

Q.3. Provide supporting schedules which indicate the procedures and calculations employed to develop the original cost plant and applicable reserves to the test year end as submitted in the current proceeding.

A.3. Attachment V-A-3 provides PPL Electric's plant in service as of December 31, 2010 based on actual plant balances as of December 31, 2009, as adjusted for 12 months of projected additions, retirements, and adjustments.

Reserves as of December 31, 2010 are based on actual reserves as of December 31, 2009, as adjusted for 12 months of projected depreciation provisions, retirements, and adjustments.

Projected additions are based on PPL Electric's capital budget forecast for 2010. Capital additions are identified by FERC plant account based on projects expected to be placed in service during the future test period and retirements are estimated based on historical experience.

Projected depreciation provisions are based on projected plant balances and projected capital additions during the future test period.