

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2010-21694

PPL Electric Utilities Corporation

Exhibit JMK 5

Hypothetical Cost Allocation Results

PPL Electric Utilities Corporation
Summary of Hypothetical Cost Allocation Study Details 12 Months Ended 12/31/2010
(\$000s)

Comparison of Key Results for Alternative Allocators - Proposed Rates

Pa Jurisdiction	Distribution											
	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	LP-6	LPEP	GH	SL/AL	
AT CLASS % RATE OF RETURN	9.11%	7.20%	-0.12%	10.53%	19.45%	17.85%	16.98%	-8.00%	-10.62%	16.14%	11.78%	9.35%
TOTAL REVENUE REQUIREMENTS	782,828	521,759	6,191	74,128	117,910	30,982	1,468	1,124	41	445	6,377	22,403
DEMAND COMPONENT	262,923	110,532	2,728	19,392	94,505	28,407	1,400	503	35	356	4,341	724
CUSTOMER COMPONENT	519,905	411,227	3,463	54,736	23,405	2,575	68	621	6	89	2,036	21,679
TOTAL RATE BASE	2,244,957	1,604,569	37,247	205,916	242,644	66,811	3,216	3,837	113	1,004	17,241	62,359
DEMAND COMPONENT	816,999	441,476	22,839	64,330	205,099	63,622	3,159	0	0	864	12,950	2,660
CUSTOMER COMPONENT	1,427,958	1,163,093	14,408	141,586	37,545	3,189	57	3,837	113	140	4,291	59,699

50-50 Demand-Customer Allocators

AT CLASS % RATE OF RETURN	9.11%	8.00%	-0.83%	11.11%	14.60%	10.16%	9.36%	-8.16%	-11.82%	14.64%	8.83%	9.63%
TOTAL REVENUE REQUIREMENTS	782,780	521,674	6,191	74,146	117,924	30,985	1,467	1,126	40	447	6,376	22,404
DEMAND COMPONENT	315,733	150,630	3,178	25,874	99,231	28,710	1,401	508	35	368	4,708	1,090
CUSTOMER COMPONENT	467,047	371,044	3,013	48,272	18,693	2,275	66	618	5	79	1,668	21,314
TOTAL RATE BASE	2,244,955	1,519,295	41,447	199,437	296,818	96,981	4,721	3,676	110	1,100	20,427	60,943
DEMAND COMPONENT	1,065,949	568,888	29,434	82,899	264,298	94,158	4,675	0	0	972	16,684	3,941
CUSTOMER COMPONENT	1,179,006	950,407	12,013	116,538	32,520	2,823	46	3,676	110	128	3,743	57,002

50-50 Demand-Energy Allocators

AT CLASS % RATE OF RETURN	9.11%	12.56%	-0.83%	15.19%	6.94%	0.19%	0.31%	-7.81%	-7.98%	0.84%	5.67%	14.79%
TOTAL REVENUE REQUIREMENTS	782,711	521,675	6,195	74,147	117,862	30,984	1,467	1,118	35	445	6,376	22,407
DEMAND COMPONENT	317,365	197,630	3,287	32,005	64,778	12,803	671	836	54	136	3,817	1,348
ENERGY COMPONENT	395,273	287,705	2,341	37,022	47,402	17,120	763	(211)	(33)	274	1,993	897
CUSTOMER COMPONENT	70,073	36,340	567	5,120	5,682	1,061	33	493	14	35	566	20,162
TOTAL RATE BASE	2,244,955	1,172,492	41,491	163,213	449,416	214,922	9,764	97,089	12,489	2,849	25,362	55,868
DEMAND COMPONENT	1,066,530	569,201	29,452	82,942	264,440	94,210	4,681	0	0	973	16,689	3,942
ENERGY COMPONENT	1,022,141	530,511	9,841	70,897	170,997	117,590	4,995	93,581	12,392	1,761	7,179	2,397
CUSTOMER COMPONENT	156,284	72,780	2,198	9,374	13,979	3,122	88	3,508	97	115	1,494	49,529

1/3 Demand-Customer-Energy

AT CLASS % RATE OF RETURN	9.11%	10.10%	0.03%	13.62%	11.35%	3.60%	3.88%	-4.55%	-4.44%	2.10%	9.06%	8.87%
TOTAL REVENUE REQUIREMENTS	782,823	521,727	6,194	74,146	117,925	30,971	1,469	1,123	40	445	6,378	22,405
DEMAND COMPONENT	219,451	119,828	2,681	20,251	58,141	12,914	678	672	46	188	3,320	732
CUSTOMER COMPONENT	420,335	334,059	3,015	41,958	15,083	2,249	73	1,104	30	65	1,527	21,172
ENERGY COMPONENT	143,037	67,840	498	11,937	44,701	15,808	718	(653)	(36)	192	1,531	501
TOTAL RATE BASE	2,244,955	1,294,132	35,041	171,404	363,738	181,605	8,110	95,258	12,211	2,810	20,426	60,223
DEMAND COMPONENT	710,605	378,826	19,594	55,197	175,995	63,153	3,136	0	0	968	11,110	2,622
CUSTOMER COMPONENT	822,396	646,396	8,656	78,219	24,350	2,525	39	3,596	107	127	2,951	55,436
ENERGY COMPONENT	711,954	288,910	6,791	37,988	163,393	115,927	4,935	91,662	12,104	1,715	6,365	2,165