

**PPL ELECTRIC UTILITIES CORPORATION**

**Accumulated Depreciation and Amortization  
December 31  
(Thousands of Dollars)**

<u>Intangible</u>		2007	2008
301.0	Organization	Non-Depreciable	Non-Depreciable
302.0	Franchises and Consents	Non-Depreciable	Non-Depreciable
303.2	Misc Intangible Plant - Computer Software	\$ 7,218	\$ 9,740
303.4	Misc Intangible Plant - Other	758	827
	Subtotal - Intangible	<u>7,976</u>	<u>10,567</u>
<u>Transmission</u>			
350.2	Land	Non-Depreciable	Non-Depreciable
350.4	Land Rights	33,266	34,133
352.0	Structures and Improvements	13,810	14,370
353.0	Station Equipment	149,259	155,309
354.0	Towers and Fixtures	112,043	115,602
354.2	Clearing Land and R/W - Towers	5,987	6,123
355.0	Poles and Fixtures	36,524	37,727
355.2	Clearing Land and R/W - Poles	3,483	3,557
356.0	Overhead Conductors and Devices	105,113	107,247
357.0	Underground Conduit	1,624	1,712
358.0	Underground Conductor and Devices	7,004	6,341
359.0	Roads and Trails	2,349	2,445
	Subtotal - Transmission	<u>470,462</u>	<u>484,566</u>
<u>Distribution</u>			
360.2	Land	Non-Depreciable	Non-Depreciable
360.4	Land Rights	25,867	26,479
361.0	Structures and Improvements	12,150	12,399
362.0	Station Equipment	93,824	97,645
364.2	Towers and Fixtures	4,764	5,059
364.4	Poles and Fixtures	222,903	238,863
364.6	Clearing Land and R/W - Towers	47	52
364.8	Clearing Land and R/W - Poles	16,928	17,264
365.0	Overhead Conductors and Devices	231,581	233,191
366.0	Underground Conduit	34,106	36,539
367.0	Underground Conductor and Devices	121,854	127,583
368.2	Transformers - Overhead Type	94,636	95,335
368.4	Transformers - Submersible or Pad Mounted	56,570	59,054
368.6	Transformers - Non-Network Housing	735	483
369.0	Services	267,304	266,355
370.0	Meters	41,009	41,984
370.2	AMR Meters	43,506	55,221
371.2	Installations on Customers Premises	(130)	(99)
371.4	Area Lighting Fixtures	3,747	3,850
373.2	Street Lighting and Signal Systems	48,857	49,102
	Subtotal - Distribution	<u>1,320,258</u>	<u>1,366,359</u>

**PPL ELECTRIC UTILITIES CORPORATION**

**Accumulated Depreciation and Amortization  
December 31  
(Thousands of Dollars)**

<u>General Plant</u>	<u>2007</u>	<u>2008</u>
389.4 Land and Land Rights	\$ 1	\$ (86)
390.2 Structures and Improvements - Buildings	57,311	57,728
390.4 Structures and Improvements - Air Cond. Equip	10,034	10,596
391.2 Office Furniture and Equipment - Furniture	6,499	7,089
391.4 Office Furniture and Equipment - Mech Equip	262	216
391.6 Computer Equipment - General	51	(29)
391.8 Computer Equipment - Power Mgmt System	38,155	38,155
392.1 Transportation Equipment - 5 years	360	766
392.2 Transportation Equipment - 8 years	2,438	4,294
392.3 Transportation Equipment - 10 years	8,169	15,285
392.4 Transportation Equipment - Trailers	376	671
392.5 Transportation Equipment - 15 years	204	388
392.6 Transportation Equipment - 20 years	(55)	49
393.0 Stores Equipment	1,057	995
394.0 Tools & Work Equipment - L&S Line Crews	1,136	1,298
394.2 Tools/EU	19	34
394.4 Tools & Work Equipment - Const Dept	1,529	1,282
394.6 Tools & Work Equipment - Other	3,680	3,920
394.8 Transportation Equipment - Garage Equipment	4,227	4,540
395.0 Laboratory Equipment	884	1,055
396.0 Power Operated Equipment	251	417
397.0 Communication Equipment	6,321	7,365
398.0 Miscellaneous Equipment	733	725
Subtotal - General Plant	<u>143,642</u>	<u>156,753</u>
Total - Accumulated Depreciation	<u>\$ 1,942,338</u>	<u>\$ 2,018,245</u>
 <u>General Plant - Leasehold Improvements</u>		
390.2 Structures and Improvements - Buildings	\$ 233	\$ 0
390.4 Structures and Improvements - Air Cond. Equip	0	0
394.4 Tools & Work Equipment - Const Dept	(76)	(76)
397.0 Communication Equipment	323	468
398.0 Miscellaneous Equipment	0	0
Subtotal - General Plant	<u>480</u>	<u>392</u>
Total - Accumulated Amortization - Leasehold Improvements	<u>\$ 480</u>	<u>\$ 392</u>
 <u>SUMMARY - Accumulated Depreciation and Amortization</u>		
Intangible	\$ 7,976	\$ 10,567
Transmission	470,462	484,566
Distribution	1,320,258	1,366,359
General Plant	<u>144,122</u>	<u>157,145</u>
Total - Accumulated Depreciation and Amortization	<u>\$ 1,942,818</u>	<u>\$ 2,018,637</u>