

PPL ELECTRIC UTILITIES CORPORATION

Electric Service
Statement of Detail Taxes
Year Ended December 31, 2009
(Thousands of Dollars)

| <u>Line No.</u> | <u>Description</u> | <u>Amount</u> |
|-----------------|--|----------------|
| | Taxes Other Than Income | |
| | State and Local | |
| 1 | Capital Stock | \$ 2,804 |
| 2 | Gross Receipts | 186,383 |
| 3 | Local property and Other | 761 |
| 4 | Public Utility Realty | (5,074) |
| 5 | State Unemployment Compensation | 205 |
| 6 | Sales and Use | (929) |
| 7 | Total State and Local | <u>184,150</u> |
| | Federal | |
| 8 | Unemployment Tax Act | 63 |
| 9 | Social Security and Hospital Insurance | 6,491 |
| 10 | Total Federal | <u>6,554</u> |
| 11 | Total Taxes Other Than Income | <u>190,704</u> |
| | Income Taxes | |
| 12 | State | 25,064 |
| 13 | Federal | 72,253 |
| 14 | Total Income Taxes | <u>97,317</u> |
| | Investment Tax Credit | |
| 15 | Deferred | 0 |
| 16 | Amortization of Deferral | (1,858) |
| 17 | Net Investment Tax Credit | <u>(1,858)</u> |

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| <u>Line No.</u> | <u>Description</u> | <u>Federal</u> | <u>State</u> | <u>Amount</u> |
|-----------------|---|----------------|---------------|----------------|
| | Deferred Income Taxes | | | |
| | Provision for Deferred Taxes | | | |
| 18 | ACRS & MACRS - General Property | \$ 4,233 | \$ 0 | \$ 4,233 |
| 19 | ACRS & MACRS - Transmission Property | 10,278 | 0 | 10,278 |
| 20 | ACRS & MACRS - Distribution Property | 25,180 | 0 | 25,180 |
| 21 | Conservation Program | 825 | 262 | 1,087 |
| 22 | Consumer Education | 187 | 59 | 246 |
| 23 | Default Service Plan | 434 | 138 | 572 |
| 24 | Other Taxes | 351 | 111 | 462 |
| 25 | Environmental Cleanup | 51 | 16 | 67 |
| 26 | Litigation Contingencies | 355 | 113 | 468 |
| 27 | Loss - Reacquired Debt | 2,138 | 678 | 2,816 |
| 28 | Other Basis Adjustment - 263A Expenses - Transmission Property | 1 | 0 | 1 |
| 29 | Other Basis Adjustment - Casualty Loss - Distribution Property | 1,762 | 559 | 2,321 |
| 30 | Other Basis Adjustment - Repair Expense - Distribution Property | 13,162 | 4,173 | 17,335 |
| 31 | Other Basis Adjustment - Repair Expense - Transmission Property | 1,321 | 419 | 1,740 |
| 32 | Over/under collection of Transmission Rate Base and Interest | 1,564 | 496 | 2,060 |
| 33 | PA NOL Carryforward Deferred Tax Asset | 0 | 785 | 785 |
| 34 | Post-Employment Benefits | 387 | 123 | 510 |
| 35 | Prepays | 58 | 18 | 76 |
| 36 | RAR Adjustment | 192 | 54 | 246 |
| 37 | Rate Refund | 784 | 248 | 1,032 |
| 38 | Reversal of 263A and Other Basis Adjustments - General | 668 | 212 | 880 |
| 39 | Reversal of CIAC - Transmission Property | 197 | 63 | 260 |
| 40 | Reversal of CIAC - Distribution Property | 2,992 | 953 | 3,945 |
| 41 | SERP/DRP | 1 | 1 | 2 |
| 42 | Severance Pay | 55 | 18 | 73 |
| 43 | Smart Meter Technology | 15 | 4 | 19 |
| 44 | STAS Adjustment | 197 | 62 | 259 |
| 45 | Tax Reserves | 1,973 | 300 | 2,273 |
| 46 | Workers Compensation | 38 | 12 | 50 |
| | Prior Year Adjustments Booked Separately: | | | |
| 47 | ACRS & MACRS - Distribution Property | 4,094 | | 4,094 |
| 48 | ACRS & MACRS - Transmission Property | 853 | | 853 |
| 49 | Clearing Account | 501 | 159 | 660 |
| 50 | Contribution in Aid of Construction - Distribution Property | 609 | 195 | 804 |
| 51 | Other Basis Adjustment - Repair Expense - Distribution Property | 49,744 | 15,771 | 65,515 |
| 52 | Other Basis Adjustment - Repair Expense - Transmission Property | 12,582 | 3,991 | 16,573 |
| 53 | Other Basis Adjustment - 263A Expenses - General Property | 68 | 22 | 90 |
| 54 | Other Taxes | 155 | 49 | 204 |
| 55 | PA NOL Carryforward Deferred Tax Asset | 275 | | 275 |
| 56 | Severance Pay | 31 | 10 | 41 |
| 57 | Vacation Pay | 117 | 37 | 154 |
| 58 | Reclassification between provision and credits | (20,634) | (6,134) | (26,768) |
| 59 | Total Provision | <u>117,794</u> | <u>23,977</u> | <u>141,771</u> |

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|-----------------|--|------------------|--------------------|-------------------|
| | Deferred Income Taxes | | | |
| | Provision for Deferred Taxes - Credit | | | |
| 60 | ACRS & MACRS - Sale of Property - General Property | \$ (779) | \$ 0 | \$ (779) |
| 61 | Adjust Gross Receipts Tax - Cash Basis | (164) | (52) | (216) |
| 62 | Bad Debts | (372) | (118) | (490) |
| 63 | Clearing Accounts | (77) | (24) | (101) |
| 64 | Contributions in Aid of Construction - Transmission Property | (1,580) | (501) | (2,081) |
| 65 | Contributions in Aid of Construction - Distribution Property | (6,387) | (2,025) | (8,412) |
| 66 | CTC | (93,708) | (29,716) | (123,424) |
| 67 | Deferred Compensation - Officers | (28) | (9) | (37) |
| 68 | Ice Storm Deferral | (508) | (161) | (669) |
| 69 | Interest on Over/Undercollection of Transmission Service Costs | (258) | (82) | (340) |
| 70 | Miscellaneous Deferred Book Expenses | (39) | (12) | (51) |
| 71 | Obsolete Inventory | (291) | (93) | (384) |
| 72 | Other Basis Adjustment - 263A Expenses - Distribution Property | (468) | (148) | (616) |
| 73 | Other Basis Adjustment - 263A Expenses - General Property | (216) | (68) | (284) |
| 74 | Over/Undercollection of Transmission Service Costs | (12,195) | (3,867) | (16,062) |
| 75 | PA NOL Carryforward Deferred Tax Asset | (275) | 0 | (275) |
| 76 | Pension Expense - Book | (636) | (202) | (838) |
| 77 | Post-Retirement Benefits | (779) | (247) | (1,026) |
| 78 | Purta Tax Surcharge | (3,164) | (1,003) | (4,167) |
| 79 | Rate Case Expenses | (263) | (83) | (346) |
| 80 | Reversal of 263A and Other Basis Adjustments - Distribution Property | (3,640) | (1,161) | (4,801) |
| 81 | Reversal of 263A and Other Basis Adjustments - Transmission Property | (204) | (64) | (268) |
| 82 | Tax Reserves | (469) | (1,175) | (1,644) |
| 83 | Vacation Pay | (79) | (25) | (104) |
| | Prior Year Adjustments Booked Separately: | | | |
| 84 | ACRS & MACRS - General Property | (1,239) | | (1,239) |
| 85 | Contributions in Aid of Construction - Transmission Property | (10,419) | (3,304) | (13,723) |
| 86 | PA NOL Carryforward Deferred Tax Asset | | (785) | (785) |
| 87 | Prepays | (1) | (1) | (2) |
| 88 | RAR Adjustment | (206) | (24) | (230) |
| 89 | Reclassification between provision and credits | 20,634 | 6,134 | 26,768 |
| 90 | Total Credits | <u>(117,810)</u> | <u>(38,816)</u> | <u>(156,626)</u> |
| 91 | Total Deferred Income Taxes | <u>\$ (16)</u> | <u>\$ (14,839)</u> | <u>(14,855)</u> |
| 92 | Total All Taxes | | | <u>\$ 271,308</u> |