

**PPL ELECTRIC UTILITIES CORPORATION**  
**Adjustment to Wages and Benefits**  
**Year Ended December 31, 2009**  
***(Thousands of Dollars, except wages per employee)***

This adjustment was made to reflect the average number of transmission and distribution-related employees and the level of wages and benefits in effect at the end of the year.

<b><u>Line No.</u></b>	<b><u>Description</u></b>	<b><u>Amount</u></b>
1	Average monthly T & D-related wages to expense per employee	\$ 3,926
2	T & D-related personnel employed at the end of the year	1,850
3	Annualized T & D-related total wages to expense(line 1 x line 2 x 12 months)	87,157
4	Less: Actual T & D-related wages to expense for the year ended December 31, 2009	<u>90,520</u>
5	Decrease in wages to expense (line 3 - line 4)	(3,363)
6	Decrease in benefits expense (line 5 x 34%)	(1,144)
7	Decrease in payroll taxes (line 5 x 7%)	<u>(235)</u>
8	Total decrease in T&D-related wages, taxes and benefits expenses (line 5 + line 6 + line 7)	<u><u>\$ (4,742)</u></u>