1,920		
4 PRIMARY CUSTOMER COMPONENT	67	14	1,527		
5 SECONDARY DEMAND COMPONENT	0	0	3		
6 SECONDARY CUSTOMER COMPONENT	-	-	-		
7 TOTAL SUBSTATIONS	171	35	3,893		
8 OVERHEAD LINES					
8 PRIMARY DEMAND COMPONENT	166			10,373	
9 PRIMARY CUSTOMER COMPONENT	266			16,613	
10 SECONDARY-DEMAND COMP.	45			2,785	
11 SECONDARY-CUSTOMER COMP	115			7,222	
12 STREET LIGHTING	11			717	
13 TOTAL OVERHEAD LINES	603			37,710	
14 UNDERGROUND LINES					
14 PRIMARY DEMAND COMPONENT	16			375	
15 PRIMARY CUSTOMER COMPONENT	84			1,923	
16 SECONDARY-DEMAND COMP.	7			163	
17 SECONDARY-CUSTOMER COMP	10			230	
18 TOTAL UNDERGROUND LINES	117			2,691	
19 SERVICES					
19 DEMAND COMPONENT	73			728	2,274
20 CUSTOMER COMPONENT	23			255	796
21 TOTAL SERVICES	98			983	3,069
22 TOTAL	35	3,893	38,692	5,760	
			ACCOUNT	597	598
	595	596			
23 LINE TRANSFORMERS					
23 DEMAND COMPONENT	33	773			
24 CUSTOMER COMPONENT	40	926			
25 TOTAL LINE TRANSFORMERS	73	1,699			
26 MISC. DIST. EXPENSE & RENTS					
27 METERS	1			9	
28 STREET LIGHTING	119		2,436		2,216
29 CUSTOMER INSTALLATIONS					
30 TOTAL	1,182	1,699	2,436	9	2,216
31 SUM DIST PLANT SUBS, OVERHEAD AND UNDERGROUND LINES (ratio)					2,370,553
32					23C22+23C30+23C37

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION OF DISTRIBUTION OPERATION EXPENSE  
 % OF ACCOUNT TOTAL  
 FOR COST ALLOCATION PURPOSES  
 12 MONTHS ENDED 12/31/2009

	580	581	582	583	584
SUBFUNCTION	ACCOUNT				
<b>SUBSTATIONS</b>					
1 PRIMARY	0.12	1.53	11.36		
2 SECONDARY	0.00	0.00	0.00		
<b>STATION EQUIPMENT:</b>					
3 PRIMARY DEMAND COMPONENT	0.53	6.65	49.32		
4 PRIMARY CUSTOMER COMPONENT	0.43	5.28	38.24		
5 SECONDARY DEMAND COMPONENT	0.00	0.01	0.66		
6 SECONDARY CUSTOMER COMPONENT	0.00	0.00	0.00		
7 TOTAL SUBSTATIONS	1.08	13.49	100.00		
<b>OVERHEAD LINES</b>					
8 PRIMARY DEMAND COMPONENT	9.89	17.48		27.51	
9 PRIMARY CUSTOMER COMPONENT	15.83	28.00		44.06	
10 SECONDARY-DEMAND COMP.	2.65	4.69		7.39	
11 SECONDARY-CUSTOMER COMP.	6.88	12.17		19.15	
12 STREET LIGHTING	0.68	1.21		1.90	
13 TOTAL OVERHEAD LINES	35.94	63.56		100.00	
<b>UNDERGROUND LINES</b>					
14 PRIMARY DEMAND COMPONENT	2.54	3.20		13.92	
15 PRIMARY CUSTOMER COMPONENT	13.03	16.41		71.48	
16 SECONDARY-DEMAND COMP.	1.10	1.39		6.06	
17 SECONDARY-CUSTOMER COMP.	1.56	1.96		8.54	
18 TOTAL UNDERGROUND LINES	18.23	22.95		100.00	
<b>SERVICES</b>					
19 DEMAND COMPONENT					
20 CUSTOMER COMPONENT					
21 TOTAL SERVICES					
22 TOTAL	100.00	100.00	100.00	100.00	100.00
ACCOUNT 585 586 587 588.569					
<b>SUBFUNCTION</b>					
<b>LINE TRANSFORMERS</b>					
23 DEMAND COMPONENT					
24 CUSTOMER COMPONENT					
25 TOTAL LINE TRANSFORMERS					
26 MISC. DIST. EXPENSE & RENTS	8.79				100.00
27 METERS	24.84		100.00		
28 STREET LIGHTING	0.12	100.00			
29 CUSTOMER INSTALLATIONS	10.99			100.00	
30 TOTAL	100.00	100.00	100.00	100.00	100.00

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION OF DISTRIBUTION MAINTENANCE EXPENSE  
 % OF ACCOUNT TOTAL

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2009

	590	591	592	593	594
SUBFUNCTION	ACCOUNT				
<b>SUBSTATIONS</b>					
1 PRIMARY	1.64	11.36	11.36		
2 SECONDARY	0.00	0.00	0.00		
<b>STATION EQUIPMENT:</b>					
3 PRIMARY DEMAND COMPONENT	7.14	49.32	49.32		
4 PRIMARY CUSTOMER COMPONENT	5.68	39.24	39.24		
5 SECONDARY DEMAND COMPONENT	0.01	0.08	0.08		
6 SECONDARY CUSTOMER COMPONENT	0.00	0.00	0.00		
7 TOTAL SUBSTATIONS	14.47	100.00	100.00		
<b>OVERHEAD LINES</b>					
8 PRIMARY DEMAND COMPONENT	14.04			26.81	
9 PRIMARY CUSTOMER COMPONENT	22.46			42.94	
10 SECONDARY DEMAND COMP.	3.77			7.20	
11 SECONDARY CUSTOMER COMP	9.77			18.67	
12 STREET LIGHTING	0.97			1.85	
13 TOTAL OVERHEAD LINES	51.03			97.46	
<b>UNDERGROUND LINES</b>					
14 PRIMARY DEMAND COMPONENT	1.38			6.50	
15 PRIMARY CUSTOMER COMPONENT	7.08			33.39	
16 SECONDARY DEMAND COMP.	0.60			2.83	
17 SECONDARY CUSTOMER COMP	0.85			3.99	
18 TOTAL UNDERGROUND LINES	9.90			46.71	
<b>SERVICES</b>					
19 DEMAND COMPONENT	6.14			1.88	39.47
20 CUSTOMER COMPONENT	2.15			0.66	13.81
21 TOTAL SERVICES	8.29			2.54	53.29
22 TOTAL	100.00	100.00	100.00	100.00	100.00
<b>SUBFUNCTION</b>					
					ACCOUNT
23 LINE TRANSFORMERS					595
24 DEMAND COMPONENT	2.81	45.49			596
24 CUSTOMER COMPONENT	3.37	54.51			597
25 TOTAL LINE TRANSFORMERS	6.18	100.00			598
<b>MISC. DIST. EXPENSE &amp; RENTS</b>					
26 MISC. DIST. EXPENSE & RENTS				100.00	
27 METERS	0.08				
28 STREET LIGHTING	10.04		100.00		100.00
29 CUSTOMER INSTALLATIONS					
30 TOTAL	100.00	100.00	100.00	100.00	100.00

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION OF DISTRIBUTION OPERATION EXPENSE  
 BASED ON O & M % BREAKDOWN TO SUBFUNCTION  
 FOR COST ALLOCATION PURPOSES  
 12 MONTHS ENDED 12/31/2009  
 (\$000)

SUBFUNCTION	INPUT	ACCOUNT			
		580	581	582	583
TOTAL		580	581	582	583
1	584				
<b>SUBSTATIONS</b>					
1	G28	557	26	3	63
2	G29	-	-	-	-
<b>STATION EQUIPMENT:</b>					
3	PRIMARY DEMAND COMPONENT	2,418	114	11	272
4	PRIMARY CUSTOMER COMPONENT	1,925	91	9	217
5	SECONDARY DEMAND COMPONENT	3	-	-	-
6	SECONDARY CUSTOMER COMPONENT	-	-	-	-
7	TOTAL SUBSTATIONS	4,903	231	23	552
<b>OVERHEAD LINES</b>					
8	PRIMARY DEMAND COMPONENT	16,981	2,108	30	4,304
9	PRIMARY CUSTOMER COMPONENT	27,195	3,376	47	6,893
10	SECONDARY-DEMAND COMP.	4,560	566	8	1,156
11	SECONDARY-CUSTOMER COMP	11,823	1,468	21	2,997
12	STREET LIGHTING	1,173	146	2	297
13	TOTAL OVERHEAD LINES	61,732	7,664	108	15,647
<b>UNDERGROUND LINES</b>					
14	PRIMARY DEMAND COMPONENT	1,944	541	5	1,007
15	PRIMARY CUSTOMER COMPONENT	9,984	2,779	28	5,170
16	SECONDARY-DEMAND COMP.	846	236	2	438
17	SECONDARY-CUSTOMER COMP	1,193	332	3	618
18	TOTAL UNDERGROUND LINES	13,967	3,888	38	7,233
<b>SERVICES</b>					
19	DEMAND COMPONENT	3,075			
20	CUSTOMER COMPONENT	1,076			
21	TOTAL SERVICES	4,151			
22	TOTAL	169	552	15,646	7,233
<b>ACCOUNT</b>					
		585	586	587	588,589
<b>LINE TRANSFORMERS</b>					
23	DEMAND COMPONENT	806			
24	CUSTOMER COMPONENT	966			
25	TOTAL LINE TRANSFORMERS	1,772			
26	MISC. DIST. EXPENSE & RENTS	14,722	1,874		12,848
27	METERS	13,181	5,298	7,873	
28	STREET LIGHTING	4,848	26	51	
29	CUSTOMER INSTALLATIONS	6,911	2,344		4,567
30	TOTAL	126,187	21,325	7,873	4,567
					12,848

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION OF DISTRIBUTION MAINTENANCE EXPENSE  
 BASED ON O & M % BREAKDOWN TO SUBFUNCTION  
 FOR COST ALLOCATION PURPOSES  
 12 MONTHS ENDED 12/31/2009  
 (\$000)

SUBFUNCTION	590	591	592	593	594
<b>SUBSTATIONS</b>					
1 PRIMARY		19	4	442	
2 SECONDARY		-	-	-	
<b>STATION EQUIPMENT:</b>					
3 PRIMARY DEMAND COMPONENT		84	17	1,920	
4 PRIMARY CUSTOMER COMPONENT		67	14	1,527	
5 SECONDARY DEMAND COMPONENT		-	-	3	
6 SECONDARY CUSTOMER COMPONENT		-	-	-	
7 TOTAL SUBSTATIONS		170	35	3,892	
<b>OVERHEAD LINES</b>					
8 PRIMARY DEMAND COMPONENT		166		10,373	
9 PRIMARY CUSTOMER COMPONENT		266		16,613	
10 SECONDARY-DEMAND COMP.		45		2,785	
11 SECONDARY-CUSTOMER COMP		115		7,222	
12 STREET LIGHTING		11		717	
13 TOTAL OVERHEAD LINES		603		37,710	
<b>UNDERGROUND LINES</b>					
14 PRIMARY DEMAND COMPONENT		16		375	
15 PRIMARY CUSTOMER COMPONENT		84		1,923	
16 SECONDARY-DEMAND COMP.		7		163	
17 SECONDARY-CUSTOMER COMP		10		230	
18 TOTAL UNDERGROUND LINES		117		2,691	
<b>SERVICES</b>					
19 DEMAND COMPONENT		73		728	2,274
20 CUSTOMER COMPONENT		25		255	796
21 TOTAL SERVICES		98		983	3,070
22 TOTAL		35	3,893	38,692	5,760
<b>ACCOUNT</b>					
	595	596	597	598	
<b>LINE TRANSFORMERS</b>					
23 DEMAND COMPONENT		33	773		
24 CUSTOMER COMPONENT		40	926		
25 TOTAL LINE TRANSFORMERS		73	1,699		
26 MISC. DIST. EXPENSE & RENTS					
27 METERS		1		9	
28 STREET LIGHTING		119		2,436	2,216
29 CUSTOMER INSTALLATIONS					
30 TOTAL	1,182	1,699	2,436	9	2,216

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 ASSIGNMENT OF ADMINISTRATIVE AND GENERAL EXPENSES  
 FOR COST ALLOCATION PURPOSES  
 12 MONTHS ENDED 12/31/2009  
 (\$000)

ACCOUNT	DESCRIPTION	TOTAL	METER READING	COLLECTION	UNCOLLECTIBLE ACCTS - TRANS	PROPERTY DAMAGE DISTRIBUTION	UNCOLLECTIBLE ACCTS - OTHER	BALANCE
1	901 SUPERVISION	509	-	-	-	-	-	509
2	902.4 METER READING EXPENSES - LARGE POWER	42	42	-	-	-	-	-
3	902.5 METER READING EXPENSES - OTHER	1,971	1,971	-	-	-	-	-
4	903CR CUSTOMER RECORDS	18,741	-	-	-	-	-	18,741
5	903CE COLLECTION EXPENSES	11,093	-	11,093	-	-	-	-
6	904T UNCOLLECTIBLE ACCOUNTS TRANSMISSION	0	-	-	-	-	-	-
7	904D PROPERTY DAMAGE DISTRIBUTION	1,286	-	-	-	1,286	-	-
8	904 by RATE UNCOLLECTIBLE ACCOUNTS	6,723	-	-	-	-	6,723	-
9	905 MISC. CUSTOMER ACCOUNTS EXPENSES	1,237	-	-	-	-	-	1,237
10	901-905 TOTAL	41,602	2,013	11,093	-	1,286	6,723	20,488

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 ASSIGNMENT OF ADMINISTRATIVE AND GENERAL EXPENSES  
 FOR COST ALLOCATION PURPOSES  
 12 MONTHS ENDED 12/31/2009  
 (\$000)

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>INPUT</u>
1	928	5,075	G70
2	REGULATORY COMMISSION EXPENSE - PPUC	-	G71
2	REGULATORY COMMISSION EXPENSE - FERC	-	
3	TOTAL REGULATORY COMMISSION EXPENSE	5,075	
4	EMPLOYEE BENEFITS	37,215	G73
5	OTHER ADMINISTRATIVE AND GENERAL	104,171	G75
6	SUBTOTAL	141,386	
7	TOTAL ADMINISTRATIVE AND GENERAL	146,461	



PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION OF DISTRIBUTION DEPRECIATION EXPENSE  
 BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION  
 FOR COST ALLOCATION PURPOSES  
 12 MONTHS ENDED 12/31/2009  
 (\$000)

Line No.	SUBFUNCTION	INPUT	TOTAL	LAND 360.2	LAND RIGHTS 360.4	STRUCTURES AND IMPROVEMENTS 361	STATION EQUIPMENT 362
1	SUBSTATIONS						
1	PRIMARY	GD28	351	-	1	350	-
2	SECONDARY	GD29	-	-	-	-	-
3	STATION EQUIPMENT:						
3	PRIMARY DEMAND COMPONENT		2,935				2,935
4	PRIMARY CUSTOMER COMPONENT		2,335				2,335
5	SECONDARY DEMAND COMPONENT		5				5
6	SECONDARY CUSTOMER COMPONENT		-				-
7	TOTAL SUBSTATIONS		5,626	-	1	350	5,275
8	OVERHEAD LINES						
8	PRIMARY DEMAND COMPONENT	GD32D	9,745	-	208		
9	PRIMARY CUSTOMER COMPONENT	GD32C	14,281	-	333		
10	SECONDARY DEMAND COMPONENT	GD33D	2,499	-	56		
11	SECONDARY CUSTOMER COMPONENT	GD33C	6,619	-	145		
12	STREET LIGHTING	GD34	749	-	14		
13	TOTAL OVERHEAD LINES		33,893	-	756		
14	UNDERGROUND LINES						
14	PRIMARY DEMAND COMPONENT	GD36D	1,500	-	-		
15	PRIMARY CUSTOMER COMPONENT	GD36C	7,702	-	-		
16	SECONDARY DEMAND COMPONENT	GD37D	682	-	-		
17	SECONDARY CUSTOMER COMPONENT	GD37C	920	-	-		
18	TOTAL UNDERGROUND LINES		10,774	-	-		
19	LINE TRANSFORMERS						
19	DEMAND COMPONENT	GD38D	4,535				
20	CUSTOMER COMPONENT	GD38C	5,434				
21	TOTAL LINE TRANSFORMERS		9,969				
22	SERVICES						
22	DEMAND COMPONENT	GD39D	7,042				
23	CUSTOMER COMPONENT	GD39C	2,465				
24	TOTAL SERVICES		9,507				
25	METERS	GD43	15,528				
26	AREA LIGHTING FIXTURES	GD46	222				
27	STREET LIGHTING	GD47	1,569				
28	TOTAL		87,088	-	758	350	5,275

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION OF DISTRIBUTION DEPRECIATION EXPENSE  
 BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION

FOR COST ALLOCATION PURPOSES  
 12 MONTHS ENDED 12/31/2009  
 (\$000)

	UNDERGROUND CONDUIT	UNDERGROUND CONDUCTORS & DEVICES
	<u>366</u>	<u>367</u>
POLES, TOWERS & FIXTURES	<u>365</u>	

SUBFUNCTION	OVERHEAD CONDUCTORS AND DEVICES	UNDERGROUND CONDUIT	UNDERGROUND CONDUCTORS & DEVICES
<b>SUBSTATIONS</b>			
1 PRIMARY			
2 SECONDARY			
3 TOTAL SUBSTATIONS			
<b>OVERHEAD LINES</b>			
4 PRIMARY DEMAND COMPONENT	7,353		2,184
5 PRIMARY CUSTOMER COMPONENT	7,811		6,137
6 SECONDARY DEMAND COMPONENT	1,620		823
7 SECONDARY CUSTOMER COMPONENT	4,621		1,853
8 STREET LIGHTING	735		-
9 TOTAL OVERHEAD LINES	<u>22,140</u>		<u>10,997</u>
<b>UNDERGROUND LINES</b>			
10 PRIMARY DEMAND COMPONENT		357	1,143
11 PRIMARY CUSTOMER COMPONENT		1,833	5,869
12 SECONDARY DEMAND COMPONENT		155	497
13 SECONDARY CUSTOMER COMPONENT		219	701
14 TOTAL UNDERGROUND LINES		<u>2,564</u>	<u>8,210</u>
<b>LINE TRANSFORMERS</b>			
15 DEMAND COMPONENT			
16 CUSTOMER COMPONENT			
17 TOTAL LINE TRANSFORMERS			
<b>SERVICES</b>			
18 DEMAND COMPONENT			
19 CUSTOMER COMPONENT			
20 TOTAL SERVICES			
21 METERS			
22 AREA LIGHTING FIXTURES			
23 STREET LIGHTING			
24 TOTAL	<u>22,140</u>	<u>10,997</u>	<u>2,564</u> <u>8,210</u>

PPL ELECTRIC UTILITIES CORPORATION  
 SUBFUNCTIONALIZATION OF DISTRIBUTION DEPRECIATION EXPENSE  
 BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION  
 FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2009  
 (\$000)

SUBFUNCTION	LINE TRANSFORMERS	SERVICES	METERS	AREA LIGHTING FIXTURES	STREET LIGHTING
1 SUBSTATIONS					
1 PRIMARY					
2 SECONDARY					
3 TOTAL SUBSTATIONS	368	369	370	371	373
4 OVERHEAD LINES					
4 PRIMARY					
5 SECONDARY DEMAND COMPONENT					
6 SECONDARY CUSTOMER COMPONENT					
7 STREET LIGHTING					
8 TOTAL OVERHEAD LINES					
9 UNDERGROUND LINES					
9 PRIMARY					
10 SECONDARY DEMAND COMPONENT					
11 SECONDARY CUSTOMER COMPONENT					
12 TOTAL UNDERGROUND LINES					
13 LINE TRANSFORMERS	4,535	7,042			
14 DEMAND COMPONENT	5,434	2,465			
15 CUSTOMER COMPONENT	9,969	9,507			
16 SERVICES		15,528			
17 DEMAND COMPONENT		222			
18 CUSTOMER COMPONENT		1,569			
19 TOTAL SERVICES		17,279			
20 METERS					
21 AREA LIGHTING FIXTURES					
22 STREET LIGHTING					
TOTAL	9,970	9,507	15,528	222	1,569

**PPL ELECTRIC UTILITIES CORPORATION**

**EXHIBIT JMK 1**

**ALLOCATION FACTORS**

**HISTORIC TEST YEAR ENDED DECEMBER 31, 2009**

This section identifies the rate schedules that make up the rate classes used in the jurisdictional allocation studies and all the allocation factors used in those studies. Generally, allocators are derived from three classes – direct assignments, program-generated, and calculated (demand and customer-related). The development of specific calculated allocators is shown in this section.

**PPL ELECTRIC UTILITIES CORPORATION  
EXHIBIT JMK 1**

**CUSTOMER CLASS DESIGNATIONS & ABBREVIATIONS**

**HISTORIC PERIOD — YEAR ENDED DECEMBER 31, 2009**

<b>Rate Classes</b>	<b>Abbreviations</b>	<b>PUC Jurisdictional Rate Schedules</b>
Residential Service	RS	RS, RTD
Residential Service - Thermal Storage	RTS	RTS
Small General Service	GS-1	GS-1, BL
Large General Service - Secondary	GS-3	GS-3, IS-1
Large General Service - 12 kV	LP-4	LP-4
Large General Service - 66 kV	LP-5	LP-5
Large General Service - 66 kV Standby	Standby	Standby
Large General Service - Electric Propulsion	LPEP	LPEP
Interruptible Service by Agreement	ISA	ISA
Commercial and Industrial Heating	GH	GH-1, GH-2
Street and Area Lighting	SL/AL	SA, SM, SHS, SE TS, SI-1

PPL ELECTRIC UTILITIES CORPORATION  
 DETERMINATION OF CUSTOMER ALLOCATORS  
 FOR COST ALLOCATION PURPOSES  
 12 MONTHS ENDED 12/31/2009

Line No.	RATE CLASS	ALLOCATOR LABEL		END OF YEAR CUSTOMERS		SECONDARY CUSTOMERS		PRIMARY CUSTOMERS	
		C10	C30	C10	C30	C20	C20		
1	RS, RTD	1,208,094	1,208,094	1,208,094	1,208,094	1,208,094		1,208,094	
2	RTS	13,349	13,349	13,349	13,349	13,349		13,349	
3	GS-1,BL	146,335	146,335	146,335	146,335	146,335		146,335	
4	GS-3,IS-1	24,986	24,986	24,986	24,986	24,986		24,986	
5	LP-4	1,085	0	1,085	0	0		1,085	
6	IS-P	26	0	26	0	0		26	
7	LP-5	109	0	109	0	0		0	
8	IS-T	24	0	24	0	0		0	
9	LP-6	5	0	5	0	0		0	
10	LPEP	1	0	1	0	0		0	
11	ISA	1	0	1	0	0		0	
12	GH	2,967	2,967	2,967	2,967	2,967		2,967	
13	SL/AL	1,471	1,471	1,471	1,471	1,471		1,471	
14	L5-S	8	0	8	0	0		0	
15	TOTAL PPUC	1,398,461	1,397,202	1,398,461	1,397,202	1,398,313		1,398,313	
16	12 KV RESALE	9	0	9	0	0		0	
17	TOTAL SYSTEM	1,398,470	1,397,202	1,398,470	1,397,202	1,398,313		1,398,313	

Line No.

PPL ELECTRIC UTILITIES CORPORATION  
 DETERMINATION OF METER ALLOCATION FACTOR CW1

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2009  
 (\$000)

	<u>RATE CLASS</u>	<u>RATE DESIGNATION</u>	<u>METERING TYPE</u>	<u>ESTIMATED METER COST</u>	<u># of Meters</u>	<u>ESTIMATED METER INVESTMENT</u>	<u>SUMMARY (\$000)</u>
1	RS,RTD	DSR-R	A	131	889	116,095	
		RSO	A	131	1222423	159,636,220	
2		RWO	B	499	456	227,631	
3		RW1	C	369	97	35,753	
4		RTD	C	369	264	97,308	
5		RTS	C	369	13356	4,922,888	
6	TOTAL				1,237,485	165,035,894	165,036
7	GS-1,BL	GS-1	A	131	8066	1,053,339	
8		G1-D	A	131	145969	19,062,092	
9		G1-T	C	369	849	312,933	
10		G1-F	D	5,670	22	124,747	
11		G1-V	A	131	783	102,252	
12		G1-C	B	499	71	35,442	
13		BL	-	-	14	-	
14	TOTAL				155,774	20,690,805	20,691
15	GS-3,IS-1	GS-3	E	1,154	23080	26,638,855	
16		G3-T	F	1,174	2315	2,718,658	
17		G3-V	A	131	50	6,530	
18		G3-C	G	2,260	74	167,227	
19		IS-1	E	1,154	3	3,463	
20	TOTAL				25,522	29,534,733	29,535
21	LP-4	LP-4	H	5,696	682	3,884,408	
22		L4-T	H	5,696	498	2,836,416	
23		IS-P	J	7,184	28	201,152	
24		L4-C	I	2,146	9	19,314	
25	TOTAL				1,217	6,941,290	6,941
26	LP-5,6	LP-5	J	26,325	87	2,290,279	
27		L5-T	J	26,325	122	3,211,655	
28		L5-S	J	26,325	6	157,950	
29		LP-6	J	53,612	4	214,446	
30		L6-T	J	53,612	8	428,893	
31		IS-T	J	19,541	45	879,345	
32		LPEP	J	63,024	4	252,096	
33		ISA	J	235,633	2	471,266	
34	TOTAL				278	7,905,930	7,906
35	GH	GH-1	E	1,154	774	893,348	
36		H1-T	F	1,174	75	88,077	
37		GH-2	E	1,154	1433	1,653,964	
38		H2-R	E	1,154	774	893,348	
39	TOTAL				3,056	3,528,737	3,529
40	SL/AL	SL/AL	NONE	-	-	-	-
41	TOTAL				1,423,332	233,637,388	233,638

PPL ELECTRIC UTILITIES CORPORATION  
 DETERMINATION OF METER ALLOCATION FACTOR CW1  
 FOR COST ALLOCATION PURPOSES  
 12 MONTHS ENDED 12/31/2009  
 (\$000)

Line No.	RATE CLASS	INVESTMENT			INDICATED METER COST	CUSTOMERS	AVERAGE METER COST \$/CUSTOMER
		PP&L STUDY	PRORATED				
1	RS	160,113	178,477	178,477	1,208,094	147.73	
2	RTS	4,923	5,488	5,488	13,349	411.12	
3	GS-1	20,691	23,064	23,064	146,335	157.61	
4	GS-3	29,535	32,922	32,922	24,986	1,317.62	
5	LP-4	6,740	7,513	7,513	1,085	6,924.42	
6	IS-P	201	224	224	26	8,615.38	
7	LP-5	5,502	6,133	6,133	109	56,266.06	
8	IS-T	879	980	980	24	40,833.33	
9	LP-6	643	717	717	5	143,400.00	
10	LPEP	252	281	281	1	281,000.00	
11	ISA	471	525	525	1	525,000.00	
12	GH	3,529	3,934	3,934	2,967	1,325.92	
13	SL/AL	0	0	0	1,471	0	
14	L5-S	158	176	176	8	22,000.00	
15	TOTAL PPUC	233,638	260,434	260,434	1,398,461		
16	RES 12	89		89	9		
17	TOTAL RESALE	89		89	9		
18	TOTAL INCLUDING RESALE	233,727		260,524	1,398,470		

PPL ELECTRIC UTILITIES CORPORATION  
 DETERMINATION OF METER ALLOCATION FACTOR CW1  
 FOR COST ALLOCATION PURPOSES  
 12 MONTHS ENDED 12/31/2009  
 (\$000)

Line No.	RATE CLASS	AVERAGE METER COST \$/CUSTOMER	CUSTOMERS	INDICATED METER INVESTMENT	ALLOCATOR CW1
1	RS	147.73	1,208,094	178,472	178,476
2	RTS	411.12	13,349	5,488	5,488
3	GS-1,BL	157.61	146,335	23,064	23,064
4	GS-3,IS-1	1,317.62	24,986	32,922	32,923
5	LP-4	6,924.42	1,085	7,513	7,513
6	IS-P	8,615.38	26	224	224
7	LP-5	56,266.06	109	6,133	6,133
8	IS-T	40,833.33	24	980	980
9	LP-6	143,400.00	5	717	717
10	LPEP	281,000.00	1	281	281
11	ISA	525,000.00	1	525	525
12	GH	1,325.92	2,967	3,934	3,934
13	SLI/AL	0	1,471	0	0
14	L5-S	22,000.00	8	176	176
15	TOTAL PPUC		1,398,461	260,429	260,434
16	RES 12		9	89	89
17	TOTAL RESALE		9	89	89
18	TOTAL SYSTEM		1,398,470	260,518	260,524

PPL ELECTRIC UTILITIES CORPORATION  
 ALLOCATION OF METERING COSTS  
 METER READING EXPENSE (CW2)  
 FOR COST ALLOCATION PURPOSES  
 12 MONTHS ENDED 12/31/2009

METER READING EXPENSE 2,013,136

Line No.	RATE CLASS	PRORATION OF EXPENSE			INDICATED COSTS	CUSTOMERS	AVERAGE METER READING EXPENSE \$/CUSTOMERYEAR
		CUSTOMERS	PRORATED EXPENSE	CUSTOMERS			
1	RS	1,208,094	1,740,916	1,740,916	1,208,094	1.44	
2	RTS	13,349	19,236	19,236	13,349	1.44	
3	GS-1,BL	146,335	210,875	210,875	146,335	1.44	
4	GS-3,IS-1	24,986	36,006	36,006	24,986	1.44	
5	LP-4	1,085	1,564	1,564	1,085	1.44	
6	ISP	26	37	37	26	1.44	
7	LP-5	109	157	157	109	1.44	
8	IST	24	35	35	24	1.44	
9	LP-6	5	7	7	5	1.44	
10	LPEP	1	1	1	1	1.44	
11	ISA	1	1	1	1	1.44	
12	GH	2,967	4,276	4,276	2,967	1.44	
13	SL/AL	0	0	0	0	0.00	
14	L5-S	8	12	12	8	1.44	
15	TOTAL PPUC	1,396,990	2,013,123	2,013,123	1,396,990		
16	RES 12	9	13	13	9	1.44	
17	TOTAL RESALE	9	13	13	9		
18	TOTAL SYSTEM	1,396,999	2,013,136	2,013,136	1,396,999		

PPL ELECTRIC UTILITIES CORPORATION  
 DETERMINATION OF METER READING ALLOCATOR (CW2)  
 FOR COST ALLOCATION PURPOSES  
 12 MONTHS ENDED 12/31/2009

Line No.	RATE CLASS	AVERAGE METER READING EXPENSE \$/CUST/YEAR	CUSTOMERS	INDICATED METER READING EXPENSE	ALLOCATOR CW2
1	RS	1.44	1,208,094	1,740.92	1,740,908
2	RTS	1.44	13,349	19.24	19,240
3	GS-1,BL	1.44	146,335	210.88	210,879
4	GS-3,IS-1	1.44	24,986	36.01	36,010
5	LP-4	1.44	1,085	1.56	1,560
6	IS-P	1.44	26	0.04	40
7	LP-5	1.44	109	0.16	160
8	IS-T	1.44	24	0.03	30
9	LP-6	1.44	5	0.01	10
10	LPEP	1.44	1	-	0
11	ISA	1.44	1	-	0
12	GH	1.44	2,967	4.28	4,280
13	SLIAL	0.00	0	0	0
14	L5-S	1.44	8	0.01	10
15	TOTAL PPUC		1,396,990	2,013	2,013,126
16	RES 12	1.44	9	0.01	10
17	TOTAL RESALE		9	0.01	10
18	TOTAL SYSTEM		1,396,999	2,013	2,013,136

PPL ELECTRIC UTILITIES CORPORATION  
 ALLOCATOR CW4 FOR USE WITH LATE PAYMENTS (ACCOUNT 450)  
 ALLOCATOR CW5 FOR USE WITH UNCOLLECTIBLE ACCOUNTS (ACCOUNT 904)

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2009  
 (\$000)

Line No.	RATE CLASS	LATE PAYMENTS CW4	LATE PAYMENTS PROPOSED LEVEL	ALLOCATOR CW5
1	RS,RTD	7,001	7,001	6,369
2	RTS	54	54	17
3	GS-1,BL	1,212	1,212	165
4	GS-3,IS-1	1,123	1,123	101
5	LP-4	454	454	66
6	ISP	20	20	-
7	LP-5	176	176	0
8	IST	42	42	0
9	LP-6	23	23	0
10	LPEP	0	-	0
11	ISA	0	-	0
12	GH	48	48	5
13	SL/AL	78	78	0
14	L5-S	1	1	0
15	TOTAL PPUC	10,232	10,232	6,723
16	RES12	0	0	
17	TOTAL RESALE	0	0	
18	TOTAL	10,232	10,232	

PPL ELECTRIC UTILITIES CORPORATION  
 CUSTOMER DEPOSITS ALLOCATORS CW6 AND CW6A  
 CUSTOMER ADVANCES FOR CONSTRUCTION ALLOCATOR CW7  
 FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2009  
 (\$000)

Line No.	RATE CLASS	TRANSMISSION RELATED CUSTOMER DEPOSITS CW6A (1)	DISTRIBUTION RELATED CUSTOMER DEPOSITS CW6 (1)	CUSTOMER ADVANCES CW7 (2)
1	RS,RTD	0	6,563	0
2	RTS	0	30	0
3	GS-1,BL	0	3,790	146,335
4	GS-3,IS-1	0	5,970	24,986
5	LP-4	0	1,442	0
6	IS-P	0	72	0
7	LP-5	0	278	0
8	IS-T	0	0	0
9	LP-6	0	0	0
10	LPEP	0	0	0
11	ISA	0	0	0
12	GH	0	138	0
13	SL/AL	0	17	0
14	L5-S	0	0	0
15	TOTAL PPUC	0	18,299	171,321
16	RES 12	0	0	0
17	TOTAL RESALE	0	0	0
18	TOTAL SYSTEM	0	18,299	171,321

SOURCE: (1) PER STUDY OF ACCOUNT 235 (CUSTOMER DEPOSITS)  
 (2) BASED ON NUMBER OF CUSTOMERS ON GS-1 AND GS-3

PPL ELECTRIC UTILITIES CORPORATION  
 SECONDARY CUSTOMER COMPONENT STUDY  
 FOR COST ALLOCATION PURPOSES  
 12 MONTHS ENDED 12/31/2009

Line No.	BASIC DATA	TOTAL SYSTEM	RS	RTS	GS-1	GS-3	GH	SI/AL
1	SINGLE PHASE EQUIVALENT CUSTOMERS	1,356,550	1,207,448	13,241	129,396	3,096	1,898	1,471
2	NETWORK EQUIVALENT CUSTOMERS	20,236	16,464	115	3,562	72	23	-
3	THREE PHASE EQUIVALENT CUSTOMERS	46,522	217	-	22,816	22,354	1,135	-
4	TOTAL EQUIVALENT CUSTOMERS	1,423,308	1,224,129	13,356	155,774	25,522	3,056	1,471

CW8 - CUSTOMER COMPONENT ALLOCATOR FOR ACCOUNT 368 (LINE TRANSFORMERS CUSTOMER COMPONENT)

	WEIGHTING FACTOR							
5	1.00	SINGLE PHASE CUSTOMERS	1,356,550	1,207,448	13,241	129,396	3,096	1,898
6	1.52	NETWORK EQUIVALENT CUSTOMERS	30,759	25,025	175	5,414	109	35
7	2.24	THREE PHASE CUSTOMERS	104,209	486	-	51,108	50,073	2,542
8		WEIGHTED ALLOCATOR	1,491,518	1,232,959	13,416	185,918	53,278	4,475

CW9 - CUSTOMER COMPONENT ALLOCATOR FOR ACCOUNT 369 (SERVICES CUSTOMER COMPONENT)

	WEIGHTING FACTOR							
9	1.000	SINGLE PHASE (3 WIRES)	1,355,079	1,207,448	13,241	129,396	3,096	1,898
10	1.725	NETWORK EQUIVALENT CUSTOMERS	34,907	28,400	198	6,144	124	40
11	1.725	THREE PHASE (4 WIRES)	80,250	374	-	39,358	38,561	1,958
12		WEIGHTED ALLOCATOR	1,470,237	1,236,223	13,439	174,898	41,781	3,896

PPL ELECTRIC UTILITIES CORPORATION  
 DETERMINATION OF ENERGY ALLOCATORS  
 FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2009

Line No.	RATE CLASS	ANNUAL SALES		ANNUALIZATION		ANNUALIZED SALES		GENERATION LEVEL	
		MWH ES15	MWH ES15A	MWH ADJUSTMENT	MWH CUSTOMER LEVEL	MWH ES15A	MWH EG10	MWH EG10	MWH EG10
1	RS	13,906,540	13,981,703	75,163	13,981,703	15,127,144			
2	RTS	352,086	347,166	(4,920)	347,166	375,608			
3	GS-1,BL	1,925,856	1,919,361	(6,496)	1,919,361	2,076,603			
4	GS-3,IS-1	8,294,034	8,396,531	102,497	8,396,531	9,084,411			
5	LP-4	5,885,750	5,835,952	(49,798)	5,835,952	6,154,690			
6	ISP	267,929	263,044	(4,885)	263,044	277,410			
7	LP-5	2,966,309	2,877,336	(88,973)	2,877,336	2,955,911			
8	IST	1,632,823	1,537,558	(95,264)	1,537,558	1,579,546			
9	LP-6	676,812	700,586	23,774	700,586	719,717			
10	LPEP	92,170	97,197	5,027	97,197	99,851			
11	ISA	317,865	297,801	(20,064)	297,801	305,933			
12	GH	319,051	317,755	(1,296)	317,755	343,787			
13	SL/AL	113,946	114,587	642	114,587	123,975			
14	L5-S	10,713	13,477	2,763	13,477	13,845			
15	TOTAL PPUC	36,761,885	36,700,055	(61,830)	36,700,055	39,238,432			

PPL ELECTRIC UTILITIES CORPORATION

DEMAND ALLOCATORS - MW  
GENERATION LEVEL

FOR COST ALLOCATION PURPOSES  
12 MONTHS ENDED 12/31/2009

Line No.	RATE CLASS	12-CP DEMANDS TRANSMISSION LEVEL	DEMAND ALLOCATOR AT THE PRIMARY LEVEL	RATE CLASS MAXIMUM DEMANDS	DEMAND ALLOCATOR AT THE SECONDARY LEVEL	RATE CLASS MAXIMUM DEMANDS
		<u>D10</u>	<u>D20</u>		<u>D30</u>	
1	RS	-	3,716,752	3,716,752	3,716,752	3,716,752
2	RTS	-	210,649	210,649	210,649	210,649
3	GS-1,BL	-	486,797	486,797	486,797	486,797
4	GS-3,IS-1	-	1,686,543	1,686,543	1,686,543	1,686,543
5	LP-4	-	1,027,712	1,027,712	0	1,027,712
6	ISP	-	52,658	52,658	0	52,658
7	LP-5	-	0	469,108	0	469,108
8	IST	-	0	236,973	0	236,973
9	LP-6	-	0	100,215	0	100,215
10	LPEP	-	0	37,106	0	37,106
11	ISA	-	0	104,604	0	104,604
12	GH	-	110,234	110,234	110,234	110,234
13	SLI/AL	-	27,679	27,679	27,679	27,679
14	L5-S	-	0	19,266	0	19,266
15	TOTAL PPUC	-	7,319,024	8,286,296	6,238,654	8,286,296
16	RES 12	-	29,906	29,906	29,906	29,906
17	TOTAL RESALE	-	29,906	29,906	29,906	29,906
18	TOTAL SYSTEM	-	7,348,930	8,316,202	8,316,202	8,316,202

PPL ELECTRIC UTILITIES CORPORATION

DEMAND ALLOCATORS - MW

AVERAGE & EXCESS RESPONSIBILITY METHOD

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2009

Line No.	RATE_CLASS	(1) GENERATION LEVEL ANNUAL ENERGY MWH	(2) AVERAGE ANNUAL DEMAND	(3) CLASS MAXIMUM DEMANDS(NCD)	(4) CLASS EXCESS (3)-(2)	(5) ADJUSTED CLASS EXCESS	(6) AVERAGE & EXCESS (2)+(5)	(7) PRIMARY LEVEL
						D10	D10	D20
ALLOCATOR								
1	RS,RTD	15,127,144	1,726,843	3,716,752	1,989,909	1,432,532	3,159,375	3,159,375
2	RTS	375,608	42,878	210,649	167,771	120,778	163,656	163,656
3	GS-1,BL	2,076,603	237,055	486,797	249,742	179,789	416,844	416,844
4	GS-3,IS-1	9,084,411	1,037,033	1,686,543	649,510	467,581	1,504,614	1,504,614
5	LP-4	6,154,690	702,590	1,027,712	325,122	234,055	936,645	936,645
6	IS-P	277,410	31,668	52,658	20,990	15,111	46,779	46,779
7	LP-5	2,955,911	337,433	469,108	131,675	94,793	432,226	0
8	IS-T	1,579,546	180,314	236,973	56,659	40,789	221,103	0
9	LP-6	719,717	82,160	100,215	18,055	12,998	95,158	0
10	LPEP	99,851	11,399	37,106	25,707	18,506	29,905	0
11	ISA	305,933	34,924	104,604	69,680	50,163	85,087	0
12	GH	343,787	39,245	110,234	70,989	51,105	90,350	90,350
13	SL/AL	123,975	14,152	27,679	13,527	9,738	23,890	23,890
14	L5-S	13,845	1,580	19,266	17,686	12,732	14,312	0
15	TOTAL PPUC	39,238,432	4,479,274	8,286,296	3,807,022	2,740,668	7,219,944	6,342,153

2009 VALUES  
 7,219,942 PEAK MONTH  
 4,479,274 AVERAGE DEMAND  
 2,740,668 EXCESS

1/ COLUMN 5 = COLUMN 4 RATIOED TO TOTAL THE DIFFERENCE  
 OF THE ANNUAL PEAK LESS TOTAL AVERAGE ANNUAL DEMAND

16  
17  
18