

PPL ELECTRIC UTILITIES CORPORATION
ALLENTOWN, PENNSYLVANIA

DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AT DECEMBER 31, 2010

EXHIBIT JJS 2



PPL ELECTRIC UTILITIES CORPORATION
Allentown, Pennsylvania

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GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania



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March 9, 2010

PPL Electric Utilities Corporation
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Attention Paul E. Russell, Esq.
Associate General Counsel

Ladies & Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to the electric plant of PPL Electric Utilities Corporation. The results of our study as of December 31, 2010, are presented in the attached detailed report. The results of our study at December 31, 2009, are presented in our report "Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant at December 31, 2009." The same methods, procedures and estimates were used in both studies.

The attached report sets forth a description of the methods and procedures upon which the study was based, the estimates of survivor curves and the calculated annual depreciation accruals at December 31, 2010. The results are summarized on pages III-4 through III-8 of the report.

Respectfully submitted,

GANNETT FLEMING, INC.

JOHN J. SPANOS
Vice President
Valuation and Rate Division

JJS:krm
052341



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PART I. EXECUTIVE SUMMARY

PPL ELECTRIC UTILITIES CORPORATION
DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT AT DECEMBER 31, 2010

PART I. EXECUTIVE SUMMARY

SCOPE

This report presents the results of the depreciation study as applied to electric plant in service as of December 31, 2010. The Valuation and Rate Division of Gannett Fleming, Inc., prepared this report on behalf of PPL Electric Utilities Corporation. It relates to the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates related to current electric plant in service.

The annual depreciation accrual rates and amounts presented herein are based on an updated service life study incorporating data through 2007 prepared pursuant to the rules of 52 Pa. Code, Chapter 73.6. The prior service life study was based on data through 2002.

BASIS OF STUDY

Depreciation and Amortization. For most plant accounts, depreciation accruals and accrued depreciation were calculated using the straight line method, the remaining life basis, and the average service life procedure for all vintages.

The depreciation calculations were based on the attained ages and estimated service life characteristics for each depreciable group of electric plant. For certain general plant accounts, the amortization amounts, annual and accrued, were based on the age of the vintage and the selected amortization period.

Survivor curves were used to reflect the expected dispersion of retirements, thus providing a consistent method of estimating service lives and depreciation for mass

property. Iowa type curves were used to depict the estimated survivor curves. For life span groups, the estimate of life characteristics is consistent, because the calculated lives of the units within a group are obtained by employing a single probable retirement date for the entire group.

Service Life Estimates. The method of estimating service life consisted of compiling the service life history of the plant accounts, subaccounts or depreciable groups, reducing this history to trends through the use of acceptable actuarial techniques, and forecasting the trend of survivors for each depreciable group on the basis of interpretations of past trends and consideration of Company plans for the future. The combination of the historical trend and the estimated future trend yielded a complete pattern of life characteristics from which the average service life was derived.

The service life estimates incorporated historical data compiled through 2007 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1937 through 2007 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through field trips conducted during the service life study. Discussions with operating and management personnel also provided information regarding plans for the future which was incorporated in the interpretation and extrapolation of the statistical analyses.

Amortization of Net Salvage. Inasmuch as this report relates primarily to Pennsylvania rate regulation practices, under which experienced costs of negative net salvage are amortized after their occurrence, no adjustments for expected salvage were made to either the annual depreciation accrual or the calculated accrued depreciation for the individual accounts. The annual provision for recovering negative net salvage is based on the amortization of experienced net salvage over a five-year period, as established in the Commission order at Docket No. R-00943271.

PART II. METHODS USED IN THE DETERMINATION
OF ANNUAL AND ACCRUED DEPRECIATION

PART II. METHODS USED IN THE DETERMINATION OF ANNUAL AND ACCRUED DEPRECIATION

DEPRECIATION

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual and accrued depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. These subjects are discussed in the sections which follow.

LIFE ANALYSIS

Average Service Life

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. The use of survivor curves, which reflect experienced and expected dispersion of service lives, is a systematic and rational means of estimating average service lives to be used to calculate depreciation for utility property. A discussion of the general concept of survivor curves and the Iowa type survivor curves is presented.

Survivor Curves

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1 the remaining life at age 30 years is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and

remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval and is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

Iowa Type Curves. The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numerical subscripts represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the

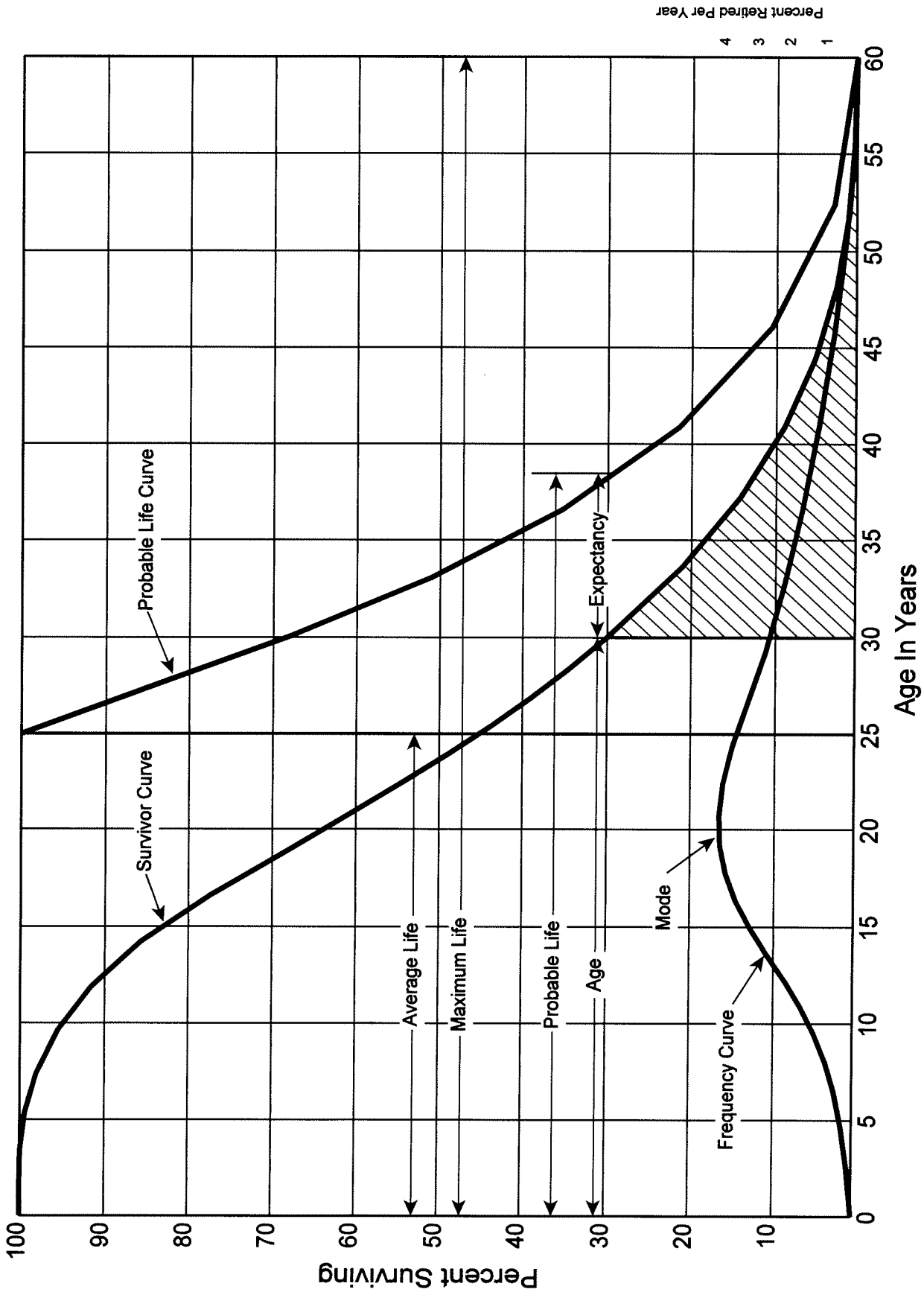


Figure 1. A Typical Survivor Curve and Derived Curves

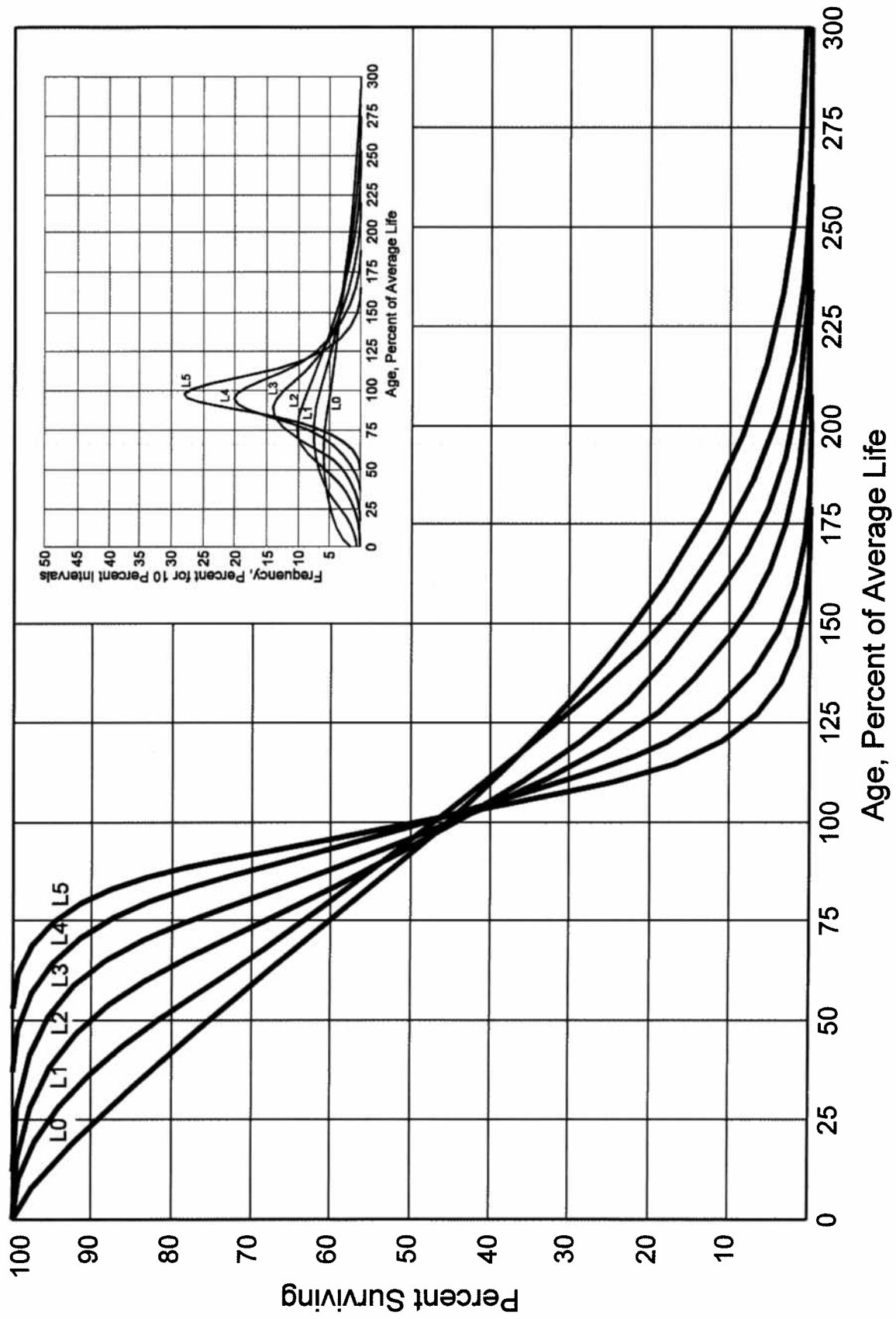


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

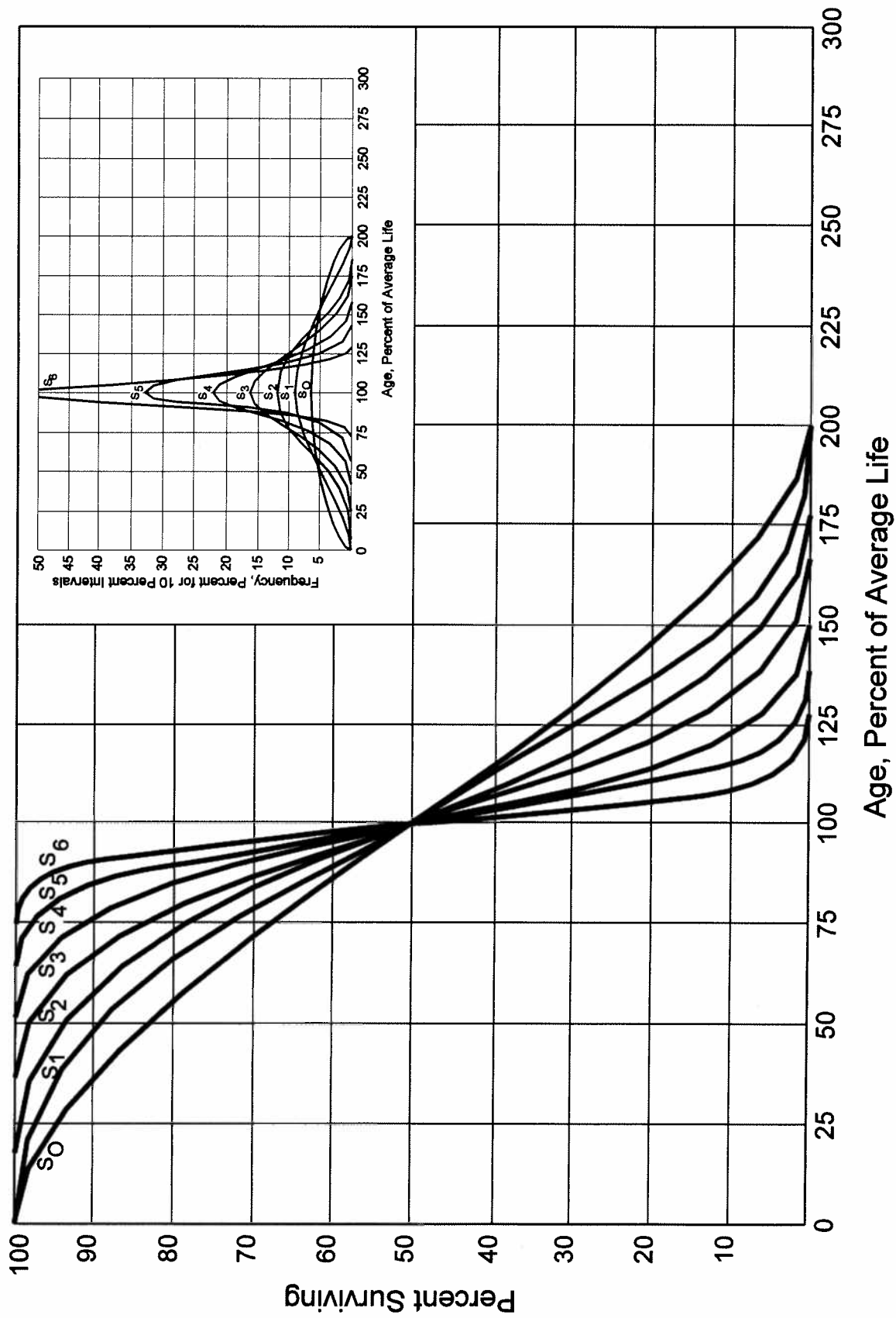


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

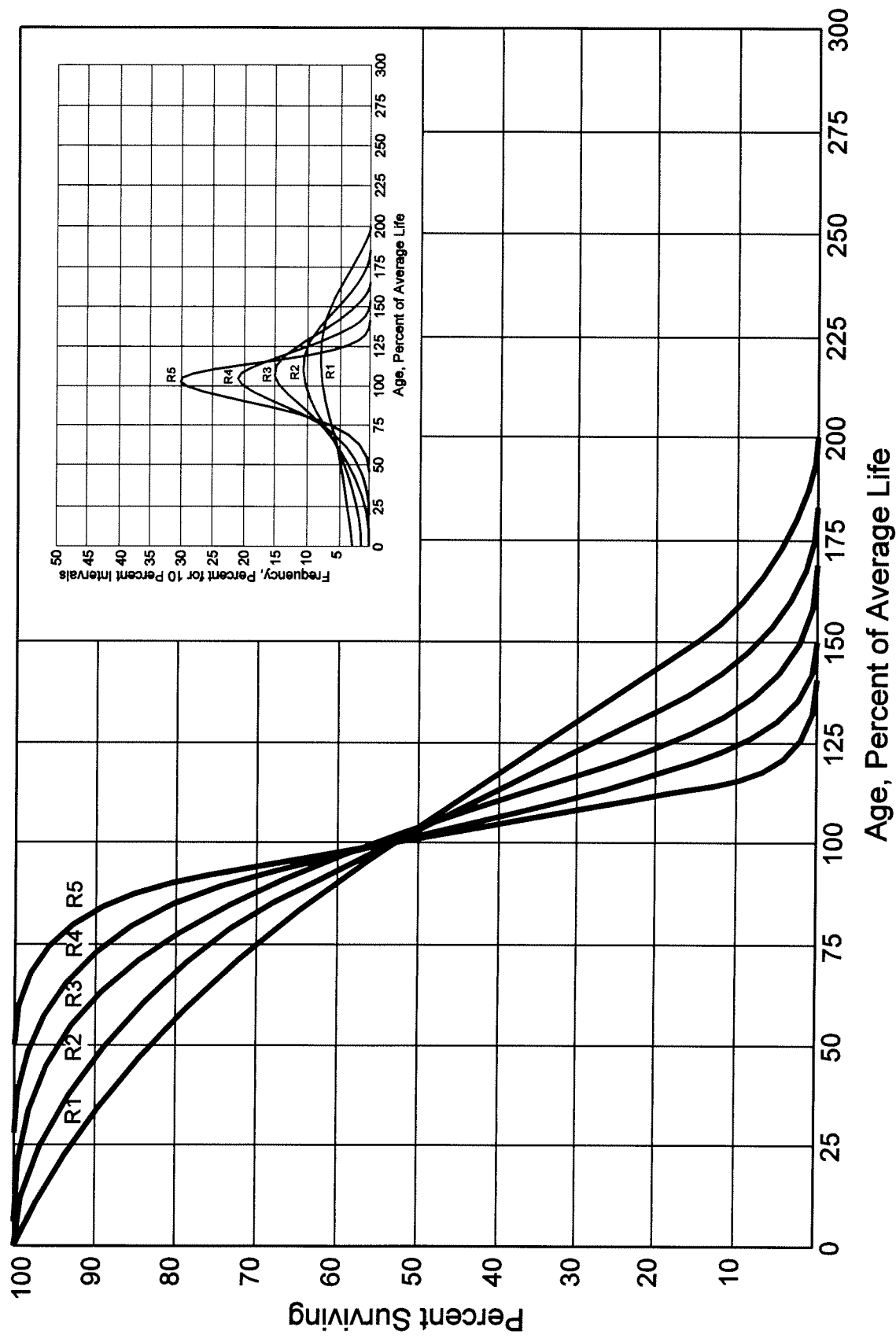


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

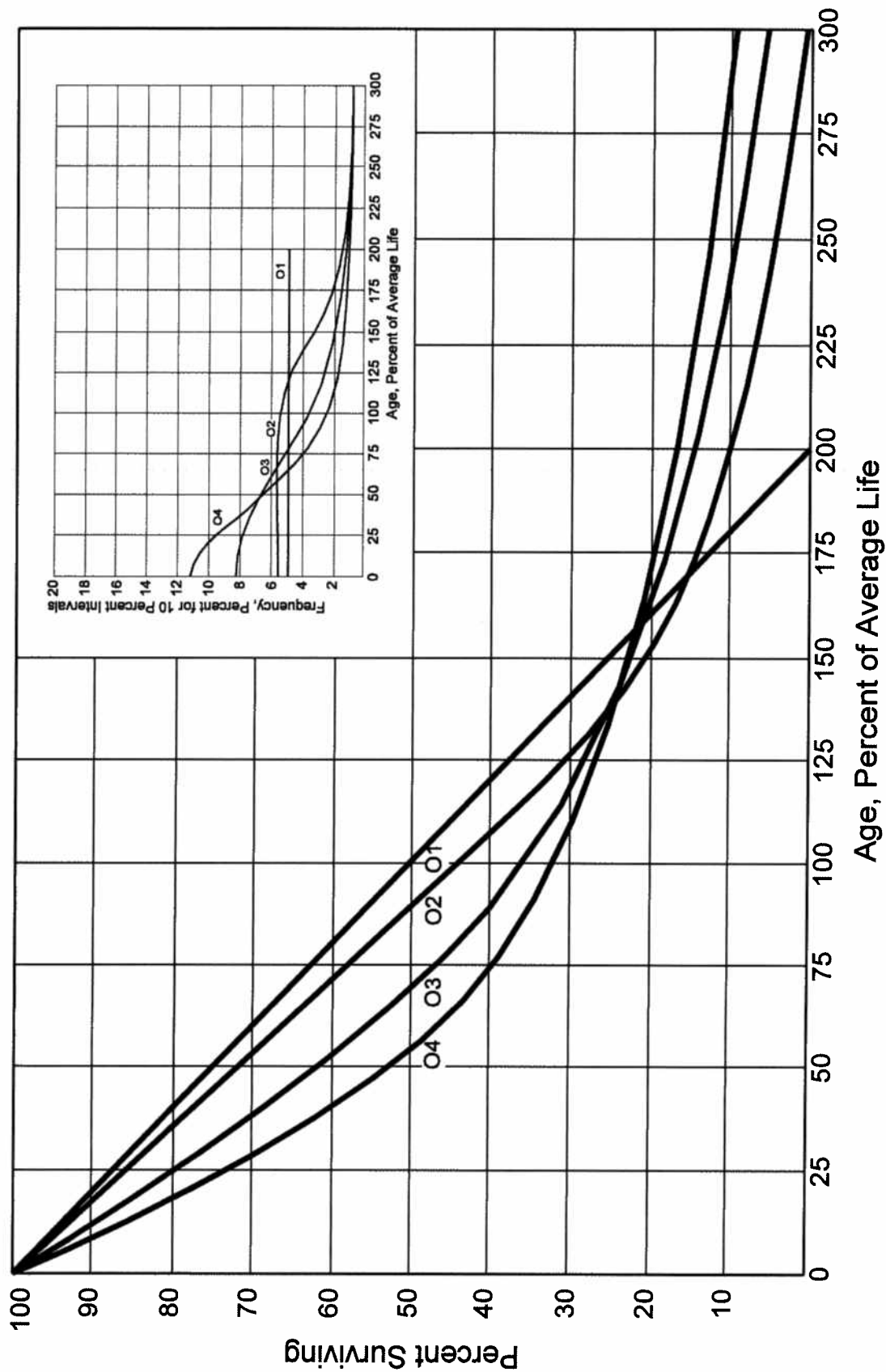


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

four families, was published in 1935 in the form of the Experiment Station's Bulletin 125¹. These type curves have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation²." In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis³ presenting his development of the fourth family consisting of the four O type survivor curves.

Survivor curves for groups in which all property is expected to be retired concurrently, such as power plants, are obtained by truncating smooth survivor curves at an age before zero percent surviving is reached. Such groups to which truncated survivor curves are applicable are designated as life span groups. In life span groups of one or more vintages, future retirements of all property included in the group are anticipated to occur at a specific date or over a restricted range of future dates which are represented by an estimated probable retirement date. Survivor curves for life span groups can be developed using both available historical experience and known or forecasted retirement dates. The life span of both the original installation and a subsequent addition is the number of years which elapse between its installation and the final retirement of the group. During the life of the group as a whole, interim retirements normally occur between age zero and the maximum age to produce a survivor pattern which is referred to as an "interim survivor curve".

¹Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

²Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

³Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available or for which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"⁴ "Engineering Valuation and Depreciation"⁵ and "Methods of Estimating Utility Plant Life".⁶

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginnings of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table based on the age at retirement in years follows.

⁴Winfrey, Robley, Supra Note 1.

⁵Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

⁶A Report of the Engineering Subcommittee of the Depreciation Accounting Committee, Edison Electric Institute. Publication No. 51-23. Published 1952.

The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records. The property group used to illustrate the retirement rate method is observed for the experience band 2000-2009 during which there were placements during the years 1995-2009. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-13 and II-14. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which allows, \$10,000 of the dollars invested in 1995 were retired in 2000. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stairstep line drawn on the table beginning with the 2000 retirements of 1995 installations and ending with the 2009 retirements of the 2004 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

TABLE 1. RETIREMENTS FOR EACH YEAR 2000-2009
SUMMARIZED BY AGE INTERVAL

Experience Band 2000-2009	Retirements, Thousands of Dollars										Placement Band 1995-2009	
	During Year										Total During	Age
Year Placed (1)	2000 (2)	2001 (3)	2002 (4)	2003 (5)	2004 (6)	2005 (7)	2006 (8)	2007 (9)	2008 (10)	2009 (11)	(12)	(13)
1995	10	11	12	13	14	16	23	24	25	26	26	13½-14½
1996	11	12	13	15	16	18	20	21	22	19	44	12½-13½
1997	11	12	13	14	16	17	19	21	22	18	64	11½-12½
1998	8	9	10	11	11	13	14	15	16	17	83	10½-11½
1999	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2000	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2001		5	11	12	13	14	15	16	18	20	113	7½-8½
2002			6	12	13	15	16	17	19	19	124	6½-7½
2003				6	13	15	16	17	19	19	131	5½-6½
2004					7	14	16	17	19	20	143	4½-5½
2005						8	18	20	22	23	146	3½-4½
2006							9	20	22	25	150	2½-3½
2007								11	23	25	151	1½-2½
2008									11	24	153	½-1½
2009										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

TABLE 2. OTHER TRANSACTIONS FOR EACH YEAR 2000-2009
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)	
	2000 (2)	2001 (3)	2002 (4)	2003 (5)	2004 (6)	2005 (7)	2006 (8)	2007 (9)	2008 (10)	2009 (11)			
1995	-	-	-	-	-	-	60 ^a	-	-	-	-	-	13½-14½
1996	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
1997	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
1998	-	-	-	-	-	-	(5) ^b	-	-	-	60	-	10½-11½
1999	-	-	-	-	-	-	6 ^a	-	-	-	-	-	9½-10½
2000	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2001	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2002	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2003	-	-	-	-	-	-	(12) ^b	-	-	-	-	-	5½-6½
2004	-	-	-	-	-	-	-	22 ^a	-	-	-	-	4½-5½
2005	-	-	-	-	-	-	(19) ^b	-	-	-	10	-	3½-4½
2006	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2007	-	-	-	-	-	-	-	-	(102) ^c	-	(121)	-	1½-2½
2008	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2009	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	=	=	=	=	=	=	60	(30)	22	(102)	(50)	-	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses denote Credit amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement. The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-16.

The surviving plant at the beginning of each year from 2000 through 2009 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year". The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 1999 are calculated in the following manner:

TABLE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 2000-2009
 SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Exposures, Thousands of Dollars										Total at Beginning of Age Interval (12)	Age Interval (13)
	Annual Survivors at the Beginning of the Year											
	2000 (2)	2001 (3)	2002 (4)	2003 (5)	2004 (6)	2005 (7)	2006 (8)	2007 (9)	2008 (10)	2009 (11)		
1995	255	245	234	222	209	195	239	216	192	167	167	13½-14½
1996	279	268	256	243	228	212	194	174	153	131	323	12½-13½
1997	307	296	284	271	257	241	224	205	184	162	531	11½-12½
1998	338	330	321	311	300	289	276	262	242	226	823	10½-11½
1999	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2000	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2001		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
2002			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2003				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2004					660 ^a	653	639	623	628	609	3,789	4½-5½
2005						750 ^a	742	724	685	663	4,332	3½-4½
2006							850 ^a	841	821	799	4,955	2½-3½
2007								960 ^a	949	926	5,719	1½-2½
2008									1,080 ^a	1,069	6,579	½-1½
2009										1,220 ^a	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

Experience Band 2000-2009

Placement Band 1995-2009

^a Additions during the year.

Exposures at age 0 = amount of addition	=	\$750,000
Exposures at age ½ = \$750,000 - \$ 8,000	=	\$742,000
Exposures at age 1½ = \$742,000 - \$18,000	=	\$724,000
Exposures at age 2½ = \$724,000 - \$20,000 - \$19,000	=	\$685,000
Exposures at age 3½ = \$685,000 - \$22,000	=	\$663,000

For the entire experience band 2000-2009 the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table. The original life table, illustrated in Schedule 4 on page II-18, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirement during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2000-2009

Placement Band 1995-2009

(Exposure and Retirement Amounts are in Thousands of Dollars)

<u>Age at Beginning of Interval</u> (1)	<u>Exposures at Beginning of Age Interval</u> (2)	<u>Retirements During Age Interval</u> (3)	<u>Retirement Ratio</u> (4)	<u>Survivor Ratio</u> (5)	<u>Percent Surviving at Beginning of Age Interval</u> (6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

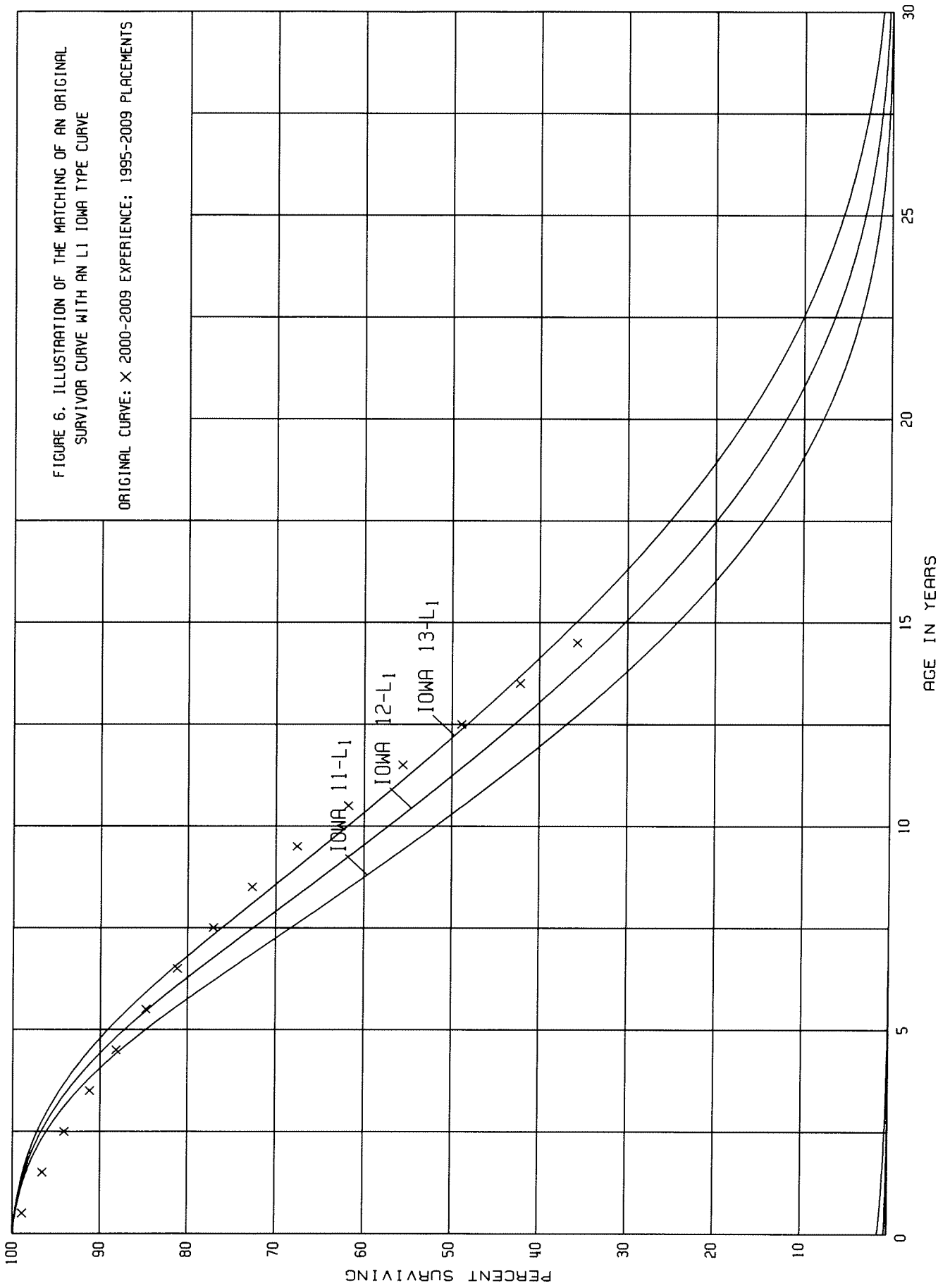
Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	$143,000 \div 3,789,000$	= 0.0377
Survivor Ratio	=	$1.000 - 0.0377$	= 0.9623
Percent surviving at age 5½	=	$(88.15) \times (0.9623)$	= 84.83

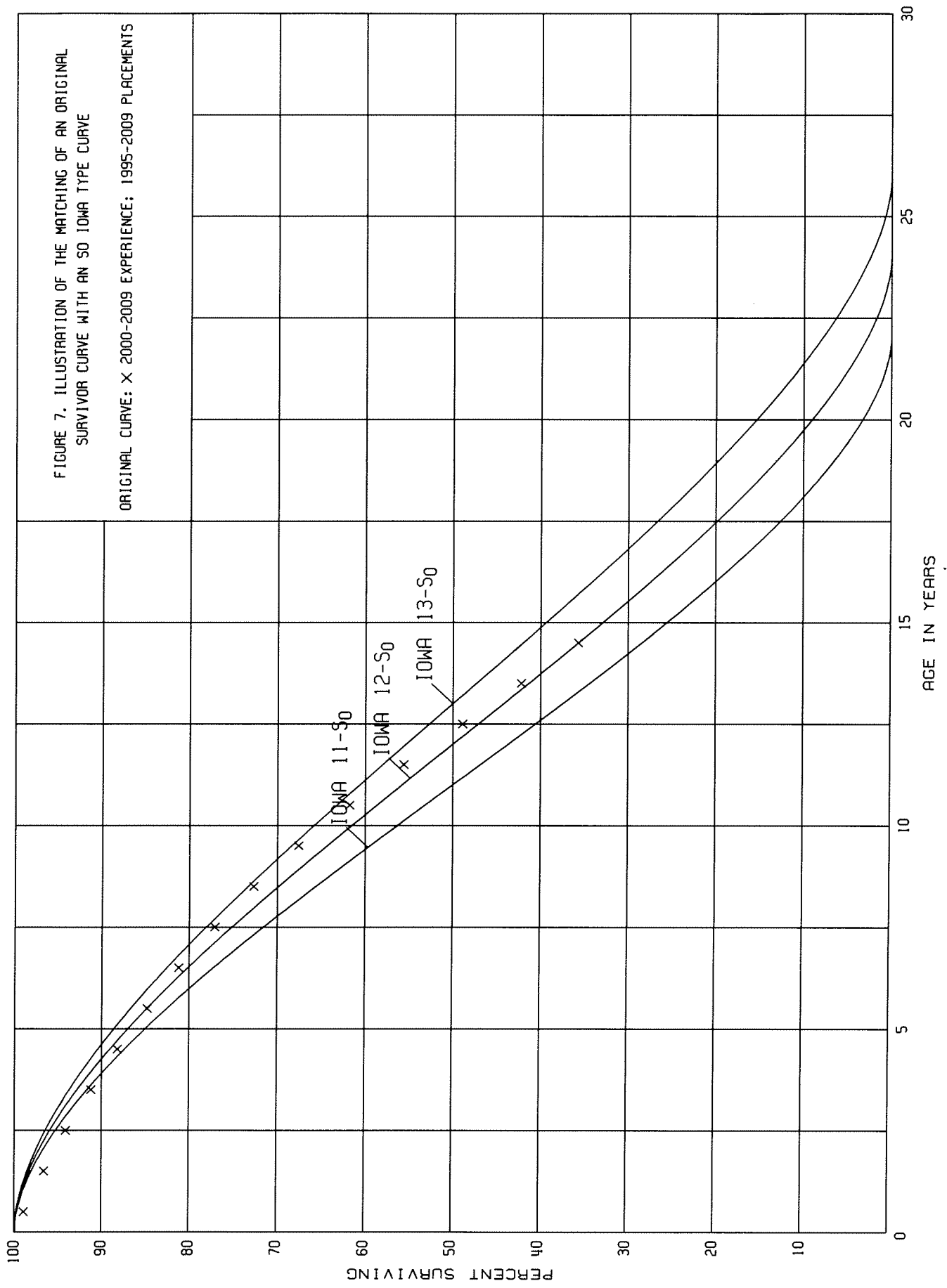
The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

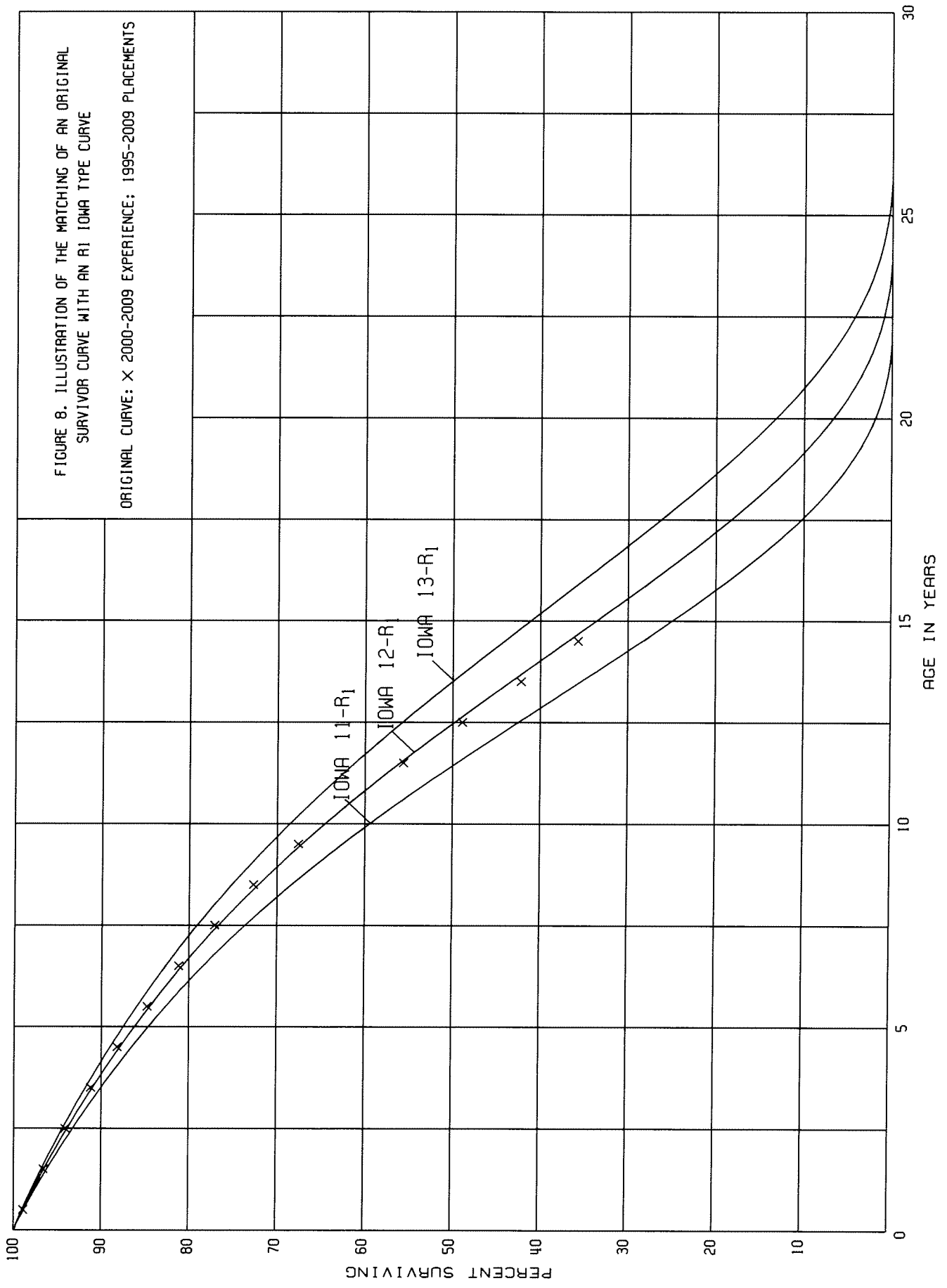
The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

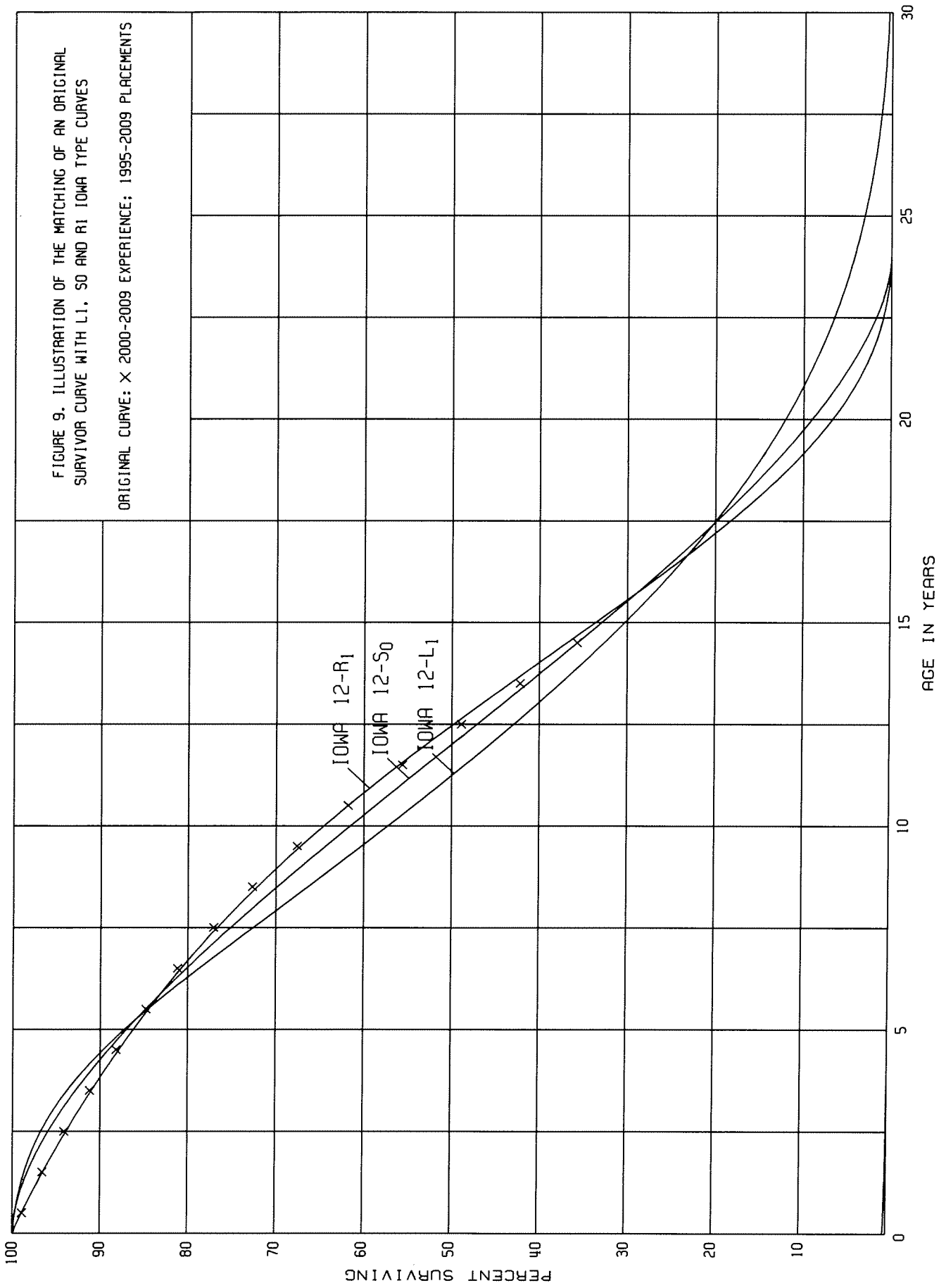
Smoothing the Original Survivor Curve. The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between









12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0. In Figure 9, the three fittings, 12-L1, 12-S0, and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

Judgment. The survivor curve estimates were based on informed judgment which considered a number of factors. The primary factors were retirement rate analyses of historical service life data; current Company policies and outlook as determined during the discussions with management personnel; and the survivor curve estimates from previous depreciation studies for PPL Electric Utilities Corporation and other electric companies.

The statistical analyses resulted in good to excellent indications of the survivor patterns experienced for most of the major accounts. The plant accounts or subaccounts for which the statistical analyses were significant factors in the judgments of the survivor curves are as follows:

Account Number and Title

Transmission Plant

352	Structures and Improvements
353	Station Equipment
355	Poles and Fixtures

Distribution Plant

361	Structures and Improvements
362	Station Equipment
364.2	Poles, Towers and Fixtures - Towers
364.4	Poles, Towers and Fixtures - Poles
365	Overhead Conductors and Devices
367	Underground Conductors and Devices
369	Services

Account Number and Title

- 371.4 Area Lighting Fixtures
- 373.2 Street Lighting and Signal Systems

General Plant

- 390.2 Structures and Improvements - Buildings
- 390.4 Structures and Improvements - Air Conditioners
- 392.4 Transportation Equipment - Trailers

Account 365, Overhead Conductors and Devices, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. It is a significant account and serves as a typical illustration. Aged plant accounting data have been compiled for the years 1912 through 2007. These data were coded by type of transaction, year in which the transaction took place, and year in which the plant was placed in service. The data were analyzed by the retirement rate method to obtain an indication of the experienced service life characteristics.

The estimated Iowa 45-R1 survivor curve is based on the experience band, 1912 through 2007. The estimated survivor curve is an excellent fit of the observed data, is similar to the previous estimates for this account, and is within the typical range of lives used by the electric utility industry.

For Account 364.4, Poles, Towers and Fixtures - Poles, the estimate of survivor characteristics is based on the 1912-2007 experience band. Most retirements have been due to wear and tear. Typical service lives for poles and fixtures range from 30 to 50 years. Most of the poles included in this account are wood poles. Wood poles are a natural product subject to decay and rot. The climate and pole treatment are the predominant factors regarding the service life of wood poles. This is the reason for the wide range of lives experienced within the industry. During the past 20 years, PPL Electric Utilities Corporation has embarked on a change to the pole treatment plan in order to

maintain a reasonable service lives of poles. The Iowa 40-R0.5 survivor curve reflects the outlook of management, is within the range of estimates used by other utilities and is a reasonable interpretation of a significant portion of the survivor curve through age 63.

The estimate for Account 367, Underground Conductors and Devices, the 43-S1.5, is based on management's expectation of a relatively short life for the direct buried conductor which represents a significant portion of the conductor in this account. Most of the remaining direct buried conductor included in this account was added between the early 1970's and 1983. The Company has an active program in place to remove the remaining investment of direct buried conductor. Management's expectation of retirements to be high for the next five to ten years is reflected in the 43 year average service life.

The life span technique also was used for large office buildings and service centers in Account 390, Structures & Improvements. For these large structures in Account 390, a life span was estimated for each structure based on its type of construction, use, age, condition and management's plans within the foreseeable future. In Account 390.2, Structures & Improvements - Buildings - Major, an interim survivor curve was estimated for each location, since interim retirements are normal for such structures and, in fact, have been experienced.

Generally, the survivor curve estimates for the remainder of the accounts were based on engineering judgment, considering the nature of the plant and equipment, review of available historical retirement data and a general knowledge of the service lives for similar equipment in other electric companies.

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures. A group procedure for depreciation is appropriate when considering more than a single item of property. Normally, the items within a group

do not have identical service lives, but have lives that are dispersed over a range of time. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Remaining Life Annual Accruals. For the purpose of calculating remaining life accrual rates as of December 31, 2010, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and accrued depreciation calculated by the average service life procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Average Service Life Procedure. In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly-weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future whole life depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account,

based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

<u>Account</u>	<u>Amortization Period, Years</u>
303, Miscellaneous Intangible Plant	
Software	5
Fiber Optic	15
391, Office Furniture and Equipment	
Furniture	20
Equipment	15
Computers	5
Power Management System	7
393, Stores Equipment	25

<u>Account</u>	<u>Amortization Period, Years</u>
394, Tools, Shop and Garage Equipment	
L&S Line Crews	20
Construction Department	20
Other	20
Garage Equipment	20
395, Laboratory Equipment	20
397, Communication Equipment	15
398, Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of December 31, 2010, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART III. RESULTS OF STUDY

PART III. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual depreciation accrual rates are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2010. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2010, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

The service life and salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other electric utility companies. The results of the statistical analyses of service life are presented in the section titled, "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s), when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

DESCRIPTION OF DEPRECIATION TABULATIONS

The summary tables of the results of the study, as applied to the original cost of electric plant as of December 31, 2010, are presented on pages III-4 through III-8 of this report. Table 1 sets forth the original cost, the book reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric plant. Table 2 sets forth the development of the book reserve from December 31, 2009 to December 31, 2010. Table 3 establishes the amortization of net salvage by function for the five-year period, 2006-2010.

The tables of the calculated annual depreciation accruals are presented in account sequence in the section titled "Depreciation Calculations." The tables indicate the estimated survivor curve and salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life and the calculated annual accrual amount.

PPL ELECTRIC UTILITIES CORPORATION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT DECEMBER 31, 2010

Depreciable Plant	Depreciable Group (1)	Survivor Curve (2)	Original Cost at December 31, 2010 (3)	Book Reserve (4)	Future Accruals (5)	Annual Accrual Amount (6)	Composite Remaining Life (7)	Annual Accrual Rate, Percent (8)
Intangible Plant								
303.2	Miscellaneous Intangible Plant - Software	5-SQ	56,917,287.59	21,395,056	35,522,231	10,154,070	3.5	17.84
303.4	Miscellaneous Intangible Plant - Fiber Optic	15-SQ	1,035,137.10	960,214	74,923	49,949	1.5	4.83
Total Intangible Plant								
			57,952,424.69	22,355,270	35,597,154	10,204,019	3.5	17.61
Transmission Plant								
350.4	Land Rights	70-S4	75,383,821.68	36,106,164	39,277,659	930,090	42.2	1.23
352	Structures and Improvements	55-R4	31,506,759.77	15,297,077	16,209,682	500,727	32.4	1.59
353	Station Equipment	47-R1	451,728,653.53	169,539,313	282,189,338	8,005,168	35.3	1.77
354	Towers and Fixtures	65-R3	317,038,235.23	121,268,373	195,769,862	4,057,782	48.2	1.28
354.2	Towers and Fixtures - Clearing R/W	70-R4	11,790,901.63	6,410,368	5,380,529	123,411	43.6	1.05
355	Poles and Fixtures	55-R1	97,666,004.11	37,614,614	60,051,392	1,483,293	40.5	1.52
355.2	Poles and Fixtures - Clearing R/W	70-R4	7,345,534.82	3,723,875	3,621,664	77,822	46.5	1.06
356	Overhead Conductors and Devices	55-R3	203,018,671.17	110,819,196	92,199,469	2,598,871	35.5	1.28
357	Underground Conduit	50-R4	6,162,363.83	1,924,086	4,238,278	134,193	31.6	2.18
358	Underground Conductors and Devices	40-R3	18,656,820.66	7,031,684	11,625,137	395,851	29.4	2.12
359	Roads and Trails	70-R4	6,638,494.35	2,646,373	3,992,121	92,542	43.1	1.39
Total Transmission Plant			1,226,936,260.78	512,381,123	714,555,131	18,399,750	38.8	1.50
Distribution Plant								
360.4	Land Rights	65-R3	64,880,971.36	28,056,571	36,824,398	777,604	47.4	1.20
361	Structures and Improvements	65-R2.5	27,354,012.98	13,002,358	14,351,652	310,023	46.3	1.13
362	Station Equipment	50-R2	322,698,518.29	105,093,138	217,605,377	5,805,210	37.5	1.80
364.2	Poles, Towers and Fixtures - Towers	55-R3	19,122,317.66	5,739,028	13,383,286	328,417	40.8	1.72
364.4	Poles, Towers and Fixtures - Poles	44-O1	803,425,901.28	257,545,815	545,880,085	14,945,255	36.5	1.86
364.6	Poles, Towers and Fixtures - Clearing Towers	55-S3	210,420.57	59,442	150,979	3,793	39.8	1.80
364.8	Poles, Towers and Fixtures - Clearing Poles	65-R3	37,980,379.47	18,167,522	19,812,856	412,908	48.0	1.09
365	Overhead Conductors and Devices	45-R1	661,467,619.98	245,027,333	416,440,287	11,662,944	35.7	1.76
366	Underground Conduit	55-R3	161,076,287.12	41,175,944	119,900,344	2,966,894	40.4	1.84
367	Underground Conductors and Devices	43-S1.5	425,851,191.52	141,668,283	284,182,912	8,666,442	32.8	2.04
368.2	Line Transformers - Overhead	34-SQ	220,189,428.15	104,529,556	115,659,874	7,069,856	16.4	3.21
368.4	Line Transformers - Submersible & Pad Mount	48-SQ	172,976,906.95	64,078,509	108,898,400	3,328,190	32.7	1.92
368.6	Line Transformers - Non-Network Housing	35-SQ	477,573.42	420,657	56,916	13,612	4.2	2.85
369	Services	42-R1.5	562,795,989.57	266,973,123	295,822,870	9,158,319	32.3	1.63
370.1	Meters	28-SQ	74,285,498.53	45,064,568	29,220,930	3,061,147	9.5	4.12
370.2	Meters - AMR	15-SQ	193,237,102.42	80,406,215	112,830,888	14,272,170	7.9	7.39
371.2	Installations on Customers' Premises	35-R3	319,228.36	(51,100)	370,329	26,537	14.0	8.31
371.4	Area Lighting Fixtures	19-L0.5	6,853,837.13	4,206,190	2,647,647	181,984	14.5	2.66
373.2	Street Lighting and Signal Systems	30-L1.5	93,033,465.59	49,856,304	43,177,162	1,873,823	23.0	2.01
Total Distribution Plant			3,848,236,650.35	1,471,019,456	2,377,217,192	84,865,128	28.0	2.21

PPL ELECTRIC UTILITIES CORPORATION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT DECEMBER 31, 2010

	(1) Depreciable Group	(2) Survivor Curve	(3) Original Cost at December 31, 2010	(4) Book Reserve	(5) Future Accruals	(6) Annual Accrual Amount	(7) Composite Remaining Life	(8) Annual Accrual Rate, Percent
389.4	General Plant							
390.2	Land Rights	65-R4	4,398.53	1,190	3,209	126	25.5	2.86
	Structures and Improvements							
	- Buildings - Major	55-S0 *	274,459,963.80	64,231,784	210,228,184	11,655,965	18.0	4.25
	- Buildings - Minor	45-R3	3,820,916.34	1,138,574	2,682,338	120,723	22.2	3.16
	<i>Total Account 390.2</i>		<u>278,280,880.14</u>	<u>65,370,358</u>	<u>212,910,522</u>	<u>11,776,688</u>	<u>18.1</u>	<u>4.23</u>
390.21	Structures and Improvements - Leaseholds	10-SQ	741,657.92	146,534	595,124	70,015	8.5	9.44
390.4	Structures and Improvements - Air Cond.	30-R2	28,911,975.89	12,095,525	16,816,450	810,352	20.8	2.80
391.2	Office Furniture and Equipment - Furniture	20-SQ	19,975,963.10	8,061,008	11,914,956	1,113,188	10.7	5.57
391.4	Office Furniture and Equipment - Equipment	15-SQ	1,922,577.84	460,960	1,461,619	141,175	10.4	7.34
391.6	Office Furniture and Equipment - Computers	5-SQ	568,012.04	203,335	364,677	145,871	2.5	25.68
391.8	Office Furniture and Equipment - Power Mgmt. Sys.	7-SQ	38,155,394.44	38,155,394.44	0	0		
392.1	Transportation Equipment - 5 Years	5-SQ	3,395,383.40	1,607,081	1,788,302	613,536	2.9	18.07
392.2	Transportation Equipment - 8 Years	8-SQ	17,107,813.52	8,648,223	8,459,591	1,569,200	5.4	9.17
392.3	Transportation Equipment - 10 Years	10-SQ	65,956,650.74	27,211,724	38,744,927	6,415,371	6.0	9.73
392.4	Transportation Equipment - Trailers	19-L0.5	5,161,639.72	1,358,815	3,802,826	242,308	15.7	4.69
392.5	Transportation Equipment - 15 Years	15-SQ	2,863,975.12	865,211	1,998,764	225,748	8.9	7.88
392.6	Transportation Equipment - 20 Years	20-SQ	766,938.65	162,783	604,155	47,546	12.7	6.20
393	Stores Equipment	25-SQ	2,881,704.39	1,281,979	1,599,725	151,008	10.6	5.24
394	Tools and Work Equipment - L&S Line Crews	20-SQ	5,568,679.26	1,831,410	3,737,270	364,721	10.2	6.55
394.2	Tools and Work Equipment - Tools	20-SQ	293,480.20	77,030	216,451	21,236	10.2	7.24
394.4	Tools and Work Equipment - Const. Dept.	20-SQ	2,379,750.94	1,192,615	1,187,136	168,997	7.0	7.10
394.6	Tools and Work Equipment - Other	20-SQ	18,313,920.31	4,651,918	13,662,004	1,019,541	13.4	5.57
394.8	Tools and Work Equipment - Garage Equipment	20-SQ	6,658,049.17	5,246,049	1,411,999	419,090	3.4	6.29
395	Laboratory Equipment	20-SQ	3,366,562.86	1,356,196	2,010,366	166,212	12.1	4.94
396	Power Operated Equipment	15-SQ	1,505,478.68	732,150	773,330	78,650	9.8	5.22
397	Communication Equipment	15-SQ	12,979,305.93	9,360,048	3,619,251	265,537	13.6	2.05
398	Miscellaneous Equipment	20-SQ	1,522,767.97	527,804	994,966	150,061	6.6	9.85
	Total General Plant		<u>519,282,960.76</u>	<u>190,605,340</u>	<u>328,677,630</u>	<u>25,976,177</u>	<u>12.7</u>	<u>5.00</u>
	Total Depreciable Plant		<u>5,652,408,296.58</u>	<u>2,196,361,189</u>	<u>3,456,047,107</u>	<u>139,445,074</u>		
	Nondepreciable Plant							
301	Organization		4,026,251.80					
302	Franchises and Consents		147,083.87					
350.2	Land		5,744,545.15					
360.2	Land		12,968,415.12					
389.2	Land		8,365,473.45	(87,768)				
	Total Nondepreciable Plant		<u>31,251,769.39</u>	<u>(87,768)</u>				
	Total Utility Plant		<u>5,683,660,065.97</u>	<u>2,196,273,421</u>				

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

PPL ELECTRIC UTILITIES CORPORATION

TABLE 2. BRINGFORWARD OF THE BOOK RESERVE FROM DECEMBER 31, 2009 TO DECEMBER 31, 2010

	(1) Depreciable Group	(2) Book Reserve at 12/31/09	(3) Annual Accruals	(4) Retirements	(5) Amortization of Net Salvage	(6) Gross Salvage	(7) Cost of Removal	(8) Misc. Debits & Credits	(9) Book Reserve at 12/31/10
303.2	Intangible Plant								
	Misc. Intangible Plant - Software	15,368,056	6,027,000						21,395,056
303.4	Misc. Intangible Plant - Fiber Optics	896,214	64,000						960,214
	Total Intangible Plant	16,264,270	6,091,000	0	0	0	0	0	22,355,270
	Transmission Plant								
350.4	Land Rights	35,097,164	1,011,000	2,000					36,106,164
352	Structures and Improvements	14,838,077	548,000	66,000		(1,000)	22,000		15,297,077
353	Station Equipment	162,268,313	7,944,148	551,000	288,852	(6,000)	405,000		169,539,313
354	Towers and Fixtures	118,325,373	4,048,608	954,000	103,392	119,000	374,000		121,268,373
354.2	Towers and Fixtures - Clearing R/W	6,266,368	144,000						6,410,368
355	Poles and Fixtures	37,672,614	1,384,409	1,409,000	1,157,591	35,000	1,226,000		37,614,614
355.2	Poles and Fixtures - Clearing R/W	3,638,875	85,000						3,723,875
356	Overhead Conductors and Devices	108,954,196	2,953,123	734,000	275,877	63,000	693,000		110,819,196
357	Underground Conduit	1,814,086	110,000						1,924,086
358	Underground Conductors and Devices	6,672,684	370,000	11,000					7,031,684
359	Roads and Trails	2,544,373	102,000						2,646,373
	Total Transmission Plant	498,092,123	18,700,288	3,727,000	1,825,712	210,000	2,720,000	0	512,381,123
	Distribution Plant								
360.4	Land Rights	27,251,571	812,000	7,000					28,056,571
361	Structures and Improvements	12,714,358	330,000	33,000			9,000		13,002,358
362	Station Equipment	101,246,138	5,065,755	990,000	478,245	27,000	734,000		105,093,138
364.2	Towers and Fixtures	5,396,028	343,000						5,739,028
364.4	Poles and Fixtures	247,789,637	13,507,549	3,245,000	7,561,451	1,286,178	9,354,000		257,545,815
364.6	Towers and Fixtures - Clearing R/W	55,442	4,000						59,442
364.8	Poles and Fixtures - Clearing R/W	17,705,522	462,000						18,167,522
365	Overhead Conductors and Devices	238,879,333	11,459,182	5,175,000	168,818	531,000	836,000		245,027,333
366	Underground Conduit	38,793,944	2,669,061	222,000	62,939		128,000		41,175,944
367	Underground Conductors and Devices	134,451,283	8,537,227	1,299,000	156,773	3,000	181,000		141,668,283
368.2	Line Transformers - Overhead	99,423,556	6,313,537	1,372,000	768,463	(4,000)	600,000		104,529,556
368.4	Line Transformers - Submersible and Pad Mount	62,024,509	3,158,000	1,127,000		91,000	68,000		64,078,509
368.6	Line Transformers - Non-Network Housing	404,657	16,000						420,657
369	Services	266,444,123	9,779,951	8,785,000	308,049	19,000	793,000		266,973,123
370.1	Meters	43,538,568	3,236,000	1,692,000			18,000		45,064,568
370.2	Meters - AMR	67,626,215	12,764,562		148,438		133,000		80,406,215
371.2	Installations on Customers Premises	(75,100)	24,000						(51,100)
371.4	Area Lighting Fixtures	4,028,190	203,000	25,000					4,206,190
373.2	Street Lighting and Signal Systems	49,942,304	1,903,444	1,264,000	(1,099,444)	530,000	156,000		49,856,304
	Total Distribution Plant	1,417,640,278	80,588,269	25,236,000	8,553,731	2,483,178	13,010,000	0	1,471,019,456

PPL ELECTRIC UTILITIES CORPORATION

TABLE 2. BRINGFORWARD OF THE BOOK RESERVE FROM DECEMBER 31, 2009 TO DECEMBER 31, 2010

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Depreciable Group	Book Reserve at 12/31/09	Annual Accruals	Retirements	Amortization of Net Salvage	Gross Salvage	Cost of Removal	Misc. Debits & Credits	Book Reserve at 12/31/10
389.2	General Plant								
389.4	Land	(87,768)							(87,768)
390.2	Land Rights	1,190							1,190
390.21	Structures and Improvements - Buildings	61,404,358 **	4,700,508	1,043,000	637,492		329,000		65,370,358
390.4	Structures and Improvements - Leaseholds	70,534	76,000						146,534
391.2	Structures and Improvements - Air Cond. Equipment	11,345,525	825,000	75,000					12,095,525
391.4	Office Furniture and Equipment - Furniture	7,581,008	1,014,000	537,000		3,000			8,061,008
391.5	Office Furniture and Equipment - Equipment	324,960	136,000						460,960
391.6	Office Furniture and Equipment - Computers	84,335	119,000						203,335
391.8	Office Furniture and Equipment - Power Mgmt. Sys.	38,155,394							38,155,394
392.1	Transportation Equipment - 5 Years	1,198,081	383,000	63,000					1,507,081
392.2	Transportation Equipment - 8 Years	6,670,223	1,914,420	657,000	(313,420)	89,000			8,648,223
392.3	Transportation Equipment - 10 Years	21,892,724	6,469,941	1,920,000	(526,941)	1,295,000			27,211,724
392.4	Transportation Equipment - Trailers	1,009,815	324,000	3,000					1,358,815
392.5	Transportation Equipment - 15 Years	618,211	247,000			28,000			865,211
392.6	Transportation Equipment - 20 Years	99,783	63,000						162,783
393	Stores Equipment	1,135,979	133,000						1,281,979
394	Tools and Work Equipment - L&S Line Crews	1,507,410	324,000	30,000		43,000			1,831,410
394.2	Tools and Work Equipment - Tools	55,030	22,000						77,030
394.4	Tools and Work Equipment - Const. Dept.	1,053,615	139,000						1,192,615
394.6	Tools and Work Equipment - Other	4,490,918	628,000	530,000		63,000			4,651,918
394.8	Tools and Work Equipment - Garage Equip.	4,874,049	372,000						5,246,049
395	Laboratory Equipment	1,204,196	152,000						1,356,196
396	Power Operated Equipment	572,150	160,000						732,150
397	Communication Equipment	8,618,048	790,000	47,000			1,000		9,360,048
398	Miscellaneous Equipment	619,804	106,000	198,000					527,804
	Total General Plant	174,499,572	19,097,869	5,103,000	(202,869)	2,556,000	330,000	0	190,517,572
	Total Depreciable Plant	2,106,496,243	124,477,426	34,066,000	10,176,574	5,249,178	16,060,000	0	2,196,273,421

* Beginning Balance adjusted to correct 2005 Error in Company Statement.

** Include General Ledger Reconciling items.

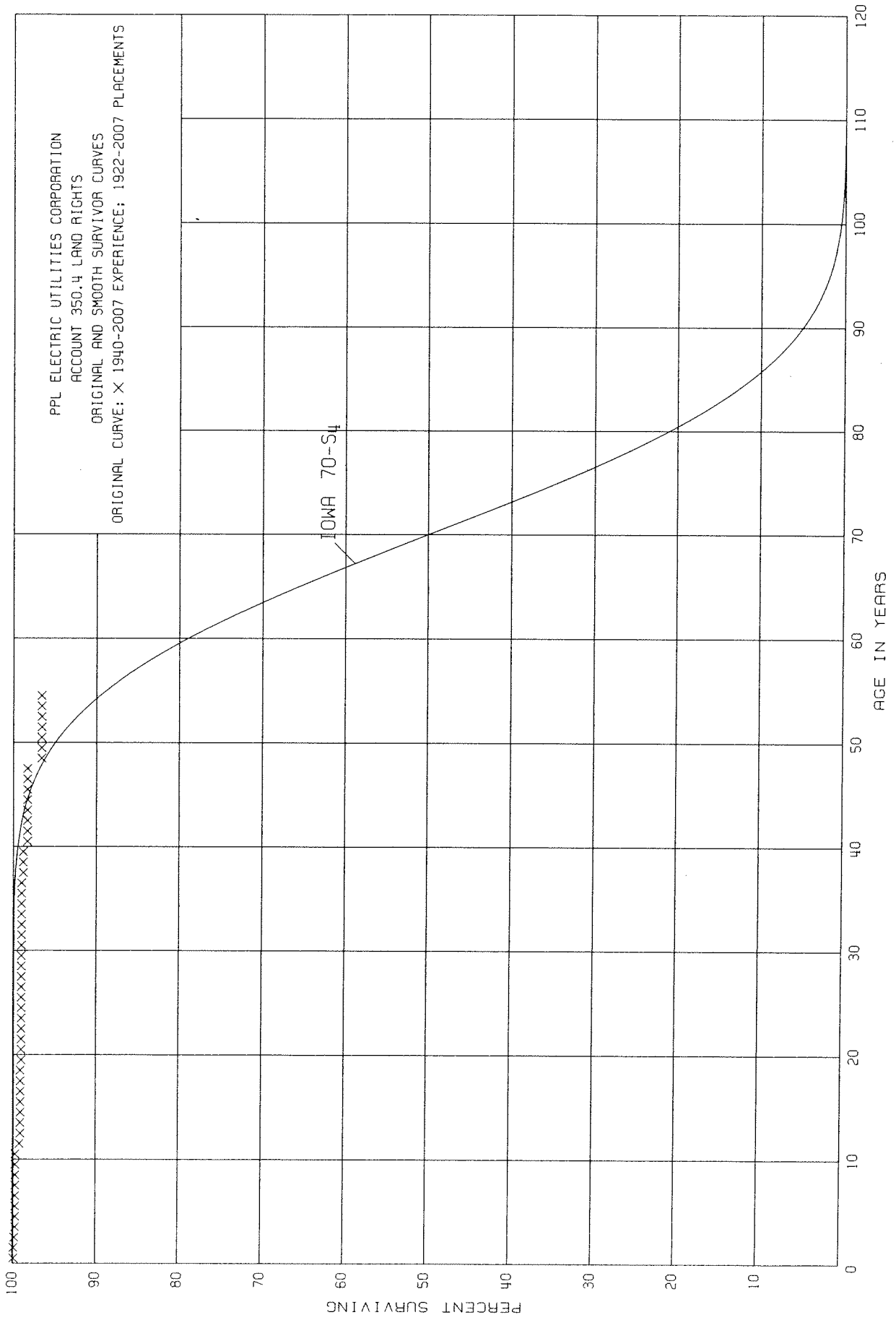
PPL ELECTRIC UTILITIES CORPORATION

TABLE 3. SUMMARY OF NET SALVAGE BY FUNCTION AND AMORTIZATION FOR THE PERIOD, 2006-2010

Function (1)	2006 (2)	2007 (3)	2008 (4)	2009 (5)	2010 (6)	Total Salvage (7)	5-Year Amortization (8)=(7)/5
Transmission							
Cost of Removal	1,481,082	2,175,781	1,315,397	2,633,338	2,719,939	10,325,537	
Gross Salvage	(43,420)	(419)	25,315	(215,950)	(210,274)	(444,748)	
Net Salvage	1,437,662	2,175,362	1,340,712	2,417,388	2,509,665	9,880,789	1,976,158
Distribution							
Cost of Removal	10,153,030	13,623,929	14,893,270	13,364,825	13,011,834	65,046,887	
Gross Salvage	(2,531,491)	(4,917,927)	(3,912,846)	(3,554,356)	(2,483,531)	(17,400,151)	
Net Salvage	7,621,538	8,706,002	10,980,424	9,810,469	10,528,303	47,646,736	9,529,347
General							
Cost of Removal	1,941,051	548,843	23,801	115,644	330,099	2,959,438	
Gross Salvage	(3,089)	(1,016,209)	(148,291)	(238,582)	(2,557,530)	(3,963,701)	
Net Salvage	1,937,962	(467,366)	(124,490)	(122,938)	(2,227,431)	(1,004,262)	(200,852)
Total							
Cost of Removal	13,575,163	16,348,553	16,232,468	16,113,807	16,061,872	78,331,863	
Gross Salvage	(2,578,000)	(5,934,555)	(4,035,822)	(4,008,888)	(5,251,335)	(21,808,600)	
Net Salvage	10,997,163	10,413,998	12,196,646	12,104,919	10,810,537	56,523,263	11,304,653

III-9

SERVICE LIFE STATISTICS



PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 350.4 LAND RIGHTS

ORIGINAL LIFE TABLE

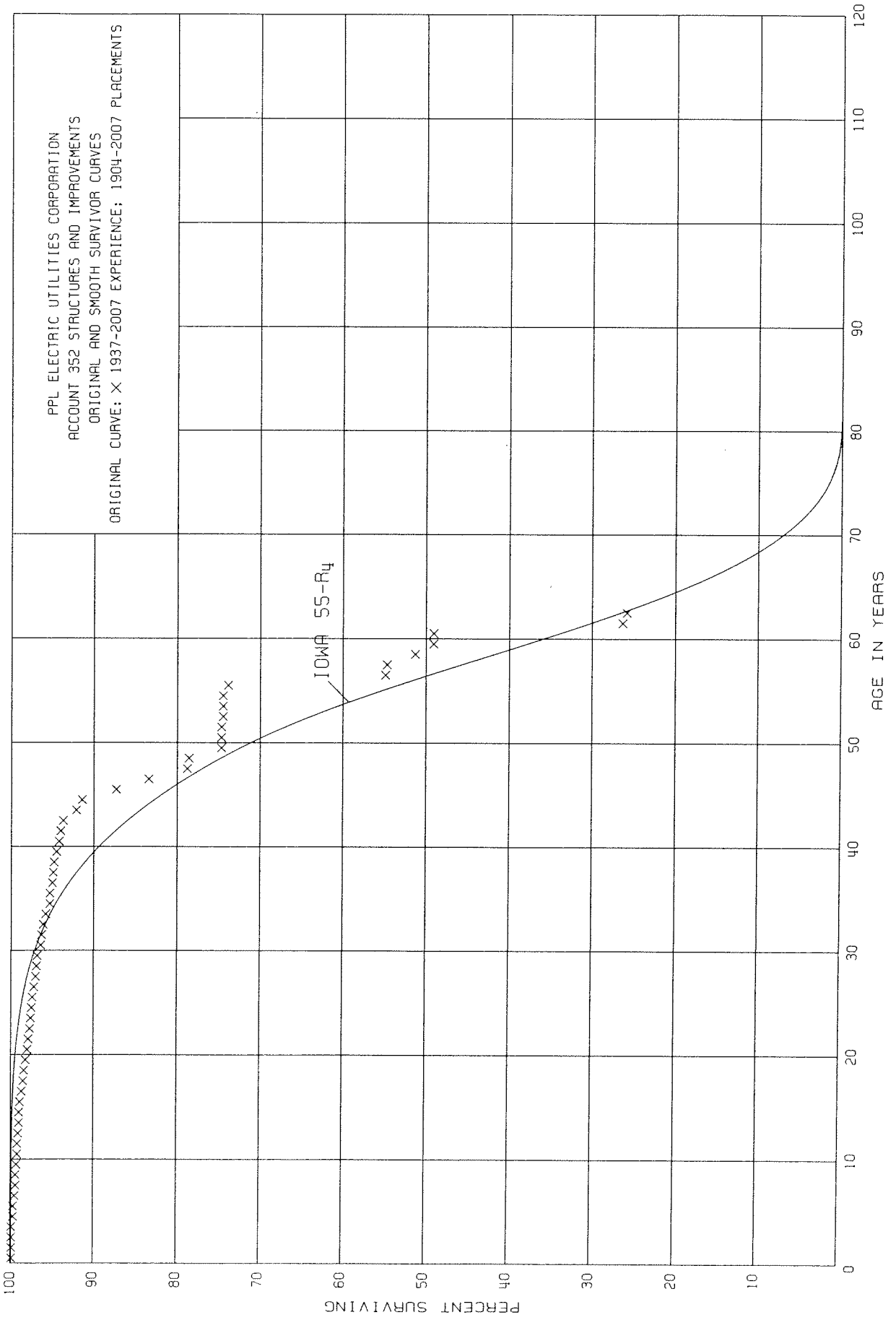
PLACEMENT BAND 1922-2007			EXPERIENCE BAND 1940-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	27,635,662	193	0.0000	1.0000	100.00
0.5	24,711,207		0.0000	1.0000	100.00
1.5	24,426,753	52,484	0.0021	0.9979	100.00
2.5	24,183,661	24,819	0.0010	0.9990	99.79
3.5	23,593,562		0.0000	1.0000	99.69
4.5	22,544,000	1,047	0.0000	1.0000	99.69
5.5	22,665,002		0.0000	1.0000	99.69
6.5	24,693,126		0.0000	1.0000	99.69
7.5	26,138,941	19	0.0000	1.0000	99.69
8.5	27,716,353	714	0.0000	1.0000	99.69
9.5	28,523,971		0.0000	1.0000	99.69
10.5	28,946,820	151,210	0.0052	0.9948	99.69
11.5	28,050,832	12,789	0.0005	0.9995	99.17
12.5	29,175,016	62	0.0000	1.0000	99.12
13.5	28,642,079	2,198	0.0001	0.9999	99.12
14.5	28,896,425	271	0.0000	1.0000	99.11
15.5	29,701,616	4,938	0.0002	0.9998	99.11
16.5	30,027,506	4,363	0.0001	0.9999	99.09
17.5	27,948,228	3,353	0.0001	0.9999	99.08
18.5	26,697,100	11,050	0.0004	0.9996	99.07
19.5	25,430,953	2,468	0.0001	0.9999	99.03
20.5	24,955,520	1	0.0000	1.0000	99.02
21.5	23,825,294		0.0000	1.0000	99.02
22.5	23,414,958	447	0.0000	1.0000	99.02
23.5	26,703,165		0.0000	1.0000	99.02
24.5	27,028,279	271	0.0000	1.0000	99.02
25.5	27,544,864	793	0.0000	1.0000	99.02
26.5	25,478,497	1,700	0.0001	0.9999	99.02
27.5	26,497,726		0.0000	1.0000	99.01
28.5	23,498,128		0.0000	1.0000	99.01
29.5	22,546,870	23	0.0000	1.0000	99.01
30.5	21,980,650		0.0000	1.0000	99.01
31.5	21,184,254		0.0000	1.0000	99.01
32.5	20,100,357		0.0000	1.0000	99.01
33.5	20,426,430		0.0000	1.0000	99.01
34.5	19,075,532	476	0.0000	1.0000	99.01
35.5	18,098,078		0.0000	1.0000	99.01
36.5	15,017,585	25,615	0.0017	0.9983	99.01
37.5	12,101,934		0.0000	1.0000	98.84
38.5	10,698,602		0.0000	1.0000	98.84
39.5	7,326,809	38,106	0.0052	0.9948	98.84

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 350.4 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2007			EXPERIENCE BAND 1940-2007			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
40.5	4,335,582	487	0.0001	0.9999	98.33	
41.5	4,055,132		0.0000	1.0000	98.32	
42.5	3,692,705		0.0000	1.0000	98.32	
43.5	2,991,807		0.0000	1.0000	98.32	
44.5	3,014,226		0.0000	1.0000	98.32	
45.5	3,051,080		0.0000	1.0000	98.32	
46.5	2,752,842	891	0.0003	0.9997	98.32	
47.5	2,691,860	46,103	0.0171	0.9829	98.29	
48.5	2,836,515		0.0000	1.0000	96.61	
49.5	2,260,764		0.0000	1.0000	96.61	
50.5	2,111,089		0.0000	1.0000	96.61	
51.5	2,164,518		0.0000	1.0000	96.61	
52.5	1,964,314		0.0000	1.0000	96.61	
53.5	1,580,383		0.0000	1.0000	96.61	
54.5	1,373,753		0.0000	1.0000	96.61	
55.5	1,272,771		0.0000	1.0000	96.61	
56.5	1,093,006		0.0000	1.0000	96.61	
57.5	975,925		0.0000	1.0000	96.61	
58.5	914,201		0.0000	1.0000	96.61	
59.5	884,114		0.0000	1.0000	96.61	
60.5	808,735		0.0000	1.0000	96.61	
61.5	804,891	4	0.0000	1.0000	96.61	
62.5	804,200		0.0000	1.0000	96.61	
63.5	799,310		0.0000	1.0000	96.61	
64.5	798,384		0.0000	1.0000	96.61	
65.5	798,079		0.0000	1.0000	96.61	
66.5	792,077		0.0000	1.0000	96.61	
67.5	786,585		0.0000	1.0000	96.61	
68.5	786,495		0.0000	1.0000	96.61	
69.5	783,205		0.0000	1.0000	96.61	
70.5	533,536		0.0000	1.0000	96.61	
71.5	533,536		0.0000	1.0000	96.61	
72.5	532,575		0.0000	1.0000	96.61	
73.5	530,434		0.0000	1.0000	96.61	
74.5	338,915		0.0000	1.0000	96.61	
75.5	337,921		0.0000	1.0000	96.61	
76.5	337,921		0.0000	1.0000	96.61	
77.5	335,477		0.0000	1.0000	96.61	
78.5	330,092		0.0000	1.0000	96.61	
79.5	215,168		0.0000	1.0000	96.61	
80.5	215,168		0.0000	1.0000	96.61	
81.5					96.61	



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE

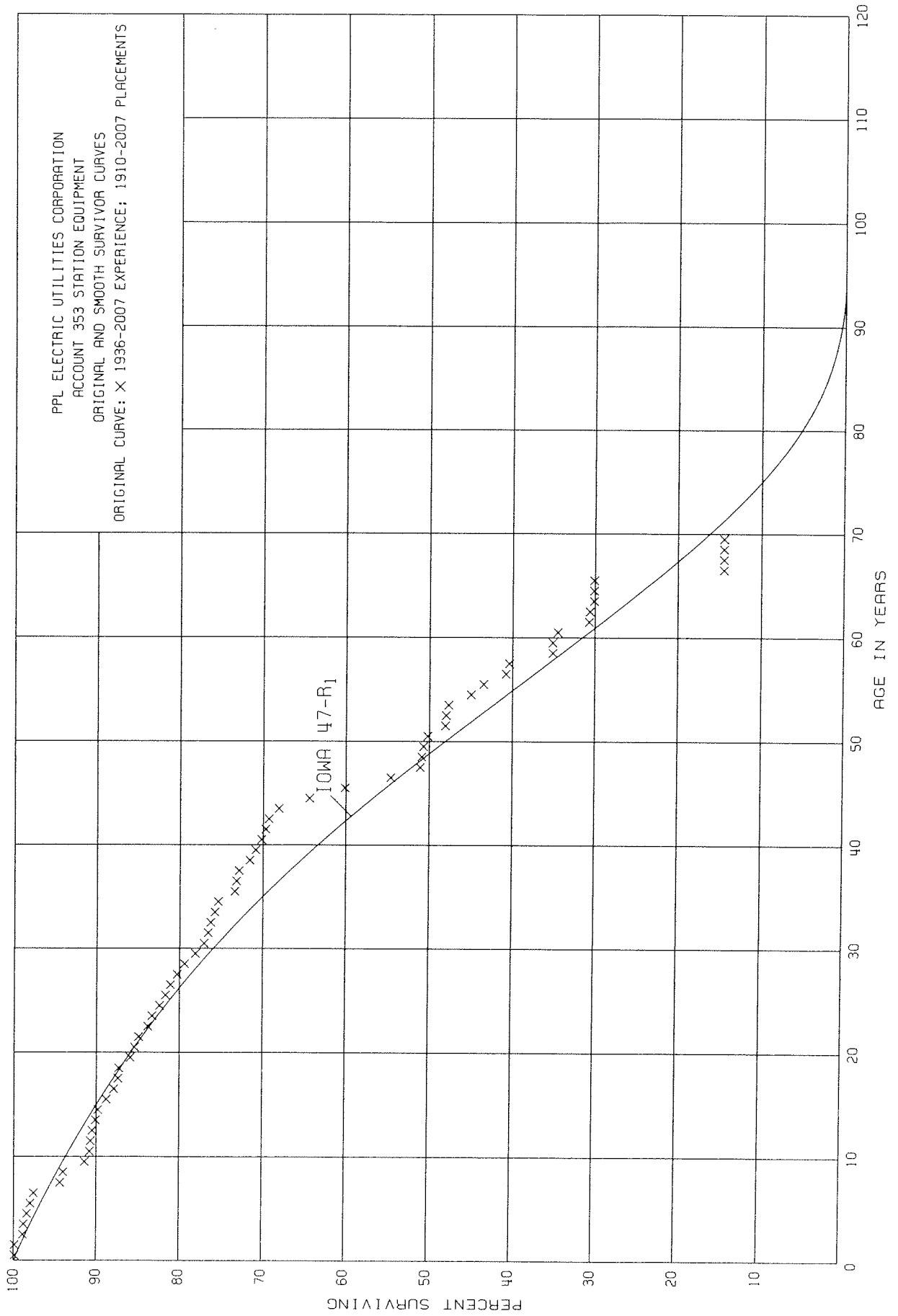
PLACEMENT BAND 1904-2007			EXPERIENCE BAND 1937-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,562,356	113	0.0000	1.0000	100.00
0.5	9,293,137	10,420	0.0011	0.9989	100.00
1.5	9,186,418		0.0000	1.0000	99.89
2.5	9,869,201	3,886	0.0004	0.9996	99.89
3.5	9,566,467	12,959	0.0014	0.9986	99.85
4.5	9,511,302	5,603	0.0006	0.9994	99.71
5.5	11,218,023	15,445	0.0014	0.9986	99.65
6.5	10,830,054	9,548	0.0009	0.9991	99.51
7.5	10,556,044	5,262	0.0005	0.9995	99.42
8.5	14,338,472	8,299	0.0006	0.9994	99.37
9.5	16,700,653	13,768	0.0008	0.9992	99.31
10.5	17,108,642	5,149	0.0003	0.9997	99.23
11.5	15,635,844	23,065	0.0015	0.9985	99.20
12.5	14,479,250	7,700	0.0005	0.9995	99.05
13.5	14,166,213	5,881	0.0004	0.9996	99.00
14.5	10,317,719	5,065	0.0005	0.9995	98.96
15.5	7,858,608	19,407	0.0025	0.9975	98.91
16.5	7,558,725	14,068	0.0019	0.9981	98.66
17.5	8,612,275	4,266	0.0005	0.9995	98.47
18.5	8,503,516	19,573	0.0023	0.9977	98.42
19.5	8,271,556	16,560	0.0020	0.9980	98.19
20.5	8,277,541	8,721	0.0011	0.9989	97.99
21.5	9,544,276	12,915	0.0014	0.9986	97.88
22.5	9,933,602	13,530	0.0014	0.9986	97.74
23.5	8,393,844	10,180	0.0012	0.9988	97.60
24.5	8,840,311	10,724	0.0012	0.9988	97.48
25.5	8,183,396	10,017	0.0012	0.9988	97.36
26.5	6,636,265	20,239	0.0030	0.9970	97.24
27.5	6,078,744	2,360	0.0004	0.9996	96.95
28.5	6,213,429	6,283	0.0010	0.9990	96.91
29.5	6,534,175	28,043	0.0043	0.9957	96.81
30.5	6,337,221	6,821	0.0011	0.9989	96.39
31.5	5,917,027	8,769	0.0015	0.9985	96.28
32.5	5,762,538	22,023	0.0038	0.9962	96.14
33.5	5,465,262	26,110	0.0048	0.9952	95.77
34.5	5,042,311	1,427	0.0003	0.9997	95.31
35.5	4,168,094	14,784	0.0035	0.9965	95.28
36.5	3,388,299	2,433	0.0007	0.9993	94.95
37.5	2,602,236	1,776	0.0007	0.9993	94.88
38.5	2,257,080	7,133	0.0032	0.9968	94.81

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2007			EXPERIENCE BAND 1937-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,787,216	6,190	0.0035	0.9965	94.51
40.5	1,090,535	1,758	0.0016	0.9984	94.18
41.5	924,703	3,139	0.0034	0.9966	94.03
42.5	877,030	14,798	0.0169	0.9831	93.71
43.5	852,274	6,840	0.0080	0.9920	92.13
44.5	878,145	39,806	0.0453	0.9547	91.39
45.5	958,048	42,360	0.0442	0.9558	87.25
46.5	754,573	41,707	0.0553	0.9447	83.39
47.5	1,082,605	2,360	0.0022	0.9978	78.78
48.5	1,353,896	66,884	0.0494	0.9506	78.61
49.5	1,383,642		0.0000	1.0000	74.73
50.5	1,390,282	109	0.0001	0.9999	74.73
51.5	1,229,477	3,177	0.0026	0.9974	74.72
52.5	1,350,924		0.0000	1.0000	74.53
53.5	1,052,221	1,199	0.0011	0.9989	74.53
54.5	786,441	5,456	0.0069	0.9931	74.45
55.5	642,238	165,397	0.2575	0.7425	73.94
56.5	432,126	1,579	0.0037	0.9963	54.90
57.5	431,300	26,691	0.0619	0.9381	54.70
58.5	267,106	11,634	0.0436	0.9564	51.31
59.5	162,650		0.0000	1.0000	49.07
60.5	163,900	76,093	0.4643	0.5357	49.07
61.5	93,566	1,845	0.0197	0.9803	26.29
62.5	90,970		0.0000	1.0000	25.77
63.5	120,109	421	0.0035	0.9965	25.77
64.5	168,529		0.0000	1.0000	25.68
65.5	135,971	21	0.0002	0.9998	25.68
66.5	269,935		0.0000	1.0000	25.67
67.5	265,247	6,470	0.0244	0.9756	25.67
68.5	121,557		0.0000	1.0000	25.04
69.5	126,754		0.0000	1.0000	25.04
70.5	79,815		0.0000	1.0000	25.04
71.5	86,660		0.0000	1.0000	25.04
72.5	152,850		0.0000	1.0000	25.04
73.5	296,267	62,256	0.2101	0.7899	25.04
74.5	236,154		0.0000	1.0000	19.78
75.5	254,674		0.0000	1.0000	19.78
76.5	254,844		0.0000	1.0000	19.78
77.5	251,054		0.0000	1.0000	19.78
78.5	183,893		0.0000	1.0000	19.78

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2007			EXPERIENCE BAND 1937-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	40,883		0.0000	1.0000	19.78
80.5	38,740		0.0000	1.0000	19.78
81.5	24,196		0.0000	1.0000	19.78
82.5	24,025		0.0000	1.0000	19.78
83.5	4,070		0.0000	1.0000	19.78
84.5	407		0.0000	1.0000	19.78
85.5					19.78
86.5					
87.5					
88.5	6,398		0.0000		
89.5	6,398		0.0000		
90.5	6,398		0.0000		
91.5	6,398		0.0000		
92.5	6,398		0.0000		
93.5	6,398		0.0000		
94.5					



PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2007			EXPERIENCE BAND 1936-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	200,410,356	873	0.0000	1.0000	100.00
0.5	185,985,110	44,729	0.0002	0.9998	100.00
1.5	183,471,725	1,926,666	0.0105	0.9895	99.98
2.5	190,579,121	216,548	0.0011	0.9989	98.93
3.5	188,308,520	728,392	0.0039	0.9961	98.82
4.5	188,073,465	752,556	0.0040	0.9960	98.43
5.5	203,999,232	990,114	0.0049	0.9951	98.04
6.5	189,299,638	6,051,511	0.0320	0.9680	97.56
7.5	180,131,137	924,190	0.0051	0.9949	94.44
8.5	202,244,692	5,500,505	0.0272	0.9728	93.96
9.5	217,280,155	1,323,048	0.0061	0.9939	91.40
10.5	212,281,392	346,209	0.0016	0.9984	90.84
11.5	195,935,844	454,666	0.0023	0.9977	90.69
12.5	181,301,758	838,958	0.0046	0.9954	90.48
13.5	174,559,149	584,580	0.0033	0.9967	90.06
14.5	143,828,814	1,520,642	0.0106	0.9894	89.76
15.5	116,371,149	1,144,453	0.0098	0.9902	88.81
16.5	113,799,098	744,551	0.0065	0.9935	87.94
17.5	111,044,948	79,432	0.0007	0.9993	87.37
18.5	106,944,574	1,736,121	0.0162	0.9838	87.31
19.5	106,734,637	668,889	0.0063	0.9937	85.90
20.5	103,386,059	533,619	0.0052	0.9948	85.36
21.5	108,155,705	1,444,131	0.0134	0.9866	84.92
22.5	104,053,725	622,004	0.0060	0.9940	83.78
23.5	90,414,593	980,214	0.0108	0.9892	83.28
24.5	94,101,524	765,838	0.0081	0.9919	82.38
25.5	77,434,705	597,544	0.0077	0.9923	81.71
26.5	64,914,820	604,958	0.0093	0.9907	81.08
27.5	60,044,057	709,258	0.0118	0.9882	80.33
28.5	60,364,863	967,340	0.0160	0.9840	79.38
29.5	60,629,307	808,116	0.0133	0.9867	78.11
30.5	59,766,118	348,350	0.0058	0.9942	77.07
31.5	55,441,129	251,415	0.0045	0.9955	76.62
32.5	52,668,304	308,680	0.0059	0.9941	76.28
33.5	48,651,493	267,588	0.0055	0.9945	75.83
34.5	43,418,057	1,147,426	0.0264	0.9736	75.41
35.5	38,851,470	136,800	0.0035	0.9965	73.42
36.5	31,825,569	111,254	0.0035	0.9965	73.16
37.5	23,925,728	428,560	0.0179	0.9821	72.90
38.5	19,227,386	176,268	0.0092	0.9908	71.60

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

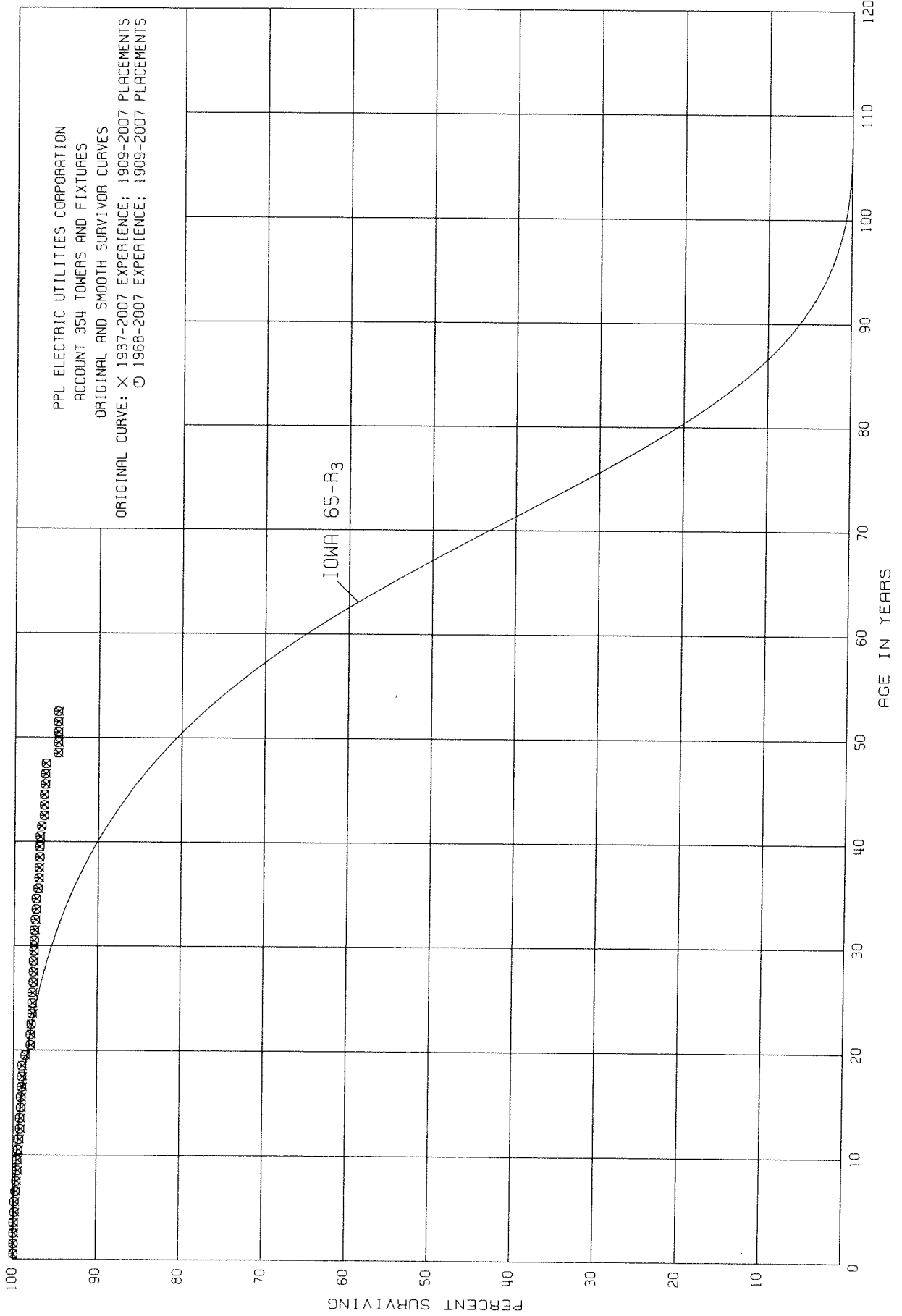
PLACEMENT BAND 1910-2007			EXPERIENCE BAND 1936-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,277,698	167,010	0.0109	0.9891	70.94
40.5	9,649,610	64,582	0.0067	0.9933	70.17
41.5	7,897,157	45,924	0.0058	0.9942	69.70
42.5	7,530,321	126,128	0.0167	0.9833	69.30
43.5	6,919,037	377,171	0.0545	0.9455	68.14
44.5	6,864,070	457,505	0.0667	0.9333	64.43
45.5	8,009,626	743,090	0.0928	0.9072	60.13
46.5	5,755,765	362,332	0.0630	0.9370	54.55
47.5	7,265,316	30,605	0.0042	0.9958	51.11
48.5	9,096,655	40,849	0.0045	0.9955	50.90
49.5	8,952,731	91,002	0.0102	0.9898	50.67
50.5	9,129,308	372,469	0.0408	0.9592	50.15
51.5	6,963,256	14,040	0.0020	0.9980	48.10
52.5	8,128,027	58,539	0.0072	0.9928	48.00
53.5	5,854,374	330,563	0.0565	0.9435	47.65
54.5	3,070,997	102,449	0.0334	0.9666	44.96
55.5	2,731,430	167,579	0.0614	0.9386	43.46
56.5	2,158,955	22,276	0.0103	0.9897	40.79
57.5	2,041,398	266,246	0.1304	0.8696	40.37
58.5	699,179	457	0.0007	0.9993	35.11
59.5	461,065	8,335	0.0181	0.9819	35.09
60.5	443,609	48,281	0.1088	0.8912	34.45
61.5	475,151	1,417	0.0030	0.9970	30.70
62.5	424,733	7,328	0.0173	0.9827	30.61
63.5	546,744	56	0.0001	0.9999	30.08
64.5	624,889	196	0.0003	0.9997	30.08
65.5	380,086	196,448	0.5169	0.4831	30.07
66.5	906,507	1,624	0.0018	0.9982	14.53
67.5	929,621	91	0.0001	0.9999	14.50
68.5	217,160	123	0.0006	0.9994	14.50
69.5	209,528		0.0000	1.0000	14.49
70.5	93,685		0.0000	1.0000	14.49
71.5	101,204	68	0.0007	0.9993	14.49
72.5	313,344	361	0.0012	0.9988	14.48
73.5	452,089	1,718	0.0038	0.9962	14.46
74.5	457,061	226	0.0005	0.9995	14.41
75.5	767,912	1,337	0.0017	0.9983	14.40
76.5	808,628		0.0000	1.0000	14.38
77.5	574,356	45,247	0.0788	0.9212	14.38
78.5	255,565		0.0000	1.0000	13.25

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2007			EXPERIENCE BAND 1936-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	150,523		0.0000	1.0000	13.25
80.5	130,792	1,133	0.0087	0.9913	13.25
81.5	52,847	2,768	0.0524	0.9476	13.13
82.5	43,513		0.0000	1.0000	12.44
83.5	71,193		0.0000	1.0000	12.44
84.5	53,032		0.0000	1.0000	12.44
85.5	3,046		0.0000	1.0000	12.44
86.5	3,046		0.0000	1.0000	12.44
87.5	159		0.0000	1.0000	12.44
88.5	535		0.0000	1.0000	12.44
89.5	376		0.0000	1.0000	12.44
90.5	349		0.0000	1.0000	12.44
91.5	375		0.0000	1.0000	12.44
92.5	375		0.0000	1.0000	12.44
93.5	349		0.0000	1.0000	12.44
94.5					12.44



PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2007			EXPERIENCE BAND 1937-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	153,610,116	153,543	0.0010	0.9990	100.00
0.5	143,652,169	32,447	0.0002	0.9998	99.90
1.5	138,635,698	53,285	0.0004	0.9996	99.88
2.5	132,844,471	86,172	0.0006	0.9994	99.84
3.5	119,386,422	53,351	0.0004	0.9996	99.78
4.5	114,994,219	84,988	0.0007	0.9993	99.74
5.5	117,743,966	121,016	0.0010	0.9990	99.67
6.5	127,592,868	33,811	0.0003	0.9997	99.57
7.5	134,124,164	161,096	0.0012	0.9988	99.54
8.5	141,235,197	1,295	0.0000	1.0000	99.42
9.5	147,649,476	118,702	0.0008	0.9992	99.42
10.5	150,321,886	159,533	0.0011	0.9989	99.34
11.5	145,338,497	183,814	0.0013	0.9987	99.23
12.5	147,115,376	1,567	0.0000	1.0000	99.10
13.5	143,878,321	84,257	0.0006	0.9994	99.10
14.5	138,234,460	19,036	0.0001	0.9999	99.04
15.5	134,460,673	200,344	0.0015	0.9985	99.03
16.5	131,291,302	6,814	0.0001	0.9999	98.88
17.5	121,077,606	11,911	0.0001	0.9999	98.87
18.5	117,002,088	449,309	0.0038	0.9962	98.86
19.5	115,571,562	675,868	0.0058	0.9942	98.48
20.5	111,108,635	43,070	0.0004	0.9996	97.91
21.5	108,627,824	19,792	0.0002	0.9998	97.87
22.5	107,425,233	123,326	0.0011	0.9989	97.85
23.5	110,091,324	11,943	0.0001	0.9999	97.74
24.5	109,000,412	46,907	0.0004	0.9996	97.73
25.5	108,899,213	76,106	0.0007	0.9993	97.69
26.5	88,270,284	18,234	0.0002	0.9998	97.62
27.5	79,096,934	15,461	0.0002	0.9998	97.60
28.5	74,644,995	8,558	0.0001	0.9999	97.58
29.5	71,481,586	4,993	0.0001	0.9999	97.57
30.5	71,298,271	34,118	0.0005	0.9995	97.56
31.5	66,404,471	89,670	0.0014	0.9986	97.51
32.5	63,330,930	20,231	0.0003	0.9997	97.37
33.5	65,386,872	32,256	0.0005	0.9995	97.34
34.5	57,435,333	129,876	0.0023	0.9977	97.29
35.5	53,897,191	26,358	0.0005	0.9995	97.07
36.5	42,976,188	18,974	0.0004	0.9996	97.02
37.5	36,187,264	4,831	0.0001	0.9999	96.98
38.5	30,606,490	6,046	0.0002	0.9998	96.97

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2007			EXPERIENCE BAND 1937-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	21,710,137	6,021	0.0003	0.9997	96.95
40.5	11,164,315	20,088	0.0018	0.9982	96.92
41.5	10,750,614	33,726	0.0031	0.9969	96.75
42.5	9,618,468		0.0000	1.0000	96.45
43.5	8,522,875		0.0000	1.0000	96.45
44.5	8,367,342	11,983	0.0014	0.9986	96.45
45.5	8,308,177		0.0000	1.0000	96.31
46.5	7,527,941	4,240	0.0006	0.9994	96.31
47.5	6,759,247	99,962	0.0148	0.9852	96.25
48.5	6,622,995		0.0000	1.0000	94.83
49.5	5,955,583	1,913	0.0003	0.9997	94.83
50.5	5,981,392	1,200	0.0002	0.9998	94.80
51.5	5,204,074		0.0000	1.0000	94.78
52.5	5,456,481		0.0000	1.0000	94.78
53.5	4,536,425		0.0000	1.0000	94.78
54.5	4,076,554		0.0000	1.0000	94.78
55.5	3,195,309		0.0000	1.0000	94.78
56.5	3,085,987		0.0000	1.0000	94.78
57.5	2,741,741		0.0000	1.0000	94.78
58.5	1,782,948	3,290	0.0018	0.9982	94.78
59.5	1,567,791		0.0000	1.0000	94.61
60.5	1,527,579	11,712	0.0077	0.9923	94.61
61.5	1,567,904		0.0000	1.0000	93.88
62.5	1,567,870		0.0000	1.0000	93.88
63.5	1,561,157	5,300	0.0034	0.9966	93.88
64.5	1,564,311		0.0000	1.0000	93.56
65.5	1,476,321		0.0000	1.0000	93.56
66.5	1,393,802		0.0000	1.0000	93.56
67.5	1,638,307		0.0000	1.0000	93.56
68.5	1,641,936		0.0000	1.0000	93.56
69.5	1,661,895		0.0000	1.0000	93.56
70.5	1,667,042		0.0000	1.0000	93.56
71.5	1,650,281	2,069	0.0013	0.9987	93.56
72.5	1,395,469	2,069	0.0015	0.9985	93.44
73.5	1,392,168		0.0000	1.0000	93.30
74.5	1,240,591		0.0000	1.0000	93.30
75.5	1,161,596		0.0000	1.0000	93.30
76.5	1,269,355	674	0.0005	0.9995	93.30
77.5	1,288,421		0.0000	1.0000	93.25
78.5	1,486,540		0.0000	1.0000	93.25

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2007			EXPERIENCE BAND 1937-2007			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,634,714	1,992	0.0012	0.9988	93.25	
80.5	1,609,746		0.0000	1.0000	93.14	
81.5	722,343		0.0000	1.0000	93.14	
82.5	698,660		0.0000	1.0000	93.14	
83.5	449,713	1,059	0.0024	0.9976	93.14	
84.5	79,406		0.0000	1.0000	92.92	
85.5	130,996		0.0000	1.0000	92.92	
86.5	128,255		0.0000	1.0000	92.92	
87.5	124,335		0.0000	1.0000	92.92	
88.5	240,603		0.0000	1.0000	92.92	
89.5	292,165		0.0000	1.0000	92.92	
90.5	169,639		0.0000	1.0000	92.92	
91.5	169,639	394	0.0023	0.9977	92.92	
92.5	190,283		0.0000	1.0000	92.71	
93.5	77,657		0.0000	1.0000	92.71	
94.5	26,094		0.0000	1.0000	92.71	
95.5	26,094		0.0000	1.0000	92.71	
96.5	26,094		0.0000	1.0000	92.71	
97.5	5,057		0.0000	1.0000	92.71	
98.5					92.71	

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2007			EXPERIENCE BAND 1968-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	134,325,044	266	0.0000	1.0000	100.00
0.5	133,159,009	28,255	0.0002	0.9998	100.00
1.5	128,510,994	45,289	0.0004	0.9996	99.98
2.5	123,802,770	86,172	0.0007	0.9993	99.94
3.5	111,037,896	52,067	0.0005	0.9995	99.87
4.5	106,842,198	60,585	0.0006	0.9994	99.82
5.5	109,616,349	121,016	0.0011	0.9989	99.76
6.5	120,191,740	30,817	0.0003	0.9997	99.65
7.5	127,680,528	152,433	0.0012	0.9988	99.62
8.5	134,406,492		0.0000	1.0000	99.50
9.5	141,637,001	116,897	0.0008	0.9992	99.50
10.5	143,504,773	159,533	0.0011	0.9989	99.42
11.5	139,417,437	180,123	0.0013	0.9987	99.31
12.5	141,907,541		0.0000	1.0000	99.18
13.5	139,755,970	84,246	0.0006	0.9994	99.18
14.5	134,745,318	19,036	0.0001	0.9999	99.12
15.5	131,986,241	200,344	0.0015	0.9985	99.11
16.5	128,816,870	3,673	0.0000	1.0000	98.96
17.5	118,606,314	11,911	0.0001	0.9999	98.96
18.5	115,392,868	449,309	0.0039	0.9961	98.95
19.5	113,962,342	675,868	0.0059	0.9941	98.56
20.5	109,499,415	37,474	0.0003	0.9997	97.98
21.5	107,023,944	19,792	0.0002	0.9998	97.95
22.5	105,821,353	123,326	0.0012	0.9988	97.93
23.5	108,487,444	11,943	0.0001	0.9999	97.81
24.5	107,396,532	41,882	0.0004	0.9996	97.80
25.5	107,300,359	76,106	0.0007	0.9993	97.76
26.5	86,707,855	13,871	0.0002	0.9998	97.69
27.5	77,555,718	15,461	0.0002	0.9998	97.67
28.5	73,103,780	6,136	0.0001	0.9999	97.65
29.5	69,958,761	4,993	0.0001	0.9999	97.64
30.5	69,881,764	34,118	0.0005	0.9995	97.63
31.5	64,987,964	83,149	0.0013	0.9987	97.58
32.5	61,920,944	20,231	0.0003	0.9997	97.45
33.5	63,976,887	32,256	0.0005	0.9995	97.42
34.5	56,159,762	129,876	0.0023	0.9977	97.37
35.5	52,621,619	26,358	0.0005	0.9995	97.15
36.5	41,700,616	18,974	0.0005	0.9995	97.10
37.5	34,942,516	4,831	0.0001	0.9999	97.05
38.5	29,411,983	4,629	0.0002	0.9998	97.04

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

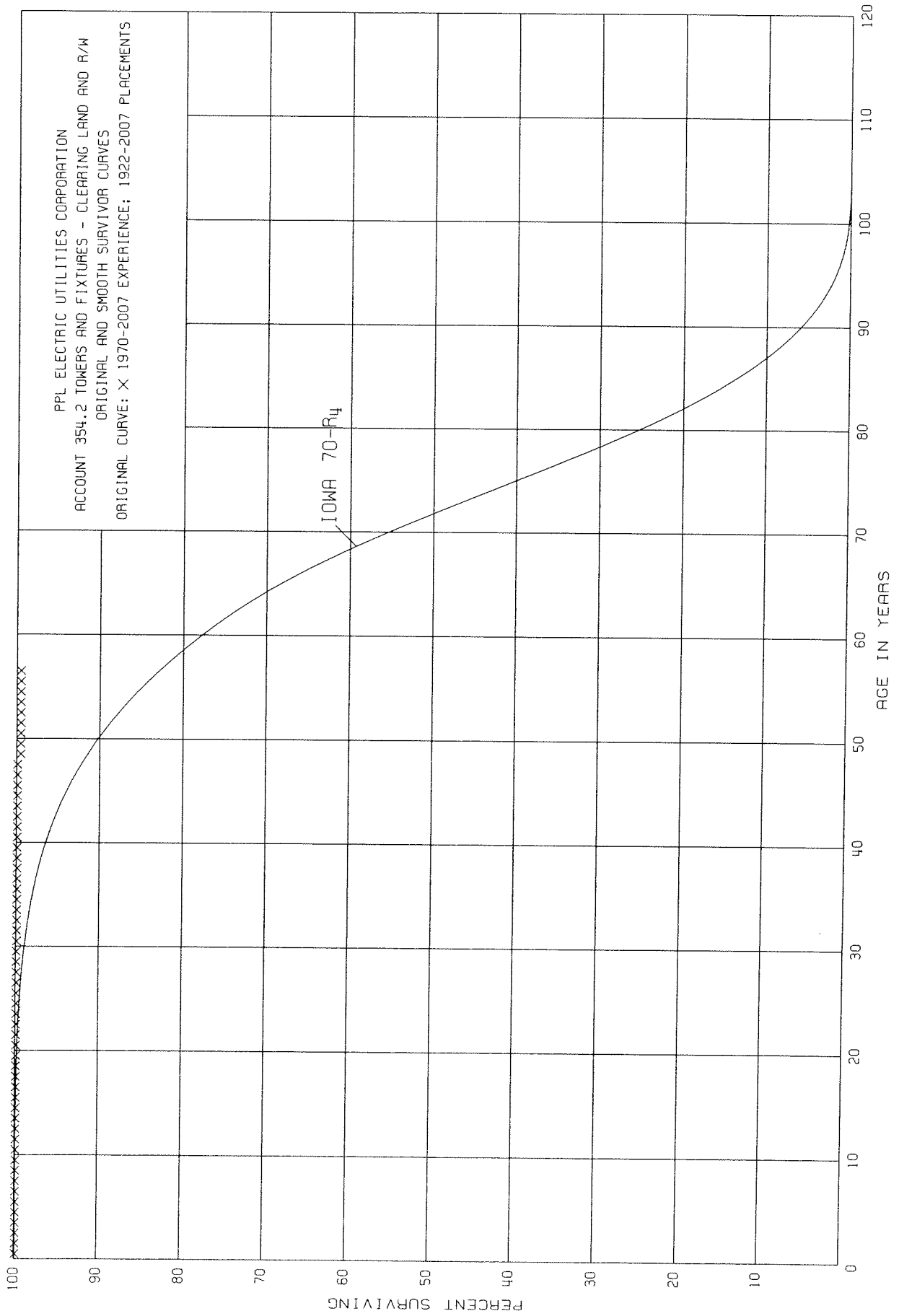
PLACEMENT BAND 1909-2007			EXPERIENCE BAND 1968-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	20,903,693		0.0000	1.0000	97.02
40.5	10,366,556	20,088	0.0019	0.9981	97.02
41.5	10,750,612	33,726	0.0031	0.9969	96.84
42.5	9,618,467		0.0000	1.0000	96.54
43.5	8,522,874		0.0000	1.0000	96.54
44.5	8,367,341	11,983	0.0014	0.9986	96.54
45.5	8,308,176		0.0000	1.0000	96.40
46.5	7,527,941	4,240	0.0006	0.9994	96.40
47.5	6,759,247	99,962	0.0148	0.9852	96.34
48.5	6,622,994		0.0000	1.0000	94.91
49.5	5,955,583	1,913	0.0003	0.9997	94.91
50.5	5,981,392	1,200	0.0002	0.9998	94.88
51.5	5,204,074		0.0000	1.0000	94.86
52.5	5,456,481		0.0000	1.0000	94.86
53.5	4,536,425		0.0000	1.0000	94.86
54.5	4,076,554		0.0000	1.0000	94.86
55.5	3,195,309		0.0000	1.0000	94.86
56.5	3,085,987		0.0000	1.0000	94.86
57.5	2,741,741		0.0000	1.0000	94.86
58.5	1,782,948	3,290	0.0018	0.9982	94.86
59.5	1,567,791		0.0000	1.0000	94.69
60.5	1,527,579	11,712	0.0077	0.9923	94.69
61.5	1,567,904		0.0000	1.0000	93.96
62.5	1,567,870		0.0000	1.0000	93.96
63.5	1,561,157	5,300	0.0034	0.9966	93.96
64.5	1,564,311		0.0000	1.0000	93.64
65.5	1,476,321		0.0000	1.0000	93.64
66.5	1,393,802		0.0000	1.0000	93.64
67.5	1,638,307		0.0000	1.0000	93.64
68.5	1,641,936		0.0000	1.0000	93.64
69.5	1,661,895		0.0000	1.0000	93.64
70.5	1,667,042		0.0000	1.0000	93.64
71.5	1,650,281	2,069	0.0013	0.9987	93.64
72.5	1,395,469	2,069	0.0015	0.9985	93.52
73.5	1,392,168		0.0000	1.0000	93.38
74.5	1,240,591		0.0000	1.0000	93.38
75.5	1,161,596		0.0000	1.0000	93.38
76.5	1,269,355	674	0.0005	0.9995	93.38
77.5	1,288,421		0.0000	1.0000	93.33
78.5	1,486,540		0.0000	1.0000	93.33

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2007			EXPERIENCE BAND 1968-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,634,714	1,992	0.0012	0.9988	93.33
80.5	1,609,746		0.0000	1.0000	93.22
81.5	722,343		0.0000	1.0000	93.22
82.5	698,660		0.0000	1.0000	93.22
83.5	449,713	1,059	0.0024	0.9976	93.22
84.5	79,406		0.0000	1.0000	93.00
85.5	130,996		0.0000	1.0000	93.00
86.5	128,255		0.0000	1.0000	93.00
87.5	124,335		0.0000	1.0000	93.00
88.5	240,603		0.0000	1.0000	93.00
89.5	292,165		0.0000	1.0000	93.00
90.5	169,639		0.0000	1.0000	93.00
91.5	169,639	394	0.0023	0.9977	93.00
92.5	190,283		0.0000	1.0000	92.79
93.5	77,657		0.0000	1.0000	92.79
94.5	26,094		0.0000	1.0000	92.79
95.5	26,094		0.0000	1.0000	92.79
96.5	26,094		0.0000	1.0000	92.79
97.5	5,057		0.0000	1.0000	92.79
98.5					92.79



PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 354.2 TOWERS AND FIXTURES - CLEARING LAND AND R/W

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2007

EXPERIENCE BAND 1970-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,638,748		0.0000	1.0000	100.00
0.5	3,984,539		0.0000	1.0000	100.00
1.5	4,132,505		0.0000	1.0000	100.00
2.5	4,946,027	4,122	0.0008	0.9992	100.00
3.5	4,946,725		0.0000	1.0000	99.92
4.5	5,368,930		0.0000	1.0000	99.92
5.5	5,564,957		0.0000	1.0000	99.92
6.5	5,710,599		0.0000	1.0000	99.92
7.5	5,751,360		0.0000	1.0000	99.92
8.5	6,112,915		0.0000	1.0000	99.92
9.5	6,195,611		0.0000	1.0000	99.92
10.5	6,454,174		0.0000	1.0000	99.92
11.5	6,516,182		0.0000	1.0000	99.92
12.5	7,236,871		0.0000	1.0000	99.92
13.5	7,312,199		0.0000	1.0000	99.92
14.5	6,984,839		0.0000	1.0000	99.92
15.5	6,742,580		0.0000	1.0000	99.92
16.5	6,982,453		0.0000	1.0000	99.92
17.5	6,372,295		0.0000	1.0000	99.92
18.5	6,190,868		0.0000	1.0000	99.92
19.5	6,316,446		0.0000	1.0000	99.92
20.5	6,345,472		0.0000	1.0000	99.92
21.5	6,007,575		0.0000	1.0000	99.92
22.5	5,978,210		0.0000	1.0000	99.92
23.5	6,859,123		0.0000	1.0000	99.92
24.5	6,696,365		0.0000	1.0000	99.92
25.5	6,691,215		0.0000	1.0000	99.92
26.5	5,567,784		0.0000	1.0000	99.92
27.5	4,326,229		0.0000	1.0000	99.92
28.5	3,438,529		0.0000	1.0000	99.92
29.5	3,436,488		0.0000	1.0000	99.92
30.5	3,450,221		0.0000	1.0000	99.92
31.5	3,395,054		0.0000	1.0000	99.92
32.5	3,378,607		0.0000	1.0000	99.92
33.5	3,442,814		0.0000	1.0000	99.92
34.5	3,021,374		0.0000	1.0000	99.92
35.5	2,820,382		0.0000	1.0000	99.92
36.5	2,407,752		0.0000	1.0000	99.92
37.5	2,186,542		0.0000	1.0000	99.92
38.5	2,034,351		0.0000	1.0000	99.92

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 354.2 TOWERS AND FIXTURES - CLEARING LAND AND R/W

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2007			EXPERIENCE BAND 1970-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,855,615		0.0000	1.0000	99.92
40.5	1,031,863		0.0000	1.0000	99.92
41.5	1,050,623		0.0000	1.0000	99.92
42.5	978,813		0.0000	1.0000	99.92
43.5	1,047,032		0.0000	1.0000	99.92
44.5	1,047,371		0.0000	1.0000	99.92
45.5	1,047,876		0.0000	1.0000	99.92
46.5	966,042		0.0000	1.0000	99.92
47.5	953,883	4,177	0.0044	0.9956	99.92
48.5	950,233		0.0000	1.0000	99.48
49.5	1,022,985		0.0000	1.0000	99.48
50.5	1,026,922		0.0000	1.0000	99.48
51.5	912,040		0.0000	1.0000	99.48
52.5	884,414		0.0000	1.0000	99.48
53.5	719,417		0.0000	1.0000	99.48
54.5	565,937		0.0000	1.0000	99.48
55.5	456,521		0.0000	1.0000	99.48
56.5	396,978		0.0000	1.0000	99.48
57.5	364,944		0.0000	1.0000	99.48
58.5	227,442		0.0000	1.0000	99.48
59.5	197,160		0.0000	1.0000	99.48
60.5	184,243		0.0000	1.0000	99.48
61.5	178,164		0.0000	1.0000	99.48
62.5	179,017		0.0000	1.0000	99.48
63.5	174,973		0.0000	1.0000	99.48
64.5	176,369		0.0000	1.0000	99.48
65.5	174,585		0.0000	1.0000	99.48
66.5	168,741		0.0000	1.0000	99.48
67.5	192,710		0.0000	1.0000	99.48
68.5	193,336		0.0000	1.0000	99.48
69.5	193,425		0.0000	1.0000	99.48
70.5	172,183		0.0000	1.0000	99.48
71.5	172,151		0.0000	1.0000	99.48
72.5	146,839		0.0000	1.0000	99.48
73.5	146,431		0.0000	1.0000	99.48
74.5	130,201		0.0000	1.0000	99.48
75.5	133,081		0.0000	1.0000	99.48
76.5	134,526		0.0000	1.0000	99.48
77.5	147,491		0.0000	1.0000	99.48
78.5	165,483		0.0000	1.0000	99.48

PPL ELECTRIC UTILITIES CORPORATION

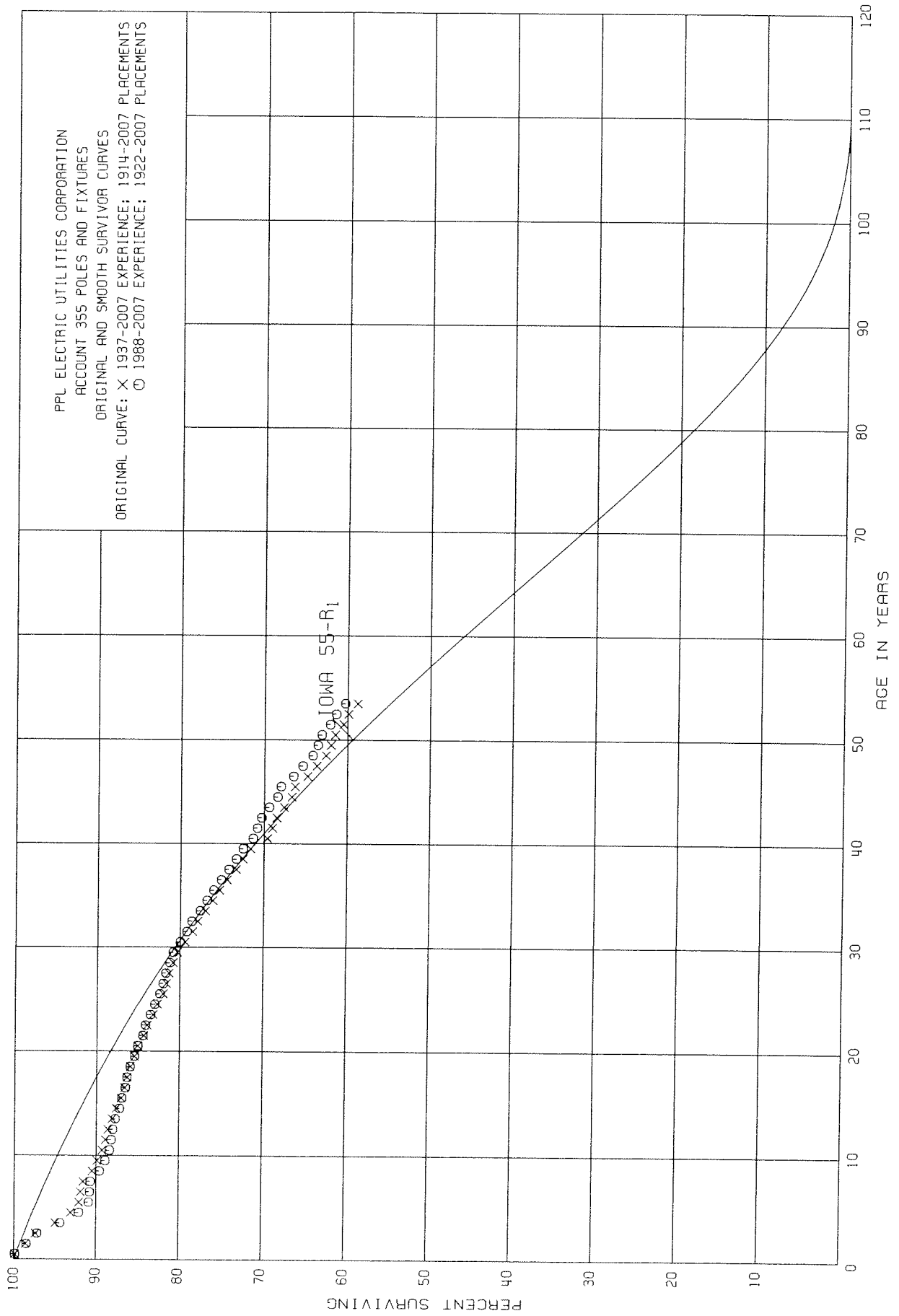
ACCOUNT 354.2 TOWERS AND FIXTURES - CLEARING LAND AND R/W

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2007

EXPERIENCE BAND 1970-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	217,344		0.0000	1.0000	99.48
80.5	220,973		0.0000	1.0000	99.48
81.5	121,250		0.0000	1.0000	99.48
82.5	105,930		0.0000	1.0000	99.48
83.5	84,661		0.0000	1.0000	99.48
84.5	11,279		0.0000	1.0000	99.48
85.5					99.48



PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2007			EXPERIENCE BAND 1937-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,969,193	4,543	0.0002	0.9998	100.00
0.5	20,317,142	276,984	0.0136	0.9864	99.98
1.5	16,246,864	200,360	0.0123	0.9877	98.62
2.5	12,557,637	312,387	0.0249	0.9751	97.41
3.5	8,171,917	164,599	0.0201	0.9799	94.98
4.5	6,644,423	70,995	0.0107	0.9893	93.07
5.5	4,814,238	11,156	0.0023	0.9977	92.07
6.5	4,987,593	13,849	0.0028	0.9972	91.86
7.5	5,503,719	66,094	0.0120	0.9880	91.60
8.5	5,981,269	41,281	0.0069	0.9931	90.50
9.5	5,858,495	40,024	0.0068	0.9932	89.88
10.5	5,911,898	21,936	0.0037	0.9963	89.27
11.5	6,465,808	28,205	0.0044	0.9956	88.94
12.5	9,210,748	42,166	0.0046	0.9954	88.55
13.5	12,060,860	80,963	0.0067	0.9933	88.14
14.5	15,316,993	88,558	0.0058	0.9942	87.55
15.5	18,472,042	91,608	0.0050	0.9950	87.04
16.5	21,281,681	72,036	0.0034	0.9966	86.60
17.5	19,207,512	101,697	0.0053	0.9947	86.31
18.5	16,202,257	87,397	0.0054	0.9946	85.85
19.5	12,357,538	64,445	0.0052	0.9948	85.39
20.5	11,304,864	87,213	0.0077	0.9923	84.95
21.5	8,111,086	37,691	0.0046	0.9954	84.30
22.5	8,505,605	72,148	0.0085	0.9915	83.91
23.5	13,824,337	88,329	0.0064	0.9936	83.20
24.5	14,496,991	110,543	0.0076	0.9924	82.67
25.5	15,422,632	76,828	0.0050	0.9950	82.04
26.5	16,693,056	76,703	0.0046	0.9954	81.63
27.5	18,500,440	112,143	0.0061	0.9939	81.25
28.5	14,295,215	83,943	0.0059	0.9941	80.75
29.5	13,744,054	149,004	0.0108	0.9892	80.27
30.5	12,472,142	138,892	0.0111	0.9889	79.40
31.5	12,343,933	94,832	0.0077	0.9923	78.52
32.5	10,490,958	126,234	0.0120	0.9880	77.92
33.5	9,974,234	111,233	0.0112	0.9888	76.98
34.5	9,347,591	103,806	0.0111	0.9889	76.12
35.5	7,648,021	88,641	0.0116	0.9884	75.28
36.5	6,381,278	93,378	0.0146	0.9854	74.41
37.5	4,775,949	55,168	0.0116	0.9884	73.32
38.5	3,783,141	44,218	0.0117	0.9883	72.47

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2007			EXPERIENCE BAND 1937-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,783,998	80,294	0.0288	0.9712	71.62
40.5	2,159,287	17,774	0.0082	0.9918	69.56
41.5	1,733,280	12,693	0.0073	0.9927	68.99
42.5	1,574,358	20,583	0.0131	0.9869	68.49
43.5	1,884,619	25,243	0.0134	0.9866	67.59
44.5	2,078,930	12,591	0.0061	0.9939	66.68
45.5	1,925,693	42,206	0.0219	0.9781	66.27
46.5	1,794,407	30,200	0.0168	0.9832	64.82
47.5	2,417,336	44,553	0.0184	0.9816	63.73
48.5	2,517,250	24,122	0.0096	0.9904	62.56
49.5	2,103,852	16,717	0.0079	0.9921	61.96
50.5	1,963,724	30,280	0.0154	0.9846	61.47
51.5	1,998,714	21,974	0.0110	0.9890	60.52
52.5	2,000,599	36,763	0.0184	0.9816	59.85
53.5	1,264,080	20,561	0.0163	0.9837	58.75
54.5	1,167,600	13,258	0.0114	0.9886	57.79
55.5	1,052,685	17,545	0.0167	0.9833	57.13
56.5	798,844	19,087	0.0239	0.9761	56.18
57.5	595,934	18,381	0.0308	0.9692	54.84
58.5	379,663	6,626	0.0175	0.9825	53.15
59.5	432,591	4,248	0.0098	0.9902	52.22
60.5	214,216	1,152	0.0054	0.9946	51.71
61.5	185,084	1,019	0.0055	0.9945	51.43
62.5	179,553	2,034	0.0113	0.9887	51.15
63.5	173,736	2,401	0.0138	0.9862	50.57
64.5	156,146	4,242	0.0272	0.9728	49.87
65.5	57,616	884	0.0153	0.9847	48.51
66.5	19,572	872	0.0446	0.9554	47.77
67.5	10,500	187	0.0178	0.9822	45.64
68.5	11,597	560	0.0483	0.9517	44.83
69.5	14,676	947	0.0645	0.9355	42.66
70.5	16,173	561	0.0347	0.9653	39.91
71.5	15,492	337	0.0218	0.9782	38.53
72.5	31,561	260	0.0082	0.9918	37.69
73.5	35,147	2,761	0.0786	0.9214	37.38
74.5	43,816	870	0.0199	0.9801	34.44
75.5	67,253	3,894	0.0579	0.9421	33.75
76.5	67,924	3,093	0.0455	0.9545	31.80
77.5	58,822	1,872	0.0318	0.9682	30.35
78.5	70,515	1,801	0.0255	0.9745	29.38

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2007			EXPERIENCE BAND 1937-2007			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	65,128	1,622	0.0249	0.9751	28.63	
80.5	55,907	786	0.0141	0.9859	27.92	
81.5	31,004	1,895	0.0611	0.9389	27.53	
82.5	18,802	490	0.0261	0.9739	25.85	
83.5	15,979	1,722	0.1078	0.8922	25.18	
84.5					22.47	

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2007			EXPERIENCE BAND 1988-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,044,195	3,384	0.0002	0.9998	100.00
0.5	18,439,692	274,690	0.0149	0.9851	99.98
1.5	14,384,578	195,381	0.0136	0.9864	98.49
2.5	10,727,457	306,149	0.0285	0.9715	97.15
3.5	6,376,115	157,080	0.0246	0.9754	94.38
4.5	4,869,575	60,704	0.0125	0.9875	92.06
5.5	3,098,025	4,349	0.0014	0.9986	90.91
6.5	3,325,547	3,722	0.0011	0.9989	90.78
7.5	4,042,896	50,083	0.0124	0.9876	90.68
8.5	4,640,285	34,119	0.0074	0.9926	89.56
9.5	5,284,833	31,842	0.0060	0.9940	88.90
10.5	5,308,833	10,708	0.0020	0.9980	88.37
11.5	5,942,552	14,336	0.0024	0.9976	88.19
12.5	8,740,023	25,356	0.0029	0.9971	87.98
13.5	11,606,375	65,050	0.0056	0.9944	87.72
14.5	14,921,958	53,374	0.0036	0.9964	87.23
15.5	18,110,597	83,101	0.0046	0.9954	86.92
16.5	20,927,797	61,045	0.0029	0.9971	86.52
17.5	18,864,620	91,519	0.0049	0.9951	86.27
18.5	15,870,317	81,790	0.0052	0.9948	85.85
19.5	12,031,205	57,036	0.0047	0.9953	85.40
20.5	10,985,940	78,253	0.0071	0.9929	85.00
21.5	7,910,075	30,543	0.0039	0.9961	84.40
22.5	8,310,076	54,786	0.0066	0.9934	84.07
23.5	13,646,171	83,679	0.0061	0.9939	83.52
24.5	14,323,474	105,554	0.0074	0.9926	83.01
25.5	15,254,105	72,677	0.0048	0.9952	82.40
26.5	16,528,679	68,545	0.0041	0.9959	82.00
27.5	18,336,815	107,166	0.0058	0.9942	81.66
28.5	14,186,101	75,492	0.0053	0.9947	81.19
29.5	13,643,391	128,251	0.0094	0.9906	80.76
30.5	12,392,232	131,026	0.0106	0.9894	80.00
31.5	12,271,890	90,114	0.0073	0.9927	79.15
32.5	10,423,633	123,484	0.0118	0.9882	78.57
33.5	9,909,783	105,804	0.0107	0.9893	77.64
34.5	9,288,628	102,193	0.0110	0.9890	76.81
35.5	7,590,670	86,621	0.0114	0.9886	75.97
36.5	6,325,948	77,895	0.0123	0.9877	75.10
37.5	4,736,102	54,100	0.0114	0.9886	74.18
38.5	3,744,363	44,218	0.0118	0.9882	73.33

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

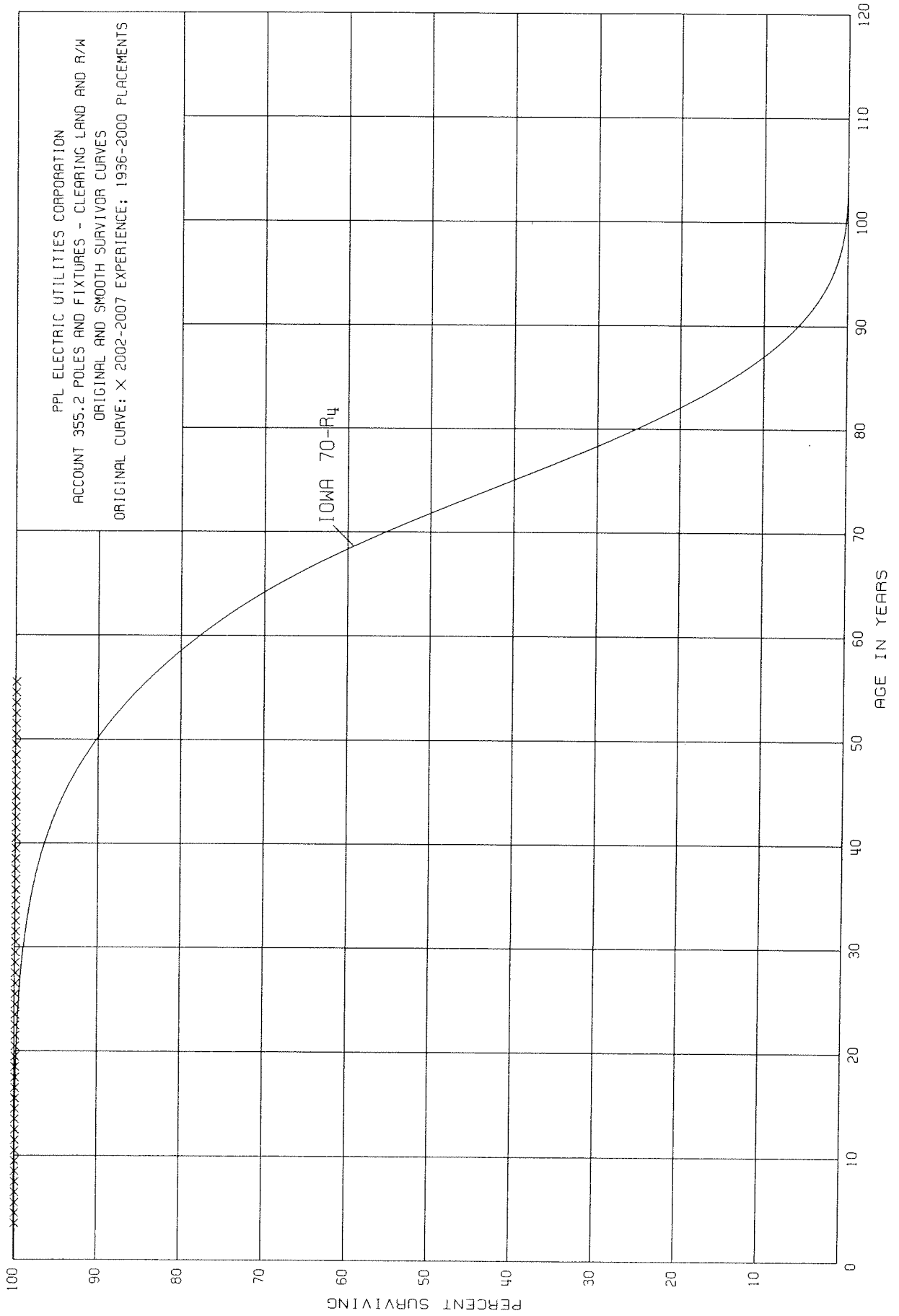
PLACEMENT BAND 1922-2007			EXPERIENCE BAND 1988-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,745,219	42,255	0.0154	0.9846	72.46
40.5	2,158,548	17,143	0.0079	0.9921	71.34
41.5	1,733,172	12,693	0.0073	0.9927	70.78
42.5	1,574,251	20,513	0.0130	0.9870	70.26
43.5	1,884,583	25,243	0.0134	0.9866	69.35
44.5	2,078,894	12,591	0.0061	0.9939	68.42
45.5	1,925,658	42,206	0.0219	0.9781	68.00
46.5	1,794,371	30,200	0.0168	0.9832	66.51
47.5	2,417,301	44,553	0.0184	0.9816	65.39
48.5	2,517,215	24,122	0.0096	0.9904	64.19
49.5	2,103,817	16,717	0.0079	0.9921	63.57
50.5	1,963,722	30,280	0.0154	0.9846	63.07
51.5	1,998,712	21,974	0.0110	0.9890	62.10
52.5	2,000,598	36,763	0.0184	0.9816	61.42
53.5	1,264,079	20,561	0.0163	0.9837	60.29
54.5	1,167,600	13,258	0.0114	0.9886	59.31
55.5	1,052,684	17,545	0.0167	0.9833	58.63
56.5	798,844	19,087	0.0239	0.9761	57.65
57.5	595,934	18,381	0.0308	0.9692	56.27
58.5	379,662	6,626	0.0175	0.9825	54.54
59.5	432,590	4,248	0.0098	0.9902	53.59
60.5	214,216	1,152	0.0054	0.9946	53.06
61.5	185,084	1,019	0.0055	0.9945	52.77
62.5	179,553	2,034	0.0113	0.9887	52.48
63.5	173,736	2,401	0.0138	0.9862	51.89
64.5	156,146	4,242	0.0272	0.9728	51.17
65.5	57,616	884	0.0153	0.9847	49.78
66.5	19,572	872	0.0446	0.9554	49.02
67.5	10,500	187	0.0178	0.9822	46.83
68.5	11,597	560	0.0483	0.9517	46.00
69.5	14,676	947	0.0645	0.9355	43.78
70.5	16,173	561	0.0347	0.9653	40.96
71.5	15,492	337	0.0218	0.9782	39.54
72.5	31,561	260	0.0082	0.9918	38.68
73.5	35,147	2,761	0.0786	0.9214	38.36
74.5	43,816	870	0.0199	0.9801	35.34
75.5	67,253	3,894	0.0579	0.9421	34.64
76.5	67,924	3,093	0.0455	0.9545	32.63
77.5	58,822	1,872	0.0318	0.9682	31.15
78.5	70,515	1,801	0.0255	0.9745	30.16

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2007			EXPERIENCE BAND 1988-2007			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	65,128	1,622	0.0249	0.9751	29.39	
80.5	55,907	786	0.0141	0.9859	28.66	
81.5	31,004	1,895	0.0611	0.9389	28.26	
82.5	18,802	490	0.0261	0.9739	26.53	
83.5	15,979	1,722	0.1078	0.8922	25.84	
84.5					23.05	



PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 355.2 POLES AND FIXTURES - CLEARING LAND AND R/W

ORIGINAL LIFE TABLE

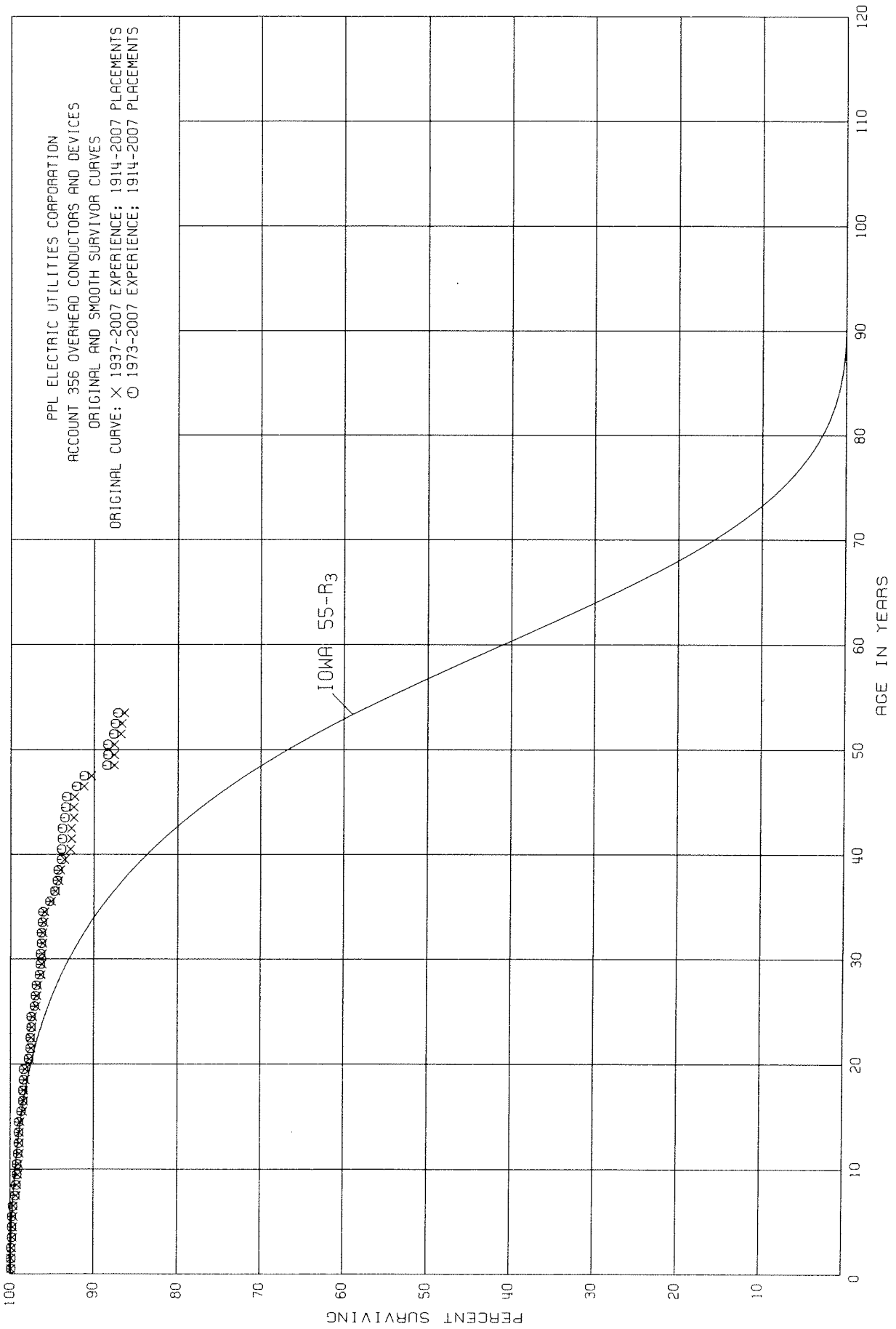
PLACEMENT BAND 1936-2000			EXPERIENCE BAND 2002-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5	1		0.0000		
2.5	1		0.0000		
3.5	44,141		0.0000	1.0000	100.00
4.5	212,510		0.0000	1.0000	100.00
5.5	383,132		0.0000	1.0000	100.00
6.5	654,933		0.0000	1.0000	100.00
7.5	807,554		0.0000	1.0000	100.00
8.5	1,125,918		0.0000	1.0000	100.00
9.5	1,210,556		0.0000	1.0000	100.00
10.5	1,271,122		0.0000	1.0000	100.00
11.5	1,249,975		0.0000	1.0000	100.00
12.5	1,607,390		0.0000	1.0000	100.00
13.5	1,705,642		0.0000	1.0000	100.00
14.5	1,984,172		0.0000	1.0000	100.00
15.5	2,176,646		0.0000	1.0000	100.00
16.5	2,472,540		0.0000	1.0000	100.00
17.5	2,100,942		0.0000	1.0000	100.00
18.5	1,767,138		0.0000	1.0000	100.00
19.5	1,357,351		0.0000	1.0000	100.00
20.5	1,168,734		0.0000	1.0000	100.00
21.5	777,233		0.0000	1.0000	100.00
22.5	667,595		0.0000	1.0000	100.00
23.5	1,162,589		0.0000	1.0000	100.00
24.5	1,074,435		0.0000	1.0000	100.00
25.5	1,047,927		0.0000	1.0000	100.00
26.5	1,043,447		0.0000	1.0000	100.00
27.5	1,093,514		0.0000	1.0000	100.00
28.5	644,985		0.0000	1.0000	100.00
29.5	580,891		0.0000	1.0000	100.00
30.5	526,868		0.0000	1.0000	100.00
31.5	597,293		0.0000	1.0000	100.00
32.5	448,610		0.0000	1.0000	100.00
33.5	496,234		0.0000	1.0000	100.00
34.5	468,108		0.0000	1.0000	100.00
35.5	388,702		0.0000	1.0000	100.00
36.5	286,628		0.0000	1.0000	100.00
37.5	235,981		0.0000	1.0000	100.00
38.5	154,324		0.0000	1.0000	100.00

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 355.2 POLES AND FIXTURES - CLEARING LAND AND R/W

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2000			EXPERIENCE BAND 2002-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	133,799		0.0000	1.0000	100.00
40.5	87,602		0.0000	1.0000	100.00
41.5	75,378		0.0000	1.0000	100.00
42.5	65,630		0.0000	1.0000	100.00
43.5	53,973	46	0.0009	0.9991	100.00
44.5	91,838		0.0000	1.0000	99.91
45.5	97,726		0.0000	1.0000	99.91
46.5	78,631		0.0000	1.0000	99.91
47.5	100,551		0.0000	1.0000	99.91
48.5	100,551		0.0000	1.0000	99.91
49.5	112,635	36	0.0003	0.9997	99.91
50.5	98,174		0.0000	1.0000	99.88
51.5	130,390		0.0000	1.0000	99.88
52.5	108,469		0.0000	1.0000	99.88
53.5	123,773		0.0000	1.0000	99.88
54.5	61,415		0.0000	1.0000	99.88
55.5	75,976		0.0000	1.0000	99.88
56.5	47,170		0.0000	1.0000	99.88
57.5	47,636		0.0000	1.0000	99.88
58.5	32,995		0.0000	1.0000	99.88
59.5	30,292		0.0000	1.0000	99.88
60.5	20,994		0.0000	1.0000	99.88
61.5	22,163		0.0000	1.0000	99.88
62.5	22,427		0.0000	1.0000	99.88
63.5	21,796		0.0000	1.0000	99.88
64.5	21,852		0.0000	1.0000	99.88
65.5	6,375	32	0.0050	0.9950	99.88
66.5	9,358		0.0000	1.0000	99.38
67.5	8,628		0.0000	1.0000	99.38
68.5	8,597		0.0000	1.0000	99.38
69.5	8,541		0.0000	1.0000	99.38
70.5	7,563		0.0000	1.0000	99.38
71.5					99.38



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2007			EXPERIENCE BAND 1937-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	98,268,406	78,846	0.0008	0.9992	100.00
0.5	90,753,492	19,721	0.0002	0.9998	99.92
1.5	88,633,734	64,138	0.0007	0.9993	99.90
2.5	88,381,948	104,029	0.0012	0.9988	99.83
3.5	84,249,170	47,079	0.0006	0.9994	99.71
4.5	85,664,922	14,307	0.0002	0.9998	99.65
5.5	87,427,712	54,511	0.0006	0.9994	99.63
6.5	91,010,004	255,045	0.0028	0.9972	99.57
7.5	95,110,862	86,748	0.0009	0.9991	99.29
8.5	99,899,471	124,363	0.0012	0.9988	99.20
9.5	103,422,688	53,238	0.0005	0.9995	99.08
10.5	104,173,953	107,052	0.0010	0.9990	99.03
11.5	95,924,116	33,493	0.0003	0.9997	98.93
12.5	93,837,477	46,597	0.0005	0.9995	98.90
13.5	91,401,855	49,978	0.0005	0.9995	98.85
14.5	88,503,413	233,276	0.0026	0.9974	98.80
15.5	82,020,070	132,557	0.0016	0.9984	98.54
16.5	80,704,046	23,594	0.0003	0.9997	98.38
17.5	75,790,901	98,132	0.0013	0.9987	98.35
18.5	73,340,897	6,931	0.0001	0.9999	98.22
19.5	72,102,963	397,597	0.0055	0.9945	98.21
20.5	71,332,367	148,406	0.0021	0.9979	97.67
21.5	69,606,298	3,354	0.0000	1.0000	97.46
22.5	68,880,357	77,248	0.0011	0.9989	97.46
23.5	73,130,139	16,650	0.0002	0.9998	97.35
24.5	73,911,558	306,693	0.0041	0.9959	97.33
25.5	74,998,658	69,755	0.0009	0.9991	96.93
26.5	61,120,626	90,157	0.0015	0.9985	96.84
27.5	56,056,618	218,681	0.0039	0.9961	96.69
28.5	53,792,184	43,972	0.0008	0.9992	96.31
29.5	54,952,095	15,588	0.0003	0.9997	96.23
30.5	54,758,108	34,903	0.0006	0.9994	96.20
31.5	48,954,310	42,434	0.0009	0.9991	96.14
32.5	45,128,693	38,883	0.0009	0.9991	96.05
33.5	44,559,093	36,184	0.0008	0.9992	95.96
34.5	37,114,917	301,860	0.0081	0.9919	95.88
35.5	32,333,568	186,336	0.0058	0.9942	95.10
36.5	27,099,893	99,694	0.0037	0.9963	94.55
37.5	23,504,616	44,333	0.0019	0.9981	94.20
38.5	20,474,348	122,333	0.0060	0.9940	94.02

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2007			EXPERIENCE BAND 1937-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,066,124	113,979	0.0076	0.9924	93.46
40.5	6,723,538	4,337	0.0006	0.9994	92.75
41.5	6,286,388	986	0.0002	0.9998	92.69
42.5	5,642,035	17,403	0.0031	0.9969	92.67
43.5	5,167,907	1,645	0.0003	0.9997	92.38
44.5	5,500,589	4,324	0.0008	0.9992	92.35
45.5	5,690,373	68,422	0.0120	0.9880	92.28
46.5	5,325,816	51,720	0.0097	0.9903	91.17
47.5	5,287,737	156,184	0.0295	0.9705	90.29
48.5	5,458,009	2,028	0.0004	0.9996	87.63
49.5	4,734,268	726	0.0002	0.9998	87.59
50.5	4,795,054	40,529	0.0085	0.9915	87.57
51.5	4,582,330	7,529	0.0016	0.9984	86.83
52.5	4,654,124	15,046	0.0032	0.9968	86.69
53.5	3,861,681	2,176	0.0006	0.9994	86.41
54.5	3,706,492	716	0.0002	0.9998	86.36
55.5	3,577,728	466	0.0001	0.9999	86.34
56.5	3,399,497	1,086	0.0003	0.9997	86.33
57.5	3,107,293	7,270	0.0023	0.9977	86.30
58.5	2,368,887	135	0.0001	0.9999	86.10
59.5	2,110,948	867	0.0004	0.9996	86.09
60.5	1,618,568	5,049	0.0031	0.9969	86.06
61.5	1,551,446		0.0000	1.0000	85.79
62.5	1,549,058		0.0000	1.0000	85.79
63.5	1,521,505	1,338	0.0009	0.9991	85.79
64.5	1,498,015	2,118	0.0014	0.9986	85.71
65.5	1,548,169	2,301	0.0015	0.9985	85.59
66.5	2,060,434	1,679	0.0008	0.9992	85.46
67.5	2,102,528	108,366	0.0515	0.9485	85.39
68.5	1,993,014	630	0.0003	0.9997	80.99
69.5	1,990,991	2,076	0.0010	0.9990	80.97
70.5	1,798,250	1,781	0.0010	0.9990	80.89
71.5	1,188,318		0.0000	1.0000	80.81
72.5	1,192,892	1,952	0.0016	0.9984	80.81
73.5	1,196,190	735	0.0006	0.9994	80.68
74.5	1,111,829	13	0.0000	1.0000	80.63
75.5	1,146,011	26	0.0000	1.0000	80.63
76.5	1,121,098	1,458	0.0013	0.9987	80.63
77.5	1,060,195	2,284	0.0022	0.9978	80.53
78.5	1,050,142		0.0000	1.0000	80.35

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2007			EXPERIENCE BAND 1937-2007			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	864,707	2,044	0.0024	0.9976	80.35	
80.5	836,472		0.0000	1.0000	80.16	
81.5	128,472		0.0000	1.0000	80.16	
82.5	100,592	109	0.0011	0.9989	80.16	
83.5	62,488	201	0.0032	0.9968	80.07	
84.5	32,441		0.0000	1.0000	79.81	
85.5					79.81	
86.5						
87.5						
88.5	9,041		0.0000			
89.5	9,041		0.0000			
90.5	9,041		0.0000			
91.5	9,041		0.0000			
92.5	9,041		0.0000			
93.5						

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL LIFE TABLE

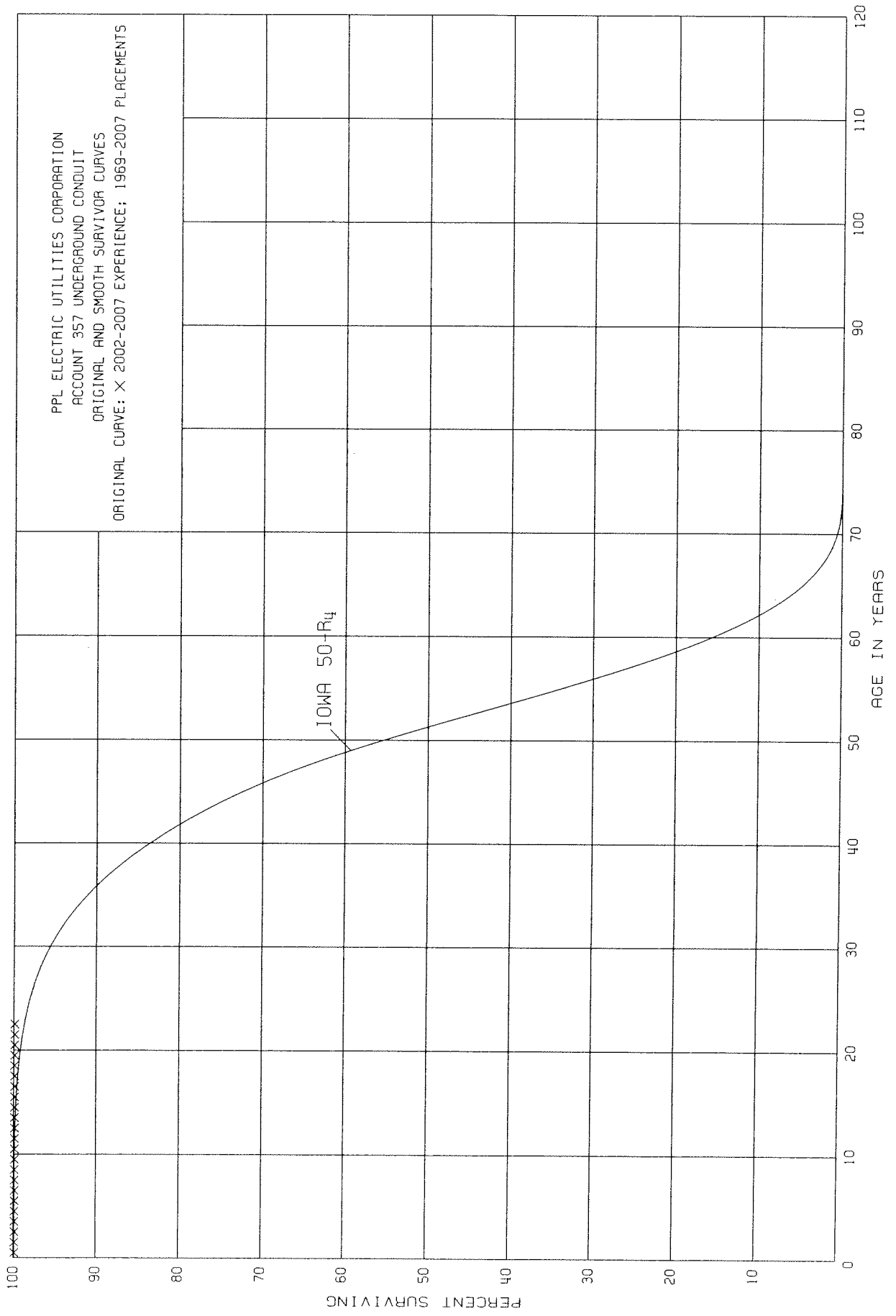
PLACEMENT BAND 1914-2007			EXPERIENCE BAND 1973-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	72,777,319		0.0000	1.0000	100.00
0.5	67,654,196	3,982	0.0001	0.9999	100.00
1.5	68,978,754	56,360	0.0008	0.9992	99.99
2.5	70,790,620	47,400	0.0007	0.9993	99.91
3.5	67,646,162	36,959	0.0005	0.9995	99.84
4.5	73,080,273	5,548	0.0001	0.9999	99.79
5.5	82,078,586	54,392	0.0007	0.9993	99.78
6.5	85,843,284	252,473	0.0029	0.9971	99.71
7.5	90,359,755	83,257	0.0009	0.9991	99.42
8.5	95,101,986	124,234	0.0013	0.9987	99.33
9.5	98,556,858	50,927	0.0005	0.9995	99.20
10.5	98,588,114	96,215	0.0010	0.9990	99.15
11.5	90,677,117	24,322	0.0003	0.9997	99.05
12.5	88,810,424	31,192	0.0004	0.9996	99.02
13.5	86,428,851	26,303	0.0003	0.9997	98.98
14.5	84,103,387	227,395	0.0027	0.9973	98.95
15.5	77,625,792	131,125	0.0017	0.9983	98.68
16.5	76,704,418	15,196	0.0002	0.9998	98.51
17.5	72,194,156	87,509	0.0012	0.9988	98.49
18.5	70,240,667	6,609	0.0001	0.9999	98.37
19.5	69,335,047	395,293	0.0057	0.9943	98.36
20.5	69,076,033	135,215	0.0020	0.9980	97.80
21.5	67,361,023	3,233	0.0000	1.0000	97.60
22.5	66,621,241	62,813	0.0009	0.9991	97.60
23.5	71,383,444	7,993	0.0001	0.9999	97.51
24.5	72,173,520	288,852	0.0040	0.9960	97.50
25.5	73,278,461	67,222	0.0009	0.9991	97.11
26.5	59,396,265	84,891	0.0014	0.9986	97.02
27.5	54,337,523	215,603	0.0040	0.9960	96.88
28.5	52,076,167	37,391	0.0007	0.9993	96.49
29.5	53,242,660	10,543	0.0002	0.9998	96.42
30.5	53,053,718	34,551	0.0007	0.9993	96.40
31.5	47,280,873	38,716	0.0008	0.9992	96.33
32.5	43,478,845	38,417	0.0009	0.9991	96.25
33.5	42,928,992	33,816	0.0008	0.9992	96.16
34.5	35,491,011	301,675	0.0085	0.9915	96.08
35.5	30,828,819	186,336	0.0060	0.9940	95.26
36.5	25,595,886	67,227	0.0026	0.9974	94.69
37.5	22,033,078	28,213	0.0013	0.9987	94.44
38.5	19,018,931	83,676	0.0044	0.9956	94.32

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2007			EXPERIENCE BAND 1973-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,790,812	1,278	0.0001	0.9999	93.90
40.5	5,560,927	3,601	0.0006	0.9994	93.89
41.5	5,125,529	986	0.0002	0.9998	93.83
42.5	4,500,350	17,039	0.0038	0.9962	93.81
43.5	4,063,256	1,645	0.0004	0.9996	93.45
44.5	4,786,414	4,324	0.0009	0.9991	93.41
45.5	4,976,198	68,422	0.0137	0.9863	93.33
46.5	5,325,815	51,720	0.0097	0.9903	92.05
47.5	5,287,736	156,184	0.0295	0.9705	91.16
48.5	5,458,008	2,028	0.0004	0.9996	88.47
49.5	4,734,268	726	0.0002	0.9998	88.43
50.5	4,795,054	40,529	0.0085	0.9915	88.41
51.5	4,582,330	7,529	0.0016	0.9984	87.66
52.5	4,654,124	15,046	0.0032	0.9968	87.52
53.5	3,861,681	2,176	0.0006	0.9994	87.24
54.5	3,706,492	716	0.0002	0.9998	87.19
55.5	3,577,728	466	0.0001	0.9999	87.17
56.5	3,399,497	1,086	0.0003	0.9997	87.16
57.5	3,107,293	7,270	0.0023	0.9977	87.13
58.5	2,368,887	135	0.0001	0.9999	86.93
59.5	2,110,948	867	0.0004	0.9996	86.92
60.5	1,618,568	5,049	0.0031	0.9969	86.89
61.5	1,551,446		0.0000	1.0000	86.62
62.5	1,549,058		0.0000	1.0000	86.62
63.5	1,521,505	1,338	0.0009	0.9991	86.62
64.5	1,498,015	2,118	0.0014	0.9986	86.54
65.5	1,548,169	2,301	0.0015	0.9985	86.42
66.5	2,060,434	1,679	0.0008	0.9992	86.29
67.5	2,102,528	108,366	0.0515	0.9485	86.22
68.5	1,993,014	630	0.0003	0.9997	81.78
69.5	1,990,991	2,076	0.0010	0.9990	81.76
70.5	1,798,250	1,781	0.0010	0.9990	81.68
71.5	1,188,318		0.0000	1.0000	81.60
72.5	1,192,892	1,952	0.0016	0.9984	81.60
73.5	1,196,190	735	0.0006	0.9994	81.47
74.5	1,111,829	13	0.0000	1.0000	81.42
75.5	1,146,011	26	0.0000	1.0000	81.42
76.5	1,121,098	1,458	0.0013	0.9987	81.42
77.5	1,060,195	2,284	0.0022	0.9978	81.31
78.5	1,050,142		0.0000	1.0000	81.13

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2007			EXPERIENCE BAND 1973-2007			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	864,707	2,044	0.0024	0.9976	81.13	
80.5	836,472		0.0000	1.0000	80.94	
81.5	128,472		0.0000	1.0000	80.94	
82.5	100,592	109	0.0011	0.9989	80.94	
83.5	62,488	201	0.0032	0.9968	80.85	
84.5	32,441		0.0000	1.0000	80.59	
85.5					80.59	
86.5						
87.5						
88.5	9,041		0.0000			
89.5	9,041		0.0000			
90.5	9,041		0.0000			
91.5	9,041		0.0000			
92.5	9,041		0.0000			
93.5						

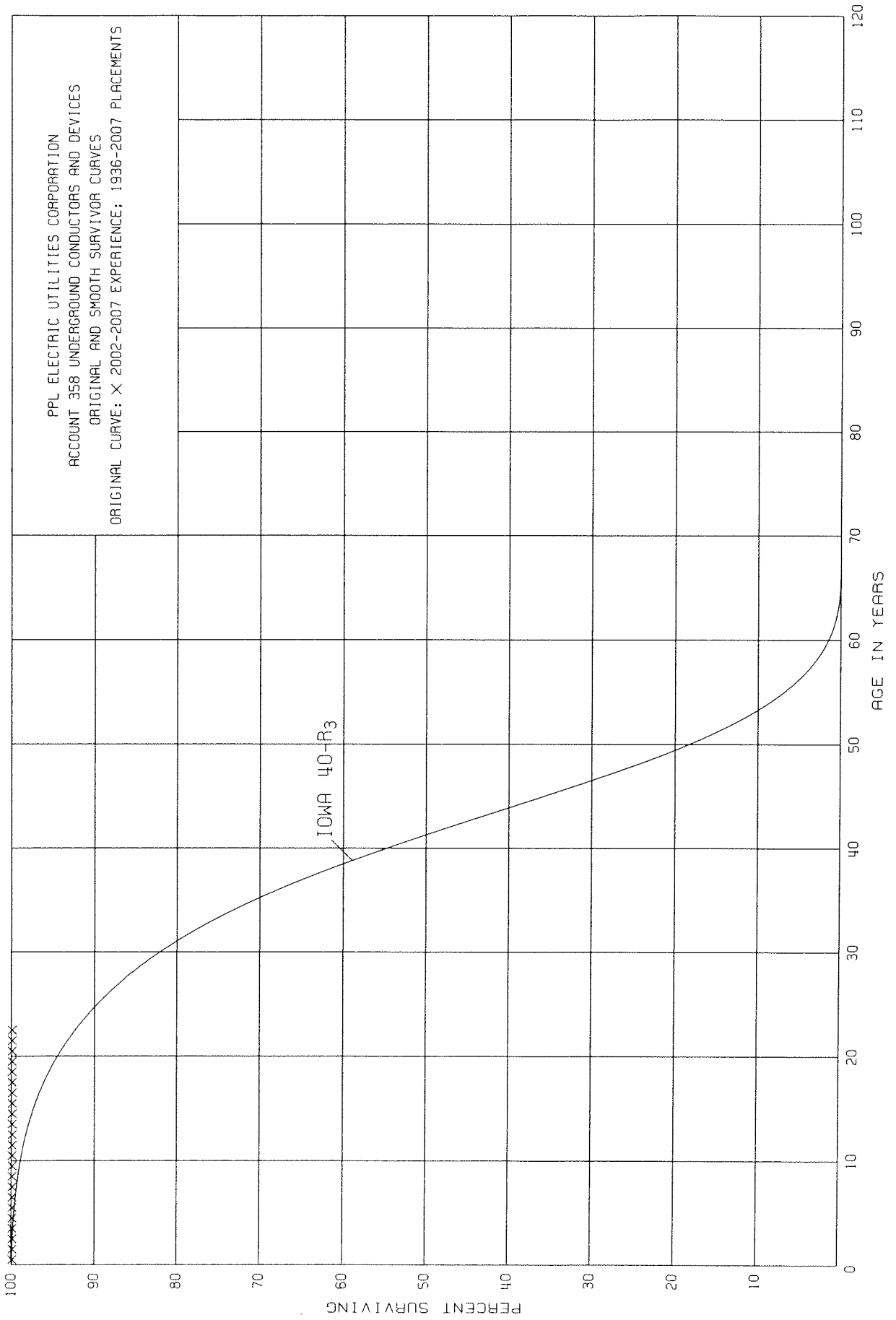


PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1969-2007			EXPERIENCE BAND 2002-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	92,523		0.0000	1.0000	100.00
0.5	59,391		0.0000	1.0000	100.00
1.5	59,391		0.0000	1.0000	100.00
2.5	69,579		0.0000	1.0000	100.00
3.5	41,829		0.0000	1.0000	100.00
4.5	41,829		0.0000	1.0000	100.00
5.5	10,188		0.0000	1.0000	100.00
6.5	264,943		0.0000	1.0000	100.00
7.5	264,943		0.0000	1.0000	100.00
8.5	564,051		0.0000	1.0000	100.00
9.5	564,051		0.0000	1.0000	100.00
10.5	838,594		0.0000	1.0000	100.00
11.5	1,061,833		0.0000	1.0000	100.00
12.5	1,061,833		0.0000	1.0000	100.00
13.5	762,725		0.0000	1.0000	100.00
14.5	762,725		0.0000	1.0000	100.00
15.5	488,481		0.0000	1.0000	100.00
16.5	298		0.0000	1.0000	100.00
17.5	1,589,906		0.0000	1.0000	100.00
18.5	1,589,906		0.0000	1.0000	100.00
19.5	1,589,906		0.0000	1.0000	100.00
20.5	1,589,608		0.0000	1.0000	100.00
21.5	1,589,608		0.0000	1.0000	100.00
22.5					100.00
23.5	216,509		0.0000		
24.5	216,509		0.0000		
25.5	216,509		0.0000		
26.5	216,509		0.0000		
27.5	216,509		0.0000		
28.5					
29.5	459,965		0.0000		
30.5	459,965		0.0000		
31.5	820,080		0.0000		
32.5	870,163		0.0000		
33.5	984,951		0.0000		
34.5	524,986		0.0000		
35.5	524,986		0.0000		
36.5	164,871		0.0000		
37.5	114,788	5,613	0.0489		
38.5					

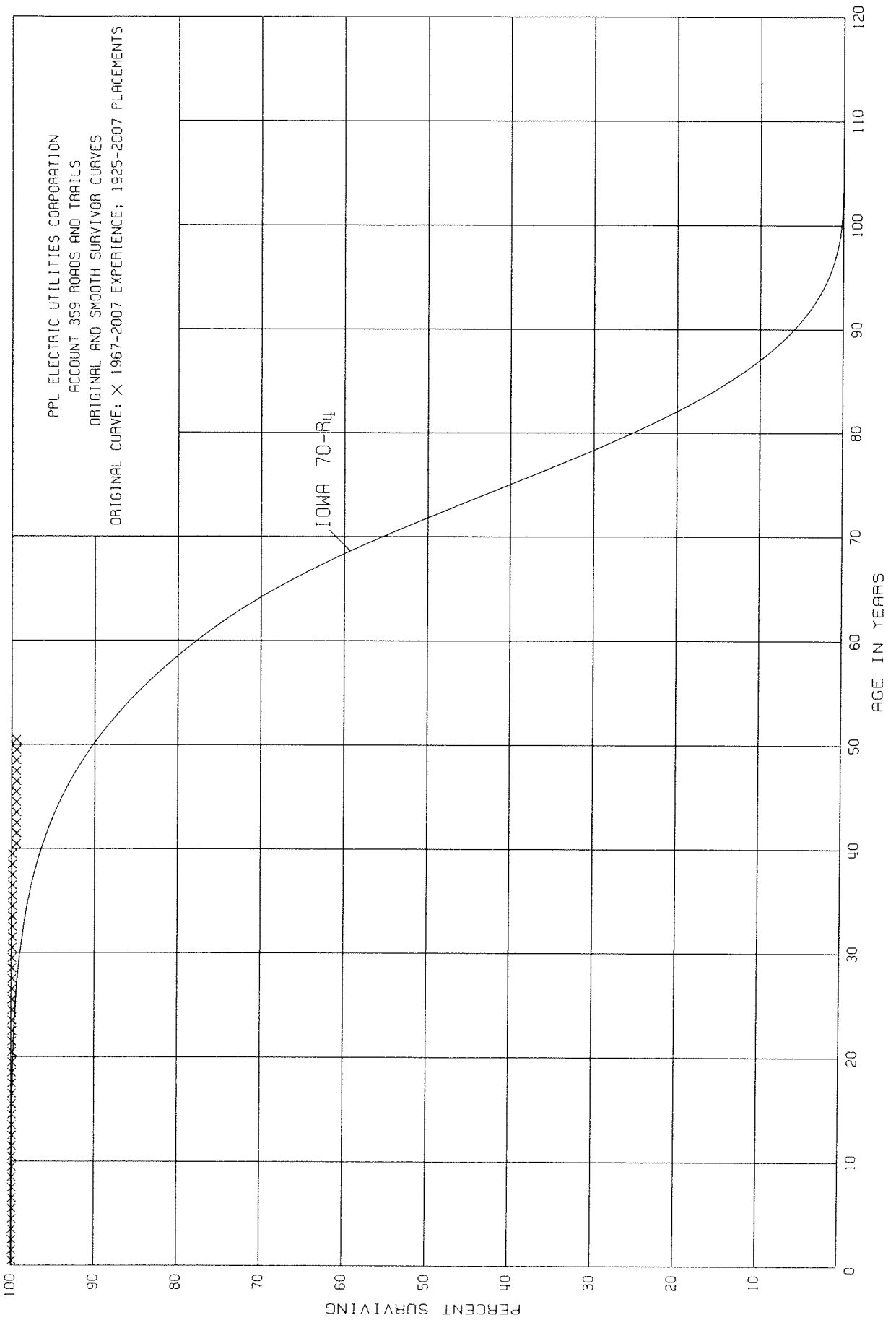


PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2007			EXPERIENCE BAND 2002-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,285,598		0.0000	1.0000	100.00
0.5	166,109		0.0000	1.0000	100.00
1.5	166,109		0.0000	1.0000	100.00
2.5	170,168		0.0000	1.0000	100.00
3.5	170,168		0.0000	1.0000	100.00
4.5	170,168		0.0000	1.0000	100.00
5.5	4,059		0.0000	1.0000	100.00
6.5	3,264,012		0.0000	1.0000	100.00
7.5	3,264,012		0.0000	1.0000	100.00
8.5	5,072,690		0.0000	1.0000	100.00
9.5	5,285,566		0.0000	1.0000	100.00
10.5	6,335,725		0.0000	1.0000	100.00
11.5	4,937,384		0.0000	1.0000	100.00
12.5	5,029,038		0.0000	1.0000	100.00
13.5	3,220,360		0.0000	1.0000	100.00
14.5	3,007,484		0.0000	1.0000	100.00
15.5	1,957,942		0.0000	1.0000	100.00
16.5	92,272		0.0000	1.0000	100.00
17.5	1,804,396		0.0000	1.0000	100.00
18.5	1,804,396		0.0000	1.0000	100.00
19.5	1,804,396		0.0000	1.0000	100.00
20.5	1,803,779		0.0000	1.0000	100.00
21.5	1,803,779		0.0000	1.0000	100.00
22.5					100.00
23.5	988,723		0.0000		
24.5	988,723		0.0000		
25.5	988,723		0.0000		
26.5	988,723		0.0000		
27.5	988,723		0.0000		
28.5					
29.5	628,462		0.0000		
30.5	666,548		0.0000		
31.5	1,283,514		0.0000		
32.5	1,355,508		0.0000		
33.5	1,519,840		0.0000		
34.5	891,378		0.0000		
35.5	853,292		0.0000		
36.5	236,326		0.0000		
37.5	164,332	1,334	0.0081		
38.5					

PPL ELECTRIC UTILITIES CORPORATION
 ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2007			EXPERIENCE BAND 2002-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5					
44.5					
45.5					
46.5					
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5					
62.5					
63.5					
64.5					
65.5					
66.5	40,218			0.0000	
67.5	40,218			0.0000	
68.5	40,218			0.0000	
69.5	40,218			0.0000	
70.5	40,218			0.0000	
71.5					



PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2007			EXPERIENCE BAND 1967-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,450,830		0.0000	1.0000	100.00
0.5	5,648,513		0.0000	1.0000	100.00
1.5	5,538,315		0.0000	1.0000	100.00
2.5	5,545,348		0.0000	1.0000	100.00
3.5	5,543,191		0.0000	1.0000	100.00
4.5	5,543,191		0.0000	1.0000	100.00
5.5	5,560,498		0.0000	1.0000	100.00
6.5	5,542,587		0.0000	1.0000	100.00
7.5	5,542,587		0.0000	1.0000	100.00
8.5	5,542,587		0.0000	1.0000	100.00
9.5	5,542,587		0.0000	1.0000	100.00
10.5	5,583,152		0.0000	1.0000	100.00
11.5	5,583,152		0.0000	1.0000	100.00
12.5	5,578,348		0.0000	1.0000	100.00
13.5	5,577,967		0.0000	1.0000	100.00
14.5	5,576,177		0.0000	1.0000	100.00
15.5	5,423,096		0.0000	1.0000	100.00
16.5	5,423,096		0.0000	1.0000	100.00
17.5	5,423,369		0.0000	1.0000	100.00
18.5	5,335,722		0.0000	1.0000	100.00
19.5	5,335,722		0.0000	1.0000	100.00
20.5	5,335,722		0.0000	1.0000	100.00
21.5	5,335,722		0.0000	1.0000	100.00
22.5	5,331,767		0.0000	1.0000	100.00
23.5	5,339,692		0.0000	1.0000	100.00
24.5	5,330,797		0.0000	1.0000	100.00
25.5	5,307,152		0.0000	1.0000	100.00
26.5	3,156,865		0.0000	1.0000	100.00
27.5	1,813,125		0.0000	1.0000	100.00
28.5	1,732,241		0.0000	1.0000	100.00
29.5	1,510,648		0.0000	1.0000	100.00
30.5	1,510,648		0.0000	1.0000	100.00
31.5	1,414,885		0.0000	1.0000	100.00
32.5	1,385,963		0.0000	1.0000	100.00
33.5	1,385,963		0.0000	1.0000	100.00
34.5	948,667		0.0000	1.0000	100.00
35.5	818,691		0.0000	1.0000	100.00
36.5	528,559		0.0000	1.0000	100.00
37.5	323,395	293	0.0009	0.9991	100.00
38.5	260,658		0.0000	1.0000	99.91

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

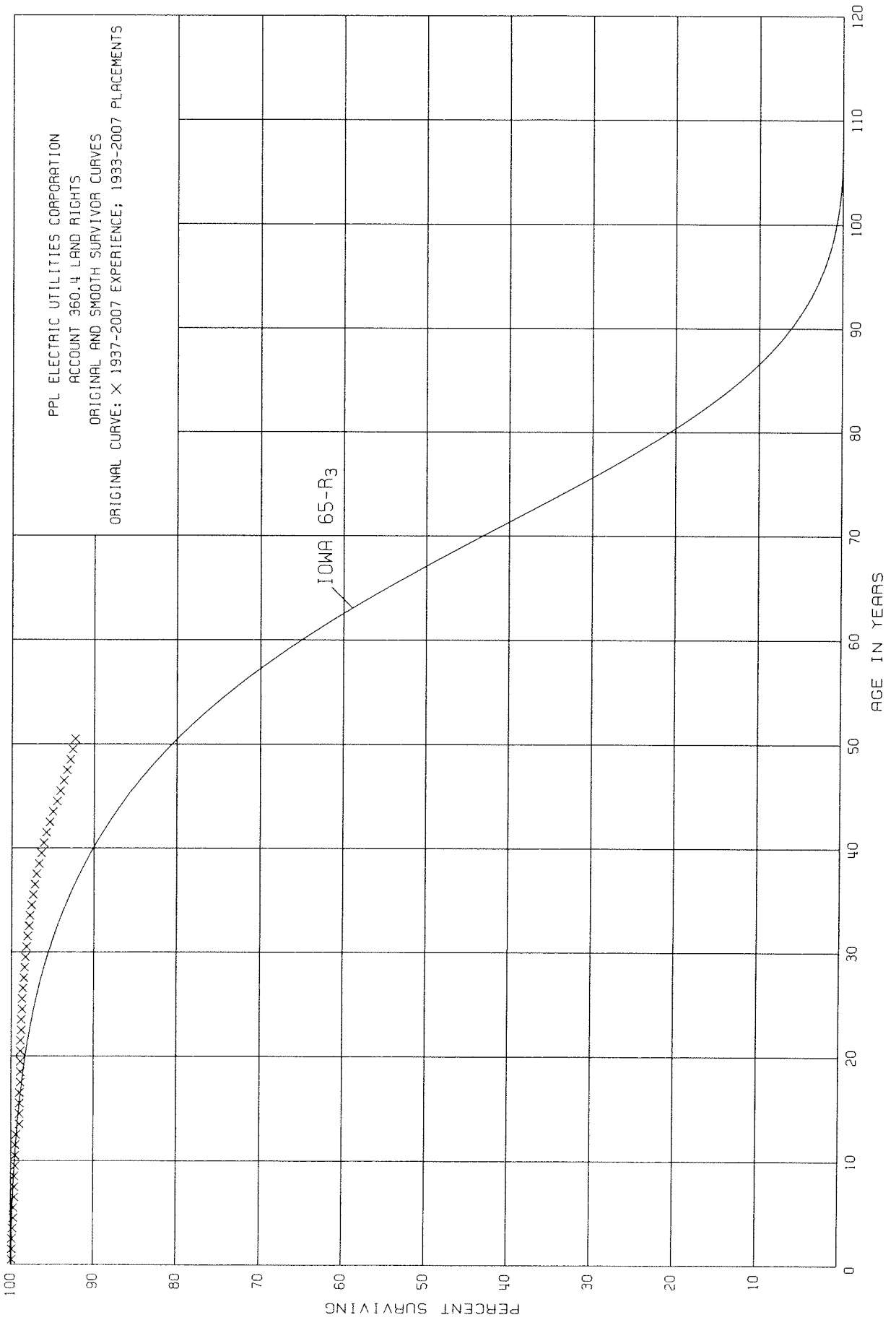
PLACEMENT BAND 1925-2007			EXPERIENCE BAND 1967-2007			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	216,414	1,096	0.0051	0.9949	99.91	
40.5	92,828		0.0000	1.0000	99.40	
41.5	92,860		0.0000	1.0000	99.40	
42.5	77,561		0.0000	1.0000	99.40	
43.5	70,529		0.0000	1.0000	99.40	
44.5	70,529		0.0000	1.0000	99.40	
45.5	70,529		0.0000	1.0000	99.40	
46.5	53,222		0.0000	1.0000	99.40	
47.5	53,222		0.0000	1.0000	99.40	
48.5	53,222		0.0000	1.0000	99.40	
49.5	53,222		0.0000	1.0000	99.40	
50.5	53,222		0.0000	1.0000	99.40	
51.5	12,657		0.0000	1.0000	99.40	
52.5	12,657		0.0000	1.0000	99.40	
53.5	12,657		0.0000	1.0000	99.40	
54.5	12,657		0.0000	1.0000	99.40	
55.5	12,657		0.0000	1.0000	99.40	
56.5	12,657		0.0000	1.0000	99.40	
57.5	12,657		0.0000	1.0000	99.40	
58.5	12,383		0.0000	1.0000	99.40	
59.5	12,383		0.0000	1.0000	99.40	
60.5	12,383		0.0000	1.0000	99.40	
61.5	12,383		0.0000	1.0000	99.40	
62.5	12,383		0.0000	1.0000	99.40	
63.5	10,333		0.0000	1.0000	99.40	
64.5	2,408		0.0000	1.0000	99.40	
65.5	2,408		0.0000	1.0000	99.40	
66.5	2,408		0.0000	1.0000	99.40	
67.5	2,408		0.0000	1.0000	99.40	
68.5	2,408		0.0000	1.0000	99.40	
69.5	2,408		0.0000	1.0000	99.40	
70.5	2,408		0.0000	1.0000	99.40	
71.5	2,408		0.0000	1.0000	99.40	
72.5	2,408		0.0000	1.0000	99.40	
73.5	2,408		0.0000	1.0000	99.40	
74.5	2,408		0.0000	1.0000	99.40	
75.5	2,408		0.0000	1.0000	99.40	
76.5	2,408		0.0000	1.0000	99.40	
77.5	2,408		0.0000	1.0000	99.40	
78.5	2,408		0.0000	1.0000	99.40	

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2007			EXPERIENCE BAND 1967-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,408		0.0000	1.0000	99.40
80.5	2,408		0.0000	1.0000	99.40
81.5	32		0.0000	1.0000	99.40
82.5					99.40



PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 360.4 LAND RIGHTS

ORIGINAL LIFE TABLE

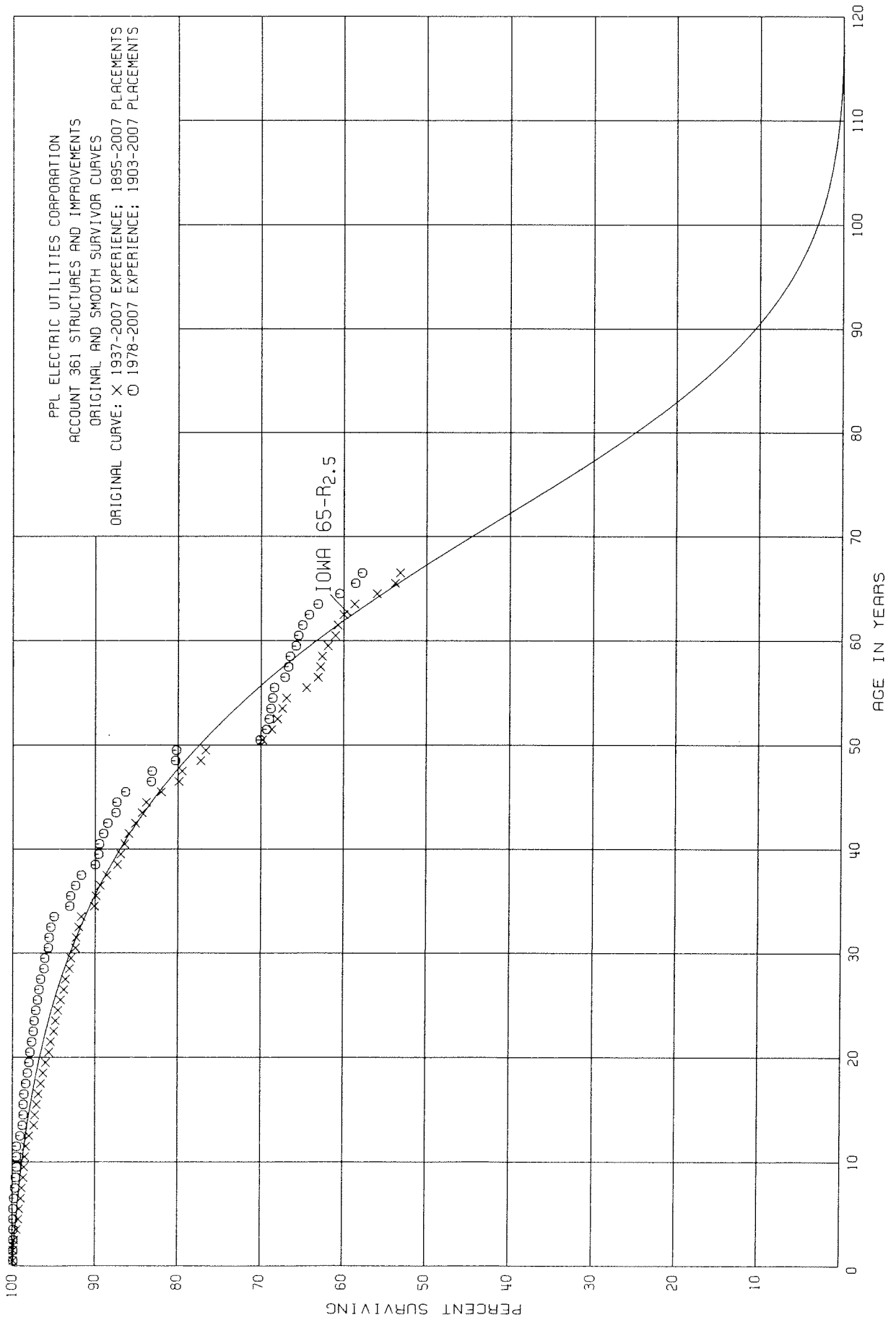
PLACEMENT BAND 1933-2007			EXPERIENCE BAND 1937-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	99,891,845	18,573	0.0002	0.9998	100.00
0.5	101,822,373	47,987	0.0005	0.9995	99.98
1.5	101,748,514	54,307	0.0005	0.9995	99.93
2.5	101,599,501	65,300	0.0006	0.9994	99.88
3.5	101,530,312	80,672	0.0008	0.9992	99.82
4.5	99,739,553	78,073	0.0008	0.9992	99.74
5.5	98,825,755	48,547	0.0005	0.9995	99.66
6.5	96,688,412	23,644	0.0002	0.9998	99.61
7.5	94,706,622	29,024	0.0003	0.9997	99.59
8.5	92,573,114	20,438	0.0002	0.9998	99.56
9.5	90,033,835	36,518	0.0004	0.9996	99.54
10.5	86,866,182	40,591	0.0005	0.9995	99.50
11.5	83,965,160	36,559	0.0004	0.9996	99.45
12.5	76,211,405	352,335	0.0046	0.9954	99.41
13.5	72,103,220	914	0.0000	1.0000	98.95
14.5	67,779,007	605	0.0000	1.0000	98.95
15.5	62,834,101	1,287	0.0000	1.0000	98.95
16.5	58,783,423	3,032	0.0001	0.9999	98.95
17.5	56,300,301	5,446	0.0001	0.9999	98.94
18.5	54,869,699	11,027	0.0002	0.9998	98.93
19.5	53,353,905	12,875	0.0002	0.9998	98.91
20.5	50,488,875	14,777	0.0003	0.9997	98.89
21.5	49,236,878	19,241	0.0004	0.9996	98.86
22.5	46,368,502	20,056	0.0004	0.9996	98.82
23.5	41,590,651	27,498	0.0007	0.9993	98.78
24.5	39,572,405	24,628	0.0006	0.9994	98.71
25.5	36,169,666	27,022	0.0007	0.9993	98.65
26.5	33,276,304	28,627	0.0009	0.9991	98.58
27.5	30,035,214	28,365	0.0009	0.9991	98.49
28.5	29,264,038	27,977	0.0010	0.9990	98.40
29.5	26,226,912	28,895	0.0011	0.9989	98.30
30.5	23,803,573	28,337	0.0012	0.9988	98.19
31.5	20,709,800	27,409	0.0013	0.9987	98.07
32.5	18,885,009	29,050	0.0015	0.9985	97.94
33.5	16,811,704	28,816	0.0017	0.9983	97.79
34.5	13,887,137	26,305	0.0019	0.9981	97.62
35.5	12,013,925	26,382	0.0022	0.9978	97.43
36.5	11,074,336	29,021	0.0026	0.9974	97.22
37.5	10,409,644	29,012	0.0028	0.9972	96.97
38.5	9,486,441	27,981	0.0029	0.9971	96.70

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 360.4 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1933-2007			EXPERIENCE BAND 1937-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,093,076	29,424	0.0032	0.9968	96.42
40.5	8,263,766	30,689	0.0037	0.9963	96.11
41.5	7,812,516	30,394	0.0039	0.9961	95.75
42.5	6,994,850	29,723	0.0042	0.9958	95.38
43.5	6,201,030	28,672	0.0046	0.9954	94.98
44.5	5,508,444	26,693	0.0048	0.9952	94.54
45.5	4,959,433	22,049	0.0044	0.9956	94.09
46.5	4,585,085	19,272	0.0042	0.9958	93.68
47.5	3,964,896	14,480	0.0037	0.9963	93.29
48.5	3,201,727	10,661	0.0033	0.9967	92.94
49.5	2,840,659	10,440	0.0037	0.9963	92.63
50.5	2,550,707	7,426	0.0029	0.9971	92.29
51.5	2,167,970	4,580	0.0021	0.9979	92.02
52.5	1,833,505	6,200	0.0034	0.9966	91.83
53.5	1,661,264	5,337	0.0032	0.9968	91.52
54.5	1,404,371	3,376	0.0024	0.9976	91.23
55.5	1,125,342	2,780	0.0025	0.9975	91.01
56.5	830,090	2,378	0.0029	0.9971	90.78
57.5	656,854	1,744	0.0027	0.9973	90.52
58.5	564,662	1,508	0.0027	0.9973	90.28
59.5	315,571	752	0.0024	0.9976	90.04
60.5	211,514	474	0.0022	0.9978	89.82
61.5	157,299	302	0.0019	0.9981	89.62
62.5	121,171	148	0.0012	0.9988	89.45
63.5	89,457		0.0000	1.0000	89.34
64.5	89,457		0.0000	1.0000	89.34
65.5	89,457	89,457	1.0000	0.0000	89.34
66.5					0.00



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE

PLACEMENT BAND 1895-2007			EXPERIENCE BAND 1937-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,464,317	13,812	0.0003	0.9997	100.00
0.5	48,347,950	21,232	0.0004	0.9996	99.97
1.5	48,187,542	46,467	0.0010	0.9990	99.93
2.5	47,181,124	169,298	0.0036	0.9964	99.83
3.5	45,827,357	72,180	0.0016	0.9984	99.47
4.5	45,583,959	55,249	0.0012	0.9988	99.31
5.5	43,680,124	76,795	0.0018	0.9982	99.19
6.5	43,137,052	64,765	0.0015	0.9985	99.01
7.5	42,396,971	64,264	0.0015	0.9985	98.86
8.5	38,607,697	54,863	0.0014	0.9986	98.71
9.5	36,289,200	44,170	0.0012	0.9988	98.57
10.5	35,402,168	35,594	0.0010	0.9990	98.45
11.5	34,596,121	131,439	0.0038	0.9962	98.35
12.5	33,951,566	187,163	0.0055	0.9945	97.98
13.5	32,891,612	48,809	0.0015	0.9985	97.44
14.5	30,548,491	57,885	0.0019	0.9981	97.29
15.5	29,076,778	60,731	0.0021	0.9979	97.11
16.5	28,530,674	97,374	0.0034	0.9966	96.91
17.5	26,205,404	70,503	0.0027	0.9973	96.58
18.5	25,863,408	92,221	0.0036	0.9964	96.32
19.5	25,512,365	92,077	0.0036	0.9964	95.97
20.5	24,377,043	69,101	0.0028	0.9972	95.62
21.5	22,507,260	76,792	0.0034	0.9966	95.35
22.5	21,607,596	52,863	0.0024	0.9976	95.03
23.5	21,002,574	67,128	0.0032	0.9968	94.80
24.5	20,133,232	61,082	0.0030	0.9970	94.50
25.5	19,591,584	78,034	0.0040	0.9960	94.22
26.5	18,677,293	57,097	0.0031	0.9969	93.84
27.5	17,158,861	79,397	0.0046	0.9954	93.55
28.5	15,260,709	36,047	0.0024	0.9976	93.12
29.5	14,422,435	75,279	0.0052	0.9948	92.90
30.5	13,546,067	19,933	0.0015	0.9985	92.42
31.5	12,919,841	38,249	0.0030	0.9970	92.28
32.5	11,426,959	41,933	0.0037	0.9963	92.00
33.5	10,261,942	172,480	0.0168	0.9832	91.66
34.5	8,760,166	18,964	0.0022	0.9978	90.12
35.5	8,131,530	49,846	0.0061	0.9939	89.92
36.5	7,518,874	64,531	0.0086	0.9914	89.37
37.5	7,046,699	100,447	0.0143	0.9857	88.60
38.5	6,600,659	33,096	0.0050	0.9950	87.33

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2007			EXPERIENCE BAND 1937-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,205,087	35,178	0.0057	0.9943	86.89
40.5	5,622,253	30,616	0.0054	0.9946	86.39
41.5	5,452,377	52,881	0.0097	0.9903	85.92
42.5	5,288,049	52,592	0.0099	0.9901	85.09
43.5	5,159,222	29,753	0.0058	0.9942	84.25
44.5	4,991,672	106,466	0.0213	0.9787	83.76
45.5	4,743,253	123,312	0.0260	0.9740	81.98
46.5	4,579,560	19,470	0.0043	0.9957	79.85
47.5	4,171,336	117,131	0.0281	0.9719	79.51
48.5	3,639,632	28,313	0.0078	0.9922	77.28
49.5	3,420,178	306,170	0.0895	0.9105	76.68
50.5	3,037,294	50,967	0.0168	0.9832	69.82
51.5	2,866,845	29,015	0.0101	0.9899	68.65
52.5	2,586,212	20,941	0.0081	0.9919	67.96
53.5	2,374,916	18,118	0.0076	0.9924	67.41
54.5	2,258,850	82,103	0.0363	0.9637	66.90
55.5	2,147,237	44,359	0.0207	0.9793	64.47
56.5	2,047,025	12,656	0.0062	0.9938	63.14
57.5	1,915,205	6,078	0.0032	0.9968	62.75
58.5	1,755,183	19,476	0.0111	0.9889	62.55
59.5	1,707,028	22,661	0.0133	0.9867	61.86
60.5	1,616,559	8,733	0.0054	0.9946	61.04
61.5	1,588,543	17,878	0.0113	0.9887	60.71
62.5	1,571,156	35,481	0.0226	0.9774	60.02
63.5	1,503,951	67,302	0.0448	0.9552	58.66
64.5	1,384,145	54,522	0.0394	0.9606	56.03
65.5	1,355,530	16,597	0.0122	0.9878	53.82
66.5	1,175,961	4,656	0.0040	0.9960	53.16
67.5	1,148,650	6,195	0.0054	0.9946	52.95
68.5	1,277,651	11,065	0.0087	0.9913	52.66
69.5	1,223,106	30,073	0.0246	0.9754	52.20
70.5	1,173,902	5,332	0.0045	0.9955	50.92
71.5	1,160,956	42,757	0.0368	0.9632	50.69
72.5	901,282	13,096	0.0145	0.9855	48.82
73.5	743,497	8,809	0.0118	0.9882	48.11
74.5	724,730	8,522	0.0118	0.9882	47.54
75.5	687,568	40,492	0.0589	0.9411	46.98
76.5	629,488	10,821	0.0172	0.9828	44.21
77.5	540,640	2,719	0.0050	0.9950	43.45
78.5	493,841	7,435	0.0151	0.9849	43.23

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2007			EXPERIENCE BAND 1937-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	443,938	92,067	0.2074	0.7926	42.58
80.5	257,270	2,074	0.0081	0.9919	33.75
81.5	249,621		0.0000	1.0000	33.48
82.5	237,638		0.0000	1.0000	33.48
83.5	152,935		0.0000	1.0000	33.48
84.5	146,901		0.0000	1.0000	33.48
85.5	109,515		0.0000	1.0000	33.48
86.5	108,245	305	0.0028	0.9972	33.48
87.5	105,204		0.0000	1.0000	33.39
88.5	94,180	1,593	0.0169	0.9831	33.39
89.5	92,375	60,941	0.6597	0.3403	32.83
90.5	31,434	932	0.0296	0.9704	11.17
91.5	30,501	2,738	0.0898	0.9102	10.84
92.5	27,763		0.0000	1.0000	9.87
93.5	14,485	444	0.0307	0.9693	9.87
94.5	14,042		0.0000	1.0000	9.57
95.5	14,042		0.0000	1.0000	9.57
96.5	12,851		0.0000	1.0000	9.57
97.5	12,851		0.0000	1.0000	9.57
98.5	7,877		0.0000	1.0000	9.57
99.5	7,800		0.0000	1.0000	9.57
100.5	3,256		0.0000	1.0000	9.57
101.5	728		0.0000	1.0000	9.57
102.5	706		0.0000	1.0000	9.57
103.5	691		0.0000	1.0000	9.57
104.5					9.57

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE

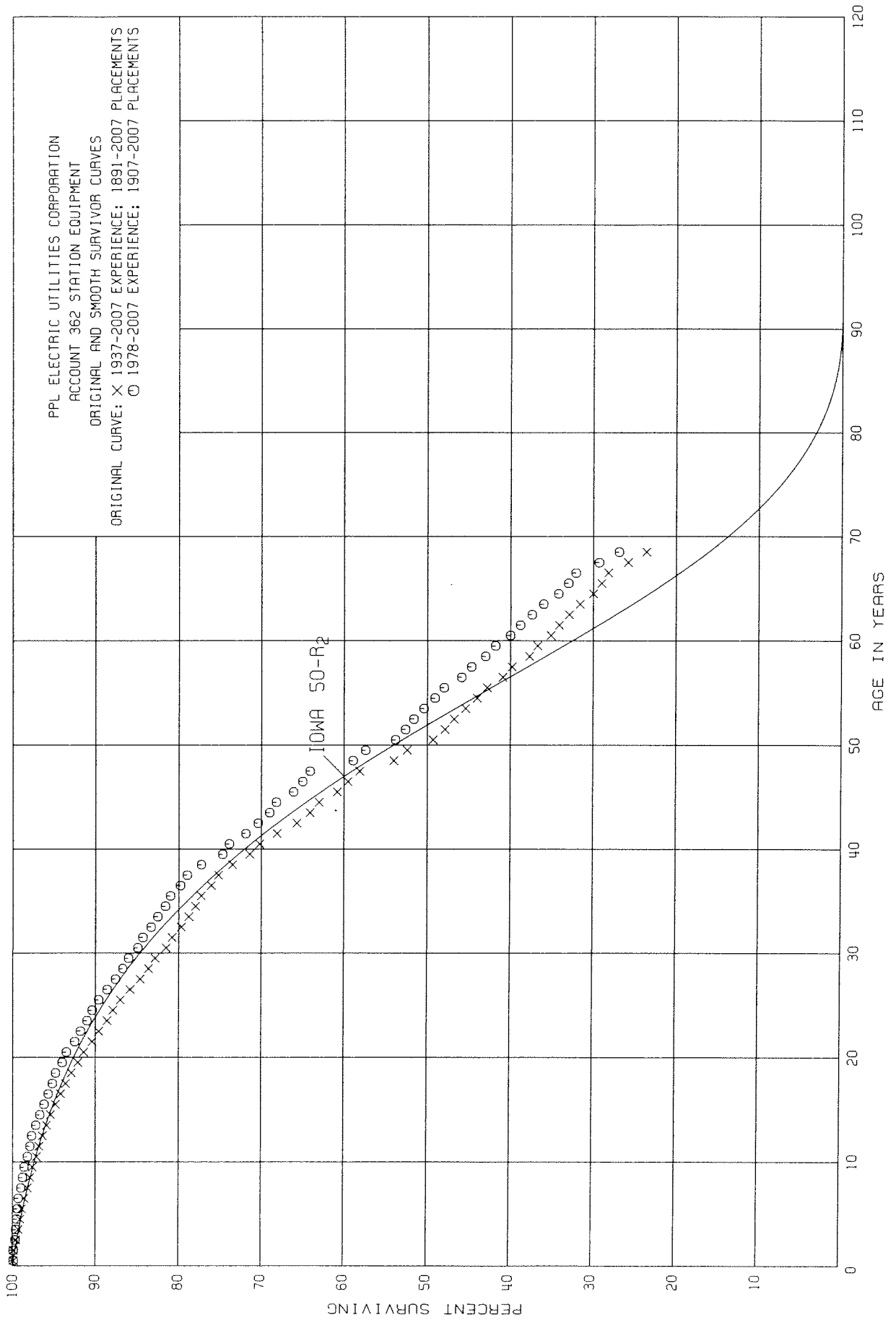
PLACEMENT BAND 1903-2007			EXPERIENCE BAND 1978-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	31,746,738		0.0000	1.0000	100.00
0.5	32,646,083	253	0.0000	1.0000	100.00
1.5	32,999,508	3,114	0.0001	0.9999	100.00
2.5	33,621,711	8,755	0.0003	0.9997	99.99
3.5	33,843,955	21,487	0.0006	0.9994	99.96
4.5	35,318,975	6,785	0.0002	0.9998	99.90
5.5	34,195,254	20,688	0.0006	0.9994	99.88
6.5	34,548,293	44,455	0.0013	0.9987	99.82
7.5	34,141,681	21,783	0.0006	0.9994	99.69
8.5	30,711,111	26,128	0.0009	0.9991	99.63
9.5	29,116,629	15,788	0.0005	0.9995	99.54
10.5	28,999,505	6,025	0.0002	0.9998	99.49
11.5	28,487,649	99,463	0.0035	0.9965	99.47
12.5	27,723,056	96,765	0.0035	0.9965	99.12
13.5	26,800,410	11,577	0.0004	0.9996	98.77
14.5	24,411,590	13,476	0.0006	0.9994	98.73
15.5	23,029,156	25,785	0.0011	0.9989	98.67
16.5	22,603,636	31,106	0.0014	0.9986	98.56
17.5	20,361,763	43,152	0.0021	0.9979	98.42
18.5	20,180,434	49,937	0.0025	0.9975	98.21
19.5	19,945,441	11,379	0.0006	0.9994	97.96
20.5	18,926,642	39,261	0.0021	0.9979	97.90
21.5	17,373,916	39,414	0.0023	0.9977	97.69
22.5	16,517,208	15,599	0.0009	0.9991	97.47
23.5	16,516,190	24,703	0.0015	0.9985	97.38
24.5	16,282,775	36,373	0.0022	0.9978	97.23
25.5	15,914,515	37,191	0.0023	0.9977	97.02
26.5	15,282,433	29,083	0.0019	0.9981	96.80
27.5	13,928,818	59,220	0.0043	0.9957	96.62
28.5	12,691,777	12,155	0.0010	0.9990	96.20
29.5	12,010,341	52,490	0.0044	0.9956	96.10
30.5	11,212,913	9,110	0.0008	0.9992	95.68
31.5	10,613,103	27,862	0.0026	0.9974	95.60
32.5	9,129,079	30,616	0.0034	0.9966	95.35
33.5	7,978,652	161,379	0.0202	0.9798	95.03
34.5	6,484,359	10,121	0.0016	0.9984	93.11
35.5	5,885,116	35,072	0.0060	0.9940	92.96
36.5	5,336,259	40,704	0.0076	0.9924	92.40
37.5	4,923,764	90,769	0.0184	0.9816	91.70
38.5	4,491,407	18,337	0.0041	0.9959	90.01

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2007			EXPERIENCE BAND 1978-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,161,666	5,755	0.0014	0.9986	89.64
40.5	3,678,345	20,843	0.0057	0.9943	89.51
41.5	3,513,718	19,022	0.0054	0.9946	89.00
42.5	3,544,322	39,204	0.0111	0.9889	88.52
43.5	3,463,691	7,359	0.0021	0.9979	87.54
44.5	3,328,989	41,914	0.0126	0.9874	87.36
45.5	3,171,949	111,379	0.0351	0.9649	86.26
46.5	3,043,827	5,105	0.0017	0.9983	83.23
47.5	2,741,841	91,481	0.0334	0.9666	83.09
48.5	2,345,134	4,589	0.0020	0.9980	80.31
49.5	2,384,827	298,777	0.1253	0.8747	80.15
50.5	2,161,153	23,829	0.0110	0.9890	70.11
51.5	2,042,696	11,380	0.0056	0.9944	69.34
52.5	1,796,483	2,888	0.0016	0.9984	68.95
53.5	1,816,997	7,594	0.0042	0.9958	68.84
54.5	1,722,871	4,600	0.0027	0.9973	68.55
55.5	1,780,560	33,125	0.0186	0.9814	68.36
56.5	1,694,563	8,762	0.0052	0.9948	67.09
57.5	1,572,878	5,592	0.0036	0.9964	66.74
58.5	1,420,968	15,719	0.0111	0.9889	66.50
59.5	1,376,782	6,465	0.0047	0.9953	65.76
60.5	1,315,517	8,733	0.0066	0.9934	65.45
61.5	1,313,834	16,659	0.0127	0.9873	65.02
62.5	1,302,209	21,669	0.0166	0.9834	64.19
63.5	1,369,579	57,920	0.0423	0.9577	63.12
64.5	1,280,867	40,308	0.0315	0.9685	60.45
65.5	1,273,039	16,597	0.0130	0.9870	58.55
66.5	1,134,660	4,656	0.0041	0.9959	57.79
67.5	1,108,286	6,195	0.0056	0.9944	57.55
68.5	1,242,260	11,065	0.0089	0.9911	57.23
69.5	1,190,207	30,073	0.0253	0.9747	56.72
70.5	1,152,846	5,332	0.0046	0.9954	55.28
71.5	1,150,164	42,757	0.0372	0.9628	55.03
72.5	897,291	13,096	0.0146	0.9854	52.98
73.5	739,522	8,809	0.0119	0.9881	52.21
74.5	721,445	5,237	0.0073	0.9927	51.59
75.5	687,568	40,492	0.0589	0.9411	51.21
76.5	629,488	10,821	0.0172	0.9828	48.19
77.5	540,640	2,719	0.0050	0.9950	47.36
78.5	493,841	7,435	0.0151	0.9849	47.12

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2007			EXPERIENCE BAND 1978-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	443,938	92,067	0.2074	0.7926	46.41
80.5	257,270	2,074	0.0081	0.9919	36.78
81.5	249,621		0.0000	1.0000	36.48
82.5	237,638		0.0000	1.0000	36.48
83.5	152,935		0.0000	1.0000	36.48
84.5	146,901		0.0000	1.0000	36.48
85.5	109,515		0.0000	1.0000	36.48
86.5	108,245	305	0.0028	0.9972	36.48
87.5	105,204		0.0000	1.0000	36.38
88.5	94,180	1,593	0.0169	0.9831	36.38
89.5	92,375	60,941	0.6597	0.3403	35.77
90.5	31,434	932	0.0296	0.9704	12.17
91.5	30,501	2,738	0.0898	0.9102	11.81
92.5	27,763		0.0000	1.0000	10.75
93.5	14,485	444	0.0307	0.9693	10.75
94.5	14,042		0.0000	1.0000	10.42
95.5	14,042		0.0000	1.0000	10.42
96.5	12,851		0.0000	1.0000	10.42
97.5	12,851		0.0000	1.0000	10.42
98.5	7,877		0.0000	1.0000	10.42
99.5	7,800		0.0000	1.0000	10.42
100.5	3,256		0.0000	1.0000	10.42
101.5	728		0.0000	1.0000	10.42
102.5	706		0.0000	1.0000	10.42
103.5	691		0.0000	1.0000	10.42
104.5					10.42



PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2007			EXPERIENCE BAND 1937-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	521,210,397	228,833	0.0004	0.9996	100.00
0.5	516,454,242	461,740	0.0009	0.9991	99.96
1.5	505,016,392	1,588,787	0.0031	0.9969	99.87
2.5	484,921,745	1,195,738	0.0025	0.9975	99.56
3.5	470,652,008	1,161,655	0.0025	0.9975	99.31
4.5	463,104,041	976,986	0.0021	0.9979	99.06
5.5	437,742,573	1,247,212	0.0028	0.9972	98.85
6.5	428,346,665	1,460,852	0.0034	0.9966	98.57
7.5	416,768,888	1,462,811	0.0035	0.9965	98.23
8.5	381,901,306	1,131,930	0.0030	0.9970	97.89
9.5	350,241,272	1,780,715	0.0051	0.9949	97.60
10.5	340,094,057	1,154,979	0.0034	0.9966	97.10
11.5	327,439,210	1,159,006	0.0035	0.9965	96.77
12.5	314,876,238	1,614,896	0.0051	0.9949	96.43
13.5	303,663,490	1,807,037	0.0060	0.9940	95.94
14.5	287,332,886	1,760,906	0.0061	0.9939	95.36
15.5	267,009,319	1,572,027	0.0059	0.9941	94.78
16.5	254,640,464	1,813,296	0.0071	0.9929	94.22
17.5	241,530,823	1,613,959	0.0067	0.9933	93.55
18.5	233,610,842	2,071,621	0.0089	0.9911	92.92
19.5	223,064,439	1,574,481	0.0071	0.9929	92.09
20.5	210,249,050	2,423,705	0.0115	0.9885	91.44
21.5	196,181,454	1,744,296	0.0089	0.9911	90.39
22.5	189,533,128	2,060,965	0.0109	0.9891	89.59
23.5	182,786,485	1,414,080	0.0077	0.9923	88.61
24.5	174,892,797	1,877,090	0.0107	0.9893	87.93
25.5	166,722,973	2,293,231	0.0138	0.9862	86.99
26.5	155,436,505	2,117,515	0.0136	0.9864	85.79
27.5	141,075,363	1,724,084	0.0122	0.9878	84.62
28.5	128,232,605	1,217,580	0.0095	0.9905	83.59
29.5	120,588,218	1,874,860	0.0155	0.9845	82.80
30.5	106,859,115	913,974	0.0086	0.9914	81.52
31.5	101,031,430	1,406,820	0.0139	0.9861	80.82
32.5	89,403,162	1,046,927	0.0117	0.9883	79.70
33.5	80,283,977	804,203	0.0100	0.9900	78.77
34.5	71,594,765	598,573	0.0084	0.9916	77.98
35.5	64,542,133	1,021,293	0.0158	0.9842	77.32
36.5	59,229,154	739,185	0.0125	0.9875	76.10
37.5	55,769,831	1,197,765	0.0215	0.9785	75.15
38.5	50,964,437	1,508,266	0.0296	0.9704	73.53

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2007			EXPERIENCE BAND 1937-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	45,748,374	738,134	0.0161	0.9839	71.35
40.5	40,389,683	1,182,120	0.0293	0.9707	70.20
41.5	38,061,489	1,371,953	0.0360	0.9640	68.14
42.5	35,631,295	868,900	0.0244	0.9756	65.69
43.5	33,961,735	569,132	0.0168	0.9832	64.09
44.5	32,588,870	1,167,078	0.0358	0.9642	63.01
45.5	29,461,224	601,213	0.0204	0.9796	60.75
46.5	28,417,639	676,162	0.0238	0.9762	59.51
47.5	25,202,103	1,765,224	0.0700	0.9300	58.09
48.5	20,879,129	640,480	0.0307	0.9693	54.02
49.5	19,470,997	1,137,933	0.0584	0.9416	52.36
50.5	17,261,332	482,919	0.0280	0.9720	49.30
51.5	16,385,636	381,584	0.0233	0.9767	47.92
52.5	14,122,305	413,244	0.0293	0.9707	46.80
53.5	12,584,622	391,174	0.0311	0.9689	45.43
54.5	11,507,489	324,920	0.0282	0.9718	44.02
55.5	10,872,452	489,024	0.0450	0.9550	42.78
56.5	9,424,207	254,791	0.0270	0.9730	40.85
57.5	8,377,362	426,573	0.0509	0.9491	39.75
58.5	7,164,759	194,011	0.0271	0.9729	37.73
59.5	6,689,393	286,563	0.0428	0.9572	36.71
60.5	6,085,770	180,102	0.0296	0.9704	35.14
61.5	5,556,755	198,025	0.0356	0.9644	34.10
62.5	5,393,506	209,280	0.0388	0.9612	32.89
63.5	5,018,199	251,901	0.0502	0.9498	31.61
64.5	4,678,552	162,415	0.0347	0.9653	30.02
65.5	4,637,277	125,104	0.0270	0.9730	28.98
66.5	3,626,771	308,415	0.0850	0.9150	28.20
67.5	3,270,366	274,589	0.0840	0.9160	25.80
68.5	3,693,584	77,802	0.0211	0.9789	23.63
69.5	3,421,367	148,117	0.0433	0.9567	23.13
70.5	3,215,254	14,651	0.0046	0.9954	22.13
71.5	3,142,471	115,501	0.0368	0.9632	22.03
72.5	2,052,548	40,072	0.0195	0.9805	21.22
73.5	1,841,578	48,098	0.0261	0.9739	20.81
74.5	1,693,395	49,417	0.0292	0.9708	20.27
75.5	1,322,801	77,573	0.0586	0.9414	19.68
76.5	1,183,375	54,889	0.0464	0.9536	18.53
77.5	970,514	7,780	0.0080	0.9920	17.67
78.5	812,130	16,923	0.0208	0.9792	17.53

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2007

EXPERIENCE BAND 1937-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	643,608	16,485	0.0256	0.9744	17.17
80.5	464,670	9,893	0.0213	0.9787	16.73
81.5	360,121	6,896	0.0191	0.9809	16.37
82.5	307,381	22,815	0.0742	0.9258	16.06
83.5	182,248	10,344	0.0568	0.9432	14.87
84.5	129,135	9,684	0.0750	0.9250	14.03
85.5	34,695	326	0.0094	0.9906	12.98
86.5	24,281	2,035	0.0838	0.9162	12.86
87.5	21,834		0.0000	1.0000	11.78
88.5	10,388	17	0.0016	0.9984	11.78
89.5	10,145	287	0.0283	0.9717	11.76
90.5	9,858		0.0000	1.0000	11.43
91.5	9,711		0.0000	1.0000	11.43
92.5	9,501	3,414	0.3593	0.6407	11.43
93.5	1,899		0.0000	1.0000	7.32
94.5					7.32

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1907-2007			EXPERIENCE BAND 1978-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	354,159,600	33,198	0.0001	0.9999	100.00
0.5	362,140,378	152,739	0.0004	0.9996	99.99
1.5	356,351,509	916,226	0.0026	0.9974	99.95
2.5	350,894,520	243,300	0.0007	0.9993	99.69
3.5	350,750,171	422,840	0.0012	0.9988	99.62
4.5	357,116,469	403,925	0.0011	0.9989	99.50
5.5	341,710,289	469,982	0.0014	0.9986	99.39
6.5	343,019,322	754,402	0.0022	0.9978	99.25
7.5	336,576,685	781,254	0.0023	0.9977	99.03
8.5	308,262,726	654,846	0.0021	0.9979	98.80
9.5	282,823,438	1,156,262	0.0041	0.9959	98.59
10.5	278,078,201	849,224	0.0031	0.9969	98.19
11.5	268,416,393	626,370	0.0023	0.9977	97.89
12.5	255,906,495	1,226,917	0.0048	0.9952	97.66
13.5	245,898,745	1,366,708	0.0056	0.9944	97.19
14.5	229,564,684	1,036,086	0.0045	0.9955	96.65
15.5	210,466,037	1,159,568	0.0055	0.9945	96.22
16.5	199,760,736	1,072,692	0.0054	0.9946	95.69
17.5	187,868,645	795,803	0.0042	0.9958	95.17
18.5	181,695,771	1,416,331	0.0078	0.9922	94.77
19.5	172,547,763	1,016,792	0.0059	0.9941	94.03
20.5	161,470,391	1,696,882	0.0105	0.9895	93.48
21.5	150,493,009	1,175,110	0.0078	0.9922	92.50
22.5	145,345,946	1,225,315	0.0084	0.9916	91.78
23.5	144,061,094	968,284	0.0067	0.9933	91.01
24.5	140,849,450	1,318,782	0.0094	0.9906	90.40
25.5	134,518,626	1,470,675	0.0109	0.9891	89.55
26.5	127,313,470	1,424,920	0.0112	0.9888	88.57
27.5	115,423,820	1,181,361	0.0102	0.9898	87.58
28.5	107,849,423	832,435	0.0077	0.9923	86.69
29.5	102,238,191	1,383,693	0.0135	0.9865	86.02
30.5	89,686,984	631,936	0.0070	0.9930	84.86
31.5	84,615,833	1,005,143	0.0119	0.9881	84.27
32.5	73,446,536	710,714	0.0097	0.9903	83.27
33.5	64,741,456	650,598	0.0100	0.9900	82.46
34.5	56,244,427	480,815	0.0085	0.9915	81.64
35.5	49,683,762	714,606	0.0144	0.9856	80.95
36.5	45,098,692	469,485	0.0104	0.9896	79.78
37.5	42,091,717	902,514	0.0214	0.9786	78.95
38.5	37,673,061	1,260,340	0.0335	0.9665	77.26

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

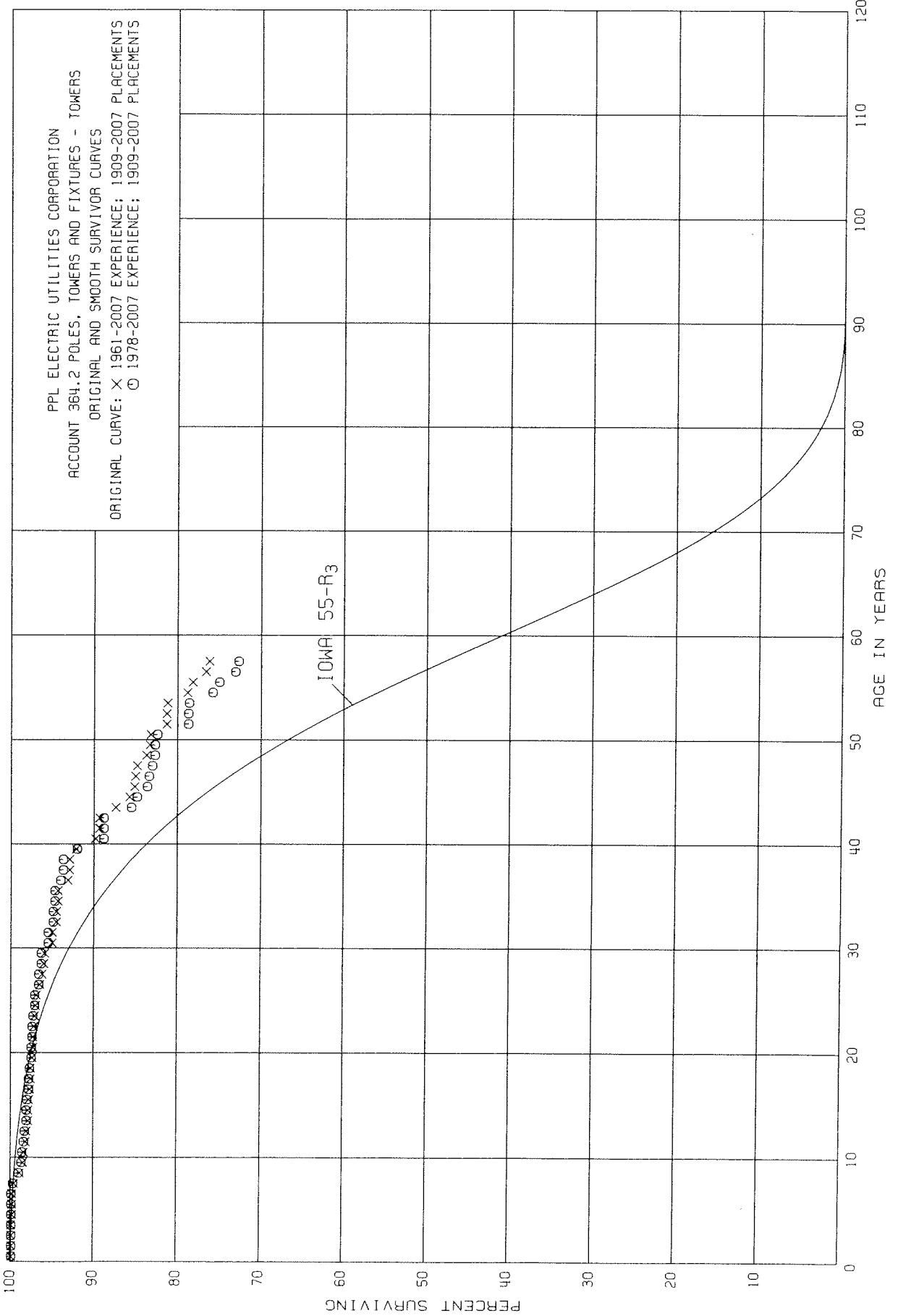
PLACEMENT BAND 1907-2007			EXPERIENCE BAND 1978-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	33,198,753	348,921	0.0105	0.9895	74.67
40.5	28,739,068	782,020	0.0272	0.9728	73.89
41.5	26,984,011	556,251	0.0206	0.9794	71.88
42.5	26,311,377	533,537	0.0203	0.9797	70.40
43.5	25,220,933	295,477	0.0117	0.9883	68.97
44.5	24,253,428	727,610	0.0300	0.9700	68.16
45.5	21,668,333	372,929	0.0172	0.9828	66.12
46.5	20,989,102	271,931	0.0130	0.9870	64.98
47.5	18,949,239	1,558,521	0.0822	0.9178	64.14
48.5	15,654,060	391,208	0.0250	0.9750	58.87
49.5	15,306,286	971,264	0.0635	0.9365	57.40
50.5	13,980,226	295,605	0.0211	0.9789	53.76
51.5	14,020,400	270,712	0.0193	0.9807	52.63
52.5	12,022,004	285,083	0.0237	0.9763	51.61
53.5	11,217,972	285,194	0.0254	0.9746	50.39
54.5	10,475,369	236,255	0.0226	0.9774	49.11
55.5	10,296,329	452,350	0.0439	0.9561	48.00
56.5	8,951,118	238,701	0.0267	0.9733	45.89
57.5	7,960,592	304,799	0.0383	0.9617	44.66
58.5	6,901,875	178,720	0.0259	0.9741	42.95
59.5	6,442,619	277,385	0.0431	0.9569	41.84
60.5	5,885,622	177,113	0.0301	0.9699	40.04
61.5	5,373,432	193,583	0.0360	0.9640	38.83
62.5	5,218,834	206,624	0.0396	0.9604	37.43
63.5	4,908,349	244,916	0.0499	0.9501	35.95
64.5	4,595,425	162,345	0.0353	0.9647	34.16
65.5	4,559,469	124,881	0.0274	0.9726	32.95
66.5	3,619,707	308,415	0.0852	0.9148	32.05
67.5	3,270,105	274,586	0.0840	0.9160	29.32
68.5	3,693,520	77,802	0.0211	0.9789	26.86
69.5	3,421,304	148,117	0.0433	0.9567	26.29
70.5	3,215,254	14,651	0.0046	0.9954	25.15
71.5	3,142,471	115,501	0.0368	0.9632	25.03
72.5	2,052,548	40,072	0.0195	0.9805	24.11
73.5	1,841,578	48,098	0.0261	0.9739	23.64
74.5	1,693,395	49,417	0.0292	0.9708	23.02
75.5	1,322,801	77,573	0.0586	0.9414	22.35
76.5	1,183,375	54,889	0.0464	0.9536	21.04
77.5	970,514	7,780	0.0080	0.9920	20.06
78.5	812,130	16,923	0.0208	0.9792	19.90

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2007			EXPERIENCE BAND 1978-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	643,608	16,485	0.0256	0.9744	19.49
80.5	464,670	9,893	0.0213	0.9787	18.99
81.5	360,121	6,896	0.0191	0.9809	18.59
82.5	307,381	22,815	0.0742	0.9258	18.23
83.5	182,248	10,344	0.0568	0.9432	16.88
84.5	129,135	9,684	0.0750	0.9250	15.92
85.5	34,695	326	0.0094	0.9906	14.73
86.5	24,281	2,035	0.0838	0.9162	14.59
87.5	21,834		0.0000	1.0000	13.37
88.5	10,388	17	0.0016	0.9984	13.37
89.5	10,145	287	0.0283	0.9717	13.35
90.5	9,858		0.0000	1.0000	12.97
91.5	9,711		0.0000	1.0000	12.97
92.5	9,501	3,414	0.3593	0.6407	12.97
93.5	1,899		0.0000	1.0000	8.31
94.5					8.31



PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2007			EXPERIENCE BAND 1961-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	121,634,649		0.0000	1.0000	100.00
0.5	121,659,090		0.0000	1.0000	100.00
1.5	121,718,138	152,951	0.0013	0.9987	100.00
2.5	121,438,322		0.0000	1.0000	99.87
3.5	121,419,576	64,599	0.0005	0.9995	99.87
4.5	119,949,072	47,232	0.0004	0.9996	99.82
5.5	114,106,468	27,106	0.0002	0.9998	99.78
6.5	102,640,103	216,862	0.0021	0.9979	99.76
7.5	95,571,537	652,391	0.0068	0.9932	99.55
8.5	85,972,346	283,925	0.0033	0.9967	98.87
9.5	75,242,395	87,687	0.0012	0.9988	98.54
10.5	66,006,800	136,741	0.0021	0.9979	98.42
11.5	58,954,244	66,530	0.0011	0.9989	98.21
12.5	46,477,265	77,056	0.0017	0.9983	98.10
13.5	40,947,760	15,591	0.0004	0.9996	97.93
14.5	37,148,476	23,640	0.0006	0.9994	97.89
15.5	32,069,125	50,709	0.0016	0.9984	97.83
16.5	28,712,188	13,555	0.0005	0.9995	97.67
17.5	25,967,907	10,325	0.0004	0.9996	97.62
18.5	25,609,278	58,184	0.0023	0.9977	97.58
19.5	23,885,177	11,983	0.0005	0.9995	97.36
20.5	23,401,840	9,199	0.0004	0.9996	97.31
21.5	23,176,664	6,447	0.0003	0.9997	97.27
22.5	22,671,084	27,359	0.0012	0.9988	97.24
23.5	19,758,487	26,101	0.0013	0.9987	97.12
24.5	18,906,737	16,518	0.0009	0.9991	96.99
25.5	17,415,573	75,747	0.0043	0.9957	96.90
26.5	16,703,643	42,056	0.0025	0.9975	96.48
27.5	15,427,473	40,874	0.0026	0.9974	96.24
28.5	15,289,491	9,609	0.0006	0.9994	95.99
29.5	14,748,320	136,806	0.0093	0.9907	95.93
30.5	13,109,181	216	0.0000	1.0000	95.04
31.5	11,469,230	67,226	0.0059	0.9941	95.04
32.5	10,329,133	271	0.0000	1.0000	94.48
33.5	7,512,564	13,404	0.0018	0.9982	94.48
34.5	5,475,464		0.0000	1.0000	94.31
35.5	3,495,509	44,661	0.0128	0.9872	94.31
36.5	3,697,879	7,800	0.0021	0.9979	93.10
37.5	4,640,037	718	0.0002	0.9998	92.90
38.5	4,387,921	37,343	0.0085	0.9915	92.88

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2007			EXPERIENCE BAND 1961-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,183,306	102,124	0.0244	0.9756	92.09
40.5	3,968,617	24,988	0.0063	0.9937	89.84
41.5	3,925,457	103	0.0000	1.0000	89.27
42.5	3,904,677	80,497	0.0206	0.9794	89.27
43.5	3,906,628	78,074	0.0200	0.9800	87.43
44.5	3,813,864	26,140	0.0069	0.9931	85.68
45.5	3,786,258	4,391	0.0012	0.9988	85.09
46.5	3,956,545	11,053	0.0028	0.9972	84.99
47.5	3,985,459	48,040	0.0121	0.9879	84.75
48.5	3,916,398	18,629	0.0048	0.9952	83.72
49.5	3,727,414	7,835	0.0021	0.9979	83.32
50.5	3,754,719	84,452	0.0225	0.9775	83.15
51.5	3,551,790	228	0.0001	0.9999	81.28
52.5	3,206,513	2,196	0.0007	0.9993	81.27
53.5	3,062,382	92,427	0.0302	0.9698	81.21
54.5	2,754,483	21,525	0.0078	0.9922	78.76
55.5	2,589,306	53,126	0.0205	0.9795	78.15
56.5	2,518,984	13,174	0.0052	0.9948	76.55
57.5	2,503,612	5,456	0.0022	0.9978	76.15
58.5	2,470,440	270	0.0001	0.9999	75.98
59.5	2,470,038	4,512	0.0018	0.9982	75.97
60.5	2,367,053	4,651	0.0020	0.9980	75.83
61.5	2,298,948	5,883	0.0026	0.9974	75.68
62.5	2,292,400	7,400	0.0032	0.9968	75.48
63.5	2,284,680	20,855	0.0091	0.9909	75.24
64.5	2,255,191	57,527	0.0255	0.9745	74.56
65.5	2,191,560	1,854	0.0008	0.9992	72.66
66.5	2,169,953	92,324	0.0425	0.9575	72.60
67.5	1,814,867	16,232	0.0089	0.9911	69.51
68.5	1,793,899		0.0000	1.0000	68.89
69.5	1,749,078	14,109	0.0081	0.9919	68.89
70.5	1,634,611	5,682	0.0035	0.9965	68.33
71.5	1,628,277		0.0000	1.0000	68.09
72.5	1,617,348	3,427	0.0021	0.9979	68.09
73.5	1,611,400		0.0000	1.0000	67.95
74.5	1,593,716	2,692	0.0017	0.9983	67.95
75.5	1,561,834	83,203	0.0533	0.9467	67.83
76.5	1,368,981	2,188	0.0016	0.9984	64.21
77.5	1,339,190	5,487	0.0041	0.9959	64.11
78.5	1,081,823	104,772	0.0968	0.9032	63.85

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2007			EXPERIENCE BAND 1961-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	598,411		0.0000	1.0000	57.67
80.5	521,062	1,321	0.0025	0.9975	57.67
81.5	509,655	203	0.0004	0.9996	57.53
82.5	488,933	2,057	0.0042	0.9958	57.51
83.5	479,609	697	0.0015	0.9985	57.27
84.5	417,030	78	0.0002	0.9998	57.18
85.5	294,298		0.0000	1.0000	57.17
86.5	294,168		0.0000	1.0000	57.17
87.5	294,151	24	0.0001	0.9999	57.17
88.5	175,012		0.0000	1.0000	57.16
89.5	123,292		0.0000	1.0000	57.16
90.5	123,184		0.0000	1.0000	57.16
91.5	121,674		0.0000	1.0000	57.16
92.5	100,637		0.0000	1.0000	57.16
93.5	44,791		0.0000	1.0000	57.16
94.5	43,946		0.0000	1.0000	57.16
95.5	43,946		0.0000	1.0000	57.16
96.5	43,946		0.0000	1.0000	57.16
97.5					57.16

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2007			EXPERIENCE BAND 1978-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	104,046,788		0.0000	1.0000	100.00
0.5	105,803,612		0.0000	1.0000	100.00
1.5	106,438,881		0.0000	1.0000	100.00
2.5	107,747,033		0.0000	1.0000	100.00
3.5	107,930,238	64,599	0.0006	0.9994	100.00
4.5	106,899,905	44,221	0.0004	0.9996	99.94
5.5	102,548,369	27,106	0.0003	0.9997	99.90
6.5	92,767,924	190,760	0.0021	0.9979	99.87
7.5	86,526,678	611,973	0.0071	0.9929	99.66
8.5	80,265,621	217,010	0.0027	0.9973	98.95
9.5	71,652,575	68,100	0.0010	0.9990	98.68
10.5	64,198,588	136,108	0.0021	0.9979	98.58
11.5	57,063,466	65,371	0.0011	0.9989	98.37
12.5	44,360,313	77,056	0.0017	0.9983	98.26
13.5	39,013,417	15,349	0.0004	0.9996	98.09
14.5	35,383,059	23,146	0.0007	0.9993	98.05
15.5	30,351,675	49,881	0.0016	0.9984	97.98
16.5	27,016,370	13,521	0.0005	0.9995	97.82
17.5	24,302,332	10,090	0.0004	0.9996	97.77
18.5	23,886,218	57,969	0.0024	0.9976	97.73
19.5	22,042,751	11,573	0.0005	0.9995	97.50
20.5	21,561,747	9,118	0.0004	0.9996	97.45
21.5	21,338,799	6,328	0.0003	0.9997	97.41
22.5	20,868,324	21,991	0.0011	0.9989	97.38
23.5	17,969,142	26,004	0.0014	0.9986	97.27
24.5	17,417,523	11,348	0.0007	0.9993	97.13
25.5	15,676,785	75,575	0.0048	0.9952	97.06
26.5	15,085,713	3,554	0.0002	0.9998	96.59
27.5	14,137,977	40,524	0.0029	0.9971	96.57
28.5	14,070,726		0.0000	1.0000	96.29
29.5	13,805,556	118,578	0.0086	0.9914	96.29
30.5	12,314,240	216	0.0000	1.0000	95.46
31.5	10,682,185	67,226	0.0063	0.9937	95.46
32.5	9,505,247	271	0.0000	1.0000	94.86
33.5	6,553,347	13,208	0.0020	0.9980	94.86
34.5	4,381,532		0.0000	1.0000	94.67
35.5	2,476,565	17,925	0.0072	0.9928	94.67
36.5	2,464,551	7,800	0.0032	0.9968	93.99
37.5	2,404,752	47	0.0000	1.0000	93.69
38.5	2,063,549	37,116	0.0180	0.9820	93.69

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

ORIGINAL LIFE TABLE, CONT.

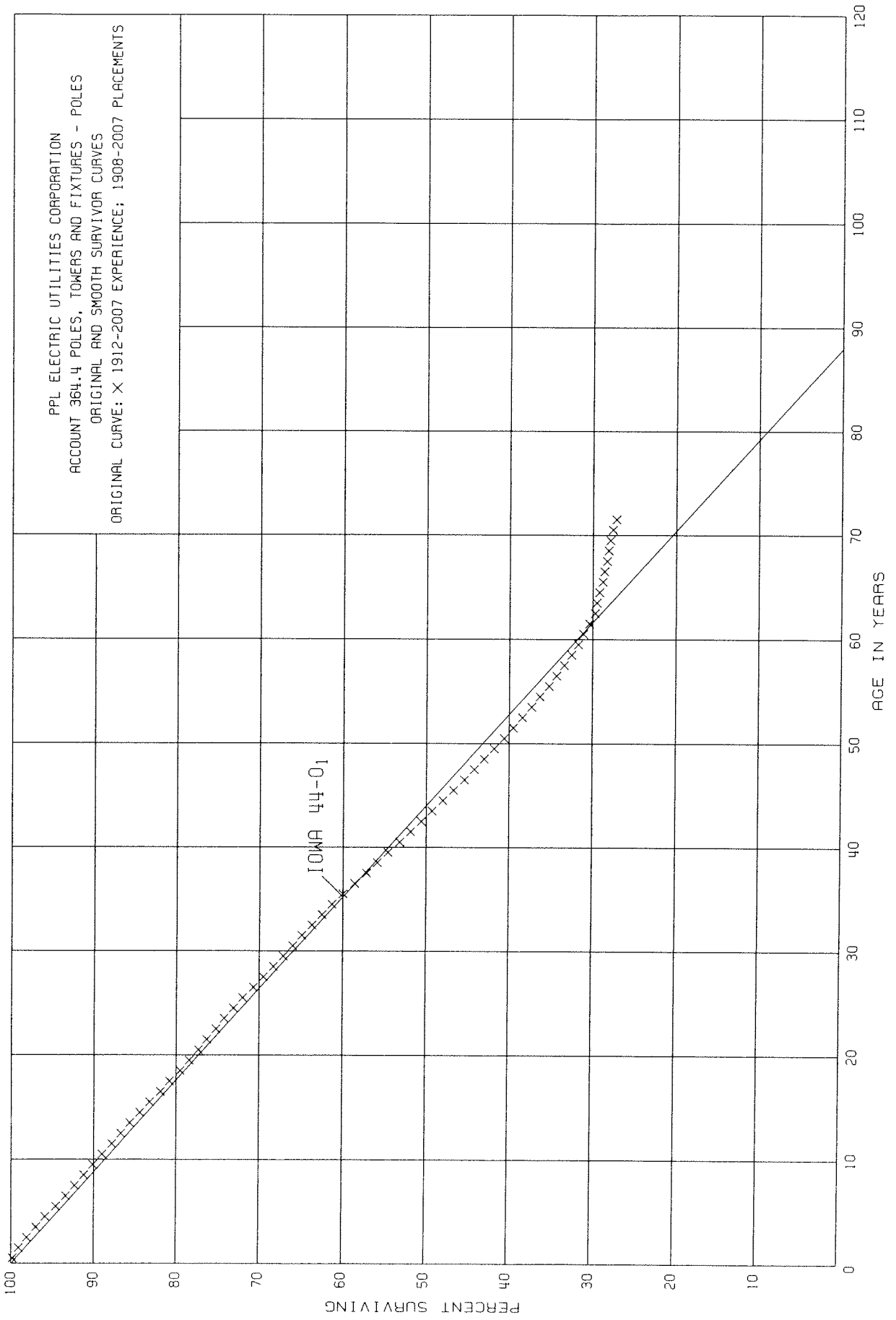
PLACEMENT BAND 1909-2007			EXPERIENCE BAND 1978-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,865,103	64,284	0.0345	0.9655	92.00
40.5	1,694,815		0.0000	1.0000	88.83
41.5	1,691,547		0.0000	1.0000	88.83
42.5	1,959,024	73,153	0.0373	0.9627	88.83
43.5	1,839,322	16,499	0.0090	0.9910	85.52
44.5	1,876,985	26,140	0.0139	0.9861	84.75
45.5	1,957,681	4,311	0.0022	0.9978	83.57
46.5	1,947,907	9,486	0.0049	0.9951	83.39
47.5	1,903,784	6,616	0.0035	0.9965	82.98
48.5	1,879,667		0.0000	1.0000	82.69
49.5	1,734,823	6,411	0.0037	0.9963	82.69
50.5	1,819,274	80,979	0.0445	0.9555	82.38
51.5	1,745,834		0.0000	1.0000	78.71
52.5	1,447,689	2,196	0.0015	0.9985	78.71
53.5	1,626,354	58,316	0.0359	0.9641	78.59
54.5	2,179,281	21,525	0.0099	0.9901	75.77
55.5	2,104,969	53,126	0.0252	0.9748	75.02
56.5	2,037,518	13,174	0.0065	0.9935	73.13
57.5	2,026,082	5,456	0.0027	0.9973	72.65
58.5	1,995,756	270	0.0001	0.9999	72.45
59.5	1,995,513		0.0000	1.0000	72.44
60.5	2,030,189	4,651	0.0023	0.9977	72.44
61.5	1,963,595	5,883	0.0030	0.9970	72.27
62.5	1,957,047	7,400	0.0038	0.9962	72.05
63.5	2,131,358	20,855	0.0098	0.9902	71.78
64.5	2,185,150	57,527	0.0263	0.9737	71.08
65.5	2,121,519	1,854	0.0009	0.9991	69.21
66.5	2,099,913	92,324	0.0440	0.9560	69.15
67.5	1,809,810	16,232	0.0090	0.9910	66.11
68.5	1,793,899		0.0000	1.0000	65.52
69.5	1,749,078	14,109	0.0081	0.9919	65.52
70.5	1,634,611	5,682	0.0035	0.9965	64.99
71.5	1,628,277		0.0000	1.0000	64.76
72.5	1,617,348	3,427	0.0021	0.9979	64.76
73.5	1,611,400		0.0000	1.0000	64.62
74.5	1,593,716	2,692	0.0017	0.9983	64.62
75.5	1,561,834	83,203	0.0533	0.9467	64.51
76.5	1,368,981	2,188	0.0016	0.9984	61.07
77.5	1,339,190	5,487	0.0041	0.9959	60.97
78.5	1,081,823	104,772	0.0968	0.9032	60.72

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2007			EXPERIENCE BAND 1978-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	598,411		0.0000	1.0000	54.84
80.5	521,062	1,321	0.0025	0.9975	54.84
81.5	509,655	203	0.0004	0.9996	54.70
82.5	488,933	2,057	0.0042	0.9958	54.68
83.5	479,609	697	0.0015	0.9985	54.45
84.5	417,030	78	0.0002	0.9998	54.37
85.5	294,298		0.0000	1.0000	54.36
86.5	294,168		0.0000	1.0000	54.36
87.5	294,151	24	0.0001	0.9999	54.36
88.5	175,012		0.0000	1.0000	54.35
89.5	123,292		0.0000	1.0000	54.35
90.5	123,184		0.0000	1.0000	54.35
91.5	121,674		0.0000	1.0000	54.35
92.5	100,637		0.0000	1.0000	54.35
93.5	44,791		0.0000	1.0000	54.35
94.5	43,946		0.0000	1.0000	54.35
95.5	43,946		0.0000	1.0000	54.35
96.5	43,946		0.0000	1.0000	54.35
97.5					54.35



PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2007			EXPERIENCE BAND 1912-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,040,030,082	2,135,079	0.0021	0.9979	100.00
0.5	1,004,360,752	6,897,594	0.0069	0.9931	99.79
1.5	962,683,419	9,634,400	0.0100	0.9900	99.10
2.5	927,966,012	10,478,956	0.0113	0.9887	98.11
3.5	892,531,516	10,611,247	0.0119	0.9881	97.00
4.5	856,323,120	11,199,174	0.0131	0.9869	95.85
5.5	814,009,599	9,998,132	0.0123	0.9877	94.59
6.5	781,826,900	9,275,765	0.0119	0.9881	93.43
7.5	747,179,035	9,066,469	0.0121	0.9879	92.32
8.5	714,125,048	8,650,665	0.0121	0.9879	91.20
9.5	687,692,010	8,676,645	0.0126	0.9874	90.10
10.5	660,228,189	8,710,373	0.0132	0.9868	88.96
11.5	633,974,446	7,989,106	0.0126	0.9874	87.79
12.5	601,126,023	7,603,094	0.0126	0.9874	86.68
13.5	569,315,715	7,637,358	0.0134	0.9866	85.59
14.5	535,811,424	7,791,036	0.0145	0.9855	84.44
15.5	505,249,753	7,969,981	0.0158	0.9842	83.22
16.5	473,785,278	6,730,392	0.0142	0.9858	81.91
17.5	447,238,321	6,759,543	0.0151	0.9849	80.75
18.5	422,549,753	5,945,756	0.0141	0.9859	79.53
19.5	398,753,203	5,486,092	0.0138	0.9862	78.41
20.5	372,032,643	5,006,472	0.0135	0.9865	77.33
21.5	349,269,657	4,840,215	0.0139	0.9861	76.29
22.5	327,746,909	4,458,999	0.0136	0.9864	75.23
23.5	302,843,177	4,604,105	0.0152	0.9848	74.21
24.5	285,673,771	4,338,596	0.0152	0.9848	73.08
25.5	266,231,320	4,591,565	0.0172	0.9828	71.97
26.5	248,229,916	4,371,686	0.0176	0.9824	70.73
27.5	226,991,256	3,996,835	0.0176	0.9824	69.49
28.5	207,739,348	3,511,307	0.0169	0.9831	68.27
29.5	188,878,975	3,216,168	0.0170	0.9830	67.12
30.5	170,455,144	2,914,382	0.0171	0.9829	65.98
31.5	152,730,328	2,643,791	0.0173	0.9827	64.85
32.5	136,714,385	2,671,420	0.0195	0.9805	63.73
33.5	121,875,207	2,332,864	0.0191	0.9809	62.49
34.5	104,680,639	2,244,508	0.0214	0.9786	61.30
35.5	93,217,775	2,105,122	0.0226	0.9774	59.99
36.5	84,335,774	2,122,064	0.0252	0.9748	58.63
37.5	76,427,562	1,687,928	0.0221	0.9779	57.15
38.5	68,213,671	1,593,485	0.0234	0.9766	55.89

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

ORIGINAL LIFE TABLE, CONT.

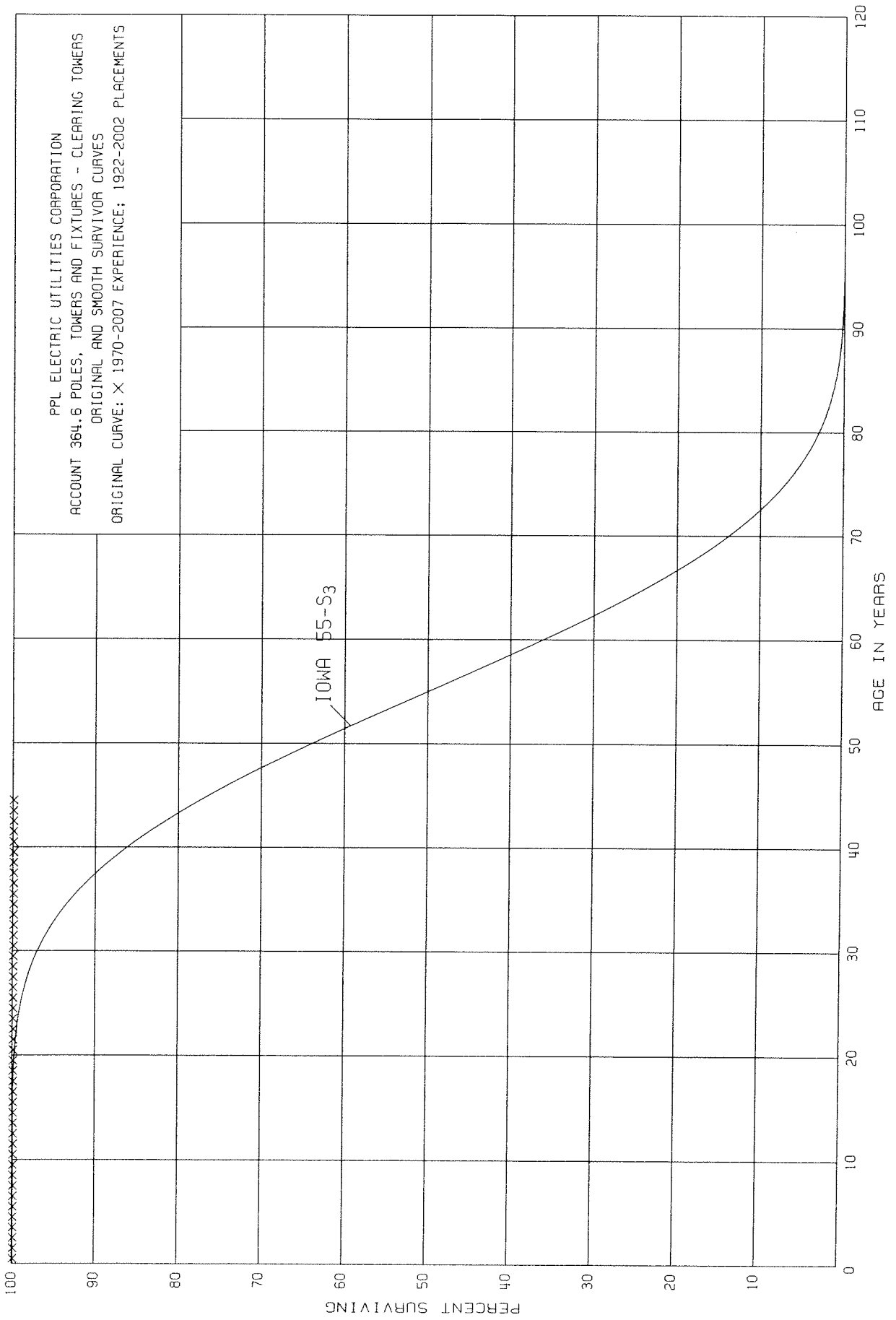
PLACEMENT BAND 1908-2007			EXPERIENCE BAND 1912-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	62,026,348	1,520,032	0.0245	0.9755	54.58
40.5	55,972,226	1,367,660	0.0244	0.9756	53.24
41.5	50,838,366	1,280,761	0.0252	0.9748	51.94
42.5	46,197,021	1,187,528	0.0257	0.9743	50.63
43.5	42,063,394	1,129,945	0.0269	0.9731	49.33
44.5	37,698,237	1,010,876	0.0268	0.9732	48.00
45.5	34,425,548	943,937	0.0274	0.9726	46.71
46.5	31,477,933	836,322	0.0266	0.9734	45.43
47.5	28,792,844	778,978	0.0271	0.9729	44.22
48.5	25,526,016	699,729	0.0274	0.9726	43.02
49.5	23,273,728	680,633	0.0292	0.9708	41.84
50.5	21,121,661	579,691	0.0274	0.9726	40.62
51.5	18,890,932	547,132	0.0290	0.9710	39.51
52.5	16,732,556	453,285	0.0271	0.9729	38.36
53.5	15,252,122	424,384	0.0278	0.9722	37.32
54.5	13,988,731	403,918	0.0289	0.9711	36.28
55.5	12,392,624	329,083	0.0266	0.9734	35.23
56.5	11,358,409	306,052	0.0269	0.9731	34.29
57.5	10,597,822	263,578	0.0249	0.9751	33.37
58.5	9,921,222	242,752	0.0245	0.9755	32.54
59.5	9,123,059	198,577	0.0218	0.9782	31.74
60.5	7,705,898	175,299	0.0227	0.9773	31.05
61.5	6,528,868	135,298	0.0207	0.9793	30.35
62.5	5,836,565	51,472	0.0088	0.9912	29.72
63.5	4,857,628	38,769	0.0080	0.9920	29.46
64.5	4,567,397	59,707	0.0131	0.9869	29.22
65.5	4,347,894	39,992	0.0092	0.9908	28.84
66.5	4,016,456	36,853	0.0092	0.9908	28.57
67.5	3,776,478	24,723	0.0065	0.9935	28.31
68.5	3,573,758	35,961	0.0101	0.9899	28.13
69.5	3,392,159	36,168	0.0107	0.9893	27.85
70.5	3,062,483	41,798	0.0136	0.9864	27.55
71.5	607,148	11,687	0.0192	0.9808	27.18
72.5	570,110	14,984	0.0263	0.9737	26.66
73.5	533,959	14,029	0.0263	0.9737	25.96
74.5	501,140	10,215	0.0204	0.9796	25.28
75.5	468,249	4,115	0.0088	0.9912	24.76
76.5	410,129	4,490	0.0109	0.9891	24.54
77.5	323,882	4,549	0.0140	0.9860	24.27
78.5	275,282	5,382	0.0196	0.9804	23.93

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2007			EXPERIENCE BAND 1912-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	191,048	3,448	0.0180	0.9820	23.46
80.5	130,433	3,446	0.0264	0.9736	23.04
81.5	100,617	2,766	0.0275	0.9725	22.43
82.5	84,960	2,659	0.0313	0.9687	21.81
83.5	53,798	1,756	0.0326	0.9674	21.13
84.5	31,830	383	0.0120	0.9880	20.44
85.5	24,659	305	0.0124	0.9876	20.19
86.5	23,756	236	0.0099	0.9901	19.94
87.5	22,230	557	0.0251	0.9749	19.74
88.5	21,328	1,163	0.0545	0.9455	19.24
89.5	14,828	1,441	0.0972	0.9028	18.19
90.5	8,849	2,917	0.3296	0.6704	16.42
91.5	3,380	1,846	0.5462	0.4538	11.01
92.5	1,340	389	0.2903	0.7097	5.00
93.5	913	394	0.4315	0.5685	3.55
94.5	226	68	0.3009	0.6991	2.02
95.5	158	48	0.3038	0.6962	1.41
96.5	110	74	0.6727	0.3273	0.98
97.5	36	36	1.0000	0.0000	0.32
98.5					0.00
99.5					



PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 364.6 POLES, TOWERS AND FIXTURES - CLEARING TOWERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2002

EXPERIENCE BAND 1970-2007

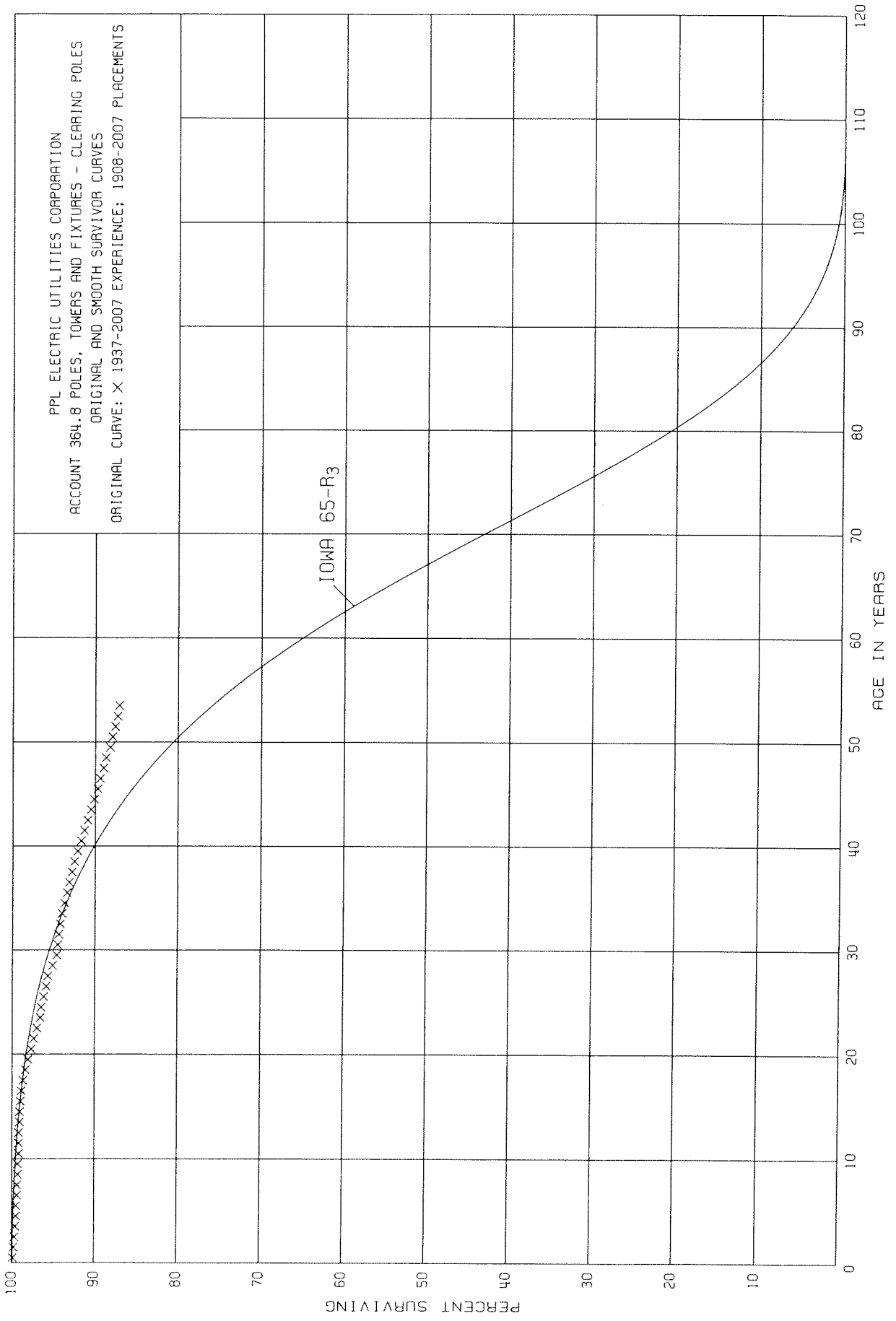
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,735,010		0.0000	1.0000	100.00
0.5	4,808,057		0.0000	1.0000	100.00
1.5	4,840,855		0.0000	1.0000	100.00
2.5	4,858,265		0.0000	1.0000	100.00
3.5	4,860,008		0.0000	1.0000	100.00
4.5	4,508,570		0.0000	1.0000	100.00
5.5	4,344,224		0.0000	1.0000	100.00
6.5	4,192,805		0.0000	1.0000	100.00
7.5	4,151,544		0.0000	1.0000	100.00
8.5	3,872,392		0.0000	1.0000	100.00
9.5	3,461,598		0.0000	1.0000	100.00
10.5	3,040,312		0.0000	1.0000	100.00
11.5	2,859,550		0.0000	1.0000	100.00
12.5	1,897,990		0.0000	1.0000	100.00
13.5	1,717,132		0.0000	1.0000	100.00
14.5	1,694,870	1,538	0.0009	0.9991	100.00
15.5	1,613,959		0.0000	1.0000	99.91
16.5	1,372,178		0.0000	1.0000	99.91
17.5	1,344,775		0.0000	1.0000	99.91
18.5	1,406,037		0.0000	1.0000	99.91
19.5	1,278,435		0.0000	1.0000	99.91
20.5	1,311,256		0.0000	1.0000	99.91
21.5	1,341,538		0.0000	1.0000	99.91
22.5	1,356,012		0.0000	1.0000	99.91
23.5	482,430		0.0000	1.0000	99.91
24.5	481,243		0.0000	1.0000	99.91
25.5	484,428		0.0000	1.0000	99.91
26.5	481,197		0.0000	1.0000	99.91
27.5	472,615		0.0000	1.0000	99.91
28.5	473,868		0.0000	1.0000	99.91
29.5	475,536		0.0000	1.0000	99.91
30.5	460,945		0.0000	1.0000	99.91
31.5	448,858		0.0000	1.0000	99.91
32.5	436,796		0.0000	1.0000	99.91
33.5	363,781		0.0000	1.0000	99.91
34.5	356,620		0.0000	1.0000	99.91
35.5	339,947	111	0.0003	0.9997	99.91
36.5	339,577		0.0000	1.0000	99.88
37.5	345,938		0.0000	1.0000	99.88
38.5	345,938		0.0000	1.0000	99.88
39.5	346,264		0.0000	1.0000	99.88

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 364.6 POLES, TOWERS AND FIXTURES - CLEARING TOWERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2002			EXPERIENCE BAND 1970-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
40.5	346,482		0.0000	1.0000	99.88
41.5	346,858		0.0000	1.0000	99.88
42.5	354,508		0.0000	1.0000	99.88
43.5	354,331		0.0000	1.0000	99.88
44.5	364,741		0.0000	1.0000	99.88
45.5	387,277		0.0000	1.0000	99.88
46.5	463,758	1,802	0.0039	0.9961	99.88
47.5	462,572		0.0000	1.0000	99.49
48.5	460,422		0.0000	1.0000	99.49
49.5	364,307		0.0000	1.0000	99.49
50.5	359,864		0.0000	1.0000	99.49
51.5	298,603		0.0000	1.0000	99.49
52.5	265,754	1,823	0.0069	0.9931	99.49
53.5	232,933		0.0000	1.0000	98.80
54.5	202,650		0.0000	1.0000	98.80
55.5	188,176	145	0.0008	0.9992	98.80
56.5	186,312		0.0000	1.0000	98.72
57.5	185,497		0.0000	1.0000	98.72
58.5	181,453		0.0000	1.0000	98.72
59.5	181,453		0.0000	1.0000	98.72
60.5	177,416		0.0000	1.0000	98.72
61.5	176,164		0.0000	1.0000	98.72
62.5	174,495		0.0000	1.0000	98.72
63.5	174,495		0.0000	1.0000	98.72
64.5	173,099		0.0000	1.0000	98.72
65.5	170,847		0.0000	1.0000	98.72
66.5	170,815		0.0000	1.0000	98.72
67.5	145,177		0.0000	1.0000	98.72
68.5	144,551		0.0000	1.0000	98.72
69.5	143,067	1,590	0.0111	0.9889	98.72
70.5	136,706		0.0000	1.0000	97.62
71.5	136,706		0.0000	1.0000	97.62
72.5	136,380		0.0000	1.0000	97.62
73.5	136,162		0.0000	1.0000	97.62
74.5	135,786		0.0000	1.0000	97.62
75.5	128,136		0.0000	1.0000	97.62
76.5	126,691		0.0000	1.0000	97.62
77.5	111,371	1,772	0.0159	0.9841	97.62
78.5	88,330	3,669	0.0415	0.9585	96.07
79.5	11,279		0.0000	1.0000	92.08
80.5					92.08



PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2007

EXPERIENCE BAND 1937-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	38,656,150	36,988	0.0010	0.9990	100.00
0.5	40,711,770	48,727	0.0012	0.9988	99.90
1.5	40,520,783	38,339	0.0009	0.9991	99.78
2.5	40,691,654	32,647	0.0008	0.9992	99.69
3.5	40,271,936	28,841	0.0007	0.9993	99.61
4.5	39,441,467	24,247	0.0006	0.9994	99.54
5.5	39,246,598	17,756	0.0005	0.9995	99.48
6.5	38,956,773	19,804	0.0005	0.9995	99.43
7.5	38,753,740	20,027	0.0005	0.9995	99.38
8.5	38,415,531	17,725	0.0005	0.9995	99.33
9.5	37,500,567	16,706	0.0004	0.9996	99.28
10.5	36,190,592	15,030	0.0004	0.9996	99.24
11.5	35,109,182	13,223	0.0004	0.9996	99.20
12.5	33,033,364	10,914	0.0003	0.9997	99.16
13.5	31,139,687	17,005	0.0005	0.9995	99.13
14.5	29,196,181	23,984	0.0008	0.9992	99.08
15.5	27,205,783	31,618	0.0012	0.9988	99.00
16.5	25,329,445	52,076	0.0021	0.9979	98.88
17.5	23,831,059	63,680	0.0027	0.9973	98.67
18.5	22,467,202	73,113	0.0033	0.9967	98.40
19.5	21,023,318	75,845	0.0036	0.9964	98.08
20.5	19,548,838	73,683	0.0038	0.9962	97.73
21.5	18,187,843	62,811	0.0035	0.9965	97.36
22.5	16,776,330	67,561	0.0040	0.9960	97.02
23.5	14,940,447	23,221	0.0016	0.9984	96.63
24.5	14,151,896	36,757	0.0026	0.9974	96.48
25.5	13,139,598	40,984	0.0031	0.9969	96.23
26.5	12,169,753	34,700	0.0029	0.9971	95.93
27.5	10,928,092	63,583	0.0058	0.9942	95.65
28.5	10,084,527	49,625	0.0049	0.9951	95.10
29.5	9,760,447	9,130	0.0009	0.9991	94.63
30.5	9,041,634	10,884	0.0012	0.9988	94.54
31.5	8,637,616	19,182	0.0022	0.9978	94.43
32.5	8,142,966	23,852	0.0029	0.9971	94.22
33.5	7,783,706	18,754	0.0024	0.9976	93.95
34.5	7,431,573	27,298	0.0037	0.9963	93.72
35.5	6,980,170	20,005	0.0029	0.9971	93.37
36.5	6,663,720	22,680	0.0034	0.9966	93.10
37.5	6,498,299	22,452	0.0035	0.9965	92.78
38.5	6,238,407	24,479	0.0039	0.9961	92.46

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2007			EXPERIENCE BAND 1937-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,140,431	25,366	0.0041	0.9959	92.10
40.5	5,893,387	25,244	0.0043	0.9957	91.72
41.5	5,765,771	24,687	0.0043	0.9957	91.33
42.5	5,632,655	26,080	0.0046	0.9954	90.94
43.5	5,528,497	25,351	0.0046	0.9954	90.52
44.5	5,399,662	23,250	0.0043	0.9957	90.10
45.5	5,167,759	20,038	0.0039	0.9961	89.71
46.5	4,910,426	18,615	0.0038	0.9962	89.36
47.5	4,869,891	20,376	0.0042	0.9958	89.02
48.5	4,849,515	24,270	0.0050	0.9950	88.65
49.5	4,237,129	15,348	0.0036	0.9964	88.21
50.5	3,797,184	12,437	0.0033	0.9967	87.89
51.5	3,752,531	11,833	0.0032	0.9968	87.60
52.5	3,309,366	9,977	0.0030	0.9970	87.32
53.5	3,284,086	9,649	0.0029	0.9971	87.06
54.5	2,771,134	8,363	0.0030	0.9970	86.81
55.5	2,481,117	7,378	0.0030	0.9970	86.55
56.5	2,021,553	6,054	0.0030	0.9970	86.29
57.5	2,015,033	6,091	0.0030	0.9970	86.03
58.5	1,786,105	5,368	0.0030	0.9970	85.77
59.5	1,474,179	3,713	0.0025	0.9975	85.51
60.5	952,194	3,447	0.0036	0.9964	85.30
61.5	673,011	2,103	0.0031	0.9969	84.99
62.5	601,753	390	0.0006	0.9994	84.73
63.5	542,824	636	0.0012	0.9988	84.68
64.5	542,132	1,894	0.0035	0.9965	84.58
65.5	474,304	647	0.0014	0.9986	84.28
66.5	402,382	294	0.0007	0.9993	84.16
67.5	385,110	284	0.0007	0.9993	84.10
68.5	378,625	422	0.0011	0.9989	84.04
69.5	358,613	526	0.0015	0.9985	83.95
70.5	272,251	410	0.0015	0.9985	83.82
71.5	25,369		0.0000	1.0000	83.69
72.5	25,369		0.0000	1.0000	83.69
73.5	25,369		0.0000	1.0000	83.69
74.5	25,369		0.0000	1.0000	83.69
75.5	25,369		0.0000	1.0000	83.69
76.5	25,369		0.0000	1.0000	83.69
77.5	25,369		0.0000	1.0000	83.69
78.5	25,369		0.0000	1.0000	83.69

PPL ELECTRIC UTILITIES CORPORATION

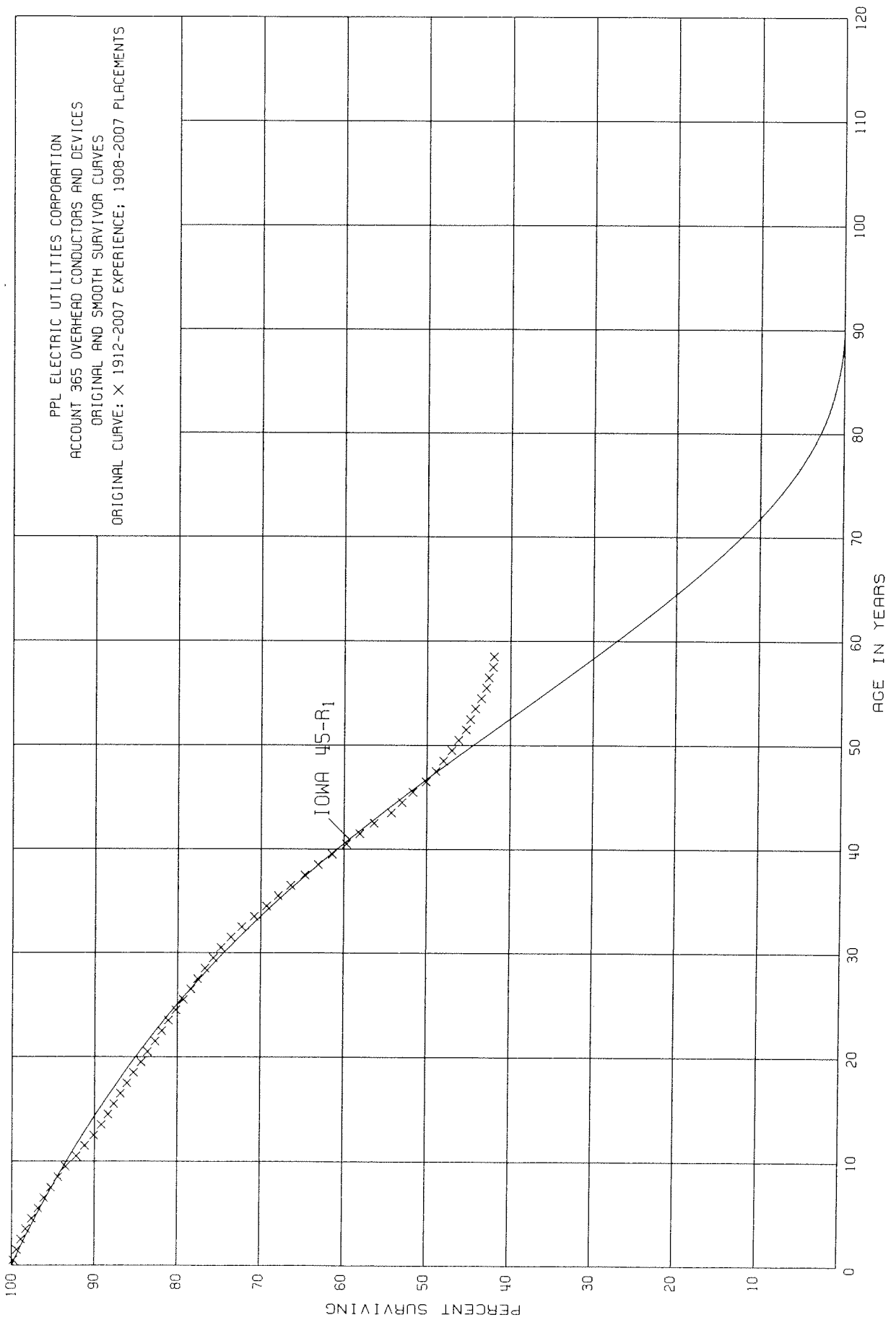
ACCOUNT 364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2007

EXPERIENCE BAND 1937-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	925		0.0000	1.0000	83.69
80.5	925		0.0000	1.0000	83.69
81.5	925		0.0000	1.0000	83.69
82.5	925		0.0000	1.0000	83.69
83.5	925		0.0000	1.0000	83.69
84.5	925		0.0000	1.0000	83.69
85.5	925		0.0000	1.0000	83.69
86.5	925		0.0000	1.0000	83.69
87.5	925		0.0000	1.0000	83.69
88.5	925		0.0000	1.0000	83.69
89.5	925		0.0000	1.0000	83.69
90.5	925		0.0000	1.0000	83.69
91.5	925		0.0000	1.0000	83.69
92.5	925		0.0000	1.0000	83.69
93.5	925		0.0000	1.0000	83.69
94.5	925		0.0000	1.0000	83.69
95.5	925		0.0000	1.0000	83.69
96.5	925		0.0000	1.0000	83.69
97.5	925		0.0000	1.0000	83.69
98.5	925		0.0000	1.0000	83.69
99.5					83.69



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

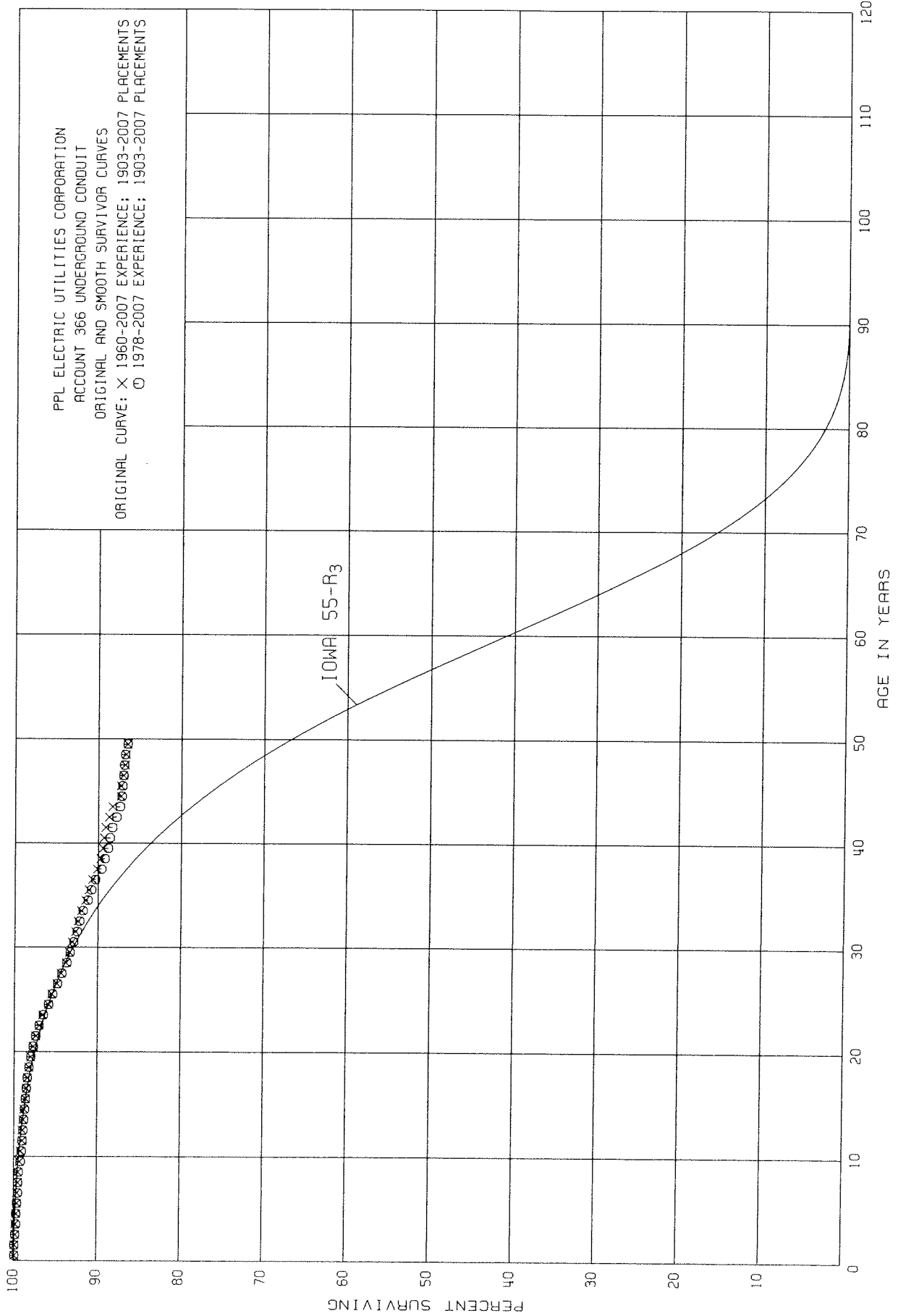
PLACEMENT BAND 1908-2007			EXPERIENCE BAND 1912-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	808,847,718	1,405,124	0.0017	0.9983	100.00
0.5	785,599,081	3,432,453	0.0044	0.9956	99.83
1.5	757,820,057	3,684,017	0.0049	0.9951	99.39
2.5	734,611,512	4,533,087	0.0062	0.9938	98.90
3.5	714,346,808	5,264,971	0.0074	0.9926	98.29
4.5	692,611,513	5,288,225	0.0076	0.9924	97.56
5.5	667,036,894	5,269,417	0.0079	0.9921	96.82
6.5	640,864,386	5,295,584	0.0083	0.9917	96.06
7.5	613,404,378	5,632,170	0.0092	0.9908	95.26
8.5	584,140,860	5,550,250	0.0095	0.9905	94.38
9.5	554,235,697	7,664,439	0.0138	0.9862	93.48
10.5	519,677,455	5,636,156	0.0108	0.9892	92.19
11.5	490,181,220	5,878,088	0.0120	0.9880	91.19
12.5	454,404,633	4,492,573	0.0099	0.9901	90.10
13.5	422,074,260	3,646,052	0.0086	0.9914	89.21
14.5	393,860,161	3,434,171	0.0087	0.9913	88.44
15.5	366,266,670	3,277,586	0.0089	0.9911	87.67
16.5	337,995,229	2,963,340	0.0088	0.9912	86.89
17.5	310,490,061	3,056,572	0.0098	0.9902	86.13
18.5	285,513,422	2,843,258	0.0100	0.9900	85.29
19.5	267,246,962	2,727,377	0.0102	0.9898	84.44
20.5	250,255,027	2,659,028	0.0106	0.9894	83.58
21.5	235,569,198	2,244,887	0.0095	0.9905	82.69
22.5	223,596,871	2,295,914	0.0103	0.9897	81.90
23.5	207,201,448	2,137,337	0.0103	0.9897	81.06
24.5	196,243,292	2,179,048	0.0111	0.9889	80.23
25.5	182,649,604	2,070,447	0.0113	0.9887	79.34
26.5	170,935,749	1,896,641	0.0111	0.9889	78.44
27.5	155,284,925	1,787,132	0.0115	0.9885	77.57
28.5	142,663,548	1,782,551	0.0125	0.9875	76.68
29.5	130,470,534	1,667,505	0.0128	0.9872	75.72
30.5	119,309,385	1,842,418	0.0154	0.9846	74.75
31.5	109,442,943	1,942,228	0.0177	0.9823	73.60
32.5	99,321,233	2,120,430	0.0213	0.9787	72.30
33.5	89,303,497	1,787,034	0.0200	0.9800	70.76
34.5	78,402,668	1,667,389	0.0213	0.9787	69.34
35.5	69,875,965	1,539,579	0.0220	0.9780	67.86
36.5	63,294,254	1,586,230	0.0251	0.9749	66.37
37.5	57,036,703	1,396,324	0.0245	0.9755	64.70
38.5	50,496,296	1,362,971	0.0270	0.9730	63.11

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2007			EXPERIENCE BAND 1912-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	45,109,674	1,260,750	0.0279	0.9721	61.41
40.5	40,333,827	1,115,050	0.0276	0.9724	59.70
41.5	37,008,542	1,050,759	0.0284	0.9716	58.05
42.5	34,088,069	1,263,285	0.0371	0.9629	56.40
43.5	30,930,510	736,604	0.0238	0.9762	54.31
44.5	28,216,320	708,010	0.0251	0.9749	53.02
45.5	25,874,772	814,223	0.0315	0.9685	51.69
46.5	23,474,294	528,925	0.0225	0.9775	50.06
47.5	21,595,250	430,383	0.0199	0.9801	48.93
48.5	19,473,264	374,146	0.0192	0.9808	47.96
49.5	17,889,123	324,266	0.0181	0.9819	47.04
50.5	16,217,157	298,528	0.0184	0.9816	46.19
51.5	14,566,400	172,894	0.0119	0.9881	45.34
52.5	13,270,394	182,398	0.0137	0.9863	44.80
53.5	12,122,540	198,927	0.0164	0.9836	44.19
54.5	10,834,994	143,331	0.0132	0.9868	43.47
55.5	9,685,715	73,307	0.0076	0.9924	42.90
56.5	8,978,458	89,526	0.0100	0.9900	42.57
57.5	8,451,712	35,517	0.0042	0.9958	42.14
58.5	8,014,104	192,868	0.0241	0.9759	41.96
59.5	7,436,408	26,315	0.0035	0.9965	40.95
60.5	7,035,587	15,204	0.0022	0.9978	40.81
61.5	6,485,895	11,133	0.0017	0.9983	40.72
62.5	6,116,327	9,626	0.0016	0.9984	40.65
63.5	5,710,878	17,958	0.0031	0.9969	40.58
64.5	5,643,828	126,945	0.0225	0.9775	40.45
65.5	5,276,096	49,000	0.0093	0.9907	39.54
66.5	4,396,770	59,352	0.0135	0.9865	39.17
67.5	4,055,507	240,901	0.0594	0.9406	38.64
68.5	3,658,617	40,204	0.0110	0.9890	36.34
69.5	3,477,826	59,188	0.0170	0.9830	35.94
70.5	3,163,571	42,536	0.0134	0.9866	35.33
71.5	1,718,852	11,443	0.0067	0.9933	34.86
72.5	1,587,526	7,057	0.0044	0.9956	34.63
73.5	1,545,228	8,053	0.0052	0.9948	34.48
74.5	1,468,875	14,592	0.0099	0.9901	34.30
75.5	1,374,802	26,012	0.0189	0.9811	33.96
76.5	1,313,228	10,949	0.0083	0.9917	33.32
77.5	1,212,232	12,008	0.0099	0.9901	33.04
78.5	1,106,227	7,905	0.0071	0.9929	32.71

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2007			EXPERIENCE BAND 1912-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,033,725	8,161	0.0079	0.9921	32.48
80.5	917,163	5,293	0.0058	0.9942	32.22
81.5	703,695	2,773	0.0039	0.9961	32.03
82.5	670,635	3,647	0.0054	0.9946	31.91
83.5	608,614	5,447	0.0089	0.9911	31.74
84.5	409,406	10,498	0.0256	0.9744	31.46
85.5	373,885	6,362	0.0170	0.9830	30.65
86.5	358,991	4,111	0.0115	0.9885	30.13
87.5	340,152	1,631	0.0048	0.9952	29.78
88.5	290,610	2,068	0.0071	0.9929	29.64
89.5	275,705	1,792	0.0065	0.9935	29.43
90.5	238,079	2,449	0.0103	0.9897	29.24
91.5	208,359	12,451	0.0598	0.9402	28.94
92.5	135,797	4,350	0.0320	0.9680	27.21
93.5	56,416	2,650	0.0470	0.9530	26.34
94.5	53,129	1,944	0.0366	0.9634	25.10
95.5	51,059	1,439	0.0282	0.9718	24.18
96.5	49,620	4,681	0.0943	0.9057	23.50
97.5	37,208	1,277	0.0343	0.9657	21.28
98.5	17,133	210	0.0123	0.9877	20.55
99.5					20.30



PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2007			EXPERIENCE BAND 1960-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	137,384,155	92,356	0.0007	0.9993	100.00
0.5	132,121,950	83,186	0.0006	0.9994	99.93
1.5	125,908,755	73,519	0.0006	0.9994	99.87
2.5	120,337,345	70,031	0.0006	0.9994	99.81
3.5	115,207,164	62,010	0.0005	0.9995	99.75
4.5	111,073,368	64,410	0.0006	0.9994	99.70
5.5	106,636,278	53,438	0.0005	0.9995	99.64
6.5	101,687,630	67,450	0.0007	0.9993	99.59
7.5	97,580,333	68,670	0.0007	0.9993	99.52
8.5	93,941,649	186,696	0.0020	0.9980	99.45
9.5	90,822,482	68,885	0.0008	0.9992	99.25
10.5	86,421,092	117,275	0.0014	0.9986	99.17
11.5	82,222,763	56,173	0.0007	0.9993	99.03
12.5	76,273,539	72,481	0.0010	0.9990	98.96
13.5	68,453,614	59,399	0.0009	0.9991	98.86
14.5	62,748,171	91,895	0.0015	0.9985	98.77
15.5	57,496,704	65,918	0.0011	0.9989	98.62
16.5	51,687,500	78,440	0.0015	0.9985	98.51
17.5	46,282,295	66,292	0.0014	0.9986	98.36
18.5	42,420,427	86,091	0.0020	0.9980	98.22
19.5	39,498,421	150,322	0.0038	0.9962	98.02
20.5	35,898,098	80,585	0.0022	0.9978	97.65
21.5	33,434,895	137,435	0.0041	0.9959	97.44
22.5	31,355,411	154,468	0.0049	0.9951	97.04
23.5	29,762,884	196,839	0.0066	0.9934	96.56
24.5	28,705,944	140,085	0.0049	0.9951	95.92
25.5	27,474,085	164,995	0.0060	0.9940	95.45
26.5	26,081,510	137,426	0.0053	0.9947	94.88
27.5	24,715,886	139,722	0.0057	0.9943	94.38
28.5	23,074,379	98,807	0.0043	0.9957	93.84
29.5	20,448,223	81,612	0.0040	0.9960	93.44
30.5	19,169,899	79,449	0.0041	0.9959	93.07
31.5	16,230,629	45,035	0.0028	0.9972	92.69
32.5	13,981,333	62,754	0.0045	0.9955	92.43
33.5	12,417,309	73,031	0.0059	0.9941	92.01
34.5	9,276,505	36,487	0.0039	0.9961	91.47
35.5	7,655,434	35,080	0.0046	0.9954	91.11
36.5	6,589,372	44,114	0.0067	0.9933	90.69
37.5	6,021,357	24,372	0.0040	0.9960	90.08
38.5	5,254,307	17,144	0.0033	0.9967	89.72

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2007			EXPERIENCE BAND 1960-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,706,253	7,803	0.0017	0.9983	89.42
40.5	3,899,721	9,754	0.0025	0.9975	89.27
41.5	3,661,813	15,536	0.0042	0.9958	89.05
42.5	3,519,278	13,435	0.0038	0.9962	88.68
43.5	3,378,548	39,229	0.0116	0.9884	88.34
44.5	3,268,102	2,456	0.0008	0.9992	87.32
45.5	3,220,093	9,779	0.0030	0.9970	87.25
46.5	3,101,674	7,436	0.0024	0.9976	86.99
47.5	3,010,731	1,715	0.0006	0.9994	86.78
48.5	2,892,975	8,431	0.0029	0.9971	86.73
49.5	2,808,136	9,399	0.0033	0.9967	86.48
50.5	2,705,763	23,015	0.0085	0.9915	86.19
51.5	2,620,396	20,017	0.0076	0.9924	85.46
52.5	2,532,358	4,638	0.0018	0.9982	84.81
53.5	2,399,558	10,227	0.0043	0.9957	84.66
54.5	2,186,827	3,782	0.0017	0.9983	84.30
55.5	1,851,913	19,865	0.0107	0.9893	84.16
56.5	1,783,804	9,563	0.0054	0.9946	83.26
57.5	1,660,178	6,731	0.0041	0.9959	82.81
58.5	1,424,638	1,782	0.0013	0.9987	82.47
59.5	1,348,464	4,676	0.0035	0.9965	82.36
60.5	1,319,003	11,925	0.0090	0.9910	82.07
61.5	1,274,680	49	0.0000	1.0000	81.33
62.5	1,265,968	6,516	0.0051	0.9949	81.33
63.5	1,258,499	4,159	0.0033	0.9967	80.92
64.5	1,254,044	12,363	0.0099	0.9901	80.65
65.5	1,228,143	10,524	0.0086	0.9914	79.85
66.5	1,185,552	5,247	0.0044	0.9956	79.16
67.5	1,119,462	4,287	0.0038	0.9962	78.81
68.5	1,077,162	7,535	0.0070	0.9930	78.51
69.5	1,057,170	4,602	0.0044	0.9956	77.96
70.5	1,036,953	5,457	0.0053	0.9947	77.62
71.5	1,020,324	209	0.0002	0.9998	77.21
72.5	980,924	302	0.0003	0.9997	77.19
73.5	958,917	3,770	0.0039	0.9961	77.17
74.5	904,065	13,208	0.0146	0.9854	76.87
75.5	639,006	12,571	0.0197	0.9803	75.75
76.5	543,719	8,575	0.0158	0.9842	74.26
77.5	510,512	3,533	0.0069	0.9931	73.09
78.5	482,866	1,081	0.0022	0.9978	72.59

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2007			EXPERIENCE BAND 1960-2007			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	429,524	1,235	0.0029	0.9971	72.43	
80.5	383,770	780	0.0020	0.9980	72.22	
81.5	324,078	843	0.0026	0.9974	72.08	
82.5	300,555	425	0.0014	0.9986	71.89	
83.5	278,288	1,692	0.0061	0.9939	71.79	
84.5	263,698	1,438	0.0055	0.9945	71.35	
85.5	220,801	1,272	0.0058	0.9942	70.96	
86.5	218,299	1,619	0.0074	0.9926	70.55	
87.5	215,463	379	0.0018	0.9982	70.03	
88.5	210,821	2,346	0.0111	0.9889	69.90	
89.5	208,476	1,620	0.0078	0.9922	69.12	
90.5	199,394	763	0.0038	0.9962	68.58	
91.5	116,457	32	0.0003	0.9997	68.32	
92.5	97,728	1	0.0000	1.0000	68.30	
93.5	89,890	493	0.0055	0.9945	68.30	
94.5	86,976	385	0.0044	0.9956	67.92	
95.5	63,132	1	0.0000	1.0000	67.62	
96.5	61,923		0.0000	1.0000	67.62	
97.5	61,923	140	0.0023	0.9977	67.62	
98.5	51,178	146	0.0029	0.9971	67.46	
99.5	46,901	11	0.0002	0.9998	67.26	
100.5	29,262		0.0000	1.0000	67.25	
101.5	29,262		0.0000	1.0000	67.25	
102.5	29,262		0.0000	1.0000	67.25	
103.5	29,262		0.0000	1.0000	67.25	
104.5		34	0.0012	0.9988	67.25	
					67.17	

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2007			EXPERIENCE BAND 1978-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	117,524,562	92,356	0.0008	0.9992	100.00
0.5	113,391,001	80,317	0.0007	0.9993	99.92
1.5	109,715,355	73,519	0.0007	0.9993	99.85
2.5	106,340,004	70,031	0.0007	0.9993	99.78
3.5	102,659,421	61,454	0.0006	0.9994	99.71
4.5	102,204,610	64,362	0.0006	0.9994	99.65
5.5	99,337,579	53,438	0.0005	0.9995	99.59
6.5	95,727,609	67,197	0.0007	0.9993	99.54
7.5	92,089,562	68,670	0.0007	0.9993	99.47
8.5	89,510,751	180,138	0.0020	0.9980	99.40
9.5	86,934,484	68,432	0.0008	0.9992	99.20
10.5	83,237,548	117,132	0.0014	0.9986	99.12
11.5	79,312,142	54,955	0.0007	0.9993	98.98
12.5	73,509,643	67,840	0.0009	0.9991	98.91
13.5	66,072,170	59,337	0.0009	0.9991	98.82
14.5	60,473,973	67,551	0.0011	0.9989	98.73
15.5	55,317,657	62,561	0.0011	0.9989	98.62
16.5	49,645,910	78,406	0.0016	0.9984	98.51
17.5	44,348,833	66,292	0.0015	0.9985	98.35
18.5	40,586,452	86,091	0.0021	0.9979	98.20
19.5	37,733,068	128,065	0.0034	0.9966	97.99
20.5	34,221,258	80,298	0.0023	0.9977	97.66
21.5	31,816,161	137,370	0.0043	0.9957	97.44
22.5	29,808,985	154,468	0.0052	0.9948	97.02
23.5	28,347,010	196,839	0.0069	0.9931	96.52
24.5	27,461,079	140,085	0.0051	0.9949	95.85
25.5	26,535,545	164,950	0.0062	0.9938	95.36
26.5	25,195,700	137,426	0.0055	0.9945	94.77
27.5	23,665,617	139,722	0.0059	0.9941	94.25
28.5	22,183,146	98,520	0.0044	0.9956	93.69
29.5	19,581,774	81,502	0.0042	0.9958	93.28
30.5	18,302,518	79,449	0.0043	0.9957	92.89
31.5	15,324,412	45,035	0.0029	0.9971	92.49
32.5	13,010,941	62,569	0.0048	0.9952	92.22
33.5	11,378,233	72,666	0.0064	0.9936	91.78
34.5	8,209,421	36,487	0.0044	0.9956	91.19
35.5	6,578,051	35,080	0.0053	0.9947	90.79
36.5	5,533,150	43,507	0.0079	0.9921	90.31
37.5	4,965,775	24,372	0.0049	0.9951	89.60
38.5	4,241,709	17,144	0.0040	0.9960	89.16

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

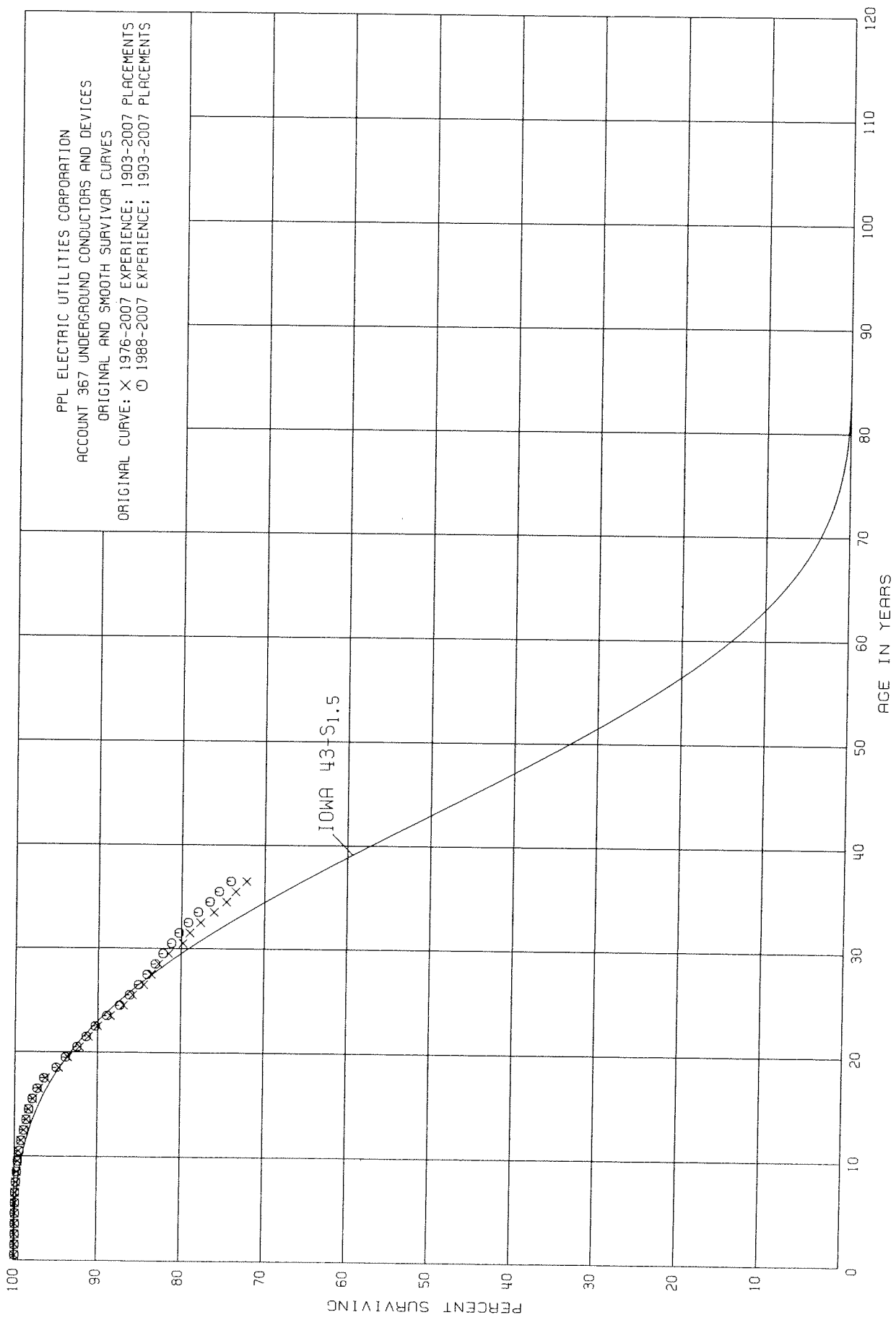
PLACEMENT BAND 1903-2007			EXPERIENCE BAND 1978-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,706,108	7,803	0.0021	0.9979	88.80
40.5	2,919,554	9,754	0.0033	0.9967	88.61
41.5	2,699,965	15,396	0.0057	0.9943	88.32
42.5	2,590,077	13,255	0.0051	0.9949	87.82
43.5	2,395,224	4,574	0.0019	0.9981	87.37
44.5	2,349,898	2,456	0.0010	0.9990	87.20
45.5	2,579,217	2,880	0.0011	0.9989	87.11
46.5	2,547,298	3,943	0.0015	0.9985	87.01
47.5	2,466,376	1,715	0.0007	0.9993	86.88
48.5	2,374,686	8,349	0.0035	0.9965	86.82
49.5	2,355,430	5,182	0.0022	0.9978	86.52
50.5	2,316,575	23,015	0.0099	0.9901	86.33
51.5	2,293,125	15,373	0.0067	0.9933	85.48
52.5	2,217,575	4,638	0.0021	0.9979	84.91
53.5	2,108,246	10,227	0.0049	0.9951	84.73
54.5	1,909,369	3,782	0.0020	0.9980	84.31
55.5	1,639,157	19,865	0.0121	0.9879	84.14
56.5	1,521,507	6,506	0.0043	0.9957	83.12
57.5	1,402,322	6,731	0.0048	0.9952	82.76
58.5	1,171,477	1,782	0.0015	0.9985	82.36
59.5	1,095,304	1,211	0.0011	0.9989	82.24
60.5	1,077,300	11,738	0.0109	0.9891	82.15
61.5	1,121,917	49	0.0000	1.0000	81.25
62.5	1,134,177	6,516	0.0057	0.9943	81.25
63.5	1,134,590	4,159	0.0037	0.9963	80.79
64.5	1,134,020	12,363	0.0109	0.9891	80.49
65.5	1,140,549	10,524	0.0092	0.9908	79.61
66.5	1,099,208	5,247	0.0048	0.9952	78.88
67.5	1,033,118	4,287	0.0041	0.9959	78.50
68.5	1,002,811	7,535	0.0075	0.9925	78.18
69.5	990,750	4,602	0.0046	0.9954	77.59
70.5	991,358	2,712	0.0027	0.9973	77.23
71.5	977,473	209	0.0002	0.9998	77.02
72.5	938,074	302	0.0003	0.9997	77.00
73.5	916,067	3,770	0.0041	0.9959	76.98
74.5	904,065	13,208	0.0146	0.9854	76.66
75.5	639,006	12,571	0.0197	0.9803	75.54
76.5	543,719	8,575	0.0158	0.9842	74.05
77.5	510,512	3,533	0.0069	0.9931	72.88
78.5	482,866	1,081	0.0022	0.9978	72.38

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2007			EXPERIENCE BAND 1978-2007			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	429,524	1,235	0.0029	0.9971	72.22	
80.5	383,770	780	0.0020	0.9980	72.01	
81.5	324,078	843	0.0026	0.9974	71.87	
82.5	300,555	425	0.0014	0.9986	71.68	
83.5	278,288	1,692	0.0061	0.9939	71.58	
84.5	263,698	1,438	0.0055	0.9945	71.14	
85.5	220,801	1,272	0.0058	0.9942	70.75	
86.5	218,299	1,619	0.0074	0.9926	70.34	
87.5	215,463	379	0.0018	0.9982	69.82	
88.5	210,821	2,346	0.0111	0.9889	69.69	
89.5	208,476	1,620	0.0078	0.9922	68.92	
90.5	199,394	763	0.0038	0.9962	68.38	
91.5	116,457	32	0.0003	0.9997	68.12	
92.5	97,728	1	0.0000	1.0000	68.10	
93.5	89,890	493	0.0055	0.9945	68.10	
94.5	86,976	385	0.0044	0.9956	67.73	
95.5	63,132	1	0.0000	1.0000	67.43	
96.5	61,923		0.0000	1.0000	67.43	
97.5	61,923	140	0.0023	0.9977	67.43	
98.5	51,178	146	0.0029	0.9971	67.27	
99.5	46,901	11	0.0002	0.9998	67.07	
100.5	29,262		0.0000	1.0000	67.06	
101.5	29,262		0.0000	1.0000	67.06	
102.5	29,262		0.0000	1.0000	67.06	
103.5	29,262	34	0.0012	0.9988	67.06	
104.5					66.98	



PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2007			EXPERIENCE BAND 1976-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	367,521,684	10,556	0.0000	1.0000	100.00
0.5	343,559,427	26,613	0.0001	0.9999	100.00
1.5	320,008,104	42,399	0.0001	0.9999	99.99
2.5	304,180,159	74,010	0.0002	0.9998	99.98
3.5	289,917,444	63,868	0.0002	0.9998	99.96
4.5	278,804,840	111,431	0.0004	0.9996	99.94
5.5	264,171,002	110,484	0.0004	0.9996	99.90
6.5	248,910,969	144,138	0.0006	0.9994	99.86
7.5	237,441,276	156,883	0.0007	0.9993	99.80
8.5	223,721,233	225,061	0.0010	0.9990	99.73
9.5	212,699,397	368,600	0.0017	0.9983	99.63
10.5	197,629,013	547,301	0.0028	0.9972	99.46
11.5	180,848,159	530,543	0.0029	0.9971	99.18
12.5	165,313,127	432,726	0.0026	0.9974	98.89
13.5	146,106,060	525,206	0.0036	0.9964	98.63
14.5	131,004,863	681,574	0.0052	0.9948	98.27
15.5	115,796,264	772,558	0.0067	0.9933	97.76
16.5	100,001,595	822,634	0.0082	0.9918	97.11
17.5	84,291,602	1,397,506	0.0166	0.9834	96.31
18.5	75,267,724	916,929	0.0122	0.9878	94.71
19.5	67,903,274	987,124	0.0145	0.9855	93.55
20.5	59,842,346	711,480	0.0119	0.9881	92.19
21.5	54,461,123	674,742	0.0124	0.9876	91.09
22.5	49,391,629	785,283	0.0159	0.9841	89.96
23.5	44,971,569	811,568	0.0180	0.9820	88.53
24.5	41,702,210	528,042	0.0127	0.9873	86.94
25.5	38,269,355	586,802	0.0153	0.9847	85.84
26.5	34,755,571	377,978	0.0109	0.9891	84.53
27.5	31,600,889	348,058	0.0110	0.9890	83.61
28.5	28,560,066	416,670	0.0146	0.9854	82.69
29.5	24,430,188	493,230	0.0202	0.9798	81.48
30.5	21,093,359	213,021	0.0101	0.9899	79.83
31.5	16,806,824	291,243	0.0173	0.9827	79.02
32.5	13,714,385	277,394	0.0202	0.9798	77.65
33.5	11,330,894	223,357	0.0197	0.9803	76.08
34.5	7,780,698	113,980	0.0146	0.9854	74.58
35.5	5,725,196	103,773	0.0181	0.9819	73.49
36.5	4,480,737	23,948	0.0053	0.9947	72.16
37.5	4,004,685	26,779	0.0067	0.9933	71.78
38.5	3,511,590	16,617	0.0047	0.9953	71.30

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2007			EXPERIENCE BAND 1976-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,069,605	18,259	0.0059	0.9941	70.96
40.5	2,737,816	29,066	0.0106	0.9894	70.54
41.5	2,412,460	29,015	0.0120	0.9880	69.79
42.5	2,151,889	18,549	0.0086	0.9914	68.95
43.5	1,920,955	16,609	0.0086	0.9914	68.36
44.5	1,744,491	20,359	0.0117	0.9883	67.77
45.5	1,585,300	12,579	0.0079	0.9921	66.98
46.5	1,511,742	32,356	0.0214	0.9786	66.45
47.5	1,395,447	13,274	0.0095	0.9905	65.03
48.5	955,283	14,395	0.0151	0.9849	64.41
49.5	896,730	11,762	0.0131	0.9869	63.44
50.5	802,201	49,927	0.0622	0.9378	62.61
51.5	711,925	19,907	0.0280	0.9720	58.72
52.5	554,225	14,521	0.0262	0.9738	57.08
53.5	481,294	12,869	0.0267	0.9733	55.58
54.5	415,339	9,882	0.0238	0.9762	54.10
55.5	332,367	9,744	0.0293	0.9707	52.81
56.5	245,617	8,382	0.0341	0.9659	51.26
57.5	187,290	10,765	0.0575	0.9425	49.51
58.5	130,839	1,351	0.0103	0.9897	46.66
59.5	124,685	2,464	0.0198	0.9802	46.18
60.5	120,336	3,149	0.0262	0.9738	45.27
61.5	115,977	2,168	0.0187	0.9813	44.08
62.5	112,146	10,045	0.0896	0.9104	43.26
63.5	101,622	2,199	0.0216	0.9784	39.38
64.5	96,410	5,765	0.0598	0.9402	38.53
65.5	91,230	19,314	0.2117	0.7883	36.23
66.5	66,452	1,870	0.0281	0.9719	28.56
67.5	52,091	3,053	0.0586	0.9414	27.76
68.5	44,072	1,083	0.0246	0.9754	26.13
69.5	36,472	12,442	0.3411	0.6589	25.49
70.5	23,235	652	0.0281	0.9719	16.80
71.5	21,469	769	0.0358	0.9642	16.33
72.5	16,599	763	0.0460	0.9540	15.75
73.5	15,796	1,527	0.0967	0.9033	15.03
74.5	13,930	838	0.0602	0.9398	13.58
75.5	12,579	314	0.0250	0.9750	12.76
76.5	12,172	1,309	0.1075	0.8925	12.44
77.5	10,488	1,951	0.1860	0.8140	11.10
78.5	8,475	4,784	0.5645	0.4355	9.04

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2007			EXPERIENCE BAND 1976-2007			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	2,465	6	0.0024	0.9976	3.94	
80.5	2,409	21	0.0087	0.9913	3.93	
81.5	2,325	10	0.0043	0.9957	3.90	
82.5	2,304	19	0.0082	0.9918	3.88	
83.5	2,066	10	0.0048	0.9952	3.85	
84.5	2,010	105	0.0522	0.9478	3.83	
85.5	1,876	81	0.0432	0.9568	3.63	
86.5	1,795	30	0.0167	0.9833	3.47	
87.5	1,765	3	0.0017	0.9983	3.41	
88.5	1,761	70	0.0398	0.9602	3.40	
89.5	1,691	18	0.0106	0.9894	3.26	
90.5	1,635	379	0.2318	0.7682	3.23	
91.5	973	63	0.0647	0.9353	2.48	
92.5	910	89	0.0978	0.9022	2.32	
93.5	821	55	0.0670	0.9330	2.09	
94.5	766	74	0.0966	0.9034	1.95	
95.5	643	66	0.1026	0.8974	1.76	
96.5	577	53	0.0919	0.9081	1.58	
97.5	75		0.0000	1.0000	1.43	
98.5	75		0.0000	1.0000	1.43	
99.5	74		0.0000	1.0000	1.43	
100.5	74		0.0000	1.0000	1.43	
101.5	74		0.0000	1.0000	1.43	
102.5	74		0.0000	1.0000	1.43	
103.5	74		0.0000	1.0000	1.43	
104.5					1.43	

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2007			EXPERIENCE BAND 1988-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	316,525,722	10,535	0.0000	1.0000	100.00
0.5	296,420,927	26,570	0.0001	0.9999	100.00
1.5	275,254,019	42,338	0.0002	0.9998	99.99
2.5	260,605,322	53,209	0.0002	0.9998	99.97
3.5	246,174,079	63,705	0.0003	0.9997	99.95
4.5	234,795,784	78,300	0.0003	0.9997	99.92
5.5	222,191,081	99,393	0.0004	0.9996	99.89
6.5	209,358,535	126,762	0.0006	0.9994	99.85
7.5	200,410,485	145,255	0.0007	0.9993	99.79
8.5	190,160,607	201,532	0.0011	0.9989	99.72
9.5	182,448,972	320,898	0.0018	0.9982	99.61
10.5	170,753,085	443,798	0.0026	0.9974	99.43
11.5	157,870,295	422,314	0.0027	0.9973	99.17
12.5	145,855,348	391,752	0.0027	0.9973	98.90
13.5	129,171,083	443,922	0.0034	0.9966	98.63
14.5	119,422,002	506,959	0.0042	0.9958	98.29
15.5	107,597,457	689,157	0.0064	0.9936	97.88
16.5	94,312,106	719,594	0.0076	0.9924	97.25
17.5	79,520,972	1,206,701	0.0152	0.9848	96.51
18.5	71,524,821	874,750	0.0122	0.9878	95.04
19.5	64,700,430	955,777	0.0148	0.9852	93.88
20.5	57,045,147	664,183	0.0116	0.9884	92.49
21.5	52,053,755	639,910	0.0123	0.9877	91.42
22.5	47,140,020	749,571	0.0159	0.9841	90.30
23.5	42,872,652	702,448	0.0164	0.9836	88.86
24.5	39,791,519	527,728	0.0133	0.9867	87.40
25.5	36,376,742	489,997	0.0135	0.9865	86.24
26.5	32,837,642	372,982	0.0114	0.9886	85.08
27.5	29,732,450	343,781	0.0116	0.9884	84.11
28.5	27,139,207	300,501	0.0111	0.9889	83.13
29.5	23,167,601	299,126	0.0129	0.9871	82.21
30.5	20,116,746	210,357	0.0105	0.9895	81.15
31.5	15,894,857	213,782	0.0134	0.9866	80.30
32.5	13,029,350	196,570	0.0151	0.9849	79.22
33.5	10,814,202	190,900	0.0177	0.9823	78.02
34.5	7,339,126	111,614	0.0152	0.9848	76.64
35.5	5,341,075	101,215	0.0190	0.9810	75.48
36.5	4,177,861	23,948	0.0057	0.9943	74.05
37.5	3,753,814	26,779	0.0071	0.9929	73.63
38.5	3,366,948	15,568	0.0046	0.9954	73.11

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

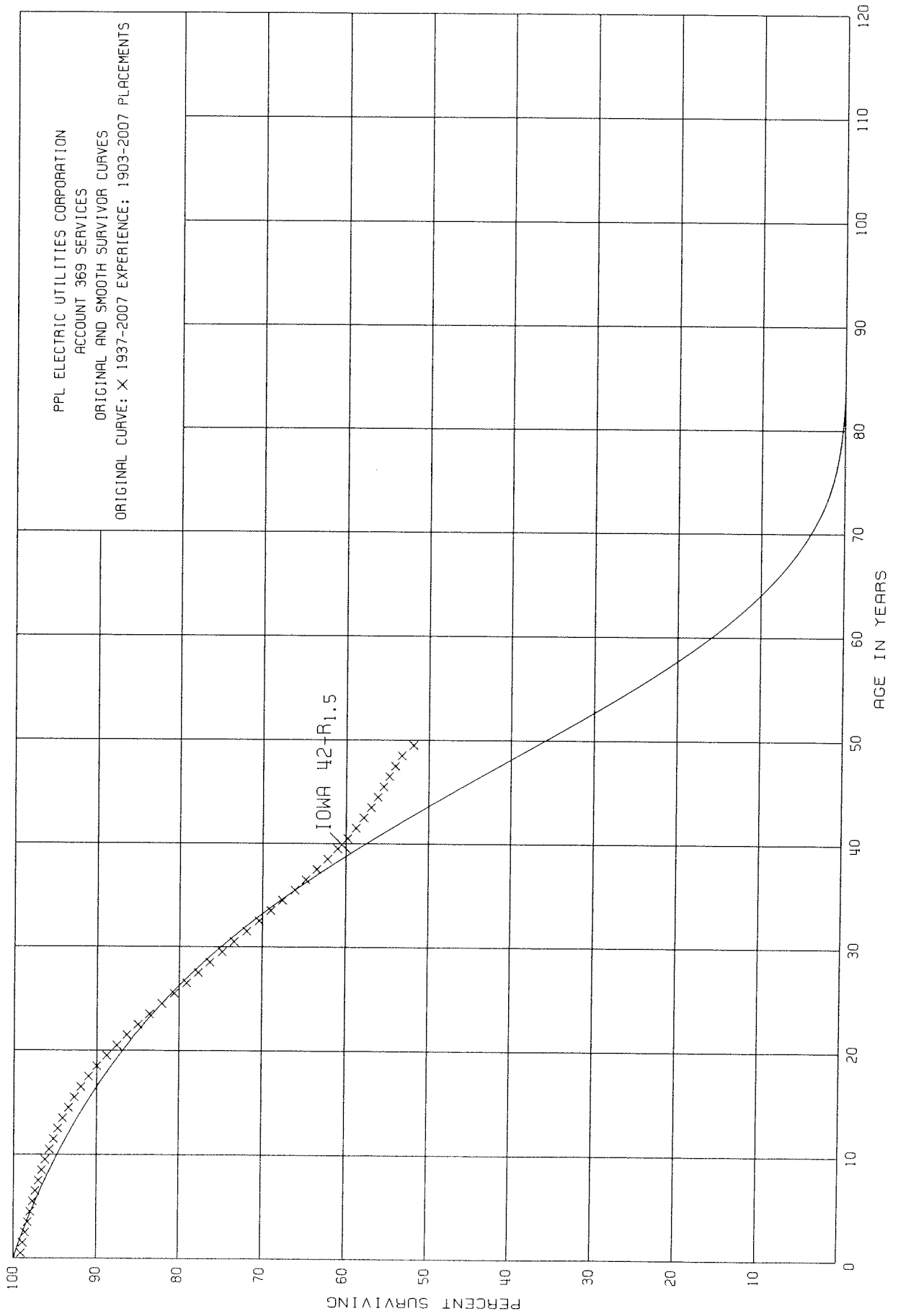
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2007			EXPERIENCE BAND 1988-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,946,085	17,600	0.0060	0.9940	72.77
40.5	2,578,931	10,818	0.0042	0.9958	72.33
41.5	2,272,516	13,379	0.0059	0.9941	72.03
42.5	2,029,120	10,170	0.0050	0.9950	71.61
43.5	1,807,101	12,136	0.0067	0.9933	71.25
44.5	1,638,104	16,065	0.0098	0.9902	70.77
45.5	1,487,626	9,431	0.0063	0.9937	70.08
46.5	1,425,153	23,155	0.0162	0.9838	69.64
47.5	1,332,423	10,759	0.0081	0.9919	68.51
48.5	902,111	13,972	0.0155	0.9845	67.96
49.5	853,115	11,762	0.0138	0.9862	66.91
50.5	760,055	49,643	0.0653	0.9347	65.99
51.5	659,778	19,885	0.0301	0.9699	61.68
52.5	528,537	14,521	0.0275	0.9725	59.82
53.5	458,552	12,682	0.0277	0.9723	58.17
54.5	394,130	9,882	0.0251	0.9749	56.56
55.5	311,887	9,744	0.0312	0.9688	55.14
56.5	226,358	7,448	0.0329	0.9671	53.42
57.5	169,600	3,640	0.0215	0.9785	51.66
58.5	104,775	1,351	0.0129	0.9871	50.55
59.5	100,964	2,291	0.0227	0.9773	49.90
60.5	97,248	3,149	0.0324	0.9676	48.77
61.5	93,299	2,168	0.0232	0.9768	47.19
62.5	89,570	10,045	0.1121	0.8879	46.10
63.5	83,997	2,199	0.0262	0.9738	40.93
64.5	79,202	5,765	0.0728	0.9272	39.86
65.5	69,936	3,408	0.0487	0.9513	36.96
66.5	61,064	1,870	0.0306	0.9694	35.16
67.5	46,701	3,053	0.0654	0.9346	34.08
68.5	38,682	1,083	0.0280	0.9720	31.85
69.5	31,094	12,442	0.4001	0.5999	30.96
70.5	17,972	652	0.0363	0.9637	18.57
71.5	17,250	622	0.0361	0.9639	17.90
72.5	12,453	510	0.0410	0.9590	17.25
73.5	11,903	1,505	0.1264	0.8736	16.54
74.5	10,059	660	0.0656	0.9344	14.45
75.5	8,989	217	0.0241	0.9759	13.50
76.5	8,678	1,031	0.1188	0.8812	13.17
77.5	10,413	1,951	0.1874	0.8126	11.61
78.5	8,400	4,784	0.5695	0.4305	9.43

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2007			EXPERIENCE BAND 1988-2007			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	2,391	6	0.0025	0.9975	4.06	
80.5	2,335	21	0.0090	0.9910	4.05	
81.5	2,251	10	0.0044	0.9956	4.01	
82.5	2,231	19	0.0085	0.9915	3.99	
83.5	1,993	10	0.0050	0.9950	3.96	
84.5	2,010	105	0.0522	0.9478	3.94	
85.5	1,876	81	0.0432	0.9568	3.73	
86.5	1,795	30	0.0167	0.9833	3.57	
87.5	1,765	3	0.0017	0.9983	3.51	
88.5	1,761	70	0.0398	0.9602	3.50	
89.5	1,691	18	0.0106	0.9894	3.36	
90.5	1,635	379	0.2318	0.7682	3.32	
91.5	973	63	0.0647	0.9353	2.55	
92.5	910	89	0.0978	0.9022	2.39	
93.5	821	55	0.0670	0.9330	2.16	
94.5	766	74	0.0966	0.9034	2.02	
95.5	643	66	0.1026	0.8974	1.82	
96.5	577	53	0.0919	0.9081	1.63	
97.5	75		0.0000	1.0000	1.48	
98.5	75		0.0000	1.0000	1.48	
99.5	74		0.0000	1.0000	1.48	
100.5	74		0.0000	1.0000	1.48	
101.5	74		0.0000	1.0000	1.48	
102.5	74		0.0000	1.0000	1.48	
103.5	74		0.0000	1.0000	1.48	
104.5					1.48	



PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 369 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2007			EXPERIENCE BAND 1937-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	601,931,233	5,647,807	0.0094	0.9906	100.00
0.5	576,393,988	1,097,156	0.0019	0.9981	99.06
1.5	555,222,087	1,792,082	0.0032	0.9968	98.87
2.5	532,380,149	1,383,217	0.0026	0.9974	98.55
3.5	508,771,337	1,438,890	0.0028	0.9972	98.29
4.5	486,829,394	1,517,360	0.0031	0.9969	98.01
5.5	460,582,134	1,553,761	0.0034	0.9966	97.71
6.5	441,187,256	1,615,137	0.0037	0.9963	97.38
7.5	422,356,150	1,714,183	0.0041	0.9959	97.02
8.5	404,819,720	1,770,506	0.0044	0.9956	96.62
9.5	388,246,107	1,883,390	0.0049	0.9951	96.19
10.5	369,214,542	1,906,692	0.0052	0.9948	95.72
11.5	347,507,177	1,972,848	0.0057	0.9943	95.22
12.5	324,634,900	2,023,446	0.0062	0.9938	94.68
13.5	302,072,834	2,165,491	0.0072	0.9928	94.09
14.5	280,431,010	2,236,849	0.0080	0.9920	93.41
15.5	260,168,271	2,245,349	0.0086	0.9914	92.66
16.5	239,691,211	2,337,053	0.0098	0.9902	91.86
17.5	219,467,884	2,412,516	0.0110	0.9890	90.96
18.5	198,472,524	2,526,715	0.0127	0.9873	89.96
19.5	178,054,530	2,364,371	0.0133	0.9867	88.82
20.5	159,504,552	2,309,522	0.0145	0.9855	87.64
21.5	143,876,676	2,273,827	0.0158	0.9842	86.37
22.5	129,863,097	2,198,391	0.0169	0.9831	85.01
23.5	117,346,244	2,098,168	0.0179	0.9821	83.57
24.5	108,192,368	1,954,373	0.0181	0.9819	82.07
25.5	99,802,569	1,793,011	0.0180	0.9820	80.58
26.5	91,240,720	1,650,401	0.0181	0.9819	79.13
27.5	82,389,824	1,498,630	0.0182	0.9818	77.70
28.5	73,331,186	1,402,371	0.0191	0.9809	76.29
29.5	64,755,967	1,233,535	0.0190	0.9810	74.83
30.5	57,855,233	1,164,196	0.0201	0.9799	73.41
31.5	50,965,258	1,064,107	0.0209	0.9791	71.93
32.5	45,020,217	937,376	0.0208	0.9792	70.43
33.5	39,091,064	784,827	0.0201	0.9799	68.97
34.5	31,949,619	680,689	0.0213	0.9787	67.58
35.5	25,555,959	510,501	0.0200	0.9800	66.14
36.5	20,397,454	427,991	0.0210	0.9790	64.82
37.5	16,290,316	313,185	0.0192	0.9808	63.46
38.5	12,421,019	245,325	0.0198	0.9802	62.24

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 369 SERVICES

ORIGINAL LIFE TABLE, CONT.

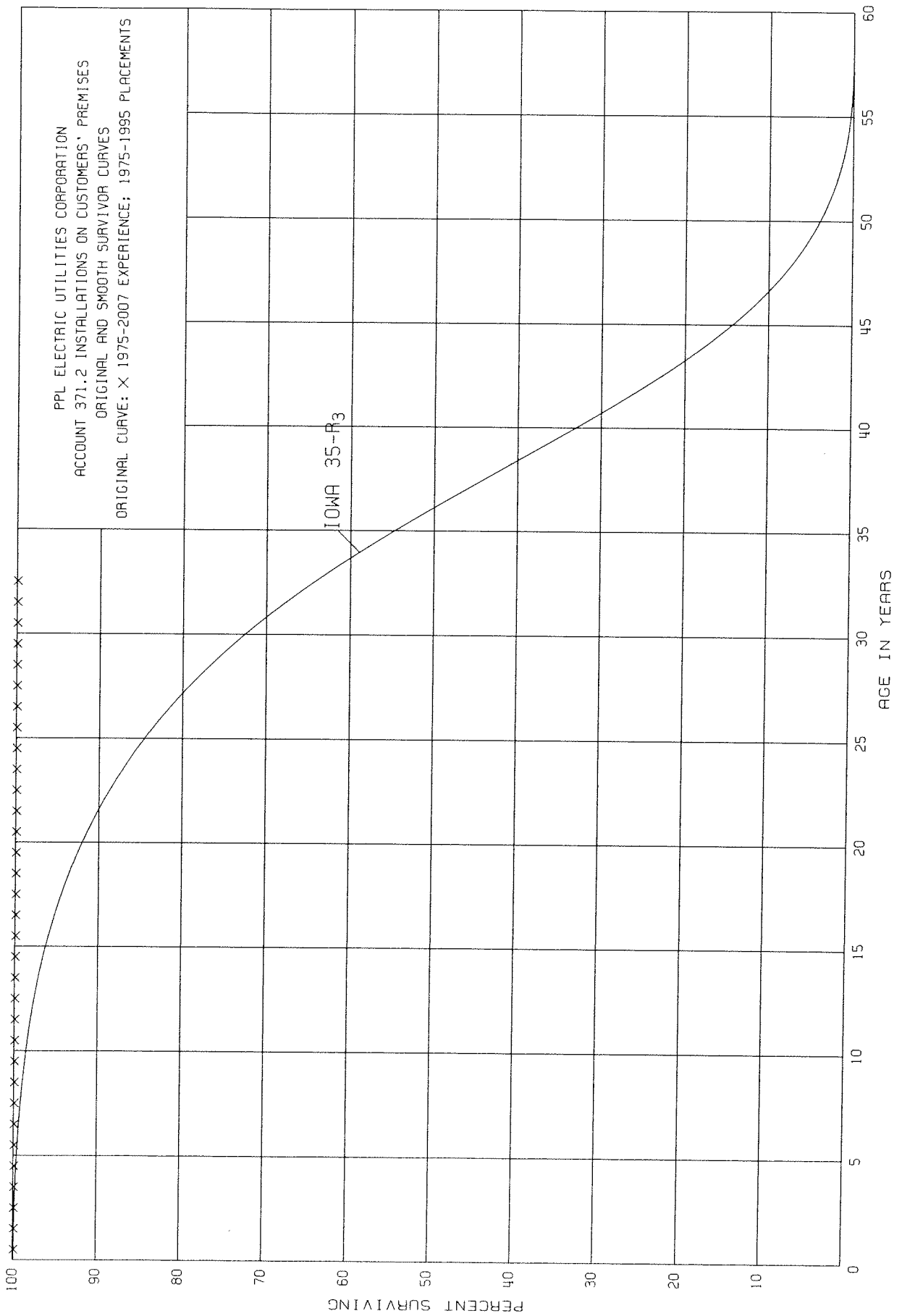
PLACEMENT BAND 1903-2007			EXPERIENCE BAND 1937-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,960,798	194,532	0.0195	0.9805	61.01
40.5	8,091,648	138,411	0.0171	0.9829	59.82
41.5	6,721,094	107,138	0.0159	0.9841	58.80
42.5	5,795,860	85,157	0.0147	0.9853	57.87
43.5	5,077,377	72,539	0.0143	0.9857	57.02
44.5	4,458,025	58,978	0.0132	0.9868	56.20
45.5	3,645,159	41,915	0.0115	0.9885	55.46
46.5	2,973,396	39,931	0.0134	0.9866	54.82
47.5	2,495,526	38,641	0.0155	0.9845	54.09
48.5	2,091,412	53,304	0.0255	0.9745	53.25
49.5	1,751,260	39,618	0.0226	0.9774	51.89
50.5	1,434,135	34,465	0.0240	0.9760	50.72
51.5	1,158,745	26,707	0.0230	0.9770	49.50
52.5	912,767	26,869	0.0294	0.9706	48.36
53.5	763,393	15,957	0.0209	0.9791	46.94
54.5	622,063	9,206	0.0148	0.9852	45.96
55.5	513,079	8,707	0.0170	0.9830	45.28
56.5	430,733	5,457	0.0127	0.9873	44.51
57.5	369,624	8,843	0.0239	0.9761	43.94
58.5	317,617	2,168	0.0068	0.9932	42.89
59.5	273,744	1,288	0.0047	0.9953	42.60
60.5	249,743	1,341	0.0054	0.9946	42.40
61.5	234,366	575	0.0025	0.9975	42.17
62.5	228,980	1,955	0.0085	0.9915	42.06
63.5	214,199	2,215	0.0103	0.9897	41.70
64.5	210,002	7,483	0.0356	0.9644	41.27
65.5	200,919	4,074	0.0203	0.9797	39.80
66.5	192,192	2,280	0.0119	0.9881	38.99
67.5	183,553	960	0.0052	0.9948	38.53
68.5	178,554	1,381	0.0077	0.9923	38.33
69.5	174,716	10,704	0.0613	0.9387	38.03
70.5	160,267	398	0.0025	0.9975	35.70
71.5	151,479	76	0.0005	0.9995	35.61
72.5	148,395	626	0.0042	0.9958	35.59
73.5	145,505	20	0.0001	0.9999	35.44
74.5	136,197	206	0.0015	0.9985	35.44
75.5	111,525		0.0000	1.0000	35.39
76.5	105,032	43	0.0004	0.9996	35.39
77.5	79,488		0.0000	1.0000	35.38
78.5	73,811		0.0000	1.0000	35.38

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 369 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2007			EXPERIENCE BAND 1937-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	68,604		0.0000	1.0000	35.38
80.5	65,903		0.0000	1.0000	35.38
81.5	57,882		0.0000	1.0000	35.38
82.5	55,519		0.0000	1.0000	35.38
83.5	36,795		0.0000	1.0000	35.38
84.5	34,988		0.0000	1.0000	35.38
85.5	30,135		0.0000	1.0000	35.38
86.5	29,859		0.0000	1.0000	35.38
87.5	28,990		0.0000	1.0000	35.38
88.5	28,976		0.0000	1.0000	35.38
89.5	28,976		0.0000	1.0000	35.38
90.5	28,976		0.0000	1.0000	35.38
91.5	3,707		0.0000	1.0000	35.38
92.5	3,128		0.0000	1.0000	35.38
93.5	3,022		0.0000	1.0000	35.38
94.5	3,022		0.0000	1.0000	35.38
95.5	2,994		0.0000	1.0000	35.38
96.5	2,879		0.0000	1.0000	35.38
97.5	2,879		0.0000	1.0000	35.38
98.5	2,875		0.0000	1.0000	35.38
99.5	2,875		0.0000	1.0000	35.38
100.5	2,863		0.0000	1.0000	35.38
101.5	2,863		0.0000	1.0000	35.38
102.5	2,863		0.0000	1.0000	35.38
103.5	2,863		0.0000	1.0000	35.38
104.5					35.38

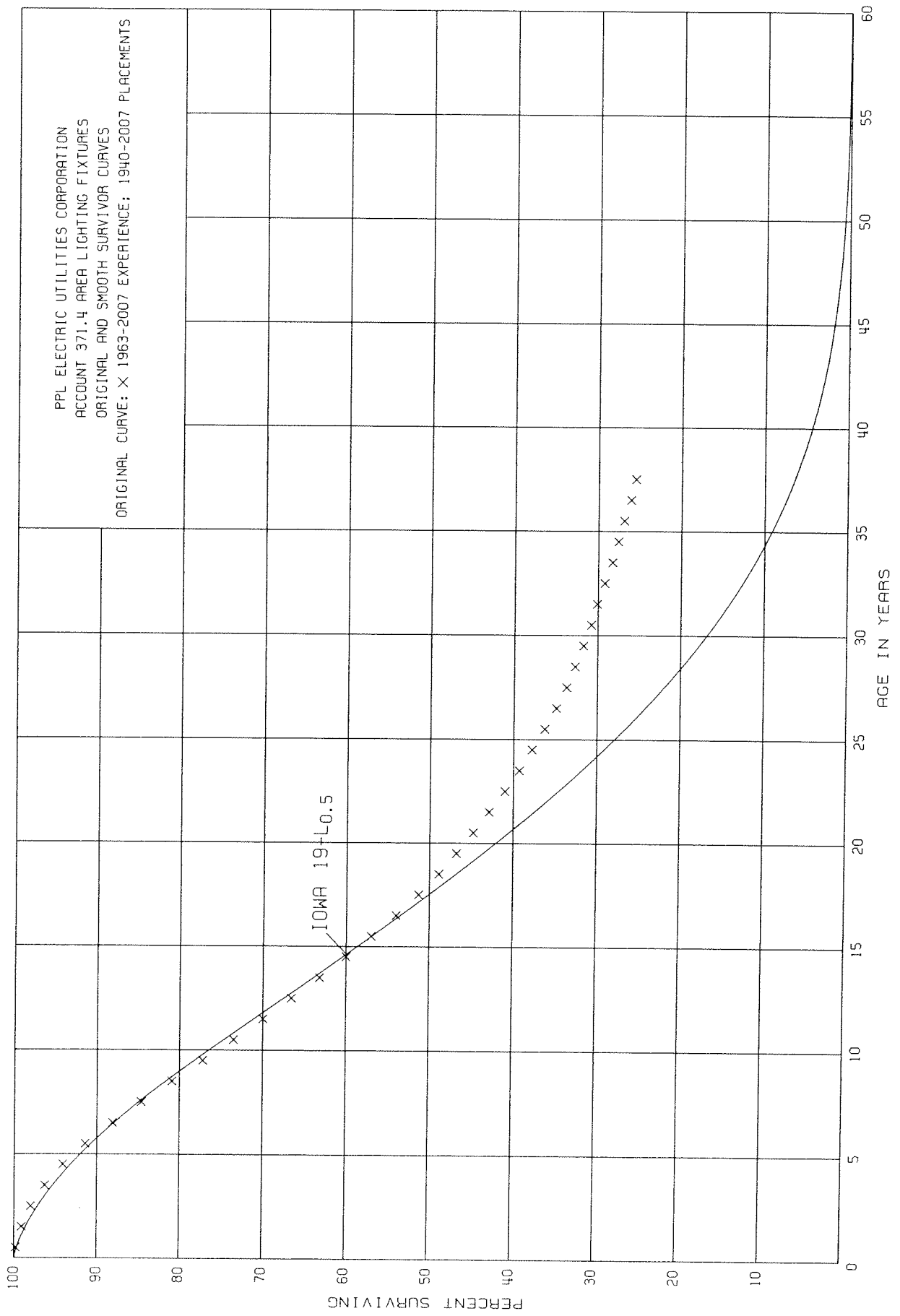


PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 371.2 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1975-1995			EXPERIENCE BAND 1975-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	319,228		0.0000	1.0000	100.00
0.5	319,228		0.0000	1.0000	100.00
1.5	319,228		0.0000	1.0000	100.00
2.5	319,228		0.0000	1.0000	100.00
3.5	319,228		0.0000	1.0000	100.00
4.5	319,228		0.0000	1.0000	100.00
5.5	319,228		0.0000	1.0000	100.00
6.5	319,228		0.0000	1.0000	100.00
7.5	319,228		0.0000	1.0000	100.00
8.5	319,228		0.0000	1.0000	100.00
9.5	319,228		0.0000	1.0000	100.00
10.5	319,228		0.0000	1.0000	100.00
11.5	319,228		0.0000	1.0000	100.00
12.5	307,361		0.0000	1.0000	100.00
13.5	298,015		0.0000	1.0000	100.00
14.5	298,015		0.0000	1.0000	100.00
15.5	54,150		0.0000	1.0000	100.00
16.5	54,150		0.0000	1.0000	100.00
17.5	54,150		0.0000	1.0000	100.00
18.5	54,150		0.0000	1.0000	100.00
19.5	54,150		0.0000	1.0000	100.00
20.5	54,150		0.0000	1.0000	100.00
21.5	54,150		0.0000	1.0000	100.00
22.5	54,150		0.0000	1.0000	100.00
23.5	54,150		0.0000	1.0000	100.00
24.5	54,150		0.0000	1.0000	100.00
25.5	54,150		0.0000	1.0000	100.00
26.5	54,150		0.0000	1.0000	100.00
27.5	54,150		0.0000	1.0000	100.00
28.5	54,150		0.0000	1.0000	100.00
29.5	54,150		0.0000	1.0000	100.00
30.5	54,150		0.0000	1.0000	100.00
31.5	54,150		0.0000	1.0000	100.00
32.5					100.00

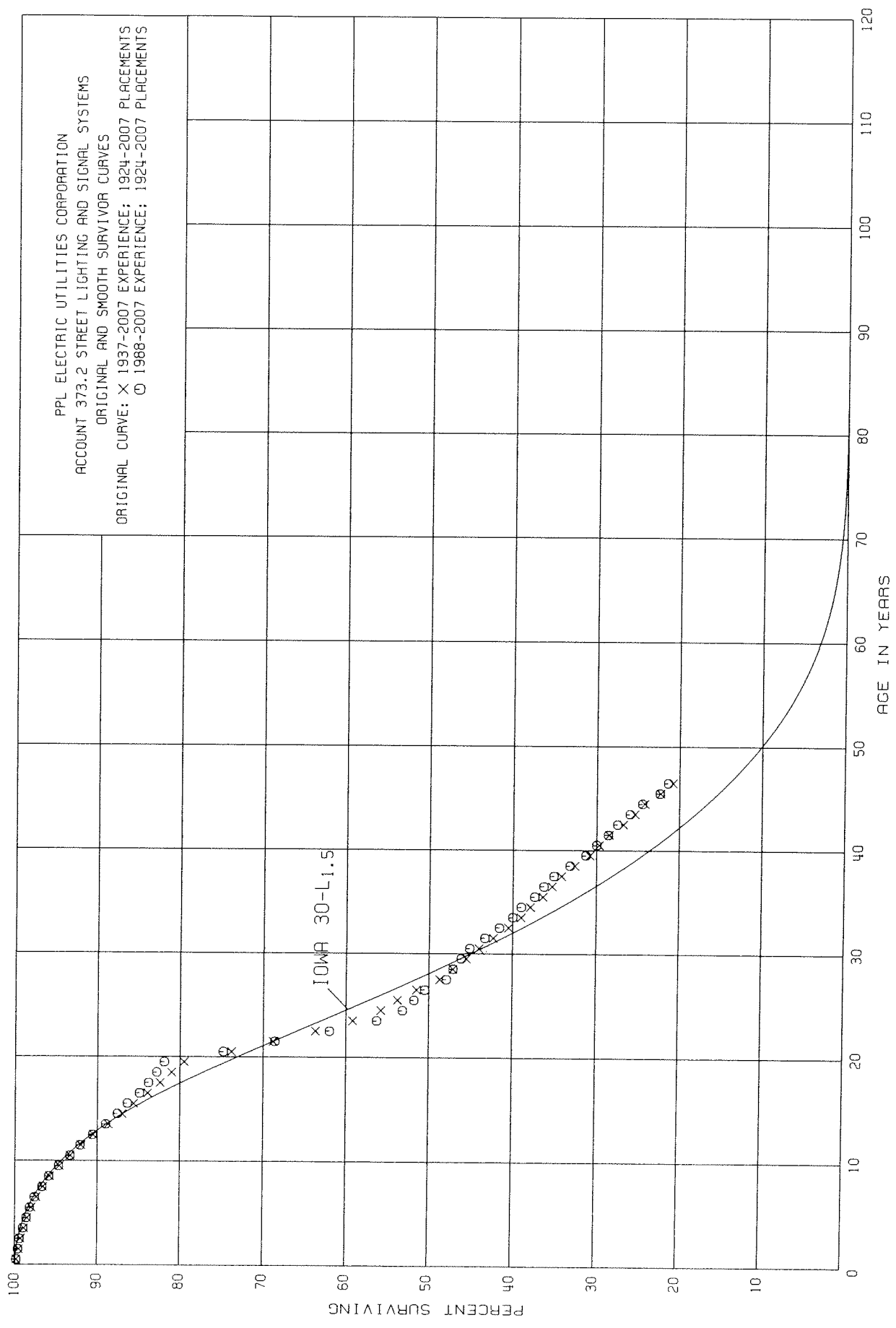


PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 371.4 AREA LIGHTING FIXTURES
ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2007			EXPERIENCE BAND 1963-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,596,972	20,673	0.0020	0.9980	100.00
0.5	10,256,814	70,149	0.0068	0.9932	99.80
1.5	9,906,233	114,734	0.0116	0.9884	99.12
2.5	9,509,047	161,495	0.0170	0.9830	97.97
3.5	9,096,294	206,046	0.0227	0.9773	96.30
4.5	8,642,985	251,321	0.0291	0.9709	94.11
5.5	8,164,474	287,824	0.0353	0.9647	91.37
6.5	7,678,205	307,607	0.0401	0.9599	88.14
7.5	7,181,549	312,852	0.0436	0.9564	84.61
8.5	6,597,582	306,747	0.0465	0.9535	80.92
9.5	6,030,952	283,028	0.0469	0.9531	77.16
10.5	5,509,661	263,295	0.0478	0.9522	73.54
11.5	4,956,655	245,120	0.0495	0.9505	70.02
12.5	4,457,100	223,420	0.0501	0.9499	66.55
13.5	4,025,061	203,769	0.0506	0.9494	63.22
14.5	3,643,421	185,822	0.0510	0.9490	60.02
15.5	3,287,033	168,439	0.0512	0.9488	56.96
16.5	2,973,540	150,706	0.0507	0.9493	54.04
17.5	2,687,963	124,038	0.0461	0.9539	51.30
18.5	2,431,491	106,908	0.0440	0.9560	48.94
19.5	2,203,177	94,799	0.0430	0.9570	46.79
20.5	1,981,771	83,916	0.0423	0.9577	44.78
21.5	1,781,455	77,712	0.0436	0.9564	42.89
22.5	1,590,371	66,829	0.0420	0.9580	41.02
23.5	1,417,129	55,979	0.0395	0.9605	39.30
24.5	1,256,472	49,393	0.0393	0.9607	37.75
25.5	1,101,785	41,078	0.0373	0.9627	36.27
26.5	933,180	31,768	0.0340	0.9660	34.92
27.5	786,393	24,730	0.0314	0.9686	33.73
28.5	661,760	20,333	0.0307	0.9693	32.67
29.5	593,756	15,899	0.0268	0.9732	31.67
30.5	533,790	13,416	0.0251	0.9749	30.82
31.5	464,032	13,939	0.0300	0.9700	30.05
32.5	400,044	11,359	0.0284	0.9716	29.15
33.5	347,799	8,518	0.0245	0.9755	28.32
34.5	286,403	7,274	0.0254	0.9746	27.63
35.5	223,363	6,779	0.0303	0.9697	26.93
36.5	171,013	4,110	0.0240	0.9760	26.11
37.5	122,011	3,332	0.0273	0.9727	25.48
38.5	84,999	2,103	0.0247	0.9753	24.78

PPL ELECTRIC UTILITIES CORPORATION
 ACCOUNT 371.4 AREA LIGHTING FIXTURES
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2007			EXPERIENCE BAND 1963-2007			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	53,049	1,703	0.0321	0.9679	24.17	
40.5	29,638	1,072	0.0362	0.9638	23.39	
41.5	10,246	362	0.0353	0.9647	22.54	
42.5	32		0.0000	1.0000	21.74	
43.5	32		0.0000	1.0000	21.74	
44.5	32		0.0000	1.0000	21.74	
45.5	32		0.0000	1.0000	21.74	
46.5	32		0.0000	1.0000	21.74	
47.5	32		0.0000	1.0000	21.74	
48.5	32		0.0000	1.0000	21.74	
49.5	32		0.0000	1.0000	21.74	
50.5	32		0.0000	1.0000	21.74	
51.5	32		0.0000	1.0000	21.74	
52.5	32		0.0000	1.0000	21.74	
53.5	32		0.0000	1.0000	21.74	
54.5	32		0.0000	1.0000	21.74	
55.5	32		0.0000	1.0000	21.74	
56.5	32		0.0000	1.0000	21.74	
57.5	32		0.0000	1.0000	21.74	
58.5	32		0.0000	1.0000	21.74	
59.5	32		0.0000	1.0000	21.74	
60.5	32		0.0000	1.0000	21.74	
61.5	32		0.0000	1.0000	21.74	
62.5	32		0.0000	1.0000	21.74	
63.5	32		0.0000	1.0000	21.74	
64.5	32		0.0000	1.0000	21.74	
65.5	32		0.0000	1.0000	21.74	
66.5	32		0.0000	1.0000	21.74	
67.5					21.74	



PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2007			EXPERIENCE BAND 1937-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	102,686,054	244,788	0.0024	0.9976	100.00
0.5	100,585,356	223,475	0.0022	0.9978	99.76
1.5	95,377,626	277,581	0.0029	0.9971	99.54
2.5	91,644,194	321,126	0.0035	0.9965	99.25
3.5	88,319,357	379,851	0.0043	0.9957	98.90
4.5	85,015,290	420,759	0.0049	0.9951	98.47
5.5	80,210,073	483,967	0.0060	0.9940	97.99
6.5	76,687,245	634,341	0.0083	0.9917	97.40
7.5	73,203,842	617,732	0.0084	0.9916	96.59
8.5	69,459,441	869,679	0.0125	0.9875	95.78
9.5	65,368,199	906,790	0.0139	0.9861	94.58
10.5	61,815,404	827,553	0.0134	0.9866	93.27
11.5	57,360,670	958,354	0.0167	0.9833	92.02
12.5	51,943,096	1,019,218	0.0196	0.9804	90.48
13.5	47,232,470	897,816	0.0190	0.9810	88.71
14.5	42,745,746	703,309	0.0165	0.9835	87.02
15.5	38,777,772	766,270	0.0198	0.9802	85.58
16.5	34,006,208	612,067	0.0180	0.9820	83.89
17.5	29,761,665	506,165	0.0170	0.9830	82.38
18.5	24,785,594	467,561	0.0189	0.9811	80.98
19.5	18,406,563	1,304,924	0.0709	0.9291	79.45
20.5	15,643,886	1,066,476	0.0682	0.9318	73.82
21.5	13,800,925	1,023,739	0.0742	0.9258	68.79
22.5	12,291,224	870,572	0.0708	0.9292	63.69
23.5	11,046,097	628,848	0.0569	0.9431	59.18
24.5	10,124,339	368,078	0.0364	0.9636	55.81
25.5	9,456,262	393,645	0.0416	0.9584	53.78
26.5	8,775,036	491,679	0.0560	0.9440	51.54
27.5	8,035,756	251,593	0.0313	0.9687	48.65
28.5	7,552,200	265,887	0.0352	0.9648	47.13
29.5	7,015,013	223,225	0.0318	0.9682	45.47
30.5	6,693,845	268,245	0.0401	0.9599	44.02
31.5	6,272,182	256,102	0.0408	0.9592	42.25
32.5	5,747,923	217,349	0.0378	0.9622	40.53
33.5	5,355,796	154,678	0.0289	0.9711	39.00
34.5	5,043,800	192,274	0.0381	0.9619	37.87
35.5	4,669,086	144,556	0.0310	0.9690	36.43
36.5	4,246,045	135,006	0.0318	0.9682	35.30
37.5	3,935,509	182,607	0.0464	0.9536	34.18
38.5	3,682,383	198,746	0.0540	0.9460	32.59

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2007			EXPERIENCE BAND 1937-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,289,770	122,606	0.0373	0.9627	30.83
40.5	3,085,561	120,910	0.0392	0.9608	29.68
41.5	2,850,238	174,728	0.0613	0.9387	28.52
42.5	2,536,868	126,419	0.0498	0.9502	26.77
43.5	2,292,513	113,115	0.0493	0.9507	25.44
44.5	2,072,443	158,269	0.0764	0.9236	24.19
45.5	1,800,077	126,394	0.0702	0.9298	22.34
46.5	1,623,163	18,017	0.0111	0.9889	20.77
47.5	1,525,889	25,788	0.0169	0.9831	20.54
48.5	1,463,968	89,041	0.0608	0.9392	20.19
49.5	1,290,580	13,921	0.0108	0.9892	18.96
50.5	1,246,135	72,804	0.0584	0.9416	18.76
51.5	1,063,062	81,521	0.0767	0.9233	17.66
52.5	853,747	32,269	0.0378	0.9622	16.31
53.5	753,143	30,500	0.0405	0.9595	15.69
54.5	644,783	55,965	0.0868	0.9132	15.05
55.5	506,439	18,182	0.0359	0.9641	13.74
56.5	460,901	25,914	0.0562	0.9438	13.25
57.5	404,146	21,765	0.0539	0.9461	12.51
58.5	319,241	19,474	0.0610	0.9390	11.84
59.5	273,335	5,896	0.0216	0.9784	11.12
60.5	252,188	1,224	0.0049	0.9951	10.88
61.5	247,133	469	0.0019	0.9981	10.83
62.5	243,620	6,131	0.0252	0.9748	10.81
63.5	235,989	388	0.0016	0.9984	10.54
64.5	235,505	12,461	0.0529	0.9471	10.52
65.5	222,643	1,386	0.0062	0.9938	9.96
66.5	220,729	1,053	0.0048	0.9952	9.90
67.5	218,867	762	0.0035	0.9965	9.85
68.5	215,613	778	0.0036	0.9964	9.82
69.5	211,329	3,079	0.0146	0.9854	9.78
70.5	202,960	49,498	0.2439	0.7561	9.64
71.5	10,431	72	0.0069	0.9931	7.29
72.5	10,359		0.0000	1.0000	7.24
73.5	10,359	35	0.0034	0.9966	7.24
74.5	10,324	568	0.0550	0.9450	7.22
75.5	9,756	2,869	0.2941	0.7059	6.82
76.5	6,887	1,830	0.2657	0.7343	4.81
77.5	3,277		0.0000	1.0000	3.53
78.5	1,917		0.0000	1.0000	3.53

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2007			EXPERIENCE BAND 1937-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,917		0.0000	1.0000	3.53
80.5	1,917		0.0000	1.0000	3.53
81.5	1,288		0.0000	1.0000	3.53
82.5	1,288		0.0000	1.0000	3.53
83.5					3.53

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2007			EXPERIENCE BAND 1988-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	78,497,359	130,698	0.0017	0.9983	100.00
0.5	76,850,610	150,068	0.0020	0.9980	99.83
1.5	74,132,980	204,572	0.0028	0.9972	99.63
2.5	71,937,257	238,966	0.0033	0.9967	99.35
3.5	69,984,000	292,090	0.0042	0.9958	99.02
4.5	67,784,359	293,998	0.0043	0.9957	98.60
5.5	63,645,706	390,924	0.0061	0.9939	98.18
6.5	60,774,313	527,485	0.0087	0.9913	97.58
7.5	58,436,551	486,620	0.0083	0.9917	96.73
8.5	55,219,247	735,241	0.0133	0.9867	95.93
9.5	51,959,210	726,045	0.0140	0.9860	94.65
10.5	49,059,260	644,436	0.0131	0.9869	93.32
11.5	45,201,014	724,743	0.0160	0.9840	92.10
12.5	40,655,619	742,972	0.0183	0.9817	90.63
13.5	36,728,505	569,928	0.0155	0.9845	88.97
14.5	32,945,079	446,861	0.0136	0.9864	87.59
15.5	29,680,386	502,158	0.0169	0.9831	86.40
16.5	25,683,479	338,956	0.0132	0.9868	84.94
17.5	22,139,017	274,609	0.0124	0.9876	83.82
18.5	17,770,004	180,504	0.0102	0.9898	82.78
19.5	12,124,986	1,049,866	0.0866	0.9134	81.94
20.5	9,846,683	817,559	0.0830	0.9170	74.84
21.5	8,569,208	827,798	0.0966	0.9034	68.63
22.5	7,555,983	689,565	0.0913	0.9087	62.00
23.5	6,800,618	381,701	0.0561	0.9439	56.34
24.5	6,386,654	162,305	0.0254	0.9746	53.18
25.5	6,257,063	164,435	0.0263	0.9737	51.83
26.5	5,953,278	298,966	0.0502	0.9498	50.47
27.5	5,499,083	98,183	0.0179	0.9821	47.94
28.5	5,234,829	110,048	0.0210	0.9790	47.08
29.5	5,034,593	103,838	0.0206	0.9794	46.09
30.5	4,889,753	196,944	0.0403	0.9597	45.14
31.5	4,735,521	191,350	0.0404	0.9596	43.32
32.5	4,508,981	166,194	0.0369	0.9631	41.57
33.5	4,273,524	115,799	0.0271	0.9729	40.04
34.5	4,112,743	163,515	0.0398	0.9602	38.95
35.5	3,927,413	114,589	0.0292	0.9708	37.40
36.5	3,584,439	124,144	0.0346	0.9654	36.31
37.5	3,345,254	173,518	0.0519	0.9481	35.05
38.5	3,188,982	188,736	0.0592	0.9408	33.23

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

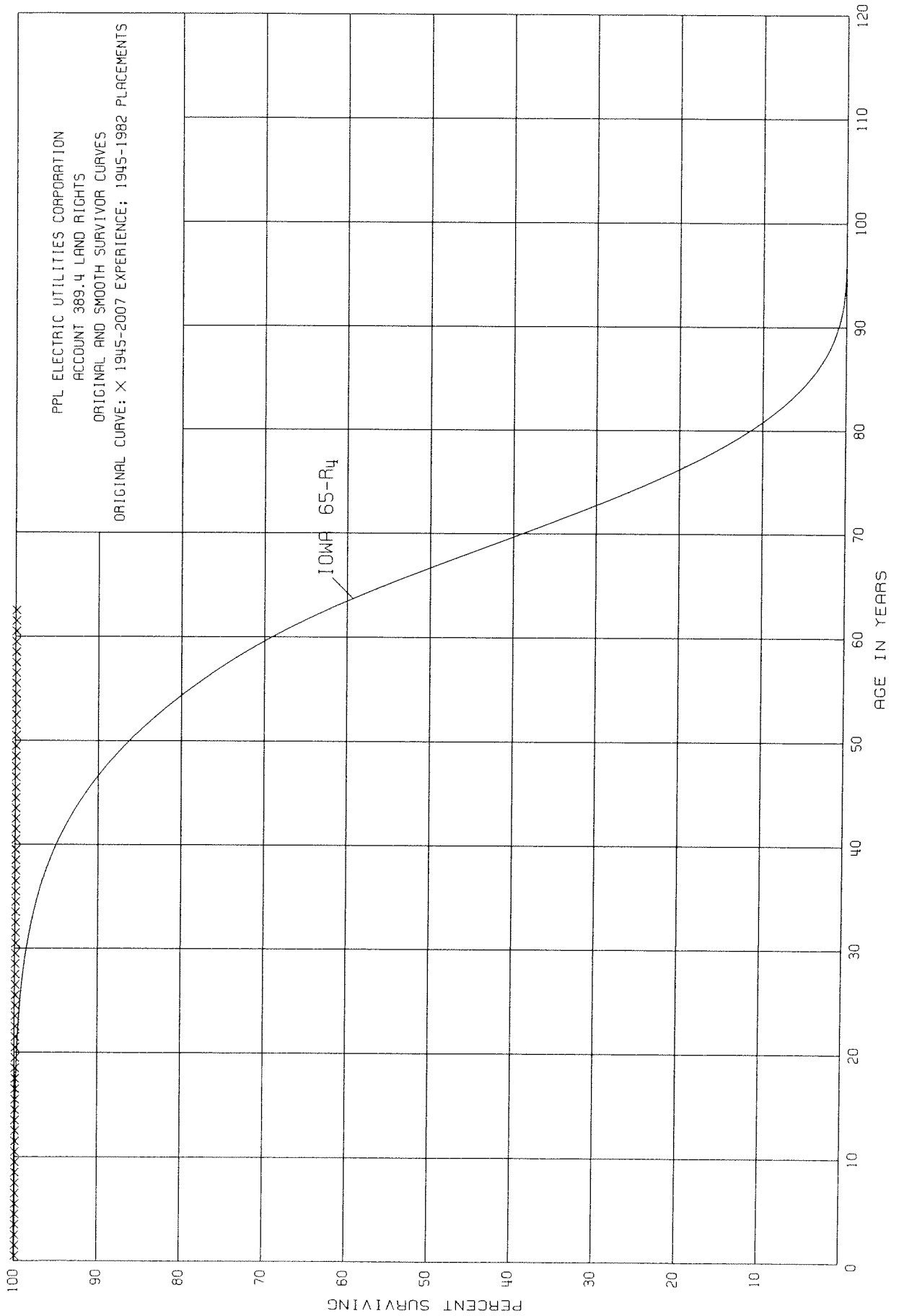
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2007			EXPERIENCE BAND 1988-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,855,917	118,634	0.0415	0.9585	31.26
40.5	2,675,207	118,012	0.0441	0.9559	29.96
41.5	2,446,969	98,150	0.0401	0.9599	28.64
42.5	2,213,581	123,179	0.0556	0.9444	27.49
43.5	1,977,779	109,164	0.0552	0.9448	25.96
44.5	1,762,464	156,242	0.0886	0.9114	24.53
45.5	1,495,961	66,546	0.0445	0.9555	22.36
46.5	1,379,475	17,474	0.0127	0.9873	21.36
47.5	1,283,821	25,404	0.0198	0.9802	21.09
48.5	1,224,859	88,855	0.0725	0.9275	20.67
49.5	1,055,492	13,862	0.0131	0.9869	19.17
50.5	1,016,642	72,783	0.0716	0.9284	18.92
51.5	1,051,265	81,316	0.0774	0.9226	17.57
52.5	842,154	32,269	0.0383	0.9617	16.21
53.5	741,551	30,500	0.0411	0.9589	15.59
54.5	633,191	55,965	0.0884	0.9116	14.95
55.5	494,846	18,182	0.0367	0.9633	13.63
56.5	452,938	25,914	0.0572	0.9428	13.13
57.5	400,870	21,765	0.0543	0.9457	12.38
58.5	317,324	19,474	0.0614	0.9386	11.71
59.5	271,418	5,896	0.0217	0.9783	10.99
60.5	250,271	1,224	0.0049	0.9951	10.75
61.5	245,845	469	0.0019	0.9981	10.70
62.5	242,331	6,131	0.0253	0.9747	10.68
63.5	235,989	388	0.0016	0.9984	10.41
64.5	235,505	12,461	0.0529	0.9471	10.39
65.5	222,643	1,386	0.0062	0.9938	9.84
66.5	220,729	1,053	0.0048	0.9952	9.78
67.5	218,867	762	0.0035	0.9965	9.73
68.5	215,613	778	0.0036	0.9964	9.70
69.5	211,329	3,079	0.0146	0.9854	9.67
70.5	202,960	49,498	0.2439	0.7561	9.53
71.5	10,431	72	0.0069	0.9931	7.21
72.5	10,359		0.0000	1.0000	7.16
73.5	10,359	35	0.0034	0.9966	7.16
74.5	10,324	568	0.0550	0.9450	7.14
75.5	9,756	2,869	0.2941	0.7059	6.75
76.5	6,887	1,830	0.2657	0.7343	4.76
77.5	3,277		0.0000	1.0000	3.50
78.5	1,917		0.0000	1.0000	3.50

PPL ELECTRIC UTILITIES CORPORATION
 ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2007			EXPERIENCE BAND 1988-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,917		0.0000	1.0000	3.50
80.5	1,917		0.0000	1.0000	3.50
81.5	1,288		0.0000	1.0000	3.50
82.5	1,288		0.0000	1.0000	3.50
83.5					3.50



PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 389.4 LAND RIGHTS

ORIGINAL LIFE TABLE

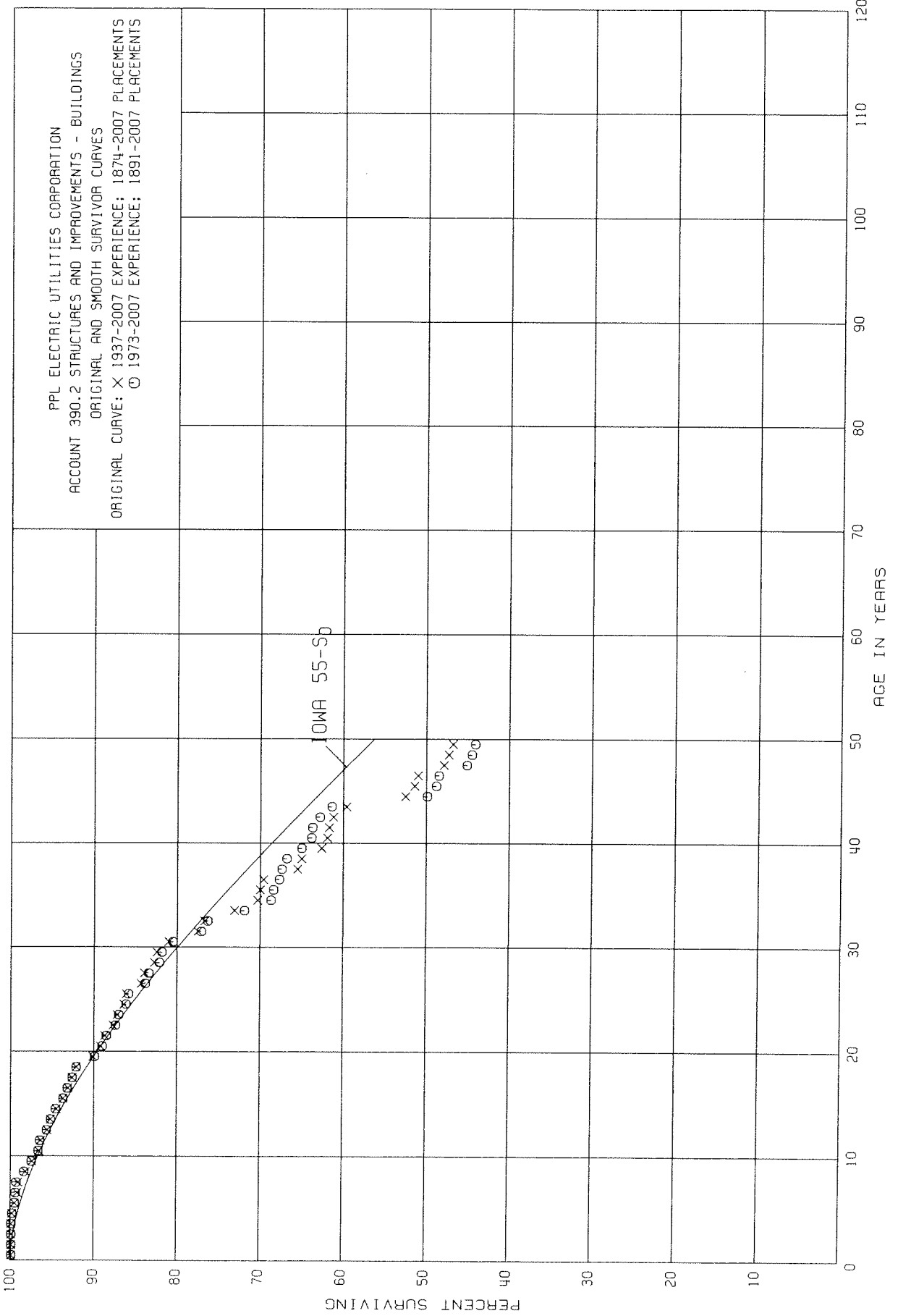
PLACEMENT BAND 1945-1982			EXPERIENCE BAND 1945-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,399		0.0000	1.0000	100.00
0.5	4,399		0.0000	1.0000	100.00
1.5	4,399		0.0000	1.0000	100.00
2.5	4,399		0.0000	1.0000	100.00
3.5	4,399		0.0000	1.0000	100.00
4.5	4,399		0.0000	1.0000	100.00
5.5	4,399		0.0000	1.0000	100.00
6.5	4,399		0.0000	1.0000	100.00
7.5	4,399		0.0000	1.0000	100.00
8.5	4,399		0.0000	1.0000	100.00
9.5	4,399		0.0000	1.0000	100.00
10.5	4,399		0.0000	1.0000	100.00
11.5	4,399		0.0000	1.0000	100.00
12.5	4,399		0.0000	1.0000	100.00
13.5	4,399		0.0000	1.0000	100.00
14.5	4,399		0.0000	1.0000	100.00
15.5	4,399		0.0000	1.0000	100.00
16.5	4,399		0.0000	1.0000	100.00
17.5	4,399		0.0000	1.0000	100.00
18.5	4,399		0.0000	1.0000	100.00
19.5	4,399		0.0000	1.0000	100.00
20.5	4,399		0.0000	1.0000	100.00
21.5	4,399		0.0000	1.0000	100.00
22.5	4,399		0.0000	1.0000	100.00
23.5	4,399		0.0000	1.0000	100.00
24.5	4,399		0.0000	1.0000	100.00
25.5	1,994		0.0000	1.0000	100.00
26.5	1,994		0.0000	1.0000	100.00
27.5	1,994		0.0000	1.0000	100.00
28.5	1,994		0.0000	1.0000	100.00
29.5	1,994		0.0000	1.0000	100.00
30.5	1,166		0.0000	1.0000	100.00
31.5	1,166		0.0000	1.0000	100.00
32.5	1,103		0.0000	1.0000	100.00
33.5	1,003		0.0000	1.0000	100.00
34.5	1,003		0.0000	1.0000	100.00
35.5	1,003		0.0000	1.0000	100.00
36.5	833		0.0000	1.0000	100.00
37.5	833		0.0000	1.0000	100.00
38.5	833		0.0000	1.0000	100.00

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 389.4 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1945-1982			EXPERIENCE BAND 1945-2007			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	833		0.0000	1.0000	100.00	
40.5	833		0.0000	1.0000	100.00	
41.5	833		0.0000	1.0000	100.00	
42.5	833		0.0000	1.0000	100.00	
43.5	833		0.0000	1.0000	100.00	
44.5	833		0.0000	1.0000	100.00	
45.5	833		0.0000	1.0000	100.00	
46.5	833		0.0000	1.0000	100.00	
47.5	833		0.0000	1.0000	100.00	
48.5	833		0.0000	1.0000	100.00	
49.5	833		0.0000	1.0000	100.00	
50.5	833		0.0000	1.0000	100.00	
51.5	833		0.0000	1.0000	100.00	
52.5	833		0.0000	1.0000	100.00	
53.5	833		0.0000	1.0000	100.00	
54.5	833		0.0000	1.0000	100.00	
55.5	833		0.0000	1.0000	100.00	
56.5	833		0.0000	1.0000	100.00	
57.5	833		0.0000	1.0000	100.00	
58.5	833		0.0000	1.0000	100.00	
59.5	520		0.0000	1.0000	100.00	
60.5	520		0.0000	1.0000	100.00	
61.5	147		0.0000	1.0000	100.00	
62.5					100.00	



PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1874-2007			EXPERIENCE BAND 1937-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	253,705,295	1,512	0.0000	1.0000	100.00
0.5	232,637,863	9,549	0.0000	1.0000	100.00
1.5	229,220,299	7,039	0.0000	1.0000	100.00
2.5	224,361,282	151,214	0.0007	0.9993	100.00
3.5	222,449,711	381,077	0.0017	0.9983	99.93
4.5	197,286,229	592,009	0.0030	0.9970	99.76
5.5	189,989,376	412,185	0.0022	0.9978	99.46
6.5	183,669,952	294,910	0.0016	0.9984	99.24
7.5	176,601,742	1,519,892	0.0086	0.9914	99.08
8.5	175,063,723	1,573,496	0.0090	0.9910	98.23
9.5	171,925,519	1,340,460	0.0078	0.9922	97.35
10.5	161,722,205	374,539	0.0023	0.9977	96.59
11.5	158,965,841	1,234,690	0.0078	0.9922	96.37
12.5	139,461,955	685,864	0.0049	0.9951	95.62
13.5	135,873,139	983,005	0.0072	0.9928	95.15
14.5	122,147,230	1,043,504	0.0085	0.9915	94.46
15.5	98,219,758	555,236	0.0057	0.9943	93.66
16.5	96,942,423	570,663	0.0059	0.9941	93.13
17.5	94,115,059	496,558	0.0053	0.9947	92.58
18.5	89,680,481	1,972,626	0.0220	0.9780	92.09
19.5	86,042,253	840,980	0.0098	0.9902	90.06
20.5	82,141,490	465,788	0.0057	0.9943	89.18
21.5	79,339,948	884,923	0.0112	0.9888	88.67
22.5	73,980,073	423,019	0.0057	0.9943	87.68
23.5	73,166,641	643,935	0.0088	0.9912	87.18
24.5	66,695,201	246,193	0.0037	0.9963	86.41
25.5	61,424,899	1,312,126	0.0214	0.9786	86.09
26.5	58,608,236	244,797	0.0042	0.9958	84.25
27.5	56,637,447	839,582	0.0148	0.9852	83.90
28.5	52,082,373	161,733	0.0031	0.9969	82.66
29.5	50,567,884	860,180	0.0170	0.9830	82.40
30.5	49,536,882	2,167,122	0.0437	0.9563	81.00
31.5	46,849,327	461,760	0.0099	0.9901	77.46
32.5	34,918,437	1,633,804	0.0468	0.9532	76.69
33.5	32,285,278	1,240,771	0.0384	0.9616	73.10
34.5	21,031,093	80,287	0.0038	0.9962	70.29
35.5	17,267,840	113,938	0.0066	0.9934	70.02
36.5	15,281,199	900,991	0.0590	0.9410	69.56
37.5	12,066,095	91,888	0.0076	0.9924	65.46
38.5	10,800,160	387,609	0.0359	0.9641	64.96

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1874-2007			EXPERIENCE BAND 1937-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,099,885	113,337	0.0112	0.9888	62.63
40.5	9,931,785	31,375	0.0032	0.9968	61.93
41.5	9,995,305	94,238	0.0094	0.9906	61.73
42.5	9,906,905	252,646	0.0255	0.9745	61.15
43.5	9,657,305	1,156,124	0.1197	0.8803	59.59
44.5	8,500,864	176,630	0.0208	0.9792	52.46
45.5	8,054,384	59,246	0.0074	0.9926	51.37
46.5	7,958,321	483,873	0.0608	0.9392	50.99
47.5	7,474,448	95,160	0.0127	0.9873	47.89
48.5	7,379,288	69,109	0.0094	0.9906	47.28
49.5	7,272,112	270,402	0.0372	0.9628	46.84
50.5	5,986,018	225,041	0.0376	0.9624	45.10
51.5	5,752,148	168,351	0.0293	0.9707	43.40
52.5	5,428,905	49,941	0.0092	0.9908	42.13
53.5	5,277,764	18,008	0.0034	0.9966	41.74
54.5	5,108,981	113,755	0.0223	0.9777	41.60
55.5	4,932,970	236,115	0.0479	0.9521	40.67
56.5	4,471,488	27,502	0.0062	0.9938	38.72
57.5	4,418,661	71,471	0.0162	0.9838	38.48
58.5	4,340,845	6,540	0.0015	0.9985	37.86
59.5	4,316,375	63,253	0.0147	0.9853	37.80
60.5	4,227,809	57,265	0.0135	0.9865	37.24
61.5	4,169,081	15,285	0.0037	0.9963	36.74
62.5	4,149,573	27,634	0.0067	0.9933	36.60
63.5	4,113,921	15,203	0.0037	0.9963	36.35
64.5	4,096,058	180,199	0.0440	0.9560	36.22
65.5	3,914,076	29,165	0.0075	0.9925	34.63
66.5	3,882,965	13,402	0.0035	0.9965	34.37
67.5	3,864,667	138,130	0.0357	0.9643	34.25
68.5	3,724,307	22,043	0.0059	0.9941	33.03
69.5	3,692,895	5,561	0.0015	0.9985	32.84
70.5	3,683,781	9,049	0.0025	0.9975	32.79
71.5	3,329,858	14,921	0.0045	0.9955	32.71
72.5	3,311,631	104,472	0.0315	0.9685	32.56
73.5	3,206,333	26,331	0.0082	0.9918	31.53
74.5	3,179,193	21,910	0.0069	0.9931	31.27
75.5	3,155,668	144,943	0.0459	0.9541	31.05
76.5	3,010,725	169,359	0.0563	0.9437	29.62
77.5	2,835,474	1,656	0.0006	0.9994	27.95
78.5	2,728,231	9,223	0.0034	0.9966	27.93

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1874-2007

EXPERIENCE BAND 1937-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	229,933	60,690	0.2639	0.7361	27.84
80.5	161,044	3,507	0.0218	0.9782	20.49
81.5	155,038	3,000	0.0194	0.9806	20.04
82.5	152,038		0.0000	1.0000	19.65
83.5	143,540		0.0000	1.0000	19.65
84.5	143,540	113,823	0.7930	0.2070	19.65
85.5	29,716		0.0000	1.0000	4.07
86.5	29,716	7,766	0.2613	0.7387	4.07
87.5	21,950		0.0000	1.0000	3.01
88.5	21,950		0.0000	1.0000	3.01
89.5	6,023		0.0000	1.0000	3.01
90.5	4,989		0.0000	1.0000	3.01
91.5	4,989	4,989	1.0000	0.0000	3.01
92.5					0.00

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2007			EXPERIENCE BAND 1973-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	231,798,799		0.0000	1.0000	100.00
0.5	215,010,063	2,923	0.0000	1.0000	100.00
1.5	213,979,856	3,505	0.0000	1.0000	100.00
2.5	213,261,930	134,663	0.0006	0.9994	100.00
3.5	213,006,736	349,397	0.0016	0.9984	99.94
4.5	188,749,097	571,984	0.0030	0.9970	99.78
5.5	182,026,664	121,455	0.0007	0.9993	99.48
6.5	175,821,773	251,539	0.0014	0.9986	99.41
7.5	167,938,222	1,501,223	0.0089	0.9911	99.27
8.5	162,923,895	1,535,326	0.0094	0.9906	98.39
9.5	159,779,287	1,269,012	0.0079	0.9921	97.47
10.5	149,826,165	331,268	0.0022	0.9978	96.70
11.5	146,039,570	1,216,117	0.0083	0.9917	96.49
12.5	126,269,071	671,127	0.0053	0.9947	95.69
13.5	122,617,141	806,907	0.0066	0.9934	95.18
14.5	109,077,510	973,358	0.0089	0.9911	94.55
15.5	87,593,565	478,360	0.0055	0.9945	93.71
16.5	86,899,047	509,458	0.0059	0.9941	93.19
17.5	84,601,372	461,770	0.0055	0.9945	92.64
18.5	80,514,258	1,949,957	0.0242	0.9758	92.13
19.5	77,103,024	800,087	0.0104	0.9896	89.90
20.5	73,336,901	393,810	0.0054	0.9946	88.97
21.5	71,289,295	853,481	0.0120	0.9880	88.49
22.5	65,949,654	360,063	0.0055	0.9945	87.43
23.5	65,260,199	614,077	0.0094	0.9906	86.95
24.5	58,885,850	217,541	0.0037	0.9963	86.13
25.5	53,653,104	1,287,853	0.0240	0.9760	85.81
26.5	50,922,520	212,077	0.0042	0.9958	83.75
27.5	48,982,237	790,048	0.0161	0.9839	83.40
28.5	44,485,095	138,730	0.0031	0.9969	82.06
29.5	42,961,335	665,754	0.0155	0.9845	81.81
30.5	42,097,426	1,784,313	0.0424	0.9576	80.54
31.5	39,800,427	450,922	0.0113	0.9887	77.13
32.5	27,903,122	1,597,500	0.0573	0.9427	76.26
33.5	25,315,880	1,136,889	0.0449	0.9551	71.89
34.5	14,149,503	51,935	0.0037	0.9963	68.66
35.5	10,412,280	111,203	0.0107	0.9893	68.41
36.5	9,001,279	41,020	0.0046	0.9954	67.68
37.5	6,684,075	61,623	0.0092	0.9908	67.37
38.5	5,506,412	142,464	0.0259	0.9741	66.75

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

ORIGINAL LIFE TABLE, CONT.

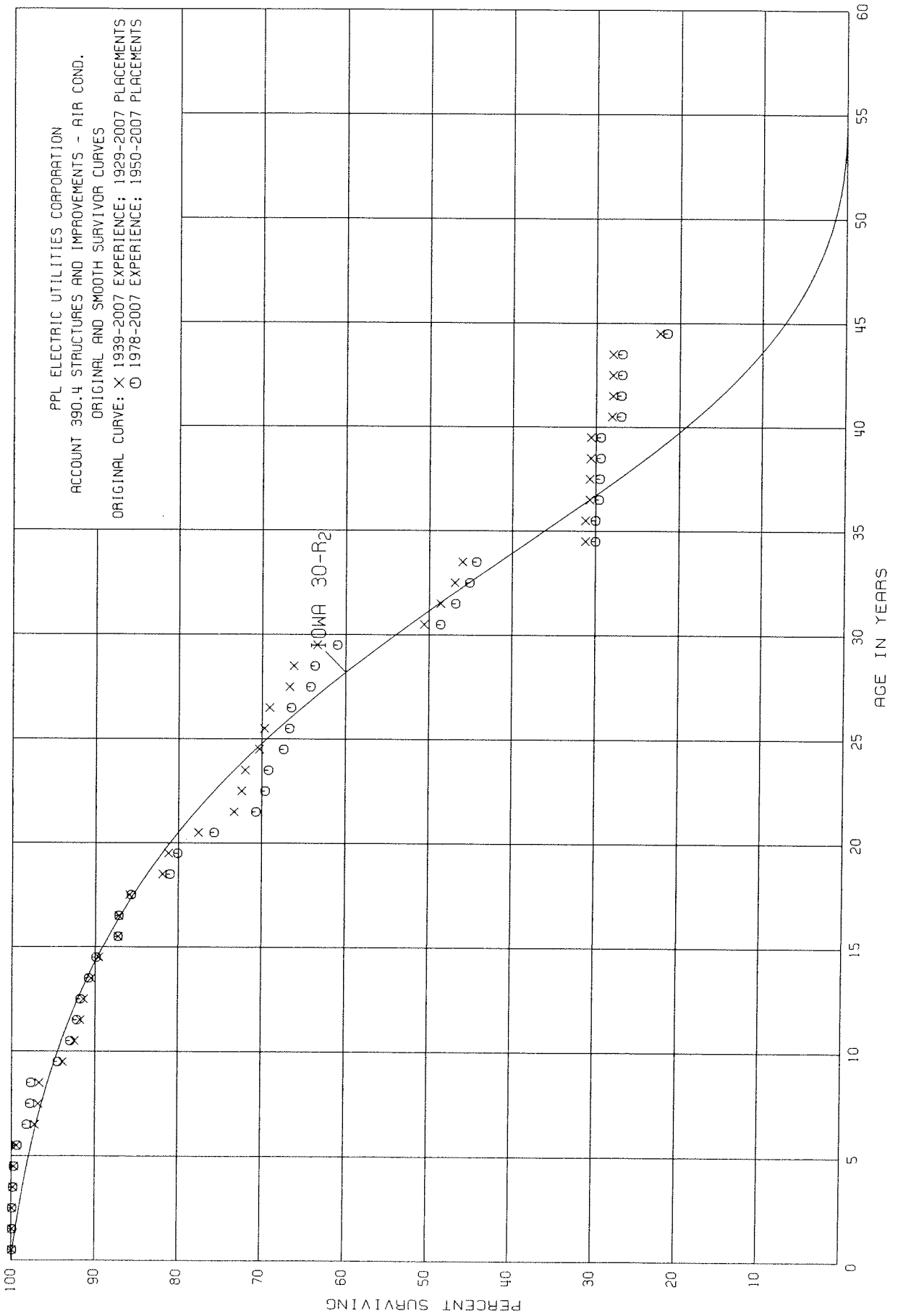
PLACEMENT BAND 1891-2007			EXPERIENCE BAND 1973-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,055,072	91,613	0.0181	0.9819	65.02
40.5	4,905,660	14,157	0.0029	0.9971	63.84
41.5	4,870,677	68,751	0.0141	0.9859	63.65
42.5	5,062,171	110,083	0.0217	0.9783	62.75
43.5	5,523,829	1,037,042	0.1877	0.8123	61.39
44.5	7,236,098	161,482	0.0223	0.9777	49.87
45.5	6,817,367	43,537	0.0064	0.9936	48.76
46.5	6,753,868	464,623	0.0688	0.9312	48.45
47.5	6,440,128	87,295	0.0136	0.9864	45.12
48.5	6,560,224	67,606	0.0103	0.9897	44.51
49.5	6,531,716	261,530	0.0400	0.9600	44.05
50.5	5,281,371	199,987	0.0379	0.9621	42.29
51.5	5,070,475	166,857	0.0329	0.9671	40.69
52.5	4,806,935	26,619	0.0055	0.9945	39.35
53.5	4,692,334	16,380	0.0035	0.9965	39.13
54.5	4,554,101	99,493	0.0218	0.9782	38.99
55.5	4,397,774	228,889	0.0520	0.9480	38.14
56.5	3,975,919	14,698	0.0037	0.9963	36.16
57.5	3,941,673	57,140	0.0145	0.9855	36.03
58.5	3,953,957	6,540	0.0017	0.9983	35.51
59.5	3,931,897	61,753	0.0157	0.9843	35.45
60.5	3,911,122	49,916	0.0128	0.9872	34.89
61.5	3,892,629	15,178	0.0039	0.9961	34.44
62.5	3,895,909	26,809	0.0069	0.9931	34.31
63.5	3,874,672	14,651	0.0038	0.9962	34.07
64.5	3,865,965	177,938	0.0460	0.9540	33.94
65.5	3,718,807	27,897	0.0075	0.9925	32.38
66.5	3,691,185	13,402	0.0036	0.9964	32.14
67.5	3,678,448	134,439	0.0365	0.9635	32.02
68.5	3,543,168	20,545	0.0058	0.9942	30.85
69.5	3,515,664	4,435	0.0013	0.9987	30.67
70.5	3,523,787	5,099	0.0014	0.9986	30.63
71.5	3,183,974	6,745	0.0021	0.9979	30.59
72.5	3,180,220	104,472	0.0329	0.9671	30.53
73.5	3,074,922	26,331	0.0086	0.9914	29.53
74.5	3,047,783	21,910	0.0072	0.9928	29.28
75.5	3,024,257	144,943	0.0479	0.9521	29.07
76.5	2,879,314	169,359	0.0588	0.9412	27.68
77.5	2,820,848	1,656	0.0006	0.9994	26.05
78.5	2,713,604	9,223	0.0034	0.9966	26.03

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2007			EXPERIENCE BAND 1973-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	218,306	56,830	0.2603	0.7397	25.94
80.5	153,278	3,507	0.0229	0.9771	19.19
81.5	147,569	3,000	0.0203	0.9797	18.75
82.5	144,570		0.0000	1.0000	18.37
83.5	136,072		0.0000	1.0000	18.37
84.5	136,072	113,823	0.8365	0.1635	18.37
85.5	22,248		0.0000	1.0000	3.00
86.5	22,248	298	0.0134	0.9866	3.00
87.5	21,950		0.0000	1.0000	2.96
88.5	21,950		0.0000	1.0000	2.96
89.5	6,023		0.0000	1.0000	2.96
90.5	4,989		0.0000	1.0000	2.96
91.5	4,989	4,989	1.0000	0.0000	2.96
92.5					0.00



PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - AIR COND.

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2007			EXPERIENCE BAND 1939-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	36,492,990		0.0000	1.0000	100.00
0.5	36,235,699		0.0000	1.0000	100.00
1.5	35,167,608	181	0.0000	1.0000	100.00
2.5	32,261,143	58,138	0.0018	0.9982	100.00
3.5	30,466,744	30,516	0.0010	0.9990	99.82
4.5	28,812,268	90,095	0.0031	0.9969	99.72
5.5	27,472,714	603,227	0.0220	0.9780	99.41
6.5	25,206,661	102,532	0.0041	0.9959	97.22
7.5	19,763,352	20,613	0.0010	0.9990	96.82
8.5	19,230,287	569,978	0.0296	0.9704	96.72
9.5	18,035,616	263,587	0.0146	0.9854	93.86
10.5	16,552,119	122,603	0.0074	0.9926	92.49
11.5	16,329,493	72,587	0.0044	0.9956	91.81
12.5	13,977,413	136,684	0.0098	0.9902	91.41
13.5	13,676,195	137,120	0.0100	0.9900	90.51
14.5	12,680,484	329,687	0.0260	0.9740	89.60
15.5	10,462,100	9,188	0.0009	0.9991	87.27
16.5	10,002,450	152,942	0.0153	0.9847	87.19
17.5	9,590,367	446,465	0.0466	0.9534	85.86
18.5	8,161,741	68,786	0.0084	0.9916	81.86
19.5	7,785,963	343,467	0.0441	0.9559	81.17
20.5	6,618,560	365,868	0.0553	0.9447	77.59
21.5	6,159,356	78,775	0.0128	0.9872	73.30
22.5	5,921,302	30,475	0.0051	0.9949	72.36
23.5	5,890,471	136,141	0.0231	0.9769	71.99
24.5	5,747,273	50,782	0.0088	0.9912	70.33
25.5	5,599,886	48,551	0.0087	0.9913	69.71
26.5	5,550,718	190,002	0.0342	0.9658	69.10
27.5	5,360,716	42,586	0.0079	0.9921	66.74
28.5	5,284,827	226,867	0.0429	0.9571	66.21
29.5	5,055,527	1,021,718	0.2021	0.7979	63.37
30.5	4,028,850	155,869	0.0387	0.9613	50.56
31.5	3,821,574	133,426	0.0349	0.9651	48.60
32.5	3,160,393	60,670	0.0192	0.9808	46.90
33.5	3,099,723	996,100	0.3214	0.6786	46.00
34.5	1,628,930	37	0.0000	1.0000	31.22
35.5	1,497,810	23,855	0.0159	0.9841	31.22
36.5	1,456,676	3,066	0.0021	0.9979	30.72
37.5	1,431,758	4,974	0.0035	0.9965	30.66
38.5	1,426,535		0.0000	1.0000	30.55

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - AIR COND.

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2007			EXPERIENCE BAND 1939-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,426,535	116,651	0.0818	0.9182	30.55
40.5	1,309,392	250	0.0002	0.9998	28.05
41.5	1,309,142	2,395	0.0018	0.9982	28.04
42.5	1,306,747		0.0000	1.0000	27.99
43.5	1,302,459	260,566	0.2001	0.7999	27.99
44.5	1,041,893	45,175	0.0434	0.9566	22.39
45.5	891,051		0.0000	1.0000	21.42
46.5	890,464		0.0000	1.0000	21.42
47.5	890,214	23,080	0.0259	0.9741	21.42
48.5	867,134	169,039	0.1949	0.8051	20.87
49.5	698,095	31,457	0.0451	0.9549	16.80
50.5	659,566	24,343	0.0369	0.9631	16.04
51.5	627,587	19,851	0.0316	0.9684	15.45
52.5	588,825		0.0000	1.0000	14.96
53.5	425,490		0.0000	1.0000	14.96
54.5	244,926		0.0000	1.0000	14.96
55.5	244,926		0.0000	1.0000	14.96
56.5	6,133		0.0000	1.0000	14.96
57.5					14.96

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - AIR COND.

ORIGINAL LIFE TABLE

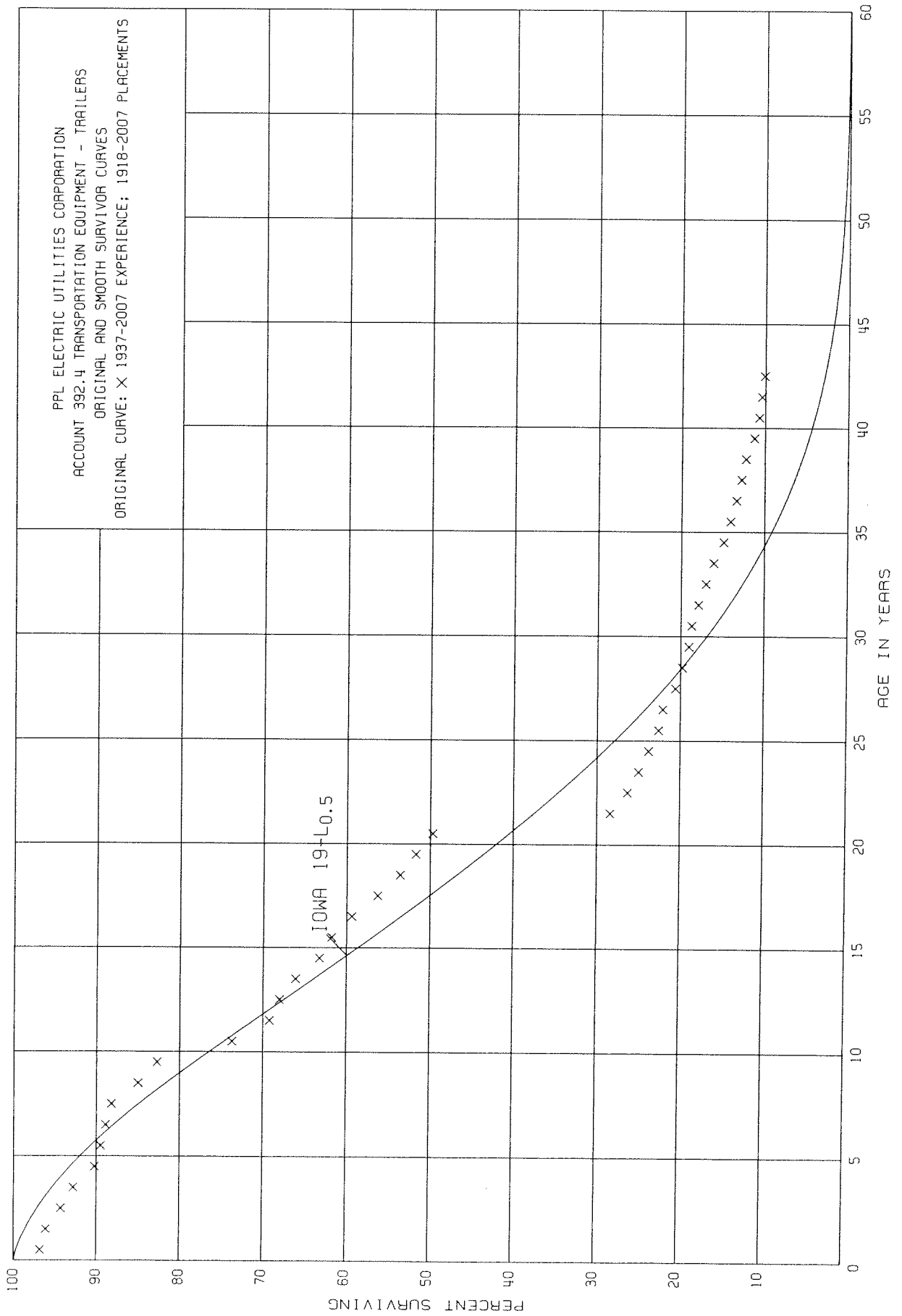
PLACEMENT BAND 1950-2007			EXPERIENCE BAND 1978-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	29,330,767		0.0000	1.0000	100.00
0.5	29,079,069		0.0000	1.0000	100.00
1.5	28,151,067	181	0.0000	1.0000	100.00
2.5	26,281,560	56,883	0.0022	0.9978	100.00
3.5	24,571,418	28,646	0.0012	0.9988	99.78
4.5	25,674,190	87,728	0.0034	0.9966	99.66
5.5	24,584,761	274,580	0.0112	0.9888	99.32
6.5	22,804,738	99,259	0.0044	0.9956	98.21
7.5	17,710,080	14,108	0.0008	0.9992	97.78
8.5	17,283,645	567,043	0.0328	0.9672	97.70
9.5	16,100,695	255,993	0.0159	0.9841	94.50
10.5	14,669,492	122,042	0.0083	0.9917	93.00
11.5	14,447,679	67,452	0.0047	0.9953	92.23
12.5	12,100,734	127,839	0.0106	0.9894	91.80
13.5	11,815,878	118,372	0.0100	0.9900	90.83
14.5	10,844,889	319,293	0.0294	0.9706	89.92
15.5	8,758,803	8,804	0.0010	0.9990	87.28
16.5	8,340,834	145,332	0.0174	0.9826	87.19
17.5	7,937,142	435,075	0.0548	0.9452	85.67
18.5	6,520,676	68,786	0.0105	0.9895	80.98
19.5	6,159,402	339,101	0.0551	0.9449	80.13
20.5	5,478,273	365,045	0.0666	0.9334	75.71
21.5	5,059,076	78,387	0.0155	0.9845	70.67
22.5	4,979,166	30,475	0.0061	0.9939	69.57
23.5	5,213,139	134,929	0.0259	0.9741	69.15
24.5	5,376,505	50,782	0.0094	0.9906	67.36
25.5	5,229,119	20,109	0.0038	0.9962	66.73
26.5	5,538,289	190,002	0.0343	0.9657	66.48
27.5	5,360,680	42,586	0.0079	0.9921	64.20
28.5	5,284,790	226,867	0.0429	0.9571	63.69
29.5	5,055,490	1,021,718	0.2021	0.7979	60.96
30.5	4,028,813	155,869	0.0387	0.9613	48.64
31.5	3,821,537	133,426	0.0349	0.9651	46.76
32.5	3,160,356	60,670	0.0192	0.9808	45.13
33.5	3,099,686	996,100	0.3214	0.6786	44.26
34.5	1,628,893		0.0000	1.0000	30.03
35.5	1,497,810	23,855	0.0159	0.9841	30.03
36.5	1,456,676	3,066	0.0021	0.9979	29.55
37.5	1,431,758	4,974	0.0035	0.9965	29.49
38.5	1,426,535		0.0000	1.0000	29.39

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - AIR COND.

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2007			EXPERIENCE BAND 1978-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,426,535	116,651	0.0818	0.9182	29.39
40.5	1,309,392	250	0.0002	0.9998	26.99
41.5	1,309,142	2,395	0.0018	0.9982	26.98
42.5	1,306,747		0.0000	1.0000	26.93
43.5	1,302,459	260,566	0.2001	0.7999	26.93
44.5	1,041,893	45,175	0.0434	0.9566	21.54
45.5	891,051		0.0000	1.0000	20.61
46.5	890,464		0.0000	1.0000	20.61
47.5	890,214	23,080	0.0259	0.9741	20.61
48.5	867,134	169,039	0.1949	0.8051	20.08
49.5	698,095	31,457	0.0451	0.9549	16.17
50.5	659,566	24,343	0.0369	0.9631	15.44
51.5	627,587	19,851	0.0316	0.9684	14.87
52.5	588,825		0.0000	1.0000	14.40
53.5	425,490		0.0000	1.0000	14.40
54.5	244,926		0.0000	1.0000	14.40
55.5	244,926		0.0000	1.0000	14.40
56.5	6,133		0.0000	1.0000	14.40
57.5					14.40



PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2007			EXPERIENCE BAND 1937-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,251,237	136,120	0.0320	0.9680	100.00
0.5	4,054,074	27,851	0.0069	0.9931	96.80
1.5	2,978,661	57,202	0.0192	0.9808	96.13
2.5	2,472,782	38,306	0.0155	0.9845	94.28
3.5	2,163,681	60,392	0.0279	0.9721	92.82
4.5	2,071,815	16,206	0.0078	0.9922	90.23
5.5	1,662,122	11,774	0.0071	0.9929	89.53
6.5	1,439,085	10,480	0.0073	0.9927	88.89
7.5	1,161,570	42,672	0.0367	0.9633	88.24
8.5	939,031	25,507	0.0272	0.9728	85.00
9.5	798,427	86,432	0.1083	0.8917	82.69
10.5	601,127	37,045	0.0616	0.9384	73.73
11.5	569,294	10,212	0.0179	0.9821	69.19
12.5	560,178	15,610	0.0279	0.9721	67.95
13.5	517,576	22,327	0.0431	0.9569	66.05
14.5	479,905	10,621	0.0221	0.9779	63.20
15.5	468,844	17,894	0.0382	0.9618	61.80
16.5	443,055	23,217	0.0524	0.9476	59.44
17.5	419,839	20,522	0.0489	0.9511	56.33
18.5	397,131	13,894	0.0350	0.9650	53.58
19.5	383,236	14,948	0.0390	0.9610	51.70
20.5	355,855	152,221	0.4278	0.5722	49.68
21.5	201,634	14,985	0.0743	0.9257	28.43
22.5	186,650	9,561	0.0512	0.9488	26.32
23.5	177,089	8,582	0.0485	0.9515	24.97
24.5	165,006	8,117	0.0492	0.9508	23.76
25.5	155,825	3,523	0.0226	0.9774	22.59
26.5	152,302	10,020	0.0658	0.9342	22.08
27.5	142,281	5,601	0.0394	0.9606	20.63
28.5	136,680	5,642	0.0413	0.9587	19.82
29.5	131,038	2,321	0.0177	0.9823	19.00
30.5	128,717	5,412	0.0420	0.9580	18.66
31.5	120,302	6,010	0.0500	0.9500	17.88
32.5	113,533	5,734	0.0505	0.9495	16.99
33.5	107,798	8,051	0.0747	0.9253	16.13
34.5	82,716	4,587	0.0555	0.9445	14.93
35.5	73,768	3,754	0.0509	0.9491	14.10
36.5	70,014	3,099	0.0443	0.9557	13.38
37.5	65,915	2,457	0.0373	0.9627	12.79
38.5	60,790	5,212	0.0857	0.9143	12.31

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2007			EXPERIENCE BAND 1937-2007			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	51,739	2,412	0.0466	0.9534	11.26	
40.5	45,763	1,264	0.0276	0.9724	10.74	
41.5	42,023	1,395	0.0332	0.9668	10.44	
42.5	35,615	83	0.0023	0.9977	10.09	
43.5	33,450	1,086	0.0325	0.9675	10.07	
44.5	32,364	1,902	0.0588	0.9412	9.74	
45.5	30,462	1,303	0.0428	0.9572	9.17	
46.5	26,992	895	0.0332	0.9668	8.78	
47.5	22,785	1,717	0.0754	0.9246	8.49	
48.5	19,359	933	0.0482	0.9518	7.85	
49.5	16,126	1,421	0.0881	0.9119	7.47	
50.5	14,705	1,568	0.1066	0.8934	6.81	
51.5	13,136	719	0.0547	0.9453	6.08	
52.5	12,418	676	0.0544	0.9456	5.75	
53.5	11,742	798	0.0680	0.9320	5.44	
54.5	10,944	82	0.0075	0.9925	5.07	
55.5	10,409	1,854	0.1781	0.8219	5.03	
56.5	8,555	331	0.0387	0.9613	4.13	
57.5	7,786		0.0000	1.0000	3.97	
58.5	7,547		0.0000	1.0000	3.97	
59.5	7,103	184	0.0259	0.9741	3.97	
60.5	6,444	741	0.1150	0.8850	3.87	
61.5	5,533		0.0000	1.0000	3.42	
62.5	5,533		0.0000	1.0000	3.42	
63.5	5,533	780	0.1410	0.8590	3.42	
64.5	4,753	21	0.0044	0.9956	2.94	
65.5	4,732		0.0000	1.0000	2.93	
66.5	4,640		0.0000	1.0000	2.93	
67.5	4,640		0.0000	1.0000	2.93	
68.5	4,640		0.0000	1.0000	2.93	
69.5	4,472		0.0000	1.0000	2.93	
70.5	4,472		0.0000	1.0000	2.93	
71.5	3,816		0.0000	1.0000	2.93	
72.5	3,816		0.0000	1.0000	2.93	
73.5	3,749		0.0000	1.0000	2.93	
74.5	3,654		0.0000	1.0000	2.93	
75.5	3,654		0.0000	1.0000	2.93	
76.5	3,654		0.0000	1.0000	2.93	
77.5	2,789		0.0000	1.0000	2.93	
78.5	2,789		0.0000	1.0000	2.93	

PPL ELECTRIC UTILITIES CORPORATION

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2007			EXPERIENCE BAND 1937-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,430		0.0000	1.0000	2.93
80.5	1,169		0.0000	1.0000	2.93
81.5	484		0.0000	1.0000	2.93
82.5					2.93

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DETAILED DEPRECIATION CALCULATIONS

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 303.2 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	7,291,002.16	7,291,002	7,291,002			
2005	380,719.37	380,719	380,719			
2006	363,781.50	327,403	308,647	55,135	0.50	55,135
2007	4,450,891.96	3,115,624	2,937,140	1,513,752	1.50	1,009,168
2008	8,832,905.19	4,416,453	4,163,448	4,669,457	2.50	1,867,783
2009	15,689,987.41	4,706,996	4,437,347	11,252,640	3.50	3,215,040
2010	19,908,000.00	1,990,800	1,876,753	18,031,247	4.50	4,006,944
	56,917,287.59	22,228,997	21,395,056	35,522,231		10,154,070

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 3.5 17.84

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 303.4 MISCELLANEOUS INTANGIBLE PLANT - FIBER OPTICS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	165,743.00	165,743	165,743			
1997	869,394.10	782,455	794,471	74,923	1.50	49,949
	1,035,137.10	948,198	960,214	74,923		49,949
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					1.5	4.83

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 350.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-S4						
NET SALVAGE PERCENT.. 0						
1926	213,168.35	195,880	213,168			
1928	114,923.84	104,879	114,924			
1929	5,384.33	4,896	5,384			
1930	2,444.19	2,214	2,444			
1932	994.78	894	995			
1933	191,518.34	171,351	191,518			
1934	2,141.61	1,908	2,142			
1935	960.67	852	961			
1937	249,668.77	219,109	249,669			
1938	3,290.03	2,872	3,278	12	8.90	1
1939	89.81	78	89	1	9.24	
1940	5,492.63	4,740	5,409	84	9.60	9
1941	6,140.84	5,265	6,008	133	9.98	13
1942	304.75	260	297	8	10.37	1
1943	926.69	784	895	32	10.78	3
1944	4,889.54	4,107	4,687	203	11.21	18
1945	687.27	573	654	33	11.65	3
1946	3,844.09	3,179	3,628	216	12.11	18
1947	75,379.01	61,811	70,538	4,841	12.60	384
1948	30,087.16	24,458	27,911	2,176	13.10	166
1949	66,616.85	53,647	61,222	5,395	13.63	396
1950	117,768.37	93,908	107,167	10,601	14.18	748
1951	183,609.00	144,941	165,406	18,203	14.74	1,235
1952	176,297.96	137,671	157,109	19,189	15.34	1,251
1953	236,716.55	182,769	208,575	28,142	15.95	1,764
1954	446,746.99	340,868	388,996	57,751	16.59	3,481
1955	317,973.16	239,625	273,459	44,514	17.25	2,581
1956	130,179.12	96,814	110,484	19,695	17.94	1,098
1957	203,535.00	149,313	170,395	33,140	18.65	1,777
1958	795,200.95	575,010	656,198	139,003	19.38	7,172
1959	164,009.00	116,840	133,337	30,672	20.13	1,524
1960	121,359.88	85,110	97,127	24,233	20.91	1,159
1961	338,925.06	233,824	266,839	72,086	21.71	3,320
1962	166,681.00	113,026	128,985	37,696	22.53	1,673
1963	203,052.32	135,253	154,350	48,702	23.37	2,084
1964	864,907.15	565,649	645,515	219,392	24.22	9,058
1965	475,282.94	304,846	347,888	127,395	25.10	5,075

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 350.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-S4						
NET SALVAGE PERCENT.. 0						
1966	432,671.54	272,021	310,429	122,243	25.99	4,703
1967	3,119,802.24	1,920,862	2,192,076	927,726	26.90	34,488
1968	3,471,949.46	2,092,197	2,387,602	1,084,347	27.82	38,977
1969	1,733,589.68	1,021,258	1,165,453	568,137	28.76	19,754
1970	3,062,243.50	1,762,934	2,011,850	1,050,394	29.70	35,367
1971	3,294,524.49	1,851,523	2,112,947	1,181,577	30.66	38,538
1972	2,195,747.09	1,203,928	1,373,915	821,832	31.62	25,991
1973	2,752,932.41	1,471,167	1,678,887	1,074,045	32.59	32,956
1974	930,569.50	484,268	552,644	377,926	33.57	11,258
1975	2,344,282.94	1,187,145	1,354,763	989,520	34.55	28,640
1976	2,652,641.67	1,306,161	1,490,583	1,162,059	35.53	32,706
1977	2,074,085.68	992,035	1,132,104	941,982	36.52	25,794
1978	1,830,994.49	849,581	969,537	861,457	37.52	22,960
1979	3,553,220.82	1,598,594	1,824,305	1,728,916	38.51	44,895
1980	939,097.85	409,071	466,829	472,269	39.51	11,953
1981	2,745,182.71	1,156,820	1,320,156	1,425,027	40.50	35,186
1982	1,556,862.85	633,799	723,288	833,575	41.50	20,086
1983	529,004.28	207,846	237,193	291,811	42.50	6,866
1984	262,607.49	99,423	113,461	149,146	43.50	3,429
1985	938,442.83	341,875	390,146	548,297	44.50	12,321
1986	1,513,755.00	529,814	604,620	909,135	45.50	19,981
1987	1,990,797.39	668,311	762,672	1,228,125	46.50	26,411
1988	1,766,296.00	567,688	647,842	1,118,454	47.50	23,546
1989	1,469,609.43	451,317	515,040	954,569	48.50	19,682
1990	2,995,648.13	877,425	1,001,312	1,994,336	49.50	40,290
1991	1,182,926.00	329,563	376,095	806,831	50.50	15,977
1992	1,185,336.00	313,284	357,518	827,818	51.50	16,074
1993	1,509,042.00	377,261	430,528	1,078,514	52.50	20,543
1994	2,226,085.65	524,688	598,771	1,627,315	53.50	30,417
1995	1,973,071.22	436,838	498,517	1,474,554	54.50	27,056
1996	2,090,909.94	433,027	494,167	1,596,743	55.50	28,770
1997	768,071.33	148,161	169,080	598,991	56.50	10,602
1998	653,154.20	116,653	133,124	520,030	57.50	9,044
1999	198,063.04	32,542	37,137	160,926	58.50	2,751
2000	258,194.63	38,729	44,197	213,998	59.50	3,597
2001	248,124.75	33,671	38,425	209,700	60.50	3,466
2002	648,163.71	78,687	89,797	558,367	61.50	9,079

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 350.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-S4						
NET SALVAGE PERCENT.. 0						
2003	1,692,045.15	181,218	206,805	1,485,240	62.50	23,764
2004	583,152.54	54,175	61,824	521,329	63.50	8,210
2005	548,572.91	43,118	49,206	499,367	64.50	7,742
2006	468,510.01	30,125	34,379	434,131	65.50	6,628
2007	2,846,842.29	142,342	162,440	2,684,402	66.50	40,367
2008	121,832.27	4,349	4,963	116,869	67.50	1,731
2009	63,966.57	1,369	1,562	62,405	68.50	911
2010	40,000.00	284	324	39,676	69.50	571
	75,383,821.68	31,656,371	36,106,164	39,277,659		930,090
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					42.2	1.23

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. 0						
1913	5,356.97	5,357	5,357			
1922	366.44	366	366			
1923	3,315.02	3,315	3,315			
1924	18,146.87	18,147	18,147			
1925	155.51	156	156			
1926	13,367.49	13,367	13,367			
1927	1,978.90	1,975	1,979			
1928	133,083.29	132,192	133,083			
1929	66,031.12	65,404	66,031			
1930	22,238.50	21,956	22,239			
1932	4,910.12	4,811	4,910			
1937	45,205.28	43,347	45,205			
1938	0.03					
1939	222.24	211	222			
1940	4,534.07	4,285	4,534			
1941	215.23	202	215			
1942	1,425.01	1,333	1,425			
1943	82.84	77	83			
1944	1,257.65	1,164	1,258			
1948	94,969.20	85,938	94,244	725	5.23	139
1949	135,574.15	121,895	133,676	1,898	5.55	342
1950	523.82	468	513	11	5.88	2
1951	44,139.56	39,147	42,930	1,210	6.22	195
1952	137,085.21	120,662	132,324	4,761	6.59	722
1953	261,624.09	228,476	250,558	11,066	6.97	1,588
1954	372,470.81	322,485	353,653	18,818	7.38	2,550
1955	38,524.10	33,046	36,240	2,284	7.82	292
1956	160,699.07	136,482	149,673	11,026	8.29	1,330
1957	33,620.19	28,254	30,985	2,635	8.78	300
1958	41,025.40	34,080	37,374	3,651	9.31	392
1959	911.32	748	820	91	9.86	9
1960	8,378.30	6,788	7,444	934	10.44	89
1961	198,787.78	158,851	174,204	24,584	11.05	2,225
1962	1,516.42	1,194	1,309	207	11.68	18
1964	53,815.70	41,094	45,066	8,750	13.00	673
1965	45,253.99	33,999	37,285	7,969	13.68	583
1966	171,815.97	126,886	139,149	32,667	14.38	2,272

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. 0						
1967	779,934.10	566,076	620,786	159,148	15.08	10,554
1968	477,181.06	340,087	372,956	104,225	15.80	6,597
1969	342,331.71	239,461	262,604	79,728	16.53	4,823
1970	820,883.77	562,962	617,371	203,513	17.28	11,777
1971	789,712.77	530,687	581,977	207,736	18.04	11,515
1972	1,043,224.07	686,441	752,784	290,440	18.81	15,441
1973	711,131.35	457,684	501,918	209,213	19.60	10,674
1974	755,687.39	475,403	521,350	234,337	20.40	11,487
1975	373,344.82	229,383	251,552	121,793	21.21	5,742
1976	546,847.36	327,726	359,400	187,447	22.04	8,505
1977	554,073.04	323,579	354,852	199,221	22.88	8,707
1978	2,125.89	1,209	1,326	800	23.73	34
1979	525,237.67	290,299	318,356	206,882	24.60	8,410
1980	1,306,941.15	701,697	769,515	537,426	25.47	21,100
1981	1,905,179.65	992,027	1,087,905	817,275	26.36	31,004
1982	782,068.32	394,553	432,686	349,382	27.25	12,821
1983	14,537.07	7,094	7,780	6,757	28.16	240
1984	1,709,353.42	805,618	883,480	825,873	29.08	28,400
1985	66,887.92	30,401	33,339	33,549	30.00	1,118
1986	30,742.42	13,453	14,753	15,989	30.93	517
1987	580,702.67	244,185	267,785	312,918	31.87	9,819
1988	309,018.68	124,627	136,672	172,347	32.82	5,251
1989	111,799.13	43,154	47,325	64,474	33.77	1,909
1990	253,344.57	93,357	102,380	150,965	34.73	4,347
1991	448,132.14	157,250	172,448	275,684	35.70	7,722
1992	2,489,460.47	829,737	909,930	1,579,530	36.67	43,074
1993	4,393,631.09	1,386,630	1,520,645	2,872,986	37.64	76,328
1994	77,632.21	23,119	25,353	52,279	38.62	1,354
1995	1,237,570.80	346,520	380,011	857,560	39.60	21,656
1996	1,798,272.24	471,507	517,077	1,281,195	40.58	31,572
1997	740.96	181	198	543	41.56	13
1998	11,084.98	2,510	2,753	8,332	42.55	196
1999	40,334.95	8,406	9,218	31,117	43.54	715
2000	355,954.63	67,774	74,324	281,631	44.53	6,325
2001	837,387.14	144,198	158,135	679,252	45.53	14,919
2002	86,443.55	13,330	14,618	71,826	46.52	1,544
2003	68,757.97	9,351	10,255	58,503	47.52	1,231

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. 0						
2004	642,890.25	75,861	83,193	559,697	48.51	11,538
2005	127,304.52	12,705	13,933	113,372	49.51	2,290
2006	113,446.48	9,257	10,152	103,294	50.51	2,045
2007	874,323.57	55,607	60,981	813,343	51.50	15,793
2008	704,906.65	32,073	35,173	669,734	52.50	12,757
2009	283,567.51	7,741	8,489	275,079	53.50	5,142
	31,506,759.77	13,973,078	15,297,077	16,209,682		500,727
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					32.4	1.59

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R1						
NET SALVAGE PERCENT.. 0						
1913	335.97	336	336			
1914	26.25	26	26			
1917	26.71	27	27			
1918	158.98	157	159			
1920	3,039.81	2,955	3,040			
1922	52,927.30	50,688	52,927			
1923	18,125.70	17,230	18,126			
1924	15,348.91	14,483	15,349			
1925	6,553.35	6,140	6,553			
1926	85,916.36	79,954	85,916			
1927	20,251.70	18,719	20,252			
1928	131,646.18	120,838	131,646			
1929	305,911.00	278,899	305,911			
1930	245,499.84	222,251	245,500			
1931	1,141.70	1,026	1,142			
1932	2,322.53	2,072	2,323			
1933	140.77	125	141			
1934	17,293.13	15,208	17,293			
1935	6,567.31	5,731	6,567			
1936	631.23	546	631			
1937	109,991.78	94,472	109,992			
1938	10,413.06	8,871	10,413			
1939	2,097.36	1,772	2,097			
1940	4,476.23	3,750	4,476			
1941	12,299.45	10,211	12,299			
1942	96,190.44	79,145	96,190			
1943	67.30	55	67			
1944	29,167.40	23,559	29,167			
1945	3,706.95	2,965	3,707			
1946	6,207.12	4,915	6,207			
1947	62,471.94	48,966	62,472			
1948	245,337.79	190,309	245,338			
1949	1,133,498.40	869,847	1,133,498			
1950	131,866.37	100,100	131,717	149	11.32	13
1951	577,091.84	433,165	569,983	7,109	11.72	607
1952	373,041.13	276,759	364,175	8,866	12.13	731
1953	2,251,435.73	1,650,753	2,172,155	79,281	12.54	6,322

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R1						
NET SALVAGE PERCENT.. 0						
1954	2,725,751.08	1,974,262	2,597,847	127,904	12.96	9,869
1955	202,795.48	145,060	190,878	11,917	13.38	891
1956	1,874,151.39	1,323,526	1,741,571	132,580	13.81	9,600
1957	357,796.37	249,313	328,060	29,736	14.25	2,087
1958	616,086.45	423,498	557,263	58,823	14.69	4,004
1959	181,141.03	122,759	161,533	19,608	15.15	1,294
1960	219,439.37	146,607	192,914	26,525	15.60	1,700
1961	1,718,812.74	1,131,151	1,488,433	230,380	16.07	14,336
1962	34,458.66	22,333	29,387	5,072	16.54	307
1963	32,761.42	20,899	27,500	5,261	17.02	309
1964	786,829.04	493,893	649,893	136,936	17.50	7,825
1965	276,396.49	170,537	224,402	51,994	18.00	2,889
1966	1,853,432.65	1,123,922	1,478,921	374,512	18.50	20,244
1967	6,258,493.02	3,726,933	4,904,111	1,354,382	19.01	71,246
1968	3,977,098.85	2,325,410	3,059,907	917,192	19.52	46,987
1969	4,427,736.86	2,539,750	3,341,948	1,085,789	20.04	54,181
1970	8,320,798.15	4,678,785	6,156,612	2,164,186	20.57	105,211
1971	7,113,591.67	3,918,878	5,156,683	1,956,909	21.11	92,701
1972	4,859,168.02	2,619,577	3,446,989	1,412,179	21.66	65,198
1973	6,733,060.11	3,551,016	4,672,629	2,060,431	22.21	92,770
1974	6,638,338.17	3,422,063	4,502,946	2,135,392	22.77	93,781
1975	6,048,643.48	3,044,887	4,006,636	2,042,007	23.34	87,490
1976	7,040,256.95	3,458,878	4,551,389	2,488,868	23.91	104,093
1977	5,025,569.69	2,406,745	3,166,932	1,858,638	24.49	75,894
1978	1,963,977.05	915,999	1,205,324	758,653	25.08	30,249
1979	3,844,286.21	1,743,768	2,294,549	1,549,737	25.68	60,348
1980	10,478,392.01	4,619,923	6,079,158	4,399,234	26.28	167,399
1981	17,447,260.55	7,465,683	9,823,771	7,623,490	26.89	283,507
1982	19,886,419.94	8,246,898	10,851,739	9,034,681	27.51	328,414
1983	474,140.16	190,367	250,496	223,644	28.13	7,950
1984	13,901,877.02	5,395,318	7,099,467	6,802,410	28.76	236,523
1985	5,190,630.94	1,944,929	2,559,249	2,631,382	29.39	89,533
1986	3,507,729.63	1,266,641	1,666,718	1,841,012	30.03	61,306
1987	9,373,639.49	3,254,528	4,282,494	5,091,145	30.68	165,943
1988	3,753,664.57	1,251,472	1,646,758	2,106,907	31.33	67,249
1989	4,812,856.93	1,538,189	2,024,037	2,788,820	31.98	87,205
1990	5,193,022.74	1,586,468	2,087,565	3,105,458	32.64	95,143

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R1						
NET SALVAGE PERCENT.. 0						
1991	5,407,985.71	1,575,346	2,072,930	3,335,056	33.31	100,122
1992	28,799,537.29	7,983,232	10,504,792	18,294,745	33.97	538,556
1993	35,019,588.53	9,203,148	12,110,027	22,909,562	34.65	661,171
1994	8,909,701.77	2,214,061	2,913,388	5,996,314	35.32	169,771
1995	17,624,260.62	4,124,077	5,426,696	12,197,565	36.00	338,821
1996	20,687,751.18	4,543,030	5,977,978	14,709,773	36.68	401,030
1997	6,869,295.55	1,407,519	1,852,094	5,017,202	37.37	134,257
1998	5,568,282.98	1,059,087	1,393,607	4,174,676	38.06	109,687
1999	6,067,786.33	1,064,897	1,401,252	4,666,534	38.75	120,427
2000	7,666,376.12	1,231,220	1,620,109	6,046,267	39.45	153,264
2001	18,064,436.97	2,631,988	3,463,320	14,601,117	40.15	363,664
2002	2,842,112.33	372,033	489,542	2,352,570	40.85	57,590
2003	3,712,328.57	429,516	565,182	3,147,147	41.56	75,725
2004	8,278,866.90	832,854	1,095,917	7,182,950	42.27	169,930
2005	2,178,696.95	186,279	245,117	1,933,580	42.98	44,988
2006	7,759,294.87	544,702	716,750	7,042,545	43.70	161,157
2007	20,645,626.73	1,129,316	1,486,018	19,159,609	44.43	431,231
2008	22,897,828.40	895,305	1,178,093	21,719,735	45.16	480,951
2009	11,625,166.33	274,354	361,010	11,264,156	45.89	245,460
2010	27,990,000.00	221,121	290,964	27,699,036	46.63	594,017
	451,728,653.53	129,020,975	169,539,313	282,189,338		8,005,168
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					35.3	1.77

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1909	4,247.07	4,117	4,247			
1910	18,408.59	17,777	18,409			
1913	43,205.08	41,226	43,205			
1914	105,185.91	99,958	105,186			
1917	110,700.87	103,893	110,701			
1919	1,651.67	1,537	1,652			
1920	3,591.88	3,328	3,592			
1921	2,521.52	2,326	2,522			
1922	65,475.99	60,146	65,476			
1923	342,042.75	312,832	342,043			
1924	233,099.31	212,260	233,099			
1925	25,739.75	23,336	25,740			
1926	832,837.03	751,719	832,837			
1927	19,052.61	17,119	19,053			
1928	277,762.58	248,403	277,763			
1929	49,700.27	44,243	49,700			
1930	7,445.30	6,594	7,445			
1931	310.65	274	311			
1932	93,941.66	82,368	93,942			
1933	159,251.37	138,899	159,251			
1934	3,472.25	3,011	3,472			
1935	244,683.56	210,991	244,684			
1936	16,426.15	14,079	16,426			
1937	90,704.49	77,262	90,704			
1938	23,622.16	19,991	23,622			
1940	16,916.27	14,118	16,916			
1941	95,436.72	79,069	95,437			
1942	87,032.30	71,558	87,032			
1943	45.78	37	46			
1944	6,548.41	5,296	6,548			
1945	625.30	501	625			
1946	10,902.23	8,663	10,902			
1947	135,694.25	106,805	135,694			
1948	207,799.14	161,979	206,683	1,116	14.33	78
1949	947,858.35	731,273	933,096	14,762	14.85	994
1950	338,923.24	258,734	330,142	8,781	15.38	571
1951	118,508.81	89,486	114,183	4,326	15.92	272

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1952	1,004,137.62	749,589	956,468	47,670	16.48	2,893
1953	665,277.18	490,775	626,224	39,053	17.05	2,290
1954	1,047,121.69	763,142	973,761	73,361	17.63	4,161
1955	91,284.41	65,679	83,806	7,478	18.23	410
1956	885,667.30	629,001	802,599	83,068	18.84	4,409
1958	828,648.38	572,430	730,415	98,233	20.10	4,887
1959	54,945.93	37,407	47,731	7,215	20.75	348
1960	800,340.49	536,708	684,834	115,506	21.41	5,395
1961	773,613.15	510,817	651,797	121,816	22.08	5,517
1962	46,775.05	30,394	38,782	7,993	22.76	351
1963	168,288.36	107,570	137,258	31,030	23.45	1,323
1964	1,142,231.99	717,664	915,732	226,500	24.16	9,375
1965	1,110,432.56	685,581	874,794	235,639	24.87	9,475
1966	411,770.15	249,656	318,558	93,212	25.59	3,643
1967	10,514,177.03	6,254,884	7,981,165	2,533,012	26.33	96,203
1968	8,972,563.68	5,235,491	6,680,430	2,292,134	27.07	84,674
1969	5,880,271.78	3,363,515	4,291,809	1,588,463	27.82	57,098
1970	6,628,711.05	3,714,067	4,739,110	1,889,601	28.58	66,116
1971	10,922,198.85	5,990,826	7,644,229	3,277,970	29.35	111,686
1972	5,403,137.00	2,898,783	3,698,816	1,704,321	30.13	56,566
1973	9,517,171.32	4,991,756	6,369,427	3,147,744	30.91	101,836
1974	878,688.24	450,064	574,277	304,411	31.71	9,600
1975	4,076,732.59	2,037,551	2,599,893	1,476,840	32.51	45,427
1976	6,462,257.51	3,149,704	4,018,988	2,443,270	33.32	73,327
1977	1,683,854.57	799,494	1,020,146	663,709	34.14	19,441
1978	3,586,629.18	1,657,740	2,115,258	1,471,371	34.96	42,087
1979	4,627,324.20	2,078,594	2,652,264	1,975,060	35.80	55,169
1980	10,417,157.40	4,545,006	5,799,379	4,617,778	36.64	126,031
1981	21,140,986.21	8,946,865	11,416,103	9,724,883	37.49	259,399
1982	1,812,588.00	743,524	948,729	863,859	38.34	22,532
1983	1,747,777.08	693,518	884,921	862,856	39.21	22,006
1984	107,150.69	41,082	52,420	54,731	40.08	1,366
1985	1,668,123.74	617,206	787,548	880,576	40.95	21,504
1986	2,609,087.37	930,140	1,186,849	1,422,238	41.83	34,000
1987	4,085,203.82	1,400,408	1,786,906	2,298,298	42.72	53,799
1988	2,526,096.76	830,833	1,060,134	1,465,963	43.62	33,608
1989	4,159,795.70	1,310,752	1,672,505	2,487,291	44.52	55,869

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1990	11,598,060.45	3,492,176	4,455,979	7,142,081	45.43	157,211
1991	5,607,365.52	1,609,875	2,054,183	3,553,183	46.34	76,676
1992	7,753,303.35	2,115,876	2,699,835	5,053,468	47.26	106,929
1993	7,985,011.17	2,066,521	2,636,859	5,348,152	48.18	111,004
1994	7,142,808.29	1,746,417	2,228,409	4,914,399	49.11	100,069
1995	9,679,051.94	2,226,182	2,840,584	6,838,468	50.05	136,633
1996	10,427,126.70	2,247,046	2,867,207	7,559,920	50.99	148,263
1997	5,533,248.89	1,112,736	1,419,839	4,113,410	51.93	79,211
1998	1,437,543.47	268,102	342,095	1,095,448	52.88	20,716
1999	181,256.54	31,140	39,734	141,523	53.83	2,629
2000	157,914.71	24,824	31,675	126,240	54.78	2,304
2001	280,771.05	40,010	51,052	229,719	55.74	4,121
2002	2,684,188.74	342,234	436,687	2,247,502	56.71	39,631
2003	5,635,031.63	635,632	811,060	4,823,972	57.67	83,648
2004	13,506,324.08	1,320,918	1,685,477	11,820,847	58.64	201,583
2005	5,868,047.94	486,461	620,719	5,247,329	59.61	88,028
2006	4,922,776.07	333,764	425,879	4,496,897	60.59	74,218
2007	14,209,005.12	751,656	959,105	13,249,900	61.56	215,236
2008	36,141,403.24	1,366,145	1,743,187	34,398,216	62.54	550,019
2009	8,267,407.03	188,497	240,520	8,026,887	63.52	126,368
2010	14,821,000.00	111,158	141,837	14,679,163	64.51	227,549
	317,038,235.23	95,370,794	121,268,373	195,769,862		4,057,782
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					48.2	1.28

PPL ELECTRIC UTILITIES CORPORATION
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ACCOUNT 354.2 TOWERS AND FIXTURES - CLEARING LAND AND R/W

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1922	11,279.00	10,609	11,279			
1923	73,382.02	68,752	73,382			
1924	21,269.00	19,844	21,269			
1925	15,320.00	14,234	15,320			
1926	99,722.98	92,274	99,723			
1927	7,650.00	7,048	7,650			
1928	21,520.89	19,741	21,521			
1929	3,276.80	2,993	3,277			
1930	2,355.17	2,141	2,355			
1932	4,770.18	4,294	4,770			
1933	16,605.58	14,872	16,606			
1934	626.00	558	626			
1935	25,638.00	22,708	25,638			
1936	32.48	29	32			
1937	26,011.63	22,760	26,012			
1938	1,396.00	1,214	1,396			
1940	1,668.45	1,430	1,668			
1941	5,875.84	4,996	5,876			
1942	4,037.00	3,404	4,037			
1944	4,044.00	3,350	4,044			
1945	815.48	669	815			
1946	7,331.43	5,954	7,331			
1947	16,953.18	13,620	16,953			
1948	30,282.10	24,062	30,282			
1949	141,546.19	111,170	140,089	1,457	15.02	97
1950	32,849.00	25,494	32,126	723	15.67	46
1951	61,262.00	46,970	59,188	2,074	16.33	127
1952	123,890.28	93,785	118,182	5,708	17.01	336
1953	183,761.60	137,288	173,001	10,761	17.70	608
1954	195,994.79	144,507	182,098	13,897	18.39	756
1955	60,475.45	43,972	55,411	5,064	19.10	265
1956	176,143.84	126,295	159,149	16,995	19.81	858
1957	505.14	357	450	55	20.54	3
1958	23,363.18	16,261	20,491	2,872	21.28	135
1959	1,622.30	1,112	1,401	221	22.03	10
1960	22,968.21	15,494	19,525	3,443	22.78	151
1961	82,403.87	54,683	68,908	13,496	23.55	573

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ACCOUNT 354.2 TOWERS AND FIXTURES - CLEARING LAND AND R/W

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1963	4,570.89	2,930	3,692	879	25.12	35
1964	31,681.41	19,950	25,140	6,541	25.92	252
1965	71,810.22	44,379	55,923	15,887	26.74	594
1966	6,562.72	3,979	5,014	1,549	27.56	56
1967	826,810.66	491,456	619,300	207,511	28.39	7,309
1968	180,764.04	105,277	132,663	48,101	29.23	1,646
1969	152,191.49	86,764	109,334	42,857	30.09	1,424
1970	221,210.02	123,413	155,517	65,693	30.95	2,123
1971	429,494.11	234,246	295,181	134,313	31.82	4,221
1972	218,402.44	116,387	146,663	71,739	32.70	2,194
1973	454,238.94	236,250	297,706	156,533	33.59	4,660
1974	8,839.75	4,485	5,652	3,188	34.48	92
1975	54,520.87	26,955	33,967	20,554	35.39	581
1976	68,649.93	33,048	41,645	27,005	36.30	744
1977	859.13	402	507	352	37.22	9
1978	2,040.52	929	1,171	870	38.14	23
1979	892,323.10	394,318	496,893	395,430	39.07	10,121
1980	1,254,173.82	537,288	677,054	577,120	40.01	14,424
1981	1,126,662.20	467,565	589,194	537,468	40.95	13,125
1982	6,009.47	2,412	3,039	2,970	41.90	71
1983	164,760.08	63,877	80,494	84,266	42.86	1,966
1985	31,844.48	11,474	14,459	17,385	44.78	388
1986	337,897.29	117,115	147,580	190,317	45.74	4,161
1987	81,522.00	27,122	34,177	47,345	46.71	1,014
1988	34,873.00	11,121	14,014	20,859	47.68	437
1989	181,428.00	55,317	69,707	111,721	48.66	2,296
1990	761,450.00	221,506	279,127	482,323	49.64	9,716
1991	185,671.07	51,412	64,786	120,885	50.62	2,388
1992	517,625.39	136,084	171,484	346,141	51.60	6,708
1993	411,899.75	102,439	129,087	282,813	52.59	5,378
1994	281,673.46	66,109	83,306	198,367	53.57	3,703
1995	40,761.00	8,992	11,331	29,430	54.56	539
1996	142,116.00	29,333	36,964	105,152	55.55	1,893
1997	164,345.17	31,604	39,825	124,520	56.54	2,202
1998	351,067.13	62,490	78,746	272,321	57.54	4,733
2003	1,042.44	112	141	901	62.51	14
2007	361,865.25	18,093	22,800	339,065	66.50	5,099

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ACCOUNT 354.2 TOWERS AND FIXTURES - CLEARING LAND AND R/W

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
2008	12,720.51	454	572	12,149	67.50	180
2009	154,874.82	3,314	4,176	150,699	68.50	2,200
2010	51,000.00	362	456	50,544	69.50	727
	11,790,901.63	5,129,707	6,410,368	5,380,529		123,411
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					43.6	1.05

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. 0						
1923	8,665.10	7,518	8,665			
1924	1,675.16	1,444	1,675			
1925	3,980.20	3,406	3,980			
1926	17,618.14	14,972	17,618			
1927	5,231.38	4,414	5,231			
1928	2,945.74	2,467	2,946			
1929	4,007.84	3,332	4,008			
1930	6,956.49	5,738	6,956			
1931	5,998.40	4,910	5,998			
1932	983.97	799	984			
1933	469.51	378	470			
1934	1,229.21	982	1,229			
1935	381.33	302	381			
1936	107.65	85	108			
1937	6,095.61	4,745	6,096			
1938	342.88	264	343			
1939	678.85	519	679			
1940	7,250.06	5,488	7,250			
1941	30,615.13	22,949	30,326	289	13.77	21
1942	85,496.58	63,473	83,878	1,619	14.17	114
1943	20,231.78	14,868	19,648	584	14.58	40
1944	3,973.24	2,890	3,819	154	15.00	10
1945	4,699.73	3,382	4,469	231	15.42	15
1946	34,413.94	24,496	32,371	2,043	15.85	129
1947	232,686.54	163,811	216,471	16,216	16.28	996
1948	35,147.31	24,463	32,327	2,820	16.72	169
1949	206,240.01	141,852	187,453	18,787	17.17	1,094
1950	175,516.67	119,281	157,626	17,891	17.62	1,015
1951	224,579.06	150,805	199,284	25,295	18.07	1,400
1952	131,483.39	87,187	115,215	16,268	18.53	878
1953	340,649.72	222,955	294,628	46,022	19.00	2,422
1954	692,452.30	447,186	590,942	101,510	19.48	5,211
1955	190,442.83	121,331	160,335	30,108	19.96	1,508
1956	142,870.95	89,780	118,641	24,230	20.44	1,185
1957	371,915.55	230,402	304,469	67,447	20.93	3,223
1958	505,677.29	308,665	407,891	97,786	21.43	4,563
1959	231,042.10	138,879	183,524	47,518	21.94	2,166

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. 0						
1960	120,854.62	71,522	94,514	26,341	22.45	1,173
1961	301,474.18	175,579	232,022	69,452	22.97	3,024
1962	291,494.49	166,997	220,681	70,813	23.49	3,015
1963	222,062.06	125,088	165,300	56,762	24.02	2,363
1964	453,833.87	251,197	331,949	121,885	24.56	4,963
1965	273,532.58	148,692	196,492	77,041	25.10	3,069
1966	722,223.24	385,378	509,265	212,958	25.65	8,302
1967	833,286.52	436,309	576,568	256,719	26.20	9,798
1968	1,167,437.01	599,245	791,883	375,554	26.77	14,029
1969	1,363,201.93	685,827	906,298	456,904	27.33	16,718
1970	1,710,887.11	842,612	1,113,485	597,402	27.91	21,405
1971	1,818,501.38	876,518	1,158,290	660,211	28.49	23,173
1972	2,440,011.01	1,150,465	1,520,303	919,708	29.07	31,638
1973	1,715,481.28	789,979	1,043,932	671,549	29.67	22,634
1974	1,851,369.93	832,376	1,099,958	751,412	30.27	24,824
1975	3,537,740.40	1,552,007	2,050,927	1,486,813	30.87	48,164
1976	1,928,694.90	824,710	1,089,828	838,867	31.48	26,648
1977	3,648,823.63	1,519,370	2,007,799	1,641,025	32.10	51,122
1978	2,267,031.17	918,374	1,213,602	1,053,429	32.72	32,195
1979	5,917,482.06	2,330,304	3,079,422	2,838,060	33.34	85,125
1980	1,857,635.94	710,360	938,718	918,918	33.97	27,051
1981	592,327.85	219,576	290,163	302,165	34.61	8,731
1982	2,796,276.97	1,004,143	1,326,943	1,469,334	35.25	41,683
1983	765,072.93	265,710	351,127	413,946	35.90	11,531
1984	748,212.77	251,025	331,721	416,492	36.55	11,395
1985	1,322,799.42	428,058	565,665	757,134	37.20	20,353
1986	3,650,781.66	1,137,584	1,503,281	2,147,501	37.86	56,722
1987	3,857,559.16	1,155,725	1,527,253	2,330,306	38.52	60,496
1988	4,460,172.51	1,282,300	1,694,518	2,765,655	39.19	70,570
1989	3,636,585.51	1,001,152	1,322,990	2,313,596	39.86	58,043
1990	3,295,665.73	867,090	1,145,831	2,149,835	40.53	53,043
1991	901,018.13	225,885	298,500	602,518	41.21	14,621
1992	663,174.24	158,167	209,013	454,161	41.88	10,844
1993	1,191,161.54	269,203	355,743	835,419	42.57	19,625
1994	745,718.63	159,285	210,490	535,229	43.25	12,375
1995	624,437.75	125,574	165,942	458,496	43.94	10,435
1996	369,904.15	69,727	92,142	277,762	44.63	6,224

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. 0						
1997	618,653.85	108,883	143,885	474,769	45.32	10,476
1998	1,211,593.18	198,095	261,776	949,817	46.01	20,644
1999	179,117.19	26,993	35,670	143,447	46.71	3,071
2000	103,089.29	14,226	18,799	84,290	47.41	1,778
2001	207,190.21	25,919	34,251	172,939	48.12	3,594
2002	2,360,840.23	264,886	350,038	2,010,802	48.83	41,180
2003	2,667,699.51	264,903	350,061	2,317,639	49.54	46,783
2004	3,875,755.60	334,865	442,514	3,433,242	50.25	68,323
2005	3,521,818.18	258,149	341,136	3,180,682	50.97	62,403
2006	3,721,152.40	223,269	295,043	3,426,109	51.70	66,269
2007	3,199,968.78	150,079	198,324	3,001,645	52.42	57,261
2008	1,309,912.01	44,013	58,162	1,251,750	53.15	23,551
2009	4,117,533.78	83,174	109,912	4,007,622	53.89	74,367
2010	2,773,000.00	18,579	24,551	2,748,449	54.63	50,310
	97,666,004.11	28,469,564	37,614,614	60,051,392		1,483,293
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					40.5	1.52

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ACCOUNT 355.2 POLES AND FIXTURES - CLEARING LAND AND R/W

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1936	7,562.94	6,660	7,563			
1937	977.64	855	978			
1938	55.95	49	56			
1939	31.01	27	31			
1940	730.32	626	730			
1941	4,579.68	3,894	4,580			
1942	16,454.56	13,876	16,455			
1944	662.71	549	663			
1945	466.08	382	466			
1946	3,410.25	2,769	3,410			
1947	25,752.92	20,690	25,753			
1948	2,703.38	2,148	2,703			
1949	15,303.35	12,019	15,303			
1951	32,215.90	24,700	32,216			
1952	11,191.99	8,472	11,192			
1953	65,061.58	48,608	65,062			
1955	21,920.04	15,938	21,920			
1957	25,653.59	18,127	25,128	526	20.54	26
1958	52,977.20	36,872	51,113	1,864	21.28	88
1961	19,095.35	12,672	17,566	1,529	23.55	65
1962	19,765.51	12,895	17,875	1,891	24.33	78
1963	15,112.56	9,689	13,431	1,682	25.12	67
1964	11,656.60	7,340	10,175	1,482	25.92	57
1965	9,747.62	6,024	8,351	1,397	26.74	52
1966	31,319.92	18,989	26,323	4,997	27.56	181
1967	65,961.84	39,208	54,351	11,611	28.39	409
1968	35,638.00	20,756	28,773	6,865	29.23	235
1969	93,313.54	53,198	73,744	19,570	30.09	650
1970	60,394.67	33,694	46,708	13,687	30.95	442
1971	121,390.48	66,206	91,777	29,613	31.82	931
1972	157,371.72	83,863	116,253	41,119	32.70	1,257
1973	56,414.01	29,341	40,673	15,741	33.59	469
1974	53,039.09	26,912	37,306	15,733	34.48	456
1975	209,077.59	103,368	143,291	65,787	35.39	1,859
1976	50,965.31	24,535	34,011	16,954	36.30	467
1977	211,395.49	98,997	137,232	74,163	37.22	1,993
1978	119,972.51	54,599	75,687	44,286	38.14	1,161

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ACCOUNT 355.2 POLES AND FIXTURES - CLEARING LAND AND R/W

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1979	502,102.61	221,879	307,575	194,528	39.07	4,979
1980	159,011.08	68,120	94,430	64,581	40.01	1,614
1981	55,444.81	23,010	31,897	23,548	40.95	575
1982	237,904.00	95,495	132,378	105,526	41.90	2,519
1983	118,891.21	46,094	63,897	54,994	42.86	1,283
1984	96,343.86	36,042	49,962	46,382	43.81	1,059
1985	260,784.42	93,961	130,251	130,533	44.78	2,915
1986	454,810.83	157,637	218,521	236,290	45.74	5,166
1987	423,661.38	140,952	195,391	228,270	46.71	4,887
1988	531,537.14	169,507	234,975	296,562	47.68	6,220
1989	430,148.57	131,152	181,806	248,343	48.66	5,104
1990	540,643.83	157,273	218,016	322,628	49.64	6,499
1991	250,654.82	69,406	96,213	154,442	50.62	3,051
1992	231,187.81	60,779	84,253	146,935	51.60	2,848
1993	253,007.09	62,923	87,226	165,781	52.59	3,152
1994	331,896.44	77,896	107,981	223,915	53.57	4,180
1995	183,228.87	40,420	56,031	127,198	54.56	2,331
1996	271,801.63	56,100	77,768	194,034	55.55	3,493
1997	170,621.92	32,811	45,483	125,139	56.54	2,213
1998	168,368.84	29,970	41,546	126,823	57.54	2,204
1999	13,532.66	2,218	3,075	10,458	58.53	179
2000	30,608.10	4,582	6,351	24,257	59.52	408
	7,345,534.82	2,697,774	3,723,875	3,621,664		77,822
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					46.5	1.06

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1914	7,566.31	7,566	7,566			
1922	29,944.27	29,360	29,944			
1923	27,169.40	26,528	27,169			
1924	35,319.62	34,338	35,320			
1925	25,998.50	25,161	25,999			
1926	662,119.44	637,820	662,119			
1927	29,951.13	28,714	29,951			
1928	201,149.90	191,897	201,150			
1929	43,066.37	40,892	43,066			
1930	82,555.01	78,006	82,555			
1931	25,963.13	24,411	25,963			
1932	10,919.65	10,215	10,920			
1933	137,309.93	127,822	137,310			
1934	17,349.75	16,069	17,350			
1935	59,019.70	54,387	59,020			
1936	599,469.39	549,653	599,469			
1937	210,286.37	191,823	210,286			
1938	3,693.46	3,351	3,693			
1939	18,649.22	16,831	18,649			
1940	19,256.13	17,288	19,256			
1941	95,001.53	84,808	95,002			
1942	50,129.64	44,505	50,130			
1943	21,575.07	19,040	21,575			
1944	26,312.45	23,084	26,312			
1945	2,332.60	2,033	2,333			
1946	153,512.76	132,942	153,513			
1947	525,929.60	452,299	525,930			
1948	274,518.37	234,384	274,518			
1949	696,224.93	589,911	696,225			
1950	288,391.14	242,393	288,391			
1951	328,714.47	273,984	328,714			
1952	670,917.39	554,312	670,917			
1953	426,684.47	349,241	426,684			
1954	1,033,330.09	837,721	1,033,330			
1955	211,417.10	169,662	211,417			
1956	502,059.01	398,635	502,059			
1957	167,385.50	131,414	167,386			

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1958	891,429.29	691,571	891,429			
1959	257,681.62	197,487	255,787	1,895	12.85	147
1960	225,493.64	170,586	220,944	4,550	13.39	340
1961	408,073.42	304,627	394,555	13,518	13.94	970
1963	156,179.08	113,308	146,757	9,422	15.10	624
1964	676,934.25	483,602	626,365	50,569	15.71	3,219
1965	714,568.25	502,556	650,914	63,654	16.32	3,900
1966	505,479.46	349,590	452,792	52,687	16.96	3,107
1967	8,147,682.26	5,538,794	7,173,887	973,795	17.61	55,298
1968	5,398,404.61	3,605,055	4,669,294	729,111	18.27	39,908
1969	3,235,237.98	2,121,022	2,747,163	488,075	18.94	25,770
1970	3,763,480.06	2,420,294	3,134,783	628,697	19.63	32,027
1971	5,306,234.00	3,345,050	4,332,534	973,700	20.33	47,895
1972	5,488,723.92	3,389,287	4,389,830	1,098,894	21.04	52,229
1973	9,226,068.38	5,574,391	7,219,993	2,006,075	21.77	92,149
1974	3,095,463.17	1,829,109	2,369,076	726,387	22.50	32,284
1975	5,682,072.29	3,280,260	4,248,617	1,433,455	23.25	61,654
1976	8,017,164.42	4,517,672	5,851,322	2,165,842	24.01	90,206
1977	3,535,888.03	1,943,324	2,517,008	1,018,880	24.77	41,134
1978	2,976,189.73	1,593,750	2,064,237	911,953	25.55	35,693
1979	4,723,935.41	2,461,643	3,188,338	1,535,597	26.34	58,299
1980	8,533,339.13	4,322,136	5,598,062	2,935,277	27.14	108,153
1981	16,900,902.50	8,315,244	10,769,965	6,130,938	27.94	219,432
1982	2,353,032.03	1,122,632	1,454,041	898,991	28.76	31,258
1983	936,737.08	432,773	560,531	376,206	29.59	12,714
1984	21,507.96	9,612	12,450	9,058	30.42	298
1985	753,115.28	325,045	421,001	332,114	31.26	10,624
1986	2,764,369.21	1,149,978	1,489,460	1,274,909	32.12	39,692
1987	1,790,621.59	717,144	928,850	861,772	32.97	26,138
1988	1,859,510.01	715,354	926,532	932,978	33.84	27,570
1989	2,362,645.33	871,107	1,128,264	1,234,381	34.72	35,552
1990	5,522,462.27	1,947,772	2,522,769	2,999,693	35.60	84,261
1991	3,735,637.48	1,257,042	1,628,130	2,107,507	36.49	57,756
1992	8,036,880.59	2,573,409	3,333,098	4,703,783	37.39	125,803
1993	4,836,825.13	1,468,460	1,901,960	2,934,865	38.30	76,628
1994	4,705,065.96	1,350,824	1,749,597	2,955,469	39.21	75,375
1995	7,544,767.66	2,040,105	2,642,359	4,902,409	40.13	122,163

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1996	11,860,407.48	3,006,613	3,894,188	7,966,219	41.06	194,014
1997	4,122,733.26	975,026	1,262,861	2,859,872	41.99	68,108
1998	1,314,162.23	288,459	373,614	940,548	42.93	21,909
1999	216,863.41	43,893	56,851	160,012	43.87	3,647
2000	310,664.06	57,566	74,560	236,104	44.81	5,269
2001	2,810,466.45	471,596	610,815	2,199,651	45.77	48,059
2002	1,620,187.07	243,838	315,821	1,304,366	46.72	27,919
2003	558,102.01	74,172	96,068	462,034	47.69	9,688
2004	4,372,031.97	504,970	654,041	3,717,991	48.65	76,423
2005	368,297.55	36,020	46,653	321,645	49.62	6,482
2006	1,560,150.85	125,124	162,061	1,398,090	50.59	27,636
2007	4,816,432.36	300,545	389,268	4,427,164	51.57	85,848
2008	5,380,792.00	240,521	311,525	5,069,267	52.54	96,484
2009	4,777,385.19	128,512	166,449	4,610,936	53.52	86,154
2010	6,119,000.00	54,459	70,536	6,048,464	54.51	110,961
	203,018,671.17	86,255,429	110,819,196	92,199,469		2,598,871
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					35.5	1.28

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. 0						
1969	109,174.86	82,209	73,497	35,678	12.35	2,889
1970	50,083.20	37,022	33,099	16,984	13.04	1,302
1971	360,114.77	261,155	233,480	126,635	13.74	9,217
1973	459,965.48	320,136	286,210	173,755	15.20	11,431
1979	216,509.06	130,252	116,449	100,060	19.92	5,023
1985	1,589,608.14	790,035	706,312	883,296	25.15	35,121
1987	298.01	137	122	176	26.98	7
1991	488,182.62	187,950	168,032	320,151	30.75	10,411
1992	274,542.54	100,428	89,785	184,758	31.71	5,826
1994	299,107.57	97,868	87,497	211,611	33.64	6,290
1996	264,943.41	76,304	68,218	196,725	35.60	5,526
2002	31,640.21	5,366	4,797	26,843	41.52	647
2004	27,750.82	3,602	3,220	24,531	43.51	564
2009	1,989,443.14	59,683	53,359	1,936,084	48.50	39,919
2010	1,000.00	10	9	991	49.50	20
	6,162,363.83	2,152,157	1,924,086	4,238,278		134,193
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					31.6	2.18

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R3						
NET SALVAGE PERCENT.. 0						
1936	39,797.15	39,797	39,797			
1969	162,608.43	132,558	159,366	3,242	7.39	439
1970	61,147.71	49,163	59,105	2,043	7.84	261
1971	615,633.88	487,705	586,335	29,299	8.31	3,526
1972	38,007.85	29,646	35,641	2,367	8.80	269
1973	627,237.26	481,091	578,383	48,854	9.32	5,242
1979	34,521.88	23,395	28,126	6,396	12.89	496
1985	1,801,993.73	1,029,299	1,237,457	564,537	17.15	32,918
1987	616.46	328	394	222	18.69	12
1990	91,588.88	43,276	52,028	39,561	21.10	1,875
1991	1,864,410.00	842,154	1,012,466	851,944	21.93	38,848
1992	1,049,496.00	451,808	543,179	506,317	22.78	22,226
1993	212,750.56	87,058	104,664	108,087	23.63	4,574
1994	1,807,682.02	700,838	842,570	965,112	24.49	39,408
1996	3,262,451.33	1,120,652	1,347,285	1,915,166	26.26	72,931
2002	166,058.98	34,158	41,066	124,993	31.77	3,934
2007	2,151,297.54	184,366	221,651	1,929,647	36.57	52,766
2009	2,501,521.00	91,806	110,372	2,391,149	38.53	62,059
2010	2,168,000.00	26,450	31,799	2,136,201	39.51	54,067
	18,656,820.66	5,855,548	7,031,684	11,625,137		395,851
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					29.4	2.12

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1925	31.69	29	30	2	4.96	
1926	2,376.46	2,199	2,271	105	5.23	20
1943	7,925.02	6,625	6,843	1,082	11.48	94
1944	2,050.06	1,698	1,754	296	12.01	25
1949	273.33	215	222	51	15.02	3
1956	40,565.04	29,085	30,043	10,522	19.81	531
1961	17,307.06	11,485	11,863	5,444	23.55	231
1964	7,032.68	4,428	4,574	2,459	25.92	95
1965	15,298.32	9,454	9,765	5,533	26.74	207
1967	124,866.76	74,221	76,666	48,201	28.39	1,698
1968	45,339.97	26,406	27,276	18,064	29.23	618
1969	62,444.09	35,599	36,771	25,673	30.09	853
1970	205,456.82	114,624	118,399	87,058	30.95	2,813
1971	290,132.20	158,238	163,450	126,682	31.82	3,981
1972	129,975.76	69,264	71,545	58,431	32.70	1,787
1973	437,296.06	227,438	234,929	202,367	33.59	6,025
1975	28,921.39	14,299	14,770	14,151	35.39	400
1976	95,763.76	46,101	47,619	48,145	36.30	1,326
1978	221,592.89	100,847	104,169	117,424	38.14	3,079
1979	80,884.16	35,743	36,920	43,964	39.07	1,125
1980	1,343,740.07	575,658	594,618	749,122	40.01	18,723
1981	2,150,286.42	892,369	921,761	1,228,525	40.95	30,001
1982	23,645.37	9,491	9,804	13,841	41.90	330
1983	8,894.52	3,448	3,562	5,333	42.86	124
1985	6,005.50	2,164	2,235	3,771	44.78	84
1989	87,647.15	26,724	27,604	60,043	48.66	1,234
1992	153,081.22	40,245	41,570	111,511	51.60	2,161
1993	1,789.33	445	460	1,329	52.59	25
1994	381.66	90	93	289	53.57	5
1995	4,803.65	1,060	1,095	3,709	54.56	68
2001	17,911.32	2,425	2,505	15,406	60.52	255
2003	0.20					
2004	2,156.46	200	207	1,949	63.51	31
2006	93,785.68	6,012	6,210	87,576	65.51	1,337
2007	478,263.55	23,913	24,700	453,564	66.50	6,821
2008	67,510.87	2,410	2,489	65,022	67.50	963
2009	323,057.86	6,913	7,141	315,917	68.50	4,612

PPL ELECTRIC UTILITIES CORPORATION
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ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
2010	60,000.00	426	440	59,560	69.50	857
	6,638,494.35	2,561,991	2,646,373	3,992,121		92,542
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					43.1	1.39

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 360.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1944	24,259.03	19,621	24,259			
1945	35,516.78	28,477	35,517			
1946	53,332.28	42,378	53,332			
1947	102,657.75	80,802	102,658			
1948	246,024.89	191,776	246,025			
1949	85,138.87	65,685	85,139			
1950	169,059.56	129,060	169,060			
1951	287,326.67	216,960	287,327			
1952	199,464.63	148,900	199,465			
1953	220,537.78	162,691	220,538			
1954	102,873.02	74,974	101,639	1,234	17.63	70
1955	211,360.74	152,074	206,161	5,200	18.23	285
1956	191,088.45	135,711	183,978	7,110	18.84	377
1957	224,806.48	157,499	213,515	11,291	19.46	580
1958	130,730.73	90,309	122,428	8,303	20.10	413
1959	393,148.48	267,655	362,849	30,299	20.75	1,460
1960	538,757.48	361,291	489,788	48,969	21.41	2,287
1961	311,026.68	205,371	278,413	32,614	22.08	1,477
1962	318,126.19	206,718	280,239	37,887	22.76	1,665
1963	437,884.43	279,896	379,444	58,440	23.45	2,492
1964	599,317.98	376,551	510,475	88,843	24.16	3,677
1965	673,878.38	416,053	564,027	109,851	24.87	4,417
1966	267,526.75	162,201	219,890	47,637	25.59	1,862
1967	632,696.34	376,391	510,259	122,437	26.33	4,650
1968	265,047.24	154,655	209,660	55,387	27.07	2,046
1969	563,591.93	322,375	437,031	126,561	27.82	4,549
1970	468,787.14	262,661	356,079	112,708	28.58	3,944
1971	698,848.47	383,318	519,649	179,199	29.35	6,106
1972	627,861.61	336,848	456,652	171,210	30.13	5,682
1973	1,542,340.93	808,958	1,096,673	445,668	30.91	14,418
1974	787,378.69	403,295	546,731	240,648	31.71	7,589
1975	536,756.12	268,271	363,684	173,072	32.51	5,324
1976	1,208,948.36	589,241	798,811	410,137	33.32	12,309
1977	886,519.02	420,919	570,623	315,896	34.14	9,253
1978	2,129,029.75	984,038	1,334,022	795,008	34.96	22,741
1979	186,726.10	83,877	113,709	73,017	35.80	2,040
1980	1,252,074.95	546,280	740,570	511,505	36.64	13,960

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 360.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1981	2,186,187.66	925,195	1,254,251	931,937	37.49	24,858
1982	1,304,392.28	535,062	725,363	579,029	38.34	15,102
1983	1,136,630.36	451,015	611,423	525,207	39.21	13,395
1984	1,206,533.29	462,585	627,108	579,425	40.08	14,457
1985	2,320,880.19	858,726	1,164,141	1,156,739	40.95	28,248
1986	943,057.42	336,200	455,773	487,284	41.83	11,649
1987	1,341,169.20	459,753	623,269	717,900	42.72	16,805
1988	993,568.16	326,785	443,010	550,558	43.62	12,622
1989	1,203,321.21	379,167	514,022	689,299	44.52	15,483
1990	1,559,492.49	469,563	636,568	922,924	45.43	20,315
1991	2,535,629.43	727,979	986,892	1,548,737	46.34	33,421
1992	2,953,503.53	806,011	1,092,677	1,860,827	47.26	39,374
1993	2,557,712.91	661,936	897,361	1,660,352	48.18	34,461
1994	2,284,109.40	558,465	757,089	1,527,020	49.11	31,094
1995	4,984,750.45	1,146,493	1,554,256	3,430,494	50.05	68,541
1996	1,677,505.13	361,502	490,074	1,187,431	50.99	23,288
1997	1,947,098.94	391,562	530,825	1,416,274	51.93	27,273
1998	1,059,799.15	197,653	267,950	791,849	52.88	14,974
1999	328,988.54	56,520	76,622	252,367	53.83	4,688
2000	303,232.54	47,668	64,622	238,611	54.78	4,356
2001	81,433.51	11,604	15,731	65,703	55.74	1,179
2002	70,312.68	8,965	12,153	58,160	56.71	1,026
2003	1,068,424.66	120,518	163,382	905,043	57.67	15,693
2004	1,176,909.38	115,102	156,039	1,020,870	58.64	17,409
2005	1,262,432.34	104,656	141,878	1,120,554	59.61	18,798
2006	1,309,093.42	88,757	120,324	1,188,769	60.59	19,620
2007	1,553,390.93	82,174	111,400	1,441,991	61.56	23,424
2008	1,981,245.85	74,891	101,527	1,879,719	62.54	30,056
2009	1,468,715.63	33,487	45,397	1,423,319	63.52	22,407
2010	2,471,000.00	18,533	25,125	2,445,875	64.51	37,915
	64,880,971.36	20,732,307	28,056,571	36,824,398		777,604
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					47.4	1.20

PPL ELECTRIC UTILITIES CORPORATION
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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1903	676.95	641	677			
1904	15.01	14	15			
1905	21.75	20	22			
1906	2,500.62	2,337	2,501			
1907	4,495.89	4,185	4,496			
1908	76.38	71	76			
1909	4,924.35	4,549	4,924			
1911	1,179.54	1,082	1,180			
1914	13,163.41	11,941	13,163			
1918	211.38	189	211			
1919	4,591.46	4,085	4,591			
1920	2,716.16	2,407	2,716			
1921	1,260.85	1,113	1,261			
1922	37,132.36	32,636	37,132			
1923	5,994.05	5,246	5,994			
1924	83,110.25	72,422	83,110			
1925	11,908.87	10,333	11,909			
1926	5,540.45	4,785	5,540			
1927	94,044.97	80,860	94,045			
1928	41,819.96	35,785	41,820			
1929	40,192.26	34,224	40,192			
1930	57,759.87	48,946	57,760			
1931	17,326.00	14,604	17,326			
1932	4,898.68	4,108	4,899			
1933	7,776.45	6,484	7,776			
1934	1,265.17	1,049	1,265			
1935	150,025.15	123,651	150,025			
1936	765.13	627	765			
1937	19,046.16	15,498	19,046			
1938	38,119.34	30,812	38,119			
1939	1,787.14	1,434	1,787			
1940	22,583.97	17,995	22,584			
1941	28,653.98	22,660	28,654			
1942	5,170.86	4,057	5,171			
1943	3,647.26	2,838	3,647			
1944	1,306.92	1,008	1,307			
1945	260.37	199	260			

PPL ELECTRIC UTILITIES CORPORATION
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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1946	13,502.50	10,228	13,503			
1947	66,337.49	49,766	66,337			
1948	24,284.39	18,038	24,284			
1949	153,378.42	112,748	153,378			
1950	116,997.62	85,081	116,998			
1951	55,689.01	40,046	55,689			
1952	29,425.60	20,916	29,240	186	18.80	10
1953	96,345.32	67,663	94,590	1,755	19.35	91
1954	111,753.76	77,524	108,375	3,379	19.91	170
1955	85,414.15	58,500	81,780	3,634	20.48	177
1956	117,774.40	79,592	111,266	6,508	21.07	309
1957	36,081.04	24,052	33,624	2,457	21.67	113
1958	53,052.24	34,866	48,741	4,311	22.28	193
1959	139,679.35	90,470	126,473	13,206	22.90	577
1960	10,557.08	6,735	9,415	1,142	23.53	49
1961	1,476.35	927	1,296	180	24.17	7
1962	20,674.82	12,781	17,867	2,808	24.82	113
1963	104,870.14	63,761	89,135	15,735	25.48	618
1964	32,054.06	19,152	26,774	5,280	26.16	202
1965	110,314.61	64,766	90,540	19,775	26.84	737
1966	141,493.90	81,585	114,052	27,442	27.52	997
1967	454,493.64	257,153	359,488	95,006	28.22	3,367
1968	345,818.69	191,895	268,260	77,559	28.93	2,681
1969	345,002.95	187,682	262,371	82,632	29.64	2,788
1970	367,479.18	195,793	273,710	93,769	30.37	3,088
1971	523,979.31	273,255	381,998	141,981	31.10	4,565
1972	440,721.35	224,856	314,338	126,383	31.84	3,969
1973	1,011,537.71	504,353	705,063	306,475	32.59	9,404
1974	633,848.41	308,748	431,616	202,232	33.34	6,066
1975	1,230,513.96	584,986	817,784	412,730	34.10	12,104
1976	520,226.55	241,125	337,082	183,145	34.87	5,252
1977	434,198.06	196,040	274,055	160,143	35.65	4,492
1978	496,282.08	218,066	304,846	191,436	36.44	5,253
1979	1,155,180.42	493,493	689,881	465,299	37.23	12,498
1980	694,535.26	288,302	403,033	291,502	38.02	7,667
1981	452,280.94	182,088	254,551	197,730	38.83	5,092
1982	386,397.25	150,772	210,772	175,625	39.64	4,430

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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1983	353,602.53	133,485	186,606	166,997	40.46	4,127
1984	596,837.73	217,786	304,455	292,383	41.28	7,083
1985	502,475.47	176,972	247,399	255,076	42.11	6,057
1986	495,097.35	167,937	234,768	260,329	42.95	6,061
1987	498,943.67	162,805	227,594	271,350	43.79	6,197
1988	190,286.01	59,598	83,315	106,971	44.64	2,396
1989	273,121.12	81,936	114,543	158,578	45.50	3,485
1990	913,574.68	262,013	366,282	547,293	46.36	11,805
1991	400,958.82	109,662	153,302	247,657	47.22	5,245
1992	1,401,619.60	364,421	509,444	892,176	48.10	18,548
1993	2,034,979.04	501,826	701,530	1,333,449	48.97	27,230
1994	1,196,714.59	278,954	389,965	806,750	49.85	16,184
1995	713,205.71	156,477	218,748	494,458	50.74	9,745
1996	480,004.98	98,737	138,030	341,975	51.63	6,624
1997	566,721.34	108,697	151,953	414,768	52.53	7,896
1998	104,094.12	18,529	25,903	78,191	53.43	1,463
1999	229,425.91	37,672	52,664	176,762	54.33	3,253
2000	786,389.77	118,116	165,121	621,269	55.24	11,247
2001	147,755.31	20,124	28,132	119,623	56.15	2,130
2002	102,986.58	12,564	17,564	85,423	57.07	1,497
2003	193,873.00	20,900	29,217	164,656	57.99	2,839
2004	855,038.47	80,117	112,000	743,038	58.91	12,613
2005	192,848.60	15,312	21,405	171,444	59.84	2,865
2006	257,799.60	16,783	23,462	234,338	60.77	3,856
2007	166,737.53	8,437	11,795	154,943	61.71	2,511
2008	653,158.11	23,710	33,145	620,013	62.64	9,898
2009	1,107,141.96	24,136	33,741	1,073,401	63.58	16,883
2010	209,000.00	1,505	2,104	206,896	64.53	3,206
	27,354,012.98	9,401,910	13,002,358	14,351,652		310,023
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					46.3	1.13

PPL ELECTRIC UTILITIES CORPORATION
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ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1913	1,673.37	1,673	1,673			
1914	3,970.52	3,971	3,971			
1915	199.32	199	199			
1916	114.41	114	114			
1918	215.01	214	215			
1919	10,582.35	10,502	10,582			
1920	241.70	239	242			
1921	9,671.70	9,503	9,672			
1922	78,464.49	76,691	78,464			
1923	21,517.36	20,919	21,517			
1924	57,064.49	55,170	57,064			
1925	39,579.44	38,052	39,579			
1926	82,443.29	78,816	82,443			
1927	152,644.44	145,073	152,644			
1928	105,184.73	99,379	105,185			
1929	91,570.06	86,003	91,570			
1930	141,922.72	132,471	141,923			
1931	18,120.86	16,809	18,121			
1932	7,372.22	6,796	7,372			
1933	90,764.97	83,159	90,765			
1934	3,806.13	3,465	3,806			
1935	736,918.88	666,469	736,919			
1936	48,790.63	43,843	48,791			
1937	54,419.08	48,585	54,419			
1938	187,256.74	166,097	187,257			
1939	12,180.10	10,733	12,180			
1940	15,337.14	13,423	15,337			
1941	147,248.09	127,988	147,248			
1942	26,595.10	22,957	26,595			
1943	6,138.58	5,261	6,133	6	7.15	1
1944	7,328.32	6,235	7,269	59	7.46	8
1945	10,333.50	8,726	10,173	161	7.78	21
1946	258,479.45	216,606	252,517	5,962	8.10	736
1947	220,915.37	183,669	214,120	6,795	8.43	806
1948	254,945.60	210,228	245,082	9,864	8.77	1,125
1949	643,757.19	526,465	613,748	30,009	9.11	3,294
1950	730,006.18	591,743	689,848	40,158	9.47	4,241

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ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1951	729,715.42	586,253	683,448	46,267	9.83	4,707
1952	155,373.28	123,646	144,145	11,228	10.21	1,100
1953	619,898.40	488,604	569,610	50,288	10.59	4,749
1954	585,984.91	457,185	532,982	53,003	10.99	4,823
1955	482,693.70	372,736	434,532	48,162	11.39	4,228
1956	278,660.13	212,841	248,128	30,532	11.81	2,585
1957	438,210.97	330,937	385,803	52,408	12.24	4,282
1958	220,076.04	164,265	191,499	28,577	12.68	2,254
1959	505,768.15	372,953	434,785	70,983	13.13	5,406
1960	418,302.45	304,524	355,011	63,291	13.60	4,654
1961	229,533.17	164,943	192,289	37,244	14.07	2,647
1962	318,304.86	225,614	263,019	55,286	14.56	3,797
1963	437,199.72	305,515	356,166	81,034	15.06	5,381
1964	493,590.58	339,886	396,236	97,355	15.57	6,253
1965	979,750.83	664,467	774,629	205,122	16.09	12,748
1966	949,762.27	633,871	738,961	210,801	16.63	12,676
1967	3,649,228.02	2,396,083	2,793,330	855,898	17.17	49,848
1968	3,407,152.25	2,198,976	2,563,545	843,607	17.73	47,581
1969	3,290,211.87	2,085,994	2,431,831	858,381	18.30	46,906
1970	2,093,959.89	1,303,281	1,519,352	574,608	18.88	30,435
1971	3,968,426.46	2,422,328	2,823,926	1,144,500	19.48	58,753
1972	4,850,990.99	2,902,833	3,384,094	1,466,897	20.08	73,053
1973	5,912,068.13	3,464,472	4,038,848	1,873,220	20.70	90,494
1974	4,972,271.77	2,852,095	3,324,945	1,647,327	21.32	77,267
1975	6,584,422.79	3,692,544	4,304,732	2,279,691	21.96	103,811
1976	2,359,812.50	1,293,177	1,507,573	852,240	22.60	37,710
1977	6,798,100.17	3,635,624	4,238,375	2,559,725	23.26	110,048
1978	3,127,753.45	1,630,811	1,901,184	1,226,569	23.93	51,257
1979	6,159,641.93	3,129,098	3,647,872	2,511,770	24.60	102,104
1980	6,012,923.36	2,971,587	3,464,247	2,548,676	25.29	100,778
1981	3,513,295.84	1,687,787	1,967,606	1,545,690	25.98	59,495
1982	1,985,798.73	925,779	1,079,264	906,535	26.69	33,965
1983	1,490,956.65	673,912	785,640	705,317	27.40	25,741
1984	3,804,505.21	1,664,091	1,939,981	1,864,524	28.13	66,282
1985	2,846,539.84	1,203,517	1,403,048	1,443,492	28.86	50,017
1986	2,713,954.64	1,107,293	1,290,871	1,423,084	29.60	48,077
1987	4,497,867.54	1,767,662	2,060,723	2,437,145	30.35	80,301

PPL ELECTRIC UTILITIES CORPORATION
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ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1988	3,505,207.83	1,324,969	1,544,636	1,960,572	31.10	63,041
1989	5,696,028.14	2,065,380	2,407,800	3,288,228	31.87	103,176
1990	8,379,368.91	2,909,317	3,391,654	4,987,715	32.64	152,810
1991	6,919,429.99	2,294,483	2,674,886	4,244,544	33.42	127,006
1992	15,888,759.16	5,017,670	5,849,551	10,039,208	34.21	293,458
1993	10,625,990.53	3,185,672	3,713,825	6,912,166	35.01	197,434
1994	7,516,127.58	2,133,077	2,486,721	5,029,407	35.81	140,447
1995	10,278,289.41	2,750,470	3,206,471	7,071,818	36.62	193,114
1996	7,250,657.25	1,821,365	2,123,330	5,127,327	37.44	136,948
1997	6,558,109.67	1,539,844	1,795,135	4,762,975	38.26	124,490
1998	6,056,048.47	1,321,430	1,540,510	4,515,538	39.09	115,516
1999	6,561,984.69	1,321,584	1,540,690	5,021,295	39.93	125,752
2000	7,894,769.28	1,457,374	1,698,992	6,195,777	40.77	151,969
2001	5,978,371.32	1,000,779	1,166,699	4,811,672	41.63	115,582
2002	5,986,140.75	900,316	1,049,580	4,936,561	42.48	116,209
2003	2,636,912.66	350,709	408,853	2,228,060	43.35	51,397
2004	7,131,412.32	824,391	961,067	6,170,345	44.22	139,537
2005	7,871,950.10	773,025	901,185	6,970,765	45.09	154,597
2006	6,393,208.32	515,293	600,724	5,792,484	45.97	126,006
2007	5,539,538.12	347,883	405,559	5,133,979	46.86	109,560
2008	24,243,082.92	1,090,939	1,271,806	22,971,277	47.75	481,074
2009	18,673,650.43	504,189	587,778	18,085,872	48.65	371,755
2010	38,953,000.00	350,577	408,699	38,544,301	49.55	777,887
	322,698,518.29	90,276,166	105,093,138	217,605,377		5,805,210
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					37.5	1.80

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ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1910	43,946.36	43,946	43,946			
1913	844.85	845	845			
1914	50,788.10	50,788	50,788			
1916	1,510.79	1,511	1,511			
1917	68.28	68	68			
1918	158.11	157	158			
1919	1,036.95	1,030	1,037			
1920	16.84	17	17			
1921	130.13	128	130			
1922	129.37	127	129			
1923	61,881.31	60,421	61,881			
1924	5,457.80	5,306	5,458			
1925	16,598.86	16,064	16,599			
1926	7,344.95	7,075	7,345			
1927	4,422.02	4,239	4,422			
1928	8,333.34	7,950	8,333			
1929	1,124.23	1,067	1,124			
1931	1,562.67	1,469	1,563			
1932	8,878.64	8,306	8,879			
1933	2,413.40	2,247	2,413			
1934	124.86	116	125			
1935	1,709.39	1,575	1,709			
1936	324.54	298	325			
1937	1,050.43	958	1,050			
1938	392.33	356	392			
1939	1,107.75	1,000	1,108			
1940	799.59	718	800			
1941	2,665.05	2,379	2,656	9	5.90	2
1942	1,056.91	938	1,047	10	6.17	2
1943	132.69	117	131	2	6.46	
1944	320.06	281	314	6	6.75	1
1945	59.46	52	58	1	7.06	
1946	272.06	236	264	8	7.37	1
1947	136.64	118	132	5	7.70	1
1948	84.66	72	80	5	8.04	1
1949	10,791.89	9,144	10,210	582	8.40	69
1950	1,558.47	1,310	1,463	95	8.77	11

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1951	6,050.00	5,043	5,631	419	9.16	46
1952	5,104.42	4,217	4,708	396	9.56	41
1953	268.46	220	246	22	9.98	2
1954	393.27	319	356	37	10.41	4
1955	163.00	131	146	17	10.86	2
1956	3,066.88	2,435	2,719	348	11.33	31
1957	2,122.35	1,666	1,860	262	11.82	22
1959	1,798.03	1,378	1,539	259	12.85	20
1960	141.57	107	119	23	13.39	2
1961	6,820.37	5,091	5,684	1,136	13.94	81
1962	1,466.06	1,079	1,205	261	14.51	18
1963	2,058.08	1,493	1,667	391	15.10	26
1964	1,066.30	762	851	215	15.71	14
1965	680.91	479	535	146	16.32	9
1967	69,319.17	47,123	52,614	16,705	17.61	949
1968	548.05	366	409	139	18.27	8
1969	3,678.30	2,411	2,692	986	18.94	52
1970	8,592.28	5,526	6,170	2,422	19.63	123
1971	6,591.76	4,155	4,639	1,953	20.33	96
1978	89,680.62	48,024	53,620	36,061	25.55	1,411
1980	11,907.48	6,031	6,734	5,173	27.14	191
1983	170,423.08	78,735	87,910	82,513	29.59	2,789
1985	19,239.86	8,304	9,272	9,968	31.26	319
1987	167,402.43	67,045	74,858	92,544	32.97	2,807
1988	250,583.81	96,400	107,633	142,951	33.84	4,224
1989	364,455.79	134,375	150,034	214,422	34.72	6,176
1990	1,323,204.37	466,694	521,078	802,126	35.60	22,532
1991	657,915.46	221,389	247,187	410,728	36.49	11,256
1992	1,047,249.55	335,329	374,405	672,845	37.39	17,995
1993	1,360,824.96	413,146	461,290	899,535	38.30	23,487
1994	1,692,653.76	485,961	542,590	1,150,064	39.21	29,331
1995	1,034,453.58	279,716	312,311	722,143	40.13	17,995
1996	1,482,313.48	375,766	419,554	1,062,759	41.06	25,883
1997	2,025,820.89	479,107	534,937	1,490,884	41.99	35,506
1998	2,731,280.78	599,516	669,377	2,061,904	42.93	48,029
1999	1,924,844.92	389,589	434,987	1,489,858	43.87	33,961
2000	496,613.74	92,023	102,746	393,868	44.81	8,790

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
2001	1,241,419.36	208,310	232,584	1,008,835	45.77	22,041
2002	281,749.36	42,403	47,344	234,405	46.72	5,017
2004	22,206.08	2,565	2,864	19,342	48.65	398
2007	6,134.42	383	428	5,706	51.57	111
2008	233,562.81	10,440	11,656	221,907	52.54	4,224
2009	3,214.03	86	96	3,118	53.52	58
2010	124,000.00	1,104	1,233	122,767	54.51	2,252
	19,122,317.66	5,158,871	5,739,028	13,383,286		328,417
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					40.8	1.72

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-01						
NET SALVAGE PERCENT.. 0						
1915	106.43	106	106			
1916	602.87	603	603			
1917	1,489.63	1,490	1,490			
1918	2,703.84	2,704	2,704			
1919	277.30	277	277			
1920	1,199.56	1,200	1,200			
1921	513.29	513	513			
1922	5,911.15	5,911	5,911			
1923	16,029.35	15,938	16,029			
1924	26,141.06	25,697	26,141			
1925	11,559.18	11,231	11,559			
1926	24,822.93	23,835	24,823			
1927	54,703.25	51,908	54,703			
1928	58,617.62	54,954	58,618			
1929	39,451.17	36,536	39,451			
1930	68,006.95	62,213	68,007			
1931	26,396.10	23,846	26,396			
1932	10,096.53	9,006	10,097			
1933	12,771.75	11,248	12,772			
1934	13,379.80	11,631	13,380			
1935	14,153.46	12,144	14,153			
1936	2,321,263.83	1,965,182	2,321,264			
1937	280,207.76	234,030	280,208			
1938	138,768.87	114,332	138,769			
1939	167,986.19	136,489	167,986			
1940	192,914.96	154,544	192,915			
1941	280,800.59	221,776	280,801			
1942	146,220.56	113,818	146,221			
1943	243,396.39	186,685	243,396			
1944	906,948.14	685,381	906,948			
1945	524,272.33	390,216	524,272			
1946	912,877.46	669,139	912,877			
1947	1,079,464.49	778,942	1,079,464			
1948	505,023.72	358,668	505,024			
1949	385,530.48	269,447	385,530			
1950	423,745.32	291,325	423,745			
1951	634,359.14	428,890	634,359			

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-01						
NET SALVAGE PERCENT.. 0						
1952	868,222.69	577,194	868,223			
1953	754,437.53	492,949	754,438			
1954	750,715.88	481,960	750,716			
1955	1,344,866.09	848,207	1,330,125	14,741	16.25	907
1956	1,329,748.75	823,513	1,291,401	38,348	16.75	2,289
1957	1,261,909.24	767,241	1,203,157	58,752	17.25	3,406
1958	1,118,436.55	667,259	1,046,369	72,068	17.75	4,060
1959	1,653,871.41	967,846	1,517,738	136,133	18.25	7,459
1960	1,572,703.98	902,575	1,415,383	157,321	18.75	8,390
1961	1,774,784.17	998,316	1,565,520	209,264	19.25	10,871
1962	1,761,558.75	970,795	1,522,363	239,196	19.75	12,111
1963	2,565,274.31	1,384,735	2,171,487	393,787	20.25	19,446
1964	2,660,028.86	1,405,559	2,204,142	455,887	20.75	21,970
1965	3,149,282.87	1,628,179	2,553,246	596,037	21.25	28,049
1966	3,338,015.51	1,688,034	2,647,109	690,907	21.75	31,766
1967	4,115,686.78	2,034,384	3,190,241	925,446	22.25	41,593
1968	4,241,235.29	2,048,517	3,212,404	1,028,831	22.75	45,223
1969	5,917,268.66	2,790,584	4,376,084	1,541,185	23.25	66,288
1970	5,371,315.47	2,471,879	3,876,303	1,495,012	23.75	62,948
1971	5,953,768.09	2,672,646	4,191,138	1,762,630	24.25	72,686
1972	8,110,560.09	3,548,370	5,564,414	2,546,146	24.75	102,875
1973	13,306,230.45	5,669,785	8,891,134	4,415,096	25.25	174,855
1974	10,435,644.32	4,328,705	6,788,105	3,647,539	25.75	141,652
1975	11,188,082.57	4,513,273	7,077,537	4,110,546	26.25	156,592
1976	12,538,554.05	4,915,113	7,707,687	4,830,867	26.75	180,593
1977	12,328,851.56	4,693,594	7,360,310	4,968,542	27.25	182,332
1978	13,227,964.75	4,885,087	7,660,601	5,567,364	27.75	200,626
1979	12,997,920.69	4,653,256	7,297,053	5,700,868	28.25	201,801
1980	12,776,867.97	4,428,462	6,944,540	5,832,328	28.75	202,864
1981	11,135,469.91	3,732,610	5,853,332	5,282,138	29.25	180,586
1982	10,984,395.03	3,557,846	5,579,274	5,405,121	29.75	181,685
1983	10,831,625.64	3,384,883	5,308,041	5,523,585	30.25	182,598
1984	14,036,011.91	4,226,243	6,627,428	7,408,584	30.75	240,930
1985	14,638,050.04	4,242,107	6,652,306	7,985,744	31.25	255,544
1986	16,869,359.65	4,696,430	7,364,757	9,504,603	31.75	299,358
1987	18,048,978.54	4,819,077	7,557,087	10,491,892	32.25	325,330
1988	16,783,469.39	4,291,533	6,729,813	10,053,656	32.75	306,982

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-01						
NET SALVAGE PERCENT.. 0						
1989	16,895,131.85	4,127,481	6,472,554	10,422,578	33.25	313,461
1990	18,203,453.94	4,241,405	6,651,205	11,552,249	33.75	342,289
1991	19,350,764.26	4,288,129	6,724,475	12,626,289	34.25	368,651
1992	18,488,843.18	3,886,355	6,094,429	12,394,414	34.75	356,674
1993	20,970,177.37	4,170,968	6,540,748	14,429,429	35.25	409,346
1994	20,309,119.41	3,807,960	5,971,493	14,337,626	35.75	401,052
1995	21,196,531.41	3,732,709	5,853,488	15,343,043	36.25	423,256
1996	16,469,457.93	2,714,167	4,256,250	12,213,208	36.75	332,332
1997	17,879,247.14	2,742,677	4,300,958	13,578,289	37.25	364,518
1998	16,494,054.16	2,342,156	3,672,877	12,821,177	37.75	339,634
1999	22,973,654.59	3,002,657	4,708,649	18,265,006	38.25	477,516
2000	24,424,536.76	2,913,847	4,569,381	19,855,156	38.75	512,391
2001	21,498,099.65	2,321,795	3,640,948	17,857,152	39.25	454,959
2002	30,087,873.45	2,906,489	4,557,842	25,530,031	39.75	642,265
2003	23,807,541.32	2,028,403	3,180,862	20,626,679	40.25	512,464
2004	23,250,956.04	1,718,246	2,694,486	20,556,470	40.75	504,453
2005	23,263,074.19	1,453,942	2,280,015	20,983,059	41.25	508,680
2006	32,276,414.35	1,649,325	2,586,406	29,690,008	41.75	711,138
2007	30,708,963.54	1,222,217	1,916,633	28,792,331	42.25	681,475
2008	32,558,800.49	924,670	1,450,031	31,108,769	42.75	727,691
2009	34,047,325.36	578,805	907,659	33,139,666	43.25	766,235
2010	36,998,000.00	210,889	330,708	36,667,292	43.75	838,110
	803,425,901.28	165,555,893	257,545,815	545,880,085		14,945,255
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					36.5	1.86

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.6 POLES, TOWERS AND FIXTURES - CLEARING TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S3						
NET SALVAGE PERCENT.. 0						
1995	200,615.64	56,473	57,702	142,914	39.52	3,616
2000	501.02	96	98	403	44.50	9
2001	9,302.74	1,607	1,642	7,661	45.50	168
2002	1.17			1	46.50	
	210,420.57	58,176	59,442	150,979		3,793
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					39.8	1.80

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1908	924.88	900	925			
1928	24,444.40	21,861	24,444			
1936	245,658.35	210,554	245,658			
1937	85,575.86	72,894	85,576			
1938	19,547.25	16,543	19,547			
1939	6,183.30	5,198	6,183			
1940	16,938.42	14,137	16,938			
1941	63,542.45	52,645	63,542			
1942	64,835.59	53,308	64,836			
1944	58,419.93	47,250	58,420			
1945	68,162.37	54,653	68,162			
1946	270,795.25	215,174	270,795			
1947	501,006.99	394,343	501,007			
1948	306,146.83	238,641	306,147			
1949	221,859.19	171,164	221,859			
1951	448,141.52	338,392	448,142			
1952	255,643.13	190,838	255,643			
1953	500,127.20	368,944	500,127			
1955	430,852.17	309,998	430,852			
1957	412,995.07	289,344	409,653	3,342	19.46	172
1958	522,632.17	361,034	511,152	11,480	20.10	571
1961	237,167.61	156,602	221,717	15,451	22.08	700
1962	182,927.21	118,866	168,290	14,637	22.76	643
1963	50,434.89	32,238	45,643	4,792	23.45	204
1964	78,039.06	49,032	69,419	8,620	24.16	357
1965	108,390.15	66,920	94,745	13,645	24.87	549
1966	83,237.77	50,467	71,451	11,787	25.59	461
1967	201,803.19	120,053	169,971	31,832	26.33	1,209
1968	58,364.11	34,055	48,215	10,149	27.07	375
1969	225,736.89	129,122	182,811	42,926	27.82	1,543
1970	132,931.94	74,482	105,452	27,480	28.58	962
1971	277,035.61	151,954	215,136	61,900	29.35	2,109
1972	358,030.92	192,084	271,952	86,079	30.13	2,857
1973	305,027.66	159,987	226,509	78,519	30.91	2,540
1974	242,028.24	123,967	175,512	66,516	31.71	2,098
1975	414,953.70	207,394	293,628	121,326	32.51	3,732
1976	271,707.63	132,430	187,494	84,214	33.32	2,527

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1977	552,286.75	262,226	371,259	181,028	34.14	5,303
1978	218,544.74	101,011	143,011	75,534	34.96	2,161
1979	727,799.24	326,927	462,863	264,936	35.80	7,400
1980	997,725.89	435,308	616,309	381,417	36.64	10,410
1981	877,724.83	371,453	525,903	351,822	37.49	9,384
1982	763,893.30	313,349	443,639	320,254	38.34	8,353
1983	734,410.68	291,414	412,584	321,827	39.21	8,208
1984	1,266,048.45	485,403	687,233	578,815	40.08	14,441
1985	1,197,555.60	443,096	627,335	570,221	40.95	13,925
1986	1,231,867.57	439,161	621,764	610,104	41.83	14,585
1987	1,163,590.33	398,879	564,733	598,857	42.72	14,018
1988	1,251,816.40	411,722	582,916	668,900	43.62	15,335
1989	1,203,768.21	379,307	537,022	666,746	44.52	14,976
1990	1,277,190.05	384,562	544,463	732,727	45.43	16,129
1991	1,389,882.59	399,035	564,953	824,930	46.34	17,802
1992	1,542,752.39	421,017	596,076	946,676	47.26	20,031
1993	1,394,963.33	361,017	511,128	883,835	48.18	18,344
1994	1,452,615.18	355,164	502,841	949,774	49.11	19,340
1995	1,521,950.97	350,049	495,599	1,026,352	50.05	20,507
1996	815,725.33	175,789	248,882	566,843	50.99	11,117
1997	1,062,081.66	213,585	302,393	759,689	51.93	14,629
1998	644,232.08	120,149	170,107	474,125	52.88	8,966
1999	10,730.02	1,843	2,609	8,121	53.83	151
2000	0.06					
2001	266.85	38	54	213	55.74	4
2002	0.01					
2003	633,258.83	71,432	101,133	532,126	57.67	9,227
2004	1,002,149.07	98,010	138,762	863,387	58.64	14,724
2005	792,938.48	65,735	93,068	699,870	59.61	11,741
2006	935,199.56	63,407	89,772	845,428	60.59	13,953
2007	1,123,821.30	59,450	84,169	1,039,652	61.56	16,888
2008	657,841.89	24,866	35,205	622,637	62.54	9,956
2009	611,498.93	13,942	19,739	591,760	63.52	9,316
2010	1,172,000.00	8,790	12,445	1,159,555	64.51	17,975
	37,980,379.47	13,074,604	18,167,522	19,812,856		412,908

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 48.0 1.09

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. 0						
1908	11,827.48	11,827	11,827			
1909	12,476.44	12,476	12,476			
1910	5,636.55	5,637	5,637			
1912	97.34	97	97			
1913	514.04	514	514			
1914	64,646.11	64,646	64,646			
1915	52,300.90	52,301	52,301			
1916	23,433.50	23,434	23,434			
1917	30,386.91	30,387	30,387			
1918	11,223.78	11,224	11,224			
1919	34,282.87	34,283	34,283			
1920	13,040.38	13,040	13,040			
1921	7,613.26	7,555	7,613			
1922	22,250.89	21,935	22,251			
1923	174,415.14	170,648	174,415			
1924	52,768.81	51,233	52,769			
1925	27,412.96	26,407	27,413			
1926	187,047.16	178,817	187,047			
1927	68,503.12	64,968	68,503			
1928	30,636.23	28,838	30,636			
1929	51,222.18	47,862	51,222			
1930	56,675.08	52,583	56,675			
1931	30,373.62	27,983	30,374			
1932	17,637.01	16,133	17,637			
1933	7,419.41	6,737	7,419			
1934	10,968.11	9,889	10,968			
1935	44,953.74	40,220	44,954			
1936	1,253,009.35	1,112,672	1,253,009			
1937	207,649.90	182,960	207,650			
1938	128,359.72	112,186	128,360			
1939	128,180.73	111,146	128,181			
1940	204,488.18	175,819	204,488			
1941	142,774.02	121,701	142,774			
1942	129,411.67	109,366	129,412			
1943	46,619.53	39,049	46,620			
1944	377,130.02	313,018	377,130			
1945	342,511.61	281,613	342,512			

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. 0						
1946	421,015.28	342,791	421,015			
1947	308,464.94	248,684	308,465			
1948	348,778.40	278,325	348,778			
1949	360,343.99	284,600	360,344			
1950	419,693.22	327,906	419,693			
1951	459,222.85	354,933	459,223			
1952	437,454.39	334,303	437,454			
1953	781,809.72	590,501	781,810			
1954	670,975.24	500,816	670,975			
1955	802,846.10	591,938	802,846			
1956	983,412.47	715,924	983,412			
1957	1,082,078.84	777,690	1,082,079			
1958	998,464.86	708,011	998,465			
1959	1,068,362.18	747,426	1,068,362			
1960	1,077,541.14	743,288	1,077,541			
1961	1,426,505.73	969,739	1,420,449	6,057	14.41	420
1962	1,401,469.50	938,424	1,374,579	26,891	14.87	1,808
1963	1,448,030.64	954,687	1,398,401	49,630	15.33	3,237
1964	1,627,708.18	1,055,894	1,546,646	81,062	15.81	5,127
1965	1,739,701.22	1,110,277	1,626,305	113,396	16.28	6,965
1966	2,083,661.47	1,307,081	1,914,578	169,083	16.77	10,082
1967	3,433,125.16	2,116,178	3,099,723	333,402	17.26	19,316
1968	3,777,938.74	2,286,031	3,348,519	429,420	17.77	24,165
1969	4,726,291.81	2,807,417	4,112,232	614,060	18.27	33,610
1970	4,277,692.53	2,491,328	3,649,233	628,460	18.79	33,447
1971	4,657,751.42	2,658,179	3,893,632	764,119	19.32	39,551
1972	5,631,823.12	3,147,626	4,610,561	1,021,262	19.85	51,449
1973	7,120,123.51	3,893,996	5,703,825	1,416,299	20.39	69,460
1974	5,223,936.38	2,794,284	4,092,995	1,130,941	20.93	54,034
1975	6,150,998.09	3,213,281	4,706,731	1,444,267	21.49	67,206
1976	5,651,769.20	2,882,402	4,222,068	1,429,701	22.05	64,839
1977	6,004,909.77	2,986,242	4,374,170	1,630,740	22.62	72,093
1978	6,010,470.26	2,911,472	4,264,649	1,745,821	23.20	75,251
1979	7,975,138.29	3,758,683	5,505,622	2,469,516	23.79	103,805
1980	9,964,706.69	4,565,829	6,687,908	3,276,799	24.38	134,405
1981	6,359,208.44	2,829,212	4,144,157	2,215,051	24.98	88,673
1982	7,446,773.33	3,211,793	4,704,551	2,742,222	25.59	107,160

PPL ELECTRIC UTILITIES CORPORATION
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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. 0						
1983	6,916,650.62	2,889,777	4,232,871	2,683,780	26.20	102,434
1984	9,543,613.29	3,855,620	5,647,612	3,896,001	26.82	145,265
1985	9,472,918.67	3,694,438	5,411,517	4,061,402	27.45	147,956
1986	10,523,405.34	3,954,696	5,792,736	4,730,669	28.09	168,411
1987	12,594,927.11	4,554,326	6,671,059	5,923,868	28.73	206,191
1988	14,423,544.33	5,009,297	7,337,489	7,086,055	29.37	241,268
1989	21,354,094.91	7,108,778	10,412,754	10,941,341	30.02	364,468
1990	23,309,665.63	7,417,136	10,864,429	12,445,237	30.68	405,647
1991	21,746,316.97	6,602,182	9,670,705	12,075,612	31.34	385,310
1992	21,576,886.13	6,233,562	9,130,760	12,446,126	32.00	388,941
1993	21,864,173.50	5,990,784	8,775,146	13,089,028	32.67	400,644
1994	24,788,289.39	6,422,646	9,407,726	15,380,563	33.34	461,325
1995	23,696,543.41	5,781,957	8,469,261	15,227,282	34.02	447,598
1996	19,256,765.73	4,407,874	6,456,540	12,800,226	34.70	368,883
1997	21,873,285.01	4,672,134	6,843,621	15,029,664	35.39	424,687
1998	18,867,806.80	3,743,373	5,483,196	13,384,611	36.07	371,073
1999	18,271,814.55	3,345,569	4,900,503	13,371,312	36.76	363,746
2000	16,520,355.38	2,768,812	4,055,684	12,464,671	37.46	332,746
2001	13,606,718.55	2,068,221	3,029,477	10,577,242	38.16	277,181
2002	16,105,079.82	2,196,733	3,217,718	12,887,362	38.86	331,636
2003	14,017,875.61	1,694,761	2,482,442	11,535,434	39.56	291,593
2004	14,774,491.98	1,552,799	2,274,500	12,499,992	40.27	310,405
2005	18,416,097.55	1,640,874	2,403,510	16,012,588	40.99	390,646
2006	22,440,478.94	1,640,399	2,402,814	20,037,665	41.71	480,404
2007	19,720,430.43	1,126,037	1,649,389	18,071,041	42.43	425,902
2008	29,564,125.88	1,209,173	1,771,165	27,792,961	43.16	643,952
2009	27,545,169.60	680,366	996,582	26,548,588	43.89	604,889
2010	50,306,000.00	412,509	604,233	49,701,767	44.63	1,113,640
	661,467,619.98	168,683,228	245,027,333	416,440,287		11,662,944
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					35.7	1.76

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1903	26,042.85	26,043	26,043			
1907	15,692.17	15,692	15,692			
1908	3,767.06	3,767	3,767			
1909	9,706.80	9,707	9,707			
1911	1,110.89	1,111	1,111			
1912	21,676.44	21,676	21,676			
1913	2,243.31	2,243	2,243			
1914	7,283.79	7,284	7,284			
1915	17,016.30	17,016	17,016			
1916	75,985.35	75,985	75,985			
1917	6,993.37	6,993	6,993			
1919	4,014.07	3,986	3,890	124	0.38	124
1920	1,150.30	1,138	1,111	39	0.60	39
1921	1,163.83	1,146	1,118	46	0.83	46
1922	38,838.18	38,081	37,165	1,673	1.07	1,564
1923	12,222.63	11,934	11,647	576	1.30	443
1924	20,840.40	20,261	19,774	1,066	1.53	697
1925	21,413.81	20,724	20,226	1,188	1.77	671
1926	56,459.70	54,388	53,080	3,380	2.02	1,673
1927	42,557.24	40,800	39,819	2,738	2.27	1,206
1928	50,028.69	47,727	46,579	3,450	2.53	1,364
1929	23,208.74	22,037	21,507	1,702	2.78	612
1930	23,789.82	22,479	21,938	1,852	3.03	611
1931	80,021.51	75,236	73,426	6,596	3.29	2,005
1932	242,266.02	226,640	221,189	21,077	3.55	5,937
1933	49,465.64	46,048	44,940	4,526	3.80	1,191
1934	21,062.13	19,508	19,039	2,023	4.06	498
1935	37,004.82	34,100	33,280	3,725	4.32	862
1936	10,872.74	9,969	9,729	1,144	4.57	250
1937	15,179.12	13,846	13,513	1,666	4.83	345
1938	12,025.13	10,910	10,648	1,377	5.10	270
1939	37,158.43	33,535	32,728	4,430	5.36	826
1940	59,157.98	53,112	51,835	7,323	5.62	1,303
1941	31,404.33	28,035	27,361	4,043	5.90	685
1942	13,292.85	11,801	11,517	1,776	6.17	288
1943	290.94	257	251	40	6.46	6
1944	936.52	822	802	135	6.75	20

PPL ELECTRIC UTILITIES CORPORATION
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ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1945	8,498.41	7,407	7,229	1,269	7.06	180
1946	31,925.55	27,648	26,983	4,943	7.37	671
1947	24,424.18	21,005	20,500	3,924	7.70	510
1948	73,401.87	62,671	61,164	12,238	8.04	1,522
1949	221,316.53	187,521	183,011	38,306	8.40	4,560
1950	112,681.64	94,709	92,431	20,251	8.77	2,309
1951	97,025.54	80,871	78,926	18,100	9.16	1,976
1952	327,614.19	270,675	264,165	63,449	9.56	6,637
1953	200,457.59	164,075	160,129	40,329	9.98	4,041
1954	126,936.11	102,907	100,432	26,504	10.41	2,546
1955	81,232.42	65,189	63,621	17,611	10.86	1,622
1956	69,679.35	55,325	53,994	15,685	11.33	1,384
1957	103,978.72	81,634	79,671	24,308	11.82	2,057
1958	75,808.12	58,812	57,398	18,410	12.33	1,493
1959	116,418.66	89,223	87,077	29,342	12.85	2,283
1960	115,107.49	87,079	84,985	30,122	13.39	2,250
1961	111,765.07	83,433	81,426	30,339	13.94	2,176
1962	53,082.95	39,080	38,140	14,943	14.51	1,030
1963	91,558.55	66,426	64,828	26,731	15.10	1,770
1964	213,849.40	152,774	149,100	64,749	15.71	4,122
1965	125,086.93	87,974	85,858	39,229	16.32	2,404
1966	223,953.61	154,886	151,161	72,793	16.96	4,292
1967	788,821.41	536,241	523,344	265,477	17.61	15,075
1968	521,971.04	348,572	340,188	181,783	18.27	9,950
1969	734,646.77	481,634	470,050	264,597	18.94	13,970
1970	579,812.77	372,878	363,910	215,903	19.63	10,999
1971	999,796.67	630,272	615,113	384,684	20.33	18,922
1972	1,597,532.56	986,476	962,750	634,783	21.04	30,170
1973	3,070,441.98	1,855,161	1,810,542	1,259,900	21.77	57,873
1974	1,449,856.12	856,720	836,115	613,741	22.50	27,277
1975	2,206,442.29	1,273,779	1,243,143	963,299	23.25	41,432
1976	2,559,087.48	1,442,046	1,407,363	1,151,724	24.01	47,969
1977	1,231,027.50	676,573	660,301	570,727	24.77	23,041
1978	2,108,754.50	1,129,238	1,102,079	1,006,676	25.55	39,400
1979	1,561,479.36	813,687	794,117	767,362	26.34	29,133
1980	1,767,398.72	895,187	873,657	893,742	27.14	32,931
1981	1,274,385.77	626,998	611,918	662,468	27.94	23,710

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ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1982	1,120,915.37	534,789	521,927	598,988	28.76	20,827
1983	806,512.67	372,609	363,647	442,866	29.59	14,967
1984	1,201,931.79	537,143	524,224	677,708	30.42	22,278
1985	1,873,414.89	808,566	789,119	1,084,296	31.26	34,686
1986	2,338,438.15	972,790	949,393	1,389,045	32.12	43,245
1987	3,487,000.45	1,396,544	1,362,956	2,124,044	32.97	64,424
1988	2,896,703.71	1,114,362	1,087,560	1,809,144	33.84	53,462
1989	3,804,843.84	1,402,846	1,369,106	2,435,738	34.72	70,154
1990	3,745,354.80	1,320,987	1,289,216	2,456,139	35.60	68,993
1991	5,733,233.22	1,929,233	1,882,833	3,850,400	36.49	105,519
1992	5,150,894.75	1,649,316	1,609,648	3,541,247	37.39	94,711
1993	5,643,949.25	1,713,503	1,672,291	3,971,658	38.30	103,699
1994	7,771,296.90	2,231,139	2,177,478	5,593,819	39.21	142,663
1995	5,911,476.97	1,598,463	1,560,018	4,351,459	40.13	108,434
1996	3,687,766.44	934,849	912,365	2,775,401	41.06	67,594
1997	4,291,957.06	1,015,048	990,635	3,301,322	41.99	78,622
1998	3,051,053.96	669,706	653,599	2,397,455	42.93	55,846
1999	3,372,256.43	682,545	666,129	2,706,127	43.87	61,685
2000	4,380,608.70	811,727	792,204	3,588,405	44.81	80,080
2001	4,301,678.36	721,822	704,462	3,597,216	45.77	78,593
2002	4,541,745.89	683,533	667,093	3,874,653	46.72	82,933
2003	4,360,068.37	579,453	565,517	3,794,551	47.69	79,567
2004	5,121,876.30	591,577	577,349	4,544,527	48.65	93,413
2005	5,596,377.50	547,326	534,162	5,062,216	49.62	102,020
2006	6,302,035.17	505,423	493,267	5,808,768	50.59	114,820
2007	5,667,696.04	353,664	345,158	5,322,538	51.57	103,210
2008	4,970,050.08	222,161	216,818	4,753,232	52.54	90,469
2009	3,907,548.34	105,113	102,585	3,804,963	53.52	71,094
2010	19,887,000.00	176,994	172,737	19,714,263	54.51	361,663
	161,076,287.12	42,186,054	41,175,944	119,900,344		2,966,894
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					40.4	1.84

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S1.5						
NET SALVAGE PERCENT.. 0						
1923	4.35	4	4			
1924	131.17	131	131			
1925	7.87	8	8			
1926	48.15	48	48			
1927	41.82	41	42			
1928	1,091.71	1,068	1,092			
1929	50.38	49	50			
1930	308.33	298	308			
1931	80.92	78	81			
1932	435.54	416	436			
1933	304.37	289	304			
1934	34.03	32	34			
1935	3,408.54	3,193	3,409			
1936	951.68	886	952			
1937	651.33	602	651			
1938	5,776.52	5,309	5,777			
1939	4,172.92	3,811	4,173			
1940	11,112.68	10,081	11,113			
1941	4,604.83	4,151	4,605			
1942	3,121.84	2,796	3,122			
1943	2,558.30	2,276	2,558			
1944	510.68	451	511			
1945	1,454.59	1,276	1,455			
1946	1,013.48	883	1,013			
1947	1,563.58	1,353	1,564			
1948	5,174.72	4,446	5,175			
1949	54,589.88	46,554	54,590			
1950	44,471.57	37,636	44,472			
1951	66,208.72	55,602	66,209			
1952	64,159.58	53,464	64,160			
1953	47,443.91	39,212	47,444			
1954	53,946.23	44,225	53,946			
1955	129,410.22	105,185	129,410			
1956	49,205.98	39,650	49,206			
1957	77,903.80	62,214	77,904			
1958	42,858.55	33,910	42,859			
1959	408,320.36	320,001	405,865	2,455	9.30	264

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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S1.5						
NET SALVAGE PERCENT.. 0						
1960	83,483.11	64,783	82,166	1,317	9.63	137
1961	58,597.92	45,027	57,109	1,489	9.96	149
1962	133,224.58	101,277	128,452	4,773	10.31	463
1963	153,378.23	115,356	146,309	7,069	10.66	663
1964	204,261.89	151,910	192,671	11,591	11.02	1,052
1965	223,848.13	164,551	208,704	15,144	11.39	1,330
1966	287,486.48	208,801	264,827	22,659	11.77	1,925
1967	329,019.59	236,039	299,374	29,646	12.15	2,440
1968	415,317.93	294,087	372,997	42,321	12.55	3,372
1969	449,359.13	313,922	398,155	51,204	12.96	3,951
1970	445,938.62	307,163	389,582	56,357	13.38	4,212
1971	1,064,399.89	722,515	916,383	148,017	13.81	10,718
1972	1,825,272.47	1,220,377	1,547,832	277,440	14.25	19,469
1973	3,121,817.08	2,054,468	2,605,729	516,088	14.70	35,108
1974	1,821,503.33	1,179,241	1,495,659	325,844	15.16	21,494
1975	2,583,269.41	1,643,734	2,084,786	498,483	15.64	31,872
1976	3,283,160.94	2,051,647	2,602,152	681,009	16.13	42,220
1977	2,684,367.46	1,645,517	2,087,047	597,320	16.64	35,897
1978	2,978,605.21	1,789,844	2,270,101	708,504	17.16	41,288
1979	2,579,141.57	1,518,083	1,925,420	653,722	17.69	36,954
1980	2,737,632.43	1,576,329	1,999,295	738,337	18.24	40,479
1981	3,021,819.65	1,700,076	2,156,246	865,574	18.81	46,017
1982	2,958,686.00	1,624,614	2,060,536	898,150	19.39	46,320
1983	2,470,898.06	1,322,178	1,676,949	793,949	19.99	39,717
1984	2,877,250.17	1,498,760	1,900,912	976,338	20.60	47,395
1985	4,428,119.88	2,241,957	2,843,526	1,584,594	21.23	74,639
1986	4,674,074.75	2,295,906	2,911,951	1,762,124	21.88	80,536
1987	6,969,866.50	3,314,869	4,204,325	2,765,542	22.55	122,640
1988	6,440,219.03	2,961,213	3,755,775	2,684,444	23.23	115,559
1989	7,632,314.66	3,383,405	4,291,251	3,341,064	23.94	139,560
1990	13,099,049.47	5,586,745	7,085,798	6,013,251	24.66	243,846
1991	15,338,574.02	6,278,078	7,962,632	7,375,942	25.40	290,391
1992	14,477,852.03	5,669,527	7,190,793	7,287,059	26.16	278,557
1993	14,564,060.18	5,442,589	6,902,962	7,661,098	26.93	284,482
1994	18,813,920.71	6,680,823	8,473,443	10,340,478	27.73	372,899
1995	15,109,133.69	5,081,202	6,444,607	8,664,527	28.54	303,592
1996	14,873,310.65	4,710,377	5,974,281	8,899,030	29.38	302,894

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S1.5						
NET SALVAGE PERCENT.. 0						
1997	13,901,698.17	4,131,585	5,240,185	8,661,513	30.22	286,615
1998	10,997,137.69	3,046,207	3,863,575	7,133,563	31.09	229,449
1999	12,340,757.04	3,165,404	4,014,755	8,326,002	31.97	260,432
2000	11,829,120.67	2,786,941	3,534,742	8,294,379	32.87	252,339
2001	13,400,757.51	2,873,122	3,644,047	9,756,711	33.78	288,831
2002	15,800,810.16	3,046,396	3,863,815	11,936,995	34.71	343,907
2003	13,895,299.93	2,374,707	3,011,896	10,883,404	35.65	305,285
2004	17,224,279.33	2,562,973	3,250,678	13,973,601	36.60	381,792
2005	20,788,454.67	2,629,740	3,335,360	17,453,095	37.56	464,672
2006	23,832,678.15	2,471,449	3,134,596	20,698,082	38.54	537,055
2007	27,555,982.17	2,229,279	2,827,447	24,728,535	39.52	625,722
2008	22,758,759.34	1,317,732	1,671,310	21,087,449	40.51	520,549
2009	20,813,088.71	726,377	921,281	19,891,808	41.50	479,321
2010	24,413,000.00	283,191	359,178	24,053,822	42.50	565,972
	425,851,191.52	111,723,722	141,668,283	284,182,912		8,666,442
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					32.8	2.04

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.2 LINE TRANSFORMERS - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 34-SQUARE						
NET SALVAGE PERCENT.. 0						
1976	1,914,269.91	1,914,270	1,914,270			
1977	4,314,659.45	4,251,234	4,086,601	228,058	0.50	228,058
1978	4,175,827.57	3,991,674	3,837,093	338,735	1.50	225,823
1979	4,982,642.06	4,616,418	4,437,643	544,999	2.50	218,000
1980	4,574,669.71	4,103,936	3,945,007	629,663	3.50	179,904
1981	6,143,355.59	5,329,975	5,123,567	1,019,789	4.50	226,620
1982	4,613,792.66	3,867,281	3,717,517	896,276	5.50	162,959
1983	6,406,618.21	5,181,673	4,981,008	1,425,610	6.50	219,325
1984	7,018,844.28	5,470,487	5,258,637	1,760,207	7.50	234,694
1985	8,722,479.96	6,541,860	6,288,521	2,433,959	8.50	286,348
1986	6,531,319.60	4,706,469	4,524,207	2,007,113	9.50	211,275
1987	8,346,209.99	5,768,900	5,545,494	2,800,716	10.50	266,735
1988	11,684,108.94	7,732,543	7,433,093	4,251,016	11.50	369,654
1989	6,891,447.25	4,358,151	4,189,378	2,702,069	12.50	216,166
1990	7,124,202.74	4,295,182	4,128,847	2,995,356	13.50	221,878
1991	8,372,186.11	4,801,449	4,615,509	3,756,677	14.50	259,081
1992	7,797,027.50	4,242,363	4,078,074	3,718,954	15.50	239,933
1993	8,527,759.15	4,389,238	4,219,261	4,308,498	16.50	261,121
1994	7,969,130.66	3,867,419	3,717,650	4,251,481	17.50	242,942
1995	6,344,144.24	2,892,295	2,780,288	3,563,856	18.50	192,641
1996	3,462,498.18	1,476,755	1,419,566	2,042,932	19.50	104,766
1997	5,826,215.18	2,313,590	2,223,994	3,602,221	20.50	175,718
1998	4,063,865.10	1,493,877	1,436,025	2,627,840	21.50	122,225
1999	4,728,105.90	1,599,045	1,537,121	3,190,985	22.50	141,822
2000	5,357,110.68	1,654,276	1,590,213	3,766,898	23.50	160,294
2001	4,207,163.22	1,175,481	1,129,959	3,077,204	24.50	125,600
2002	4,520,597.65	1,130,149	1,086,383	3,434,215	25.50	134,675
2003	578,820.71	127,688	122,743	456,078	26.50	17,210
2004	646,272.67	123,567	118,782	527,491	27.50	19,181
2005	15,359,922.54	2,485,235	2,388,992	12,970,931	28.50	455,120
2006	7,550,849.19	999,732	961,016	6,589,833	29.50	223,384
2007	7,029,178.20	723,302	695,292	6,333,886	30.50	207,668
2008	8,059,020.27	592,338	569,399	7,489,621	31.50	237,766
2009	6,986,113.08	308,088	296,157	6,689,956	32.50	205,845
2010	9,359,000.00	137,577	132,249	9,226,751	33.50	275,425
	220,189,428.15	108,663,517	104,529,556	115,659,874		7,069,856

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 16.4 3.21

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.4 LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 48-SQUARE						
NET SALVAGE PERCENT.. 0						
1966	59,563.69	55,221	59,564			
1967	547,818.37	496,433	540,458	7,360	4.50	1,636
1968	528,083.51	467,565	509,030	19,054	5.50	3,464
1969	811,662.62	701,764	763,998	47,665	6.50	7,333
1970	1,174,551.28	990,969	1,078,850	95,701	7.50	12,760
1971	1,739,479.78	1,431,418	1,558,359	181,121	8.50	21,308
1972	1,582,842.78	1,269,598	1,382,189	200,654	9.50	21,121
1973	3,135,701.23	2,449,610	2,666,847	468,854	10.50	44,653
1974	1,428,802.59	1,086,461	1,182,811	245,992	11.50	21,391
1975	1,552,495.23	1,148,225	1,250,052	302,443	12.50	24,195
1976	1,730,468.27	1,243,688	1,353,981	376,487	13.50	27,888
1977	1,655,560.58	1,155,416	1,257,881	397,680	14.50	27,426
1978	1,978,418.61	1,339,587	1,458,385	520,034	15.50	33,551
1979	2,429,607.07	1,594,308	1,735,695	693,912	16.50	42,055
1980	1,426,306.12	906,275	986,646	439,660	17.50	25,123
1981	2,360,921.26	1,451,022	1,579,702	781,219	18.50	42,228
1982	1,308,792.68	777,030	845,939	462,854	19.50	23,736
1983	2,256,206.75	1,292,581	1,407,210	848,997	20.50	41,414
1984	3,158,791.03	1,743,969	1,898,628	1,260,163	21.50	58,612
1985	3,870,714.78	2,056,124	2,238,466	1,632,249	22.50	72,544
1986	4,605,439.75	2,350,616	2,559,074	2,046,366	23.50	87,079
1987	5,709,602.89	2,795,422	3,043,326	2,666,277	24.50	108,828
1988	9,901,901.32	4,641,021	5,052,597	4,849,304	25.50	190,169
1989	3,278,654.76	1,468,509	1,598,740	1,679,915	26.50	63,393
1990	6,681,644.02	2,853,730	3,106,805	3,574,839	27.50	129,994
1991	4,876,791.33	1,980,953	2,156,628	2,720,163	28.50	95,444
1992	4,779,912.34	1,842,178	2,005,546	2,774,366	29.50	94,046
1993	6,157,697.81	2,245,097	2,444,197	3,713,501	30.50	121,754
1994	7,012,526.46	2,410,205	2,623,948	4,388,578	31.50	139,320
1995	5,441,991.55	1,757,219	1,913,053	3,528,939	32.50	108,583
1996	4,115,784.82	1,243,379	1,353,645	2,762,140	33.50	82,452
1997	5,594,540.12	1,573,185	1,712,699	3,881,841	34.50	112,517
1998	5,095,287.22	1,326,813	1,444,478	3,650,809	35.50	102,840
1999	2,998,153.14	718,357	782,062	2,216,091	36.50	60,715
2000	3,538,865.97	773,950	842,586	2,696,280	37.50	71,901
2001	4,608,697.17	912,061	992,945	3,615,752	38.50	93,916
2002	3,623,991.61	641,809	698,726	2,925,266	39.50	74,057

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.4 LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 48-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	2,398,823.06	324,801	353,605	2,045,218	41.50	49,282
2005	13,272,185.03	1,520,992	1,655,877	11,616,308	42.50	273,325
2006	7,248,348.14	679,170	739,400	6,508,948	43.50	149,631
2007	6,914,552.82	504,071	548,773	6,365,780	44.50	143,051
2008	7,774,976.56	405,076	440,999	7,333,978	45.50	161,186
2009	4,916,750.83	153,403	167,007	4,749,744	46.50	102,145
2010	7,693,000.00	80,007	87,102	7,605,898	47.50	160,124
	172,976,906.95	58,859,288	64,078,509	108,898,400		3,328,190
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					32.7	1.92

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.6 LINE TRANSFORMERS - NON-NETWORK HOUSING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 35-SQUARE						
NET SALVAGE PERCENT.. 0						
1975	94,479.13	94,479	94,479			
1976	92,559.77	91,236	89,168	3,392	0.50	3,392
1977	64,870.26	62,087	60,680	4,190	1.50	2,793
1978	49,676.49	46,130	45,084	4,592	2.50	1,837
1979	47,280.25	42,552	41,587	5,693	3.50	1,627
1980	27,976.48	24,379	23,827	4,149	4.50	922
1981	12,538.17	10,568	10,328	2,210	5.50	402
1982	2,824.21	2,300	2,248	576	6.50	89
1983	7,194.34	5,653	5,525	1,669	7.50	223
1984	5,993.64	4,538	4,435	1,559	8.50	183
1985	19,214.89	14,000	13,683	5,532	9.50	582
1986	2,233.50	1,563	1,528	706	10.50	67
1987	4,901.98	3,291	3,216	1,686	11.50	147
1988	1,949.15	1,253	1,225	724	12.50	58
1989	7,760.50	4,767	4,659	3,102	13.50	230
1990	2,484.23	1,455	1,422	1,062	14.50	73
1991	6,686.78	3,725	3,640	3,047	15.50	197
1992	26,949.65	14,246	13,923	13,027	16.50	790
	477,573.42	428,222	420,657	56,916		13,612
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					4.2	2.85

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R1.5						
NET SALVAGE PERCENT.. 0						
1939	696.22	633	696			
1940	4,268.85	3,860	4,269			
1941	3,307.36	2,972	3,307			
1942	1,173.30	1,048	1,173			
1943	1,481.54	1,314	1,482			
1944	9,760.60	8,596	9,761			
1945	3,729.25	3,261	3,729			
1946	11,068.30	9,608	11,068			
1947	18,211.54	15,687	18,212			
1948	33,987.92	29,053	33,988			
1949	35,690.61	30,262	35,691			
1950	46,616.54	39,205	46,617			
1951	62,442.54	52,065	62,443			
1952	85,523.68	70,702	85,524			
1953	108,479.73	88,877	108,480			
1954	106,946.78	86,830	106,947			
1955	192,962.05	155,199	192,962			
1956	213,523.02	170,050	213,523			
1957	247,632.38	195,209	247,632			
1958	257,596.76	200,977	257,597			
1959	330,096.92	254,802	330,097			
1960	397,788.33	303,552	397,788			
1961	575,168.65	433,850	575,169			
1962	691,510.94	515,176	691,511			
1963	504,072.80	370,746	504,073			
1964	586,792.64	426,011	586,793			
1965	761,335.28	545,116	761,335			
1966	1,151,526.70	812,402	1,151,527			
1967	1,571,390.60	1,092,116	1,571,391			
1968	2,086,377.77	1,427,082	2,086,378			
1969	3,362,073.61	2,262,339	3,362,074			
1970	3,490,476.49	2,308,601	3,490,476			
1971	4,424,207.37	2,874,850	4,424,207			
1972	5,453,311.98	3,477,032	5,453,312			
1973	6,087,224.12	3,805,733	6,073,125	14,099	15.74	896
1974	4,796,821.78	2,938,533	4,689,262	107,560	16.27	6,611
1975	4,698,091.18	2,816,506	4,494,533	203,558	16.82	12,102

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R1.5						
NET SALVAGE PERCENT.. 0						
1976	5,525,562.96	3,240,190	5,170,641	354,922	17.37	20,433
1977	5,482,062.58	3,140,674	5,011,835	470,228	17.94	26,211
1978	6,953,556.27	3,887,038	6,202,870	750,686	18.52	40,534
1979	7,343,446.00	4,002,178	6,386,609	956,837	19.11	50,070
1980	7,007,276.54	3,718,762	5,934,338	1,072,939	19.71	54,436
1981	6,598,880.13	3,406,342	5,435,784	1,163,096	20.32	57,239
1982	6,284,087.36	3,149,585	5,026,055	1,258,032	20.95	60,049
1983	6,900,118.20	3,354,837	5,353,593	1,546,525	21.58	71,665
1984	10,092,195.90	4,753,424	7,585,434	2,506,762	22.22	112,816
1985	11,504,374.86	5,236,791	8,356,783	3,147,592	22.88	137,570
1986	13,076,821.78	5,747,263	9,171,386	3,905,436	23.54	165,906
1987	15,934,525.73	6,749,865	10,771,322	5,163,204	24.21	213,267
1988	17,604,290.43	7,171,988	11,444,939	6,159,351	24.89	247,463
1989	18,302,541.34	7,156,294	11,419,894	6,882,647	25.58	269,064
1990	17,630,078.26	6,598,938	10,530,475	7,099,603	26.28	270,152
1991	17,988,463.44	6,432,675	10,265,155	7,723,308	26.98	286,260
1992	17,799,900.27	6,060,866	9,671,829	8,128,071	27.70	293,432
1993	19,249,868.55	6,223,483	9,931,330	9,318,539	28.42	327,887
1994	20,311,302.55	6,219,321	9,924,688	10,386,615	29.14	356,438
1995	20,703,876.44	5,975,139	9,535,027	11,168,849	29.88	373,790
1996	19,605,742.51	5,313,156	8,478,645	11,127,098	30.62	363,393
1997	16,998,737.68	4,305,780	6,871,092	10,127,646	31.36	322,948
1998	14,671,727.27	3,450,790	5,506,713	9,165,014	32.12	285,337
1999	15,697,472.69	3,412,631	5,445,819	10,251,654	32.87	311,885
2000	17,068,453.56	3,396,622	5,420,273	11,648,181	33.64	346,260
2001	17,734,449.02	3,204,615	5,113,871	12,620,578	34.41	366,771
2002	24,558,053.59	3,988,228	6,364,348	18,193,706	35.18	517,160
2003	20,386,615.91	2,927,518	4,671,684	15,714,932	35.97	436,890
2004	21,931,963.98	2,741,495	4,374,832	17,557,132	36.75	477,745
2005	20,072,745.13	2,131,726	3,401,773	16,670,972	37.54	444,086
2006	15,620,934.45	1,360,583	2,171,195	13,449,739	38.34	350,802
2007	16,663,411.41	1,131,446	1,805,543	14,857,868	39.15	379,511
2008	15,384,421.00	750,760	1,198,050	14,186,371	39.95	355,103
2009	13,994,665.65	410,044	654,341	13,340,325	40.77	327,209
2010	17,700,000.00	173,460	276,805	17,423,195	41.59	418,928
	562,795,989.57	168,754,362	266,973,123	295,822,870		9,158,319

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 32.3 1.63

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 370.1 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 28-SQUARE						
NET SALVAGE PERCENT.. 0						
1982	1,949,003.63	1,949,004	1,949,004			
1983	2,859,736.52	2,808,547	2,658,978	200,759	0.50	200,759
1984	1,948,977.37	1,844,512	1,746,283	202,694	1.50	135,129
1985	2,140,962.15	1,949,774	1,845,939	295,023	2.50	118,009
1986	3,616,743.42	3,164,650	2,996,117	620,626	3.50	177,322
1987	3,819,862.38	3,206,010	3,035,274	784,588	4.50	174,353
1988	4,881,505.79	3,922,778	3,713,871	1,167,635	5.50	212,297
1989	3,633,629.59	2,790,264	2,641,669	991,961	6.50	152,609
1990	4,561,921.34	3,339,783	3,161,923	1,399,998	7.50	186,666
1991	4,591,941.96	3,197,828	3,027,528	1,564,414	8.50	184,049
1992	4,547,286.09	3,004,392	2,844,393	1,702,893	9.50	179,252
1993	4,369,237.39	2,730,773	2,585,346	1,783,891	10.50	169,894
1994	3,620,442.11	2,133,527	2,019,906	1,600,536	11.50	139,177
1995	4,293,228.37	2,376,731	2,250,159	2,043,069	12.50	163,446
1996	4,138,481.96	2,143,320	2,029,178	2,109,304	13.50	156,245
1997	3,371,960.81	1,625,622	1,539,050	1,832,911	14.50	126,408
1998	2,919,989.64	1,303,483	1,234,066	1,685,924	15.50	108,769
1999	3,534,868.05	1,451,770	1,374,456	2,160,412	16.50	130,934
2000	2,819,486.44	1,057,307	1,001,000	1,818,486	17.50	103,913
2001	1,337,213.05	453,716	429,553	907,660	18.50	49,063
2003	1,900,000.00	509,010	481,903	1,418,097	20.50	69,175
2004	192,147.62	44,597	42,222	149,926	21.50	6,973
2005	1,285,993.85	252,569	239,119	1,046,875	22.50	46,528
2006	574,960.15	92,396	87,475	487,485	23.50	20,744
2007	719,210.63	89,901	85,114	634,097	24.50	25,882
2008	346,659.00	30,957	29,308	317,351	25.50	12,445
2009	310,049.22	16,619	15,734	294,315	26.50	11,106
	74,285,498.53	47,489,840	45,064,568	29,220,930		3,061,147

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 9.5 4.12

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 370.2 METERS - AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	68,480,626.37	38,807,971	34,485,911	33,994,715	6.50	5,229,956
2003	75,265,782.42	37,632,891	33,441,700	41,824,082	7.50	5,576,544
2004	15,644,068.75	6,778,575	6,023,642	9,620,427	8.50	1,131,815
2005	9,430,621.54	3,458,209	3,073,067	6,357,555	9.50	669,216
2006	4,745,318.75	1,423,596	1,265,050	3,480,269	10.50	331,454
2007	5,889,550.93	1,374,032	1,221,005	4,668,546	11.50	405,961
2008	2,844,781.54	474,225	421,410	2,423,372	12.50	193,870
2009	2,544,352.12	254,435	226,099	2,318,253	13.50	171,722
2010	8,392,000.00	279,454	248,331	8,143,669	14.50	561,632
	193,237,102.42	90,483,388	80,406,215	112,830,888		14,272,170
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					7.9	7.39

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 371.2 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R3						
NET SALVAGE PERCENT.. 0						
1975	54,149.90	43,585	13,022-	67,172	6.83	9,835
1992	243,865.53	118,445	35,386-	279,252	18.00	15,514
1994	9,345.34	4,096	1,224-	10,569	19.66	538
1995	11,867.59	4,913	1,468-	13,336	20.51	650
	319,228.36	171,039	51,100-	370,329		26,537
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					14.0	8.31

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 371.4 AREA LIGHTING FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-L0.5						
NET SALVAGE PERCENT.. 0						
1940	31.21	29	31			
1965	7,862.58	5,984	7,863			
1966	17,142.75	12,938	17,143			
1967	20,330.57	15,215	20,331			
1968	27,936.76	20,718	27,937			
1969	31,744.80	23,307	31,745			
1970	42,413.87	30,826	42,414			
1971	43,420.85	31,215	43,421			
1972	52,739.89	37,503	52,740			
1973	50,599.19	35,551	50,599			
1974	39,422.72	27,348	39,423			
1975	47,413.11	32,440	47,413			
1976	54,383.05	36,692	54,383			
1977	42,470.00	28,230	42,470			
1978	46,080.49	30,169	46,080			
1979	96,351.03	62,069	96,351			
1980	111,632.46	70,686	111,632			
1981	123,469.46	76,749	123,469			
1982	102,183.40	62,332	102,183			
1983	102,163.89	61,084	102,164			
1984	102,214.57	59,826	102,215			
1985	109,787.36	62,864	109,787			
1986	113,119.46	63,290	111,613	1,506	8.37	180
1987	123,757.67	67,547	119,120	4,638	8.63	537
1988	119,012.02	63,267	111,572	7,440	8.90	836
1989	129,442.82	66,974	118,110	11,333	9.17	1,236
1990	131,425.35	65,989	116,372	15,053	9.46	1,591
1991	142,252.53	69,249	122,122	20,131	9.75	2,065
1992	167,480.40	78,900	139,141	28,339	10.05	2,820
1993	173,851.44	79,155	139,591	34,260	10.35	3,310
1994	205,238.74	89,977	158,676	46,563	10.67	4,364
1995	249,765.77	105,176	185,479	64,287	11.00	5,844
1996	285,855.74	115,257	203,257	82,599	11.34	7,284
1997	234,491.41	90,350	159,333	75,158	11.68	6,435
1998	255,827.96	93,710	165,259	90,569	12.04	7,522
1999	267,570.29	92,793	163,642	103,928	12.41	8,375
2000	188,168.96	61,494	108,445	79,724	12.79	6,233

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 371.4 AREA LIGHTING FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-L0.5						
NET SALVAGE PERCENT.. 0						
2001	196,240.87	60,109	106,003	90,238	13.18	6,847
2002	226,153.30	64,160	113,147	113,006	13.61	8,303
2003	245,793.59	63,783	112,482	133,312	14.07	9,475
2004	246,595.84	57,506	101,413	145,183	14.57	9,965
2005	281,278.25	57,578	101,540	179,738	15.11	11,895
2006	276,887.16	48,234	85,061	191,826	15.69	12,226
2007	318,292.09	44,720	78,864	239,428	16.33	14,662
2008	357,507.62	37,431	66,010	291,498	17.01	17,137
2009	289,033.84	19,018	33,539	255,495	17.75	14,394
2010	357,000.00	8,282	14,605	342,395	18.56	18,448
	6,853,837.13	2,487,724	4,206,190	2,647,647		181,984
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					14.5	2.66

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR	ORIGINAL	CALCULATED	ALLOC. BOOK	FUT. BOOK	REM.	ANNUAL
(1)	COST	ACCRUED	RESERVE	ACCRUALS	LIFE	ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)

SURVIVOR CURVE.. IOWA 30-L1.5
NET SALVAGE PERCENT.. 0

1924	833.93	788	834
1926	537.33	502	537
1929	1,178.62	1,082	1,179
1930	1,550.73	1,415	1,551
1936	110,964.12	98,015	110,964
1937	4,701.86	4,130	4,702
1938	3,124.96	2,730	3,125
1939	2,233.33	1,940	2,233
1940	729.27	630	729
1941	476.24	409	476
1942	363.03	310	363
1943	87.76	74	88
1944	1,359.69	1,145	1,360
1945	2,783.65	2,330	2,784
1946	3,387.25	2,816	3,387
1947	14,005.24	11,564	14,005
1948	24,316.57	19,932	24,317
1949	58,251.89	47,400	58,252
1950	28,515.62	23,032	28,516
1951	25,324.01	20,302	25,324
1952	76,411.19	60,770	76,411
1953	72,322.82	57,063	72,323
1954	63,526.95	49,697	63,527
1955	118,968.50	92,284	118,969
1956	102,815.19	79,065	102,815
1957	28,122.47	21,429	28,122
1958	78,735.17	59,445	78,735
1959	33,534.52	25,084	33,535
1960	74,277.97	55,040	74,278
1961	47,322.31	34,701	47,322
1962	107,215.89	77,839	107,216
1963	100,741.71	72,363	100,742
1964	111,095.47	78,956	111,095
1965	130,910.08	92,030	130,910
1966	107,904.49	74,994	107,904
1967	76,248.62	52,360	76,249
1968	183,157.77	124,309	183,158

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L1.5						
NET SALVAGE PERCENT.. 0						
1969	66,171.79	44,355	66,172			
1970	165,242.92	109,391	165,243			
1971	232,370.42	151,808	232,370			
1972	172,580.10	111,314	172,580			
1973	145,130.90	92,347	145,131			
1974	151,225.74	94,924	151,226			
1975	247,505.03	153,206	247,505			
1976	145,050.67	88,524	145,051			
1977	92,791.44	55,833	92,791			
1978	251,905.50	149,304	251,906			
1979	208,095.19	121,528	208,095			
1980	229,302.51	131,849	229,303			
1981	267,579.77	151,530	264,499	3,081	13.01	237
1982	268,934.48	149,797	261,474	7,460	13.29	561
1983	243,990.91	133,707	233,388	10,603	13.56	782
1984	270,619.07	145,782	254,466	16,153	13.84	1,167
1985	443,813.99	234,778	409,810	34,004	14.13	2,407
1986	469,723.34	243,786	425,534	44,189	14.43	3,062
1987	848,062.41	431,409	753,034	95,028	14.74	6,447
1988	5,423,413.43	2,699,233	4,711,570	711,843	15.07	47,236
1989	4,099,468.28	1,993,571	3,479,821	619,647	15.41	40,211
1990	3,463,822.00	1,642,891	2,867,702	596,120	15.77	37,801
1991	3,823,135.26	1,763,612	3,078,423	744,712	16.16	46,084
1992	3,144,194.78	1,408,599	2,458,740	685,455	16.56	41,392
1993	3,433,760.91	1,487,849	2,597,073	836,688	17.00	49,217
1994	3,498,351.10	1,461,261	2,550,663	947,688	17.47	54,247
1995	4,348,354.22	1,744,995	3,045,927	1,302,427	17.96	72,518
1996	3,434,598.68	1,316,482	2,297,948	1,136,651	18.50	61,441
1997	2,587,894.53	941,994	1,644,271	943,624	19.08	49,456
1998	3,162,233.18	1,086,860	1,897,138	1,265,095	19.69	64,251
1999	3,068,118.83	987,014	1,722,854	1,345,265	20.35	66,106
2000	2,811,621.82	840,675	1,467,416	1,344,206	21.03	63,918
2001	2,993,742.18	823,279	1,437,051	1,556,691	21.75	71,572
2002	4,287,051.79	1,071,763	1,870,786	2,416,266	22.50	107,390
2003	2,893,843.77	648,221	1,131,484	1,762,360	23.28	75,703
2004	2,953,802.29	581,899	1,015,717	1,938,085	24.09	80,452
2005	3,414,514.86	577,053	1,007,258	2,407,257	24.93	96,561

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L1.5						
NET SALVAGE PERCENT.. 0						
2006	4,938,041.64	691,326	1,206,725	3,731,317	25.80	144,625
2007	4,401,852.32	485,524	847,493	3,554,359	26.69	133,172
2008	3,508,694.49	279,643	488,123	3,020,571	27.61	109,401
2009	4,077,822.83	195,735	341,659	3,736,164	28.56	130,818
2010	6,547,000.00	104,752	182,847	6,364,153	29.52	215,588
	93,033,465.59	28,977,378	49,856,304	43,177,162		1,873,823
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					23.0	2.01

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 389.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. 0						
1945	147.18	126	64	83	9.28	9
1946	373.09	317	161	212	9.75	22
1948	312.97	261	133	180	10.75	17
1971	169.77	99	50	120	27.12	4
1974	100.00	54	27	73	29.70	2
1975	62.67	33	17	46	30.58	2
1977	828.10	416	211	617	32.37	19
1982	2,404.75	1,036	527	1,878	36.99	51
	4,398.53	2,342	1,190	3,209		126
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					25.5	2.86

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FRACKVILLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. 0						
1971	747,883.36	569,588	391,916	355,967	9.94	35,812
1974	6,162.04	4,618	3,178	2,984	10.01	298
1980	451,649.67	325,052	223,658	227,992	10.14	22,484
1981	14,010.00	9,996	6,878	7,132	10.17	701
1984	2,000.00	1,388	955	1,045	10.23	102
1985	5,305.30	3,642	2,506	2,799	10.25	273
1988	23,613.40	15,618	10,746	12,867	10.31	1,248
1990	1,685.00	1,081	744	941	10.36	91
1994	5,336.80	3,168	2,180	3,157	10.44	302
1997	192,851.33	105,451	72,558	120,293	10.50	11,456
1999	477,357.19	242,450	166,822	310,535	10.55	29,435
2000	4,154.93	2,019	1,389	2,766	10.57	262
2001	181,513.93	83,787	57,652	123,862	10.59	11,696
	2,113,522.95	1,367,858	941,182	1,172,340		114,160

SCHUYLKILL AREA OFFICE BLDG
INTERIM SURVIVOR CURVE.. IOWA 55-S0
PROBABLE RETIREMENT YEAR.. 12-2030
NET SALVAGE PERCENT.. 0

1980	760,724.42	448,903	308,876	451,848	17.09	26,439
1983	553.43	314	216	337	17.29	19
1994	65,865.77	29,567	20,344	45,522	18.01	2,528
1999	19,671.77	7,200	4,954	14,718	18.33	803
2000	4,154.93	1,436	988	3,167	18.40	172
2006	28,852.55	5,404	3,719	25,134	18.83	1,335
	879,822.87	492,824	339,097	540,726		31,296

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAMLIN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1997	1,575,165.16	438,683	301,845	1,273,320	30.08	42,331
1999	29,871.34	7,417	5,103	24,768	30.48	813
2000	8,544.16	1,984	1,365	7,179	30.68	234
2002	1,030,631.41	203,756	140,198	890,433	31.09	28,640
2003	30,313.33	5,423	3,731	26,582	31.30	849
2004	74,166.26	11,830	8,140	66,026	31.51	2,095
2005	3,286,195.51	455,795	313,620	2,972,576	31.73	93,683
2008	52,800.00	3,638	2,503	50,297	32.41	1,552
	6,087,687.17	1,128,526	776,505	5,311,181		170,197
WILKES-BARRE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. 0						
1971	689,045.15	524,777	361,084	327,961	9.94	32,994
1974	7,311.69	5,480	3,771	3,541	10.01	354
1976	10,398.78	7,701	5,299	5,100	10.05	507
1978	18,005.40	13,155	9,052	8,953	10.10	886
1979	75,863.97	55,024	37,860	38,004	10.12	3,755
1981	1,980.64	1,413	972	1,009	10.17	99
1982	6,668.21	4,716	3,245	3,423	10.19	336
1990	6,277.56	4,028	2,772	3,506	10.36	338
1991	3,476.98	2,194	1,510	1,967	10.38	189
1994	207,825.10	123,365	84,884	122,941	10.44	11,776
1996	14,713.33	8,294	5,707	9,006	10.48	859
1997	274,747.30	150,232	103,370	171,377	10.50	16,322
1999	4,330.72	2,200	1,514	2,817	10.55	267
2000	796,218.43	386,883	266,202	530,016	10.57	50,143
2007	6,678.19	1,617	1,113	5,565	10.74	518
2008	1,476,279.37	274,440	188,832	1,287,447	10.77	119,540
2009	97,486.27	11,747	8,083	89,403	10.80	8,278
	3,697,307.09	1,577,266	1,085,270	2,612,036		247,161

PPL ELECTRIC UTILITIES CORPORATION
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ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SYSTEM FACILITIES CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1992	10,570,416.41	3,628,824	2,496,885	8,073,531	29.10	277,441
1993	5,885,409.09	1,949,247	1,341,219	4,544,190	29.30	155,092
1994	86,864.47	27,701	19,060	67,804	29.49	2,299
1995	14,545,575.13	4,450,946	3,062,563	11,483,012	29.69	386,764
1998	31,078.34	8,198	5,641	25,437	30.28	840
1999	204,553.24	50,791	34,948	169,605	30.48	5,564
2000	8,199.29	1,904	1,310	6,889	30.68	225
2001	12,581.53	2,710	1,865	10,717	30.88	347
2002	10,331.25	2,042	1,405	8,926	31.09	287
2006	32,893.68	3,839	2,641	30,253	31.95	947
2007	193,517.23	18,094	12,450	181,067	32.18	5,627
2008	569,294.81	39,224	26,989	542,306	32.41	16,733
2009	2,208,466.16	94,522	65,038	2,143,428	32.66	65,629
2010	1,352,968.38	20,295	13,964	1,339,004	32.91	40,687
	35,712,149.01	10,298,337	7,085,978	28,626,169		958,482

HONESDALE SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 55-S0
PROBABLE RETIREMENT YEAR.. 12-2019
NET SALVAGE PERCENT.. 0

1969	595,619.13	477,627	328,641	266,978	8.26	32,322
1973	35,247.02	27,796	19,126	16,121	8.32	1,938
1979	10,157.00	7,748	5,331	4,826	8.42	573
1982	417,130.92	311,513	214,343	202,788	8.46	23,970
1983	9,348.43	6,923	4,764	4,584	8.48	541
1984	46,034.30	33,803	23,259	22,775	8.49	2,683
1985	4,240.00	3,085	2,123	2,117	8.50	249
1986	124,043.17	89,336	61,469	62,574	8.52	7,344
1987	39,295.00	28,002	19,267	20,028	8.53	2,348
1988	48,476.99	34,142	23,492	24,985	8.55	2,922
1991	23,941.78	16,185	11,136	12,806	8.59	1,491
1993	1,931.80	1,262	868	1,064	8.62	123
1995	175,039.15	109,767	75,527	99,512	8.64	11,518

PPL ELECTRIC UTILITIES CORPORATION
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ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HONESDALE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. 0						
1997	18,919.87	11,269	7,754	11,166	8.67	1,288
1998	11,664.31	6,734	4,633	7,031	8.69	809
2000	4,154.93	2,226	1,532	2,623	8.72	301
2001	40,768.64	20,853	14,348	26,421	8.73	3,026
2003	93,844.57	42,530	29,264	64,581	8.77	7,364
2005	40,524.56	15,359	10,568	29,957	8.80	3,404
2006	142,146.51	47,377	32,599	109,548	8.82	12,420
2007	826,342.23	232,120	159,715	666,627	8.83	75,496
2009	56,626.18	8,092	5,568	51,058	8.88	5,750
2010	34,606.19	1,841	1,267	33,339	8.90	3,746
	2,800,102.68	1,535,590	1,056,594	1,743,509		201,626
NEWPORT AREA SER CENT NEW						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1985	3,187,580.67	1,589,646	1,093,788	2,093,793	20.90	100,181
1991	21,705.17	9,470	6,516	15,189	21.49	707
2000	4,154.93	1,244	856	3,299	22.38	147
2002	299,194.34	77,342	53,217	245,977	22.58	10,894
2006	95,279.21	14,997	10,319	84,960	23.02	3,691
	3,607,914.32	1,692,699	1,164,696	2,443,218		115,620
HARRISBURG ANNEX						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. 0						
2000	986,882.88	237,641	163,514	823,369	29.42	27,987

PPL ELECTRIC UTILITIES CORPORATION
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ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WEST SHORE/CARLISLE SERV CTR						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. 0						
1993	3,139,068.42	1,107,463	762,012	2,377,056	26.98	88,104
2003	4,003,609.58	775,900	533,874	3,469,736	28.62	121,235
2008	57,750.00	4,354	2,996	54,754	29.54	1,854
2009	115,250.00	5,428	3,735	111,515	29.74	3,750
2010	70,433.20	1,134	780	69,653	29.96	2,325
	7,386,111.20	1,894,279	1,303,397	6,082,714		217,268

QUARRYVILLE SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 55-S0
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. 0

1975	727,932.64	497,833	342,544	385,389	13.18	29,240
1984	5,272.28	3,299	2,270	3,002	13.54	222
1987	5,181.69	3,107	2,138	3,044	13.66	223
1992	21,880.97	11,936	8,213	13,668	13.84	988
1997	170,789.41	80,408	55,326	115,463	14.03	8,230
2000	452,951.16	186,118	128,062	324,889	14.15	22,960
2007	119,029.66	22,782	15,675	103,355	14.45	7,153
2008	2,596.13	376	259	2,337	14.50	161
	1,505,633.94	805,859	554,487	951,147		69,177

SINKING SPRING SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 55-S0
PROBABLE RETIREMENT YEAR.. 12-2020
NET SALVAGE PERCENT.. 0

1970	172,055.02	134,495	92,542	79,513	9.10	8,738
1978	1,298.06	972	669	629	9.26	68
1981	11,381.00	8,337	5,736	5,645	9.31	606
1982	1,946.00	1,414	973	973	9.33	104
1985	439,535.72	310,488	213,638	225,898	9.38	24,083
1992	38,304.28	24,565	16,902	21,402	9.51	2,250

PPL ELECTRIC UTILITIES CORPORATION
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ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SINKING SPRING SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. 0						
1997	144,907.13	82,612	56,843	88,064	9.59	9,183
2000	4,154.99	2,117	1,457	2,698	9.65	280
2005	600,181.65	212,884	146,479	453,703	9.75	46,534
2006	52,816.98	16,400	11,284	41,533	9.77	4,251
	1,466,580.83	794,284	546,523	920,058		96,097
LOCK HAVEN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
1978	1,319,214.53	827,411	569,317	749,898	15.54	48,256
1983	6,399.00	3,786	2,605	3,794	15.82	240
1984	941.80	549	378	564	15.88	36
1990	89,513.71	47,013	32,348	57,166	16.20	3,529
1998	19,732.21	8,070	5,553	14,179	16.62	853
2000	4,154.93	1,533	1,055	3,100	16.73	185
2001	309,415.46	107,182	73,748	235,667	16.79	14,036
2006	61.10	12	8	53	17.09	3
2007	58,424.75	9,663	6,649	51,776	17.16	3,017
	1,807,857.49	1,005,219	691,661	1,116,197		70,155
SUNBURY SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1975	1,495,859.83	1,023,019	703,909	791,951	13.18	60,087
1977	14,867.40	10,001	6,881	7,986	13.27	602
1981	2,400.66	1,555	1,070	1,331	13.43	99
1983	88,416.94	56,021	38,546	49,871	13.50	3,694
1984	963.10	603	415	548	13.54	40
1986	8,339.13	5,076	3,493	4,846	13.62	356

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ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUNBURY SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1989	4,792.61	2,779	1,912	2,881	13.73	210
1993	9,942.74	5,293	3,642	6,301	13.88	454
1999	278,255.23	120,318	82,787	195,468	14.11	13,853
2000	197,052.04	80,969	55,712	141,340	14.15	9,989
2001	177,896.15	68,953	47,445	130,451	14.19	9,193
2002	51,841.67	18,777	12,920	38,922	14.23	2,735
2006	701.93	163	112	590	14.41	41
2007	97,049.28	18,575	12,781	84,268	14.45	5,832
2008	11,920.60	1,728	1,189	10,732	14.50	740
	2,440,299.31	1,413,830	972,814	1,467,486		107,925

ELIZABETHVILLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. 0						
1979	1,006,875.33	612,684	421,569	585,306	16.32	35,864
1988	2,736.55	1,461	1,005	1,732	16.86	103
1997	12,834.82	5,315	3,657	9,178	17.39	528
1999	204,189.74	77,041	53,010	151,180	17.51	8,634
2000	4,098.60	1,463	1,007	3,092	17.57	176
2007	178,883.50	28,371	19,521	159,363	18.04	8,834
2008	171,251.14	20,328	13,987	157,264	18.12	8,679
2009	10.88	1	1	10	18.19	1
	1,580,880.56	746,664	513,757	1,067,125		62,819

BUXMONT SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. 0						
1972	587,567.10	395,433	272,086	315,481	14.49	21,772
1973	5,556.35	3,711	2,553	3,003	14.55	206

PPL ELECTRIC UTILITIES CORPORATION
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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BUXMONT SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. 0						
1975	7,219.38	4,745	3,265	3,954	14.66	270
1978	1,858.68	1,189	818	1,041	14.81	70
1980	5,079.85	3,185	2,192	2,888	14.91	194
1983	2,442.00	1,477	1,016	1,426	15.06	95
1984	8,053.20	4,808	3,308	4,745	15.11	314
1985	5,890.00	3,466	2,385	3,505	15.16	231
1986	7,380.00	4,277	2,943	4,437	15.21	292
1992	30,580.47	15,746	10,834	19,746	15.50	1,274
1993	110,976.87	55,721	38,340	72,637	15.54	4,674
1998	9,471.19	4,001	2,753	6,718	15.78	426
2000	4,154.93	1,587	1,092	3,063	15.88	193
2001	72,623.99	26,087	17,950	54,674	15.93	3,432
2002	1,430,217.03	478,122	328,981	1,101,236	15.99	68,870
2006	25,214.52	5,335	3,671	21,544	16.21	1,329
2008	32,900.00	4,293	2,954	29,946	16.33	1,834
	2,347,185.56	1,013,183	697,141	1,650,044		105,476

SUSQUEHANNA SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 55-S0
PROBABLE RETIREMENT YEAR.. 12-2020
NET SALVAGE PERCENT.. 0

1970	1,832,444.74	1,432,422	985,607	846,838	9.10	93,059
1971	432.15	336	231	201	9.12	22
1972	1,546.71	1,198	824	723	9.14	79
1973	113,440.20	87,440	60,165	53,275	9.16	5,816
1974	24,822.38	19,034	13,097	11,725	9.18	1,277
1975	29,651.46	22,612	15,559	14,092	9.20	1,532
1976	7,643.16	5,794	3,987	3,656	9.22	397
1977	29,251.48	22,041	15,166	14,085	9.24	1,524
1978	3,919.02	2,934	2,019	1,900	9.26	205
1979	12,715.27	9,453	6,504	6,211	9.28	669
1980	12,528.64	9,250	6,365	6,164	9.29	664
1981	578,455.55	423,719	291,548	286,908	9.31	30,817

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ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUSQUEHANNA SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. 0						
1982	39,708.37	28,852	19,852	19,856	9.33	2,128
1984	30,502.55	21,757	14,970	15,533	9.37	1,658
1985	505,174.39	356,855	245,541	259,633	9.38	27,679
1986	93,259.09	65,169	44,841	48,418	9.40	5,151
1987	302,711.66	209,053	143,843	158,869	9.42	16,865
1988	21,556.97	14,700	10,115	11,442	9.44	1,212
1989	7,293.70	4,909	3,378	3,916	9.45	414
1990	35,716.31	23,687	16,298	19,418	9.47	2,050
1991	39,949.73	26,071	17,939	22,011	9.49	2,319
1992	1,246.67	799	550	697	9.51	73
1993	70,621.53	44,449	30,584	40,038	9.52	4,206
1994	165,990.75	102,300	70,389	95,602	9.54	10,021
1995	102,901.14	61,946	42,623	60,278	9.56	6,305
1998	13,336.86	7,359	5,064	8,273	9.61	861
1999	607,020.17	322,692	222,034	384,986	9.63	39,978
2000	4,113.92	2,096	1,442	2,672	9.65	277
2001	295,134.23	143,170	98,511	196,623	9.67	20,333
2002	76,566.48	35,052	24,118	52,448	9.69	5,413
2005	38,480.55	13,649	9,392	29,089	9.75	2,983
2006	104,806.11	32,542	22,391	82,415	9.77	8,436
2007	143,881.86	37,409	25,740	118,142	9.79	12,068
2008	154,617.67	31,094	21,395	133,223	9.81	13,580
2009	694,502.74	91,327	62,840	631,663	9.84	64,193
2010	425,203.48	20,112	13,838	411,365	9.87	41,678
	6,621,147.69	3,733,282	2,568,760	4,052,388		425,942

HARRISBURG SERV CENTER&ANNEXES
INTERIM SURVIVOR CURVE.. IOWA 55-S0
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. 0

1941	330.75	258	178	153	11.90	13
1948	2,451.55	1,860	1,280	1,172	12.71	92
1950	12,823.43	9,651	6,641	6,182	12.91	479

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARRISBURG SERV CENTER&ANNEXES						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. 0						
1957	844,603.17	617,827	425,108	419,495	13.51	31,051
1958	18,464.48	13,446	9,252	9,212	13.59	678
1964	2,809.16	1,987	1,367	1,442	14.01	103
1965	1,329.67	935	643	687	14.07	49
1966	10,585.24	7,404	5,094	5,491	14.14	388
1967	34,814.75	24,214	16,661	18,154	14.20	1,278
1968	201,904.01	139,576	96,038	105,866	14.26	7,424
1969	340,245.18	233,714	160,812	179,433	14.32	12,530
1970	15,921.98	10,865	7,476	8,446	14.38	587
1971	13,679.65	9,273	6,380	7,300	14.43	506
1972	48,892.08	32,904	22,640	26,252	14.49	1,812
1973	104,628.82	69,882	48,084	56,545	14.55	3,886
1975	139,238.74	91,522	62,974	76,265	14.66	5,202
1977	506.20	327	225	281	14.76	19
1978	1,074.20	687	473	601	14.81	41
1979	26,903.25	17,043	11,727	15,176	14.86	1,021
1981	37,034.64	22,950	15,791	21,244	14.97	1,419
1982	2,128.61	1,304	897	1,232	15.01	82
1984	47,975.88	28,642	19,708	28,268	15.11	1,871
1985	23,014.46	13,544	9,319	13,695	15.16	903
1986	329,326.29	190,845	131,315	198,011	15.21	13,018
1987	800,312.01	456,258	313,937	486,375	15.26	31,873
1988	35,392.11	19,827	13,642	21,750	15.31	1,421
1989	661,677.95	363,989	250,450	411,228	15.35	26,790
1990	5,977.30	3,222	2,217	3,760	15.40	244
1992	77,943.89	40,133	27,614	50,330	15.50	3,247
1993	34,522.94	17,334	11,927	22,596	15.54	1,454
1994	65,742.72	32,082	22,075	43,668	15.59	2,801
1995	125,637.11	59,426	40,889	84,748	15.64	5,419
1997	1,592,761.59	701,293	482,539	1,110,223	15.74	70,535
1999	103,858.04	41,844	28,792	75,066	15.83	4,742
2000	73,832.98	28,197	19,402	54,431	15.88	3,428
2001	14,780.21	5,309	3,653	11,127	15.93	698
2005	20,369.27	5,025	3,458	16,911	16.15	1,047
2006	14,966.74	3,167	2,179	12,788	16.21	789

PPL ELECTRIC UTILITIES CORPORATION
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ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARRISBURG SERV CENTER&ANNEXES						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. 0						
2007	378,320.62	65,601	45,138	333,183	16.26	20,491
2008	10,583,212.10	1,381,109	950,299	9,632,913	16.33	589,891
2009	8,701,713.83	720,502	495,756	8,205,958	16.39	500,669
2010	5,320,043.57	156,941	107,986	5,212,058	16.46	316,650
	30,871,751.17	5,641,919	3,882,036	26,989,716		1,666,641

NORTHEAST SERVICE CENTER - HAZ
INTERIM SURVIVOR CURVE.. IOWA 55-S0
PROBABLE RETIREMENT YEAR.. 12-2046
NET SALVAGE PERCENT.. 0

1996	2,862,597.87	850,764	585,385	2,277,213	29.30	77,721
1997	1,117,975.92	316,611	217,851	900,125	29.48	30,533
2000	843,780.26	199,385	137,191	706,589	30.06	23,506
2003	296,902.35	54,155	37,262	259,640	30.65	8,471
2008	518,533.75	36,608	25,189	493,345	31.71	15,558
2009	80,526.90	3,519	2,421	78,106	31.95	2,445
2010	49,212.73	738	508	48,705	32.19	1,513
	5,769,529.78	1,461,780	1,005,807	4,763,723		159,747

ORWIGSBURG SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 55-S0
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. 0

1979	1,571,908.90	956,507	658,144	913,765	16.32	55,991
1997	235,525.14	97,531	67,108	168,417	17.39	9,685
2000	4,154.93	1,483	1,020	3,135	17.57	178
2001	25,728.85	8,609	5,924	19,805	17.64	1,123
2002	96,611.29	30,046	20,674	75,937	17.70	4,290
2007	20,932.88	3,320	2,284	18,649	18.04	1,034
	1,954,861.99	1,097,496	755,154	1,199,708		72,301

PPL ELECTRIC UTILITIES CORPORATION
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ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLOOMSBURG SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. 0						
1973	915,691.35	661,312	455,029	460,662	11.58	39,781
1978	5,846.23	4,075	2,804	3,042	11.74	259
1979	8,532.61	5,898	4,058	4,475	11.77	380
1981	10,493.51	7,124	4,902	5,592	11.83	473
1983	6,035.00	4,014	2,762	3,273	11.89	275
1986	6,322.00	4,057	2,792	3,530	11.97	295
1992	4,913.30	2,850	1,961	2,952	12.14	243
1995	100,574.85	54,180	37,280	63,295	12.23	5,175
1996	152,895.30	79,934	55,000	97,895	12.26	7,985
1997	19,333.93	9,775	6,726	12,608	12.29	1,026
1998	10,231.97	4,984	3,429	6,803	12.32	552
1999	5,570.95	2,602	1,790	3,781	12.35	306
2000	4,154.93	1,849	1,272	2,883	12.38	233
2001	979,901.81	412,735	283,991	695,911	12.41	56,077
2003	246,232.61	90,121	62,010	184,223	12.47	14,773
2006	25,274.94	6,541	4,501	20,774	12.57	1,653
2007	103,800.60	22,193	15,270	88,531	12.61	7,021
2008	134,800.60	21,946	15,100	119,701	12.65	9,463
	2,740,606.49	1,396,190	960,677	1,779,931		145,970

MARION HEIGHTS SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 55-S0
PROBABLE RETIREMENT YEAR.. 12-2023
NET SALVAGE PERCENT.. 0

1973	639,877.01	462,119	317,970	321,907	11.58	27,799
1979	46,038.28	31,822	21,896	24,142	11.77	2,051
1981	6,875.00	4,667	3,211	3,664	11.83	310
1985	5,549.10	3,607	2,482	3,067	11.94	257
1993	122,376.12	69,412	47,760	74,616	12.17	6,131
1997	13,882.26	7,019	4,830	9,052	12.29	737
2000	4,154.93	1,849	1,272	2,883	12.38	233
2001	225,368.32	94,925	65,315	160,053	12.41	12,897
2007	126,454.66	27,036	18,603	107,852	12.61	8,553

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ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARION HEIGHTS SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. 0						
2009	88,607.00	9,251	6,365	82,242	12.69	6,481
2010	54,150.76	2,047	1,409	52,742	12.73	4,143
	1,333,333.44	713,754	491,113	842,220		69,592
LANCASTER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. 0						
1972	2,456,891.85	1,822,768	1,254,192	1,202,700	10.76	111,775
1974	10,730.60	7,868	5,414	5,317	10.82	491
1975	1,364.06	994	684	680	10.84	63
1978	3,779.73	2,696	1,855	1,925	10.93	176
1979	72,314.07	51,191	35,223	37,091	10.95	3,387
1981	157,368.58	109,513	75,353	82,016	11.00	7,456
1982	28,836.52	19,877	13,677	15,160	11.03	1,374
1984	38,936.16	26,294	18,092	20,844	11.08	1,881
1985	111,729.44	74,613	51,339	60,390	11.10	5,441
1986	18,313.27	12,076	8,309	10,004	11.13	899
1987	842,929.70	548,747	377,576	465,354	11.15	41,736
1992	1,261.83	756	520	742	11.28	66
1993	42,059.17	24,663	16,970	25,089	11.30	2,220
1994	600,855.95	344,050	236,730	364,126	11.33	32,138
1997	116,039.61	60,967	41,950	74,090	11.40	6,499
1998	9,770.86	4,951	3,407	6,364	11.43	557
1999	123,501.35	60,120	41,367	82,134	11.45	7,173
2000	8,290.98	3,852	2,650	5,641	11.48	491
2001	301,879.27	133,038	91,539	210,340	11.50	18,290
2002	304,035.75	125,810	86,566	217,470	11.53	18,861
2005	610,209.51	192,155	132,216	477,994	11.62	41,135
2007	148,569.53	33,725	23,205	125,365	11.68	10,733
2008	64,768.30	11,244	7,737	57,031	11.71	4,870
2009	128,839.30	14,417	9,920	118,919	11.75	10,121
2010	78,769.39	3,206	2,206	76,563	11.78	6,499
	6,282,044.78	3,689,591	2,538,697	3,743,349		334,332

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ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COCALICO SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. 0						
1974	885,971.19	622,838	428,556	457,415	12.38	36,948
1977	3,503.35	2,408	1,657	1,846	12.49	148
1982	4,599.31	3,018	2,077	2,522	12.67	199
1984	12,537.62	8,038	5,531	7,007	12.74	550
1986	12,167.12	7,603	5,231	6,936	12.80	542
1987	6,064.11	3,734	2,569	3,495	12.84	272
1994	59,095.69	31,628	21,762	37,334	13.07	2,856
1997	15,840.61	7,719	5,311	10,530	13.17	800
1998	46,696.13	21,900	15,069	31,627	13.20	2,396
2000	206,647.96	88,301	60,757	145,891	13.27	10,994
2001	1,254,692.65	506,143	348,262	906,431	13.31	68,102
2007	31,514.45	6,356	4,373	27,141	13.54	2,005
2008	63,094.49	9,679	6,660	56,434	13.58	4,156
2009	14,951.54	1,464	1,008	13,944	13.63	1,023
2010	9,151.26	317	218	8,933	13.68	653
	2,626,527.48	1,321,146	909,041	1,717,486		131,644

POCONO SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 55-S0
PROBABLE RETIREMENT YEAR.. 12-2033
NET SALVAGE PERCENT.. 0

1983	5,570,912.78	2,980,995	2,051,133	3,519,780	19.38	181,619
1991	18,571.17	8,459	5,820	12,751	20.06	636
1996	91,186.06	35,289	24,281	66,905	20.48	3,267
1998	336,869.25	119,151	81,985	254,884	20.65	12,343
2000	13,963.27	4,417	3,039	10,924	20.82	525
2002	39,971.70	10,936	7,525	32,447	21.00	1,545
2003	70,623.51	17,656	12,149	58,475	21.09	2,773
2007	8,195.55	1,115	767	7,429	21.48	346
	6,150,293.29	3,178,018	2,186,699	3,963,595		203,054

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ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALLENTOWN GENERAL OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
1928	2,296,020.71	1,865,517	1,283,606	1,012,415	10.31	98,197
1929	24,815.82	20,009	13,768	11,048	10.65	1,037
1930	5,855.22	4,685	3,224	2,631	10.98	240
1932	1,606.09	1,267	872	734	11.61	63
1935	1,168.99	903	621	548	12.48	44
1937	3,365.25	2,566	1,766	1,599	13.00	123
1939	1,958.98	1,475	1,015	944	13.49	70
1940	1,469.60	1,100	757	713	13.72	52
1941	620.93	462	318	303	13.94	22
1942	1,308.26	968	666	642	14.15	45
1943	2,195.26	1,614	1,111	1,084	14.36	75
1944	6,727.21	4,919	3,385	3,342	14.56	230
1945	7,041.13	5,120	3,523	3,518	14.75	239
1947	25,169.24	18,097	12,452	12,717	15.12	841
1948	14,409.76	10,302	7,088	7,322	15.30	479
1949	389.95	277	191	199	15.47	13
1950	10,502.39	7,426	5,110	5,392	15.63	345
1951	147,918.54	104,002	71,561	76,358	15.79	4,836
1952	57,803.64	40,411	27,806	29,998	15.95	1,881
1953	92,052.76	63,995	44,033	48,020	16.10	2,983
1954	88,741.82	61,338	42,205	46,537	16.25	2,864
1955	96,243.19	66,148	45,514	50,729	16.39	3,095
1956	16,232.30	11,090	7,631	8,601	16.53	520
1957	2,455.89	1,668	1,148	1,308	16.67	78
1958	7,901.72	5,334	3,670	4,232	16.80	252
1961	13,265.92	8,789	6,047	7,219	17.18	420
1962	4,254.84	2,801	1,927	2,328	17.30	135
1967	13,736.54	8,728	6,005	7,732	17.86	433
1968	43,650.52	27,517	18,934	24,717	17.97	1,375
1970	41,850.86	25,952	17,857	23,994	18.18	1,320
1971	14,161.12	8,706	5,990	8,171	18.28	447
1973	7,540,026.20	4,553,422	3,133,073	4,406,953	18.47	238,601
1976	303,369.15	177,683	122,258	181,111	18.76	9,654
1977	35,825.41	20,750	14,277	21,548	18.85	1,143
1979	28,900.81	16,346	11,247	17,654	19.03	928

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ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALLENTOWN GENERAL OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
1980	347,233.91	193,895	133,413	213,821	19.12	11,183
1981	377,967.13	208,260	143,297	234,670	19.21	12,216
1982	184,001.79	99,931	68,760	115,242	19.30	5,971
1983	81,345.12	43,528	29,950	51,395	19.38	2,652
1984	39,321.20	20,707	14,248	25,073	19.47	1,288
1985	147,131.95	76,200	52,431	94,701	19.55	4,844
1986	1,234,563.02	627,775	431,953	802,610	19.64	40,866
1987	702,029.15	350,313	241,040	460,989	19.72	23,377
1988	110,433.20	53,980	37,142	73,291	19.81	3,700
1989	959,732.01	458,944	315,786	643,946	19.89	32,375
1990	862,819.95	403,196	277,427	585,393	19.97	29,314
1991	446,731.96	203,486	140,013	306,719	20.06	15,290
1992	487,750.73	216,171	148,741	339,010	20.14	16,833
1993	2,453,427.11	1,055,955	726,571	1,726,856	20.22	85,403
1994	310,711.28	129,411	89,044	221,667	20.31	10,914
1995	1,417,681.90	570,475	392,527	1,025,155	20.39	50,277
1996	1,883.35	729	502	1,381	20.48	67
1997	629,940.06	233,645	160,764	469,176	20.56	22,820
1998	552,539.45	195,433	134,472	418,067	20.65	20,245
1999	519,041.78	174,294	119,926	399,116	20.73	19,253
2000	512,821.90	162,206	111,609	401,213	20.82	19,271
2001	2,204,236.76	651,352	448,176	1,756,061	20.91	83,982
2002	1,446,930.46	395,880	272,393	1,174,537	21.00	55,930
2003	11,508,866.87	2,877,217	1,979,727	9,529,140	21.09	451,832
2004	1,761,974.30	395,916	272,418	1,489,556	21.18	70,328
2007	10,944,820.97	1,488,496	1,024,189	9,920,632	21.48	461,854
2008	10,664,032.46	1,083,466	745,500	9,918,532	21.58	459,617
2009	437,479.45	27,955	19,235	418,244	21.69	19,283
2010	267,411.33	5,990	4,122	263,289	21.81	12,072
	62,567,876.57	19,556,193	13,456,032	49,111,843		2,416,137

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ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEHIGH SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. 0						
1975	8,717,566.60	5,424,070	3,732,141	4,985,426	16.74	297,815
1977	4,702.58	2,870	1,975	2,728	16.88	162
1978	19,701.25	11,896	8,185	11,516	16.95	679
1979	21,306.91	12,722	8,754	12,553	17.02	738
1980	14,193.22	8,375	5,763	8,430	17.09	493
1981	6,889.79	4,015	2,763	4,127	17.16	241
1982	14,209.60	8,172	5,623	8,587	17.23	498
1983	125,330.77	71,100	48,922	76,409	17.29	4,419
1984	48,840.93	27,297	18,782	30,059	17.36	1,732
1985	271.90	150	103	169	17.42	10
1986	8,227.51	4,453	3,064	5,164	17.49	295
1987	39,614.43	21,071	14,498	25,116	17.55	1,431
1988	3,580.99	1,868	1,285	2,296	17.62	130
1989	319,305.39	163,229	112,313	206,992	17.68	11,708
1990	620,252.06	310,126	213,388	406,864	17.75	22,922
1992	1,265.35	602	414	851	17.88	48
1993	427,635.79	197,995	136,234	291,402	17.94	16,243
1994	816,463.07	366,510	252,185	564,278	18.01	31,331
1997	477,567.46	192,125	132,196	345,371	18.20	18,976
1998	5,136.93	1,975	1,359	3,778	18.27	207
1999	734,821.71	268,945	185,053	549,769	18.33	29,993
2000	135,019.68	46,676	32,116	102,904	18.40	5,593
2001	75,389.89	24,419	16,802	58,588	18.47	3,172
2002	1,037,062.85	311,741	214,500	822,563	18.54	44,367
2003	3,088,675.71	851,239	585,712	2,502,964	18.61	134,496
2006	1,083,237.24	202,890	139,602	943,635	18.83	50,113
2007	74,672.05	11,380	7,830	66,842	18.91	3,535
2008	272,322.11	30,990	21,324	250,998	19.00	13,210
2009	638,009.81	45,937	31,608	606,402	19.08	31,782
2010	389,944.82	9,710	6,681	383,264	19.18	19,982
	19,221,218.40	8,634,548	5,941,175	13,280,045		746,321

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GEN OFF ANNEX COURT STREET						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
1970	47,179.50	29,256	20,130	27,050	18.18	1,488
2003	4,479,213.56	1,119,803	770,503	3,708,711	21.09	175,852
	4,526,393.06	1,149,059	790,633	3,735,761		177,340
BETHLEHEM SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. 0						
1926	123.34	103	71	52	9.10	6
1929	80,395.70	65,981	45,400	34,996	9.83	3,560
1937	96.64	76	52	45	11.33	4
1940	243.03	190	131	112	11.77	10
1943	77.99	60	41	37	12.15	3
1944	240.55	185	127	114	12.27	9
1945	705.67	541	372	334	12.39	27
1946	83.48	64	44	39	12.50	3
1948	226.63	172	118	109	12.71	9
1952	345.71	258	178	168	13.09	13
1953	14,054.31	10,454	7,193	6,861	13.18	521
1954	2,220.43	1,645	1,132	1,088	13.27	82
1957	105,289.95	77,020	52,995	52,295	13.51	3,871
1961	500.00	359	247	253	13.80	18
1964	447.22	316	217	230	14.01	16
1967	2,001.58	1,392	958	1,044	14.20	74
1968	8,366.46	5,784	3,980	4,386	14.26	308
1970	896.38	612	421	475	14.38	33
1971	7,172.76	4,862	3,345	3,828	14.43	265
1976	65,733.01	42,845	29,480	36,253	14.71	2,465
1981	41,728.50	25,859	17,793	23,936	14.97	1,599
1983	2,896.91	1,752	1,205	1,692	15.06	112
1984	1,789.15	1,068	735	1,054	15.11	70
1985	15,119.00	8,898	6,122	8,997	15.16	593
1986	4,762.00	2,760	1,899	2,863	15.21	188

PPL ELECTRIC UTILITIES CORPORATION
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ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BETHLEHEM SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. 0						
1987	5,100.00	2,908	2,001	3,099	15.26	203
1988	13,000.00	7,283	5,011	7,989	15.31	522
1991	1,016.59	536	369	648	15.45	42
1994	112,266.69	54,786	37,697	74,570	15.59	4,783
1997	2,255,737.16	993,201	683,393	1,572,344	15.74	99,895
2000	880,659.75	336,324	231,415	649,245	15.88	40,884
2007	1,869,636.22	324,195	223,069	1,646,567	16.26	101,265
2008	161,711.55	21,103	14,520	147,192	16.33	9,014
2009	4,318.04	358	246	4,072	16.39	248
2010	2,638.90	78	54	2,585	16.46	157
	5,661,601.30	1,994,028	1,372,031	4,289,572		270,872

TRAINING & DEVELOPMENT CENTER
INTERIM SURVIVOR CURVE.. IOWA 55-S0
PROBABLE RETIREMENT YEAR.. 12-2021
NET SALVAGE PERCENT.. 0

1971	373,062.45	284,124	195,497	177,565	9.94	17,864
1978	14,013.26	10,238	7,044	6,969	10.10	690
1979	646,724.67	469,069	322,753	323,972	10.12	32,013
1980	15,933.64	11,467	7,890	8,044	10.14	793
1996	90,622.91	51,084	35,149	55,474	10.48	5,293
1998	340,211.38	179,802	123,716	216,495	10.52	20,579
2006	354,454.69	103,217	71,021	283,434	10.71	26,464
2007	163,856.63	39,670	27,296	136,561	10.74	12,715
2009	8,602,803.07	1,036,638	713,280	7,889,523	10.80	730,511
2010	5,257,465.99	231,854	159,532	5,097,934	10.83	470,723
	15,859,148.69	2,417,163	1,663,178	14,195,971		1,317,645

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARRISBURG REGIONAL WAREHOUSE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
1999	34,776.83	13,546	9,321	25,456	16.68	1,526
NORTHEAST SERVICE CENTER - SCR						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. 0						
1926	2,376.41	1,962	1,350	1,026	9.60	107
1934	825.49	634	436	389	12.77	30
1936	340,693.69	256,747	176,660	164,034	13.55	12,106
1939	12.47	9	6	6	14.68	
1940	60.29	44	30	30	15.04	2
1942	119.10	85	58	61	15.73	4
1944	196.50	138	95	102	16.39	6
1945	185.10	129	89	96	16.71	6
1946	642.23	442	304	338	17.02	20
1947	19.10	13	9	10	17.32	1
1948	624.96	423	291	334	17.62	19
1949	1,694.07	1,138	783	911	17.91	51
1950	377.04	251	173	204	18.19	11
1951	2,064.24	1,363	938	1,126	18.46	61
1952	3,060.66	2,004	1,379	1,682	18.73	90
1953	1,356.96	881	606	751	18.99	40
1955	23,972.00	15,311	10,535	13,437	19.49	689
1958	11,518.77	7,172	4,935	6,584	20.20	326
1961	22,998.15	13,944	9,594	13,404	20.87	642
1962	265,875.79	159,765	109,930	155,946	21.08	7,398
1963	316.83	189	130	187	21.29	9
1967	11,313.26	6,480	4,459	6,854	22.09	310
1968	39,159.47	22,203	15,277	23,882	22.28	1,072
1969	6,364.92	3,571	2,457	3,908	22.47	174
1970	1,015.54	564	388	628	22.65	28
1971	9,142.25	5,017	3,452	5,690	22.84	249
1973	962.56	516	355	608	23.19	26
1975	59,158.14	30,946	21,293	37,865	23.53	1,609

PPL ELECTRIC UTILITIES CORPORATION
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ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHEAST SERVICE CENTER - SCR						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. 0						
1976	125,671.88	64,872	44,636	81,036	23.70	3,419
1977	303.95	155	107	197	23.87	8
1979	116,303.04	57,500	39,564	76,739	24.20	3,171
1981	92,914.00	44,497	30,617	62,297	24.52	2,541
1982	1,928,507.22	907,748	624,594	1,303,913	24.68	52,833
1983	6,786.73	3,138	2,159	4,628	24.83	186
1984	15,287.08	6,936	4,772	10,515	24.99	421
1985	974.68	433	298	677	25.15	27
1988	1,398,886.77	581,098	399,836	999,051	25.61	39,010
1989	1,919,473.21	777,579	535,029	1,384,444	25.76	53,744
1992	11,237,383.57	4,172,441	2,870,934	8,366,450	26.21	319,208
1995	23,011.89	7,654	5,266	17,746	26.67	665
1999	45,711.13	12,447	8,564	37,147	27.28	1,362
2000	809,626.51	206,617	142,167	667,460	27.44	24,324
2001	3,974.02	941	647	3,327	27.60	121
2002	302,521.02	65,950	45,379	257,142	27.76	9,263
2003	928,076.61	183,666	126,375	801,702	27.92	28,714
2006	40,888.44	5,315	3,657	37,231	28.43	1,310
2007	78.97	8	6	73	28.61	3
	19,802,486.71	7,630,936	5,250,619	14,551,868		565,416

CARBONDALE AREA SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 55-S0
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. 0

1982	2,414,870.58	1,336,389	919,529	1,495,342	18.62	80,308
1998	158,986.15	57,760	39,743	119,243	19.87	6,001
1999	11,299.64	3,896	2,681	8,619	19.95	432
2000	4,154.93	1,351	930	3,225	20.03	161
2007	133,850.28	18,886	12,994	120,856	20.63	5,858
	2,723,161.58	1,418,282	975,877	1,747,285		92,760

PPL ELECTRIC UTILITIES CORPORATION
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ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PJM HONEYWELL BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1990	387,815.40	220,667	151,834	235,981	13.77	17,137
1994	488,744.91	253,414	174,367	314,378	13.92	22,585
1995	1,711,250.97	861,786	592,969	1,118,282	13.96	80,106
	2,587,811.28	1,335,867	919,170	1,668,641		119,828
GALLERY ON THE MALL						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
2000	1,643,457.22	675,297	464,652	1,178,805	14.15	83,308
2002	403,967.11	146,317	100,676	303,291	14.23	21,313
2006	474,399.25	110,393	75,958	398,441	14.41	27,650
2007	110,926.63	21,231	14,608	96,319	14.45	6,666
2008	72,705.20	10,542	7,254	65,451	14.50	4,514
	2,705,455.41	963,780	663,148	2,042,307		143,451
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1917	1,033.36	1,033	1,033			
1918	15,927.72	15,928	15,928			
1927	8,198.43	8,198	8,198			
1928	2,908.84	2,909	2,909			
1929	223.14	223	223			
1935	2,131.42	2,123	1,449	682	0.17	682
1936	4,164.80	4,129	2,819	1,346	0.39	1,346
1937	71.84	71	48	24	0.62	24
1938	9,369.21	9,192	6,275	3,094	0.85	3,094
1939	247.17	241	165	82	1.08	76
1941	980.89	947	646	335	1.56	215
1942	349.23	335	229	120	1.81	66

PPL ELECTRIC UTILITIES CORPORATION
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ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1943	375.42	358	244	131	2.07	63
1944	818.25	776	530	288	2.32	124
1945	116.98	110	75	42	2.57	16
1946	737.06	691	472	265	2.83	94
1948	124.31	115	79	45	3.35	13
1949	4,258.64	3,918	2,675	1,584	3.60	440
1950	1,455.02	1,330	908	547	3.86	142
1951	385.83	350	239	147	4.12	36
1952	778.57	703	480	299	4.38	68
1953	12,067.27	10,821	7,387	4,680	4.65	1,006
1954	9,837.42	8,762	5,981	3,856	4.92	784
1964	92.23	75	51	41	8.40	5
1965	109.86	88	60	50	8.85	6
1966	17,772.73	14,092	9,620	8,153	9.32	875
1967	77.14	60	41	36	9.81	4
1969	231,083.65	175,369	119,715	111,369	10.85	10,264
1971	4,367.92	3,205	2,188	2,180	11.98	182
1972	371,438.14	267,695	182,740	188,698	12.57	15,012
1973	7,586.38	5,363	3,661	3,925	13.19	298
1974	8,873.80	6,149	4,198	4,676	13.82	338
1975	240,078.28	162,941	111,231	128,847	14.46	8,911
1976	11,980.06	7,952	5,428	6,552	15.13	433
1977	114,761.43	74,446	50,820	63,941	15.81	4,044
1980	134,487.47	80,867	55,203	79,284	17.94	4,419
1981	187,207.58	109,498	74,748	112,460	18.68	6,020
1982	34,046.32	19,338	13,201	20,845	19.44	1,072
1983	11,235.58	6,192	4,227	7,009	20.20	347
1984	107,621.36	57,448	39,217	68,404	20.98	3,260
1985	97,337.04	50,245	34,299	63,038	21.77	2,896
1986	1,292.00	644	440	852	22.57	38
1987	267,467.23	128,491	87,713	179,754	23.38	7,688
1988	22,983.00	10,618	7,248	15,735	24.21	650
1989	97,136.51	43,090	29,415	67,722	25.04	2,705
1990	3,791.25	1,610	1,099	2,692	25.89	104
1991	232,930.06	94,523	64,526	168,404	26.74	6,298
1992	28,041.85	10,835	7,396	20,646	27.61	748

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ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1993	17,006.03	6,240	4,260	12,746	28.49	447
1995	90,961.86	29,772	20,324	70,638	30.27	2,334
1996	25,452.16	7,821	5,339	20,113	31.17	645
1997	128,811.39	36,982	25,246	103,565	32.08	3,228
1998	7,052.26	1,881	1,284	5,768	33.00	175
1999	111,141.76	27,341	18,664	92,478	33.93	2,726
2000	24,254.19	5,464	3,730	20,524	34.86	589
2002	183,240.47	33,588	22,929	160,311	36.75	4,362
2003	35,160.73	5,696	3,888	31,273	37.71	829
2005	463,670.25	55,316	37,761	425,909	39.63	10,747
2006	403,013.00	39,415	26,906	376,107	40.60	9,264
2008	20,360.14	1,108	756	19,604	42.55	461
2009	432.41	14	10	422	43.53	10
	3,820,916.34	1,654,735	1,138,574	2,682,338		120,723
	278,280,880.14	95,005,372	65,370,358	212,910,522		11,776,688
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					18.1	4.23

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.21 STRUCTURES AND IMPROVEMENTS - LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	741,657.92	111,249	146,534	595,124	8.50	70,015
	741,657.92	111,249	146,534	595,124		70,015
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.5	9.44

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - AIR COND.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R2						
NET SALVAGE PERCENT.. 0						
1950	6,019.57	6,020	6,020			
1951	156,454.90	156,455	156,455			
1953	177,981.27	177,981	177,981			
1954	161,086.37	161,086	161,086			
1955	18,660.04	18,567	18,660			
1956	7,539.43	7,462	7,539			
1957	6,985.26	6,853	6,985			
1960	247.30	236	247			
1961	580.76	549	581			
1962	104,610.68	97,842	104,611			
1964	4,248.84	3,892	4,249			
1967	488.27	433	488			
1969	246.08	213	246			
1970	21,693.52	18,591	21,694			
1971	17,158.66	14,528	17,159			
1972	130,206.83	108,853	130,207			
1973	305,321.55	251,799	302,642	2,680	5.26	510
1975	492,564.95	394,545	474,210	18,355	5.97	3,075
1976	51,114.18	40,278	48,411	2,703	6.36	425
1977	4,931.37	3,822	4,594	337	6.75	50
1978	2,420.39	1,842	2,214	206	7.17	29
1979	33,135.73	24,729	29,722	3,414	7.61	449
1981	614.16	439	528	86	8.54	10
1982	96,174.18	67,226	80,800	15,374	9.03	1,703
1983	7,026.83	4,790	5,757	1,270	9.55	133
1984	354.49	235	282	72	10.09	7
1985	158,650.87	102,377	123,049	35,602	10.64	3,346
1986	92,984.24	58,236	69,995	22,989	11.21	2,051
1987	820,947.44	497,740	598,242	222,705	11.81	18,857
1988	305,923.70	179,271	215,469	90,455	12.42	7,283
1989	978,890.53	553,073	664,748	314,143	13.05	24,072
1990	258,310.81	140,444	168,802	89,509	13.69	6,538
1991	449,082.84	234,107	281,377	167,706	14.36	11,679
1992	1,800,333.25	897,826	1,079,112	721,221	15.04	47,954
1993	856,172.76	407,281	489,518	366,655	15.73	23,309
1994	164,092.27	74,170	89,146	74,946	16.44	4,559
1995	2,099,898.35	898,127	1,079,474	1,020,424	17.17	59,431

PPL ELECTRIC UTILITIES CORPORATION
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ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - AIR COND.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R2						
NET SALVAGE PERCENT.. 0						
1996	99,775.54	40,210	48,329	51,447	17.91	2,873
1997	1,217,028.66	460,037	552,926	664,103	18.66	35,590
1998	623,313.94	219,594	263,934	359,380	19.43	18,496
1999	511,346.31	166,852	200,542	310,804	20.21	15,379
2000	5,329,724.46	1,598,917	1,921,766	3,407,958	21.00	162,284
2001	1,659,540.34	453,055	544,535	1,115,005	21.81	51,124
2002	1,247,102.01	306,413	368,283	878,819	22.63	38,834
2003	1,621,024.62	353,383	424,737	1,196,288	23.46	50,993
2004	1,733,277.29	329,323	395,819	1,337,458	24.30	55,039
2005	2,695,922.21	435,931	523,953	2,171,969	25.15	86,361
2006	961,061.24	127,821	153,631	807,430	26.01	31,043
2007	459,706.60	47,809	57,462	402,245	26.88	14,964
2010	960,000.00	14,400	17,308	942,692	29.55	31,902
	28,911,975.89	10,165,663	12,095,525	16,816,450		810,352
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					20.8	2.80

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1990	289,331.86	289,332	289,332			
1991	800,135.50	780,132	731,537	68,599	0.50	68,599
1992	995,340.97	920,690	863,340	132,001	1.50	88,001
1993	708,375.22	619,828	581,219	127,156	2.50	50,862
1994	806,960.44	665,742	624,273	182,687	3.50	52,196
1995	625,463.94	484,735	454,541	170,923	4.50	37,983
1996	95,891.98	69,522	65,191	30,701	5.50	5,582
1997	237,227.47	160,129	150,155	87,072	6.50	13,396
1998	365,186.79	228,242	214,025	151,162	7.50	20,155
1999	1,571,951.50	903,872	847,570	724,382	8.50	85,221
2000	950,139.84	498,823	467,751	482,389	9.50	50,778
2001	1,746,072.65	829,385	777,722	968,351	10.50	92,224
2002	519,447.79	220,765	207,013	312,435	11.50	27,168
2003	554,938.92	208,102	195,139	359,800	12.50	28,784
2004	751,830.41	244,345	229,125	522,705	13.50	38,719
2005	1,047,886.80	288,169	270,219	777,668	14.50	53,632
2006	1,093,663.01	246,074	230,746	862,917	15.50	55,672
2007	4,074,327.80	713,007	668,594	3,405,734	16.50	206,408
2008	1,221,716.17	152,715	143,202	1,078,514	17.50	61,629
2009	313,074.04	23,481	22,018	291,056	18.50	15,733
2010	1,207,000.00	30,175	28,296	1,178,704	19.50	60,446
	19,975,963.10	8,577,265	8,061,008	11,914,956		1,113,188

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 10.7 5.57

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 391.4 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	11,543.78	11,544	11,544			
1996	8,336.95	8,059	6,726	1,611	0.50	1,611
1997	25,939.24	23,345	19,483	6,456	1.50	4,304
1998	40,260.91	33,549	27,999	12,262	2.50	4,905
1999	6,365.76	4,881	4,074	2,292	3.50	655
2000	635.95	445	371	265	4.50	59
2001	22,521.52	14,263	11,904	10,618	5.50	1,931
2002	80,446.82	45,589	38,047	42,400	6.50	6,523
2003	7,809.77	3,905	3,259	4,551	7.50	607
2004	22,997.83	9,965	8,317	14,681	8.50	1,727
2005	142,303.94	52,183	43,551	98,753	9.50	10,395
2006	130,960.15	39,288	32,789	98,171	10.50	9,350
2007	989,516.31	230,854	192,664	796,852	11.50	69,291
2008	432,938.91	72,171	60,232	372,707	12.50	29,817
	1,922,577.84	550,041	460,960	1,461,619		141,175
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.4	7.34

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 391.6 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	568,012.04	284,006	203,335	364,677	2.50	145,871
	568,012.04	284,006	203,335	364,677		145,871
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					2.5	25.68

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 391.8 OFFICE FURNITURE AND EQUIPMENT-POWER MGMT. SYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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SURVIVOR CURVE.. 7-SQUARE

NET SALVAGE PERCENT.. 0

1986	2,383,402.44	2,383,402	2,383,402			
1988	12,913,294.67	12,913,295	12,913,295			
1989	13,226,447.47	13,226,447	13,226,447			
1990	735,096.02	735,096	735,096			
1991	33,505.36	33,505	33,505			
1992	861,285.97	861,286	861,286			
1993	303,136.36	303,136	303,136			
1994	5,744,081.94	5,744,082	5,744,082			
1995	814,450.55	814,451	814,451			
2003	1,077,181.86	1,077,182	1,077,182			
2005	63,511.80	49,901	63,512			
	38,155,394.44	38,141,783	38,155,394			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 0.0 0.00

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - 5 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	65,388.16	65,388	65,388			
2005	25,586.79	25,587	25,587			
2006	1,265,182.26	1,012,146	1,054,426	210,756	1.00	210,756
2009	1,196,226.19	358,868	373,859	822,367	3.50	234,962
2010	843,000.00	84,300	87,821	755,179	4.50	167,818
	3,395,383.40	1,546,289	1,607,081	1,788,302		613,536
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					2.9	18.07

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - 8 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 8-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	677,379.15	677,379	677,379			
2003	548,955.53	480,336	548,956			
2004	939,968.12	704,976	885,757	54,211	2.00	27,106
2005	1,034,593.96	646,621	812,437	222,157	3.00	74,052
2006	7,387,905.76	3,693,953	4,641,213	2,746,693	4.00	686,673
2007	1,384.00	519	652	732	5.00	146
2008	240,801.27	75,250	94,547	146,254	5.50	26,592
2009	3,147,825.73	590,217	741,570	2,406,256	6.50	370,193
2010	3,129,000.00	195,563	245,712	2,883,288	7.50	384,438
	17,107,813.52	7,064,814	8,648,223	8,459,591		1,569,200
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					5.4	9.17

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - 10 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	2,473,887.95	2,473,888	2,473,888			
2001	2,867,025.10	2,580,323	2,558,912	308,113	1.00	308,113
2002	4,426,259.71	3,541,008	3,511,625	914,635	2.00	457,318
2003	3,471,173.68	2,429,822	2,409,660	1,061,514	3.00	353,838
2004	4,420,873.71	2,652,524	2,630,514	1,790,360	4.00	447,590
2005	5,947,148.35	2,973,574	2,948,900	2,998,248	5.00	599,650
2006	20,456,687.69	8,182,675	8,114,775	12,341,913	6.00	2,056,986
2007	452,295.40	135,689	134,563	317,732	7.00	45,390
2008	153,146.17	38,287	37,969	115,177	7.50	15,357
2009	13,465,152.98	2,019,773	2,003,014	11,462,139	8.50	1,348,487
2010	7,823,000.00	391,150	387,904	7,435,096	9.50	782,642
	65,956,650.74	27,418,713	27,211,724	38,744,927		6,415,371
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					6.0	9.73

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-L0.5						
NET SALVAGE PERCENT.. 0						
1925	482.50	483	483			
1926	683.22	683	683			
1927	1,257.50	1,258	1,258			
1928	358.33	358	358			
1930	862.00	862	862			
1933	94.79	95	95			
1934	67.17	64	67			
1936	654.50	615	655			
1938	166.88	155	167			
1941	92.32	84	92			
1946	169.57	149	170			
1947	473.93	414	474			
1948	442.97	384	443			
1949	238.02	205	238			
1950	437.81	373	438			
1952	450.77	378	451			
1958	2,295.52	1,835	2,296			
1959	1,705.60	1,354	1,706			
1960	3,305.16	2,606	3,305			
1961	2,163.25	1,694	2,163			
1964	2,077.60	1,593	2,078			
1965	5,004.41	3,809	5,004			
1966	2,471.82	1,865	2,472			
1967	3,557.91	2,663	3,558			
1968	3,832.11	2,842	3,832			
1969	2,663.61	1,956	2,664			
1970	998.23	726	998			
1972	4,354.19	3,096	4,313	41	5.49	7
1973	17,004.30	11,947	16,643	361	5.65	64
1975	758.16	519	723	35	6.00	6
1976	2,998.11	2,023	2,818	180	6.18	29
1982	1,063.21	649	904	159	7.41	21
1983	3,495.50	2,090	2,911	585	7.64	77
1986	1,997.55	1,118	1,557	441	8.37	53
1987	12,418.09	6,778	9,442	2,976	8.63	345
1989	5,821.38	3,012	4,196	1,625	9.17	177
1991	7,997.31	3,893	5,423	2,574	9.75	264

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-L0.5						
NET SALVAGE PERCENT.. 0						
1992	796.48	375	522	274	10.05	27
1993	14,697.97	6,692	9,322	5,376	10.35	519
1994	24,894.32	10,914	15,204	9,690	10.67	908
1997	115,661.42	44,564	62,080	53,581	11.68	4,587
1998	124,208.00	45,497	63,379	60,829	12.04	5,052
1999	184,482.85	63,979	89,125	95,358	12.41	7,684
2000	269,156.67	87,960	122,532	146,625	12.79	11,464
2001	215,332.12	65,956	91,879	123,453	13.18	9,367
2002	394,526.30	111,927	155,919	238,607	13.61	17,532
2003	31,452.50	8,162	11,370	20,083	14.07	1,427
2004	273,584.70	63,800	88,876	184,709	14.57	12,677
2005	452,680.66	92,664	129,085	323,596	15.11	21,416
2006	1,050,454.42	182,989	254,912	795,542	15.69	50,704
2007	124,800.59	17,534	24,426	100,375	16.33	6,147
2008	82,545.03	8,642	12,039	70,506	17.01	4,145
2009	1,466,450.39	96,492	134,417	1,332,033	17.75	75,044
2010	241,000.00	5,591	7,788	233,212	18.56	12,565
	5,161,639.72	978,366	1,358,815	3,802,826		242,308
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					15.7	4.69

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - 15 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	310,819.64	248,656	205,479	105,341	3.00	35,114
1999	363,982.13	266,908	220,562	143,420	4.00	35,855
2004	279,891.99	111,957	92,516	187,376	9.00	20,820
2005	583,469.76	194,470	160,702	422,768	10.00	42,277
2006	464,911.45	123,992	102,462	362,449	11.00	32,950
2007	31,732.03	6,346	5,244	26,488	12.00	2,207
2008	176,477.20	29,419	24,311	152,166	12.50	12,173
2009	652,690.92	65,269	53,935	598,756	13.50	44,352
	2,863,975.12	1,047,017	865,211	1,998,764		225,748
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.9	7.88

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - 20 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	226,280.14	124,454	76,707	149,573	9.00	16,619
2000	52,678.32	26,339	16,234	36,444	10.00	3,644
2001	14,083.42	6,690	4,123	9,960	10.50	949
2006	473,896.77	106,627	65,719	408,178	15.50	26,334
	766,938.65	264,110	162,783	604,155		47,546
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					12.7	6.20

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1985	214,721.43	214,721	214,721			
1986	85,072.25	83,371	71,100	13,972	0.50	13,972
1987	157,098.31	147,672	125,936	31,162	1.50	20,775
1988	44,711.50	40,240	34,317	10,395	2.50	4,158
1989	91,638.23	78,809	67,209	24,429	3.50	6,980
1990	30,836.41	25,286	21,564	9,272	4.50	2,060
1991	57,979.79	45,224	38,568	19,412	5.50	3,529
1992	96,214.79	71,199	60,719	35,496	6.50	5,461
1993	186,050.58	130,235	111,066	74,985	7.50	9,998
1994	93,946.25	62,005	52,879	41,067	8.50	4,831
1995	306,476.93	190,016	162,048	144,429	9.50	15,203
1997	9,077.76	4,902	4,180	4,898	11.50	426
1998	8,842.66	4,421	3,770	5,073	12.50	406
2000	227,512.42	95,555	81,491	146,021	14.50	10,070
2001	279,859.97	106,347	90,694	189,166	15.50	12,204
2002	56,321.64	19,149	16,331	39,991	16.50	2,424
2003	54,297.32	16,289	13,892	40,405	17.50	2,309
2004	151,581.74	39,411	33,610	117,972	18.50	6,377
2005	193,012.16	42,463	36,213	156,799	19.50	8,041
2006	70,768.32	12,738	10,863	59,905	20.50	2,922
2007	102,297.36	14,322	12,214	90,083	21.50	4,190
2009	363,386.57	21,803	18,594	344,793	23.50	14,672
	2,881,704.39	1,466,178	1,281,979	1,599,725		151,008
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.6	5.24

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 394 TOOLS AND WORK EQUIPMENT - L&S LINE CREWS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1990	158,054.97	158,055	158,055			
1991	216,113.07	210,710	169,859	46,254	0.50	46,254
1992	205,973.84	190,526	153,588	52,386	1.50	34,924
1993	83,755.65	73,286	59,078	24,678	2.50	9,871
1994	82,990.00	68,467	55,193	27,797	3.50	7,942
1995	740.83	574	463	278	4.50	62
1996	14,322.24	10,384	8,371	5,951	5.50	1,082
1997	29,027.69	19,594	15,795	13,233	6.50	2,036
1998	181,915.33	113,697	91,654	90,261	7.50	12,035
1999	121,352.81	69,778	56,250	65,103	8.50	7,659
2000	96,521.94	50,674	40,850	55,672	9.50	5,860
2001	124,037.69	58,918	47,495	76,543	10.50	7,290
2002	466,162.40	198,119	159,709	306,453	11.50	26,648
2003	528,521.89	198,196	159,771	368,751	12.50	29,500
2004	421,774.69	137,077	110,501	311,274	13.50	23,057
2005	747,571.27	205,582	165,725	581,846	14.50	40,127
2006	2,089,842.95	470,215	379,053	1,710,790	15.50	110,374
	5,568,679.26	2,233,852	1,831,410	3,737,270		364,721
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.2	6.55

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 394.2 TOOLS AND WORK EQUIPMENT - TOOLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1993	697.76	611	383	315	2.50	126
1995	10,587.34	8,205	5,140	5,447	4.50	1,210
1996	20,754.91	15,047	9,426	11,329	5.50	2,060
1997	96,121.16	64,882	40,644	55,477	6.50	8,535
1998	1,282.08	801	502	780	7.50	104
2000	27,881.85	14,638	9,170	18,712	9.50	1,970
2001	1,593.68	757	474	1,120	10.50	107
2002	869.32	369	231	638	11.50	55
2005	6,293.57	1,731	1,084	5,210	14.50	359
2008	127,398.53	15,925	9,976	117,423	17.50	6,710
	293,480.20	122,966	77,030	216,451		21,236
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.2	7.24

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 394.4 TOOLS AND WORK EQUIPMENT - CONST. DEPT.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1990	288,378.77	288,379	288,379			
1991	251,632.81	245,342	211,977	39,656	0.50	39,656
1992	257,108.65	237,826	205,483	51,626	1.50	34,417
1993	229,217.02	200,565	173,289	55,928	2.50	22,371
1997	99,962.49	67,475	58,299	41,663	6.50	6,410
1998	161,825.06	101,141	87,386	74,439	7.50	9,925
1999	7,950.87	4,572	3,950	4,001	8.50	471
2007	1,083,675.27	189,643	163,852	919,823	16.50	55,747
	2,379,750.94	1,334,943	1,192,615	1,187,136		168,997
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					7.0	7.10

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 394.6 TOOLS AND WORK EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	221,842.70	205,204	183,138	38,705	1.50	25,803
1993	381,541.23	333,849	297,950	83,591	2.50	33,436
1994	363,633.64	299,998	267,739	95,895	3.50	27,399
1995	2,062,703.11	1,598,595	1,426,699	636,004	4.50	141,334
1996	299,800.25	217,355	193,983	105,817	5.50	19,239
1997	135,082.96	91,181	81,376	53,707	6.50	8,263
1998	140,602.54	87,877	78,428	62,175	7.50	8,290
1999	85,952.55	49,423	44,109	41,844	8.50	4,923
2000	967,705.34	508,045	453,415	514,290	9.50	54,136
2001	668,345.50	317,464	283,327	385,019	10.50	36,668
2002	581,977.83	247,341	220,744	361,234	11.50	31,412
2003	372,866.40	139,825	124,790	248,076	12.50	19,846
2004	390,995.96	127,074	113,410	277,586	13.50	20,562
2005	96,407.82	26,512	23,661	72,747	14.50	5,017
2006	622,393.04	140,038	124,980	497,413	15.50	32,091
2007	1,485,082.06	259,889	231,943	1,253,139	16.50	75,948
2008	2,235,252.71	279,407	249,362	1,985,891	17.50	113,479
2009	2,065,734.67	154,930	138,271	1,927,464	18.50	104,187
2010	5,136,000.00	128,400	114,593	5,021,407	19.50	257,508
	18,313,920.31	5,212,407	4,651,918	13,662,004		1,019,541

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 13.4 5.57

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 394.8 TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1990	268,660.38	268,660	268,660			
1991	777,817.29	758,372	723,992	53,825	0.50	53,825
1992	1,230,108.08	1,137,850	1,086,267	143,841	1.50	95,894
1993	2,017,670.46	1,765,462	1,685,427	332,243	2.50	132,897
1994	1,503,730.92	1,240,578	1,184,339	319,392	3.50	91,255
1995	203,399.22	157,634	150,488	52,911	4.50	11,758
1997	41,892.51	28,277	26,995	14,898	6.50	2,292
1998	3,999.36	2,500	2,387	1,612	7.50	215
1999	6,030.96	3,468	3,311	2,720	8.50	320
2000	37,522.42	19,699	18,806	18,716	9.50	1,970
2001	3,293.81	1,565	1,494	1,800	10.50	171
2002	37,831.02	16,078	15,349	22,482	11.50	1,955
2003	31,583.95	11,844	11,307	20,277	12.50	1,622
2004	3,231.14	1,050	1,002	2,229	13.50	165
2005	15,517.28	4,267	4,074	11,443	14.50	789
2006	923.84	208	199	725	15.50	47
2007	217,191.27	38,008	36,284	180,907	16.50	10,964
2008	151,264.76	18,908	18,051	133,214	17.50	7,612
2009	106,380.50	7,979	7,617	98,764	18.50	5,339
	6,658,049.17	5,482,407	5,246,049	1,411,999		419,090
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.4	6.29

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	5,352.49	5,219	5,251	101	0.50	101
1992	101,204.89	93,615	94,193	7,012	1.50	4,675
1993	474,238.03	414,958	417,518	56,720	2.50	22,688
1994	30,563.25	25,215	25,371	5,192	3.50	1,483
1995	47,812.38	37,055	37,284	10,528	4.50	2,340
1996	175,603.91	127,313	128,098	47,506	5.50	8,637
1997	11,208.56	7,566	7,613	3,596	6.50	553
1998	2,964.73	1,853	1,864	1,101	7.50	147
2000	16,817.77	8,829	8,883	7,935	9.50	835
2001	158,832.05	75,445	75,910	82,922	10.50	7,897
2002	438,523.34	186,372	187,522	251,001	11.50	21,826
2004	3,772.58	1,226	1,234	2,539	13.50	188
2005	216,929.14	59,656	60,024	156,905	14.50	10,821
2006	772,218.31	173,749	174,821	597,397	15.50	38,542
2007	505,757.48	88,508	89,054	416,703	16.50	25,255
2008	218,879.88	27,360	27,529	191,351	17.50	10,934
2009	185,884.07	13,941	14,027	171,857	18.50	9,290
	3,366,562.86	1,347,880	1,356,196	2,010,366		166,212
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					12.1	4.94

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	1,363.93	1,364	1,364			
1997	4,292.55	3,720	4,293			
1998	36,699.95	29,360	36,700			
1999	6,699.81	4,913	6,499	201	4.00	50
2001	70,297.74	42,179	55,793	14,505	6.00	2,418
2002	75,661.59	40,350	53,373	22,289	7.00	3,184
2003	117,108.15	54,654	72,294	44,814	8.00	5,602
2004	202,246.43	80,899	107,010	95,236	9.00	10,582
2005	512,860.76	170,936	226,107	286,754	10.00	28,675
2006	478,247.77	127,549	168,717	309,531	11.00	28,139
	1,505,478.68	555,924	732,150	773,330		78,650
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.8	5.22

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1938	53.75	54	54			
1940	49.26	49	49			
1943	15.00	15	15			
1946	2,100.92	2,101	2,101			
1948	7,884.68	7,885	7,885			
1949	9,712.31	9,712	9,712			
1950	663.48	663	663			
1951	1,136.19	1,136	1,136			
1952	1,114.02	1,114	1,114			
1953	6,072.69	6,073	6,073			
1954	455.81	456	456			
1955	470.63	471	471			
1956	3,731.37	3,731	3,731			
1957	8,170.21	8,170	8,170			
1958	8,330.22	8,330	8,330			
1959	20,919.97	20,920	20,920			
1960	3,858.77	3,859	3,859			
1961	8,399.96	8,400	8,400			
1962	6,314.12	6,314	6,314			
1963	1,256.85	1,257	1,257			
1964	7,459.49	7,459	7,459			
1965	8,444.68	8,445	8,445			
1966	37.48	37	37			
1967	880.57	881	881			
1968	2,405.89	2,406	2,406			
1969	39,266.53	39,267	39,267			
1970	9,408.65	9,409	9,409			
1971	17,119.89	17,120	17,120			
1972	106,891.12	106,891	106,891			
1973	308,463.71	308,464	308,464			
1974	126,150.48	126,150	126,150			
1975	179,596.97	179,597	179,597			
1976	139,191.24	139,191	139,191			
1977	65,959.78	65,960	65,960			
1978	23,714.66	23,715	23,715			
1979	28,266.89	28,267	28,267			
1980	100,901.78	100,902	100,902			

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1981	17,114.28	17,114	17,114			
1982	60,802.64	60,803	60,803			
1983	870,751.92	870,752	870,752			
1984	53,630.99	53,631	53,631			
1985	579,511.06	579,511	579,511			
1986	393,293.90	393,294	393,294			
1987	668,278.54	668,279	668,279			
1988	527,080.59	527,081	527,081			
1989	209,032.21	209,032	209,032			
1990	324,005.62	324,006	324,006			
1991	254,011.10	254,011	254,011			
1992	524,403.25	524,403	524,403			
1993	331,942.70	331,943	331,943			
1994	1,442,213.37	1,442,213	1,442,213			
1995	223,288.22	223,288	223,288			
1996	4,170.60	4,032	4,171			
1997	183,136.54	164,823	183,137			
1999	41,303.23	31,667	41,303			
2000	217,450.78	152,216	217,451			
2001	780,569.69	494,335	729,694	50,876	5.50	9,250
2002	3,730.14	2,114	3,121	609	6.50	94
2004	40,595.99	17,590	25,965	14,631	8.50	1,721
2005	30,402.23	11,148	16,456	13,946	9.50	1,468
2006	114,631.09	34,389	50,762	63,869	10.50	6,083
2008	202,260.68	33,717	49,770	152,491	12.50	12,199
2009	1,276,824.55	127,682	188,473	1,088,352	13.50	80,619
2010	2,350,000.00	78,255	115,513	2,234,487	14.50	154,103
	12,979,305.93	8,886,200	9,360,048	3,619,261		265,537

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 13.6 2.05

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	8,366.08	8,157	5,757	2,609	0.50	2,609
1992	237,908.59	220,065	155,326	82,583	1.50	55,055
1993	104,597.83	91,523	64,599	39,999	2.50	16,000
1994	29,884.25	24,655	17,402	12,482	3.50	3,566
1995	155,308.76	120,364	84,955	70,354	4.50	15,634
1996	64,797.65	46,978	33,158	31,640	5.50	5,753
1997	11,815.88	7,976	5,630	6,186	6.50	952
1999	33,868.35	19,474	13,745	20,123	8.50	2,367
2000	19,872.67	10,433	7,364	12,509	9.50	1,317
2001	21,753.77	10,333	7,293	14,461	10.50	1,377
2003	57,795.56	21,673	15,297	42,499	12.50	3,400
2004	53,077.26	17,250	12,175	40,902	13.50	3,030
2005	98,926.19	27,205	19,202	79,724	14.50	5,498
2006	443,498.92	99,787	70,432	373,067	15.50	24,069
2007	11,967.00	2,094	1,478	10,489	16.50	636
2008	142,437.66	17,805	12,567	129,871	17.50	7,421
2009	26,891.55	2,017	1,424	25,468	18.50	1,377
	1,522,767.97	747,789	527,804	994,966		150,061
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					6.6	9.85