

- Q.2. Supply a schedule by account or by depreciable group showing the survivor curve or interim survivor curve and annual accrual rate estimated to be appropriate:
- a) For the purpose of this filing.
 - b) For the purpose of the most recent rate filing prior to the current proceeding.
 - c) Supply an explanation for any major change in annual accrual rate by account or by depreciable group.
 - d) Supply a comprehensive statement of major changes made in depreciation methods, procedures and techniques and the effect of the changes upon accumulated and annual depreciation, if any.
- A.2.
- a) Attachment V-B-2, columns 4 & 5, provides PPL Electric's survivor curve and annual estimated accrual rate for the future test year.
 - b) Attachment V-B-2, columns 2 & 3, provides PPL Electric's survivor curve and annual estimated accrual rate for the most recent filing with the Commission.
 - c) Attachment V-B-2, column 6, provides an explanation for any major change in annual accrual rate by account. Changes reflect new life study characteristics and amortization of certain accounts.
 - d) The depreciation methods and procedures used in this filing are the same as those used in the previous filing. The survivor curve estimates are based on a service life study as described in Exhibit JJS 2 in the section titled, "Life Analysis," beginning on page III-4.