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File #: 2507/143889

July 27, 2010

BY HAND

Honorable Susan D. Colwell  
Administrative Law Judge  
PA Public Utility Commission  
Commonwealth Keystone Building  
400 North Street, 2nd Floor West  
PO Box 3265  
Harrisburg, PA 17105

**RE: Pennsylvania Public Utility Commission v. PPL Electric Utilities Corporation**  
**Docket No. R-2010-2161694**

Dear Administrative Law Judge Colwell:

Enclosed are copies of the following Rebuttal Testimony together with related exhibits on behalf of PPL Electric Utilities Corporation ("PPL Electric") in the above-referenced proceeding:

Statement No. 2-R	Mark A. Velicer
Statement No. 4-R	Denise A. Cunningham
Statement No. 5-R	David R. Woodruff
Statement No. 6-R	Douglas A. Krall
Statement No. 7-R	Joseph M. Kleha
Statement No. 8-R	Oliver G. Kasper
Statement No. 9-R	Timothy R. Dahl
Statement No. 11-R	Paul R. Moul
Statement No. 12-R	Julie M. Cannell
Statement No. 13-R	Terry Novatnack
Statement No. 14-R	Blaine Marles
Statement No. 15-R	Russell R. Clelland

ALLENTOWN HARRISBURG LANCASTER PHILADELPHIA PITTSBURGH PRINCETON WASHINGTON, D.C.

A PENNSYLVANIA PROFESSIONAL CORPORATION

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Also enclosed are three separate binders containing the following:

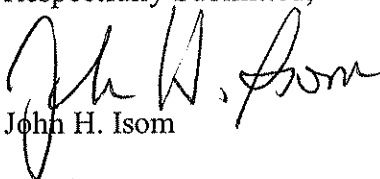
Exhibit Future 1 – Revised –Summary of Measures of Value & Rate of Return

Exhibit JMK 2A – Cost Allocation Study Test Year Ending December 31, 2010

Exhibit JMK 2B – Cost Allocation Study Test Year Ending December 31, 2010

As indicated on the certificate of service, copies have been provided to the parties in the manner indicated.

Respectfully Submitted,



John H. Isom

JHI/jl

Enclosures

cc: Rosemary Chiavetta, Secretary (letter and certificate of service only for filing)  
Certificate of Service

## CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing has been served upon the following persons, in the manner indicated, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant).

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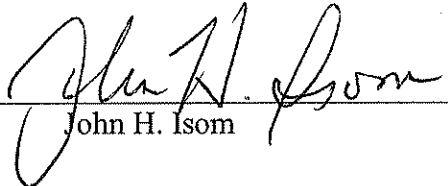
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Date: July 27, 2010

  
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