

- Q.12. Submit a statement of past and anticipated changes, since the previous rate case, in major accounting procedures, explain any differences between the basis or procedure used in allocations of revenues, expenses, depreciation and taxes in the current rate case and that used in the prior rate cases, and list all internal and independent audit reports for the most recent 2 year period.
- A.12. Attachment II-D-12a provides a list of major accounting changes since PPL Electric's most recent base rate case. Attachment II-D-12b provides a list of internal audits performed for PPL Electric in 2008 and 2009. Attachment II-D-12c provides a list of third-party audits performed for PPL Electric in 2008 and 2009. No audits have been performed year-to-date 2010.