OSBA STATEMENT NO. 1

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

PENNSYLVANIA PUBLIC UTILITY COMMISSION	:	
v.	:	Docket No. R-2010-2161694
PPL ELECTRIC UTILITIES, INC.	:	

Direct Testimony and Exhibits of

ROBERT D. KNECHT

On Behalf of the

Pennsylvania Office of Small Business Advocate

Topics:

Cost Allocation
Revenue Allocation
Rate Design

Date Served: June 29, 2010

Date Submitted for the Record: _____

DIRECT TESTIMONY OF ROBERT D. KNECHT

1. Witness Identification and Summary of Conclusions

Q. Mr. Knecht, please state your name and briefly describe your qualifications.

A. My name is Robert D. Knecht. I am a Principal and the Treasurer of Industrial Economics, Incorporated ("IEc"), a consulting firm located at 2067 Massachusetts Avenue, Cambridge, MA 02140. I specialize in the economic analysis of basic industries. As part of my consulting practice, I have prepared analyses and expert testimony in the field of regulatory economics on a variety of topics. I obtained a B.S. degree in Economics from the Massachusetts Institute of Technology in 1978, and a M.S. degree in Management from the Sloan School of Management at M.I.T. in 1982, with concentrations in applied economics and finance. I am appearing in this proceeding on behalf of the Pennsylvania Office of Small Business Advocate ("OSBA"). I also represented OSBA in the base rates proceedings for PPL Electric Utilities, Inc. ("PPL Electric" or "the Company") and its predecessor in 1995 (Docket No. R-00943271), 2004 (Docket No. R-00049255) and 2007 (Docket No. R-00072155), and in the Company's restructuring proceeding in 1997 (Docket No. R-00973954).

My résumé and a listing of the expert testimony that I have filed in utility regulatory proceedings during the past five years are attached in Exhibit IEc-1.

Q. Please describe your assignment in this matter.

A. OSBA requested that I review the filing of PPL Electric in this proceeding to evaluate whether the rates proposed for small business customers are consistent with sound economics and regulatory principles. My analysis focuses primarily on issues related to cost allocation, revenue allocation and rate design.

Q. Please summarize the conclusions from your review.

A. My conclusions are as follows:

1. In this proceeding, PPL Electric proposes to modify its methodology for classifying and allocating primary electric distribution system costs from the methodology that it has used for many years. While the proposed method is (for the most part) not outside the range of accepted practice, I recommend that the Commission also consider an alternative cost allocation approach advanced in this testimony when evaluating revenue allocation and rate design issues.

2. PPL Electric witness Mr. Joseph Kleha presents the results of various alternative simulations of the PPL Electric cost of service study ("COSS"). Because none of these simulations is grounded in cost causation principles, none should be given any weight by the Commission in this proceeding.

3. At the full requested rate increase of $114.7 million, PPL Electric proposes to assign no rate increase to small business customers served under rate classes GS-1, GS-3, and GH. The Company's proposal in this respect is directionally consistent with the average of the results of the updated PPL Electric COSS and the alternative "PPL Prior Method" COSS that I present in this testimony. However, my COSS analysis indicates that the Company's revenue allocation proposal at the full requirement can be made more consistent with allocated cost results by assigning rate increases to the LP-4, LP-5 and LP-6 rate classes, with offsetting reductions to the proposed increase for the residential RS class.

4. If the requested overall increase of $114.7 million is reduced by the Commission, the COSSs upon which I rely support an assignment of first dollar relief ("FDR") to the GS-1, GS-3 and LPEP rate classes. I offer a specific FDR proposal in this testimony.

5. PPL Electric's proposal to continue the transition to recovering distribution costs from GS-1 and GS-3 rate classes through the customer and demand charges is reasonable.

6. PPL Electric's proposal for the GH-1 customers will result in rates paid by that class which exceed those for comparable service under schedule GS-3. The GH-1 tariff should be closed, and the customers moved to GS-3 service. Revenues lost as a result

of the closure of the GH-1 schedule should be recovered through increases to the schedule GH-2 demand charge. Increasing the GH-2 demand charge will also reduce the differences between rates for GH-2 and GS-1 service.

Q. How is the balance of your testimony organized?

A. Section 2 reviews the Company's cost allocation methodology, focusing on the significant change proposed by PPL Electric in this proceeding. Section 3 addresses revenue allocation, under both the full proposed and reduced revenue requirements. Section 4 addresses rate design for the GS-1, GS-3 and GH rate classes.

Q. Is your testimony final?

A. No, it is not. I received responses to some of the OSBA interrogatories from the Company less than three days prior to the time of this writing. In those responses, the Company identifies a number of errors in its filed COSS, which the Company apparently plans to address by issuing an updated version of its filed COSS.[1] While I have attempted to recognize these responses in an updated COSS presented in this testimony, my analysis is ongoing. I also have not completed my analysis of other aspects of the COSS based on the interrogatory responses just received, and have not received responses to all of the OSBA interrogatories. If my continuing analysis results in substantive changes to my analytical results or to the conclusions in this testimony, I will submit supplemental direct testimony.

2. Cost Allocation

Q. What is the purpose of a utility's COSS?

A. The most important factor for establishing regulated utility rates is the cost incurred by the utility for providing the service.[2] To assign costs to specific customers, utilities aggregate customers into rate classes, within which the customers have similar load sizes,

[1] As a result of my schedule, this testimony needed to be in near-final form by June 17, 2010.

[2] The Commonwealth Court re-affirmed this basic principle, referring to cost of service as the "polestar" criterion. Lloyd v. Pennsylvania Public Utility Commission, 904 A.2d 1010, 1020 (Pa. Cmwlth. 2006).

seasonal consumption, peak demand patterns, and other characteristics. A COSS is an analytical tool with which the utility's total cost (or "revenue requirement") is allocated among each of the rate classes. These allocated costs are then used as a key input in determining the total revenues that the utility plans to recover from each rate class through tariff rates.

In using the results from a COSS to develop class revenue requirements, utilities and regulatory authorities usually have the goal of, at least eventually, moving the revenue to be recovered from each class as close as possible to the costs allocated to that class. That is, in each proceeding, regulators try to move class revenues toward cost-based rates. Thus, rate classes whose current revenues substantially exceed allocated costs are typically assigned either relatively low rate increases or rate decreases. Rate classes whose current revenues are well below allocated costs are generally assigned relatively larger rate increases than those classes whose revenues are only slightly below allocated costs.

In addition to class revenue requirement issues, a COSS provides useful cost information regarding the specific nature of utility tariff charges. In particular, a COSS provides a cost basis for the relative magnitude of the various individual tariff charges, including the customer charge, demand charges and energy charges.

Q. How does a COSS assign costs to the various rate classes?

A. The underlying principle of a COSS is that costs are assigned to the rate classes that *cause* the utility to incur those costs. This principle of cost causation is both equitable and economically efficient. It is equitable because costs are borne by those customers who cause them. It is economically efficient because the price signal for consumption from a particular rate class is reasonably consistent with the cost incurred by the utility to provide the service. In that way, the consumer receives the correct price signal for determining whether he should purchase more or less utility service. In effect, the consumer balances the value that he receives from the purchase of that service against the utility's cost of providing the service.

Q. What are the basic steps in a COSS?

A. Traditionally, a utility COSS consists of three analytical components: functionalization, classification, and allocation.

Q. What issues are involved in the functionalization of costs?

A. The functionalization of costs is the segregation of costs into the specific functions performed by the utility. Traditionally, the functionalization of costs was not subject to significant dispute, since utility accounting systems keep track of costs by function. However, in some cases, where utility services are partially deregulated, disputes arise as to the allocation of certain operating and overhead costs between the utility's competitive and monopoly functions. For example, for several years after industry restructuring, the Commission allowed electric distribution companies ("EDCs") to include uncollectibles costs related to electricity supply in distribution rates. More recently, these costs have begun to be re-functionalized to electricity supply, and recovered only from customers who take EDC generation service.

Q. What analysis is performed in the classification stage of a COSS?

A. The object of cost classification is to identify the cost causation factor that is properly associated with a particular revenue requirement item. That is, it is usually an effort to identify some physical measures of electricity consumption, particularly a physical measure that can be metered and reflected on utility bills, that most directly causes a utility to incur that particular cost. For an EDC, the common classifications of costs are energy (or average demand), peak demand, and number of customers.

"Energy" costs are those costs that vary in proportion to the amount of electricity sold or delivered. For example, fuel costs used in the generation of electricity are related to the amount of energy produced, and are therefore classified as energy-related. In general, no electric distribution costs are causally related to energy consumption.

"Peak Demand" costs are those costs that are incurred in proportion to the peak use of the various aspects of the distribution system. For example, there is general agreement among cost of service experts that a portion of distribution plant costs is incurred in proportion to peak demand, because each component of the electric distribution system must be sized to meet the peak demand placed on it.

Finally, "Customer" costs are those costs that are generally incurred in proportion to the number of customers. Many experts consider various customer service and billing function costs to have a customer component, because they are a function of the number of customers on the system.

Q. What purposes are served by the classification of costs?

A. Classification of costs has two purposes. First, costs are classified into demand, energy and customer categories for the purpose of determining what type of allocator will be used to assign these costs to the various classes. For example, costs that are classified as "demand-related" are allocated using some measure of customer class peak demand.

Second, classification of costs is important in the rate design stage, for contributing useful information for the determination of tariff charges. EDC tariffs usually consist of a customer charge (which each customer pays monthly regardless of the customer's electricity consumption), at least one energy charge, and a demand charge (primarily for non-residential customers). In theory, energy costs should generally be recovered with energy charges, demand costs with demand charges and customer costs with customer charges. In that way, customers *within* each rate class are charged for the costs that they cause. Thus, the COSS provides not only total costs allocated to each rate class, but the *classified costs* allocated to each class. For EDCs, the distinction between customer-related costs and demand-related costs is important for providing a cost basis for the customer charge.

Q. Please describe what is meant by the "allocation" component of a COSS.

A. In the allocation stage of a COSS, the classified costs are either directly assigned to the specific rate classes, or arithmetically distributed among the rate classes using some physical measure that is consistent with the cost classification factor for that cost item. When the EDC retains sufficient records to identify specific assets used by individual customers and customer classes, the direct assignment method of allocating costs is preferable to an arithmetic allocation. For example, some utilities keep track of the actual meters plant for each customer class. If this information is available, it is most accurate

to simply directly assign those costs to each class in the COSS, rather than to use an arbitrary allocation factor.

However, many categories of costs cannot be directly assigned and must be allocated in proportion to some physical parameter. For example, demand-related costs are allocated to each class in proportion to each class' contribution to peak demand. Within the COSS, the allocation procedure is essentially an arithmetic operation. However, the development of allocators, particularly peak demand allocators, can require significant analysis.

Q. Please describe the different kind of peak demand allocators that an EDC may use in its COSS.

A. There are three general types of peak demand measures used by electric utilities for allocating costs.

First is the "coincident peak" ("CP"), which is a measure of each class' demand at the time that the system peaks. Thus, for example, if the system peaks at 3 p.m. on August 21 at 7,000 MW, and the GS-1 class exhibits demand in that exact hour of 500 MW, its CP allocator for that period is 500/7,000 = 7.1 percent. CP allocators reflect the benefits of load diversity of the entire system. Assets which must be sized to meet the coincident peak need not meet the sum of the demands of each customer on the system – they need only be sized to meet the diversified sum of these demands.[3] CP allocators are useful for those cost items that apply to the entire system demand, such as generation and transmission demand-related costs. CP allocators have limited usefulness for distribution system costs, because the distribution system must be constructed to meet localized demands, and not the diversified sum of demands across the entire system.

The second common demand allocator is the non-coincident peak ("NCP") demand allocator, which is based on the rate class peak, regardless of when it occurs relative to the system peak. Thus, to continue the previous example, the GS-1 class itself may

[3] CP allocators are sometimes measured on an annual peak basis ("1CP"), seasonal peak basis ("3CP"), or a monthly basis ("12CP").

exhibit a peak at a different time from the system of, say, 600 MW, and the sum of all class demands at the time of their respective peaks may total 8,000 MW. In this example, the GS-1 NCP allocator is 600/8,000 = 7.5 percent.

The third common peak demand allocator is the sum of customer peak demands. This allocator is based on simply adding up the peak demand of each customer within the rate class, regardless of when that peak occurs. This allocator is useful to components of the distribution system that are located in close proximity to the customer (service lines and some secondary distribution plant costs), which must be sized to meet each customer's load. This allocator reflects no "benefits of diversity," because it is based on the undiversified sum of customer demands.

Q. In light of this discussion, please describe the key features of the Company's COSS.

A. I see the key features of PPL Electric's COSS as the following:

- In its COSS, PPL Electric has excluded all costs that are not related to base distribution rates, including energy and capacity costs, transmission costs, uncollectibles costs related to electricity supply, remand rider impacts, universal service costs, and Act 129 costs. All of these excluded costs are recovered in separate tariff charges or riders.

- PPL Electric's only "function" is electric distribution. All generation and transmission costs have been excluded from the COSS. However, based on its plant records, PPL Electric sub-functionalizes its distribution costs for a variety of plant assets into "primary" system and "secondary" system components.[4] Similarly, the Company sub-functionalizes its operating and maintenance ("O&M") costs into primary and secondary system components.

[4] Transmission voltage electricity received by an EDC is stepped down to primary distribution voltage at EDC substations. Some medium and large general service customers are able to take service at primary distribution voltage. For smaller customers, primary voltage power must be further stepped down by transformers to secondary distribution voltage.

- The Company classifies most of its primary and secondary plant assets into demand-related and customer-related components. To do so, the Company uses a "minimum system" method, adjusted slightly for the load carrying capability of secondary system transformers. Meters plant is classified as 100 percent customer-related. O&M and labor costs directly related to specific types of plants are classified in the same proportion as the related plant. In total, the Company's filed future test year COSS classifies about 38 percent of its distribution plant as demand-related, and 62 percent as customer-related. The significant change proposed by the Company in this proceeding relative to its prior methodology is to classify the primary distribution plant into both customer-related and demand-related components. In the past, PPL Electric classified all primary system plant as 100 percent demand-related.

- Demand-related costs are generally allocated based on class NCP demand. Most customer-related costs are allocated based on number of customers. Meters plant costs, as well as the customer component of services and transformers plant, are allocated using weighted customer allocators.

- Customer accounts costs are allocated in proportion to number of customers. Customer service costs related to the Company's customer assistance program costs are assigned only to the residential classes.

- General plant and related O&M expenses, as well as most administrative and general ("A&G") costs are classified and allocated in proportion to allocated direct labor costs.

- Working capital costs are allocated in some detail using a variety of methods, but the large dollar components of working capital costs are materials and supplies, which are classified and allocated in proportion to distribution plant, and working cash costs, which are classified and allocated in proportion to allocated O&M costs.

- Taxes other than income taxes are generally classified and allocated in proportion to allocated plant costs. Deferred income tax costs are classified and allocated (in some

detail) in proportion to a combination of allocated labor costs and allocated plant costs.

- Income taxes are allocated based on taxable rate class income, which is developed in extraordinary detail in the Company's COSS.

Note that costs related to general plant, A&G, working capital and taxes are primarily allocated in proportion to some other measure of allocated cost, through the development of "internally generated" allocation factors. Thus, the methodology adopted for the classification and allocation of distribution plant can have a significant impact on a wide range of costs in the COSS.

Q. Please briefly describe the rate classes in the Company's COSS.

A. The rate classes used in the PPL Electric COSS are the following:

RS Approximately 1.2 million residential customers taking service under Schedule RS, plus a few hundred residential customers taking service under time-of-day schedule RTD;

RTS Approximately 13,000 residential customers who installed thermal storage devices prior to December 31, 1995, who take service under schedule RTS;

GS-1 Approximately 146,000 small general service customers taking secondary distribution service (mostly single-phase service) under schedule GS-1, plus a small number of utility customers who use the Company's distribution system to provide service to their own customers under schedule BL (borderline);

GS-3 Approximately 26,000 medium general service customers taking secondary distribution service (mostly three-phase service) under schedule GS-3, plus a few greenhouse customers taking interruptible service under schedule IS-1;

LP-4 Approximately 1,100 medium to large general service customers taking primary, three-phase distribution service;

ISP Approximately 25 medium to large general service customers taking grandfathered interruptible service under schedule IS-P;

LP-5 Approximately 128 large industrial customers taking service at transmission voltage (69 kV or higher) and providing their own substations under schedule LP-5;

LP-6 Approximately 16 very large industrial customers with a historical minimum billing demand of 10,000 kW, taking service at transmission voltage (69 kV) and providing their own substations under Schedule LP-6;

LPEP One customer (Amtrak) taking electric propulsion service at transmission voltage *(69 kV or higher) under schedule LPEP*;

GH Approximately 2,800 small to medium general service customers taking grandfathered all-electric heating service under schedules GH-1 and GH-2;

SL/AL Approximately 1,500 private and public lighting customers, taking service under schedules SA, SM, SHS, SE, TS, and SI-1.

Note that customers in the LP-5, LP-6 and LPEP classes take service at transmission voltage. Therefore, the only distribution plant costs assigned to those classes relate to meters, and in the case of LPEP, also dedicated substation costs. The customers in those classes currently represent only 0.2 percent of PPL Electric's distribution revenues.

Q. Please describe your analysis of the Company's filed COSS.

A. In Exhibit JMK-1 and JMK-2, PPL Electric has filed much of its electronic cost allocation model in hardcopy format, for the historic and future test years. The Company

declines to provide a working electronic version of its model for confidentiality reasons.[5] I therefore attempted to replicate the Company's model as presented in Exhibit JMK-2. In Table IEc-1 below, I compare the class rates of return in the Company's filed COSS for the future test year (Exhibit JMK-2) with the results of my version of the model. Table IEc-1 demonstrates that I was able to reasonably replicate the Company's results, although it required me to make a number of relatively small but arbitrary adjustments whenever I could not deduce how the Company's model worked. As noted earlier, my analysis is continuing.

Table IEc-1
Comparison of COSS Study Results
Class Rates of Return at Current Rates

	PPL Electric Filed	*IEc Replication*
RS	3.38%	3.38%
RTS	-3.42%	-3.41%
GS-1	10.54%	10.54%
GS-3	19.46%	19.46%
LP-4	18.06%	18.07%
ISP	12.75%	12.74%
LP-5	-8.68%	-8.65%
LP-6	-5.31%	-6.01%
LPEP	16.14%	16.41%
GH	11.78%	11.80%
SL/AL	9.36%	9.36%
Total	**6.33%**	**6.33%**

Sources: Exhibit JMK-2, IEc Workpapers

[5] Failing to provide a working electronic version of the COSS imposes a significant cost burden on intervenors, as each intervenor that wishes to present an alternative COSS model is all but forced to replicate the Company's analysis, which is a time-consuming task. This process is made more difficult by an inability to see the formulae used in the Company's model, the not-quite-complete nature of the Company's printout, insufficient significant digits in the printout, and some small inconsistencies between the allocator values reported in the printed version and those actually used in the model. While PPL Electric volunteers to run alternative simulations of its model under different assumptions, such an approach is simply not practical, given the level of detail in the model and the time constraints of a regulatory proceeding.

In replicating the Company's COSS, I reviewed the Company's proposals regarding cost functionalization, classification and allocation. From my review, I identified a number of modest changes and corrections that should be made to the Company's COSS.[6] However, I have not made these changes because they would have only a modest impact on the results of the COSS and making them would add unnecessary complexity to this proceeding.

I therefore focus my cost allocation analysis on the issue that has the largest impact on the allocation of electric distribution costs, namely the classification and allocation of distribution plant, including poles, overhead conductors, underground conductors and conduit, transformers and services.

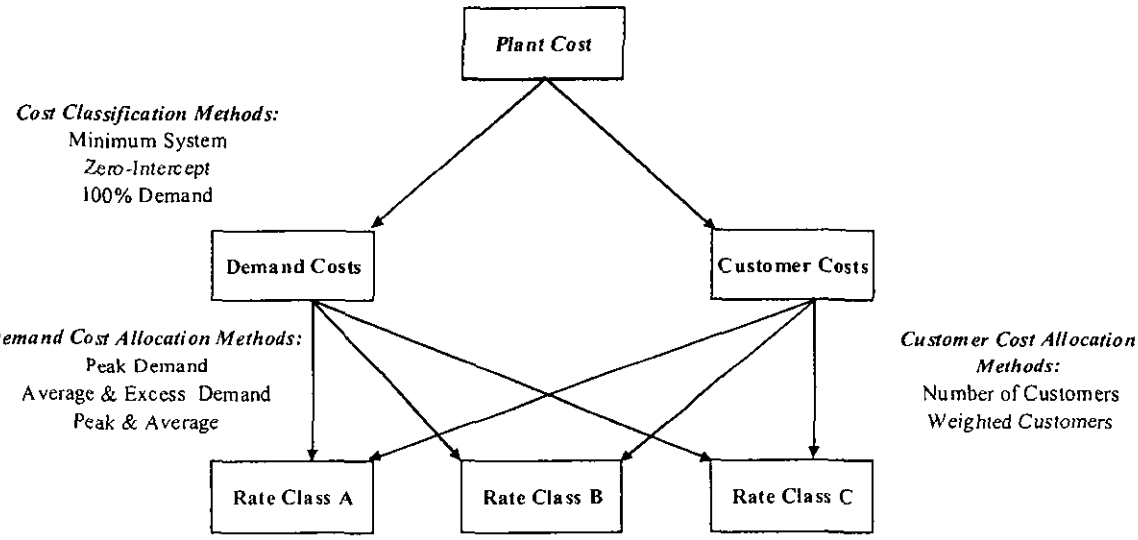
Q. Please describe the issues involved in the classification and allocation of distribution plant costs.

A. A two-step process is generally used to assign distribution plant costs to rate classes. First, plant costs are *classified* into demand and customer components, to reflect system design considerations related to peak demand and length of system. Second, each component of the classified costs is allocated among the various rate classes. Customer-related costs are generally allocated on the basis of the number of customers. Demand-related costs are allocated on the basis of some measure of customer demand. Figure IEc-1 below shows this two-step process schematically, and identifies the primary methodologies used by cost allocation analysts for each step. In my experience, all of these methods are in general use, although experts disagree about which method best reflects cost causation.

[6] Of note, I disagree with PPL Electric's allocation of working cash costs, because it fails to reflect the longer payment delay for residential customers relative to non-residential customers. In addition, I note that the Company includes a detailed sub-functionalization of O&M costs. However, the Company does not appear to do the same analysis for labor costs, which are an important allocator for general plant and other costs. Done consistently, the labor allocator would contain a modestly higher customer component and a lower demand component of costs. For this testimony, I have not made adjustments for these or other minor errors.

Figure IEc-1

Classification and Allocation of Electric Distribution Plant Costs:
Summary of Methodologies



Q. Please explain the underlying cost causation issues that are relevant for classifying electric distribution plant costs.

A. Conceptually, distribution plant costs are incurred for two reasons. First, the poles, conductors and transformers must be sized to meet the peak demand load of all customers served by that plant under peak demand conditions. For that reason, cost allocation experts recognize that distribution costs have a peak demand component.

Second, electric distribution systems must be constructed to interconnect each customer served by the utility to the distribution network, and eventually to the substation where the distribution network attaches to the transmission grid. The costs incurred to provide this service are related primarily to the distance from the substation to the customer and the geographic density of the customer base.[7] Similarly, the number of transformers required to step down primary to secondary voltage are related to the geographic

[7] Other factors beyond the size and capacity of the distribution plant components will affect the unit costs, including the geography and the urban/suburban/rural nature of the area served by the distribution utility. For example, small residential customers tend to be more spread out geographically than small commercial customers, for reasons unrelated to customer size. As with distance, it would be a relatively complex matter to recognize these different cost causation factors in typical utility cost allocators or billing determinants.

distribution of customers. Distribution plant costs are therefore also influenced by the location of the utility's customers, relative both to each other and to the transmission grid. As an estimate of this distance-related cost causation factor, many utilities use customer count as a proxy. The use of this proxy is based on the hypothesis that longer distribution lines are generally required to interconnect one hundred smaller customers with a maximum demand of 10 kW than ten larger customers with peak demand of 100 kW. Or, to put it another way, electric distribution system costs exhibit economies of scale with respect to the size of the customer -- larger customers typically cost less to serve per unit of demand than smaller customers.

Therefore, it is relatively common for distribution utility cost of service studies to classify electric costs into both peak demand and customer components. This is the general approach that is recommended in the NARUC Electric Utility Cost Allocation Manual ("NARUC Manual").[8]

Q. What methods do cost of service analysts use to estimate the classification split between demand and customer cost components for distribution plant costs?

A. The NARUC Manual identifies two methods: the minimum system method or the zero-intercept method.[9] Both of these methods attempt to segregate the peak demand-related component of distribution plant costs from the component of costs related to the geographic dispersion of customers.

The minimum system method estimates the customer component of plant cost by calculating what the cost of the electric distribution network would be if a distribution system was installed using only the minimum-sized equipment that is currently being installed by the EDC. The cost of this "minimum system" is deemed to be customer-related, while the remaining distribution plant costs are deemed to be demand-related.

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[8] "Electric Utility Cost Allocation Manual," National Association of Regulatory Utility Commissioners, January 1992. See pages 86 to 99 for a discussion of embedded cost allocation methods for distribution plant.

[9] The NARUC manual refers to the latter as a "minimum intercept" method, although I find the "zero-intercept" description of the method to be both more accurate and less easily confused with the minimum system method. The NARUC Manual also refers to the method as a zero-intercept method, at page 92.

The minimum system approach is relatively simple and relatively widely used. However, the primary conceptual argument against the minimum system approach is that the minimum system often has some load carrying capability, and therefore includes demand-related costs.

As an alternative approach to adjust for the load carrying capability of the minimum system, some analysts use the "zero-intercept" methodology, which applies a statistical calculation to estimate the cost of a minimum system with zero load carrying capability. In this method, for example, a statistical analysis is performed that estimates the cost per foot of conductors as a function of the load carrying capability of that conductor. With this statistical relationship, the cost per foot of a conductor with zero capacity can be calculated. The customer component of conductor costs is then determined by applying the calculated cost of a zero capacity conductor to the entire circuit miles of conductors within the distribution system.

Q. What method does PPL Electric propose to use for classifying distribution plant?

A. PPL Electric proposes to apply the minimum system approach to both primary and secondary plant, including substations, poles, overhead conductors, underground conductors and conduit, secondary transformers and services. The Company then makes a modest adjustment to its classification of overhead and underground transformers costs, ostensibly to adjust the cost to that of a "no load" transformer. The Company's adjustment for the load carrying capability of the minimum sized transformer is somewhat different from a traditional zero-intercept approach.

A summary of PPL Electric's cost classification methodology is presented in Exhibit JMK-3. In addition, in response to OSBA-I-2, PPL Electric acknowledged that it made an error regarding the classification of services plant in the filed Exhibit JMK-3, and submitted a revised classification analysis. The Company indicates that it plans to file a revised COSS, but it had not yet done so at the time of this writing.

Q. Is the Company's classification method within the range of those presented in the NARUC Manual?

A. It is, with one exception. Mr. Kleha testifies that the Company has relied on the NARUC Manual in preparing its COSS. However, the NARUC Manual calls for substation costs to be classified as 100 percent demand-related, while PPL Electric proposes to use a minimum system approach. The Company's only apparent justification for adopting its proposed method is that the issue was contested in earlier PPL Electric base rates proceedings.[10] The NARUC Manual generally indicates that distribution plant costs, other than substation costs, should be classified into customer and demand components for both primary and secondary systems.[11]

Q. Do you agree with the Company's methodology for classifying distribution plant costs?

A. I agree that applying the minimum system to distribution plant (both primary and secondary systems) except for substation costs is within the range of normal practice. I therefore believe that the Company's COSS, adjusted for the revised services classification factor and with the substation customer component set to zero, is a COSS methodology upon which the Commission can reasonably rely for revenue allocation and rate design. I therefore modified my replication of the Company's COSS for those two changes, and developed an "Update" version of the Company's COSS.[12] Class rates of return at present rates under the Company's COSS and my Update version are shown in Table IEc-2 below. A copy of the Update COSS is attached as Exhibit IEc-3.

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[10] OSBA-I-3. Referenced IRs are attached to this testimony in Exhibit IEc-2.

[11] NARUC Manual at 93.

[12] The Company also discovered an error related to its meters plant allocation factor, as reported in OSBA-I-7. However, because the impact of this error appears to be quite small, I have not yet incorporated it into my COSS analysis.

Table IEc-2 Comparison of COSS Study Results Class Rates of Return at Current Rates		
	PPL Electric Filed	*IEc Update COSS*
RS	3.4%	3.3%
RTS	-3.4%	-3.2%
GS-1	10.5%	10.3%
GS-3	19.5%	22.8%
LP-4	18.1%	14.3%
ISP	12.8%	9.7%
LP-5	-8.7%	-8.6%
LP-6	-5.3%	-6.0%
LPEP	16.1%	16.3%
GH	11.8%	13.8%
SL/AL	9.4%	9.3%
Total	**6.3%**	**6.3%**
Note: The IEc update sets the customer component of services cost at that reported in OSBA-I-2, and the customer component of substation costs to zero. Sources: Exhibit JMK-2, Exhibit IEc-3		

Table IEc-2 demonstrates that my Update of the PPL COSS is directionally consistent with the results of the original filing, and that the net impacts of changing the classification of both services and substation costs are relatively modest.

In addition to the corrections in my Update, I believe that the zero-intercept classification methodology presents a more unbiased assessment of cost causation than that used by PPL Electric. Under the zero-intercept methodology, the load carrying capability of the theoretical minimum system is zero. As such, demand-related costs are not implicitly included in the customer component of costs.[13] However, PPL Electric has in the past

[13] The NARUC Manual concurs with this assessment. At page 93 it states: *"This [zero-intercept method] requires considerably more data and calculation than the minimum size method. In most instances, it is more accurate, although the differences may be relatively small."*

argued that it does not have the data to conduct a zero-intercept analysis. Furthermore, (at least to date) I have been unable to attempt to prepare a zero-intercept analysis in this proceeding due to time and data constraints.

Q. Do you agree with PPL Electric's methodology for allocating distribution plant costs?

A. Although I have theoretical concerns about the use of class NCP demand allocators, I recognize that the use of NCP allocators is reasonably standard practice and that PPL Electric has used that method for years. Moreover, PPL Electric's weighted customer allocators for meters, services, and transformers plant are generally reasonable. I therefore take no exception to the Company's allocation methodology. As of this writing, I have not been able to confirm that the Company's demand allocators are accurate.[14]

Q. Have you prepared any alternative simulations of your Update to the PPL Electric COSS to reflect alternative distribution plant classification methodologies?

A. I prepared two alternative simulations. First, I simulated my Update version of the PPL Electric COSS based on the distribution plant classification methodology used by PPL Electric in its last three base rates proceedings extending back to 1995. That is, I set the customer component of all primary system distribution plant to zero. I refer to this analysis as the PPL Prior Method COSS, and a summary of the results at present and Company-proposed rates is attached as Exhibit IEc-4. Note that I requested that PPL Electric perform a similar analysis with its own COSS model, but I had not received the results at the time of this writing.[15]

Second, as a sensitivity test related to the potential adoption of a zero-intercept methodology, I simulated the Update COSS by assuming that the minimum system customer component estimated by PPL Electric for both primary and secondary distribution plant would be reduced by 50 percent. That is, I assumed that the cost of the zero load-carrying capability of PPL Electric's distribution equipment would be one-half

[14] See OSBA-I-4.

[15] Based on an informal conversation with the Company, I believe that my results are very similar to those developed by PPL Electric.

that of the minimum-sized distribution equipment. I refer to this simulation as the "Half Minsys" scenario.

Q. Can you summarize the results of the three different methodologies for classifying and allocating electric distribution costs that you simulated?

A. Table IEc-3 below presents the class rate of return for each of the three methodologies at PPL Electric's current rates. Because the system average rate of return is 6.3 percent, those classes that exhibit rates of return in excess of system average are over-recovering allocated costs relative to the other rate classes, while those classes with a rate of return below 6.3 percent are under-recovering costs.

Table IEc-3
Comparison of COSS Study Results
Class Rates of Return at Current Rates

	IEc Update	*PPL Prior Method*	*Half Minsys Method*
RS	3.3%	5.2%	4.5%
RTS	-3.2%	-4.2%	-4.1%
GS-1	10.3%	12.3%	11.6%
GS-3	22.8%	10.6%	12.4%
LP-4	14.3%	2.2%	6.0%
ISP	9.7%	0.1%	3.1%
LP-5	-8.6%	-8.7%	-8.7%
LP-6	-6.0%	-6.1%	-6.1%
LPEP	16.3%	16.6%	16.6%
GH	13.8%	6.2%	7.4%
SL/AL	9.3%	8.7%	8.8%
Total	**6.3%**	**6.3%**	**6.3%**

Sources: Exhibit IEc-3, IEc Workpapers

The impact of the Company's proposed change in methodology can be seen by comparing the class rates of return in the IEc Update column and the PPL Prior Method column in Table IEc-3. This comparison demonstrates that the methodology change proposed by

PPL Electric in this proceeding has a significant impact on allocated costs. While the basic RS residential class produces a below-average rate of return under both methods, the under-recovery is much less with the PPL Prior Method. For the non-residential classes, the above-average class rates of return that result from the Update COSS are either much lower or are reversed to below-average rates of return under the PPL Prior Method. The LP-4 rate class is particularly affected by the methodology change.

The impact of my sensitivity analysis can be seen by comparing the class rates of return in the Half Minsys column with the results in the other two columns in Table IEc-3. This comparison demonstrates that the Half Minsys COSS produces class rates of return that lie between the results of Update COSS and the PPL Prior Method COSS.

Q. What is your opinion regarding the classification and allocation of electric distribution plant costs in this proceeding?

A. For the purposes of this proceeding, I have relied both upon the Update COSS and the PPL Prior Method COSS. Based on the information currently available to me, I believe that the results of these two COSS methodologies represent a reasonable range within which revenue allocation and rate design decisions can be made. Both of these methods rely on reasonable cost allocation methodologies, and are reasonably consistent with both PPL Electric past practice and the procedures detailed in the NARUC Manual. Moreover, my sensitivity analysis confirms that alternative scenarios can reasonably be expected to produce results that lie within the range of these two COSSs.

Q. In his Exhibit JMK-5 attached to his direct testimony, Mr. Kleha presents three alternative simulations of the Company's COSS model based on alternative plant classification and allocation methods. Do these simulations provide useful information for revenue allocation and rate design in this proceeding?

A. In general, they do not. Mr. Kleha presents three alternative simulations, in which electric distribution plant is classified:

1. Half demand-related; half customer-related;

2. Half demand-related; half energy-related;

3. One-third demand-related, one-third customer-related, one-third energy-related.

None of these scenarios is based on any specific analysis of how PPL Electric incurs costs. As such, these scenarios are a simple exercise in demonstrating that a computer model can produce widely varying results when it uses inputs that are not based on any credible analysis. As I explained earlier, no electric distribution costs are causally related to energy consumption. As such, Scenarios 2 and 3 are not relevant. Scenario 1 differs only slightly from the Company's filed proposal, and therefore adds little insight into costs incurred to serve each rate class.

While I agree with Mr. Kleha that cost allocation is not an exact science, I do not believe that it is helpful to provide the results of COSS model simulations which are not based on credible cost analysis. To the extent the Commission decides to rely on more than one COSS, it should rely on analyses that are based on accepted methodologies and contain specific analyses of PPL Electric's costs. The two COSSs upon which I rely in this proceeding meet those criteria; the three alternative simulations presented by Mr. Kleha do not.

3. Revenue Allocation

Q. Please describe the process by which class revenue levels are usually determined.

A. The process generally begins with the revenues produced under existing rates from each class. These revenues are included in the COSS analysis at current rates. The "current rates" COSS shows each class' over- or under-recovery of allocated costs at the existing rates. The relative over- or under-recovery of costs is evaluated using a variety of different metrics that depict the relationship between revenues and allocated costs. Most utilities and regulators adopt a policy in a base rates proceeding of attempting to move revenues more into line with allocated costs by varying the magnitude of the rate increases for the individual classes. However, regulators also subject the rate increases to

other non-cost criteria of ratemaking. Of the traditional rate design criteria, the most common non-cost considerations in the revenue allocation process are:[16]

- the *gradualism* principle (or avoidance of "rate shock"), in which large rate increases for individual customers or classes of customers are avoided; and

- the *value of service* principle, which is often used to mitigate rate increases for customers or customer classes with relatively elastic demand.

Using these criteria, the utility will develop a proposal for assigning the increase in the revenue requirement among the classes that reflects both cost and non-cost considerations. With this proposal, the COSS is then re-simulated to show the impact on cost recovery at "proposed rates." With the two COSSs, at current and proposed rates, the utility can evaluate whether any "progress" has been made toward the policy of achieving cost-based rates. The results of this analysis of progress may then be used to develop a revised revenue allocation proposal. An iterative process follows until the rate designer is satisfied.

Q. What is PPL Electric's proposal for revenue allocation?

A. The rationale for PPL Electric's revenue allocation proposal is laid out in the direct testimony of Mr. Douglas A. Krall. As a percentage of distribution base rates only (excluding the various rate riders and adjustments), the $114.6 million increase proposed by PPL Electric in this proceeding requires a system average increase of 17.1 percent. Mr. Krall proposes to essentially assign the entire rate increase to the RS and RTS residential rate classes. This proposal results in a distribution-only percentage increase of 27.4 percent for the RS class and 56.6 percent for the RTS class.

Because there are only a few customers taking service under schedule IS-P, PPL also proposes to modestly shift some revenue from the LP-4 class to the ISP class in order to

[16] See, for example, Principles of Public Utility Rates, Second Edition, Bonbright, Danielsen, Kamerschen, 1988, pages 383 to 387. Please note that these criteria apply to the overall development of a utility rate structure. The criteria that I discuss in the text are those that apply to the revenue allocation portion of the process, which is only one aspect of the overall development of utility rates.

harmonize the tariff charges for those two rate classes. Similarly, PPL Electric proposes to harmonize the tariff charges for the transmission voltage service under schedules LP-5 and LP-6.

A summary of the distribution rate revenues as used in the Company's originally filed COSS is shown in Table IEc-4 below.

Table IEc-4
PPL Electric Proposed Revenue Allocation
COSS Distribution Revenue Basis
$000

	Current Revenues	*Proposed Revenues*	*Increase*	*%*
RS	$410,279	$522,677	$112,398	27.4%
RTS	3,955	7,007	2,240	56.6%
GS-1	74,155	74,155	--	0.0%
GS-3	117,909	117,909	--	0.0%
LP-4	31,235	30,990	(245)	-0.8%
ISP	1,221	1,468	247	20.2%
LP-5	1.079	1,125	46	4.3%
LP-6	51	40	(11)	-21.6%
LPEP	445	445	--	0.0%
GH	6,377	6,377	--	0.0%
SL/AL	22,407	22,407	--	0.0%
Total	**$669,113**	**$783,788**	**$114,675**	**17.1%**

Note: Revenues include STAS.
Sources: Exhibit JMK-2

Mr. Krall bases this revenue allocation proposal on the goal of moving rates into line with allocated costs, consistent with the Commonwealth Court's decision in *Lloyd*. As Mr. Krall also explained, in the settlement of the Company's 2007 base rate proceeding, PPL Electric generally committed to moving distribution rates to "at or near" the full cost of

service in three base rate proceedings, of which the 2004 case was the first, the 2007 case the second and this proceeding the third.

Q. Do you agree with PPL Electric's proposed revenue allocation in this proceeding?

A. At the full revenue requirement proposed by PPL Electric, I conclude that the Company's proposal is directionally reasonable. I also agree with Mr. Krall that it would be unreasonable to move each class' revenues exactly into line with allocated costs in this proceeding, particularly for the Rate RTS class. However, I believe that the Company's proposal can better achieve its goal of moving distribution rates into line with allocated costs in two ways. First, I propose a modest change to the Company's full revenue requirement proposal. Second, I propose that the Commission adopt an FDR mechanism in the event that the Company's overall proposed rate increase is reduced.

Q. Please provide your evaluation of the Company's full requirement revenue allocation proposal.

A. I start with a review of the cost recovery pattern at current rates, using both the Update COSS and the PPL Prior Method COSS. Table IEc-3 above demonstrates that the RS class and especially the RTS class produce a below-average rate of return under both COSS methodologies, as do the LP-5 and LP-6 transmission voltage classes. In contrast, the GS-1, GS-3, LPEP, and SL/AL (lighting) classes produce above-average rates of return under both COSSs.

The GH class produces an above-average rate of return under the Update COSS, and a rate of return that is about at system average under the PPL Prior Method COSS.

The LP-4 and ISP classes produce well-above system average rates of return under the Update COSS, and below average rates of return using the PPL Prior Method COSS.

Thus, directionally, the revenue allocation would be expected to assign above system average increases to the RS and RTS classes and below system average increases to the GS-1, GS-3, GH, LPEP and AL/SL classes. The COSS analyses do not provide a clear conclusion for the LP-4 and ISP classes.

To test the Company's proposed full requirement revenue allocation, I simulated both COSSs at the class revenues proposed by PPL Electric. Table IEc-5 below compares the class rate of return results of the two COSSs.

Table IEc-5
Comparison of COSS Study Results
Class Rates of Return at PPL Electric Proposed Rates

	IEc Update	*PPL Prior Method*	*Simple Average*
RS	7.1%	9.7%	8.4%
RTS	0.4%	-1.6%	-0.6%
GS-1	10.3%	12.3%	11.3%
GS-3	22.8%	10.6%	16.7%
LP-4	14.1%	2.2%	8.1%
ISP	13.3%	1.6%	7.4%
LP-5	-8.0%	-8.1%	-8.0%
LP-6	-10.6%	-10.7%	-10.6%
LPEP	16.2%	16.6%	16.4%
GH	13.8%	6.2%	10.0%
SL/AL	9.3%	8.7%	9.0%
Total	**9.1%**	**9.1%**	**9.1%**

Sources: Exhibit IEc-3, IEc Workpapers

Based on an average of the two COSS analyses, the Company's revenue allocation proposal generally moves revenues much more into line with allocated costs for the distribution voltage rate classes.

The basic RS residential class exhibits an average rate of return that remains modestly below the system average, after an average distribution-only rate increase of 27.4 percent (compared to a system average increase of 17.1%).

The RTS rate class unfortunately remains well below allocated costs. However, PPL Electric proposes to assign a distribution rate increase of over 50 percent to that class

(about 42 percent including the purchase of receivables adjustment, remand riders, Universal Service Rider, and Act 129 Rider charges), which significantly strains the principle of gradualism. While a lower increase for the RTS class may be justified on the grounds of rate shock, I note that the Company's proposed rates for the RTS class will still result in average RTS distribution rates that, on a per-kWh basis, are less than one-half that of the regular residential distribution rates.

The average class rates of return for GS-1, GS-3, GH, LPEP, and SL/AL remain above system average, but by smaller margins.

However, the LP-4 and ISP classes exhibit an average rate of return that is somewhat below system average, at 8.1 percent versus system average of 9.1 percent. In effect, based on my COSS analysis, the Company's proposal overshoots the mark, by moving these classes from an above-average rate of return to a below-average rate of return.

To address this issue, I recommend that, at the full proposed revenue requirement, a $2.0 million increase be assigned to the LP-4 and ISP rate classes ($1.85 and $0.15 million, respectively). Rather than assign rate decreases to any class at the full revenue requirement increase, I propose that an offsetting reduction for this increase be applied to the RS rate class, which bears nearly the full proposed rate increase under the Company's proposal. The resulting distribution rate increase for the LP-4 class would be 5.6 percent, which is well below system average.

In addition, the LP-5 and LP-6 transmission voltage rate classes exhibit class rates of return that are well below system average, under both COSSs upon which I rely (and under the Company's originally filed COSS). At this writing, I am unsure why the Company has not proposed a rate increase for the LP-5 and LP-6 classes. Pending an explanation from the Company for its proposal, I recommend that the rates for these classes be increased by approximately $1.2 million, to bring revenues into line with allocated costs. While this proposed increase represents a large percentage increase in distribution rates for these classes, the per-kWh impact on these customers is below 0.03 cents per kWh. I also recommend that the additional revenue from these classes be used to offset the RS class increase at the full revenue requirement.

The impact of these changes on class rates of return is shown in Table IEc-6 below. As shown, the average LP-4, LP-5 and LP-6 class rates of return with these adjustments increase to system average of 9.1 percent.

Table IEc-6
Comparison of COSS Study Results
Class Rates of Return at PPL Revenue Allocation with IEc Adjustment

	IEc Update	*PPL Prior Method*	*Simple Average*
RS	6.9%	9.6%	8.2%
RTS	0.4%	-1.6%	-0.6%
GS-1	10.3%	12.3%	11.3%
GS-3	22.8%	10.6%	16.7%
LP-4	15.4%	2.7%	9.1%
ISP	15.4%	2.6%	9.0%
LP-5	9.1%	9.0%	9.1%
LP-6	9.1%	9.0%	9.1%
LPEP	16.2%	16.6%	16.4%
GH	13.8%	6.2%	10.0%
SL/AL	9.3%	8.7%	9.0%
Total	**9.1%**	**9.1%**	**9.1%**

Sources: Exhibit IEc-3, IEc Workpapers

Q. *What would you recommend if the Commission awards PPL Electric less than the full revenue requirement?*

A. If the Commission awards less than the full revenue requirement requested by the Company, I propose that a FDR mechanism be employed to increase progress toward cost-based rates. The FDR has a number of advantages over the traditional approach of adjusting the full requirement revenue allocation. First, FDR cannot cause rates for any customer class to be higher than those proposed by the utility. Thus, no customer will face an increase higher than what he expected based on the rate increase notice from the

utility. Second, FDR can be targeted to maintain or even improve the progress toward cost-based rates that was built into the original revenue allocation proposal.[17]

As shown in Table IEc-6 above, the only rate classes that exhibit above system average rate increases under *both* COSS methodologies are the GS-1, GS-3, and LPEP rate classes.

To improve progress toward cost-based rates, I recommend that the first $18.1 million in any reduction to the Company's proposed rate increase be assigned to these three classes ($6 million to GS-1, $12 million to GS-3 and $135,000 to LPEP). I base these dollar values on the objective of providing rate relief to these classes, but retaining the requirement that the class rate of return after FDR remains at or above the system average under both COSS methodologies. Table IEc-7 below shows the impact of this proposal on class rates of return at proposed rates.

[17] The disadvantage of FDR is its inflexibility. Because it uses the utility's proposed allocation of the rate increase as a starting point, it implicitly assumes that the utility's filed approach is more-or-less reasonable, and that the utility's COSS is reasonably reflective of cost causation. However, if the Commission determines that the utility's COSS requires significant modifications, the initial allocation of the rate increase may be a poor starting point. In this proceeding, however, I conclude that PPL Electric's original proposal is generally reasonable, once it is modified for the LP-4, LP-5, and LP-6 adjustments that I propose.

Table IEc-7 Comparison of COSS Study Results Class Rates of Return at PPL Revenue Allocation With IEc Adjustment and FDR			
	IEc Update	*PPL Prior Method*	*Simple Average*
RS	6.9%	9.6%	8.2%
RTS	0.4%	-1.6%	-0.6%
GS-1	8.7%	10.5%	9.6%
GS-3	19.8%	8.8%	14.3%
LP-4	15.4%	2.7%	9.1%
ISP	15.4%	2.6%	9.0%
LP-5	9.1%	9.0%	9.1%
LP-6	9.1%	9.0%	9.1%
LPEP	8.8%	9.1%	9.0%
GH	13.8%	6.2%	10.0%
SL/AL	9.3%	8.7%	9.0%
Total	**8.7%**	**8.7%**	**8.7%**
Note: System average rate of return declines from 9.1% to 8.7% due to the reduction in revenue of $18.1 million. Sources: IEc Workpapers			

Note that, with the FDR that I propose, the class rates of return for the GS-1 and LPEP classes under the Update COSS are very near the system average return, while the GS-3 class rate of return is near system average under the PPL Prior Method COSS.

Q. Do you believe that it is likely that the Commission will reduce the overall rate increase by more than $18.1 million?

A. I do. An $18.1 million revenue reduction is equivalent to reducing PPL Electric's claimed return on equity by roughly than 90 basis points. PPL Electric's claimed return on equity in this proceeding is 11.75 percent, which is some 105 basis points above the 10.7 percent return on equity awarded by the Commission in PPL Electric's 2004 base

rates case.[18] As interest rates and capital costs have generally declined since 2004, I expect that an adjustment related only to the cost of equity capital will be sufficient to achieve my proposed FDR.[19]

Q. How should any further rate reduction be allocated amongst the various rate classes?

A. A traditional proportional scaleback is not feasible under the circumstances of this case, because zero increases and rate reductions are being assigned at the full revenue requirement. A proportional scaleback would therefore share none of the reduced revenue requirement with the classes assigned a rate decrease, and would have the perverse effect of actually increasing the revenue from those classes assigned a rate decrease.

I therefore recommend that any further reduction be applied to all rate classes, in proportion to class distribution revenues after the increase and after the FDR. Thus, for example, an additional reduction of $20 million after FDR would represent about 2.4 percent of distribution revenues. Every class' distribution revenues after FDR would therefore be reduced by 2.4 percent.

4. Rate Design

Q. Please describe the rate classes that you address in this section of your testimony.

A. This testimony addresses the tariff design for customers served under the GS-1, GS-3, GH-1, and GH-2 rate schedules. These tariff schedules map closely, but not exactly, to the GS-1, GS-3 and GH rate classes in the COSS. All customers in these rate classes are non-residential, and all take service at secondary distribution voltage.

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[18] Order, Pennsylvania Public Utility Commission, Docket No. R-00049255, Order Entered December 22, 2004, page 72.

[19] In the last three months of 2004, yields on 10-year Treasury securities averaged approximately 4.2 percent. Yields in the past three months (mid-March to mid-June) have fluctuated somewhat, ranging from 3.2 to 4.0 percent and averaging 3.6 percent. See Federal Reserve Bank of St. Louis statistics at http://research.stlouisfed.org/fred2/series/DGS10?cid=115.

Customers taking service under Schedules GS-1 and GS-3 are generally distinguished between single-phase (GS-1) and three-phase (GS-3) service. While some grandfathered GS-1 customers retain three-phase service and some grandfathered GS-3 customers have single-phase service, PPL Electric is gradually moving to a consistent delineation of customers based on service type.

PPL Electric has some 144,000 GS-1 customers, with an average monthly kWh consumption of about 1,100 kWh (slightly larger than the average residential customer), and average billing demand of 6 kW.

PPL Electric's 24,000 GS-3 customers are, on average, considerably larger than GS-1 customers. Average monthly kWh consumption for this class is about 28,500 kWh, with average billing demand of 82 kW. At present, GS-3 has a 25 kW minimum billing demand requirement.

The GH-1 and GH-2 customer classes are historical anachronisms, originally designed in the era of integrated electric utilities and high fossil fuel prices to encourage the adoption of electric heat. No new customers have been permitted to sign up for either GH-1 or GH-2 service since August 1972.

Rate GH-1 is a commercial space heating service, available only to customers who use electricity for all their energy requirements, including space heating. PPL Electric currently has about 827 customers taking service on this schedule, with an average monthly energy consumption of about 26,000 kWh and average billing demand of 104 kW. At least on average, GH-1 customers are similar to GS-3 customers. To my knowledge, all of the GH-1 customers are eligible to take service under Schedule GS-3.

Rate GH-2 is a separate meter space heating service, for customers who take general service under another tariff schedule. There are currently about 2,200 GH-2 customers, with average monthly energy use of 2,300 kWh, and average monthly billing demand of 16 kW. In effect, Rate GH-2 customers are similar to larger Rate GS-1 customers.

On average, the load factor for the GH classes is somewhat lower than that for the GS-1 and GS-3 customer classes.

Q. What changes does PPL Electric propose for the GS-1 tariff?

A. The GS-1 tariff for distribution service currently includes a customer charge, a charge for demand in excess of 5 kW, and two energy charges.[20] The energy charges are structured as a "load factor tariff," in which a higher energy charge applies to the first 150 kWh per kW of billing demand, and a lower energy charge applies to consumption in excess of 150 kWh per kW of billing demand. For example, if a customer has a billing demand of 7 kW, the first 7*150 = 1,050 kWh of monthly consumption are priced at the higher energy charge, and all kWh consumption in excess of 1,050 kWh is priced at the lower charge. Rate GS-1 also specifies a minimum billing demand of 5 kW.

Although PPL Electric proposes no increase for the GS-1 class, the Company proposes to increase both the customer and demand charges, and to eliminate the load factor blocked energy charges. PPL Electric also proposes to eliminate the minimum billing demand (except as it applies to the Competitive Transition Charge ("CTC"), which is not a subject of this proceeding). A summary of the proposed changes is shown in Table IEc-8 below.

[20] The GS-1 tariff schedule also contains a G1V rate for volunteer fire departments and senior citizens centers, and a G1C rate for off-peak space conditioning and water heating. There are relatively few customers taking service on these schedules. This testimony does not address the G1V tariff, which is harmonized to the residential service tariff for legal reasons. PPL Electric proposes to harmonize the G1C tariff with the GS-1 tariff, a change with which I agree.

Table IEc-8 Current and Proposed GS-1 Tariff Charges		
	Current Tariff Charges	*Proposed Tariff Charges*
Customer Charge ($/month)	$11.32	$14.00
First 150 kWh per kW of Billing Demand (cents/kWh)	2.372	--
Over 150 kWh per kW of Billing Demand (cents/kWh)	1.307	--
Billing Demand ($/kW)	$2.260	$4.535
Minimum Billing Demand	5 kW	--
Sources: Exhibit OGK-1, Attachment IV-C		

Q. Do you agree with the Company's proposed changes to the GS-1 tariff charges?

A. I do. Electric distribution costs consist only of customer and demand costs. Therefore a customer/demand tariff structure is appropriate for GS-1, where all customers are currently demand-metered.[21] I also agree with PPL Electric that the increase to a $14.00 customer charge is directionally consistent with the results of the PPL Electric COSS, as well as with the results of the alternative COSS simulations upon which I rely.[22] In addition, I note that the Company indicates that the proposed GS-1 customer charge is consistent with the residential customer charge, net of the charges related to the Universal

[21] GS-1 customers will continue to face energy charges for the transmission charge, the CTC and the Act 129 charge, as well as for provider-of-last-resort ("POLR") or electric generation supplier ("EGS") charges for generation service.

[22] In calculating the customer cost for heterogeneous rate classes such as GS-1 and GS-3, it is important to recognize that the customer component of costs for the smaller customers within the rate class is below the average customer component. This occurs because of the use of weighted customer allocators in the COSS model. For example, smaller GS-1 customers require less expensive meters than larger customers within the class. However, the COSS creates a weighted average of all meters, and implicitly applies that to all customers. If customer charges are set at the average customer cost, smaller customers within the class will be subsidizing the meters costs for larger customers. In my customer cost analysis, I factored out this impact, by resetting the customer-related cost for meters, services and transformers to be consistent with the customer-related costs for small customers within the class. In the case of PPL Electric, this effect is relatively small.

Service Rider which does not apply to GS-1 customers.[23] The customer-related cost for GS-1 customers is very similar to that for residential customers.

Q. Please describe the Company's proposed changes to the GS-3 tariff charges.

A. The GS-3 tariff for distribution service currently consists of a demand charge with a 25 kW minimum billing demand.[24] PPL Electric proposes to add a customer charge, retain the demand charge, and eliminate the minimum billing demand. A summary of the GS-3 tariff charges is shown in Table IEc-9 below.

Table IEc-9
Current and Proposed GS-3 Tariff Charges

	Current Tariff Charges	*Proposed Tariff Charges*
Customer Charge ($/month)	--	$50.00
Billing Demand ($/kW)	$4.677	$4.266
Minimum Billing Demand	25 kW	--

Sources: Exhibit OGK-1, Attachment IV-C

Q. Do you agree with the proposed changes to the GS-3 tariff?

A. I do. As noted above, a customer/demand tariff structure is consistent with electric distribution cost causation. The proposed customer charge of $50 is reasonably consistent with the customer-related cost in the two COSSs upon which I rely. Moreover, the impact on smaller customers within the GS-3 class associated with adoption of the customer charge is likely to be mitigated by the elimination of the minimum billing demand.

Q. What is the Company's proposal for the GH-1 tariff?

A. The current GH-1 tariff is, in structure, identical to the GS-3 tariff, consisting of a single demand charge and a 25 kW minimum billing demand. As is the case for the GS-3 tariff,

[23] See Appendix B to the direct testimony of Mr. Oliver G. Kasper.

[24] Similar to the GS-1 tariff, the GS-3 tariff contains G3V and G3C services with very few customers. The tariff changes for these services are similar to those for GS-1, and are not addressed further in this testimony for the reasons cited above for GS-1 service.

the Company proposes to modify the GH-1 tariff to include the $50 customer charge and eliminate the minimum billing demand. The Company further proposes to set the demand charge for GH-1 service modestly *above* the demand charge for the regular GS-3 service. The tariff changes are designed such that revenues generated by GH-1 customers are the same under present and proposed rates.

Q. Do you agree with the Company's proposal for the GH-1 tariff?

A. No, I do not. The GH-1 tariff should be eliminated, and all current customers moved to GS-3 service. To the extent there are single-phase service customers in GH-1, they should be grandfathered in GS-3 eligibility as are the current single-phase GS-3 customers. Table IEc-10 below compares the proposed tariff charges for GS-3 and GH-1 service.

Table IEc-10
Comparison of Proposed GS-3 and GH-1 Tariff Charges

	GS-3	*GH-1*
Customer Charge ($/month)	$50.00	$50.00
Billing Demand ($/kW)	$4.266	$4.675
Minimum Billing Demand	--	--

Sources: Exhibit OGK-1, Attachment IV-C

Table IEc-10 demonstrates that customers taking service under the proposed tariff charges for GH-1 are always better off under GS-3 service.[25] There is therefore no longer any need to retain the GH-1 tariff schedule.

Q. Will PPL Electric experience a reduction in revenue if it closes this tariff?

A. In a technical sense, relative to the revenue that PPL Electric has forecasted in this proceeding, it will. I estimate that the Company's forecasted revenues will decline by about $422,000 if schedule GH-1 is closed. However, in reality, PPL Electric may very

[25] PPL Electric confirms this conclusion. See OSBA-I-10.

well experience that loss of revenue even under its own proposal, since GH-1 customers have an economic incentive to switch to GS-3 service even if GH-1 remains in effect.

Nevertheless, I factored this reduction in revenue, as well as my revenue allocation recommendations, into my proposal for the GH-2 tariff design.

Q. Please summarize the Company's proposal for GH-2 service.

A. The GH-2 tariff for distribution service currently consists of a demand charge and a minimum billing demand of 25 kW. The Company proposes to modify this tariff such that it is more in line with the GS-1 tariff, with a customer charge, demand charge, and no minimum billing demand (except as it relates to the CTC). Like its proposal for GH-1 service, the Company proposes that the GH-2 tariff changes be revenue neutral, such that revenues are the same under present and proposed rates. However, unlike the Company's proposal for schedule GH-1, PPL Electric proposes that the demand charge for GH-2 service remain well *below* the demand charge for the regular GS-1 service.

Q. Do you agree with the Company's proposal?

A. I agree that the Company's proposal to move GH-2 rates more into line with the GS-1 tariff schedule is reasonable and appropriate. However, I recommend that a net rate increase be assigned to GH-2 customers for two reasons. First, the COSS results presented in Section 3 demonstrate that the overall revenues allocated to the combined GH class by the Company are generally reasonable. A reduction in revenues associated with the GH-1 customers moving to GS-3 rates should therefore be accommodated within the GH class. Second, the Company's proposed demand charge for GH-2 service is $2.535 per kW per month, far below the $4.535 per kW per month demand charge proposed for GS-1 customers.

I therefore recommend that the GH-2 demand charge be increased (relative to the Company's proposal) to offset the $422,000 reduction in revenue from the closure of the GH-1 tariff. With this increase, the GH-2 tariff demand charge will remain below the demand charge in the GS-1 tariff, and therefore the GH-2 tariff can not yet be eliminated.

I estimate that this tariff design proposal would result in a distribution rate increase for GH-2 customers of approximately 27 percent. While this is a substantial increase, it is lower in percentage terms than the Company's proposal for the increase for the RTS rate class, and results in substantial progress toward eliminating a tariff whose reason for existence has long since disappeared. As such, I do not believe that this proposal violates the principle of gradualism for the relatively few customers who take service under this schedule.

A summary of my proposed adjustment is shown in Table IEc-11 below. For comparison purposes, Table IEc-11 includes the Company's proposal for regular GS-1 tariff charges that these customers would face if they were not eligible for the all-electric rate discounts.

Table IEc-11
Comparison of PPL Electric and IEc Proposals
GH-2 Tariff Charges

	PPL Electric GH-2	*IEc Proposed GH-2*	*PPL Electric GS-1*
Customer Charge ($/month)	$14.00	$14.00	$14.00
Billing Demand ($/kW)	$2.535	$3.568	$4.535
Minimum Billing Demand	--	--	

Sources: Exhibit OGK-1, Attachment IV-C

Q. Does this conclude your direct testimony?

A. Yes, it does.

EXHIBIT IEc-1

RÉSUMÉ AND EXPERT TESTIMONY LIST

FOR

ROBERT D. KNECHT

IEc

INDUSTRIAL ECONOMICS, INCORPORATED

ROBERT D. KNECHT

Robert D. Knecht specializes in the practical application of economics, finance and management theory to issues facing public and private sector clients. Mr. Knecht has more than twenty five years of consulting experience, focusing primarily on the energy, metals, and mining industries. He has consulted to industry, law firms, and government clients, both in the U.S. and internationally. He has participated in strategic and business planning studies, project evaluations, litigation and regulatory proceedings and policy analyses. His practice currently focuses primarily on utility regulation, and he has provided analysis and expert testimony in numerous U.S. and Canadian jurisdictions. In addition, as Treasurer of IEc since 1995, Mr. Knecht is responsible for the firm's accounting, finance and tax planning, as well as administration of the firm's retirement plans. Mr. Knecht's consulting assignments include the following projects:

- For the Pennsylvania Office of Small Business Advocate, Mr. Knecht provides analysis and expert testimony in industry restructuring, base rates and purchased energy cost proceedings involving electric, steam and natural gas distribution utilities. Mr. Knecht has analyzed the economics and financial issues of electric industry restructuring, stranded cost determination, fair rate of return, claimed utility expenses, cost allocation methods and rate design issues.
- For independent power producers and industrial customers in Alberta, Mr. Knecht has provided analysis and expert testimony in a variety of electric industry proceedings, including industry restructuring, cost unbundling, stranded cost recovery, transmission rate design, cost allocation and rate design.
- For industrial customers in Québec, Mr. Knecht has prepared economic analysis and expert testimony in regulatory proceedings regarding cost allocation, compliance with legislative requirements for cross-subsidization, and rate design.
- As a participant on various international teams of experts, Mr. Knecht has prepared the economic and financial analysis for industry restructuring studies involving the steel and iron ore industries in Venezuela, Poland, and Nigeria.
- For the U.S. Department of Justice and for several private sector clients, Mr. Knecht has prepared analyses of economic damages in a variety of litigation matters, including ERISA discrimination, breach of contract, fraudulent conveyance, natural resource damages and anti-trust cases.
- Mr. Knecht participates in numerous projects with colleagues at IEc preparing economic and environmental analyses associated with energy and utility industries for the U.S. Environmental Protection Agency.

Mr. Knecht holds a M.S. in Management from the Sloan School of Management at M.I.T., with concentrations in applied economics and finance. He also holds a B.S. in Economics from M.I.T. Prior to joining Industrial Economics as a principal in 1989, Mr. Knecht worked for seven years as an economic and management consultant at Marshall Bartlett, Incorporated. He also worked for two years as an economist in the Energy Group of Data Resources, Incorporated.

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ROBERT D. KNECHT

EXPERT TESTIMONY SUBMITTED IN REGULATORY PROCEEDINGS: 2005 TO 2010

DOCKET #	REGULATOR	UTILITY	DATE	CLIENT	TOPICS
NBEUB 2009-017	New Brunswick Energy & Utilities Board	Enbridge Gas New Brunswick	March 2010	New Brunswick Public Intervenor	Cost allocation, rate design
R-2009-2145441	Pennsylvania Public Utility Commission	T.W. Phillips Gas & Oil	March 2010	Pennsylvania Office of Small Business Advocate	Unaccounted-for gas and retainage rates
R-2010-2150861	Pennsylvania Public Utility Commission	National Fuel Gas Distribution	March 2010	Pennsylvania Office of Small Business Advocate	Gas costs
P-2009-2099333	Pennsylvania Public Utility Commission	Columbia Gas of Pennsylvania	February 2010	Pennsylvania Office of Small Business Advocate	Purchase of receivables program
R-3708-2009	Régie de l'Énergie, Québec	Hydro Québec Distribution	November 2009	AQCIE/CIFQ	Post-patrimonial generation cost allocation, revenue allocation
M-2009-2123944, 2123945, 2123948, 2123950, 2123951	Pennsylvania Public Utility Commission	PECO, Duquesne Light, Metropolitan Edison, Pennsylvania Electric, Penn Power, West Penn Power	October, November 2009	Pennsylvania Office of Small Business Advocate	Smart Meter Cost Allocation and Rate Design
NBEUB 2009-006	New Brunswick Energy & Utilities Board	Enbridge Gas New Brunswick	September 2009	New Brunswick Public Intervenor	Development Period Criteria
M-2009-2092222, 2121952, 2112956, 2093218, 2093217, 2093215	Pennsylvania Public Utility Commission	Metropolitan Edison, Pennsylvania Electric, Penn Power, West Penn Power, Duquesne Light, PPL Electric	August 2009	Pennsylvania Office of Small Business Advocate	Energy efficiency and conservation programs, cost allocation, rate design
1604944; ID# 184	Alberta Utilities Commission	ATCO Gas	July 2009	Rate 13 Group	Cost allocation, rate design
R-2009-2105904, 909, 911	Pennsylvania Public Utility Commission	UGI Penn Natural Gas, UGI Central Penn Gas, UGI Utilities Inc. Gas Division	July 2009	Pennsylvania Office of Small Business Advocate	Gas supply procurement hedging, unaccounted-for gas, revenue sharing mechanisms
R-2009-2093219	Pennsylvania Public Utility Commission	Columbia Gas of Pennsylvania	May 2009	Pennsylvania Office of Small Business Advocate	Revenue sharing mechanisms, retainage rate, gas procurement

ROBERT D. KNECHT

EXPERT TESTIMONY SUBMITTED IN REGULATORY PROCEEDINGS: 2005 TO 2010

DOCKET #	REGULATOR	UTILITY	DATE	CLIENT	TOPICS
R-2008-2079660	Pennsylvania Public Utility Commission	UGI Penn Natural Gas	May 2009	Pennsylvania Office of Small Business Advocate	Equity cost of capital, cost allocation, rate design
R-2008-2079675	Pennsylvania Public Utility Commission	UGI Central Penn Gas	May 2009	Pennsylvania Office of Small Business Advocate	Equity cost of capital, cost allocation, rate design
R-2008-2075250	Pennsylvania Public Utility Commission	T.W. Phillips Gas & Oil	April 2009	Pennsylvania Office of Small Business Advocate	Retainage rates
R-2009-2088076	Pennsylvania Public Utility Commission	Philadelphia Gas Works	April 2009	Pennsylvania Office of Small Business Advocate	Gas procurement
R-2009-2083181	Pennsylvania Public Utility Commission	National Fuel Gas Distribution	March 2009	Pennsylvania Office of Small Business Advocate	Retainage rates, gas procurement
P-2008-2060309	Pennsylvania Public Utility Commission	PPL Electric Utilities	December 2008	Pennsylvania Office of Small Business Advocate	Default electric supply procurement
R-2008-2073938	Pennsylvania Public Utility Commission	Philadelphia Gas Works	December 2008	Pennsylvania Office of Small Business Advocate	Revenue requirement, financial cash flows, cost allocation, rate design.
P-2008-2044561	Pennsylvania Public Utility Commission	Pike County Light & Power	October 2008	Pennsylvania Office of Small Business Advocate	Electric default service procurement
R-3669-2008	*Régie de l'Énergie*, Québec	Hydro Québec TransÉnergie	October 2008	AQCIE/CIFQ	Transmission cost allocation.
R-3677-2008	*Régie de l'Énergie*, Québec	Hydro Québec Distribution	October 2008	AQCIE/CIFQ	Post-patrimonial supply cost allocation, revenue allocation, rate design.
R-3673-2008	Régie de l'Énergie, Québec	Hydro Québec Distribution	August 2008	AQCIE/CIFQ	Electric supply contract modifications.
1550487	Alberta Utilities Commission	ENMAX Power Corporation	July 2008	D410 Group	Formula-based (performance-based) ratemaking; ratepayer-supplied equity contributions.

ROBERT D. KNECHT

EXPERT TESTIMONY SUBMITTED IN REGULATORY PROCEEDINGS: 2005 TO 2010

DOCKET #	REGULATOR	UTILITY	DATE	CLIENT	TOPICS
R-2008-2039417 et al.	Pennsylvania Public Utility Commission	UGI Utilities (Gas Division)	July 2008	Pennsylvania Office of Small Business Advocate	Design day demand forecast.
R-2008-2039284	Pennsylvania Public Utility Commission	UGI Penn Natural Gas	July 2008	Pennsylvania Office of Small Business Advocate	Revenue sharing, gas supply costs.
R-2008-2039634	Pennsylvania Public Utility Commission	PPL Gas Utilities	July 2008	Pennsylvania Office of Small Business Advocate	Lost and unaccounted-for gas, gas supply costs.
A-2008-2034045	Pennsylvania Public Utility Commission	UGI Utilities, PPL Gas Utilities	June 2008	Pennsylvania Office of Small Business Advocate	Public benefits of proposed sale.
R-2008-2011621	Pennsylvania Public Utility Commission	Columbia Gas of Pennsylvania	May 2008	Pennsylvania Office of Small Business Advocate	Cost allocation, revenue allocation, rate design.
R-2008-2028039	Pennsylvania Public Utility Commission	Columbia Gas of Pennsylvania	May 2008	Pennsylvania Office of Small Business Advocate	Gas supply cost functionalization; cost reconciliation method, sharing mechanisms.
R-3648-2007	Régie de l'Énergie, Québec	Hydro Québec Distribution	April 2008	AQCIE/CIFQ	Electric supply contract modifications.
R-2008-2021348	Pennsylvania Public Utility Commission	Philadelphia Gas Works	April 2008	Pennsylvania Office of Small Business Advocate	Sharing mechanisms, gas supply contracts.
R-2008-2012502	Pennsylvania Public Utility Commission	National Fuel Gas Distribution	March 2008	Pennsylvania Office of Small Business Advocate	Transportation and sales customer rate design, design day forecasts.
R-2008-2013026	Pennsylvania Public Utility Commission	T.W. Phillips Gas and Oil	March 2008	Pennsylvania Office of Small Business Advocate	Rate design treatment of capacity release revenues.
P-00072342	Pennsylvania Public Utility Commission	West Penn Power d/b/a Allegheny Power	February 2008	Pennsylvania Office of Small Business Advocate	Default service electricity procurement, rate design, reconciliation.
2007-004	New Brunswick Board of Commissioners of Public Utilities	New Brunswick Power Distribution and Customer Service Corporation	November 2007	New Brunswick Public Intervenor	Cost allocation, revenue allocation, rate design.

ROBERT D. KNECHT

EXPERT TESTIMONY SUBMITTED IN REGULATORY PROCEEDINGS: 2005 TO 2010

DOCKET #	REGULATOR	UTILITY	DATE	CLIENT	TOPICS
R-3644-2007	Régie de l'Énergie, Québec	Hydro Québec Distribution	October 2007	AQCIE/CIFQ	Cost allocation, revenue allocation, rate design.
P-00072305	Pennsylvania Public Utility Commission	Pennsylvania Power Corporation	July 2007	Pennsylvania Office of Small Business Advocate	Default electric service procurement.
R-00072334	Pennsylvania Public Utility Commission	UGI Penn Natural Gas, Inc.	July 2007	Pennsylvania Office of Small Business Advocate	Asset management arrangement, gas procurement.
R-00072333	Pennsylvania Public Utility Commission	PPL Gas Utilities Corporation	July 2007	Pennsylvania Office of Small Business Advocate	Design day forecasting, gas procurement.
R-00072155	Pennsylvania Public Utility Commission	PPL Electric Utilities Corporation	July 2007	Pennsylvania Office of Small Business Advocate	Cost allocation, revenue allocation, rate design, energy efficiency.
R-00049255 (Remand)	Pennsylvania Public Utility Commission	PPL Electric Utilities Corporation	May 2007	Pennsylvania Office of Small Business Advocate	Revenue allocation.
R-00072175	Pennsylvania Public Utility Commission	Columbia Gas of Pennsylvania, Inc.	May 2007	Pennsylvania Office of Small Business Advocate	Gas procurement.
R-00072110	Pennsylvania Public Utility Commission	Philadelphia Gas Works	April 2007	Pennsylvania Office of Small Business Advocate	Gas procurement, margin sharing mechanisms.
R-00061931	Pennsylvania Public Utility Commission	Philadelphia Gas Works	April 2007	Pennsylvania Office of Small Business Advocate	Cost allocation, revenue allocation, retail gas competition.
P-00072245	Pennsylvania Public Utility Commission	Pike County Light & Power Company	March 2007	Pennsylvania Office of Small Business Advocate	Default service procurement, rate design.
R-00072043	Pennsylvania Public Utility Commission	National Fuel Gas Distribution Company	March 2007	Pennsylvania Office of Small Business Advocate	Design day requirements.
C-20065942	Pennsylvania Public Utility Commission	Pike County Light & Power Company	November 2006	Pennsylvania Office of Small Business Advocate	Wholesale power procurement by provider of last resort.
R-3610-2006	Régie de l'Énergie, Québec	Hydro Québec Distribution	November 2006	AQCIE/CIFQ	Post-patrimonial generation cost allocation; cross-subsidization; rate design.

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INDUSTRIAL ECONOMICS, INCORPORATED

ROBERT D. KNECHT

EXPERT TESTIMONY SUBMITTED IN REGULATORY PROCEEDINGS: 2005 TO 2010

DOCKET #	REGULATOR	UTILITY	DATE	CLIENT	TOPICS
P-00052188	Pennsylvania Public Utility Commission	Pennsylvania Power Company	September 2006	Pennsylvania Office of Small Business Advocate	Affidavit: POLR rates, wholesale to retail.
R-00061493	Pennsylvania Public Utility Commission	National Fuel Gas Distribution Corporation	September 2006	Pennsylvania Office of Small Business Advocate	Rate of return, load forecasting, cost allocation, revenue allocation, rate design, revenue decoupling.
R-00061398	Pennsylvania Public Utility Commission	PPL Gas Utilities Corporation	August 2006	Pennsylvania Office of Small Business Advocate	Cost allocation, revenue allocation, rate design.
R-00061365	Pennsylvania Public Utility Commission	PG Energy/Southern Union Company	July 2006	Pennsylvania Office of Small Business Advocate	Merger savings, cost allocation, revenue allocation, rate design.
R-00061519	Pennsylvania Public Utility Commission	PPL Gas Utilities Corporation	July 2006	Pennsylvania Office of Small Business Advocate	Design day weather and throughput forecasts; gas supply hedging.
R-00061518	Pennsylvania Public Utility Commission	PG Energy/Southern Union Company	July 2006	Pennsylvania Office of Small Business Advocate	Design day weather and throughput forecasts; gas supply hedging.
A-125146	Pennsylvania Public Utility Commission	UGI Utilities, Inc., Southern Union Company	June 2006	Pennsylvania Office of Small Business Advocate	Public benefits of proposed sale of PG Energy to UGI; asset management agreement.
R-00061355	Pennsylvania Public Utility Commission	Columbia Gas of Pennsylvania	May 2006	Pennsylvania Office of Small Business Advocate	Gas supply and hedging plan; procedural issues
R-00061296	Pennsylvania Public Utility Commission	Philadelphia Gas Works	April 2006	Pennsylvania Office of Small Business Advocate	Gas procurement and procedural issues.
R-00061246	Pennsylvania Public Utility Commission	National Fuel Gas Distribution	March 2006	Pennsylvania Office of Small Business Advocate	Gas procurement; unaccounted for gas retention rates.
2005-002 Refiling	New Brunswick Board of Commissioners of Public Utilities	New Brunswick Power Distribution and Customer Service Company	February 2006	New Brunswick Public Intervenor	Cost allocation, rate design.
P-00052188	Pennsylvania Public Utility Commission	Pennsylvania Power Company	December 2005	Pennsylvania Office of Small Business Advocate	Cost allocation and rate design for POLR supplies.
R-3579-2005	Régie de l'Énergie, Québec	Hydro Québec Distribution	November 2005	AQCIE/CIFQ	Generation cost allocation; cross-subsidization; revenue allocation.
2005-002	New Brunswick Board of Commissioners of Public Utilities	New Brunswick Power Distribution and Customer Service Company	August 2005	New Brunswick Public Intervenor	Cost allocation, rate design.

ROBERT D. KNECHT

EXPERT TESTIMONY SUBMITTED IN REGULATORY PROCEEDINGS: 2005 TO 2010

DOCKET #	REGULATOR	UTILITY	DATE	CLIENT	TOPICS
R-00050538	Pennsylvania Public Utility Commission	PG Energy	July 2005	Pennsylvania Office of Small Business Advocate	Gas procurement diversification.
R-00050540	Pennsylvania Public Utility Commission	PPL Gas Utilities Corporation	July 2005	Pennsylvania Office of Small Business Advocate	Gas procurement, hedging, retention rates, sharing mechanism.
R-00050340	Pennsylvania Public Utility Commission	Columbia Gas of Pennsylvania	May 2005	Pennsylvania Office of Small Business Advocate	Gas procurement, hedging and diversification.
R-3563-2005	Régie de l'Énergie, Québec	Hydro Québec Distribution	April 2005	AQCIE/CIFQ	Generation cost allocation; industrial demand response.
R-00050264	Pennsylvania Public Utility Commission	Philadelphia Gas Works	April 2005	Pennsylvania Office of Small Business Advocate	Gas procurement, risk hedging, financing costs in the gas cost rate.
R-00050216	Pennsylvania Public Utility Commission	National Fuel Gas Distribution	March 2005	Pennsylvania Office of Small Business Advocate	Gas supply procurement and forward pricing policies.
EB-2004-0542	Ontario Energy Board	Union Gas Limited	March 2005	Tribute Resources Inc.	Cost allocation and rate design for service to embedded storage pools.
R-00049884	Pennsylvania Public Utility Commission	Pike County Light and Power (Gas Service)	January 2005	Pennsylvania Office of Small Business Advocate	Fair rate of return, cost allocation, class revenue assignment.

March 2010

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EXHIBIT IEc-2

REFERENCED INTERROGATORY RESPONSES

OSBA-I-2

OSBA-I-3

OSBA-I-4

OSBA-I-7

OSBA-I-10

PPL Electric Utilities Corporation
Response to Interrogatories of the
Office of Small Business Advocate, Set I
Dated June 3, 2010
Docket No. R-2010-2161694

Q.2. Reference Exhibit JMK-3, pages 13-14:

a. Please provide the filed classification factors reported in this exhibit for each of PPL Electric's base rate cases since 1990.

b. In MS Excel format, please provide:

i. Number and cost of poles installed by year by size and class of pole, split between primary and secondary voltage systems;

ii. Footage and cost of Account 365 overhead conductor installed by year and class of conductor, split between primary and secondary voltage systems;

iii. Footage and cost of Account 367 underground conductor installed by year and class of conductor, split between primary and secondary voltage systems;

iv. Number and cost of Account 368.2 transformers installed by year and capacity of transformer;

v. Number and cost of Account 368.4 transformers installed by year and capacity of transformer;

vi. Number and cost of Account 369 services installed by year and type and capacity of service;

vii. Number and cost of Account 362 transformers installed by year and capacity of transformer.

c. Please explain why the minimum system unit cost for secondary overhead conductor ($2.59 per foot) is substantially higher than the minimum system unit cost for primary overhead conductor ($0.90 per foot).

d. Please demonstrate how the poles, overhead conductors and underground conductors classification factors were applied to overhead and underground lines classification in Exhibit JMK-2 at page 37.

e. Please explain generally why the customer component of services costs is much lower than the customer component for poles and conductors. That is, please explain why services costs appear to increase more quickly with customer size than other distribution system components.

A.2. a. See Attachment 1.

b. A Microsoft Excel spreadsheet with the requested data is provided on the CD, which was provided in response to Question 1, in the folder "OSBA-I-Q2." A copy is being provided only to the requesting party. Copies will be provided to other parties, upon request.

i. See Attachment 2. PPL Electric does not differentiate between primary and secondary voltage systems in its plant records detail.

ii. See the response to Question 17 of Interrogatories of the Office of Consumer Advocate, Set VI, dated May 14, 2010. PPL Electric does not differentiate between primary and secondary voltage systems in its plant records detail.

iii. See the response to Question 19 of Interrogatories of the Office of Consumer Advocate, Set VI, dated May 14, 2010. PPL Electric does not differentiate between primary and secondary voltage systems in its plant records detail.

iv. See the response to Question 20 of Interrogatories of the Office of Consumer Advocate, Set VI, dated May 14, 2010.

v. See the response to Question 20 of Interrogatories of the Office of Consumer Advocate, Set VI, dated May 14, 2010

vi. See Attachment 3. PPL Electric does not differentiate service capacity in its plant records detail.

vii. See Attachment 4.

c. PPL Electric's minimum system unit cost for a secondary overhead conductor is substantially higher than the minimum system unit cost for a primary overhead conductor because the minimum system secondary overhead conductor consists of three conductors bundled in a triplex arrangement (one bare neutral conductor composed of aluminum strands around a steel core and two 600 volt secondary aluminum conductors enclosed in a high-density plastic jacket). PPL Electric's minimum system unit for primary overhead conductor consists of one bare primary aluminum conductor composed of aluminum strands around a steel core.

d. The classification factors are applied to the poles, overhead conductors and underground conductors on page 138 of Exhibit JMK 2. See Attachment 5 which provides a revised page 138 (see the response to Question 2 of Interrogatories of the Office of Consumer Advocate, Set VII, dated May, 14, 2010) with the applicable classification factors shown. The summation of all of the plant costs associated with Overhead and Underground Lines is set forth on

revised page 137 of Exhibit JMK 2. The total account amounts then are assigned to the proper jurisdictions. The data on page 37 of Exhibit JMK 2 represents the PA jurisdictional amounts only, not the total account amounts that include the FERC jurisdictional amounts, which are shown on page 13 of Exhibit JMK 1 as Resale Primary.

e. In preparing its response to this request, PPL Electric discovered an error on page 13 of Exhibit JMK 3 regarding the calculation of the demand and customer components of Overhead and Underground Services. Attachment 6 provides a copy of a revised page 13 of Exhibit JMK 3. Because the correction of this error will impact the results of PPL Electric's minimum system study and the allocation of Overhead and Underground Services in Exhibit JMK 2, albeit a minimal impact, the Company will be submitting revised Exhibits JMK 2 and JMK 3 for the record in this proceeding.

Pennsylvania Power & Light Company

Distribution Plant - Subfunctionalization/Classification

Percentages by Plant Account
as of December 31, 1993

Account	Description	66/138 KV and Primary % of Account Total	Secondary % of Account Total	Customer Component % of Secondary	Demand Component % of Secondary
360	Land & Land Rights	See Note	See Note	See Note	See Note
361	Structures & Improvements	98.84	1.16	0.00	100.00
362	Station Equipment	98.38	1.62	0.00	100.00
364	Poles, Towers & Fixtures	36.94	63.06	47.01	52.99
365	Overheard Conductors & Devices	43.59	56.41	65.14	34.86
366	Underground Conduit	17.61	82.39	62.53	37.47
367	Underground Conductors	17.61	82.39	62.53	37.47
368	Line Transformers	0.00	100.00	56.45	43.55
369	Services	0.00	100.00	91.52	8.48
370	Meters	0.00	100.00	100.00	0.00
371	Area Lighting Fixtures	0.00	100.00	100.00	0.00
373	Street Lighting	0.00	100.00	100.00	0.00

Note: Account 360 (Land & Land Rights) is functionalized and classified by direct assignment based on an analysis of plant records.

PPL ELECTRIC UTILITIES CORPORATION

Distribution Plant - Subfunctionalization Classification

Percentages by Plant Account as of December 31, 2003

Account	Description	Primary % of Account Total	Secondary % of Account Total	Customer Component % of Secondary	Demand Component % of Secondary
360	Land & Land Rights	See Note	See Note	See Note	See Note
361	Structures & Improvements	97.62	2.38	0.00	100.00
362	Station Equipment	98.46	1.54	0.00	100.00
364	Poles, Towers & Fixtures	28.80	71.20	60.11	39.89
365	Overhead Conductors & Devices	28.57	71.43	62.40	37.60
366	Underground Conduit	19.16	80.84	48.46	51.54
367	Underground Conductors	19.16	80.84	48.46	51.54
368	Line Transformers	0.00	100.00	69.87	30.13
369	Services	0.00	100.00	98.41	1.59
370	Meters	0.00	100.00	100.00	0.00
371	Area Lighting Fixtures	0.00	100.00	100.00	0.00
373	Street Lighting	0.00	100.00	100.00	0.00

Note: Account 360 (Land and Land Rights) is functionalized and classified by direct assignment based on an analysis of plant records.

PPL ELECTRIC UTILITIES CORPORATION

Distribution Plant - Subfunctionalization Classification

Percentages by Plant Account as of December 31, 2006

Account	Description	Primary % of Account Total	Secondary % of Account Total	Customer Component % of Secondary	Demand Component % of Secondary
360	Land & Land Rights	See Note	See Note	See Note	See Note
361	Structures & Improvements	98.62	1.38	0.00	100.00
362	Station Equipment	98.52	1.48	0.00	100.00
364	Poles, Towers & Fixtures	29.48	70.52	61.30	38.70
365	Overhead Conductors & Devices	29.36	70.64	51.12	48.88
366	Underground Conduit	17.08	82.92	67.73	32.27
367	Underground Conductors	17.08	82.92	67.73	32.27
368	Line Transformers	0.00	100.00	52.82	47.18
369	Services	0.00	100.00	76.78	23.22
370	Meters	0.00	100.00	100.00	0.00
371	Area Lighting Fixtures	0.00	100.00	100.00	0.00
373	Street Lighting	0.00	100.00	100.00	0.00

Note: Account 360 (Land and Land Rights) is functionalized and classified by direct assignment based on an analysis of plant records.

FERC Account	Vintage	Retirement Unit	Quantity	Original Cost
364.4 - Poles and Fixtures	1995	Non Unitized Plant	1	57,718.20
364.4 - Poles and Fixtures	1996	Non Unitized Plant	3	-0.14
364.4 - Poles and Fixtures	1997	Non Unitized Plant	0	0.05
364.4 - Poles and Fixtures	1998	Non Unitized Plant	4	42.63
364.4 - Poles and Fixtures	1999	Non Unitized Plant	42	0.00
364.4 - Poles and Fixtures	2000	Non Unitized Plant	31	0.00
364.4 - Poles and Fixtures	2001	Non Unitized Plant	15	0.00
364.4 - Poles and Fixtures	2002	Non Unitized Plant	5	-0.02
364.4 - Poles and Fixtures	2003	Non Unitized Plant	2	134.75
364.4 - Poles and Fixtures	2004	Non Unitized Plant	3	0.00
364.4 - Poles and Fixtures	2005	Non Unitized Plant	14	0.00
364.4 - Poles and Fixtures	2006	Non Unitized Plant	21	495.52
364.4 - Poles and Fixtures	2007	Non Unitized Plant	46	294,976.37
364.4 - Poles and Fixtures	2008	Non Unitized Plant	110	2,598,991.70
364.4 - Poles and Fixtures	2009	Non Unitized Plant	419	3,360,520.62
			716	6,312,879.68
364.4 - Poles and Fixtures	1961	poles concrete	9	217.04
364.4 - Poles and Fixtures	1972	poles concrete	0	186.30
364.4 - Poles and Fixtures	1979	poles concrete	8	4,195.12
364.4 - Poles and Fixtures	1980	poles concrete	13	14,910.79
364.4 - Poles and Fixtures	1981	poles concrete	3	2,251.81
364.4 - Poles and Fixtures	1982	poles concrete	6	4,816.58
364.4 - Poles and Fixtures	1983	poles concrete	4	3,362.72
364.4 - Poles and Fixtures	1984	poles concrete	1	1,008.08
364.4 - Poles and Fixtures	1985	poles concrete	1	843.91
			45	31,792.35
364.4 - Poles and Fixtures	1972	poles wood: pole: wood 101 - 110	0	0.01
364.4 - Poles and Fixtures	1973	poles wood: pole: wood 101 - 110	3	5,421.03
364.4 - Poles and Fixtures	1974	poles wood: pole: wood 101 - 110	1	2,115.19
364.4 - Poles and Fixtures	1975	poles wood: pole: wood 101 - 110	0	0.01
364.4 - Poles and Fixtures	1977	poles wood: pole: wood 101 - 110	3	9,469.88
364.4 - Poles and Fixtures	1979	poles wood: pole: wood 101 - 110	0	0.01
364.4 - Poles and Fixtures	1980	poles wood: pole: wood 101 - 110	7	34,821.38
364.4 - Poles and Fixtures	1988	poles wood: pole: wood 101 - 110	0	0.01
364.4 - Poles and Fixtures	1989	poles wood: pole: wood 101 - 110	4	22,492.01
			18	74,319.53
364.4 - Poles and Fixtures	1936	poles wood: pole: wood 25 and under	108	2,051.46
364.4 - Poles and Fixtures	1938	poles wood: pole: wood 25 and under	105	2,431.27
364.4 - Poles and Fixtures	1939	poles wood: pole: wood 25 and under	176	3,962.97
364.4 - Poles and Fixtures	1940	poles wood: pole: wood 25 and under	180	3,748.50
364.4 - Poles and Fixtures	1941	poles wood: pole: wood 25 and under	194	4,478.36
364.4 - Poles and Fixtures	1942	poles wood: pole: wood 25 and under	152	3,920.94
364.4 - Poles and Fixtures	1943	poles wood: pole: wood 25 and under	265	7,336.79
364.4 - Poles and Fixtures	1944	poles wood: pole: wood 25 and under	914	19,243.44
364.4 - Poles and Fixtures	1945	poles wood: pole: wood 25 and under	238	7,259.93
364.4 - Poles and Fixtures	1946	poles wood: pole: wood 25 and under	355	12,584.94
364.4 - Poles and Fixtures	1947	poles wood: pole: wood 25 and under	386	15,536.91
364.4 - Poles and Fixtures	1949	poles wood: pole: wood 25 and under	7	295.85
364.4 - Poles and Fixtures	1951	poles wood: pole: wood 25 and under	70	4,131.75
364.4 - Poles and Fixtures	1952	poles wood: pole: wood 25 and under	99	5,533.60
364.4 - Poles and Fixtures	1953	poles wood: pole: wood 25 and under	79	4,890.94
364.4 - Poles and Fixtures	1954	poles wood: pole: wood 25 and under	43	3,003.72
364.4 - Poles and Fixtures	1955	poles wood: pole: wood 25 and under	136	9,947.21
364.4 - Poles and Fixtures	1956	poles wood: pole: wood 25 and under	66	5,002.84
364.4 - Poles and Fixtures	1957	poles wood: pole: wood 25 and under	86	6,543.32
364.4 - Poles and Fixtures	1958	poles wood: pole: wood 25 and under	84	6,903.66
364.4 - Poles and Fixtures	1959	poles wood: pole: wood 25 and under	131	9,780.86
364.4 - Poles and Fixtures	1960	poles wood: pole: wood 25 and under	124	9,490.18

FERC Account	Vintage	Retirement Unit	Quantity	Original Cost
364.4 - Poles and Fixtures	1961	poles wood: pole: wood 25 and under	106	9,519.95
364.4 - Poles and Fixtures	1962	poles wood: pole: wood 25 and under	82	7,972.12
364.4 - Poles and Fixtures	1963	poles wood: pole: wood 25 and under	135	14,156.29
364.4 - Poles and Fixtures	1964	poles wood: pole: wood 25 and under	129	14,535.26
364.4 - Poles and Fixtures	1965	poles wood: pole: wood 25 and under	171	19,259.87
364.4 - Poles and Fixtures	1966	poles wood: pole: wood 25 and under	197	25,835.56
364.4 - Poles and Fixtures	1967	poles wood: pole: wood 25 and under	196	28,860.65
364.4 - Poles and Fixtures	1968	poles wood: pole: wood 25 and under	215	30,757.33
364.4 - Poles and Fixtures	1969	poles wood: pole: wood 25 and under	245	35,812.67
364.4 - Poles and Fixtures	1970	poles wood: pole: wood 25 and under	200	30,201.61
364.4 - Poles and Fixtures	1971	poles wood: pole: wood 25 and under	182	31,975.04
364.4 - Poles and Fixtures	1972	poles wood: pole: wood 25 and under	193	39,568.72
364.4 - Poles and Fixtures	1973	poles wood: pole: wood 25 and under	327	52,576.69
364.4 - Poles and Fixtures	1974	poles wood: pole: wood 25 and under	266	90,157.23
364.4 - Poles and Fixtures	1975	poles wood: pole: wood 25 and under	285	110,002.88
364.4 - Poles and Fixtures	1976	poles wood: pole: wood 25 and under	286	125,416.19
364.4 - Poles and Fixtures	1977	poles wood: pole: wood 25 and under	255	107,539.87
364.4 - Poles and Fixtures	1978	poles wood: pole: wood 25 and under	238	108,999.30
364.4 - Poles and Fixtures	1979	poles wood: pole: wood 25 and under	255	110,639.56
364.4 - Poles and Fixtures	1980	poles wood: pole: wood 25 and under	200	94,300.09
364.4 - Poles and Fixtures	1981	poles wood: pole: wood 25 and under	176	82,372.80
364.4 - Poles and Fixtures	1982	poles wood: pole: wood 25 and under	113	61,617.43
364.4 - Poles and Fixtures	1983	poles wood: pole: wood 25 and under	130	72,595.45
364.4 - Poles and Fixtures	1984	poles wood: pole: wood 25 and under	137	76,017.88
364.4 - Poles and Fixtures	1985	poles wood: pole: wood 25 and under	125	71,156.72
364.4 - Poles and Fixtures	1986	poles wood: pole: wood 25 and under	115	60,533.42
364.4 - Poles and Fixtures	1987	poles wood: pole: wood 25 and under	114	64,738.04
364.4 - Poles and Fixtures	1988	poles wood: pole: wood 25 and under	129	77,381.96
364.4 - Poles and Fixtures	1989	poles wood: pole: wood 25 and under	133	86,943.79
364.4 - Poles and Fixtures	1990	poles wood: pole: wood 25 and under	112	77,506.04
364.4 - Poles and Fixtures	1991	poles wood: pole: wood 25 and under	122	87,985.92
364.4 - Poles and Fixtures	1992	poles wood: pole: wood 25 and under	103	63,984.13
364.4 - Poles and Fixtures	1993	poles wood: pole: wood 25 and under	99	80,513.29
364.4 - Poles and Fixtures	*1994*	*poles wood: pole: wood 25 and under*	*106*	*88,540.98*
364.4 - Poles and Fixtures	1995	poles wood: pole: wood 25 and under	105	94,748.26
364.4 - Poles and Fixtures	1996	poles wood: pole: wood 25 and under	79	75,383.41
364.4 - Poles and Fixtures	1997	poles wood: pole: wood 25 and under	80	77,416.98
364.4 - Poles and Fixtures	1998	poles wood: pole: wood 25 and under	67	87,181.81
364.4 - Poles and Fixtures	1999	poles wood: pole: wood 25 and under	70	51,706.57
364.4 - Poles and Fixtures	2000	poles wood: pole: wood 25 and under	87	81,048.83
364.4 - Poles and Fixtures	2001	poles wood: pole: wood 25 and under	54	51,122.22
364.4 - Poles and Fixtures	2002	poles wood: pole: wood 25 and under	146	95,952.74
364.4 - Poles and Fixtures	2003	poles wood: pole: wood 25 and under	61	95,356.61
364.4 - Poles and Fixtures	2004	poles wood: pole: wood 25 and under	67	86,582.64
364.4 - Poles and Fixtures	2005	poles wood: pole: wood 25 and under	79	93,875.18
364.4 - Poles and Fixtures	2006	poles wood: pole: wood 25 and under	92	85,647.65
364.4 - Poles and Fixtures	2007	poles wood: pole: wood 25 and under	88	97,934.81
364.4 - Poles and Fixtures	2008	poles wood: pole: wood 25 and under	54	55,469.23
364.4 - Poles and Fixtures	2009	poles wood: pole: wood 25 and under	95	151,017.69
			11,099	3,568,498.80
364.4 - Poles and Fixtures	1936	poles wood: pole: wood 30	4,578	99,113.90
364.4 - Poles and Fixtures	1937	poles wood: pole: wood 30	386	8,973.82
364.4 - Poles and Fixtures	1938	poles wood: pole: wood 30	269	6,923.33
364.4 - Poles and Fixtures	1939	poles wood: pole: wood 30	371	9,383.46
364.4 - Poles and Fixtures	1940	poles wood: pole: wood 30	329	8,347.68
364.4 - Poles and Fixtures	1941	poles wood: pole: wood 30	443	11,139.43
364.4 - Poles and Fixtures	1942	poles wood: pole: wood 30	331	10,265.96
364.4 - Poles and Fixtures	1943	poles wood: pole: wood 30	538	17,105.24
364.4 - Poles and Fixtures	1944	poles wood: pole: wood 30	1,604	38,755.36
364.4 - Poles and Fixtures	1945	poles wood: pole: wood 30	511	18,582.51
364.4 - Poles and Fixtures	1946	poles wood: pole: wood 30	1,033	41,679.85
364.4 - Poles and Fixtures	1947	poles wood: pole: wood 30	1,097	48,228.00
364.4 - Poles and Fixtures	1951	poles wood: pole: wood 30	131	8,205.20

FERC Account	Vintage	Retirement Unit	Quantity	Original Cost
364.4 - Poles and Fixtures	1952	poles wood: pole: wood 30	319	18,022.60
364.4 - Poles and Fixtures	1953	poles wood: pole: wood 30	167	11,540.08
364.4 - Poles and Fixtures	1954	poles wood: pole: wood 30	168	12,717.83
364.4 - Poles and Fixtures	1955	poles wood: pole: wood 30	308	24,594.31
364.4 - Poles and Fixtures	1956	poles wood: pole: wood 30	417	35,282.90
364.4 - Poles and Fixtures	1957	poles wood: pole: wood 30	438	37,564.85
364.4 - Poles and Fixtures	1958	poles wood: pole: wood 30	306	28,907.92
364.4 - Poles and Fixtures	1959	poles wood: pole: wood 30	564	49,381.02
364.4 - Poles and Fixtures	1960	poles wood: pole: wood 30	492	42,260.25
364.4 - Poles and Fixtures	1961	poles wood: pole: wood 30	632	58,603.37
364.4 - Poles and Fixtures	1962	poles wood: pole: wood 30	683	72,380.52
364.4 - Poles and Fixtures	1963	poles wood: pole: wood 30	2,376	200,348.18
364.4 - Poles and Fixtures	1964	poles wood: pole: wood 30	2,187	181,618.60
364.4 - Poles and Fixtures	1965	poles wood: pole: wood 30	1,985	193,258.79
364.4 - Poles and Fixtures	1966	poles wood: pole: wood 30	2,098	225,811.66
364.4 - Poles and Fixtures	1967	poles wood: pole: wood 30	2,351	270,663.49
364.4 - Poles and Fixtures	1968	poles wood: pole: wood 30	2,488	305,971.79
364.4 - Poles and Fixtures	1969	poles wood: pole: wood 30	2,804	351,492.65
364.4 - Poles and Fixtures	1970	poles wood: pole: wood 30	3,057	398,622.93
364.4 - Poles and Fixtures	1971	poles wood: pole: wood 30	3,190	479,261.04
364.4 - Poles and Fixtures	1972	poles wood: pole: wood 30	3,115	592,208.22
364.4 - Poles and Fixtures	1973	poles wood: pole: wood 30	4,672	1,166,475.28
364.4 - Poles and Fixtures	1974	poles wood: pole: wood 30	3,465	1,077,391.95
364.4 - Poles and Fixtures	1975	poles wood: pole: wood 30	3,112	1,155,001.99
364.4 - Poles and Fixtures	1976	poles wood: pole: wood 30	3,429	1,457,095.74
364.4 - Poles and Fixtures	1977	poles wood: pole: wood 30	3,466	1,572,676.13
364.4 - Poles and Fixtures	1978	poles wood: pole: wood 30	3,440	1,701,443.22
364.4 - Poles and Fixtures	1979	poles wood: pole: wood 30	3,161	1,355,092.25
364.4 - Poles and Fixtures	1980	poles wood: pole: wood 30	2,769	1,231,541.84
364.4 - Poles and Fixtures	1981	poles wood: pole: wood 30	2,311	1,120,189.17
364.4 - Poles and Fixtures	1982	poles wood: pole: wood 30	1,605	880,744.74
364.4 - Poles and Fixtures	1983	poles wood: pole: wood 30	1,670	969,891.86
364.4 - Poles and Fixtures	1984	poles wood: pole: wood 30	2,235	1,381,091.90
364.4 - Poles and Fixtures	1985	poles wood: pole: wood 30	2,332	1,536,963.63
364.4 - Poles and Fixtures	1986	poles wood: pole: wood 30	2,627	1,622,414.18
364.4 - Poles and Fixtures	1987	poles wood: pole: wood 30	2,757	1,840,301.93
364.4 - Poles and Fixtures	1988	poles wood: pole: wood 30	2,826	1,917,288.48
364.4 - Poles and Fixtures	1989	poles wood: pole: wood 30	2,593	1,840,958.43
364.4 - Poles and Fixtures	1990	poles wood: pole: wood 30	2,243	1,694,719.34
364.4 - Poles and Fixtures	1991	poles wood: pole: wood 30	1,714	1,389,853.80
364.4 - Poles and Fixtures	1992	poles wood: pole: wood 30	1,713	1,403,374.25
364.4 - Poles and Fixtures	1993	poles wood: pole: wood 30	1,711	1,608,507.67
364.4 - Poles and Fixtures	1994	poles wood: pole: wood 30	1,374	1,243,079.75
364.4 - Poles and Fixtures	1995	poles wood: pole: wood 30	1,400	1,315,225.16
364.4 - Poles and Fixtures	1996	poles wood: pole: wood 30	1,230	1,284,383.01
364.4 - Poles and Fixtures	1997	poles wood: pole: wood 30	1,251	1,191,069.61
364.4 - Poles and Fixtures	1998	poles wood: pole: wood 30	1,092	1,094,564.33
364.4 - Poles and Fixtures	1999	poles wood: pole: wood 30	1,088	1,102,077.13
364.4 - Poles and Fixtures	2000	poles wood: pole: wood 30	997	988,836.73
364.4 - Poles and Fixtures	2001	poles wood: pole: wood 30	774	834,641.24
364.4 - Poles and Fixtures	2002	poles wood: pole: wood 30	1,656	1,212,984.68
364.4 - Poles and Fixtures	2003	poles wood: pole: wood 30	468	1,014,511.43
364.4 - Poles and Fixtures	2004	poles wood: pole: wood 30	860	970,123.12
364.4 - Poles and Fixtures	2005	poles wood: pole: wood 30	768	876,891.53
364.4 - Poles and Fixtures	2006	poles wood: pole: wood 30	1,204	1,404,173.65
364.4 - Poles and Fixtures	2007	poles wood: pole: wood 30	944	1,237,028.94
364.4 - Poles and Fixtures	2008	poles wood: pole: wood 30	710	1,021,559.32
364.4 - Poles and Fixtures	2009	poles wood: pole: wood 30	734	1,410,875.84
			114,167	52,042,259.99
364.4 - Poles and Fixtures	1936	poles wood: pole: wood 35	21,378	662,732.96
364.4 - Poles and Fixtures	1937	poles wood: pole: wood 35	1,705	48,660.15
364.4 - Poles and Fixtures	1938	poles wood: pole: wood 35	819	26,158.78
364.4 - Poles and Fixtures	1939	poles wood: pole: wood 35	1,023	31,406.38

FERC Account	Vintage	Retirement Unit	Quantity	Original Cost
364.4 - Poles and Fixtures	1940	poles wood: pole: wood 35	1,219	38,059.14
364.4 - Poles and Fixtures	1941	poles wood: pole: wood 35	1,786	57,395.03
364.4 - Poles and Fixtures	1942	poles wood: pole: wood 35	846	38,413.42
364.4 - Poles and Fixtures	1943	poles wood: pole: wood 35	1,496	59,279.00
364.4 - Poles and Fixtures	1944	poles wood: pole: wood 35	8,173	235,587.92
364.4 - Poles and Fixtures	1945	poles wood: pole: wood 35	2,215	98,686.01
364.4 - Poles and Fixtures	1946	poles wood: pole: wood 35	4,021	198,887.08
364.4 - Poles and Fixtures	1947	poles wood: pole: wood 35	4,749	271,314.13
364.4 - Poles and Fixtures	1951	poles wood: pole: wood 35	326	26,215.28
364.4 - Poles and Fixtures	1952	poles wood: pole: wood 35	735	59,862.06
364.4 - Poles and Fixtures	1953	poles wood: pole: wood 35	595	54,002.85
364.4 - Poles and Fixtures	1954	poles wood: pole: wood 35	696	67,180.29
364.4 - Poles and Fixtures	1955	poles wood: pole: wood 35	921	95,811.41
364.4 - Poles and Fixtures	1956	poles wood: pole: wood 35	892	98,683.03
364.4 - Poles and Fixtures	1957	poles wood: pole: wood 35	830	94,653.46
364.4 - Poles and Fixtures	1958	poles wood: pole: wood 35	994	118,328.66
364.4 - Poles and Fixtures	1959	poles wood: pole: wood 35	1,345	156,316.02
364.4 - Poles and Fixtures	1960	poles wood: pole: wood 35	1,280	141,100.04
364.4 - Poles and Fixtures	1961	poles wood: pole: wood 35	1,550	173,632.20
364.4 - Poles and Fixtures	1962	poles wood: pole: wood 35	1,674	205,481.93
364.4 - Poles and Fixtures	1963	poles wood: pole: wood 35	2,093	280,983.62
364.4 - Poles and Fixtures	1964	poles wood: pole: wood 35	2,126	288,115.45
364.4 - Poles and Fixtures	1965	poles wood: pole: wood 35	2,664	347,232.84
364.4 - Poles and Fixtures	1966	poles wood: pole: wood 35	2,444	370,466.72
364.4 - Poles and Fixtures	1967	poles wood: pole: wood 35	2,832	440,419.51
364.4 - Poles and Fixtures	1968	poles wood: pole: wood 35	2,208	357,845.20
364.4 - Poles and Fixtures	1969	poles wood: pole: wood 35	2,128	332,621.76
364.4 - Poles and Fixtures	1970	poles wood: pole: wood 35	1,874	320,931.19
364.4 - Poles and Fixtures	1971	poles wood: pole: wood 35	1,727	337,711.07
364.4 - Poles and Fixtures	1972	poles wood: pole: wood 35	1,533	372,687.86
364.4 - Poles and Fixtures	1973	poles wood: pole: wood 35	2,466	789,348.09
364.4 - Poles and Fixtures	1974	poles wood: pole: wood 35	3,334	1,251,852.19
364.4 - Poles and Fixtures	1975	poles wood: pole: wood 35	2,597	1,117,843.56
364.4 - Poles and Fixtures	1976	poles wood: pole: wood 35	2,296	1,084,080.70
364.4 - Poles and Fixtures	1977	poles wood: pole: wood 35	2,026	930,190.51
364.4 - Poles and Fixtures	1978	poles wood: pole: wood 35	1,938	982,252.43
364.4 - Poles and Fixtures	1979	poles wood: pole: wood 35	1,850	911,919.66
364.4 - Poles and Fixtures	1980	poles wood: pole: wood 35	1,589	851,727.47
364.4 - Poles and Fixtures	1981	poles wood: pole: wood 35	1,440	837,131.36
364.4 - Poles and Fixtures	1982	poles wood: pole: wood 35	1,167	762,966.71
364.4 - Poles and Fixtures	1983	poles wood: pole: wood 35	1,225	833,192.25
364.4 - Poles and Fixtures	1984	poles wood: pole: wood 35	1,460	979,555.97
364.4 - Poles and Fixtures	1985	poles wood: pole: wood 35	1,497	1,126,095.78
364.4 - Poles and Fixtures	1986	poles wood: pole: wood 35	1,847	1,324,091.46
364.4 - Poles and Fixtures	1987	poles wood: pole: wood 35	2,109	1,626,640.47
364.4 - Poles and Fixtures	1988	poles wood: pole: wood 35	2,229	1,632,405.65
364.4 - Poles and Fixtures	1989	poles wood: pole: wood 35	2,025	1,649,034.41
364.4 - Poles and Fixtures	1990	poles wood: pole: wood 35	1,983	1,650,172.43
364.4 - Poles and Fixtures	1991	poles wood: pole: wood 35	1,899	1,668,500.61
364.4 - Poles and Fixtures	1992	poles wood: pole: wood 35	1,750	1,511,920.54
364.4 - Poles and Fixtures	1993	poles wood: pole: wood 35	1,784	1,714,943.38
364.4 - Poles and Fixtures	1994	poles wood: pole: wood 35	1,557	1,626,270.27
364.4 - Poles and Fixtures	1995	poles wood: pole: wood 35	1,541	1,629,935.10
364.4 - Poles and Fixtures	1996	poles wood: pole: wood 35	1,168	1,445,041.97
364.4 - Poles and Fixtures	1997	poles wood: pole: wood 35	1,321	1,568,094.93
364.4 - Poles and Fixtures	1998	poles wood: pole: wood 35	1,105	1,446,176.77
364.4 - Poles and Fixtures	1999	poles wood: pole: wood 35	1,157	1,629,001.55
364.4 - Poles and Fixtures	2000	poles wood: pole: wood 35	1,074	1,466,994.04
364.4 - Poles and Fixtures	2001	poles wood: pole: wood 35	971	1,479,809.79
364.4 - Poles and Fixtures	2002	poles wood: pole: wood 35	2,848	2,769,293.70
364.4 - Poles and Fixtures	2003	poles wood: pole: wood 35	777	2,101,972.48
364.4 - Poles and Fixtures	2004	poles wood: pole: wood 35	1,320	1,408,992.00
364.4 - Poles and Fixtures	2005	poles wood: pole: wood 35	1,223	1,858,550.35
364.4 - Poles and Fixtures	2006	poles wood: pole: wood 35	1,799	2,801,036.82
364.4 - Poles and Fixtures	2007	poles wood: pole: wood 35	1,267	2,265,349.25
364.4 - Poles and Fixtures	2008	poles wood: pole: wood 35	840	1,574,020.32
364.4 - Poles and Fixtures	2009	poles wood: pole: wood 35	1,000	2,026,352.92
			144,376	60,839,620.34

FERC Account	Vintage	Retirement Unit	Quantity	Original Cost
364.4 - Poles and Fixtures	1917	poles wood: pole: wood 40	36	1,155.86
364.4 - Poles and Fixtures	1918	poles wood: pole: wood 40	94	2,508.39
364.4 - Poles and Fixtures	1920	poles wood: pole: wood 40	2	62.63
364.4 - Poles and Fixtures	1922	poles wood: pole: wood 40	22	717.75
364.4 - Poles and Fixtures	1923	poles wood: pole: wood 40	101	4,554.71
364.4 - Poles and Fixtures	1924	poles wood: pole: wood 40	79	4,676.84
364.4 - Poles and Fixtures	1925	poles wood: pole: wood 40	10	434.25
364.4 - Poles and Fixtures	1926	poles wood: pole: wood 40	23	1,116.30
364.4 - Poles and Fixtures	1928	poles wood: pole: wood 40	110	6,084.37
364.4 - Poles and Fixtures	1929	poles wood: pole: wood 40	154	7,620.69
364.4 - Poles and Fixtures	1930	poles wood: pole: wood 40	409	28,412.13
364.4 - Poles and Fixtures	1931	poles wood: pole: wood 40	10	420.17
364.4 - Poles and Fixtures	1932	poles wood: pole: wood 40	104	2,603.88
364.4 - Poles and Fixtures	1933	poles wood: pole: wood 40	3	86.98
364.4 - Poles and Fixtures	1936	poles wood: pole: wood 40	22,314	862,131.49
364.4 - Poles and Fixtures	1937	poles wood: pole: wood 40	3,715	110,201.41
364.4 - Poles and Fixtures	1938	poles wood: pole: wood 40	1,165	39,717.68
364.4 - Poles and Fixtures	1939	poles wood: pole: wood 40	1,456	48,240.61
364.4 - Poles and Fixtures	1940	poles wood: pole: wood 40	1,735	59,880.29
364.4 - Poles and Fixtures	1941	poles wood: pole: wood 40	2,657	96,709.39
364.4 - Poles and Fixtures	1942	poles wood: pole: wood 40	907	42,240.89
364.4 - Poles and Fixtures	1943	poles wood: pole: wood 40	1,145	56,218.60
364.4 - Poles and Fixtures	1944	poles wood: pole: wood 40	7,638	274,089.64
364.4 - Poles and Fixtures	1945	poles wood: pole: wood 40	3,711	189,962.10
364.4 - Poles and Fixtures	1946	poles wood: pole: wood 40	4,929	284,471.76
364.4 - Poles and Fixtures	1947	poles wood: pole: wood 40	5,561	371,280.15
364.4 - Poles and Fixtures	1948	poles wood: pole: wood 40	1,453	100,024.45
364.4 - Poles and Fixtures	1949	poles wood: pole: wood 40	1,236	91,633.80
364.4 - Poles and Fixtures	1950	poles wood: pole: wood 40	1,046	86,206.10
364.4 - Poles and Fixtures	1951	poles wood: pole: wood 40	1,804	165,783.87
364.4 - Poles and Fixtures	1952	poles wood: pole: wood 40	2,950	248,572.94
364.4 - Poles and Fixtures	1953	poles wood: pole: wood 40	1,832	194,769.07
364.4 - Poles and Fixtures	1954	poles wood: pole: wood 40	1,777	201,108.70
364.4 - Poles and Fixtures	1955	poles wood: pole: wood 40	2,850	350,506.49
364.4 - Poles and Fixtures	1956	poles wood: pole: wood 40	2,918	369,667.28
364.4 - Poles and Fixtures	1957	poles wood: pole: wood 40	2,880	371,455.86
364.4 - Poles and Fixtures	1958	poles wood: pole: wood 40	2,459	344,756.88
364.4 - Poles and Fixtures	1959	poles wood: pole: wood 40	3,260	441,322.48
364.4 - Poles and Fixtures	1960	poles wood: pole: wood 40	3,167	413,594.36
364.4 - Poles and Fixtures	1961	poles wood: pole: wood 40	3,471	439,937.63
364.4 - Poles and Fixtures	1962	poles wood: pole: wood 40	3,981	556,991.44
364.4 - Poles and Fixtures	1963	poles wood: pole: wood 40	5,230	764,203.30
364.4 - Poles and Fixtures	1964	poles wood: pole: wood 40	5,536	802,289.34
364.4 - Poles and Fixtures	1965	poles wood: pole: wood 40	7,415	1,026,632.28
364.4 - Poles and Fixtures	1966	poles wood: pole: wood 40	7,682	1,252,204.43
364.4 - Poles and Fixtures	1967	poles wood: pole: wood 40	9,347	1,643,590.85
364.4 - Poles and Fixtures	1968	poles wood: pole: wood 40	9,141	1,733,229.17
364.4 - Poles and Fixtures	1969	poles wood: pole: wood 40	12,043	2,274,470.75
364.4 - Poles and Fixtures	1970	poles wood: pole: wood 40	9,706	1,922,339.28
364.4 - Poles and Fixtures	1971	poles wood: pole: wood 40	9,558	2,168,390.12
364.4 - Poles and Fixtures	1972	poles wood: pole: wood 40	10,577	3,032,248.92
364.4 - Poles and Fixtures	1973	poles wood: pole: wood 40	14,955	4,936,490.61
364.4 - Poles and Fixtures	1974	poles wood: pole: wood 40	8,320	3,343,134.27
364.4 - Poles and Fixtures	1975	poles wood: pole: wood 40	8,510	4,023,052.57
364.4 - Poles and Fixtures	1976	poles wood: pole: wood 40	8,780	4,449,484.48
364.4 - Poles and Fixtures	1977	poles wood: pole: wood 40	8,998	4,766,249.91
364.4 - Poles and Fixtures	1978	poles wood: pole: wood 40	8,531	4,848,005.92
364.4 - Poles and Fixtures	1979	poles wood: pole: wood 40	8,274	5,313,420.70
364.4 - Poles and Fixtures	1980	poles wood: pole: wood 40	7,296	4,226,527.18
364.4 - Poles and Fixtures	1981	poles wood: pole: wood 40	5,812	3,537,520.41
364.4 - Poles and Fixtures	1982	poles wood: pole: wood 40	4,588	3,762,286.42
364.4 - Poles and Fixtures	1983	poles wood: pole: wood 40	4,903	3,636,080.89
364.4 - Poles and Fixtures	1984	poles wood: pole: wood 40	5,570	4,047,919.40
364.4 - Poles and Fixtures	1985	poles wood: pole: wood 40	5,727	4,367,805.32
364.4 - Poles and Fixtures	1986	poles wood: pole: wood 40	6,901	5,924,490.84

FERC Account	Vintage	Retirement Unit	Quantity	Original Cost
364.4 - Poles and Fixtures	1987	poles wood: pole: wood 40	7,068	5,707,356.39
364.4 - Poles and Fixtures	1988	poles wood: pole: wood 40	7,550	5,527,499.90
364.4 - Poles and Fixtures	1989	poles wood: pole: wood 40	6,714	5,062,850.78
364.4 - Poles and Fixtures	1990	poles wood: pole: wood 40	6,371	4,989,401.04
364.4 - Poles and Fixtures	1991	poles wood: pole: wood 40	5,547	4,682,201.05
364.4 - Poles and Fixtures	1992	poles wood: pole: wood 40	5,278	4,322,620.63
364.4 - Poles and Fixtures	1993	poles wood: pole: wood 40	5,126	4,946,881.97
364.4 - Poles and Fixtures	1994	poles wood: pole: wood 40	4,271	4,496,441.92
364.4 - Poles and Fixtures	1995	poles wood: pole: wood 40	4,202	4,535,558.71
364.4 - Poles and Fixtures	1996	poles wood: pole: wood 40	3,263	3,765,815.78
364.4 - Poles and Fixtures	1997	poles wood: pole: wood 40	3,527	4,038,506.42
364.4 - Poles and Fixtures	1998	poles wood: pole: wood 40	3,098	4,114,011.05
364.4 - Poles and Fixtures	1999	poles wood: pole: wood 40	3,198	5,562,669.25
364.4 - Poles and Fixtures	2000	poles wood: pole: wood 40	2,932	4,994,164.18
364.4 - Poles and Fixtures	2001	poles wood: pole: wood 40	2,467	4,597,846.21
364.4 - Poles and Fixtures	2002	poles wood: pole: wood 40	6,371	8,012,713.99
364.4 - Poles and Fixtures	2003	poles wood: pole: wood 40	1,664	5,843,376.51
364.4 - Poles and Fixtures	2004	poles wood: pole: wood 40	2,803	5,378,899.84
364.4 - Poles and Fixtures	2005	poles wood: pole: wood 40	2,925	5,458,119.95
364.4 - Poles and Fixtures	2006	poles wood: pole: wood 40	4,514	7,867,675.33
364.4 - Poles and Fixtures	2007	poles wood: pole: wood 40	3,449	7,214,430.90
364.4 - Poles and Fixtures	2008	poles wood: pole: wood 40	2,574	5,462,512.87
364.4 - Poles and Fixtures	2009	poles wood: pole: wood 40	3,199	8,251,490.51
			386,685	209,507,042.85
364.4 - Poles and Fixtures	1918	poles wood: pole: wood 45	1	37.86
364.4 - Poles and Fixtures	1920	poles wood: pole: wood 45	4	198.92
364.4 - Poles and Fixtures	1922	poles wood: pole: wood 45	97	4,299.40
364.4 - Poles and Fixtures	1923	poles wood: pole: wood 45	92	3,867.41
364.4 - Poles and Fixtures	1924	poles wood: pole: wood 45	132	7,051.45
364.4 - Poles and Fixtures	1925	poles wood: pole: wood 45	12	656.82
364.4 - Poles and Fixtures	1926	poles wood: pole: wood 45	86	5,651.97
364.4 - Poles and Fixtures	1927	poles wood: pole: wood 45	111	6,687.08
364.4 - Poles and Fixtures	1928	poles wood: pole: wood 45	96	6,436.15
364.4 - Poles and Fixtures	1929	poles wood: pole: wood 45	122	7,262.09
364.4 - Poles and Fixtures	1930	poles wood: pole: wood 45	120	7,427.44
364.4 - Poles and Fixtures	1931	poles wood: pole: wood 45	96	3,825.56
364.4 - Poles and Fixtures	1932	poles wood: pole: wood 45	108	2,693.17
364.4 - Poles and Fixtures	1933	poles wood: pole: wood 45	71	4,328.79
364.4 - Poles and Fixtures	1934	poles wood: pole: wood 45	59	3,149.96
364.4 - Poles and Fixtures	1935	poles wood: pole: wood 45	50	2,032.74
364.4 - Poles and Fixtures	1936	poles wood: pole: wood 45	7,809	347,202.36
364.4 - Poles and Fixtures	1937	poles wood: pole: wood 45	1,672	54,902.87
364.4 - Poles and Fixtures	1938	poles wood: pole: wood 45	542	20,718.97
364.4 - Poles and Fixtures	1939	poles wood: pole: wood 45	651	24,528.81
364.4 - Poles and Fixtures	1940	poles wood: pole: wood 45	714	28,547.29
364.4 - Poles and Fixtures	1941	poles wood: pole: wood 45	1,065	47,371.93
364.4 - Poles and Fixtures	1942	poles wood: pole: wood 45	367	20,968.83
364.4 - Poles and Fixtures	1943	poles wood: pole: wood 45	472	26,821.40
364.4 - Poles and Fixtures	1944	poles wood: pole: wood 45	2,083	96,309.81
364.4 - Poles and Fixtures	1945	poles wood: pole: wood 45	1,119	68,341.74
364.4 - Poles and Fixtures	1946	poles wood: pole: wood 45	1,867	128,024.33
364.4 - Poles and Fixtures	1947	poles wood: pole: wood 45	1,871	146,112.27
364.4 - Poles and Fixtures	1948	poles wood: pole: wood 45	537	43,927.02
364.4 - Poles and Fixtures	1949	poles wood: pole: wood 45	460	40,461.28
364.4 - Poles and Fixtures	1950	poles wood: pole: wood 45	221	21,740.38
364.4 - Poles and Fixtures	1951	poles wood: pole: wood 45	664	71,877.49
364.4 - Poles and Fixtures	1952	poles wood: pole: wood 45	634	66,390.30
364.4 - Poles and Fixtures	1953	poles wood: pole: wood 45	611	79,195.03
364.4 - Poles and Fixtures	1954	poles wood: pole: wood 45	525	73,208.63
364.4 - Poles and Fixtures	1955	poles wood: pole: wood 45	734	105,751.06
364.4 - Poles and Fixtures	1956	poles wood: pole: wood 45	712	109,204.17
364.4 - Poles and Fixtures	1957	poles wood: pole: wood 45	827	126,318.37
364.4 - Poles and Fixtures	1958	poles wood: pole: wood 45	673	111,586.76

FERC Account	Vintage	Retirement Unit	Quantity	Original Cost
364.4 - Poles and Fixtures	1959	poles wood: pole: wood 45	915	146,163.62
364.4 - Poles and Fixtures	1960	poles wood: pole: wood 45	976	147,683.47
364.4 - Poles and Fixtures	1961	poles wood: pole: wood 45	989	151,549.56
364.4 - Poles and Fixtures	1962	poles wood: pole: wood 45	1,150	188,127.20
364.4 - Poles and Fixtures	1963	poles wood: pole: wood 45	1,442	240,607.43
364.4 - Poles and Fixtures	1964	poles wood: pole: wood 45	1,582	247,972.77
364.4 - Poles and Fixtures	1965	poles wood: pole: wood 45	2,067	301,760.42
364.4 - Poles and Fixtures	1966	poles wood: pole: wood 45	2,100	352,992.91
364.4 - Poles and Fixtures	1967	poles wood: pole: wood 45	2,653	489,680.34
364.4 - Poles and Fixtures	1968	poles wood: pole: wood 45	2,751	521,856.44
364.4 - Poles and Fixtures	1969	poles wood: pole: wood 45	3,903	764,139.31
364.4 - Poles and Fixtures	1970	poles wood: pole: wood 45	3,369	746,082.75
364.4 - Poles and Fixtures	1971	poles wood: pole: wood 45	3,471	872,694.07
364.4 - Poles and Fixtures	1972	poles wood: pole: wood 45	3,847	1,215,396.15
364.4 - Poles and Fixtures	1973	poles wood: pole: wood 45	5,436	1,960,950.32
364.4 - Poles and Fixtures	1974	poles wood: pole: wood 45	3,298	1,415,234.51
364.4 - Poles and Fixtures	1975	poles wood: pole: wood 45	3,088	1,520,325.48
364.4 - Poles and Fixtures	1976	poles wood: pole: wood 45	2,603	1,371,206.93
364.4 - Poles and Fixtures	1977	poles wood: pole: wood 45	2,448	1,299,769.70
364.4 - Poles and Fixtures	1978	poles wood: pole: wood 45	2,378	1,389,874.58
364.4 - Poles and Fixtures	1979	poles wood: pole: wood 45	2,815	1,727,158.66
364.4 - Poles and Fixtures	1980	poles wood: pole: wood 45	2,814	1,871,474.06
364.4 - Poles and Fixtures	1981	poles wood: pole: wood 45	2,250	1,583,755.76
364.4 - Poles and Fixtures	1982	poles wood: pole: wood 45	2,179	1,770,784.18
364.4 - Poles and Fixtures	1983	poles wood: pole: wood 45	1,983	1,586,092.17
364.4 - Poles and Fixtures	1984	poles wood: pole: wood 45	2,641	2,229,328.57
364.4 - Poles and Fixtures	1985	poles wood: pole: wood 45	2,931	2,566,310.33
364.4 - Poles and Fixtures	1986	poles wood: pole: wood 45	3,404	2,786,760.94
364.4 - Poles and Fixtures	1987	poles wood: pole: wood 45	3,886	3,441,073.40
364.4 - Poles and Fixtures	1988	poles wood: pole: wood 45	4,254	3,491,312.62
364.4 - Poles and Fixtures	1989	poles wood: pole: wood 45	4,404	3,585,940.13
364.4 - Poles and Fixtures	1990	poles wood: pole: wood 45	4,681	3,910,434.42
364.4 - Poles and Fixtures	1991	poles wood: pole: wood 45	4,993	4,384,272.31
364.4 - Poles and Fixtures	1992	poles wood: pole: wood 45	5,015	4,372,480.31
364.4 - Poles and Fixtures	1993	poles wood: pole: wood 45	5,113	4,961,641.22
364.4 - Poles and Fixtures	1994	poles wood: pole: wood 45	4,841	5,006,060.79
364.4 - Poles and Fixtures	1995	poles wood: pole: wood 45	5,058	5,489,910.66
364.4 - Poles and Fixtures	1996	poles wood: pole: wood 45	3,208	4,050,884.61
364.4 - Poles and Fixtures	1997	poles wood: pole: wood 45	3,729	4,466,984.65
364.4 - Poles and Fixtures	1998	poles wood: pole: wood 45	3,417	4,756,937.87
364.4 - Poles and Fixtures	1999	poles wood: pole: wood 45	3,099	6,511,972.15
364.4 - Poles and Fixtures	2000	poles wood: pole: wood 45	3,229	6,621,270.46
364.4 - Poles and Fixtures	2001	poles wood: pole: wood 45	2,846	6,212,036.89
364.4 - Poles and Fixtures	2002	poles wood: pole: wood 45	5,393	9,286,897.25
364.4 - Poles and Fixtures	2003	poles wood: pole: wood 45	1,936	6,942,470.37
364.4 - Poles and Fixtures	2004	poles wood: pole: wood 45	3,138	6,694,752.83
364.4 - Poles and Fixtures	2005	poles wood: pole: wood 45	2,781	6,014,914.97
364.4 - Poles and Fixtures	2006	poles wood: pole: wood 45	4,378	9,498,573.75
364.4 - Poles and Fixtures	2007	poles wood: pole: wood 45	3,544	8,555,691.49
364.4 - Poles and Fixtures	2008	poles wood: pole: wood 45	3,057	7,963,893.02
364.4 - Poles and Fixtures	2009	poles wood: pole: wood 45	2,403	7,992,754.39
			187,973	167,604,011.10

364.4 - Poles and Fixtures	1923	poles wood: pole: wood 50 - 60	98	7,659.26
364.4 - Poles and Fixtures	1924	poles wood: pole: wood 50 - 60	162	13,982.07
364.4 - Poles and Fixtures	1925	poles wood: pole: wood 50 - 60	119	9,491.30
364.4 - Poles and Fixtures	1926	poles wood: pole: wood 50 - 60	205	18,126.65
364.4 - Poles and Fixtures	1927	poles wood: pole: wood 50 - 60	438	39,505.41
364.4 - Poles and Fixtures	1928	poles wood: pole: wood 50 - 60	337	37,103.26
364.4 - Poles and Fixtures	1929	poles wood: pole: wood 50 - 60	236	21,000.46
364.4 - Poles and Fixtures	1930	poles wood: pole: wood 50 - 60	280	26,475.31
364.4 - Poles and Fixtures	1931	poles wood: pole: wood 50 - 60	221	18,253.56
364.4 - Poles and Fixtures	1932	poles wood: pole: wood 50 - 60	64	4,208.84
364.4 - Poles and Fixtures	1933	poles wood: pole: wood 50 - 60	69	6,795.96

FERC Account	Vintage	Retirement Unit	Quantity	Original Cost
364.4 - Poles and Fixtures	1934	poles wood: pole: wood 50 - 60	103	7,745.32
364.4 - Poles and Fixtures	1935	poles wood: pole: wood 50 - 60	144	9,092.62
364.4 - Poles and Fixtures	1936	poles wood: pole: wood 50 - 60	1,687	95,723.05
364.4 - Poles and Fixtures	1937	poles wood: pole: wood 50 - 60	492	24,572.38
364.4 - Poles and Fixtures	1938	poles wood: pole: wood 50 - 60	322	17,903.04
364.4 - Poles and Fixtures	1939	poles wood: pole: wood 50 - 60	313	19,071.07
364.4 - Poles and Fixtures	1940	poles wood: pole: wood 50 - 60	232	13,697.18
364.4 - Poles and Fixtures	1941	poles wood: pole: wood 50 - 60	312	21,977.18
364.4 - Poles and Fixtures	1942	poles wood: pole: wood 50 - 60	142	16,146.64
364.4 - Poles and Fixtures	1943	poles wood: pole: wood 50 - 60	479	48,237.48
364.4 - Poles and Fixtures	1944	poles wood: pole: wood 50 - 60	631	46,476.52
364.4 - Poles and Fixtures	1945	poles wood: pole: wood 50 - 60	318	33,369.33
364.4 - Poles and Fixtures	1946	poles wood: pole: wood 50 - 60	383	51,728.47
364.4 - Poles and Fixtures	1947	poles wood: pole: wood 50 - 60	291	42,630.63
364.4 - Poles and Fixtures	1948	poles wood: pole: wood 50 - 60	130	21,047.78
364.4 - Poles and Fixtures	1950	poles wood: pole: wood 50 - 60	93	17,894.60
364.4 - Poles and Fixtures	1951	poles wood: pole: wood 50 - 60	106	19,431.73
364.4 - Poles and Fixtures	1952	poles wood: pole: wood 50 - 60	205	39,352.47
364.4 - Poles and Fixtures	1953	poles wood: pole: wood 50 - 60	53	11,715.91
364.4 - Poles and Fixtures	1954	poles wood: pole: wood 50 - 60	194	56,389.00
364.4 - Poles and Fixtures	1955	poles wood: pole: wood 50 - 60	163	43,438.68
364.4 - Poles and Fixtures	1956	poles wood: pole: wood 50 - 60	135	31,593.17
364.4 - Poles and Fixtures	1957	poles wood: pole: wood 50 - 60	162	45,746.95
364.4 - Poles and Fixtures	1958	poles wood: pole: wood 50 - 60	202	57,552.71
364.4 - Poles and Fixtures	1959	poles wood: pole: wood 50 - 60	382	102,463.37
364.4 - Poles and Fixtures	1960	poles wood: pole: wood 50 - 60	412	102,741.34
364.4 - Poles and Fixtures	1961	poles wood: pole: wood 50 - 60	682	232,101.65
364.4 - Poles and Fixtures	1962	poles wood: pole: wood 50 - 60	119	34,955.17
364.4 - Poles and Fixtures	1963	poles wood: pole: wood 50 - 60	321	98,446.92
364.4 - Poles and Fixtures	1964	poles wood: pole: wood 50 - 60	449	147,413.62
364.4 - Poles and Fixtures	1965	poles wood: pole: wood 50 - 60	730	231,096.82
364.4 - Poles and Fixtures	1966	poles wood: pole: wood 50 - 60	388	141,467.83
364.4 - Poles and Fixtures	1967	poles wood: pole: wood 50 - 60	717	302,215.56
364.4 - Poles and Fixtures	1968	poles wood: pole: wood 50 - 60	849	312,225.57
364.4 - Poles and Fixtures	1969	poles wood: pole: wood 50 - 60	1,081	362,743.00
364.4 - Poles and Fixtures	1970	poles wood: pole: wood 50 - 60	862	347,253.78
364.4 - Poles and Fixtures	1971	poles wood: pole: wood 50 - 60	638	256,774.44
364.4 - Poles and Fixtures	1972	poles wood: pole: wood 50 - 60	735	397,436.05
364.4 - Poles and Fixtures	1973	poles wood: pole: wood 50 - 60	982	530,226.86
364.4 - Poles and Fixtures	1974	poles wood: pole: wood 50 - 60	495	288,926.80
364.4 - Poles and Fixtures	1975	poles wood: pole: wood 50 - 60	497	326,923.22
364.4 - Poles and Fixtures	1976	poles wood: pole: wood 50 - 60	543	441,667.02
364.4 - Poles and Fixtures	1977	poles wood: pole: wood 50 - 60	481	418,699.48
364.4 - Poles and Fixtures	1978	poles wood: pole: wood 50 - 60	501	408,865.17
364.4 - Poles and Fixtures	1979	poles wood: pole: wood 50 - 60	663	521,015.93
364.4 - Poles and Fixtures	1980	poles wood: pole: wood 50 - 60	510	456,140.66
364.4 - Poles and Fixtures	1981	poles wood: pole: wood 50 - 60	453	525,687.82
364.4 - Poles and Fixtures	1982	poles wood: pole: wood 50 - 60	420	510,587.16
364.4 - Poles and Fixtures	1983	poles wood: pole: wood 50 - 60	323	465,995.93
364.4 - Poles and Fixtures	1984	poles wood: pole: wood 50 - 60	565	794,506.63
364.4 - Poles and Fixtures	1985	poles wood: pole: wood 50 - 60	537	718,564.71
364.4 - Poles and Fixtures	1986	poles wood: pole: wood 50 - 60	671	850,940.11
364.4 - Poles and Fixtures	1987	poles wood: pole: wood 50 - 60	738	921,520.77
364.4 - Poles and Fixtures	1988	poles wood: pole: wood 50 - 60	853	998,348.95
364.4 - Poles and Fixtures	1989	poles wood: pole: wood 50 - 60	983	1,178,457.05
364.4 - Poles and Fixtures	1990	poles wood: pole: wood 50 - 60	1,139	1,370,821.56
364.4 - Poles and Fixtures	1991	poles wood: pole: wood 50 - 60	1,076	1,303,170.50
364.4 - Poles and Fixtures	1992	poles wood: pole: wood 50 - 60	1,092	1,214,958.40
364.4 - Poles and Fixtures	1993	poles wood: pole: wood 50 - 60	1,227	1,414,337.21
364.4 - Poles and Fixtures	1994	poles wood: pole: wood 50 - 60	1,190	1,562,538.56
364.4 - Poles and Fixtures	1995	poles wood: pole: wood 50 - 60	1,169	1,395,689.64
364.4 - Poles and Fixtures	1996	poles wood: pole: wood 50 - 60	839	877,923.94
364.4 - Poles and Fixtures	1997	poles wood: pole: wood 50 - 60	834	1,332,445.21
364.4 - Poles and Fixtures	1998	poles wood: pole: wood 50 - 60	576	1,012,080.40
364.4 - Poles and Fixtures	1999	poles wood: pole: wood 50 - 60	883	1,917,875.85

FERC Account	Vintage	Retirement Unit	Quantity	Original Cost
364.4 - Poles and Fixtures	2000	poles wood: pole: wood 50 - 60	908	2,515,039.18
364.4 - Poles and Fixtures	2001	poles wood: pole: wood 50 - 60	753	1,866,764.83
364.4 - Poles and Fixtures	2002	poles wood: pole: wood 50 - 60	982	2,171,389.68
364.4 - Poles and Fixtures	2003	poles wood: pole: wood 50 - 60	628	2,305,828.37
364.4 - Poles and Fixtures	2004	poles wood: pole: wood 50 - 60	769	2,146,477.74
364.4 - Poles and Fixtures	2005	poles wood: pole: wood 50 - 60	795	2,357,903.26
364.4 - Poles and Fixtures	2006	poles wood: pole: wood 50 - 60	893	2,609,227.79
364.4 - Poles and Fixtures	2007	poles wood: pole: wood 50 - 60	950	3,080,927.05
364.4 - Poles and Fixtures	2008	poles wood: pole: wood 50 - 60	878	3,146,754.21
364.4 - Poles and Fixtures	2009	poles wood: pole: wood 50 - 60	658	2,637,903.93
			46,340	52,661,602.69
364.4 - Poles and Fixtures	1927	poles wood: pole: wood 61 - 70	72	8,186.76
364.4 - Poles and Fixtures	1928	poles wood: pole: wood 61 - 70	53	7,941.43
364.4 - Poles and Fixtures	1929	poles wood: pole: wood 61 - 70	17	2,370.30
364.4 - Poles and Fixtures	1930	poles wood: pole: wood 61 - 70	33	4,453.62
364.4 - Poles and Fixtures	1931	poles wood: pole: wood 61 - 70	33	3,955.92
364.4 - Poles and Fixtures	1932	poles wood: pole: wood 61 - 70	2	292.32
364.4 - Poles and Fixtures	1933	poles wood: pole: wood 61 - 70	2	218.68
364.4 - Poles and Fixtures	1934	poles wood: pole: wood 61 - 70	10	1,271.57
364.4 - Poles and Fixtures	1935	poles wood: pole: wood 61 - 70	3	300.02
364.4 - Poles and Fixtures	1936	poles wood: pole: wood 61 - 70	183	17,819.78
364.4 - Poles and Fixtures	1938	poles wood: pole: wood 61 - 70	8	906.96
364.4 - Poles and Fixtures	1939	poles wood: pole: wood 61 - 70	7	755.05
364.4 - Poles and Fixtures	1940	poles wood: pole: wood 61 - 70	16	1,664.85
364.4 - Poles and Fixtures	1941	poles wood: pole: wood 61 - 70	0	0.01
364.4 - Poles and Fixtures	1942	poles wood: pole: wood 61 - 70	18	3,082.34
364.4 - Poles and Fixtures	1943	poles wood: pole: wood 61 - 70	7	953.20
364.4 - Poles and Fixtures	1944	poles wood: pole: wood 61 - 70	12	2,139.44
364.4 - Poles and Fixtures	1945	poles wood: pole: wood 61 - 70	9	1,446.68
364.4 - Poles and Fixtures	1947	poles wood: pole: wood 61 - 70	0	0.06
364.4 - Poles and Fixtures	1948	poles wood: pole: wood 61 - 70	2	480.92
364.4 - Poles and Fixtures	1949	poles wood: pole: wood 61 - 70	0	0.01
364.4 - Poles and Fixtures	1950	poles wood: pole: wood 61 - 70	0	0.09
364.4 - Poles and Fixtures	1951	poles wood: pole: wood 61 - 70	1	274.75
364.4 - Poles and Fixtures	1952	poles wood: pole: wood 61 - 70	7	2,079.39
364.4 - Poles and Fixtures	1953	poles wood: pole: wood 61 - 70	1	330.20
364.4 - Poles and Fixtures	1954	poles wood: pole: wood 61 - 70	17	6,798.68
364.4 - Poles and Fixtures	1955	poles wood: pole: wood 61 - 70	22	9,550.09
364.4 - Poles and Fixtures	1956	poles wood: pole: wood 61 - 70	21	8,446.82
364.4 - Poles and Fixtures	1957	poles wood: pole: wood 61 - 70	1	430.79
364.4 - Poles and Fixtures	1958	poles wood: pole: wood 61 - 70	16	8,090.73
364.4 - Poles and Fixtures	1959	poles wood: pole: wood 61 - 70	112	51,445.13
364.4 - Poles and Fixtures	1960	poles wood: pole: wood 61 - 70	70	28,581.15
364.4 - Poles and Fixtures	1961	poles wood: pole: wood 61 - 70	45	21,658.60
364.4 - Poles and Fixtures	1962	poles wood: pole: wood 61 - 70	5	2,323.08
364.4 - Poles and Fixtures	1963	poles wood: pole: wood 61 - 70	0	0.03
364.4 - Poles and Fixtures	1964	poles wood: pole: wood 61 - 70	48	21,784.16
364.4 - Poles and Fixtures	1965	poles wood: pole: wood 61 - 70	192	93,765.09
364.4 - Poles and Fixtures	1966	poles wood: pole: wood 61 - 70	0	0.08
364.4 - Poles and Fixtures	1967	poles wood: pole: wood 61 - 70	53	30,110.62
364.4 - Poles and Fixtures	1970	poles wood: pole: wood 61 - 70	0	0.17
364.4 - Poles and Fixtures	1971	poles wood: pole: wood 61 - 70	95	72,055.93
364.4 - Poles and Fixtures	1972	poles wood: pole: wood 61 - 70	69	58,870.48
364.4 - Poles and Fixtures	1973	poles wood: pole: wood 61 - 70	16	15,696.04
364.4 - Poles and Fixtures	1974	poles wood: pole: wood 61 - 70	10	12,932.85
364.4 - Poles and Fixtures	1975	poles wood: pole: wood 61 - 70	0	0.17
364.4 - Poles and Fixtures	1976	poles wood: pole: wood 61 - 70	1	1,775.63
364.4 - Poles and Fixtures	1977	poles wood: pole: wood 61 - 70	29	64,071.63
364.4 - Poles and Fixtures	1978	poles wood: pole: wood 61 - 70	0	0.15
364.4 - Poles and Fixtures	1979	poles wood: pole: wood 61 - 70	31	71,029.25
364.4 - Poles and Fixtures	1980	poles wood: pole: wood 61 - 70	22	70,403.33
364.4 - Poles and Fixtures	1982	poles wood: pole: wood 61 - 70	23	75,548.22
364.4 - Poles and Fixtures	1983	poles wood: pole: wood 61 - 70	25	89,445.21
364.4 - Poles and Fixtures	1984	poles wood: pole: wood 61 - 70	16	59,496.10

FERC Account	Vintage	Retirement Unit	Quantity	Original Cost
364.4 - Poles and Fixtures	1985	poles wood: pole: wood 61 - 70	17	63,470.15
364.4 - Poles and Fixtures	1986	poles wood: pole: wood 61 - 70	22	87,476.17
364.4 - Poles and Fixtures	1987	poles wood: pole: wood 61 - 70	5	19,129.01
364.4 - Poles and Fixtures	1988	poles wood: pole: wood 61 - 70	24	89,070.10
364.4 - Poles and Fixtures	1989	poles wood: pole: wood 61 - 70	23	84,443.58
364.4 - Poles and Fixtures	1990	poles wood: pole: wood 61 - 70	6	33,502.43
364.4 - Poles and Fixtures	1991	poles wood: pole: wood 61 - 70	0	0.12
364.4 - Poles and Fixtures	1992	poles wood: pole: wood 61 - 70	5	20,007.31
364.4 - Poles and Fixtures	1993	poles wood: pole: wood 61 - 70	6	26,227.86
364.4 - Poles and Fixtures	1994	poles wood: pole: wood 61 - 70	5	20,515.90
364.4 - Poles and Fixtures	1995	poles wood: pole: wood 61 - 70	44	348,612.11
364.4 - Poles and Fixtures	1996	poles wood: pole: wood 61 - 70	44	64,406.08
364.4 - Poles and Fixtures	1997	poles wood: pole: wood 61 - 70	21	102,961.49
364.4 - Poles and Fixtures	1998	poles wood: pole: wood 61 - 70	15	72,422.61
364.4 - Poles and Fixtures	1999	poles wood: pole: wood 61 - 70	58	330,924.40
364.4 - Poles and Fixtures	2000	poles wood: pole: wood 61 - 70	45	431,100.00
364.4 - Poles and Fixtures	2001	poles wood: pole: wood 61 - 70	46	193,049.95
364.4 - Poles and Fixtures	2002	poles wood: pole: wood 61 - 70	25	130,235.70
364.4 - Poles and Fixtures	2003	poles wood: pole: wood 61 - 70	9	53,507.26
364.4 - Poles and Fixtures	2004	poles wood: pole: wood 61 - 70	10	42,703.64
364.4 - Poles and Fixtures	2005	poles wood: pole: wood 61 - 70	14	95,269.90
364.4 - Poles and Fixtures	2006	poles wood: pole: wood 61 - 70	11	60,239.41
364.4 - Poles and Fixtures	2007	poles wood: pole: wood 61 - 70	9	67,709.75
364.4 - Poles and Fixtures	2008	poles wood: pole: wood 61 - 70	15	107,149.45
364.4 - Poles and Fixtures	2009	poles wood: pole: wood 61 - 70	14	175,793.34
			1,928	3,655,162.28

364.4 - Poles and Fixtures	1943	poles wood: pole: wood 71 - 80	20	2,890.72
364.4 - Poles and Fixtures	1945	poles wood: pole: wood 71 - 80	0	0.01
364.4 - Poles and Fixtures	1951	poles wood: pole: wood 71 - 80	3	1,363.98
364.4 - Poles and Fixtures	1954	poles wood: pole: wood 71 - 80	8	3,874.97
364.4 - Poles and Fixtures	1955	poles wood: pole: wood 71 - 80	2	1,024.80
364.4 - Poles and Fixtures	1956	poles wood: pole: wood 71 - 80	0	0.01
364.4 - Poles and Fixtures	1957	poles wood: pole: wood 71 - 80	0	0.01
364.4 - Poles and Fixtures	1958	poles wood: pole: wood 71 - 80	5	4,279.40
364.4 - Poles and Fixtures	1959	poles wood: pole: wood 71 - 80	7	3,975.49
364.4 - Poles and Fixtures	1961	poles wood: pole: wood 71 - 80	2	1,481.89
364.4 - Poles and Fixtures	1962	poles wood: pole: wood 71 - 80	1	521.95
364.4 - Poles and Fixtures	1963	poles wood: pole: wood 71 - 80	3	2,101.89
364.4 - Poles and Fixtures	1964	poles wood: pole: wood 71 - 80	1	719.80
364.4 - Poles and Fixtures	1965	poles wood: pole: wood 71 - 80	2	943.05
364.4 - Poles and Fixtures	1966	poles wood: pole: wood 71 - 80	7	4,077.74
364.4 - Poles and Fixtures	1967	poles wood: pole: wood 71 - 80	4	2,407.02
364.4 - Poles and Fixtures	1968	poles wood: pole: wood 71 - 80	20	13,039.28
364.4 - Poles and Fixtures	1969	poles wood: pole: wood 71 - 80	25	17,198.02
364.4 - Poles and Fixtures	1970	poles wood: pole: wood 71 - 80	0	0.09
364.4 - Poles and Fixtures	1971	poles wood: pole: wood 71 - 80	6	5,343.14
364.4 - Poles and Fixtures	1972	poles wood: pole: wood 71 - 80	2	2,007.39
364.4 - Poles and Fixtures	1973	poles wood: pole: wood 71 - 80	33	37,770.76
364.4 - Poles and Fixtures	1974	poles wood: pole: wood 71 - 80	3	4,673.43
364.4 - Poles and Fixtures	1975	poles wood: pole: wood 71 - 80	0	0.16
364.4 - Poles and Fixtures	1976	poles wood: pole: wood 71 - 80	0	0.03
364.4 - Poles and Fixtures	1977	poles wood: pole: wood 71 - 80	15	36,796.57
364.4 - Poles and Fixtures	1978	poles wood: pole: wood 71 - 80	0	0.06
364.4 - Poles and Fixtures	1979	poles wood: pole: wood 71 - 80	0	0.14
364.4 - Poles and Fixtures	1980	poles wood: pole: wood 71 - 80	25	69,296.74
364.4 - Poles and Fixtures	1981	poles wood: pole: wood 71 - 80	0	0.04
364.4 - Poles and Fixtures	1982	poles wood: pole: wood 71 - 80	6	23,922.92
364.4 - Poles and Fixtures	1983	poles wood: pole: wood 71 - 80	0	0.02
364.4 - Poles and Fixtures	1984	poles wood: pole: wood 71 - 80	0	0.04
364.4 - Poles and Fixtures	1985	poles wood: pole: wood 71 - 80	1	3,853.04
364.4 - Poles and Fixtures	1986	poles wood: pole: wood 71 - 80	5	22,113.63
364.4 - Poles and Fixtures	1987	poles wood: pole: wood 71 - 80	9	39,173.62
364.4 - Poles and Fixtures	1988	poles wood: pole: wood 71 - 80	0	0.27

FERC Account	Vintage	Retirement Unit	Quantity	Original Cost
364.4 - Poles and Fixtures	1989	poles wood: pole: wood 71 - 80	7	34,485.16
364.4 - Poles and Fixtures	1990	poles wood: pole: wood 71 - 80	6	36,212.10
364.4 - Poles and Fixtures	1991	poles wood: pole: wood 71 - 80	1	6,820.45
364.4 - Poles and Fixtures	1992	poles wood: pole: wood 71 - 80	1	5,428.84
364.4 - Poles and Fixtures	1994	poles wood: pole: wood 71 - 80	1	7,007.32
364.4 - Poles and Fixtures	1995	poles wood: pole: wood 71 - 80	8	56,669.27
364.4 - Poles and Fixtures	1996	poles wood: pole: wood 71 - 80	14	66,695.66
364.4 - Poles and Fixtures	1997	poles wood: pole: wood 71 - 80	1	5,484.38
364.4 - Poles and Fixtures	1999	poles wood: pole: wood 71 - 80	21	179,121.18
364.4 - Poles and Fixtures	2000	poles wood: pole: wood 71 - 80	19	217,093.16
364.4 - Poles and Fixtures	2001	poles wood: pole: wood 71 - 80	8	41,632.54
364.4 - Poles and Fixtures	2002	poles wood: pole: wood 71 - 80	4	15,270.49
364.4 - Poles and Fixtures	2003	poles wood: pole: wood 71 - 80	5	36,396.37
364.4 - Poles and Fixtures	2006	poles wood: pole: wood 71 - 80	3	22,303.18
364.4 - Poles and Fixtures	2007	poles wood: pole: wood 71 - 80	2	12,641.55
364.4 - Poles and Fixtures	2008	poles wood: pole: wood 71 - 80	2	13,551.71
364.4 - Poles and Fixtures	2009	poles wood: pole: wood 71 - 80	2	16,440.46
			320	1,078,105.94
364.4 - Poles and Fixtures	1964	poles wood: pole: wood 81 - 90	0	0.01
364.4 - Poles and Fixtures	1967	poles wood: pole: wood 81 - 90	0	0.01
364.4 - Poles and Fixtures	1969	poles wood: pole: wood 81 - 90	0	0.03
364.4 - Poles and Fixtures	1971	poles wood: pole: wood 81 - 90	0	0.03
364.4 - Poles and Fixtures	1972	poles wood: pole: wood 81 - 90	0	0.04
364.4 - Poles and Fixtures	1973	poles wood: pole: wood 81 - 90	0	0.05
364.4 - Poles and Fixtures	1974	poles wood: pole: wood 81 - 90	9	18,670.43
364.4 - Poles and Fixtures	1975	poles wood: pole: wood 81 - 90	7	12,921.86
364.4 - Poles and Fixtures	1976	poles wood: pole: wood 81 - 90	2	4,986.41
364.4 - Poles and Fixtures	1977	poles wood: pole: wood 81 - 90	1	2,979.31
364.4 - Poles and Fixtures	1978	poles wood: pole: wood 81 - 90	2	5,117.11
364.4 - Poles and Fixtures	1979	poles wood: pole: wood 81 - 90	2	6,852.47
364.4 - Poles and Fixtures	1980	poles wood: pole: wood 81 - 90	1	3,629.21
364.4 - Poles and Fixtures	1981	poles wood: pole: wood 81 - 90	1	6,766.31
364.4 - Poles and Fixtures	1982	poles wood: pole: wood 81 - 90	2	10,203.26
364.4 - Poles and Fixtures	1983	poles wood: pole: wood 81 - 90	3	18,942.07
364.4 - Poles and Fixtures	1984	poles wood: pole: wood 81 - 90	2	8,585.94
364.4 - Poles and Fixtures	1985	poles wood: pole: wood 81 - 90	1	3,292.56
364.4 - Poles and Fixtures	1986	poles wood: pole: wood 81 - 90	2	9,980.01
364.4 - Poles and Fixtures	1987	poles wood: pole: wood 81 - 90	2	10,647.55
364.4 - Poles and Fixtures	1988	poles wood: pole: wood 81 - 90	6	27,366.22
364.4 - Poles and Fixtures	1989	poles wood: pole: wood 81 - 90	3	16,548.29
364.4 - Poles and Fixtures	1990	poles wood: pole: wood 81 - 90	2	13,117.76
364.4 - Poles and Fixtures	1991	poles wood: pole: wood 81 - 90	1	10,761.52
364.4 - Poles and Fixtures	1992	poles wood: pole: wood 81 - 90	0	0.01
364.4 - Poles and Fixtures	1994	poles wood: pole: wood 81 - 90	2	27,594.05
364.4 - Poles and Fixtures	1995	poles wood: pole: wood 81 - 90	2	11,960.69
364.4 - Poles and Fixtures	1997	poles wood: pole: wood 81 - 90	1	4,009.90
364.4 - Poles and Fixtures	2000	poles wood: pole: wood 81 - 90	6	76,652.71
			60	311,585.82
364.4 - Poles and Fixtures	1971	poles wood: pole: wood 91 - 100	2	2,541.07
364.4 - Poles and Fixtures	1972	poles wood: pole: wood 91 - 100	3	4,502.24
364.4 - Poles and Fixtures	1973	poles wood: pole: wood 91 - 100	1	1,496.21
364.4 - Poles and Fixtures	1974	poles wood: pole: wood 91 - 100	3	7,029.97
364.4 - Poles and Fixtures	1975	poles wood: pole: wood 91 - 100	3	6,503.40
364.4 - Poles and Fixtures	1977	poles wood: pole: wood 91 - 100	2	6,479.84
364.4 - Poles and Fixtures	1978	poles wood: pole: wood 91 - 100	2	5,782.85
364.4 - Poles and Fixtures	1979	poles wood: pole: wood 91 - 100	0	0.07
364.4 - Poles and Fixtures	1980	poles wood: pole: wood 91 - 100	0	0.04
364.4 - Poles and Fixtures	1981	poles wood: pole: wood 91 - 100	0	0.01
364.4 - Poles and Fixtures	1982	poles wood: pole: wood 91 - 100	3	16,114.22
364.4 - Poles and Fixtures	1984	poles wood: pole: wood 91 - 100	0	0.01
364.4 - Poles and Fixtures	1985	poles wood: pole: wood 91 - 100	3	11,384.11

FERC Account	Vintage	Retirement Unit	Quantity	Original Cost
364.4 - Poles and Fixtures	1986	poles wood: pole: wood 91 - 100	1	4,928.87
364.4 - Poles and Fixtures	1987	poles wood: pole: wood 91 - 100	4	22,851.66
364.4 - Poles and Fixtures	1988	poles wood: pole: wood 91 - 100	3	15,370.17
364.4 - Poles and Fixtures	1989	poles wood: pole: wood 91 - 100	0	0.10
364.4 - Poles and Fixtures	1990	poles wood: pole: wood 91 - 100	0	0.05
364.4 - Poles and Fixtures	1992	poles wood: pole: wood 91 - 100	0	0.01
364.4 - Poles and Fixtures	1996	poles wood: pole: wood 91 - 100	1	9,339.18
364.4 - Poles and Fixtures	1998	poles wood: pole: wood 91 - 100	1	0.00
364.4 - Poles and Fixtures	2000	poles wood: pole: wood 91 - 100	1	0.00
			33	114,324.08
364.4 - Poles and Fixtures	1991	street lighting poles: fiberglass	83	93,700.41
364.4 - Poles and Fixtures	2000	street lighting poles: fiberglass	2	8,509.76
364.4 - Poles and Fixtures	2001	street lighting poles: fiberglass	7	17,793.14
364.4 - Poles and Fixtures	2002	street lighting poles: fiberglass	19	61,109.64
364.4 - Poles and Fixtures	2003	street lighting poles: fiberglass	2	27,115.70
364.4 - Poles and Fixtures	2004	street lighting poles: fiberglass	2	23,820.97
364.4 - Poles and Fixtures	2005	street lighting poles: fiberglass	5	34,612.41
364.4 - Poles and Fixtures	2006	street lighting poles: fiberglass	4	16,625.50
364.4 - Poles and Fixtures	2007	street lighting poles: fiberglass	3	16,523.88
364.4 - Poles and Fixtures	2008	street lighting poles: fiberglass	1	14,376.80
364.4 - Poles and Fixtures	2009	street lighting poles: fiberglass	7	52,238.97
			135	366,427.18

FERC Account	Vintage	Retirement Unit	Quantity	Original Cost
369.0 - Services	1907	conduit: conduit duct pk clay	37	12.08
369.0 - Services	1909	conduit: conduit duct pk clay	79	3.56
369.0 - Services	1911	conduit: conduit duct pk clay	42	1.87
369.0 - Services	1932	conduit: conduit duct pk clay	32	1.43
369.0 - Services	1903	conduit: conduit duct pk fibre	3,881	1,789.74
369.0 - Services	1911	conduit: conduit duct pk fibre	760	104.74
369.0 - Services	1912	conduit: conduit duct pk fibre	286	27.21
369.0 - Services	1914	conduit: conduit duct pk fibre	207	106.26
369.0 - Services	1915	conduit: conduit duct pk fibre	246	316.92
369.0 - Services	1916	conduit: conduit duct pk fibre	13,817	23,973.19
369.0 - Services	1919	conduit: conduit duct pk fibre	18	13.68
369.0 - Services	1920	conduit: conduit duct pk fibre	95	121.59
369.0 - Services	1921	conduit: conduit duct pk fibre	127	275.86
369.0 - Services	1922	conduit: conduit duct pk fibre	931	1,017.78
369.0 - Services	1923	conduit: conduit duct pk fibre	1,437	1,081.08
369.0 - Services	1924	conduit: conduit duct pk fibre	11,994	12,622.18
369.0 - Services	1925	conduit: conduit duct pk fibre	255	221.83
369.0 - Services	1926	conduit: conduit duct pk fibre	2,012	1,892.36
369.0 - Services	1927	conduit: conduit duct pk fibre	458	1,727.93
369.0 - Services	1928	conduit: conduit duct pk fibre	1,598	2,873.16
369.0 - Services	1929	conduit: conduit duct pk fibre	3,082	5,074.92
369.0 - Services	1930	conduit: conduit duct pk fibre	10,021	14,381.16
369.0 - Services	1931	conduit: conduit duct pk fibre	398	493.54
369.0 - Services	1932	conduit: conduit duct pk fibre	2,761	4,466.38
369.0 - Services	1933	conduit: conduit duct pk fibre	170	565.29
369.0 - Services	1935	conduit: conduit duct pk fibre	76	136.58
369.0 - Services	1936	conduit: conduit duct pk fibre	466	1,073.92
369.0 - Services	1937	conduit: conduit duct pk fibre	604	1,349.16
369.0 - Services	1938	conduit: conduit duct pk fibre	41	57.84
369.0 - Services	1939	conduit: conduit duct pk fibre	68	207.29
369.0 - Services	1940	conduit: conduit duct pk fibre	694	1,598.82
369.0 - Services	1941	conduit: conduit duct pk fibre	452	1,109.36
369.0 - Services	1942	conduit: conduit duct pk fibre	5	9.67
369.0 - Services	1943	conduit: conduit duct pk fibre	40	275.85
369.0 - Services	1945	conduit: conduit duct pk fibre	12	172.53
369.0 - Services	1946	conduit: conduit duct pk fibre	119	422.48
369.0 - Services	1947	conduit: conduit duct pk fibre	135	473.83
369.0 - Services	1948	conduit: conduit duct pk fibre	138	471.54
369.0 - Services	1949	conduit: conduit duct pk fibre	704	3,839.67
369.0 - Services	1950	conduit: conduit duct pk fibre	442	2,394.63
369.0 - Services	1951	conduit: conduit duct pk fibre	105	478.88
369.0 - Services	1952	conduit: conduit duct pk fibre	1,923	9,122.59
369.0 - Services	1953	conduit: conduit duct pk fibre	656	2,510.11
369.0 - Services	1954	conduit: conduit duct pk fibre	463	1,842.13
369.0 - Services	1955	conduit: conduit duct pk fibre	1,970	13,565.09
369.0 - Services	1956	conduit: conduit duct pk fibre	1,215	8,775.08
369.0 - Services	1957	conduit: conduit duct pk fibre	675	6,012.32
369.0 - Services	1958	conduit: conduit duct pk fibre	528	2,524.50
369.0 - Services	1959	conduit: conduit duct pk fibre	542	6,749.66
369.0 - Services	1960	conduit: conduit duct pk fibre	8	41.16
369.0 - Services	1961	conduit: conduit duct pk fibre	495	3,930.01
369.0 - Services	1962	conduit: conduit duct pk fibre	243	1,908.65
369.0 - Services	1963	conduit: conduit duct pk fibre	250	2,735.48
369.0 - Services	1964	conduit: conduit duct pk fibre	305	1,207.10
369.0 - Services	1965	conduit: conduit duct pk fibre	75	1,460.64
369.0 - Services	1968	conduit: conduit duct pk fibre	180	1,048.68
369.0 - Services	1924	conduit: conduit duct pk plastic	28	49.56
369.0 - Services	1930	conduit: conduit duct pk plastic	13	30.98
369.0 - Services	1962	conduit: conduit duct pk plastic	99	684.88

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369.0 - Services	1964	conduit: conduit duct pk plastic	290	3,262.18
369.0 - Services	1965	conduit: conduit duct pk plastic	71	941.33
369.0 - Services	1966	conduit: conduit duct pk plastic	135	2,367.45
369.0 - Services	1967	conduit: conduit duct pk plastic	1,302	9,352.13
369.0 - Services	1968	conduit: conduit duct pk plastic	1,378	18,316.35
369.0 - Services	1969	conduit: conduit duct pk plastic	228	5,765.96
369.0 - Services	1970	conduit: conduit duct pk plastic	578	14,143.75
369.0 - Services	1971	conduit: conduit duct pk plastic	441	12,293.97
369.0 - Services	1972	conduit: conduit duct pk plastic	237	7,648.28
369.0 - Services	1973	conduit: conduit duct pk plastic	2,275	49,914.82
369.0 - Services	1974	conduit: conduit duct pk plastic	511	16,444.12
369.0 - Services	1975	conduit: conduit duct pk plastic	530	11,318.26
369.0 - Services	1976	conduit: conduit duct pk plastic	277	7,035.84
369.0 - Services	1977	conduit: conduit duct pk plastic	694	13,514.40
369.0 - Services	1978	conduit: conduit duct pk plastic	244	5,500.64
369.0 - Services	1979	conduit: conduit duct pk plastic	439	33,611.51
369.0 - Services	1980	conduit: conduit duct pk plastic	170	3,376.89
369.0 - Services	1981	conduit: conduit duct pk plastic	994	61,009.93
369.0 - Services	1982	conduit: conduit duct pk plastic	194	15,518.94
369.0 - Services	1983	conduit: conduit duct pk plastic	575	29,676.35
369.0 - Services	1984	conduit: conduit duct pk plastic	1,886	72,723.58
369.0 - Services	1985	conduit: conduit duct pk plastic	521	45,236.12
369.0 - Services	1986	conduit: conduit duct pk plastic	1,495	95,667.28
369.0 - Services	1987	conduit: conduit duct pk plastic	328	33,527.75
369.0 - Services	1988	conduit: conduit duct pk plastic	30	2,731.44
369.0 - Services	1903	conduit: conduit duct pk steel	435	892.66
369.0 - Services	1911	conduit: conduit duct pk steel	36	5.49
369.0 - Services	1915	conduit: conduit duct pk steel	390	262.11
369.0 - Services	1916	conduit: conduit duct pk steel	450	1,081.74
369.0 - Services	1920	conduit: conduit duct pk steel	101	687.52
369.0 - Services	1922	conduit: conduit duct pk steel	1,446	3,827.97
369.0 - Services	1923	conduit: conduit duct pk steel	170	242.46
369.0 - Services	1924	conduit: conduit duct pk steel	647	2,606.95
369.0 - Services	1925	conduit: conduit duct pk steel	972	1,960.36
369.0 - Services	1926	conduit: conduit duct pk steel	2,575	5,743.88
369.0 - Services	1927	conduit: conduit duct pk steel	222	797.00
369.0 - Services	1928	conduit: conduit duct pk steel	231	513.26
369.0 - Services	1929	conduit: conduit duct pk steel	10	30.62
369.0 - Services	1930	conduit: conduit duct pk steel	800	2,032.66
369.0 - Services	1931	conduit: conduit duct pk steel	3,010	4,398.72
369.0 - Services	1932	conduit: conduit duct pk steel	17,253	18,883.33
369.0 - Services	1933	conduit: conduit duct pk steel	543	1,061.54
369.0 - Services	1934	conduit: conduit duct pk steel	431	700.36
369.0 - Services	1935	conduit: conduit duct pk steel	1,615	1,371.35
369.0 - Services	1936	conduit: conduit duct pk steel	215	433.39
369.0 - Services	1937	conduit: conduit duct pk steel	68	280.10
369.0 - Services	1938	conduit: conduit duct pk steel	147	387.46
369.0 - Services	1939	conduit: conduit duct pk steel	890	1,937.64
369.0 - Services	1940	conduit: conduit duct pk steel	367	1,788.92
369.0 - Services	1941	conduit: conduit duct pk steel	90	443.10
369.0 - Services	1942	conduit: conduit duct pk steel	40	99.77
369.0 - Services	1943	conduit: conduit duct pk steel	63	173.08
369.0 - Services	1944	conduit: conduit duct pk steel	13	27.00
369.0 - Services	1945	conduit: conduit duct pk steel	114	198.73
369.0 - Services	1947	conduit: conduit duct pk steel	40	95.93
369.0 - Services	1948	conduit: conduit duct pk steel	1,026	8,628.77
369.0 - Services	1949	conduit: conduit duct pk steel	184	3,905.42
369.0 - Services	1950	conduit: conduit duct pk steel	110	897.07
369.0 - Services	1951	conduit: conduit duct pk steel	254	2,619.23
369.0 - Services	1952	conduit: conduit duct pk steel	699	6,433.93

FERC Account	Vintage	Retirement Unit	Quantity	Original Cost
369.0 - Services	1953	conduit: conduit duct pk steel	396	9,446.30
369.0 - Services	1954	conduit: conduit duct pk steel	323	1,188.81
369.0 - Services	1955	conduit: conduit duct pk steel	215	7,448.89
369.0 - Services	1956	conduit: conduit duct pk steel	293	1,512.27
369.0 - Services	1957	conduit: conduit duct pk steel	456	955.38
369.0 - Services	1958	conduit: conduit duct pk steel	46	223.10
369.0 - Services	1959	conduit: conduit duct pk steel	74	3,020.22
369.0 - Services	1960	conduit: conduit duct pk steel	1,671	3,240.47
369.0 - Services	1961	conduit: conduit duct pk steel	179	1,510.35
369.0 - Services	1963	conduit: conduit duct pk steel	10	36.53
369.0 - Services	1964	conduit: conduit duct pk steel	2,015	3,245.88
369.0 - Services	1965	conduit: conduit duct pk steel	4,111	12,089.04
369.0 - Services	1966	conduit: conduit duct pk steel	55	1,763.46
369.0 - Services	1967	conduit: conduit duct pk steel	212	507.49
369.0 - Services	1968	conduit: conduit duct pk steel	796	6,475.33
369.0 - Services	1969	conduit: conduit duct pk steel	266	2,020.66
369.0 - Services	1970	conduit: conduit duct pk steel	598	6,155.05
369.0 - Services	1971	conduit: conduit duct pk steel	223	2,498.60
369.0 - Services	1972	conduit: conduit duct pk steel	75	4,083.94
369.0 - Services	1973	conduit: conduit duct pk steel	85	1,677.20
369.0 - Services	1974	conduit: conduit duct pk steel	1,316	5,094.24
369.0 - Services	1975	conduit: conduit duct pk steel	540	16,537.70
369.0 - Services	1976	conduit: conduit duct pk steel	10	104.27
369.0 - Services	1977	conduit: conduit duct pk steel	60	3,269.88
369.0 - Services	1978	conduit: conduit duct pk steel	170	1,493.01
369.0 - Services	1979	conduit: conduit duct pk steel	290	8,209.85
369.0 - Services	1980	conduit: conduit duct pk steel	166	6,490.23
369.0 - Services	1982	conduit: conduit duct pk steel	30	438.04
369.0 - Services	1983	conduit: conduit duct pk steel	245	10,968.32
369.0 - Services	1984	conduit: conduit duct pk steel	763	36,686.57
369.0 - Services	1985	conduit: conduit duct pk steel	215	17,528.78
369.0 - Services	1986	conduit: conduit duct pk steel	426	36,833.95
369.0 - Services	1987	conduit: conduit duct pk steel	140	18,853.03
369.0 - Services	1988	conduit: conduit duct pk steel	132	1,185.70
369.0 - Services	1903	conduit: conduit duct pk tile	57	61.84
369.0 - Services	1930	conduit: conduit duct pk tile	105	134.36
369.0 - Services	1946	conduit: conduit duct pk tile	246	475.19
369.0 - Services	1932	conduit: conduit duct pk transite	80	93.32
369.0 - Services	1933	conduit: conduit duct pk transite	32	30.06
369.0 - Services	1940	conduit: conduit duct pk transite	12	20.05
369.0 - Services	1941	conduit: conduit duct pk transite	256	266.93
369.0 - Services	1946	conduit: conduit duct pk transite	417	1,016.03
369.0 - Services	1952	conduit: conduit duct pk transite	13	93.75
369.0 - Services	1956	conduit: conduit duct pk transite	40	635.23
369.0 - Services	1957	conduit: conduit duct pk transite	14	87.82
369.0 - Services	1960	conduit: conduit duct pk transite	45	1,328.97
369.0 - Services	1978	conduit: conduit plastic&poly <3 in	26	22.63
369.0 - Services	1986	conduit: conduit plastic&poly <3 in	71	319.88
369.0 - Services	1989	conduit: conduit plastic&poly <3 in	19	316.58
369.0 - Services	1991	conduit: conduit plastic&poly <3 in	95	3,738.46
369.0 - Services	1993	conduit: conduit plastic&poly <3 in	19	68.49
369.0 - Services	1999	conduit: conduit plastic&poly <3 in	60	66.35
369.0 - Services	2005	conduit: conduit plastic&poly <3 in	60	57.61
369.0 - Services	2006	conduit: conduit plastic&poly <3 in	30	378.43
369.0 - Services	1972	conduit: conduit plastic&poly 3-4 i	319	4,996.55
369.0 - Services	1978	conduit: conduit plastic&poly 3-4 i	1,040	6,149.73
369.0 - Services	1979	conduit: conduit plastic&poly 3-4 i	490	4,767.12
369.0 - Services	1980	conduit: conduit plastic&poly 3-4 i	20	65.96
369.0 - Services	1982	conduit: conduit plastic&poly 3-4 i	60	1,309.70
369.0 - Services	1983	conduit: conduit plastic&poly 3-4 i	450	3,253.42

FERC Account	Vintage	Retirement Unit	Quantity	Original Cost
369.0 - Services	1984	conduit: conduit plastic&poly 3-4 i	25	840.25
369.0 - Services	1987	conduit: conduit plastic&poly 3-4 i	710	19,889.69
369.0 - Services	1988	conduit: conduit plastic&poly 3-4 i	260	6,109.40
369.0 - Services	1989	conduit: conduit plastic&poly 3-4 i	310	7,065.40
369.0 - Services	1990	conduit: conduit plastic&poly 3-4 i	180	7,303.07
369.0 - Services	1991	conduit: conduit plastic&poly 3-4 i	1,820	9,921.69
369.0 - Services	1992	conduit: conduit plastic&poly 3-4 i	1,112	38,629.34
369.0 - Services	1993	conduit: conduit plastic&poly 3-4 i	272	30,913.51
369.0 - Services	1994	conduit: conduit plastic&poly 3-4 i	160	3,730.78
369.0 - Services	1995	conduit: conduit plastic&poly 3-4 i	1,800	44,748.79
369.0 - Services	1998	conduit: conduit plastic&poly 3-4 i	520	2,867.39
369.0 - Services	2005	conduit: conduit plastic&poly 3-4 i	1,250	4,661.91
369.0 - Services	1972	conduit: conduit plastic&poly 5-6 i	20	301.71
369.0 - Services	1978	conduit: conduit plastic&poly 5-6 i	400	2,151.46
369.0 - Services	1979	conduit: conduit plastic&poly 5-6 i	120	3,463.61
369.0 - Services	1984	conduit: conduit plastic&poly 5-6 i	60	2,229.03
369.0 - Services	1988	conduit: conduit plastic&poly 5-6 i	150	11,027.41
369.0 - Services	1990	conduit: conduit plastic&poly 5-6 i	183	30.80
369.0 - Services	1994	conduit: conduit plastic&poly 5-6 i	80	4,668.16
369.0 - Services	1949	conduit: conduit steel <3 in	18	12.83
369.0 - Services	1978	conduit: conduit steel 3-4.5 in	316	3,724.64
369.0 - Services	1982	conduit: conduit steel 3-4.5 in	450	3,239.53
369.0 - Services	1984	conduit: conduit steel 3-4.5 in	80	2,780.14
369.0 - Services	1987	conduit: conduit steel 3-4.5 in	460	43,800.35
369.0 - Services	1988	conduit: conduit steel 3-4.5 in	340	24,885.53
369.0 - Services	1989	conduit: conduit steel 3-4.5 in	388	35,993.52
369.0 - Services	1990	conduit: conduit steel 3-4.5 in	110	4,991.37
369.0 - Services	1991	conduit: conduit steel 3-4.5 in	296	12,284.82
369.0 - Services	1992	conduit: conduit steel 3-4.5 in	20	274.28
369.0 - Services	1993	conduit: conduit steel 3-4.5 in	40	1,781.43
369.0 - Services	1903	conduit: riser duct pk metal&plasti	76	119.02
369.0 - Services	1911	conduit: riser duct pk metal&plasti	25	3.35
369.0 - Services	1916	conduit: riser duct pk metal&plasti	113	214.48
369.0 - Services	1920	conduit: riser duct pk metal&plasti	22	60.12
369.0 - Services	1922	conduit: riser duct pk metal&plasti	20	6.91
369.0 - Services	1923	conduit: riser duct pk metal&plasti	239	483.51
369.0 - Services	1924	conduit: riser duct pk metal&plasti	416	716.00
369.0 - Services	1925	conduit: riser duct pk metal&plasti	53	112.92
369.0 - Services	1926	conduit: riser duct pk metal&plasti	40	172.26
369.0 - Services	1927	conduit: riser duct pk metal&plasti	72	107.39
369.0 - Services	1928	conduit: riser duct pk metal&plasti	47	62.85
369.0 - Services	1929	conduit: riser duct pk metal&plasti	184	310.02
369.0 - Services	1930	conduit: riser duct pk metal&plasti	978	1,664.00
369.0 - Services	1931	conduit: riser duct pk metal&plasti	111	128.79
369.0 - Services	1932	conduit: riser duct pk metal&plasti	420	164.67
369.0 - Services	1933	conduit: riser duct pk metal&plasti	1,456	740.91
369.0 - Services	1934	conduit: riser duct pk metal&plasti	245	193.15
369.0 - Services	1935	conduit: riser duct pk metal&plasti	259	184.51
369.0 - Services	1938	conduit: riser duct pk metal&plasti	37	78.51
369.0 - Services	1939	conduit: riser duct pk metal&plasti	10	19.71
369.0 - Services	1940	conduit: riser duct pk metal&plasti	30	76.68
369.0 - Services	1950	conduit: riser duct pk metal&plasti	76	493.59
369.0 - Services	1951	conduit: riser duct pk metal&plasti	30	52.30
369.0 - Services	1952	conduit: riser duct pk metal&plasti	75	864.89
369.0 - Services	1953	conduit: riser duct pk metal&plasti	102	823.17
369.0 - Services	1954	conduit: riser duct pk metal&plasti	122	982.98
369.0 - Services	1955	conduit: riser duct pk metal&plasti	422	3,704.61
369.0 - Services	1956	conduit: riser duct pk metal&plasti	101	611.45
369.0 - Services	1957	conduit: riser duct pk metal&plasti	37	256.06
369.0 - Services	1958	conduit: riser duct pk metal&plasti	108	1,168.24

FERC Account	Vintage	Retirement Unit	Quantity	Original Cost
369.0 - Services	1959	conduit: riser duct pk metal&plasti	10	18.52
369.0 - Services	1960	conduit: riser duct pk metal&plasti	10	63.16
369.0 - Services	1961	conduit: riser duct pk metal&plasti	40	215.77
369.0 - Services	1962	conduit: riser duct pk metal&plasti	45	376.34
369.0 - Services	1963	conduit: riser duct pk metal&plasti	27	261.03
369.0 - Services	1964	conduit: riser duct pk metal&plasti	467	2,819.75
369.0 - Services	1965	conduit: riser duct pk metal&plasti	179	520.85
369.0 - Services	1968	conduit: riser duct pk metal&plasti	138	955.23
369.0 - Services	1969	conduit: riser duct pk metal&plasti	20	109.10
369.0 - Services	1970	conduit: riser duct pk metal&plasti	10	25.43
369.0 - Services	1971	conduit: riser duct pk metal&plasti	20	136.42
369.0 - Services	1973	conduit: riser duct pk metal&plasti	203	1,350.49
369.0 - Services	1974	conduit: riser duct pk metal&plasti	113	582.48
369.0 - Services	1987	conduit: u-guard plastic3-5 in	20	85.21
			159,849	1,416,750.87
369.0 - Services	1995	Non Unitized Plant	2	-558.00
369.0 - Services	1996	Non Unitized Plant	3	0.03
369.0 - Services	1998	Non Unitized Plant	2	0.00
369.0 - Services	1999	Non Unitized Plant	15	0.00
369.0 - Services	2000	Non Unitized Plant	9	0.00
369.0 - Services	2001	Non Unitized Plant	3	19.71
369.0 - Services	2003	Non Unitized Plant	3	803.12
369.0 - Services	2004	Non Unitized Plant	18	0.00
369.0 - Services	2005	Non Unitized Plant	2	0.00
369.0 - Services	2006	Non Unitized Plant	1	0.00
369.0 - Services	2007	Non Unitized Plant	8	30,518.80
369.0 - Services	2008	Non Unitized Plant	12	7,875.92
369.0 - Services	2009	Non Unitized Plant	203	656,060.52
			281	694,720.10
369.0 - Services	1936	services: overhead	756	4,524.51
369.0 - Services	1937	services: overhead	151	1,495.10
369.0 - Services	1938	services: overhead	95	981.07
369.0 - Services	1939	services: overhead	91	917.95
369.0 - Services	1940	services: overhead	129	1,276.05
369.0 - Services	1941	services: overhead	200	1,959.00
369.0 - Services	1942	services: overhead	117	1,252.68
369.0 - Services	1943	services: overhead	96	1,172.39
369.0 - Services	1944	services: overhead	1,200	12,306.00
369.0 - Services	1945	services: overhead	319	3,912.24
369.0 - Services	1946	services: overhead	741	10,143.15
369.0 - Services	1947	services: overhead	1,319	20,902.93
369.0 - Services	1948	services: overhead	1,695	31,342.44
369.0 - Services	1949	services: overhead	1,713	34,116.68
369.0 - Services	1950	services: overhead	2,140	47,417.86
369.0 - Services	1951	services: overhead	2,776	68,532.17
369.0 - Services	1952	services: overhead	2,953	81,035.30
369.0 - Services	1953	services: overhead	3,982	108,374.19
369.0 - Services	1954	services: overhead	4,200	113,309.28
369.0 - Services	1955	services: overhead	6,047	173,311.23
369.0 - Services	1956	services: overhead	6,957	218,615.45
369.0 - Services	1957	services: overhead	8,075	265,367.79
369.0 - Services	1958	services: overhead	7,895	279,470.52
369.0 - Services	1959	services: overhead	10,270	349,663.13
369.0 - Services	1960	services: overhead	12,432	402,821.56
369.0 - Services	1961	services: overhead	11,453	611,489.74
369.0 - Services	1962	services: overhead	12,733	724,677.65
369.0 - Services	1963	services: overhead	14,481	478,609.20

FERC Account	Vintage	Retirement Unit	Quantity	Original Cost
369.0 - Services	1964	services: overhead	16,186	541,218.21
369.0 - Services	1965	services: overhead	19,564	641,473.70
369.0 - Services	1966	services: overhead	22,408	862,010.80
369.0 - Services	1967	services: overhead	29,613	1,153,559.04
369.0 - Services	1968	services: overhead	35,263	1,512,756.19
369.0 - Services	1969	services: overhead	42,722	2,989,914.78
369.0 - Services	1970	services: overhead	37,062	2,815,567.89
369.0 - Services	1971	services: overhead	54,978	3,142,426.79
369.0 - Services	1972	services: overhead	33,013	3,601,814.36
369.0 - Services	1973	services: overhead	45,504	3,331,613.72
369.0 - Services	1974	services: overhead	34,241	2,921,162.38
369.0 - Services	1975	services: overhead	26,749	2,767,226.16
369.0 - Services	1976	services: overhead	25,838	2,900,914.41
369.0 - Services	1977	services: overhead	21,170	2,434,037.25
369.0 - Services	1978	services: overhead	20,569	2,668,012.72
369.0 - Services	1979	services: overhead	20,622	3,416,325.60
369.0 - Services	1980	services: overhead	17,990	3,624,433.74
369.0 - Services	1981	services: overhead	16,636	3,349,959.65
369.0 - Services	1982	services: overhead	13,303	3,337,156.05
369.0 - Services	1983	services: overhead	12,876	3,351,592.50
369.0 - Services	1984	services: overhead	10,872	3,904,686.22
369.0 - Services	1985	services: overhead	13,070	3,911,242.12
369.0 - Services	1986	services: overhead	13,590	4,025,006.15
369.0 - Services	1987	services: overhead	12,565	3,812,768.95
369.0 - Services	1988	services: overhead	15,832	4,744,108.86
369.0 - Services	1989	services: overhead	13,665	4,879,746.03
369.0 - Services	1990	services: overhead	12,850	5,012,433.60
369.0 - Services	1991	services: overhead	11,195	3,474,962.94
369.0 - Services	1992	services: overhead	10,797	3,361,958.79
369.0 - Services	1993	services: overhead	10,433	3,312,506.34
369.0 - Services	1994	services: overhead	9,605	3,376,628.60
369.0 - Services	1995	services: overhead	10,063	3,585,414.02
369.0 - Services	1996	services: overhead	7,761	4,077,362.85
369.0 - Services	1997	services: overhead	6,306	4,326,933.27
369.0 - Services	1998	services: overhead	6,551	4,075,520.80
369.0 - Services	1999	services: overhead	7,041	4,546,933.02
369.0 - Services	2000	services: overhead	5,673	3,546,098.68
369.0 - Services	2001	services: overhead	8,160	3,836,595.42
369.0 - Services	2002	services: overhead	7,663	5,149,433.76
369.0 - Services	2003	services: overhead	0	446.70
369.0 - Services	2003	services: overhead	3,670	4,232,352.29
369.0 - Services	2004	services: overhead	5,381	4,694,255.63
369.0 - Services	2005	services: overhead	0	-16,274.71
369.0 - Services	2005	services: overhead	2,041	2,138,255.58
369.0 - Services	2006	services: overhead	0	8,263.60
369.0 - Services	2006	services: overhead	712	45,714.17
369.0 - Services	2007	services: overhead	52	59,545.85
369.0 - Services	2007	services: overhead	0	65,903.62
369.0 - Services	2008	services: overhead	15	9,236.71
369.0 - Services	2009	services: overhead	312	310,531.94
369.0 - Services	2009	services: overhead	53	28,326.06
			867,251	143,949,071.06
369.0 - Services	1962	services: underground	11	4,487.84
369.0 - Services	1963	services: underground	59	13,823.06
369.0 - Services	1964	services: underground	130	24,402.16
369.0 - Services	1965	services: underground	365	69,306.98
369.0 - Services	1966	services: underground	990	338,971.05
369.0 - Services	1967	services: underground	2,988	463,677.59

FERC Account	Vintage	Retirement Unit	Quantity	Original Cost
369.0 - Services	1968	services: underground	3,629	599,222.50
369.0 - Services	1969	services: underground	2,772	515,065.08
369.0 - Services	1970	services: underground	4,055	772,139.36
369.0 - Services	1971	services: underground	7,037	1,399,944.82
369.0 - Services	1972	services: underground	9,103	2,010,039.04
369.0 - Services	1973	services: underground	10,925	2,825,230.61
369.0 - Services	1974	services: underground	6,375	1,960,661.20
369.0 - Services	1975	services: underground	7,391	2,006,502.35
369.0 - Services	1976	services: underground	9,318	2,724,582.10
369.0 - Services	1977	services: underground	10,550	3,175,294.99
369.0 - Services	1978	services: underground	13,712	4,403,950.03
369.0 - Services	1979	services: underground	11,541	3,998,385.36
369.0 - Services	1980	services: underground	8,167	3,484,896.00
369.0 - Services	1981	services: underground	7,113	3,275,389.17
369.0 - Services	1982	services: underground	6,437	2,912,756.66
369.0 - Services	1983	services: underground	6,858	3,546,659.03
369.0 - Services	1984	services: underground	11,504	6,126,887.49
369.0 - Services	1985	services: underground	15,529	7,549,312.39
369.0 - Services	1986	services: underground	18,892	8,941,101.83
369.0 - Services	1987	services: underground	24,327	11,950,679.00
369.0 - Services	1988	services: underground	25,664	12,982,058.98
369.0 - Services	1989	services: underground	25,207	13,513,053.06
369.0 - Services	1990	services: underground	13,323	12,677,564.82
369.0 - Services	1991	services: underground	12,911	14,537,416.38
369.0 - Services	1992	services: underground	13,542	14,444,979.74
369.0 - Services	1993	services: underground	14,011	15,985,432.98
369.0 - Services	1994	services: underground	13,702	17,037,925.82
369.0 - Services	1995	services: underground	12,830	17,164,756.87
369.0 - Services	1996	services: underground	11,662	15,452,752.28
369.0 - Services	1997	services: underground	9,642	12,789,945.06
369.0 - Services	1998	services: underground	11,250	10,677,307.71
369.0 - Services	1999	services: underground	12,307	11,284,815.92
369.0 - Services	2000	services: underground	10,842	13,660,781.86
369.0 - Services	2001	services: underground	12,035	14,034,287.43
369.0 - Services	2002	services: underground	29,478	19,587,738.24
369.0 - Services	2003	services: underground	6,979	16,293,822.64
369.0 - Services	2004	services: underground	0	-227.13
369.0 - Services	2004	services: underground	16,280	17,381,557.97
369.0 - Services	2005	services: underground	5,328	9,332,056.29
369.0 - Services	2005	services: underground	7,944	8,738,519.22
369.0 - Services	2006	services: underground	5	4,488.44
369.0 - Services	2006	services: underground	11,511	15,653,743.73
369.0 - Services	2007	services: underground	9,900	16,600,036.14
369.0 - Services	2008	services: underground	7,997	15,448,213.84
369.0 - Services	2009	services: underground	2	2,515.63
369.0 - Services	2009	services: underground	6,091	13,066,708.88
			500,221	403,445,620.49

369.0 - Services	1970	wire aluminum conductor: 1/0 & belo	6	6.31
369.0 - Services	1971	wire aluminum conductor: 1/0 & belo	45	90.31
369.0 - Services	1977	wire aluminum conductor: 1/0 & belo	90	215.00
369.0 - Services	1978	wire aluminum conductor: 1/0 & belo	2,570	2,790.58
369.0 - Services	1979	wire aluminum conductor: 1/0 & belo	100	333.24
369.0 - Services	1980	wire aluminum conductor: 1/0 & belo	80	48.17
369.0 - Services	1982	wire aluminum conductor: 1/0 & belo	566	1,171.47
369.0 - Services	1984	wire aluminum conductor: 1/0 & belo	490	13,726.61
369.0 - Services	1985	wire aluminum conductor: 1/0 & belo	180	530.65
369.0 - Services	1987	wire aluminum conductor: 1/0 & belo	210	394.08
369.0 - Services	1989	wire aluminum conductor: 1/0 & belo	930	477.56
369.0 - Services	1992	wire aluminum conductor: 1/0 & belo	320	2,868.04
			5,587	22,652.02

FERC Account	Vintage	Retirement Unit	Quantity	Original Cost
369.0 - Services	1970	wire aluminum conductor: 2/0 - 4/0	25	21.84
369.0 - Services	1971	wire aluminum conductor: 2/0 - 4/0	3,058	1,171.39
369.0 - Services	1972	wire aluminum conductor: 2/0 - 4/0	650	1,456.81
369.0 - Services	1974	wire aluminum conductor: 2/0 - 4/0	5,609	6,791.72
369.0 - Services	1975	wire aluminum conductor: 2/0 - 4/0	381	3,075.29
369.0 - Services	1976	wire aluminum conductor: 2/0 - 4/0	780	903.88
369.0 - Services	1977	wire aluminum conductor: 2/0 - 4/0	2,025	2,525.53
369.0 - Services	1978	wire aluminum conductor: 2/0 - 4/0	2,175	3,676.55
369.0 - Services	1979	wire aluminum conductor: 2/0 - 4/0	1,047	5,519.89
369.0 - Services	1980	wire aluminum conductor: 2/0 - 4/0	380	956.38
369.0 - Services	1982	wire aluminum conductor: 2/0 - 4/0	2,080	7,859.94
369.0 - Services	1983	wire aluminum conductor: 2/0 - 4/0	1,849	12,833.28
369.0 - Services	1984	wire aluminum conductor: 2/0 - 4/0	1,430	9,107.57
369.0 - Services	1985	wire aluminum conductor: 2/0 - 4/0	1,953	9,689.49
369.0 - Services	1986	wire aluminum conductor: 2/0 - 4/0	2,060	28,616.93
369.0 - Services	1987	wire aluminum conductor: 2/0 - 4/0	354	2,247.77
369.0 - Services	1988	wire aluminum conductor: 2/0 - 4/0	358	800.80
369.0 - Services	1989	wire aluminum conductor: 2/0 - 4/0	70	471.21
369.0 - Services	1990	wire aluminum conductor: 2/0 - 4/0	45	737.13
369.0 - Services	1992	wire aluminum conductor: 2/0 - 4/0	375	2,181.20
369.0 - Services	1994	wire aluminum conductor: 2/0 - 4/0	60	953.10
369.0 - Services	1996	wire aluminum conductor: 2/0 - 4/0	91	348.19
369.0 - Services	1998	wire aluminum conductor: 2/0 - 4/0	616	10,117.70
			27,471	112,063.59
369.0 - Services	1965	wire aluminum conductor: 350 - 500	0	27.00
369.0 - Services	1967	wire aluminum conductor: 350 - 500	2,256	4,384.88
369.0 - Services	1971	wire aluminum conductor: 350 - 500	6,140	7,086.06
369.0 - Services	1972	wire aluminum conductor: 350 - 500	6,358	16,490.59
369.0 - Services	1974	wire aluminum conductor: 350 - 500	1,413	3,305.97
369.0 - Services	1975	wire aluminum conductor: 350 - 500	945	1,891.64
369.0 - Services	1976	wire aluminum conductor: 350 - 500	420	2,971.99
369.0 - Services	1977	wire aluminum conductor: 350 - 500	1,770	3,500.86
369.0 - Services	1978	wire aluminum conductor: 350 - 500	2,924	6,481.45
369.0 - Services	1979	wire aluminum conductor: 350 - 500	440	1,687.59
369.0 - Services	1980	wire aluminum conductor: 350 - 500	595	7,361.17
369.0 - Services	1982	wire aluminum conductor: 350 - 500	60	168.77
369.0 - Services	1984	wire aluminum conductor: 350 - 500	540	1,686.52
369.0 - Services	1985	wire aluminum conductor: 350 - 500	1,134	3,235.09
369.0 - Services	1986	wire aluminum conductor: 350 - 500	1,080	5,596.65
369.0 - Services	1987	wire aluminum conductor: 350 - 500	870	5,539.74
369.0 - Services	1992	wire aluminum conductor: 350 - 500	240	2,744.11
			27,185	74,160.08
369.0 - Services	1971	wire aluminum conductor: 750 - kcm	164	242.32
369.0 - Services	1972	wire aluminum conductor: 750 - kcm	400	1,793.56
369.0 - Services	1974	wire aluminum conductor: 750 - kcm	265	738.41
369.0 - Services	1977	wire aluminum conductor: 750 - kcm	3,420	6,734.71
369.0 - Services	1978	wire aluminum conductor: 750 - kcm	2,814	14,720.43
369.0 - Services	1979	wire aluminum conductor: 750 - kcm	1,035	7,672.78
369.0 - Services	1980	wire aluminum conductor: 750 - kcm	762	3,887.14
369.0 - Services	1982	wire aluminum conductor: 750 - kcm	6,336	25,695.80
369.0 - Services	1983	wire aluminum conductor: 750 - kcm	1,569	11,024.04
369.0 - Services	1984	wire aluminum conductor: 750 - kcm	2,460	29,844.48
369.0 - Services	1985	wire aluminum conductor: 750 - kcm	1,845	18,706.32
369.0 - Services	1986	wire aluminum conductor: 750 - kcm	3,105	26,592.28
369.0 - Services	1987	wire aluminum conductor: 750 - kcm	192	1,476.95
369.0 - Services	1992	wire aluminum conductor: 750 - kcm	885	10,377.28
369.0 - Services	1996	wire aluminum conductor: 750 - kcm	1,323	62,345.86
			26,575	221,852.36

FERC Account	Vintage	Retirement Unit	Quantity	Original Cost
369.0 - Services	1924	wire copper conductor: 1/0 & below	23,180	2,729.48
369.0 - Services	1925	wire copper conductor: 1/0 & below	460	68.38
369.0 - Services	1926	wire copper conductor: 1/0 & below	1,428	212.21
369.0 - Services	1927	wire copper conductor: 1/0 & below	520	68.18
369.0 - Services	1928	wire copper conductor: 1/0 & below	269	46.52
369.0 - Services	1929	wire copper conductor: 1/0 & below	1,165	261.77
369.0 - Services	1930	wire copper conductor: 1/0 & below	24,608	4,314.15
369.0 - Services	1931	wire copper conductor: 1/0 & below	9,105	1,471.29
369.0 - Services	1932	wire copper conductor: 1/0 & below	1,912	856.68
369.0 - Services	1933	wire copper conductor: 1/0 & below	23,339	6,891.38
369.0 - Services	1934	wire copper conductor: 1/0 & below	8,568	1,180.39
369.0 - Services	1935	wire copper conductor: 1/0 & below	3,495	1,315.08
369.0 - Services	1936	wire copper conductor: 1/0 & below	5,373	1,258.19
369.0 - Services	1937	wire copper conductor: 1/0 & below	5,514	563.32
369.0 - Services	1938	wire copper conductor: 1/0 & below	2,184	554.21
369.0 - Services	1939	wire copper conductor: 1/0 & below	5,509	955.95
369.0 - Services	1940	wire copper conductor: 1/0 & below	4,707	1,021.42
369.0 - Services	1941	wire copper conductor: 1/0 & below	3,297	767.36
369.0 - Services	1942	wire copper conductor: 1/0 & below	597	116.23
369.0 - Services	1943	wire copper conductor: 1/0 & below	1,675	285.81
369.0 - Services	1944	wire copper conductor: 1/0 & below	184	433.94
369.0 - Services	1945	wire copper conductor: 1/0 & below	1,397	376.92
369.0 - Services	1946	wire copper conductor: 1/0 & below	1,653	771.96
369.0 - Services	1947	wire copper conductor: 1/0 & below	2,025	735.93
369.0 - Services	1948	wire copper conductor: 1/0 & below	915	497.21
369.0 - Services	1949	wire copper conductor: 1/0 & below	694	508.83
369.0 - Services	1950	wire copper conductor: 1/0 & below	1,966	2,851.17
369.0 - Services	1951	wire copper conductor: 1/0 & below	1,404	1,311.92
369.0 - Services	1952	wire copper conductor: 1/0 & below	2,002	1,114.54
369.0 - Services	1953	wire copper conductor: 1/0 & below	2,146	2,755.98
369.0 - Services	1954	wire copper conductor: 1/0 & below	5,024	2,587.41
369.0 - Services	1955	wire copper conductor: 1/0 & below	4,828	2,406.25
369.0 - Services	1956	wire copper conductor: 1/0 & below	6,010	2,525.10
369.0 - Services	1957	wire copper conductor: 1/0 & below	5,118	2,831.58
369.0 - Services	1958	wire copper conductor: 1/0 & below	4,004	2,528.30
369.0 - Services	1959	wire copper conductor: 1/0 & below	3,839	1,427.55
369.0 - Services	1960	wire copper conductor: 1/0 & below	8,506	3,467.70
369.0 - Services	1961	wire copper conductor: 1/0 & below	6,824	2,548.41
369.0 - Services	1962	wire copper conductor: 1/0 & below	20,563	7,096.04
369.0 - Services	1963	wire copper conductor: 1/0 & below	49,564	33,612.59
369.0 - Services	1964	wire copper conductor: 1/0 & below	51,830	32,175.37
369.0 - Services	1965	wire copper conductor: 1/0 & below	88,860	65,917.23
369.0 - Services	1966	wire copper conductor: 1/0 & below	7,051	7,389.53
369.0 - Services	1967	wire copper conductor: 1/0 & below	10,349	10,376.55
369.0 - Services	1968	wire copper conductor: 1/0 & below	4,336	3,390.02
369.0 - Services	1969	wire copper conductor: 1/0 & below	4,736	4,343.45
369.0 - Services	1970	wire copper conductor: 1/0 & below	4,696	6,614.61
369.0 - Services	1971	wire copper conductor: 1/0 & below	5,357	6,795.70
369.0 - Services	1972	wire copper conductor: 1/0 & below	3,899	8,183.38
369.0 - Services	1973	wire copper conductor: 1/0 & below	7,231	11,519.05
369.0 - Services	1974	wire copper conductor: 1/0 & below	1,825	5,155.08
369.0 - Services	1975	wire copper conductor: 1/0 & below	3,434	5,516.10
369.0 - Services	1976	wire copper conductor: 1/0 & below	2,844	11,032.12
369.0 - Services	1977	wire copper conductor: 1/0 & below	1,362	8,972.49
369.0 - Services	1978	wire copper conductor: 1/0 & below	2,662	6,586.80
369.0 - Services	1979	wire copper conductor: 1/0 & below	3,463	12,852.40
369.0 - Services	1980	wire copper conductor: 1/0 & below	3,239	6,223.81
369.0 - Services	1981	wire copper conductor: 1/0 & below	2,738	8,322.08
369.0 - Services	1982	wire copper conductor: 1/0 & below	1,471	4,145.35
369.0 - Services	1983	wire copper conductor: 1/0 & below	2,090	5,136.81
369.0 - Services	1984	wire copper conductor: 1/0 & below	1,053	12,910.97

FERC Account	Vintage	Retirement Unit	Quantity	Original Cost
369.0 - Services	1985	wire copper conductor: 1/0 & below	60	340.64
369.0 - Services	1986	wire copper conductor: 1/0 & below	6,005	26,836.29
369.0 - Services	1987	wire copper conductor: 1/0 & below	2,225	27,076.19
369.0 - Services	1988	wire copper conductor: 1/0 & below	2,850	13,433.08
369.0 - Services	1989	wire copper conductor: 1/0 & below	1,905	13,570.18
369.0 - Services	1990	wire copper conductor: 1/0 & below	1,115	28,085.38
369.0 - Services	1991	wire copper conductor: 1/0 & below	2,616	25,351.22
369.0 - Services	1992	wire copper conductor: 1/0 & below	2,971	37,794.65
369.0 - Services	1993	wire copper conductor: 1/0 & below	1,427	26,657.73
369.0 - Services	1994	wire copper conductor: 1/0 & below	1,620	17,327.13
369.0 - Services	1995	wire copper conductor: 1/0 & below	288	4,263.10
369.0 - Services	1996	wire copper conductor: 1/0 & below	530	12,466.46
369.0 - Services	1997	wire copper conductor: 1/0 & below	220	24,132.33
			493,929	598,220.61
369.0 - Services	1937	wire copper conductor: 2/0 - 4/0 1/	363	56.47
369.0 - Services	1940	wire copper conductor: 2/0 - 4/0 1/	1,665	577.15
369.0 - Services	1941	wire copper conductor: 2/0 - 4/0 1/	272	106.75
369.0 - Services	1942	wire copper conductor: 2/0 - 4/0 1/	223	122.03
369.0 - Services	1943	wire copper conductor: 2/0 - 4/0 1/	279	74.76
369.0 - Services	1945	wire copper conductor: 2/0 - 4/0 1/	342	150.90
369.0 - Services	1946	wire copper conductor: 2/0 - 4/0 1/	2,237	1,191.87
369.0 - Services	1947	wire copper conductor: 2/0 - 4/0 1/	1,224	459.82
369.0 - Services	1948	wire copper conductor: 2/0 - 4/0 1/	490	272.61
369.0 - Services	1949	wire copper conductor: 2/0 - 4/0 1/	1,705	692.15
369.0 - Services	1950	wire copper conductor: 2/0 - 4/0 1/	2,375	1,596.71
369.0 - Services	1951	wire copper conductor: 2/0 - 4/0 1/	899	491.61
369.0 - Services	1952	wire copper conductor: 2/0 - 4/0 1/	1,647	1,027.02
369.0 - Services	1953	wire copper conductor: 2/0 - 4/0 1/	2,915	1,356.55
369.0 - Services	1954	wire copper conductor: 2/0 - 4/0 1/	1,249	2,167.88
369.0 - Services	1955	wire copper conductor: 2/0 - 4/0 1/	5,636	5,643.86
369.0 - Services	1956	wire copper conductor: 2/0 - 4/0 1/	5,793	4,696.05
369.0 - Services	1957	wire copper conductor: 2/0 - 4/0 1/	2,436	1,995.98
369.0 - Services	1958	wire copper conductor: 2/0 - 4/0 1/	759	932.46
369.0 - Services	1959	wire copper conductor: 2/0 - 4/0 1/	5,142	4,096.21
369.0 - Services	1960	wire copper conductor: 2/0 - 4/0 1/	10,028	10,005.39
369.0 - Services	1961	wire copper conductor: 2/0 - 4/0 1/	5,111	3,982.10
369.0 - Services	1962	wire copper conductor: 2/0 - 4/0 1/	6,632	4,633.71
369.0 - Services	1963	wire copper conductor: 2/0 - 4/0 1/	2,765	2,836.48
369.0 - Services	1964	wire copper conductor: 2/0 - 4/0 1/	9,577	12,398.82
369.0 - Services	1965	wire copper conductor: 2/0 - 4/0 1/	7,829	7,784.15
369.0 - Services	1966	wire copper conductor: 2/0 - 4/0 1/	3,622	5,725.67
369.0 - Services	1967	wire copper conductor: 2/0 - 4/0 1/	6,371	10,716.72
369.0 - Services	1968	wire copper conductor: 2/0 - 4/0 1/	7,776	11,236.60
369.0 - Services	1969	wire copper conductor: 2/0 - 4/0 1/	7,157	19,388.42
369.0 - Services	1970	wire copper conductor: 2/0 - 4/0 1/	8,877	23,012.36
369.0 - Services	1971	wire copper conductor: 2/0 - 4/0 1/	13,000	33,037.68
369.0 - Services	1972	wire copper conductor: 2/0 - 4/0 1/	4,129	14,170.34
369.0 - Services	1973	wire copper conductor: 2/0 - 4/0 1/	6,537	12,255.72
369.0 - Services	1974	wire copper conductor: 2/0 - 4/0 1/	987	4,222.25
369.0 - Services	1975	wire copper conductor: 2/0 - 4/0 1/	1,213	4,303.51
369.0 - Services	1976	wire copper conductor: 2/0 - 4/0 1/	926	3,537.27
369.0 - Services	1977	wire copper conductor: 2/0 - 4/0 1/	1,850	7,981.96
369.0 - Services	1978	wire copper conductor: 2/0 - 4/0 1/	2,601	13,425.88
369.0 - Services	1979	wire copper conductor: 2/0 - 4/0 1/	4,066	17,634.26
369.0 - Services	1980	wire copper conductor: 2/0 - 4/0 1/	2,311	11,094.90
369.0 - Services	1981	wire copper conductor: 2/0 - 4/0 1/	3,432	16,143.88
369.0 - Services	1982	wire copper conductor: 2/0 - 4/0 1/	6,744	33,796.34
369.0 - Services	1983	wire copper conductor: 2/0 - 4/0 1/	2,844	12,734.50

FERC Account	Vintage	Retirement Unit	Quantity	Original Cost
369.0 - Services	1984	wire copper conductor: 2/0 - 4/0 1/	5,380	23,958.02
369.0 - Services	1985	wire copper conductor: 2/0 - 4/0 1/	5,264	28,734.42
369.0 - Services	1986	wire copper conductor: 2/0 - 4/0 1/	3,088	12,188.04
369.0 - Services	1987	wire copper conductor: 2/0 - 4/0 1/	10,100	59,131.08
369.0 - Services	1988	wire copper conductor: 2/0 - 4/0 1/	2,897	13,688.66
369.0 - Services	1989	wire copper conductor: 2/0 - 4/0 1/	3,394	34,745.41
369.0 - Services	1990	wire copper conductor: 2/0 - 4/0 1/	3,438	27,114.66
369.0 - Services	1991	wire copper conductor: 2/0 - 4/0 1/	3,646	44,492.44
369.0 - Services	1992	wire copper conductor: 2/0 - 4/0 1/	7,316	65,796.38
369.0 - Services	1993	wire copper conductor: 2/0 - 4/0 1/	3,089	38,664.61
369.0 - Services	1994	wire copper conductor: 2/0 - 4/0 1/	1,496	17,976.46
369.0 - Services	1995	wire copper conductor: 2/0 - 4/0 1/	2,590	49,866.32
369.0 - Services	1996	wire copper conductor: 2/0 - 4/0 1/	2,829	64,585.04
369.0 - Services	1997	wire copper conductor: 2/0 - 4/0 1/	1,375	10,712.05
369.0 - Services	1998	wire copper conductor: 2/0 - 4/0 1/	1,760	38,422.05
			221,698	853,843.39
369.0 - Services	1928	wire copper conductor: 350 - 500 1/	315	1,711.49
369.0 - Services	1930	wire copper conductor: 350 - 500 1/	186	2,943.25
369.0 - Services	1944	wire copper conductor: 350 - 500 1/	157	59.68
369.0 - Services	1946	wire copper conductor: 350 - 500 1/	16	15.04
369.0 - Services	1947	wire copper conductor: 350 - 500 1/	58	45.29
369.0 - Services	1949	wire copper conductor: 350 - 500 1/	109	88.43
369.0 - Services	1951	wire copper conductor: 350 - 500 1/	197	153.15
369.0 - Services	1952	wire copper conductor: 350 - 500 1/	50	85.73
369.0 - Services	1953	wire copper conductor: 350 - 500 1/	79	107.26
369.0 - Services	1954	wire copper conductor: 350 - 500 1/	252	426.97
369.0 - Services	1955	wire copper conductor: 350 - 500 1/	3,674	5,203.67
369.0 - Services	1956	wire copper conductor: 350 - 500 1/	1,719	2,956.18
369.0 - Services	1959	wire copper conductor: 350 - 500 1/	281	498.79
369.0 - Services	1960	wire copper conductor: 350 - 500 1/	4,562	16,358.70
369.0 - Services	1961	wire copper conductor: 350 - 500 1/	2,233	6,171.47
369.0 - Services	1962	wire copper conductor: 350 - 500 1/	5,515	9,614.98
369.0 - Services	1963	wire copper conductor: 350 - 500 1/	6,890	14,664.86
369.0 - Services	1964	wire copper conductor: 350 - 500 1/	5,138	12,596.24
369.0 - Services	1965	wire copper conductor: 350 - 500 1/	7,914	16,138.88
369.0 - Services	1966	wire copper conductor: 350 - 500 1/	6,728	13,915.14
369.0 - Services	1967	wire copper conductor: 350 - 500 1/	11,842	21,851.38
369.0 - Services	1968	wire copper conductor: 350 - 500 1/	20,902	61,494.65
369.0 - Services	1969	wire copper conductor: 350 - 500 1/	7,798	19,505.74
369.0 - Services	1970	wire copper conductor: 350 - 500 1/	14,762	41,460.46
369.0 - Services	1971	wire copper conductor: 350 - 500 1/	15,081	42,279.39
369.0 - Services	1972	wire copper conductor: 350 - 500 1/	10,886	40,340.32
369.0 - Services	1973	wire copper conductor: 350 - 500 1/	33,926	123,057.94
369.0 - Services	1974	wire copper conductor: 350 - 500 1/	14,341	71,108.07
369.0 - Services	1975	wire copper conductor: 350 - 500 1/	14,968	63,308.97
369.0 - Services	1976	wire copper conductor: 350 - 500 1/	14,639	74,153.31
369.0 - Services	1977	wire copper conductor: 350 - 500 1/	1,582	11,152.05
369.0 - Services	1978	wire copper conductor: 350 - 500 1/	3,957	34,173.68
369.0 - Services	1979	wire copper conductor: 350 - 500 1/	5,743	25,645.14
369.0 - Services	1980	wire copper conductor: 350 - 500 1/	5,069	51,664.65
369.0 - Services	1981	wire copper conductor: 350 - 500 1/	8,013	58,012.31
369.0 - Services	1982	wire copper conductor: 350 - 500 1/	15,543	92,284.99
369.0 - Services	1983	wire copper conductor: 350 - 500 1/	10,536	71,910.60
369.0 - Services	1984	wire copper conductor: 350 - 500 1/	12,100	66,948.46
369.0 - Services	1985	wire copper conductor: 350 - 500 1/	13,322	147,127.44
369.0 - Services	1986	wire copper conductor: 350 - 500 1/	8,963	120,286.08
369.0 - Services	1987	wire copper conductor: 350 - 500 1/	23,777	235,206.17
369.0 - Services	1988	wire copper conductor: 350 - 500 1/	5,333	90,793.51

FERC Account	Vintage	Retirement Unit	Quantity	Original Cost
369.0 - Services	1989	wire copper conductor: 350 - 500 1/	8,199	96,936.69
369.0 - Services	1990	wire copper conductor: 350 - 500 1/	10,190	124,809.59
369.0 - Services	1991	wire copper conductor: 350 - 500 1/	7,254	123,079.18
369.0 - Services	1992	wire copper conductor: 350 - 500 1/	3,653	58,561.95
369.0 - Services	1993	wire copper conductor: 350 - 500 1/	2,674	84,212.83
369.0 - Services	1994	wire copper conductor: 350 - 500 1/	1,440	81,339.14
369.0 - Services	1995	wire copper conductor: 350 - 500 1/	3,357	76,161.67
369.0 - Services	1996	wire copper conductor: 350 - 500 1/	4,959	133,397.82
369.0 - Services	1997	wire copper conductor: 350 - 500 1/	1,280	9,008.37
			362,162	2,455,027.75
369.0 - Services	1934	wire copper conductor: 750 - 1000 1	186	189.29
369.0 - Services	1938	wire copper conductor: 750 - 1000 1	272	398.58
369.0 - Services	1948	wire copper conductor: 750 - 1000 1	60	492.43
369.0 - Services	1955	wire copper conductor: 750 - 1000 1	1,095	7,986.99
369.0 - Services	1956	wire copper conductor: 750 - 1000 1	495	598.43
369.0 - Services	1960	wire copper conductor: 750 - 1000 1	120	611.77
369.0 - Services	1965	wire copper conductor: 750 - 1000 1	501	2,437.18
369.0 - Services	1967	wire copper conductor: 750 - 1000 1	30	192.33
369.0 - Services	1979	wire copper conductor: 750 - 1000 1	2,856	23,899.45
369.0 - Services	1987	wire copper conductor: 750 - 1000 1	9	200.80
			5,624	37,007.25

FERC Account	Vintage	Retirement Unit	Quantity	Original Cost
362.0 - Station Equipment	1922	auto transformers	1	94.25
362.0 - Station Equipment	1924	auto transformers	3	792.43
362.0 - Station Equipment	1926	auto transformers	1	723.94
362.0 - Station Equipment	1938	auto transformers	1	475.11
362.0 - Station Equipment	1941	auto transformers	1	3,462.47
362.0 - Station Equipment	1942	auto transformers	1	2,372.77
362.0 - Station Equipment	1950	auto transformers	1	8,692.14
362.0 - Station Equipment	1951	auto transformers 50000 kva	2	353,067.58
362.0 - Station Equipment	1952	auto transformers	1	735.82
362.0 - Station Equipment	1954	auto transformers	1	8,116.85
362.0 - Station Equipment	1974	auto transformers	0	4,946.40
			13	383,479.76
362.0 - Station Equipment	1980	transformers power 300 kva	1	3,516.25
362.0 - Station Equipment	1981	transformers power 500 kva	1	7,456.07
362.0 - Station Equipment	1987	transformers power 300 kva	1	5,444.26
			3	16,416.58
362.0 - Station Equipment	1955	transformers power: 12 kv & below	1	928.74
362.0 - Station Equipment	1956	transformers power: 12 kv & below	1	867.16
362.0 - Station Equipment	1957	transformers power: 12 kv & below	1	909.75
362.0 - Station Equipment	1967	transformers power: 12 kv & below	1	816.34
362.0 - Station Equipment	1969	transformers power: 12 kv & below	1	813.91
362.0 - Station Equipment	1971	transformers power: 12 kv & below	1	777.07
362.0 - Station Equipment	1923	transformers power: 12 kv & below	1	5,088.40
362.0 - Station Equipment	1925	transformers power: 12 kv & below	2	11,231.70
362.0 - Station Equipment	1926	transformers power: 12 kv & below	2	6,765.39
362.0 - Station Equipment	1928	transformers power: 12 kv & below	3	11,885.46
362.0 - Station Equipment	1930	transformers power: 12 kv & below	2	8,908.30
362.0 - Station Equipment	1932	transformers power: 12 kv & below	1	6,490.62
362.0 - Station Equipment	1936	transformers power: 12 kv & below	2	1,189.44
362.0 - Station Equipment	1937	transformers power: 12 kv & below	2	1,053.28
362.0 - Station Equipment	1938	transformers power: 12 kv & below	1	3,753.06
362.0 - Station Equipment	1939	transformers power: 12 kv & below	1	1,469.03
362.0 - Station Equipment	1940	transformers power: 12 kv & below	1	1,240.72
362.0 - Station Equipment	1943	transformers power: 12 kv & below	0	74.20
362.0 - Station Equipment	1944	transformers power: 12 kv & below	0	391.67
362.0 - Station Equipment	1949	transformers power: 12 kv & below	0	1,234.50
362.0 - Station Equipment	1954	transformers power: 12 kv & below	1	8,413.55
362.0 - Station Equipment	1964	transformers power: 12 kv & below	1	13,283.00
362.0 - Station Equipment	1967	transformers power: 12 kv & below	1	6,445.83
362.0 - Station Equipment	1968	transformers power: 12 kv & below	2	37,653.24
362.0 - Station Equipment	1971	transformers power: 12 kv & below	2	16,973.05
362.0 - Station Equipment	1974	transformers power: 12 kv & below	0	4,839.85
362.0 - Station Equipment	1975	transformers power: 12 kv & below	2	33,551.69
362.0 - Station Equipment	1982	transformers power: 12 kv & below	0	1,997.80
362.0 - Station Equipment	2000	transformers power: 12 kv & below	0	8,598.75
362.0 - Station Equipment	2002	transformers power: 12 kv & below	0	40,093.28
362.0 - Station Equipment	2004	transformers power: 12 kv & below	0	94,873.94
362.0 - Station Equipment	2005	transformers power: 12 kv & below	3	31,081.29
362.0 - Station Equipment	2006	transformers power: 12 kv & below	0	61,016.72
362.0 - Station Equipment	2007	transformers power: 12 kv & below	0	6,106.62
			36	430,817.35

FERC Account	Vintage	Retirement Unit	Quantity	Original Cost
362.0 - Station Equipment	1935	transformers power: 138 kv 1 ph	4	394,863.98
362.0 - Station Equipment	1937	transformers power: 138 kv 1 ph	0	485.99
362.0 - Station Equipment	1938	transformers power: 138 kv 1 ph	0	40.73
362.0 - Station Equipment	1942	transformers power: 138 kv 1 ph	0	941.43
362.0 - Station Equipment	1954	transformers power: 138 kv 3 ph	2	90,166.34
362.0 - Station Equipment	1976	transformers power: 138 kv 3 ph	0	32,809.62
362.0 - Station Equipment	1979	transformers power: 138 kv 3 ph	7	1,042,103.17
362.0 - Station Equipment	1980	transformers power: 138 kv 3 ph	4	928,708.16
362.0 - Station Equipment	1981	transformers power: 138 kv 3 ph	3	827,876.36
362.0 - Station Equipment	1992	transformers power: 138 kv 3 ph	2	509,097.17
362.0 - Station Equipment	1993	transformers power: 138 kv 3 ph	0	65,852.83
362.0 - Station Equipment	1995	transformers power: 138 kv 3 ph	4	1,139,755.16
362.0 - Station Equipment	1996	transformers power: 138 kv 3 ph	0	54,702.06
362.0 - Station Equipment	1997	transformers power: 138 kv 3 ph	2	628,263.86
362.0 - Station Equipment	1998	transformers power: 138 kv 3 ph	4	1,175,599.99
362.0 - Station Equipment	1999	transformers power: 138 kv 3 ph	0	234,447.31
362.0 - Station Equipment	2000	transformers power: 138 kv 3 ph	0	28,596.68
362.0 - Station Equipment	2002	transformers power: 138 kv 3 ph	0	11,890.82
362.0 - Station Equipment	2004	transformers power: 138 kv 3 ph	0	8,814.37
362.0 - Station Equipment	2006	transformers power: 138 kv 3 ph	0	328,937.60
362.0 - Station Equipment	2007	transformers power: 138 kv 3 ph	0	243,342.44
362.0 - Station Equipment	2008	transformers power: 138 kv 3 ph	3	2,121,132.30
			35	9,868,428.37
362.0 - Station Equipment	1941	transformers power: 23 kv 3 ph	1	8,720.10
362.0 - Station Equipment	1997	transformers power: 23 kv 3 ph	3	128,541.63
			4	137,261.73
362.0 - Station Equipment	1968	transformers power: 230 kv 3 ph	1	101,558.85
362.0 - Station Equipment	1946	transformers power: 35 kv 1 ph	3	8,013.56
362.0 - Station Equipment	1948	transformers power: 35 kv 1 ph	1	2,800.00
			4	10,813.56
362.0 - Station Equipment	1984	transformers power: 500 kv 1 ph	1	1,291,746.38
362.0 - Station Equipment	2004	transformers power: 66 kv 3 ph	0	8,961.51
362.0 - Station Equipment	1922	transformers power: 69 kv 1 ph	2	3,841.56
362.0 - Station Equipment	1926	transformers power: 69 kv 1 ph	1	1,536.60
362.0 - Station Equipment	1929	transformers power: 69 kv 1 ph	1	1,290.32
362.0 - Station Equipment	1941	transformers power: 69 kv 1 ph	4	66,684.21
362.0 - Station Equipment	1947	transformers power: 69 kv 1 ph	4	63,818.90
362.0 - Station Equipment	1948	transformers power: 69 kv 1 ph	1	3,537.95
362.0 - Station Equipment	1951	transformers power: 69 kv 1 ph	4	43,908.93
362.0 - Station Equipment	1955	transformers power: 69 kv 1 ph	2	5,255.11
362.0 - Station Equipment	1966	transformers power: 69 kv 1 ph	1	2,839.07
362.0 - Station Equipment	1968	transformers power: 69 kv 1 ph	0	10,945.98
362.0 - Station Equipment	1919	transformers power: 69 kv 3 ph	1	10,843.52
362.0 - Station Equipment	1921	transformers power: 69 kv 3 ph	1	9,631.30
362.0 - Station Equipment	1922	transformers power: 69 kv 3 ph	1	8,546.56
362.0 - Station Equipment	1925	transformers power: 69 kv 3 ph	1	7,096.19

FERC Account	Vintage	Retirement Unit	Quantity	Original Cost
362.0 - Station Equipment	1926	transformers power: 69 kv 3 ph	3	38,703.74
362.0 - Station Equipment	1927	transformers power: 69 kv 3 ph	3	38,695.28
362.0 - Station Equipment	1928	transformers power: 69 kv 3 ph	2	33,289.86
362.0 - Station Equipment	1929	transformers power: 69 kv 3 ph	2	34,852.46
362.0 - Station Equipment	1930	transformers power: 69 kv 3 ph	2	46,972.22
362.0 - Station Equipment	1933	transformers power: 69 kv 3 ph	2	91,291.49
362.0 - Station Equipment	1936	transformers power: 69 kv 3 ph	1	23,481.96
362.0 - Station Equipment	1938	transformers power: 69 kv 3 ph	1	18,992.05
362.0 - Station Equipment	1942	transformers power: 69 kv 3 ph	0	27.79
362.0 - Station Equipment	1943	transformers power: 69 kv 3 ph	0	1,128.38
362.0 - Station Equipment	1944	transformers power: 69 kv 3 ph	0	176.53
362.0 - Station Equipment	1946	transformers power: 69 kv 3 ph	7	228,901.64
362.0 - Station Equipment	1948	transformers power: 69 kv 3 ph	2	97,541.86
362.0 - Station Equipment	1949	transformers power: 69 kv 3 ph	5	139,839.79
362.0 - Station Equipment	1950	transformers power: 69 kv 3 ph	4	126,509.28
362.0 - Station Equipment	1951	transformers power: 69 kv 3 ph	3	71,232.11
362.0 - Station Equipment	1953	transformers power: 69 kv 3 ph	6	174,115.65
362.0 - Station Equipment	1954	transformers power: 69 kv 3 ph	5	153,633.38
362.0 - Station Equipment	1955	transformers power: 69 kv 3 ph	2	32,312.63
362.0 - Station Equipment	1956	transformers power: 69 kv 3 ph	4	62,960.65
362.0 - Station Equipment	1957	transformers power: 69 kv 3 ph	3	44,733.05
362.0 - Station Equipment	1958	transformers power: 69 kv 3 ph	2	26,958.72
362.0 - Station Equipment	1959	transformers power: 69 kv 3 ph	3	81,214.53
362.0 - Station Equipment	1960	transformers power: 69 kv 3 ph	6	196,618.51
362.0 - Station Equipment	1961	transformers power: 69 kv 3 ph	4	146,172.74
362.0 - Station Equipment	1962	transformers power: 69 kv 3 ph	5	111,003.52
362.0 - Station Equipment	1963	transformers power: 69 kv 3 ph	8	143,331.42
362.0 - Station Equipment	1964	transformers power: 69 kv 3 ph	6	134,009.95
362.0 - Station Equipment	1965	transformers power: 69 kv 3 ph	14	396,155.61
362.0 - Station Equipment	1966	transformers power: 69 kv 3 ph	3	84,857.20
362.0 - Station Equipment	1967	transformers power: 69 kv 3 ph	37	1,412,911.24
362.0 - Station Equipment	1968	transformers power: 69 kv 3 ph	38	1,445,807.19
362.0 - Station Equipment	1969	transformers power: 69 kv 3 ph	30	1,224,426.26
362.0 - Station Equipment	1970	transformers power: 69 kv 3 ph	14	584,899.90
362.0 - Station Equipment	1971	transformers power: 69 kv 3 ph	28	1,139,009.70
362.0 - Station Equipment	1972	transformers power: 69 kv 3 ph	47	1,908,392.22
362.0 - Station Equipment	1973	transformers power: 69 kv 3 ph	23	1,204,886.47
362.0 - Station Equipment	1974	transformers power: 69 kv 3 ph	45	1,984,097.74
362.0 - Station Equipment	1975	transformers power: 69 kv 3 ph	38	2,622,283.65
362.0 - Station Equipment	1976	transformers power: 69 kv 3 ph	0	194,753.37
362.0 - Station Equipment	1977	transformers power: 69 kv 3 ph	53	4,461,018.84
362.0 - Station Equipment	1978	transformers power: 69 kv 3 ph	6	553,172.84
362.0 - Station Equipment	1979	transformers power: 69 kv 3 ph	6	621,028.03
362.0 - Station Equipment	1980	transformers power: 69 kv 3 ph	7	494,427.58
362.0 - Station Equipment	1981	transformers power: 69 kv 3 ph	0	74,290.53
362.0 - Station Equipment	1982	transformers power: 69 kv 3 ph	0	38,306.96
362.0 - Station Equipment	1983	transformers power: 69 kv 3 ph	1	276,359.34
362.0 - Station Equipment	1984	transformers power: 69 kv 3 ph	1	200,621.62
362.0 - Station Equipment	1985	transformers power: 69 kv 3 ph	2	290,204.67
362.0 - Station Equipment	1986	transformers power: 69 kv 3 ph	5	687,634.05
362.0 - Station Equipment	1987	transformers power: 69 kv 3 ph	13	1,764,291.63
362.0 - Station Equipment	1988	transformers power: 69 kv 3 ph	0	285,334.21
362.0 - Station Equipment	1989	transformers power: 69 kv 3 ph	11	1,531,542.71
362.0 - Station Equipment	1990	transformers power: 69 kv 3 ph	10	2,545,819.47
362.0 - Station Equipment	1991	transformers power: 69 kv 3 ph	0	762,546.65
362.0 - Station Equipment	1992	transformers power: 69 kv 3 ph	34	6,926,390.94
362.0 - Station Equipment	1993	transformers power: 69 kv 3 ph	1	645,068.88
362.0 - Station Equipment	1994	transformers power: 69 kv 3 ph	11	1,550,329.94

FERC Account	Vintage	Retirement Unit	Quantity	Original Cost
362.0 - Station Equipment	1995	transformers power: 69 kv 3 ph	7	1,867,343.83
362.0 - Station Equipment	1996	transformers power: 69 kv 3 ph	6	1,791,134.24
362.0 - Station Equipment	1997	transformers power: 69 kv 3 ph	0	321,015.70
362.0 - Station Equipment	1998	transformers power: 69 kv 3 ph	0	326,787.59
362.0 - Station Equipment	1999	transformers power: 69 kv 3 ph	2	668,720.29
362.0 - Station Equipment	2000	transformers power: 69 kv 3 ph	0	297,631.83
362.0 - Station Equipment	2001	transformers power: 69 kv 3 ph	6	1,603,738.14
362.0 - Station Equipment	2002	transformers power: 69 kv 3 ph	10	2,234,811.23
362.0 - Station Equipment	2003	transformers power: 69 kv 3 ph	0	462,176.54
362.0 - Station Equipment	2004	transformers power: 69 kv 3 ph	2	1,488,739.75
362.0 - Station Equipment	2005	transformers power: 69 kv 3 ph	9	3,649,934.33
362.0 - Station Equipment	2006	transformers power: 69 kv 3 ph	2	1,144,237.65
362.0 - Station Equipment	2007	transformers power: 69 kv 3 ph	9	383,363.86
362.0 - Station Equipment	2008	transformers power: 69 kv 3 ph	19	10,937,962.59
362.0 - Station Equipment	2009	transformers power: 69 kv 3 ph	0	136,222.55
			665	67,772,128.46
362.0 - Station Equipment	1948	transformers power: unit type sub 3	2	27,901.57
362.0 - Station Equipment	1949	transformers power: unit type sub 3	2	38,393.32
362.0 - Station Equipment	1950	transformers power: unit type sub 3	0	103.57
362.0 - Station Equipment	1951	transformers power: unit type sub 3	0	422.05
			4	66,820.51

PPL ELECTRIC UTILITIES CORPORATION

SUBFUNCTIONALIZATION & CLASSIFICATION OF DISTRIBUTION PLANT

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2010
($000)

LINE NO.	SUBFUNCTION	POLES,TOWERS & FIXTURES Acct 364	Acct 364 CLASSIFICATION FACTORS	OVERHEAD CONDUCTORS & DEVICES Acct 365	Acct 365 CLASSIFICATION FACTORS	UNDERGROUND CONDUIT Acct 366	UNDERGROUND CONDUCTORS & DEVICES Acct 367	Acct 367 CLASSIFICATION FACTORS
	DISTRIBUTION PLANT							
	SUBSTATIONS							
1	PRIMARY							
2	SECONDARY							
3	TOTAL SUBSTATIONS							
	OVERHEAD LINES							
4	PRIMARY DEMAND COMPONENT	285,882	48.49%	131,378	26.25%			
5	PRIMARY CUSTOMER COMPONENT	303,683	51.51%	369,154	73.75%			
6	SECONDARY DEMAND COMPONENT	62,966	25.95%	49,481	30.75%			
7	SECONDARY CUSTOMER COMPONENT	179,642	74.05%	111,454	69.25%			
8	STREET & AREA LIGHTING	28,565		0				
9	TOTAL OVERHEAD LINES	860,738		661,468				
	UNDERGROUND LINES							
10	PRIMARY DEMAND COMPONENT					22,422	59,279	16.30%
11	PRIMARY CUSTOMER COMPONENT					115,137	304,397	83.70%
12	SECONDARY DEMAND COMPONENT					9,760	25,802	41.50%
13	SECONDARY CUSTOMER COMPONENT					13,758	36,372	58.50%
14	TOTAL UNDERGROUND LINES					161,076	425,851	
	LINE TRANSFORMERS							
15	DEMAND COMPONENT							
16	CUSTOMER COMPONENT							
17	TOTAL LINE TRANSFORMERS							
	SERVICES							
18	DEMAND COMPONENT							
19	CUSTOMER COMPONENT							
20	TOTAL SERVICES							
21	METERS							
22	AREA LIGHTING FIXTURES							
23	STREET LIGHTING							
24	TOTAL	860,738		661,468		161,076	425,851	

PPL Electric Utilities
Secondary Minimum Size System Study
As of December 31, 2009

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			Minimum Size				Expand to Total Account				
Account	Minimum Size (Unit Code)	Unit	Total Installed Cost	Total Installed Units	Average Unit Cost (4)/(5)	Adjusted Unit Cost x Min. Load Factor	Total Units	Total Customer Component	Account Total	% Customer (9)/(10)	% Demand 100-(11)
364	40 Foot Wood Pole (613007)	Pole	$50,973,064	94,081	$542	$0	355,459	$192,588,482	$260,092,356	74.05%	25.95%
365	1/0 and below Aluminum Overhead Conductor (625210)	Feet	$64,220,759	24,814,912	$3	$0	40,127,498	$103,849,588	$149,954,700	69.25%	30.75%
366	Underground Conduit - Uses Same percentages as Account 367	Feet							$141,411,287	58.50%	41.50%
367	1/0 and below Aluminum Underground Conductor (625210)	Feet	$11,341	3,230	$4	$0	9,796,674	$34,397,546	$58,799,630	58.50%	41.50%
368.2	10 KVA Overhead Transformer (388354)	Number	$27,472,408	80,657	$341	$299	366,249	$109,374,917			
368.4	25 KVA Underground Transformer (388407)	Number	$33,694,306	24,934	$1,351	$1,215	80,029	$97,256,254			
368 Total	**Total Overhead and Underground Transformers**		$61,166,714	105,591	$0	$0	446,278	$206,631,172	$379,090,908	54.51%	45.49%
369	Overhead Service (683801)	Number	$143,949,071	867,251	$166	$0	867,251	$143,949,071			
	Underground Service (683802)	Number	$403,445,620	500,222	$807	$0	500,222	$403,445,620			
369 Total	**Total Overhead and Underground Service**		$547,394,691	1,367,473	$400	$0		$547,394,691	$553,880,990	98.83%	1.17%

Notes:
1. Account 366 Underground Conduit is split the same for customer and demand percentages as Account 367 Underground Conductor as stated in the NARUC Cost Allocation Manual.
2. Account 368.2 Overhead Line Transformers ranging predominantly between 10-25 KVA, 74% Residential and 26% Commercial
3. Account 368.4 Underground Transformers predominantly 25 KVA, 96% Residential and 4% Commercial
4. Account 368 Line Transformers are first split between overhead and underground to determine the customer component and then summarized for the account
5. Account 369 Services are first split between overhead and underground service to determine the customer component and then summarized for the account.
6. Minimum Load Adjustment Factor - Adjusts costs of normal load facilities to minimum load capability.

Overhead Transformer	87.7%
Underground Transformer	89.9%

OSBA-I-Q2
Attachment 6
Page 1 of 1
Page 13
Revised June 13, 2010

PPL Electric Utilities Corporation
Response to Interrogatories of the
Office of Small Business Advocate, Set I
Dated June 3, 2010
Docket No. R-2010-2161694

Q.3. Reference PPL Statement No. 7, pages 23-24:

a. Please identify other electric distribution companies that classify substations into demand and customer components.

b. Please contrast PPL Electric's proposal for classifying substation costs with the guidelines in the NARUC manual.

c. Please provide a more detailed explanation of the "rigorous engineering analysis" and "Capitalized Cost Method" relating to classification of transformer costs, and demonstrate how it affected the classification of costs in Exhibit JMK-3.

d. Please explain generally how the load carrying capability of the minimum system conductors and conduit was accounted for in PPL Electric's proposed cost of service study.

A.3. a. PPL Electric does not have information regarding other utilities' classification of substations.

b. The NARUC Manual calls for substation costs to be classified only on a demand basis, which is the approach that PPL Electric followed historically. As indicated in Statement No. 7, in this proceeding, for the first time, PPL Electric has proposed to subfunctionalize its substation equipment investment into the applicable primary and secondary voltage level components, and then classify those components into their customer-related and demand-related costs. This change of approach primarily is a response to criticisms, which were offered by intervening parties in PPL Electric's previous distribution base rate proceedings, regarding its minimum system studies.

c. See the response to Question 7 of Interrogatories of the Office of Consumer Advocate, Set VII, dated May 14, 2010 for a detailed explanation of the engineering analysis and Capitalized Cost Method. See Attachment 6 to Question 2 of Interrogatories of the Office of Small Business Advocate, Set I, dated June 3, 2010. Column 6 of Attachment 6 calculates the average unit cost of minimum system equipment. Column 7 adjusts the overhead and underground transformer unit costs to minimum load capability. The adjusted unit cost is used in the calculation of the customer component of Line Transformers. The minimum load adjustment to overhead and underground transformers assigns a higher portion of costs to the demand component rather than the customer component.

d. The load carrying capability of the minimum system conductors and conduit are based on the smallest-sized equipment currently being installed on the Company's distribution system. The secondary minimum system conductors and conduit are based on the standard 200 amp rating capacity service for a typical residential customer. The primary minimum system conductors and conduit are based on the use of a specific conductor sized to meet the normal load characteristics imposed on the Company's system of branch lines by customers. As such, PPL Electric's minimum-sized equipment reflects the appropriate level of load-carrying capability to meet the requirements of its minimum-sized distribution system.

PPL Electric Utilities Corporation
Response to Interrogatories of the
Office of Small Business Advocate, Set I
Dated June 3, 2010
Docket No. R-2010-2161694

Q.4. Reference Exhibit JMK-2, pages 171-173:

a. Please provide supporting workpapers for the development of all demand allocation factors.

b. Please provide both 1 CP and 12 CP coincident peak demands by rate class as used in the cost allocation study, with supporting workpapers.

c. Please explain why the primary and secondary demand allocation factors do not appear to contain a loss factor adjustment.

d. Is the A&E allocator derived on page 173 used to allocate costs in any of the simulations prepared by PPL Electric? If so, please identify the simulation and the costs so allocated.

A.4. a. For rate classes with a large number of customers at the distribution and primary voltage levels, stratified random samples were selected to represent the class. Sample counts by class are as follows:

RS:	General Residential	240
	Electric Heat excluding RTS	150
RTS		120
GH		160
GS3		105
GS1		270
LP4		105

For large power customers at the transmission voltage level, and some primary voltage level customers, hourly data for all customers was used. The classes for which hourly demands from all customers are aggregated and their respective sizes are:

LP5	109
L5S	7
LPEP	1
LP6	5
ISP	26
IST	24
ISA	1

This demand data from approximately 1,200 meters for all 8,760 hours per year results in a data set of over 10 million data points per year. This historical data is stored in PPL Electric's Meter Data Management System. As explained in the response to Question 31 of Interrogatories of the Office of Consumer Advocate, Set VII, dated May 14, 2010, class non-coincident

demands were developed using a ratio estimation technique. The technique used to calculate the demands resides in various SAS programs, which are available for review upon request. The total class hourly values are aggregated after applying the appropriate loss factor and the result is compared with the system load for the hour. The percent difference between the two is used to assess the validity of the aggregated results, with +/- 5% being the typical benchmark within the industry.

b. The 1CP and 12CP coincident peak demands were not used in the cost allocation study. The NARUC Manual at Chapter 6, Section III, Pt. A. Development of the Distribution Demand Allocators states: "Distribution facilities, from a design and operational perspective, are installed primarily to meet localized area loads. Distribution substations are designed to meet the maximum load from the distribution feeders emanating from the substation. Similarly, when designing primary and secondary distribution feeders, the distribution engineer ensures that sufficient conductor and transformer capacity is available to meet the customer's loads at the primary- and secondary-distribution service levels. Local area loads are the major factors in sizing distribution equipment. Consequently, customer-class noncoincident demands (NCPs) and individual customer maximum demands are the load characteristics that are normally used to allocate the demand component of distribution facilities."

c. As explained in Item a., the appropriate voltage level loss factors were applied to the calculated demand values, which resulted in a total class demand at the generation level.

d. The A&E allocator derived on page 173 of Exhibit JMK 2 is used to allocate demand-related distribution costs shown in the results of the simulation that are set forth in Section VI of Exhibit JMK 2. This allocation is applied to the following distribution capital and operating costs: plant-in-service, depreciation reserve, ADIT, O&M and depreciation expenses, deferred income tax and applicable income tax adjustments.

PPL Electric Utilities Corporation
Response to Interrogatories of the
Office of Small Business Advocate, Set I
Dated June 3, 2010
Docket No. R-2010-2161694

Q.7. Reference Exhibit JMK-3, page 22:

a. The second reported "A" meter for the GS-1 class contains a unit cost that does not appear to be consistent with the other information in this row. Please provide a corrected version of this exhibit.

A.7. Pursuant to this request, PPL Electric identified an error on page 22 of Exhibit JMK 3 regarding the allocation of meter costs. Attachment 1 provides a revised copy of page 22 of Exhibit JMK 3. This page was revised to reflect all applicable meter costs for 2009. As indicated in the response to Question 2 of Interrogatories of the Office of Small Business Advocate, Set I, dated June 3, 2010, the Company will be submitting revised Exhibits JMK 2 and JMK 3 for the record in this proceeding.

PPL ELECTRIC UTILITIES CORPORATION
ALLOCATION OF METER COSTS
FOR THE 12 MONTHS ENDED DECEMBER 31, 2009
($000)

Rate Class	Meter Type	Unit Cost	Customers	Total Cost
RS	A	131	1,223,312	159,752,314
	B	499	456	227,631
	C	369	361	133,061
	Total Rate Class		1,224,129	160,113,006
RTS	C	369	13,356	4,922,888
	Total Rate Class		13,356	4,922,888
GS-1	A	131	154,818	20,116,214
	B	499	71	35,442
	C	369	849	312,933
	D	5,670	22	124,747
	Total Rate Class		155,760	20,589,336
GS-3,IS-1	A	131	50	6,530
	E	1,154	23,083	26,642,318
	F	1,174	2,315	2,718,658
	G	2,260	74	167,227
	Total Rate Class		25,522	29,534,733
LP-4	H	5,696	1,180	6,720,824
	I	2,146	9	19,314
	Total Rate Class		1,189	6,740,138
IS-P	J	7,184	28	201,152
	Total Rate Class		28	201,152
LP-5	J	26,325	209	5,501,934
	Total Rate Class		209	5,501,934
L5-S	J	26,325	6	157,950
	Total Rate Class		6	157,950
LP-6	J	53,612	12	643,339
	Total Rate Class		12	643,339
IS-T	J	19,541	45	879,345
	Total Rate Class		45	879,345
LPEP	J	63,024	4	252,096
	Total Rate Class		4	252,096
ISA	J	235,633	2	471,266
	Total Rate Class		2	471,266
GH	E	1,154	2,981	3,440,660
	F	1,174	75	88,077
	Total Rate Class		3,056	3,528,737
TOTAL METER COST			$1,423,318	$233,535,919

OSBA-Set I-Q7
Attachment 1
Page 1 of 1
Page 22
Revised June 14, 2010

PPL Electric Utilities Corporation
Response to Interrogatories of the
Office of Small Business Advocate, Set I
Dated June 3, 2010
Docket No. R-2010-2161694

Q.10. Regarding the GH-1 proposed tariff, it appears that both the customer charge and the distribution demand charge are higher than the comparable charges for Rate GS-1 (and Rate GS-3).

a. Please identify the circumstances under which a customer is better off under Rate GH-1 than under regular GS-1 or GS-3 service.

A.10. PPL Electric is not aware of any circumstances under which a customer, single-phase or three-phase, is better off served under proposed Rate Schedule GH-1 than under Rate Schedule GS-1 or GS-3.

EXHIBIT IEc-3

IEc UPDATE COSS

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)

FUTURE TEST YEAR ENDED 31 DECEMBER 2010

(Dollars in Thousands Except as Noted)

	Pa. Total	*RS*	*RTS*	*GS-1*	*GS-3*	*LP-4*	*ISP*	*LP-5*	*LP-6*	*LPEP*	*GH*	*SL/AL*
Operating Revenues Proposed Rates												
Distribution	668,462	409,875	3,951	74,084	117,796	31,205	1,220	1,078	51	445	6,371	22,386
STAS	650	403	4	71	113	30	1	1	-	-	6	21
FDR	-			-	-	-				-		
Full Req. Rate Increase	114,675	112,398	2,240	-	-	(245)	247	46	(11)	-	-	-
Total Sale of Electricity	***783,788***	***522,677***	***6,195***	***74,155***	***117,909***	***30,990***	***1,468***	***1,125***	***40***	***445***	***6,377***	***22,407***
Late Charges	14,048	9,613	75	1,664	1,542	623	27	276	56	-	65	107
Annualization	1,393	312	(32)	(50)	1,136	(17)	(41)	16	(1)	-	(127)	197
Other Operating Revenues	39,815	28,249	611	3,741	3,942	1,386	67	91	3	30	281	1,413
Total Operating Revenues	**839,044**	**560,850**	**6,849**	**79,510**	**124,529**	**32,983**	**1,521**	**1,508**	**98**	**475**	**6,596**	**24,124**
Operating Expenses												
Distribution	143,518	100,568	2,141	13,045	13,314	4,955	235	522	14	29	992	7,704
Other O&M	225,929	177,843	2,739	18,802	15,021	5,252	239	853	83	102	1,054	3,941
Total Operating Expenses	**369,447**	**278,411**	**4,879**	**31,847**	**28,335**	**10,207**	**475**	**1,375**	**97**	**131**	**2,046**	**11,645**
Depreciation												
Distribution	89,107	63,561	1,447	8,401	9,363	2,967	137	531	15	51	716	1,918
Other Depreciation	34,186	25,330	496	3,283	2,929	953	45	104	3	19	219	805
Total Depreciation Expense	**123,293**	**88,891**	**1,944**	**11,685**	**12,292**	**3,919**	**182**	**635**	**18**	**70**	**936**	**2,723**
Taxes												
Capital Stock Prop Level	2,743	1,967	42	259	268	97	5	5	0	1	19	79
Other Taxes	12,234	9,033	176	1,171	1,046	363	18	21	1	6	76	324
Deferred Income Taxes	20,762	14,200	353	2,392	2,131	698	36	47	1	16	156	732
Net Investment Tax Credit	(1,192)	(850)	(18)	(112)	(115)	(40)	(2)	(3)	(0)	(1)	(8)	(43)
Gross Receipts Tax	47,155	31,423	368	4,470	7,115	1,864	86	84	6	26	373	1,340
PA Income Tax	13,711	4,675	(289)	1,521	6,109	1,154	51	(93)	(3)	15	210	360
Federal Income Tax	46,387	18,843	(738)	4,813	18,245	3,495	161	(256)	(9)	47	643	1,145
Total Taxes	**141,800**	**79,292**	**(106)**	**14,514**	**34,799**	**7,631**	**354**	**(195)**	**(5)**	**111**	**1,468**	**3,937**
					an add							
Total Expenses	**634,540**	**446,594**	**6,716**	**58,045**	**75,425**	**21,758**	**1,010**	**1,814**	**110**	**313**	**4,449**	**18,305**
Income	**204,504**	**114,257**	**133**	**21,465**	**49,104**	**11,225**	**511**	**(307)**	**(12)**	**163**	**2,147**	**5,819**
Total Rate Base	**2,244,957**	**1,619,671**	**34,635**	**209,261**	**214,993**	**79,433**	**3,850**	**3,843**	**114**	**1,005**	**15,527**	**62,625**
Rate of Return	**9.11%**	**7.1%**	**0.4%**	**10.3%**	**22.8%**	**14.1%**	**13.3%**	**-8.0%**	**-10.6%**	**16.2%**	**13.8%**	**9.3%**
Indexed Rate of Return	**100.0%**	**77.4%**	**4.2%**	**112.6%**	**250.7%**	**155.1%**	**145.7%**	**-87.6%**	**-116.5%**	**177.9%**	**151.8%**	**102.0%**
Differential Rate of Return	**0.00%**	**-2.06%**	**-8.73%**	**1.15%**	**13.73%**	**5.02%**	**4.17%**	**-17.09%**	**-19.72%**	**7.10%**	**4.72%**	**0.18%**
Revenue-Cost Ratio	**100.0%**	**91.2%**	**58.1%**	**104.7%**	**163.3%**	**124.4%**	**121.5%**	**57.9%**	**72.1%**	**131.2%**	**121.8%**	**100.4%**

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)
FUTURE TEST YEAR ENDED 31 DECEMBER 2010
(Dollars in Thousands Except as Noted)

	Pa. Total	*RS*	*RTS*	*GS-1*	*GS-3*	*LP-4*	*ISP*	*LP-5*	*LP-6*	*LPEP*	*GH*	*SL/AL*
Operating Revenues Present Rates												
Distribution	668,462	409,875	3,951	74,084	117,796	31,205	1,220	1,078	51	445	6,371	22,386
STAS	650	403	4	71	113	30	1	1	-	-	6	21
Total Sale of Electricity	***669,113***	***410,279***	***3,955***	***74,155***	***117,909***	***31,235***	***1,221***	***1,079***	***51***	***445***	***6,377***	***22,407***
Late Charges	14,048	9,613	75	1,664	1,542	623	27	276	56	-	65	107
Annualization	1,395	312	(32)	(50)	1,137	(17)	(41)	16	(1)	-	(127)	197
Other Operating Revenues	39,815	28,249	611	3,741	3,942	1,386	67	91	3	30	281	1,413
Total Operating Revenues	**724,370**	**448,453**	**4,609**	**79,510**	**124,530**	**33,227**	**1,274**	**1,462**	**109**	**475**	**6,596**	**24,124**
Operating Expenses												
Distribution	143,518	100,568	2,141	13,045	13,314	4,955	235	522	14	29	992	7,704
Other O&M	224,966	176,912	2,732	18,791	15,014	5,246	240	854	84	101	1,051	3,941
Total Operating Expenses	**368,484**	**277,480**	**4,873**	**31,836**	**28,328**	**10,201**	**475**	**1,375**	**98**	**130**	**2,043**	**11,645**
Depreciation												
Distribution	89,107	63,561	1,447	8,401	9,363	2,967	137	531	15	51	716	1,918
Other Depreciation	34,186	25,330	496	3,283	2,929	953	45	104	3	19	219	805
Total Depreciation Expense	**123,293**	**88,891**	**1,944**	**11,685**	**12,292**	**3,919**	**182**	**635**	**18**	**70**	**936**	**2,723**
Taxes												
Capital Stock Present Level	2,496	1,790	38	235	244	89	4	5	0	1	17	72
Other Taxes	12,234	9,033	176	1,171	1,046	363	18	21	1	6	76	324
Deferred Income Taxes	20,762	14,200	353	2,392	2,131	698	36	47	1	16	156	732
Net Investment Tax Credit	(1,192)	(850)	(18)	(112)	(115)	(40)	(2)	(3)	(0)	(1)	(8)	(43)
Gross Receipts Tax	40,389	24,792	236	4,470	7,115	1,879	71	81	6	26	373	1,340
PA Income Tax	3,052	(5,780)	(499)	1,524	6,112	1,178	28	(97)	(2)	15	211	361
Federal Income Tax	12,774	(14,126)	(1,399)	4,824	18,254	3,571	88	(270)	(6)	47	644	1,147
Total Taxes	**90,514**	**29,058**	**(1,113)**	**14,505**	**34,787**	**7,738**	**242**	**(216)**	**(1)**	**112**	**1,468**	**3,933**
Total Expenses	**582,292**	**395,430**	**5,704**	**58,025**	**75,407**	**21,859**	**899**	**1,794**	**115**	**312**	**4,447**	**18,301**
Income	**142,078**	**53,023**	**(1,095)**	**21,485**	**49,124**	**11,369**	**375**	**(332)**	**(7)**	**163**	**2,150**	**5,824**
Total Rate Base	**2,244,957**	**1,619,671**	**34,635**	**209,261**	**214,993**	**79,433**	**3,850**	**3,843**	**114**	**1,005**	**15,527**	**62,625**
Rate of Return	**6.3%**	**3.3%**	**-3.2%**	**10.3%**	**22.8%**	**14.3%**	**9.7%**	**-8.6%**	**-6.0%**	**16.3%**	**13.8%**	**9.3%**
Indexed Rate of Return	**100.00%**	**51.73%**	**-49.93%**	**162.23%**	**361.03%**	**226.14%**	**153.99%**	**-136.61%**	**-94.87%**	**257.11%**	**218.75%**	**146.93%**
Differential Rate of Return	**0.00%**	**-3.06%**	**-9.49%**	**3.94%**	**16.52%**	**7.98%**	**3.42%**	**-14.97%**	**-12.33%**	**9.94%**	**7.52%**	**2.97%**
Normalized Revenue-Cost Ratio	**100.0%**	**84.5%**	**45.3%**	**121.3%**	**189.1%**	**145.2%**	**117.9%**	**65.0%**	**92.9%**	**152.0%**	**141.1%**	**116.2%**

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)
FUTURE TEST YEAR ENDED 31 DECEMBER 2010
(Dollars in Thousands Except as Noted)

Plant Functionalization and Classification Factors

	Subtations					Overhead Lines				
	Primary	Secondary	Lighting	%	Cust %	Primary	Secondary	Lighting	%	Cust %
Land 360.2	78.673%	0.034%	0.000%	0.000%	0.000%	15.209%	5.680%	0.404%	61.751%	72.163%
Land Rights 360.4	0.184%	0.000%	0.000%	0.000%	0.000%	71.429%	26.488%	1.899%	61.750%	72.147%
S&I 361	99.982%	0.018%	0.000%	0.000%	0.000%					
	Station Equipment									
	Primary	Secondary	Lighting	%	Cust %					
Station Equipment 362	99.910%	0.090%	0.000%	0.000%						
	Overhead Lines									
	Primary	Secondary	Lighting	%	Cust %					
Poles, Towers, Fixtures 364	68.495%	28.186%	3.319%	51.510%	74.046%					
	Overhead Lines									
	Primary	Secondary	Lighting	%	Cust %					
OH Conductors Devices 365	75.670%	24.330%		73.752%	69.254%					
	Underground Lines									
	Primary	Secondary	Lighting	%	Cust %					
Underground Conduit 366	85.400%	14.600%	0.000%	83.660%	58.500%					
	Underground Lines									
	Primary	Secondary	Lighting	%	Cust %					
UG Conductors/Devices 367	85.400%	14.600%		83.660%	58.500%					
	Line Transformers					**Services**				
	Primary	Secondary	Lighting	%	Cust %	Primary	Secondary	Lighting	%	Cust %
Transformers 368, Services 369		100.000%			54.507%		100.000%			98.829%

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)

FUTURE TEST YEAR ENDED 31 DECEMBER 2010

(Dollars in Thousands Except as Noted)

PLANT FUNCTIONALIZATION	360.2	360.4	361	362	364.0	365	366	367	368	369	370	371	373	Total
Gross Plant	**12,969**	**64,881**	**27,354**	**322,699**	**860,738**	**661,468**	**161,076**	**425,851**	**393,644**	**562,796**	**267,224**	**7,173**	**93,033**	**3,860,906**
Substations Primary	10,203	120	27,349											**37,671**
Substations Secondary	4	-	5											**9**
Station Equipment Primary Demand				322,409										**322,412**
Station Equipment Primary Customer				-										**-**
Station Equipment Secondary Demand				290										**286**
Station Equipment Secondary Customer				-										**-**
OH Lines Primary Demand	754	17,727			285,882	131,378								**435,834**
OH Lines Primary Customer	1,218	28,617			303,683	369,154								**702,585**
OH Lines Secondary Demand	205	4,787			62,966	49,481								**117,434**
OH Lines Secondary Customer	532	12,399			179,641	111,454								**304,028**
OH Lighting	52	1,232			28,566	-								**29,848**
UG Lines Primary Demand							22,477	59,425						**81,701**
UG Lines Primary Customer							115,082	304,252						**419,534**
UG Lines Secondary Demand							9,760	25,803						**35,562**
UG Lines Secondary Customer							13,757	36,372						**50,130**
Line Transformers Demand									179,080					**179,080**
Line Transformers Customer									214,564					**214,564**
Services Demand										6,591				**6,591**
Services Customer										556,205				**556,204**
Meters											267,224			**267,523**
Area Lighting												7,173		**7,173**
Street Lighting													93,033	**93,033**
Total	**12,969**	**64,881**	**27,354**	**322,699**	**860,738**	**661,468**	**161,076**	**425,851**	**393,644**	**562,796**	**267,224**	**7,173**	**93,033**	**3,861,203**

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)

FUTURE TEST YEAR ENDED 31 DECEMBER 2010

(Dollars in Thousands Except as Noted)

PLANT FUNCTIONALIZATION	360.2	360.4	361	362	364.0	365	366	367	368	369	370	371	373	Total
Reserve	**-**	**28,228**	**13,058**	**105,518**	**277,389**	**245,116**	**41,375**	**142,338**	**169,436**	**268,452**	**125,993**	**4,177**	**49,827**	**1,470,907**
Substations Primary	-	52	13,056											13,106
Substations Secondary	-	-	2											2
Station Equipment Primary Demand				105,423										105,424
Station Equipment Primary Customer				-										-
Station Equipment Secondary Demand				95										93
Station Equipment Secondary Customer				-										-
OH Lines Primary Demand	-	7,712			92,131	48,684								148,565
OH Lines Primary Customer	-	12,451			97,868	136,795								247,076
OH Lines Secondary Demand	-	2,083			20,292	18,336								40,709
OH Lines Secondary Customer	-	5,394			57,893	41,301								104,590
OH Lighting	-	536			9,206	-								9,741
UG Lines Primary Demand							5,774	19,862						25,573
UG Lines Primary Customer							29,561	101,694						131,318
UG Lines Secondary Demand							2,507	8,624						11,131
UG Lines Secondary Customer							3,534	12,157						15,691
Line Transformers Demand									77,081					77,081
Line Transformers Customer									92,355					92,355
Services Demand										3,144				3,144
Services Customer										265,308				265,307
Meters											125,993			125,993
Area Lighting												4,177		4,177
Street Lighting													49,827	49,827
Total	-	28,228	13,058	105,518	277,389	245,116	41,375	142,338	169,436	268,452	125,993	4,177	49,827	1,470,904

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)
FUTURE TEST YEAR ENDED 31 DECEMBER 2010
(Dollars in Thousands Except as Noted)

PLANT FUNCTIONALIZATION	360.2	360.4	361	362	364.0	365	366	367	368	369	370	371	373	Total
Depreciation	-	812	330	5,544	21,878	11,628	2,732	8,694	10,256	10,088	16,149	227	804	89,142
Substations Primary	-	1	330											331
Substations Secondary	-	-	0											0
Station Equipment Primary Demand				5,539										5,539
Station Equipment Primary Customer				-										-
Station Equipment Secondary Demand				5										5
Station Equipment Secondary Customer				-										-
OH Lines Primary Demand	-	222			7,266	2,310								9,798
OH Lines Primary Customer	-	358			7,719	6,489								14,566
OH Lines Secondary Demand	-	60			1,600	870								2,530
OH Lines Secondary Customer	-	155			4,566	1,959								6,681
OH Lighting	-	15			726	-								742
UG Lines Primary Demand							381	1,213						1,594
UG Lines Primary Customer							1,952	6,211						8,163
UG Lines Secondary Demand							166	527						692
UG Lines Secondary Customer							233	743						976
Line Transformers Demand									4,666					4,666
Line Transformers Customer									5,590					5,590
Services Demand										118				118
Services Customer										9,970				9,970
Meters											16,149			16,149
Area Lighting												227		227
Street Lighting													804	804
Total	-	812	330	5,544	21,878	11,628	2,732	8,694	10,256	10,088	16,149	227	804	89,142

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)
FUTURE TEST YEAR ENDED 31 DECEMBER 2010
(Dollars in Thousands Except as Noted)

O&M FUNCTIONALIZATION	580	581	582	583	584	585	586	587	588-9	590	591-2	593	593.5	594	594.5	595	596	597	598	Total
Total O&M	**23,649**	**197**	**628**	**17,731**	**8,172**	**58**	**8,818**	**5,167**	**14,876**	**1,311**	**4,450**	**43,553**	**1,135**	**3,072**	**3,505**	**1,925**	**2,784**	**9**	**2,553**	**143,593**
Substations Primary	27	3	66							20	465									631
Substations Secondary	0	0	0							0	0									0
Sta. Equipmt Primary Dem.	230	25	562							170	3,981									4,916
Sta. Equipmt Primary Cust.	-	-	-							-	-									-
Sta. Equipmt Secondary Dem.	0	0	0							0	4									3
Sta. Equipmt Secondary Cust.	-	-	-							-										-
OH Lines Primary Demand	2,330	34		4,861						183		11,940								19,413
OH Lines Primary Customer	3,756	55		7,836						296		19,248								31,092
OH Lines Secondary Dem.	628	9		1,310						49		3,217								5,213
OH Lines Secondary Cust.	1,625	24		3,391						128		8,329								13,517
OH Lighting	160	2		333						13		818								1,341
UG Lines Primary Demand	600	6			1,138					18				428						2,190
UG Lines Primary Customer	3,082	33			5,841					93				2,196						11,244
UG Lines Secondary Dem.	261	3			495					8				186						953
UG Lines Secondary Cust.	368	4			698					11				262						1,343
Line Transformers Dem.	-									37						876				913
Line Transformers Cust.	-									44						1,049				1,093
Services Demand	-									1			13		41					56
Services Customer	-									108			1,122		3,464					4,693
Meters	5,875						8,818			1								9		14,703
Customer Installations	2,599							5,167		-										7,766
Street Lighting	30					58				132							2,784		2,553	5,556
Miscellaneous Dist'n Expense	2,078								14,876	-										16,954
Total	**23,649**	**197**	**628**	**17,731**	**8,172**	**58**	**8,818**	**5,167**	**14,876**	**1,311**	**4,450**	**43,553**	**1,135**	**3,072**	**3,505**	**1,925**	**2,784**	**9**	**2,553**	**143,589**

Demand	34,288
Customer	85,451
Mixed	23,851

	580	581	582	583	584	585	586	587	588-589	590	591-592	593	593.5	594	594.5	595	596	597	598	Total
Labor	**18,952**	**158**	**250**	**8,282**	**4,202**	**29**	**5,725**	**2,533**	**2,025**	**1,051**	**2,109**	**7,428**	**360**	**1,438**	**851**	**898**	**926**	**9**	**540**	**57,765**
Substations Primary	21	2	26							16	220									286
Substations Secondary	0	0	0							0	0									0
Sta. Equipmt Primary Dem.	184	20	224							136	1,887									2,451
Sta. Equipmt Primary Cust.	-	-	-							-	-									-
Sta. Equipmt Secondary Dem.	0	0	0							0	2									2
Sta. Equipmt Secondary Cust.	-	-	-							-	-									-
OH Lines Primary Demand	1,867	27		2,271						147		2,036								6,348
OH Lines Primary Customer	3,010	44		3,660						237		3,283								10,234

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)
FUTURE TEST YEAR ENDED 31 DECEMBER 2010
(Dollars in Thousands Except as Noted)

O&M FUNCTIONALIZATION	580	581	582	583	584	585	586	587	588-9	590	591-2	593	593.5	594	594.5	595	596	597	598	Total
OH Lines Secondary Dem.	503	7		612						40		549								1,711
OH Lines Secondary Cust.	1,302	19		1,584						103		1,421								4,428
OH Lighting	128	2		156						10		139								435
UG Lines Primary Demand	481	5			585					14				200						1,286
UG Lines Primary Customer	2,470	26			3,004					74				1,028						6,602
UG Lines Secondary Dem.	209	2			255					6				87						560
UG Lines Secondary Cust.	295	3			359					9				123						789
Line Transformers Dem.	-	-								29						409				438
Line Transformers Cust.	-	-								35						489				525
Services Demand	-	-								1			4		10					15
Services Customer	-	-								86			356		841					1,283
Meters	4,708	-					5,725			1								9		10,443
Customer Installations	2,083	-						2,533		-										4,616
Street Lighting	24	-				29				106							926		540	1,625
Miscellaneous Dist'n Expense	1,665	-							2,025	-										3,690
Total	**18,952**	**158**	**250**	**8,282**	**4,202**	**29**	**5,725**	**2,533**	**2,025**	**1,051**	**2,109**	**7,428**	**360**	**1,438**	**851**	**898**	**926**	**9**	**540**	**57,765**

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)
FUTURE TEST YEAR ENDED 31 DECEMBER 2010
(Dollars in Thousands Except as Noted)

	Allocator	Pa. Total	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	LP-6	LPEP	GH	SL/AL
ELECTRIC PLANT IN SERVICE													
Distribution Plant													
Primary Substation	D20	33,323	16,644	861	2,425	7,732	4,799	238	-	-	-	488	135
Secondary Substation	D30	9	6	0	1	3	-	-	-	-	-	0	0
Station Equipment													
Primary Demand	D20	322,412	161,037	8,331	23,466	74,814	46,429	2,307	-	-	-	4,722	1,307
Primary Customer	C20	-	-	-	-	-	-	-	-	-	-	-	-
Secondary	D30	286	168	9	25	78	-	-	-	-	-	5	1
Directly Assigned		2,654									2,654		
Substations		*358,685*	*177,855*	*9,201*	*25,917*	*82,628*	*51,227*	*2,545*	-	-	*2,654*	*5,216*	*1,443*
Primary Demand	D20	435,333	217,438	11,248	31,685	101,017	62,690	3,115	-	-	-	6,376	1,764
Primary Customer	C20	702,585	606,950	6,588	73,271	13,071	556	13	-	-	-	1,388	748
Secondary Demand	D30	117,434	69,100	3,575	10,069	32,103	-	-	-	-	-	2,026	561
Secondary Customer	C30	304,028	262,857	2,853	31,732	5,661	-	-	-	-	-	601	324
Street Lighting		29,848											29,848
Overhead Lines		*1,589,228*	*1,156,346*	*24,265*	*146,756*	*151,851*	*63,245*	*3,127*	-	-	-	*10,392*	*33,245*
Primary Demand	D20	81,539	40,726	2,107	5,935	18,921	11,742	583	-	-	-	1,194	330
Primary Customer	C20	419,534	362,428	3,934	43,752	7,805	332	7	-	-	-	829	447
Secondary Demand	D30	35,562	20,925	1,082	3,049	9,721	-	-	-	-	-	614	170
Secondary Customer	C30	50,130	43,341	470	5,232	933	-	-	-	-	-	99	53
Underground Lines		*586,765*	*467,421*	*7,594*	*57,968*	*37,381*	*12,074*	*591*	-	-	-	*2,736*	*1,000*
Transformers Demand	D30	179,080	105,374	5,451	15,355	48,955	-	-	-	-	-	3,090	855
Transformers Customer	CW8	214,564	177,207	1,932	26,637	7,975	-	-	-	-	-	598	214
Transformers		*393,644*	*282,581*	*7,384*	*41,992*	*56,930*	-	-	-	-	-	*3,688*	*1,069*
Services Demand	D30K	6,591	3,897	202	568	1,810	-	-	-	-	-	114	-
Services Customer	CW9	556,204	467,376	5,092	65,915	16,451	-	-	-	-	-	1,370	-
Services		*562,795*	*471,272*	*5,294*	*66,483*	*18,261*	-	-	-	-	-	*1,485*	-
Meters	CW1	*267,164*	*182,140*	*5,502*	*23,457*	*34,984*	*7,815*	*219*	*8,779*	*243*	*286*	*3,739*	-
Area Lighting		7,173											7,173
Street Lighting		93,033											93,033
Total Distribution Plant		**3,858,487**	**2,737,616**	**59,238**	**362,574**	**382,034**	**134,361**	**6,482**	**8,779**	**243**	**2,940**	**27,256**	**136,964**
- Demand		***1,214,223***	***635,316***	***32,866***	***92,577***	***295,155***	***125,659***	***6,243***	-	-	***2,654***	***18,631***	***5,123***
- Customer		***2,644,264***	***2,102,300***	***26,372***	***269,996***	***86,880***	***8,702***	***239***	***8,779***	***243***	***286***	***8,626***	***131,841***

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)
FUTURE TEST YEAR ENDED 31 DECEMBER 2010
(Dollars in Thousands Except as Noted)

ELECTRIC PLANT IN SERVICE	*Allocator*	*Pa. Total*	*RS*	*RTS*	*GS-1*	*GS-3*	*LP-4*	*ISP*	*LP-5*	*LP-6*	*LPEP*	*GH*	*SL/AL*
General Plt Demand	D939	108,398	56,717	2,934	8,265	26,350	11,218	557	-	-	237	1,663	457
General Plt Customer	C939	396,934	324,730	3,962	40,714	12,011	1,482	53	800	22	38	1,164	11,958
General Plant		**505,332**	**381,447**	**6,896**	**48,979**	**38,361**	**12,700**	**611**	**800**	**22**	**275**	**2,827**	**12,416**
Intang. Plt. Demand	D939	10,959	5,734	297	836	2,664	1,134	56	-	-	24	168	46
Intang. Plt. Customer	C939	40,128	32,829	401	4,116	1,214	150	5	81	2	4	118	1,209
Intangible Plant		**51,087**	**38,563**	**697**	**4,952**	**3,878**	**1,284**	**62**	**81**	**2**	**28**	**286**	**1,255**
Total Plant Demand		***1,333,580***	***697,767***	***36,096***	***101,678***	***324,168***	***138,011***	***6,857***	***-***	***-***	***2,915***	***20,462***	***5,626***
Total Plant Customer		***3,081,326***	***2,459,858***	***30,735***	***314,826***	***100,105***	***10,334***	***298***	***9,660***	***267***	***328***	***9,907***	***145,008***
Total Plant in Service		**4,414,906**	**3,157,625**	**66,831**	**416,504**	**424,273**	**148,345**	**7,155**	**9,660**	**267**	**3,243**	**30,369**	**150,635**

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)
FUTURE TEST YEAR ENDED 31 DECEMBER 2010
(Dollars in Thousands Except as Noted)

	Allocator	*Pa. Total*	*RS*	*RTS*	*GS-1*	*GS-3*	*LP-4*	*ISP*	*LP-5*	*LP-6*	*LPEP*	*GH*	*SL/AL*
ACCUMULATED DEPRECIATION													
Distribution Plant													
Primary Substation	D20	10,576	5,282	273	770	2,454	1,523	76	-	-	-	155	43
Secondary Substation	D30	2	1	0	0	1	-	-	-	-	-	0	0
Station Equipment													
Primary Demand	D20	105,424	52,657	2,724	7,673	24,463	15,182	754	-	-	-	1,544	427
Primary Customer	C20	-	-	-	-	-	-	-	-	-	-	-	-
Secondary	D30	93	55	3	8	25	-	-	-	-	-	2	0
Directly Assigned		1,622									1,622		
Substations		*117,718*	*57,995*	*3,000*	*8,451*	*26,943*	*16,704*	*830*	-	-	*1,622*	*1,701*	*471*
Primary Demand	D20	148,284	74,064	3,831	10,793	34,409	21,353	1,061	-	-	-	2,172	601
Primary Customer	C20	247,076	213,444	2,317	25,767	4,597	195	4	-	-	-	488	263
Secondary Demand	D30	40,709	23,954	1,239	3,491	11,129	-	-	-	-	-	702	194
Secondary Customer	C30	104,590	90,427	982	10,916	1,947	-	-	-	-	-	207	111
Street Lighting		9,741											9,741
Overhead Lines		*550,400*	*401,889*	*8,369*	*50,966*	*52,081*	*21,549*	*1,065*	-	-	-	*3,569*	*10,911*
Primary Demand	D20	25,515	12,744	659	1,857	5,921	3,674	183	-	-	-	374	103
Primary Customer	C20	131,318	113,443	1,231	13,695	2,443	104	2	-	-	-	259	140
Secondary Demand	D30	11,131	6,550	339	954	3,043	-	-	-	-	-	192	53
Secondary Customer	C30	15,691	13,566	147	1,638	292	-	-	-	-	-	31	17
Underground Lines		*183,655*	*146,303*	*2,377*	*18,144*	*11,699*	*3,778*	*185*	-	-	-	*856*	*313*
Transformers Demand	D30	77,081	45,356	2,346	6,609	21,071	-	-	-	-	-	1,330	368
Transformers Customer	CW8	92,355	76,275	832	11,465	3,433	-	-	-	-	-	258	92
Transformers		*169,436*	*121,631*	*3,178*	*18,075*	*24,504*	-	-	-	-	-	*1,588*	*460*
Services Demand	D30K	3,144	1,859	96	271	864	-	-	-	-	-	55	-
Services Customer	CW9	265,307	222,936	2,429	31,441	7,847	-	-	-	-	-	654	-
Services		*268,451*	*224,795*	*2,525*	*31,712*	*8,711*	-	-	-	-	-	*708*	-
Meters	CW1	*125,966*	*85,878*	*2,594*	*11,060*	*16,495*	*3,685*	*103*	*4,139*	*115*	*135*	*1,763*	-
Area Lighting		4,177											4,177
Street Lighting		49,827											49,827
Total Distribution Plant		**1,469,630**	**1,038,492**	**22,043**	**138,408**	**140,433**	**45,716**	**2,183**	**4,139**	**115**	**1,757**	**10,185**	**66,159**
- Demand		***423,579***	***222,521***	***11,511***	***32,425***	***103,378***	***41,732***	***2,073***	-	-	***1,622***	***6,525***	***1,790***
- Customer		***1,046,051***	***815,972***	***10,532***	***105,983***	***37,054***	***3,984***	***110***	***4,139***	***115***	***135***	***3,660***	***64,368***

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)
FUTURE TEST YEAR ENDED 31 DECEMBER 2010
(Dollars in Thousands Except as Noted)

ACCUMULATED DEPRECIATION	*Allocator*	*Pa. Total*	*RS*	*RTS*	*GS-1*	*GS-3*	*LP-4*	*ISP*	*LP-5*	*LP-6*	*LPEP*	*GH*	*SL/AL*
General Plt Demand	D939	36,234	18,959	981	2,763	8,808	3,750	186	-	-	79	556	153
General Plt Customer	C939	132,683	108,547	1,324	13,609	4,015	495	18	267	7	13	389	3,997
General Plant		**168,917**	**127,506**	**2,305**	**16,372**	**12,823**	**4,245**	**204**	**267**	**7**	**92**	**945**	**4,150**
Intang. Plt. Demand	D939	2,881	1,507	78	220	700	298	15	-	-	6	44	12
Intang. Plt. Customer	C939	10,549	8,630	105	1,082	319	39	1	21	1	1	31	318
Intangible Plant		**13,430**	**10,138**	**183**	**1,302**	**1,019**	**338**	**16**	**21**	**1**	**7**	**75**	**330**
Total Plant Demand		***462,694***	***242,987***	***12,570***	***35,408***	***112,887***	***45,780***	***2,275***	-	-	***1,707***	***7,126***	***1,955***
Total Plant Customer		***1,189,283***	***933,149***	***11,962***	***120,674***	***41,388***	***4,519***	***129***	***4,428***	***122***	***149***	***4,080***	***68,683***
Total Plant in Service		1,651,977	1,176,136	24,532	156,082	154,275	50,299	2,404	4,428	122	1,856	11,205	70,639

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)
FUTURE TEST YEAR ENDED 31 DECEMBER 2010
(Dollars in Thousands Except as Noted)

	Allocator	*Pa. Total*	*RS*	*RTS*	*GS-1*	*GS-3*	*LP-4*	*ISP*	*LP-5*	*LP-6*	*LPEP*	*GH*	*SL/AL*
Rate Base Adjustments – Subtractive													
Transmission	D10	-	-	-	-	-	-	-	-	-	-	-	-
Distribution Demand	DP30	44,230	23,142	1,197	3,372	10,751	4,577	227	-	-	97	679	187
Distribution Customer	CP30	96,320	76,579	961	9,835	3,165	317	9	320	9	10	314	4,802
Repair Allowance Dist'n		***140,550***	***99,721***	***2,158***	***13,207***	***13,916***	***4,894***	***236***	***320***	***9***	***107***	***993***	***4,989***
Transmission	D10	-	-	-	-	-	-	-	-	-	-	-	-
Distribution Demand	D939	(1,158)	(606)	(31)	(88)	(281)	(120)	(6)	-	-	(3)	(18)	(5)
Distribution Customer	C939	(4,240)	(3,469)	(42)	(435)	(128)	(16)	(1)	(9)	(0)	(0)	(12)	(128)
Repair Allowance Gen'l		***(5,398)***	***(4,075)***	***(74)***	***(523)***	***(410)***	***(136)***	***(7)***	***(9)***	***(0)***	***(3)***	***(30)***	***(133)***
Transmission	D10	-	-	-	-	-	-	-	-	-	-	-	-
Distribution Demand	DP30	(25,709)	(13,452)	(696)	(1,960)	(6,249)	(2,661)	(132)	-	-	(56)	(394)	(108)
Distribution Customer	CP30	(55,989)	(44,513)	(558)	(5,717)	(1,840)	(184)	(5)	(186)	(5)	(6)	(183)	(2,792)
CIAC		***(81,698)***	***(57,965)***	***(1,254)***	***(7,677)***	***(8,089)***	***(2,845)***	***(137)***	***(186)***	***(5)***	***(62)***	***(577)***	***(2,900)***
Transmission	D10	-	-	-	-	-	-	-	-	-	-	-	-
Distribution Demand	DP30	140,657	73,596	3,807	10,724	34,191	14,556	723	-	-	307	2,158	593
Distribution Customer	CP30	306,314	243,533	3,055	31,277	10,064	1,008	28	1,017	28	33	999	15,273
General Demand	D939	10,348	5,415	280	789	2,515	1,071	53	-	-	23	159	44
General Customer	C939	37,894	31,001	378	3,887	1,147	141	5	76	2	4	111	1,142
ACRS/MACRS		***495,213***	***353,543***	***7,521***	***46,677***	***47,917***	***16,777***	***809***	***1,093***	***30***	***367***	***3,427***	***17,051***
Demand		168,367	88,095	4,557	12,837	40,927	17,424	866	-	-	368	2,583	710
Customer		380,300	303,130	3,793	38,847	12,408	1,266	36	1,219	34	41	1,229	18,297
Total Acc. Def. Inc. Tax		**548,667**	**391,224**	**8,350**	**51,684**	**53,335**	**18,691**	**902**	**1,219**	**34**	**409**	**3,813**	**19,008**
Customer Advances	CW7	241	-	-	205	36	-	-	-	-	-	-	-
Customer Deposits	CW8	18,299	6,563	30	3,790	5,970	1,442	72	278	-	-	138	17
Demand		***168,367***	***88,095***	***4,557***	***12,837***	***40,927***	***17,424***	***866***	-	-	***368***	***2,583***	***710***
Customer		***398,840***	***309,693***	***3,823***	***42,841***	***18,414***	***2,708***	***108***	***1,497***	***34***	***41***	***1,367***	***18,314***
Total Subtractive Adjustments		**567,207**	**397,787**	**8,380**	**55,678**	**59,341**	**20,132**	**974**	**1,497**	**34**	**409**	**3,951**	**19,025**
Net Original Cost Rate Base													
Demand		702,518	366,686	18,969	53,433	170,354	74,806	3,717	-	-	839	10,753	2,961
Customer		1,493,203	1,217,016	14,950	151,311	40,303	3,107	61	3,735	111	139	4,460	58,011
Total		**2,195,722**	**1,583,702**	**33,919**	**204,744**	**210,657**	**77,913**	**3,777**	**3,735**	**111**	**978**	**15,213**	**60,971**

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)

FUTURE TEST YEAR ENDED 31 DECEMBER 2010

(Dollars in Thousands Except as Noted)

WORKING CAPITAL	Allocator	Pa. Total	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	LP-6	LPEP	GH	SL/AL
Demand	DP30	7,020	3,673	190	535	1,707	727	36	-	-	15	108	30
Customer	CP30	15,289	12,155	152	1,561	502	50	1	51	1	2	50	762
Plant Material & Supplies		***22,309***	***15,828***	***343***	***2,096***	***2,209***	***777***	***37***	***51***	***1***	***17***	***158***	***792***
Demand	DWC	4,313	2,248	116	328	1,044	464	23	-	-	5	66	18
Customer	CWC	16,496	13,430	166	1,513	536	83	3	45	1	2	51	665
Working Cash		***20,809***	***15,678***	***283***	***1,841***	***1,581***	***547***	***26***	***45***	***1***	***7***	***117***	***683***
Demand	DP30	6	3	0	0	2	1	0	-	-	0	0	0
Customer	CP30	14	11	0	1	0	0	0	0	0	0	0	1
Property Insurance		***20***	***14***	***0***	***2***	***2***	***1***	***0***	***0***	***0***	***0***	***0***	***1***
Demand	D939	8	4	0	1	2	1	0	-	-	0	0	0
Customer	C939	27	22	0	3	1	0	0	0	0	0	0	1
Postage		***35***	***26***	***0***	***3***	***3***	***1***	***0***	***0***	***0***	***0***	***0***	***1***
Demand	DP01	547	285	15	42	133	58	3	-	-	1	8	2
Customer	CP01	1,868	1,508	19	192	58	6	0	5	0	0	6	75
PPUC		***2,415***	***1,793***	***33***	***233***	***191***	***64***	***3***	***5***	***0***	***1***	***14***	***78***
Demand	DNOP	3,839	2,004	104	292	931	409	20	-	-	5	59	16
Customer	CNOP	8,159	6,650	82	827	220	17	0	20	1	1	24	317
Accrued Taxes		***11,998***	***8,654***	***185***	***1,119***	***1,151***	***426***	***21***	***20***	***1***	***5***	***83***	***333***
Demand		***15,733***	***8,218***	***425***	***1,197***	***3,818***	***1,659***	***82***	-	-	***26***	***241***	***66***
Customer		***41,853***	***33,776***	***420***	***4,097***	***1,318***	***156***	***5***	***122***	***3***	***5***	***131***	***1,821***
Sub-total Working Capital		**57,586**	**41,994**	**845**	**5,295**	**5,136**	**1,815**	**87**	**122**	**3**	**30**	**372**	**1,887**
Demand	DRB	(2,704)	(1,412)	(73)	(206)	(656)	(288)	(14)	-	-	(3)	(41)	(11)
Customer	CRB	(5,780)	(4,709)	(58)	(585)	(157)	(12)	(0)	(15)	(0)	(1)	(17)	(225)
Semi-Annual Interest		***(8,484)***	***(6,121)***	***(131)***	***(791)***	***(812)***	***(300)***	***(15)***	***(15)***	***(0)***	***(4)***	***(59)***	***(237)***
Demand	DRB	42	22	1	3	10	5	0	-	-	0	1	0
Customer	CRB	91	74	1	9	2	0	0	0	0	0	0	4
Preferred Dividend Pmt		133	***96***	***2***	***12***	***13***	***5***	***0***	***0***	***0***	***0***	***1***	***4***

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)
FUTURE TEST YEAR ENDED 31 DECEMBER 2010
(Dollars in Thousands Except as Noted)

	Allocator	Pa. Total	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	LP-6	LPEP	GH	SL/AL
WORKING CAPITAL													
Demand		*6,050*	*3,155*	*163*	*460*	*1,466*	*649*	*32*	-	-	*7*	*93*	*25*
Customer		*20,876*	*16,985*	*210*	*1,960*	*662*	*93*	*3*	*57*	*2*	*3*	*64*	*837*
Sub-total Working Cash		26,926	20,140	373	2,420	2,127	743	35	57	2	10	157	862
Demand		*13,071*	*6,828*	*353*	*995*	*3,172*	*1,376*	*68*	-	-	*22*	*200*	*55*
Customer		*36,164*	*29,140*	*363*	*3,521*	*1,164*	*144*	*4*	*108*	*3*	*4*	*114*	*1,599*
Working Capital		49,235	35,969	716	4,516	4,336	1,519	73	108	3	27	315	1,654
Demand		*715,589*	*373,514*	*19,322*	*54,428*	*173,527*	*76,182*	*3,785*	-	-	*862*	*10,953*	*3,016*
Customer		*1,529,368*	*1,246,157*	*15,313*	*154,833*	*41,467*	*3,251*	*65*	*3,843*	*114*	*143*	*4,574*	*59,610*
TOTAL RATE BASE		2,244,957	1,619,671	34,635	209,261	214,993	79,433	3,850	3,843	114	1,005	15,527	62,625

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)
FUTURE TEST YEAR ENDED 31 DECEMBER 2010
(Dollars in Thousands Except as Noted)

RATE BASE SUMMARY	*Allocator*	*Pa. Total*	*RS*	*RTS*	*GS-1*	*GS-3*	*LP-4*	*ISP*	*LP-5*	*LP-6*	*LPEP*	*GH*	*SL/AL*
Plant in Service													
Distribution		3,858,487	2,737,616	59,238	362,574	382,034	134,361	6,482	8,779	243	2,940	27,256	136,964
General		505,332	381,447	6,896	48,979	38,361	12,700	611	800	22	275	2,827	12,416
Intangible		51,087	38,563	697	4,952	3,878	1,284	62	81	2	28	286	1,255
Total Plant in Service		***4,414,906***	***3,157,625***	***66,831***	***416,504***	***424,273***	***148,345***	***7,155***	***9,660***	***267***	***3,243***	***30,369***	***150,635***
Accumulated Depreciation													
Distribution		1,469,630	1,038,492	22,043	138,408	140,433	45,716	2,183	4,139	115	1,757	10,185	66,159
General		168,917	127,506	2,305	16,372	12,823	4,245	204	267	7	92	945	4,150
Intangible		13,430	10,138	183	1,302	1,019	338	16	21	1	7	75	330
Total Depreciation Reserve		***1,651,977***	***1,176,136***	***24,532***	***156,082***	***154,275***	***50,299***	***2,404***	***4,428***	***122***	***1,856***	***11,205***	***70,639***
Net Plant in Service		**2,762,929**	**1,981,489**	**42,300**	**260,422**	**269,998**	**98,046**	**4,751**	**5,232**	**145**	**1,387**	**19,164**	**79,996**
Subtractive Adjustments		(567,207)	(397,787)	(8,380)	(55,678)	(59,341)	(20,132)	(974)	(1,497)	(34)	(409)	(3,951)	(19,025)
Additive Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Net Original Cost Rate Base		**2,195,722**	**1,583,702**	**33,919**	**204,744**	**210,657**	**77,913**	**3,777**	**3,735**	**111**	**978**	**15,213**	**60,971**
Working Capital		**49,235**	**35,969**	**716**	**4,516**	**4,336**	**1,519**	**73**	**108**	**3**	**27**	**315**	**1,654**
TOTAL RATE BASE		**2,244,957**	**1,619,671**	**34,635**	**209,261**	**214,993**	**79,433**	**3,850**	**3,843**	**114**	**1,005**	**15,527**	**62,625**

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)
FUTURE TEST YEAR ENDED 31 DECEMBER 2010
(Dollars in Thousands Except as Noted)

	Allocator	Pa. Total	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	LP-6	LPEP	GH	SL/AL
OPERATING AND MAINTENANCE EXPENSES													
Distribution													
Primary Substation	D20	600	300	16	44	139	86	4	-	-	-	9	2
Secondary Substation	D30	0	0	0	0	0	-	-	-	-	-	0	0
Station Equipment													
Primary Demand	D20	4,916	2,456	127	358	1,141	708	35	-	-	-	72	20
Primary Customer	C20	-	-	-	-	-	-	-	-	-	-	-	-
Secondary	D30	3	2	0	0	1	-	-	-	-	-	0	0
Directly Assigned													
Substations		*5,519*	*2,757*	*143*	*402*	*1,281*	*794*	*39*	-	-	-	*81*	*22*
Primary Demand	D20	19,391	9,685	501	1,411	4,500	2,792	139	-	-	-	284	79
Primary Customer	C20	31,092	26,860	292	3,242	578	25	1	-	-	-	61	33
Secondary Demand	D30	5,213	3,067	159	447	1,425	-	-	-	-	-	90	25
Secondary Customer	C30	13,517	11,687	127	1,411	252	-	-	-	-	-	27	14
Street Lighting		1,341											1,341
Overhead Lines		*70,554*	*51,299*	*1,078*	*6,512*	*6,755*	*2,817*	*139*	-	-	-	*462*	*1,492*
Primary Demand	D20	2,186	1,092	56	159	507	315	16	-	-	-	32	9
Primary Customer	C20	11,244	9,713	105	1,173	209	9	0	-	-	-	22	12
Secondary Demand	D30	953	561	29	82	261	-	-	-	-	-	16	5
Secondary Customer	C30	1,343	1,161	13	140	25	-	-	-	-	-	3	1
Underground Lines		*15,726*	*12,527*	*204*	*1,554*	*1,002*	*324*	*16*	-	-	-	*73*	*27*
Transformers Demand	D30	913	537	28	78	250	-	-	-	-	-	16	4
Transformers Customer	CW8	1,093	903	10	136	41	-	-	-	-	-	3	1
Transformers		*2,006*	*1,440*	*38*	*214*	*290*	-	-	-	-	-	*19*	*5*
Services Demand	D30K	56	33	2	5	15	-	-	-	-	-	1	-
Services Customer	CW9	4,693	3,943	43	556	139	-	-	-	-	-	12	-
Services		*4,748*	*3,976*	*45*	*561*	*154*	-	-	-	-	-	*13*	-
Misc. O&M Demand	DP30	*5,332*	2,790	144	407	1,296	552	27	-	-	12	82	22
Misc. O&M Cust.	CP30	*11,611*	9,231	116	1,186	381	38	1	39	1	1	38	579
Misc. Dist'n & Rents		*16,943*	*12,021*	*260*	*1,592*	*1,678*	*590*	*28*	*39*	*1*	*13*	*120*	*601*
Meters	CW1	*14,700*	*10,022*	*303*	*1,291*	*1,925*	*430*	*12*	*483*	*13*	*16*	*206*	-
Customer Installations	CW9	7,766	6,526	71	920	230	-	-	-	-	-	19	-

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)

FUTURE TEST YEAR ENDED 31 DECEMBER 2010

(Dollars in Thousands Except as Noted)

	Allocator	Pa. Total	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	LP-6	LPEP	GH	SL/AL
OPERATING AND MAINTENANCE EXPENSES													
Street Lighting		5,556											5,556
Total Distribution		143,518	100,568	2,141	13,045	13,314	4,955	235	522	14	29	992	7,704
- Demand		***39,563***	***20,522***	***1,062***	***2,990***	***9,534***	***4,453***	***221***	***-***	***-***	***12***	***602***	***166***
- Customer		***103,956***	***80,046***	***1,079***	***10,054***	***3,780***	***502***	***14***	***522***	***14***	***17***	***390***	***7,538***
Meter Reading	CW2	2,268	1,961	21	237	42	2	0	0	-	-	4	-
Collection Expenses	CW5	12,516	12,140	33	146	91	103	-	-	-	-	4	-
Property Damage	P30	1,199	851	18	113	119	42	2	3	0	1	8	43
Uncollectibles	CW5	9,242	8,964	24	108	67	76	-	-	-	-	3	-
Other Accounts	C10	22,999	19,866	216	2,398	428	18	0	2	0	0	45	24
Total Customer Accounts		**48,224**	**43,782**	**312**	**3,002**	**747**	**241**	**2**	**5**	**0**	**1**	**65**	**67**
On-Track			-										
Other CS&I	TRK	12,242	12,100	142	-	-	-	-	-	-	-	-	-
Cust. Service & Info.		**12,242**	**12,100**	**142**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Sales	DP30	**2,826**	**1,479**	**76**	**215**	**687**	**292**	**15**	**-**	**-**	**6**	**43**	**12**
Demand	DP01	1,342	701	36	102	326	142	7	-	-	2	21	6
Customer	CP01	4,587	3,701	46	471	142	14	0	13	0	0	14	185
PPUC Regulatory		***5,929***	***4,402***	***82***	***573***	***468***	***156***	***7***	***13***	***0***	***2***	***35***	***191***
Demand	DP01	-	-	-	-	-	-	-	-	-	-	-	-
Customer	CP01	-	-	-	-	-	-	-	-	-	-	-	-
FERC Regulatory		-	-	-	-	-	-	-	-	-	-	-	-
Demand	D929	6,723	3,518	182	513	1,634	696	35	-	-	15	103	28
Customer	C929	24,620	20,141	246	2,525	745	92	3	50	1	2	72	742
Employee Benefits		***31,343***	***23,659***	***428***	***3,038***	***2,379***	***788***	***38***	***50***	***1***	***17***	***175***	***770***
Demand		-	-	-	-	-	-	-	-	-	-	-	-
Customer		-	-	-	-	-	-	-	-	-	-	-	-
Sustainable Energy Fund	***ES15***		-	-	-	-	-	-	-	-	-	-	-
Demand	D929	25,804	13,501	698	1,967	6,273	2,670	133	-	-	56	396	109
Customer	C929	94,490	77,302	943	9,692	2,859	353	13	190	5	9	277	2,847
Other A&G		***120,294***	***90,803***	***1,642***	***11,659***	***9,132***	***3,023***	***145***	***190***	***5***	***65***	***673***	***2,956***
Demand		***33,870***	***17,720***	***917***	***2,582***	***8,232***	***3,508***	***174***	***-***	***-***	***73***	***520***	***143***

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)
FUTURE TEST YEAR ENDED 31 DECEMBER 2010
(Dollars in Thousands Except as Noted)

	Allocator	Pa. Total	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	LP-6	LPEP	GH	SL/AL
OPERATING AND MAINTENANCE EXPENSES													
Customer		***123,696***	***101,144***	***1,234***	***12,688***	***3,747***	***459***	***16***	***253***	***7***	***12***	***363***	***3,773***
Total A&G		**157,566**	**118,864**	**2,151**	**15,270**	**11,979**	**3,967**	**191**	**253**	**7**	**85**	**883**	**3,916**
Demand	D30	*507*	298	15	43	139	-	-	-	-	-	9	2
Customer	D30	*1,104*	650	34	95	302	-	-	-	-	-	19	5
Ice Storm Deferral		***1,611***	***948***	***49***	***138***	***440***	***-***	***-***	***-***	***-***	***-***	***28***	***8***
Demand		***73,939***	***38,541***	***1,994***	***5,616***	***17,905***	***7,962***	***396***	***-***	***-***	***85***	***1,130***	***311***
Customer		***292,048***	***239,200***	***2,877***	***26,054***	***9,262***	***1,494***	***47***	***780***	***21***	***36***	***882***	***11,396***
Total O&M and A&G pre-adj.		**365,987**	**277,741**	**4,871**	**31,670**	**27,167**	**9,455**	**443**	**780**	**21**	**121**	**2,012**	**11,707**
Demand	D929	(817)	(428)	(22)	(62)	(199)	(85)	(4)	-	-	(2)	(13)	(3)
Customer	C929	(2,993)	(2,448)	(30)	(307)	(91)	(11)	(0)	(6)	(0)	(0)	(9)	(90)
Adj. to Employee Benefits		***(3,810)***	***(2,876)***	***(52)***	***(369)***	***(289)***	***(96)***	***(5)***	***(6)***	***(0)***	***(2)***	***(21)***	***(94)***
Demand	D929	145	76	4	11	35	15	1	-	-	0	2	1
Customer	C929	529	433	5	54	16	2	0	1	0	0	2	16
Rate Case Expenses		***674***	***509***	***9***	***65***	***51***	***17***	***1***	***1***	***0***	***0***	***4***	***17***
Interest on Cust. Deps.	CW6	***1,098***	***394***	***2***	***227***	***358***	***87***	***4***	***17***	***-***	***-***	***8***	***1***
Demand	ES15	4,535	1,713	43	242	1,041	738	31	584	77	11	41	14
Customer		-	-	-	-	-	-	-	-	-	-	-	-
Company Energy		***4,535***	***1,713***	***43***	***242***	***1,041***	***738***	***31***	***584***	***77***	***11***	***41***	***14***
Demand		***3,862***	***1,361***	***25***	***191***	***877***	***669***	***28***	***584***	***77***	***9***	***30***	***11***
Customer		***(1,365)***	***(1,621)***	***(23)***	***(25)***	***284***	***77***	***4***	***12***	***(0)***	***(0)***	***1***	***(73)***
Total Adjustments		**2,497**	**(260)**	**2**	**165**	**1,161**	**746**	**32**	**596**	**77**	**9**	**31**	**(62)**
Demand		***77,802***	***39,902***	***2,019***	***5,807***	***18,783***	***8,631***	***424***	***584***	***77***	***94***	***1,160***	***322***
Customer		***290,683***	***237,579***	***2,854***	***26,029***	***9,545***	***1,571***	***51***	***791***	***21***	***36***	***883***	***11,322***
Total O&M and A&G		**368,484**	**277,480**	**4,873**	**31,836**	**28,328**	**10,201**	**475**	**1,375**	**98**	**130**	**2,043**	**11,645**

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)
FUTURE TEST YEAR ENDED 31 DECEMBER 2010
(Dollars in Thousands Except as Noted)

	Allocator	*Pa. Total*	*RS*	*RTS*	*GS-1*	*GS-3*	*LP-4*	*ISP*	*LP-5*	*LP-6*	*LPEP*	*GH*	*SL/AL*
DEPRECIATION EXPENSE													
Distribution Plant													
Primary Substation	D20	281	141	7	20	65	41	2	-	-	-	4	1
Secondary Substation	D30	0	0	0	0	0	-	-	-	-	-	0	0
Station Equipment													
Primary Demand	D20	5,539	2,767	143	403	1,285	798	40	-	-	-	81	22
Primary Customer	C20	-	-	-	-	-	-	-	-	-	-	-	-
Secondary	D30	5	3	0	0	1	-	-	-	-	-	0	0
Directly Assigned		34									34		
Substations		*5,859*	*2,910*	*151*	*424*	*1,352*	*838*	*42*	-	-	*34*	*85*	*24*
Primary Demand	D20	9,787	4,888	253	712	2,271	1,409	70	-	-	-	143	40
Primary Customer	C20	14,566	12,584	137	1,519	271	12	0	-	-	-	29	16
Secondary Demand	D30	2,530	1,489	77	217	692	-	-	-	-	-	44	12
Secondary Customer	C30	6,681	5,776	63	697	124	-	-	-	-	-	13	7
Street Lighting		742											742
Overhead Lines		*34,306*	*24,737*	*529*	*3,146*	*3,358*	*1,421*	*70*	-	-	-	*229*	*816*
Primary Demand	D20	1,590	794	41	116	369	229	11	-	-	-	23	6
Primary Customer	C20	8,163	7,052	77	851	152	6	0	-	-	-	16	9
Secondary Demand	D30	692	407	21	59	189	-	-	-	-	-	12	3
Secondary Customer	C30	976	844	9	102	18	-	-	-	-	-	2	1
Underground Lines		*11,422*	*9,098*	*148*	*1,128*	*728*	*235*	*12*	-	-	-	*53*	*19*
Transformers Demand	D30	4,666	2,745	142	400	1,275	-	-	-	-	-	81	22
Transformers Customer	CW8	5,590	4,617	50	694	208	-	-	-	-	-	16	6
Transformers		*10,256*	*7,362*	*192*	*1,094*	*1,483*	-	-	-	-	-	*96*	*28*
Services Demand	D30K	118	70	4	10	32	-	-	-	-	-	2	-
Services Customer	CW9	9,970	8,378	91	1,182	295	-	-	-	-	-	25	-
Services		*10,088*	*8,447*	*95*	*1,192*	*327*	-	-	-	-	-	*27*	-
Meters	CW1	*16,145*	*11,007*	*332*	*1,418*	*2,114*	*472*	*13*	*531*	*15*	*17*	*226*	-
Area Lighting		*227*											*227*
Street Lighting		804											804
Total Distribution Plant		**89,107**	**63,561**	**1,447**	**8,401**	**9,363**	**2,967**	**137**	**531**	**15**	**51**	**716**	**1,918**
- Demand		***25,243***	***13,304***	***688***	***1,939***	***6,181***	***2,477***	***123***	-	-	***34***	***390***	***107***
- Customer		***63,864***	***50,257***	***759***	***6,463***	***3,182***	***490***	***14***	***531***	***15***	***17***	***326***	***1,810***

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)
FUTURE TEST YEAR ENDED 31 DECEMBER 2010
(Dollars in Thousands Except as Noted)

DEPRECIATION EXPENSE	*Allocator*	*Pa. Total*	*RS*	*RTS*	*GS-1*	*GS-3*	*LP-4*	*ISP*	*LP-5*	*LP-6*	*LPEP*	*GH*	*SL/AL*
General Plt Demand	D939	3,178	1,663	86	242	773	329	16	-	-	7	49	13
General Plt Customer	C939	11,637	9,520	116	1,194	352	43	2	23	1	1	34	351
General Plant		**14,815**	**11,183**	**202**	**1,436**	**1,125**	**372**	**18**	**23**	**1**	**8**	**83**	**364**
Intang. Plt. Demand	D939	1,146	600	31	87	279	119	6	-	-	3	18	5
Intang. Plt. Customer	C939	4,197	3,433	42	430	127	16	1	8	0	0	12	126
Intangible Plant		**5,343**	**4,033**	**73**	**518**	**406**	**134**	**6**	**8**	**0**	**3**	**30**	**131**
Total Dep'n Demand		***29,567***	***15,567***	***805***	***2,268***	***7,232***	***2,924***	***145***	***-***	***-***	***43***	***456***	***126***
Total Dep'n Customer		***79,698***	***63,211***	***917***	***8,087***	***3,661***	***549***	***16***	***562***	***16***	***19***	***373***	***2,287***
Unadj. Total Depreciation		**109,265**	**78,777**	**1,722**	**10,355**	**10,893**	**3,473**	**161**	**562**	**16**	**62**	**829**	**2,413**
Demand		3,796	1,999	103	291	928	375	19	-	-	6	59	16
Customer		10,232	8,115	118	1,038	470	71	2	72	2	2	48	294
Annual Dep'n Exps Adj.		**14,028**	**10,114**	**221**	**1,329**	**1,399**	**446**	**21**	**72**	**2**	**8**	**106**	**310**
Total Demand		***33,363***	***17,565***	***909***	***2,560***	***8,160***	***3,299***	***164***	***-***	***-***	***49***	***515***	***142***
Total Customer		***89,930***	***71,326***	***1,035***	***9,125***	***4,131***	***620***	***18***	***635***	***18***	***21***	***420***	***2,581***
Adjusted Depreciation		**123,293**	**88,891**	**1,944**	**11,685**	**12,292**	**3,919**	**182**	**635**	**18**	**70**	**936**	**2,723**

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)
FUTURE TEST YEAR ENDED 31 DECEMBER 2010
(Dollars in Thousands Except as Noted)

	Allocator	*Pa. Total*	*RS*	*RTS*	*GS-1*	*GS-3*	*LP-4*	*ISP*	*LP-5*	*LP-6*	*LPEP*	*GH*	*SL/AL*
OTHER TAXES													
Demand	DP01	984	514	27	75	239	104	5	-	-	1	15	4
Customer	CP01	2,138	1,725	21	219	66	7	0	6	0	0	7	86
Capital Stock		***3,122***	***2,239***	***48***	***294***	***305***	***111***	***5***	***6***	***0***	***2***	***22***	***90***
Demand	DP01	(197)	(103)	(5)	(15)	(48)	(21)	(1)	-	-	(0)	(3)	(1)
Customer	CP01	(429)	(346)	(4)	(44)	(13)	(1)	(0)	(1)	(0)	(0)	(1)	(17)
Capital Stock Adjustment		***(626)***	***(449)***	***(10)***	***(59)***	***(61)***	***(22)***	***(1)***	***(1)***	***(0)***	***(0)***	***(4)***	***(18)***
Demand	DP01	1,875	979	51	143	455	199	10	-	-	3	29	8
Customer	CP01	4,074	3,287	40	418	126	13	0	11	0	0	13	164
Public Utility Realty		***5,949***	***4,266***	***91***	***561***	***581***	***211***	***10***	***11***	***0***	***3***	***41***	***172***
Demand	DP01	(185)	(96)	(5)	(14)	(45)	(20)	(1)	-	-	(0)	(3)	(1)
Customer	CP01	(401)	(324)	(4)	(41)	(12)	(1)	(0)	(1)	(0)	(0)	(1)	(16)
Public Utility Realty Adj.		***(586)***	***(420)***	***(9)***	***(55)***	***(57)***	***(21)***	***(1)***	***(1)***	***(0)***	***(0)***	***(4)***	***(17)***
Demand	D939	1,524	797	41	116	370	158	8	-	-	3	23	6
Customer	C939	5,579	4,564	56	572	169	21	1	11	0	1	16	168
Payroll Taxes		***7,103***	***5,362***	***97***	***688***	***539***	***179***	***9***	***11***	***0***	***4***	***40***	***175***
Demand	D939	(50)	(26)	(1)	(4)	(12)	(5)	(0)	-	-	(0)	(1)	(0)
Customer	C939	(182)	(149)	(2)	(19)	(6)	(1)	(0)	(0)	(0)	(0)	(1)	(5)
Payroll Tax Adjustment		***(232)***	***(175)***	***(3)***	***(22)***	***(18)***	***(6)***	***(0)***	***(0)***	***(0)***	***(0)***	***(1)***	***(6)***
Demand		***3,951***	***2,065***	***107***	***301***	***959***	***415***	***21***	-	-	***7***	***61***	***17***
Customer		***10,779***	***8,758***	***107***	***1,106***	***330***	***37***	***1***	***26***	***1***	***1***	***32***	***380***
Sub-Total Other Taxes		14,730	10,823	214	1,407	1,290	452	22	26	1	8	93	396
Demand	DP01	78	41	2	6	19	8	0	-	-	0	1	0
Customer	CP01	169	136	2	17	5	1	0	0	0	0	1	7
Capital Stock Proposed Only		***247***	***177***	***4***	***23***	***24***	***9***	***0***	***0***	***0***	***0***	***2***	***7***
Demand		***4,029***	***2,105***	***109***	***307***	***978***	***423***	***21***	-	-	***7***	***62***	***17***
Customer		***10,948***	***8,894***	***109***	***1,123***	***336***	***37***	***1***	***26***	***1***	***1***	***33***	***387***
Sub-Total Oth. Taxes Prop Rates		14,977	11,000	218	1,430	1,314	460	22	26	1	8	95	404

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)
FUTURE TEST YEAR ENDED 31 DECEMBER 2010
(Dollars in Thousands Except as Noted)

OTHER TAXES	*Allocator*	*Pa. Total*	*RS*	*RTS*	*GS-1*	*GS-3*	*LP-4*	*ISP*	*LP-5*	*LP-6*	*LPEP*	*GH*	*SL/AL*
ITC Amortization													
Demand	DP30	(360)	(188)	(10)	(27)	(87)	(37)	(2)	-	-	(1)	(6)	(2)
Customer	CP30	(832)	(662)	(8)	(85)	(27)	(3)	(0)	(3)	(0)	(0)	(3)	(42)
Distribution		(1,192)	(850)	(18)	(112)	(115)	(40)	(2)	(3)	(0)	(1)	(8)	(43)
Demand		***(360)***	***(188)***	***(10)***	***(27)***	***(87)***	***(37)***	***(2)***	-	-	***(1)***	***(6)***	***(2)***
Customer		***(832)***	***(662)***	***(8)***	***(85)***	***(27)***	***(3)***	***(0)***	***(3)***	***(0)***	***(0)***	***(3)***	***(42)***
Total ITC		**(1,192)**	**(850)**	**(18)**	**(112)**	**(115)**	**(40)**	**(2)**	**(3)**	**(0)**	**(1)**	**(8)**	**(43)**
DEFERRED INCOME TAXES													
Demand	DP30	(1,491)	(780)	(40)	(114)	(363)	(154)	(8)	-	-	(3)	(23)	(6)
Customer	CP30	(3,248)	(2,582)	(32)	(332)	(107)	(11)	(0)	(11)	(0)	(0)	(11)	(162)
Distribution CIAC		***(4,739)***	***(3,362)***	***(73)***	***(445)***	***(469)***	***(165)***	***(8)***	***(11)***	***(0)***	***(4)***	***(33)***	***(168)***
Demand	D939	(50)	(26)	(1)	(4)	(12)	(5)	(0)	-	-	(0)	(1)	(0)
Customer	C939	(182)	(149)	(2)	(19)	(6)	(1)	(0)	(0)	(0)	(0)	(1)	(5)
Vacation Pay		**(232)**	**(175)**	**(3)**	**(22)**	**(18)**	**(6)**	**(0)**	**(0)**	**(0)**	**(0)**	**(1)**	**(6)**
Demand	D939	(143)	(75)	(4)	(11)	(35)	(15)	(1)	-	-	(0)	(2)	(1)
Customer	C939	(525)	(429)	(5)	(54)	(16)	(2)	(0)	(1)	(0)	(0)	(2)	(16)
Ice Storm Deferral		***(668)***	***(504)***	***(9)***	***(65)***	***(51)***	***(17)***	***(1)***	***(1)***	***(0)***	***(0)***	***(4)***	***(16)***
Demand	DP01	153	80	4	12	37	16	1	-	-	0	2	1
Customer	CP01	333	269	3	34	10	1	0	1	0	0	1	13
IRC 263A Am. Dist'n		**486**	**349**	**7**	**46**	**47**	**17**	**1**	**1**	**0**	**0**	**3**	**14**
Demand	D939	2,378	1,244	64	181	578	246	12	-	-	5	36	10
Customer	C939	8,707	7,123	87	893	263	33	1	18	0	1	26	262
IRC 263A Am. Dist'n Gen'l		***11,085***	***8,367***	***151***	***1,074***	***841***	***279***	***13***	***18***	***0***	***6***	***62***	***272***
Demand	D939	10	5	0	1	2	1	0	-	-	0	0	0
Customer	C939	37	30	0	4	1	0	0	0	0	0	0	1
Workers Comp		***47***	***35***	***1***	***5***	***4***	***1***	***0***	***0***	***0***	***0***	***0***	***1***
Demand	D939	2,967	1,552	80	226	721	307	15	-	-	6	46	13
Customer	C939	10,865	8,889	108	1,114	329	41	1	22	1	1	32	327
Pension/Post Emp./Sev		***13,832***	***10,441***	***189***	***1,341***	***1,050***	***348***	***17***	***22***	***1***	***8***	***77***	***340***

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)
FUTURE TEST YEAR ENDED 31 DECEMBER 2010
(Dollars in Thousands Except as Noted)

OTHER TAXES	Allocator	Pa. Total	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	LP-6	LPEP	GH	SL/AL
Demand	DP00	15	8	0	1	4	2	0	-	-	0	0	0
Customer	CP00	52	42	1	5	2	0	0	0	0	0	0	2
Environmental Cleanup		***67***	***49***	***1***	***6***	***5***	***2***	***0***	***0***	***0***	***0***	***0***	***3***
Demand	D939	(74)	(39)	(2)	(6)	(18)	(8)	(0)	-	-	(0)	(1)	(0)
Customer	C939	(272)	(222)	(3)	(28)	(8)	(1)	(0)	(1)	(0)	(0)	(1)	(8)
Rate Case Expenses		***(346)***	***(261)***	***(5)***	***(34)***	***(26)***	***(9)***	***(0)***	***(1)***	***(0)***	***(0)***	***(2)***	***(9)***
Demand	D939	81	42	2	6	20	8	0	-	-	0	1	0
Customer	C939	297	243	3	30	9	1	0	1	0	0	1	9
Rate Adjustments		***378***	***285***	***5***	***37***	***29***	***9***	***0***	***1***	***0***	***0***	***2***	***9***
Demand	DP30	4,983	2,607	135	380	1,211	516	26	-	-	11	76	21
Customer	CP30	10,853	8,628	108	1,108	357	36	1	36	1	1	35	541
Distribution Plant		***15,836***	***11,236***	***243***	***1,488***	***1,568***	***551***	***27***	***36***	***1***	***12***	***112***	***562***
Demand	D939	621	325	17	47	151	64	3	-	-	1	10	3
Customer	C939	2,273	1,860	23	233	69	8	0	5	0	0	7	68
General Plant		***2,894***	***2,185***	***39***	***280***	***220***	***73***	***3***	***5***	***0***	***2***	***16***	***71***
Demand	DP01	24	13	1	2	6	3	0	-	-	0	0	0
Customer	CP01	52	42	1	5	2	0	0	0	0	0	0	2
Prepaid Exps.		***76***	***55***	***1***	***7***	***7***	***3***	***0***	***0***	***0***	***0***	***1***	***2***
Demand	DP00	(646)	(338)	(17)	(49)	(157)	(67)	(3)	-	-	(1)	(10)	(3)
Customer	CP00	(1,491)	(1,191)	(15)	(152)	(48)	(5)	(0)	(5)	(0)	(0)	(5)	(70)
Loss on Reacq. Debt		***(2,137)***	***(1,528)***	***(32)***	***(202)***	***(205)***	***(72)***	***(3)***	***(5)***	***(0)***	***(2)***	***(15)***	***(73)***
Demand	CW5	(1,255)	(1,217)	(3)	(15)	(9)	(10)	-	-	-	-	(0)	-
Customer	CW5	(3,540)	(3,434)	(9)	(41)	(26)	(29)	-	-	-	-	(1)	-
Bad Debts		***(4,795)***	***(4,651)***	***(12)***	***(56)***	***(35)***	***(39)***	-	-	-	-	***(2)***	-
Demand	D939	(66)	(35)	(2)	(5)	(16)	(7)	(0)	-	-	(0)	(1)	(0)
Customer	C939	(244)	(199)	(2)	(25)	(7)	(1)	(0)	(0)	(0)	(0)	(1)	(7)
Misc. Def. Booked Exps		***(310)***	***(234)***	***(4)***	***(30)***	***(24)***	***(8)***	***(0)***	***(0)***	***(0)***	***(0)***	***(2)***	***(8)***
Demand		7,507	3,367	234	653	2,121	897	45	-	-	19	134	37
Customer		23,967	18,919	265	2,777	824	71	3	64	2	3	82	958
Total Deferred Inc. Tax		**31,474**	**22,286**	**499**	**3,430**	**2,944**	**967**	**48**	**64**	**2**	**22**	**216**	**995**

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)
FUTURE TEST YEAR ENDED 31 DECEMBER 2010
(Dollars in Thousands Except as Noted)

	Allocator	*Pa. Total*	*RS*	*RTS*	*GS-1*	*GS-3*	*LP-4*	*ISP*	*LP-5*	*LP-6*	*LPEP*	*GH*	*SL/AL*
OTHER TAXES													
Demand	D939	(2,298)	(1,202)	(62)	(175)	(559)	(238)	(12)	-	-	(5)	(35)	(10)
Customer	C939	(8,414)	(6,884)	(84)	(863)	(255)	(31)	(1)	(17)	(0)	(1)	(25)	(253)
Def. Inc. Tax Adj.		***(10,712)***	***(8,086)***	***(146)***	***(1,038)***	***(813)***	***(269)***	***(13)***	***(17)***	***(0)***	***(6)***	***(60)***	***(263)***
Demand		5,209	2,165	172	478	1,562	659	33	-	-	14	99	27
Customer		15,553	12,035	181	1,914	569	39	2	47	1	2	57	705
Adj. Deferred Inc. Tax		**20,762**	**14,200**	**353**	**2,392**	**2,131**	**698**	**36**	**47**	**1**	**16**	**156**	**732**

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)

FUTURE TEST YEAR ENDED 31 DECEMBER 2010

(Dollars in Thousands Except as Noted)

Allocator	*Pa. Total*	*RS*	*RTS*	*GS-1*	*GS-3*	*LP-4*	*ISP*	*LP-5*	*LP-6*	*LPEP*	*GH*	*SL/AL*
OPERATING EXPENSE SUMMARY -- PRESENT RATES												
O&M Distribution	143,518	100,568	2,141	13,045	13,314	4,955	235	522	14	29	992	7,704
O&M Customer Accounts	48,224	43,782	312	3,002	747	241	2	5	0	1	65	67
O&M CS&I	12,242	12,100	142	-	-	-	-	-	-	-	-	-
O&M Sales	2,826	1,479	76	215	687	292	15	-	-	6	43	12
Ice Storm Deferral	1,611	948	49	138	440	-	-	-	-	-	28	8
A&G	157,566	118,864	2,151	15,270	11,979	3,967	191	253	7	85	883	3,916
Adjustments to O&M	2,497	(260)	2	165	1,161	746	32	596	77	9	31	(62)
Total O&M	**368,484**	**277,480**	**4,873**	**31,836**	**28,328**	**10,201**	**475**	**1,375**	**98**	**130**	**2,043**	**11,645**
Demand O&M	*77,802*	*39,902*	*2,019*	*5,807*	*18,783*	*8,631*	*424*	*584*	*77*	*94*	*1,160*	*322*
Customer O&M	*290,683*	*237,579*	*2,854*	*26,029*	*9,545*	*1,571*	*51*	*791*	*21*	*36*	*883*	*11,322*
Depreciation & Amortization	**123,293**	**88,891**	**1,944**	**11,685**	**12,292**	**3,919**	**182**	**635**	**18**	**70**	**936**	**2,723**
Demand	*33,363*	*17,565*	*909*	*2,560*	*8,160*	*3,299*	*164*	-	-	*49*	*515*	*142*
Customer	*89,930*	*71,326*	*1,035*	*9,125*	*4,131*	*620*	*18*	*635*	*18*	*21*	*420*	*2,581*
Taxes Other than Income	**14,730**	**10,823**	**214**	**1,407**	**1,290**	**452**	**22**	**26**	**1**	**8**	**93**	**396**
Demand	*3,951*	*2,065*	*107*	*301*	*959*	*415*	*21*	-	-	*7*	*61*	*17*
Customer	*10,779*	*8,758*	*107*	*1,106*	*330*	*37*	*1*	*26*	*1*	*1*	*32*	*380*
Gross Receipts Tax	**40,389**	**24,792**	**236**	**4,470**	**7,115**	**1,879**	**71**	**81**	**6**	**26**	**373**	**1,340**
Demand	*13,943*	*4,840*	*81*	*1,169*	*5,703*	*1,723*	*67*	*37*	*5*	*21*	*254*	*43*
Customer	*26,446*	*19,952*	*155*	*3,301*	*1,412*	*156*	*4*	*44*	*1*	*5*	*119*	*1,297*
Adjusted Deferred Taxes	**20,762**	**14,200**	**353**	**2,392**	**2,131**	**698**	**36**	**47**	**1**	**16**	**156**	**732**
Demand	*5,209*	*2,165*	*172*	*478*	*1,562*	*659*	*33*	-	-	*14*	*99*	*27*
Customer	*15,553*	*12,035*	*181*	*1,914*	*569*	*39*	*2*	*47*	*1*	*2*	*57*	*705*
Net Investment Tax Credit	**(1,192)**	**(850)**	**(18)**	**(112)**	**(115)**	**(40)**	**(2)**	**(3)**	**(0)**	**(1)**	**(8)**	**(43)**
Demand	*(360)*	*(188)*	*(10)*	*(27)*	*(87)*	*(37)*	*(2)*	-	-	*(1)*	*(6)*	*(2)*
Customer	*(832)*	*(662)*	*(8)*	*(85)*	*(27)*	*(3)*	*(0)*	*(3)*	*(0)*	*(0)*	*(3)*	*(42)*
Operating Exps. Before Inc. Tax	**566,466**	**415,336**	**7,601**	**51,677**	**51,040**	**17,109**	**783**	**2,161**	**124**	**249**	**3,592**	**16,793**
Demand	*133,908*	*66,348*	*3,277*	*10,287*	*35,080*	*14,689*	*707*	*621*	*82*	*184*	*2,083*	*550*
Customer	*432,558*	*348,988*	*4,324*	*41,390*	*15,960*	*2,420*	*76*	*1,540*	*42*	*65*	*1,509*	*16,244*
OPERATING EXPENSE SUMMARY -- PROPOSED RATES												
GRT	47,155	31,423	368	4,470	7,115	1,864	86	84	6	26	373	1,340
PPL Unreported Cost	963	931	6	11	7	6	(0)	(1)	(1)	1	3	0
Incr. Taxes other than Income	247	181	4	24	22	8	0	0	0	0	2	7
Operating Expenses	**574,442**	**423,080**	**7,743**	**51,712**	**51,069**	**17,108**	**798**	**2,163**	**122**	**250**	**3,596**	**16,800**

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)

FUTURE TEST YEAR ENDED 31 DECEMBER 2010

(Dollars in Thousands Except as Noted)

	Allocator	*Pa. Total*	*RS*	*RTS*	*GS-1*	*GS-3*	*LP-4*	*ISP*	*LP-5*	*LP-6*	*LPEP*	*GH*	*SL/AL*
OPERATING REVENUES PRESENT RATES													
Distribution Revenues		668,462	409,875	3,951	74,084	117,796	31,205	1,220	1,078	51	445	6,371	22,386
STAS		650	403	4	71	113	30	1	1	-	-	6	21
Total Electricity Sales		***669,113***	***410,279***	***3,955***	***74,155***	***117,909***	***31,235***	***1,221***	***1,079***	***51***	***445***	***6,377***	***22,407***
Late Payment Charges	CW4	14,048	9,613	75	1,664	1,542	623	27	276	56	-	65	107
Adjusted Sales		***683,161***	***419,891***	***4,030***	***75,819***	***119,451***	***31,858***	***1,248***	***1,355***	***107***	***445***	***6,442***	***22,514***
Annualization		1,395	312	(32)	(50)	1,137	(17)	(41)	16	(1)	-	(127)	197
Annual Sales		**684,555**	**420,204**	**3,998**	**75,769**	**120,588**	**31,841**	**1,207**	**1,371**	**106**	**445**	**6,315**	**22,711**
Demand	DP30	-	-	-	-	-	-	-	-	-	-	-	-
Customer	CP30	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Service Revs.		-	-	-	-	-	-	-	-	-	-	-	-
Demand	DP30	11,247	5,885	304	858	2,734	1,164	58	-	-	25	173	47
Customer	CP30	24,493	19,473	244	2,501	805	81	2	81	2	3	80	1,221
Rent Electric Property		***35,740***	***25,358***	***549***	***3,358***	***3,539***	***1,245***	***60***	***81***	***2***	***27***	***252***	***1,269***
Demand	DP30	1,282	671	35	98	312	133	7	-	-	3	20	5
Customer	CP30	2,793	2,220	28	285	92	9	0	9	0	0	9	139
Other Electric Revenue		***4,075***	***2,891***	***63***	***383***	***403***	***142***	***7***	***9***	***0***	***3***	***29***	***145***
Demand		12,529	6,556	339	955	3,046	1,297	64	-	-	27	192	53
Customer		27,286	21,693	272	2,786	896	90	2	91	3	3	89	1,360
Total Other Electric Revenue		***39,815***	***28,249***	***611***	***3,741***	***3,942***	***1,386***	***67***	***91***	***3***	***30***	***281***	***1,413***
Total Operating Revenues		724,370	448,453	4,609	79,510	124,530	33,227	1,274	1,462	109	475	6,596	24,124
GRT Basis		**684,555**	**420,204**	**3,998**	**75,769**	**120,588**	**31,841**	**1,207**	**1,371**	**106**	**445**	**6,315**	**22,711**
GRT		***40,389***	***24,792***	***236***	***4,470***	***7,115***	***1,879***	***71***	***81***	***6***	***26***	***373***	***1,340***

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)
FUTURE TEST YEAR ENDED 31 DECEMBER 2010
(Dollars in Thousands Except as Noted)

	Allocator	*Pa. Total*	*RS*	*RTS*	*GS-1*	*GS-3*	*LP-4*	*ISP*	*LP-5*	*LP-6*	*LPEP*	*GH*	*SL/AL*
INCOME TAXES													
Operating Revenues		724,370	448,453	4,609	79,510	124,530	33,227	1,274	1,462	109	475	6,596	24,124
Operating Expenses Before Tax		(566,466)	(415,336)	(7,601)	(51,677)	(51,040)	(17,109)	(783)	(2,161)	(124)	(249)	(3,592)	(16,793)
Taxable Income		157,904	33,116	(2,992)	27,833	73,490	16,118	491	(699)	(16)	226	3,005	7,331
Adjustments to Taxable Income		(115,510)	(82,405)	(1,815)	(11,452)	(11,156)	(3,940)	(193)	(229)	(7)	(65)	(810)	(3,438)
Net Taxable Income		***42,394***	***(49,288)***	***(4,808)***	***16,381***	***62,334***	***12,178***	***298***	***(928)***	***(22)***	***161***	***2,195***	***3,893***
Net Taxable Income		42,394	(49,288)	(4,808)	16,381	62,334	12,178	298	(928)	(22)	161	2,195	3,893
Special PA Deductions		(11,846)	(8,570)	(183)	(1,123)	(1,151)	(382)	(18)	(46)	(1)	(7)	(86)	(280)
Net Pa. Taxable Income		30,548	(57,858)	(4,991)	15,258	61,183	11,796	280	(975)	(23)	155	2,109	3,613
Pa. Tax @	9.99%	3,052	(5,780)	(499)	1,524	6,112	1,178	28	(97)	(2)	15	211	361
Pa Tax Credits		-	-	-	-	-	-	-	-	-	-	-	-
Pa. Income Tax		***3,052***	***(5,780)***	***(499)***	***1,524***	***6,112***	***1,178***	***28***	***(97)***	***(2)***	***15***	***211***	***361***
Net Taxable Income		42,394	(49,288)	(4,808)	16,381	62,334	12,178	298	(928)	(22)	161	2,195	3,893
Pa. Income Tax		(3,052)	5,780	499	(1,524)	(6,112)	(1,178)	(28)	97	2	(15)	(211)	(361)
Federal Taxable Income		39,342	(43,508)	(4,309)	14,857	56,222	11,000	270	(831)	(20)	146	1,984	3,532
FIT @	35.00%	13,770	(15,228)	(1,508)	5,200	19,678	3,850	94	(291)	(7)	51	695	1,236
FIT Adjustments	FIT	(996)	1,101	109	(376)	(1,423)	(278)	(7)	21	1	(4)	(50)	(89)
Federal Income Tax		***12,774***	***(14,126)***	***(1,399)***	***4,824***	***18,254***	***3,571***	***88***	***(270)***	***(6)***	***47***	***644***	***1,147***
ADJUSTMENTS TO TAXABLE INCOME													
Demand	RBD	(21,010)	(10,967)	(567)	(1,598)	(5,095)	(2,237)	(111)	-	-	(25)	(322)	(89)
Customer	RBC	(44,904)	(36,588)	(450)	(4,546)	(1,217)	(95)	(2)	(113)	(3)	(4)	(134)	(1,750)
Interest Expense		***(65,914)***	***(47,555)***	***(1,017)***	***(6,144)***	***(6,312)***	***(2,332)***	***(113)***	***(113)***	***(3)***	***(29)***	***(456)***	***(1,839)***
Demand		5,209	2,165	172	478	1,562	659	33	-	-	14	99	27
Customer		15,553	12,035	181	1,914	569	39	2	47	1	2	57	705
Deferred Taxes		***20,762***	***14,200***	***353***	***2,392***	***2,131***	***698***	***36***	***47***	***1***	***16***	***156***	***732***
Demand		(360)	(188)	(10)	(27)	(87)	(37)	(2)	-	-	(1)	(6)	(2)
Customer		(832)	(662)	(8)	(85)	(27)	(3)	(0)	(3)	(0)	(0)	(3)	(42)
Net ITC		***(1,192)***	***(850)***	***(18)***	***(112)***	***(115)***	***(40)***	***(2)***	***(3)***	***(0)***	***(1)***	***(8)***	***(43)***
Book Dep'n & Amortization													
Demand		29,039	15,303	792	2,230	7,109	2,852	142	-	-	40	449	123
Customer		74,096	58,372	877	7,501	3,652	561	16	603	17	20	374	2,104
Distribution		***103,135***	***73,675***	***1,668***	***9,731***	***10,762***	***3,413***	***157***	***603***	***17***	***59***	***823***	***2,228***

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)
FUTURE TEST YEAR ENDED 31 DECEMBER 2010
(Dollars in Thousands Except as Noted)

INCOME TAXES	Allocator	Pa. Total	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	LP-6	LPEP	GH	SL/AL
Demand		4,324	2,262	117	330	1,051	447	22	-	-	9	66	18
Customer		15,834	12,954	158	1,624	479	59	2	32	1	2	46	477
General & Intangible		*20,158*	*15,216*	*275*	*1,954*	*1,530*	*507*	*24*	*32*	*1*	*11*	*113*	*495*
Demand		*33,363*	*17,565*	*909*	*2,560*	*8,160*	*3,299*	*164*	*-*	*-*	*49*	*515*	*142*
Customer		*89,930*	*71,326*	*1,035*	*9,125*	*4,131*	*620*	*18*	*635*	*18*	*21*	*420*	*2,581*
Total Book Dep'n		123,293	88,891	1,944	11,685	12,292	3,919	182	635	18	70	936	2,723
Tax Dep'n & Amortization													
Demand	ED30	(30,135)	(15,880)	(822)	(2,314)	(7,378)	(2,960)	(147)	-	-	(41)	(466)	(128)
Customer	EC30	(76,240)	(60,061)	(902)	(7,718)	(3,758)	(577)	(16)	(620)	(17)	(20)	(385)	(2,165)
Distribution		*(106,375)*	*(75,942)*	*(1,724)*	*(10,032)*	*(11,136)*	*(3,537)*	*(163)*	*(620)*	*(17)*	*(61)*	*(851)*	*(2,293)*
Demand		(7,735)	(4,047)	(209)	(590)	(1,880)	(800)	(40)	-	-	(17)	(119)	(33)
Customer		(28,324)	(23,172)	(283)	(2,905)	(857)	(106)	(4)	(57)	(2)	(3)	(83)	(853)
General & Intangible		*(36,059)*	*(27,219)*	*(492)*	*(3,495)*	*(2,737)*	*(906)*	*(44)*	*(57)*	*(2)*	*(20)*	*(202)*	*(886)*
Demand		*(37,870)*	*(19,927)*	*(1,031)*	*(2,904)*	*(9,258)*	*(3,760)*	*(187)*	*-*	*-*	*(58)*	*(584)*	*(161)*
Customer		*(104,564)*	*(83,233)*	*(1,185)*	*(10,623)*	*(4,615)*	*(683)*	*(20)*	*(677)*	*(19)*	*(23)*	*(468)*	*(3,018)*
Total Tax Dep'n		(142,434)	(103,161)	(2,216)	(13,527)	(13,873)	(4,443)	(207)	(677)	(19)	(81)	(1,052)	(3,179)
Demand	D939	235	123	6	18	57	24	1	-	-	1	4	1
Customer	C939	860	704	9	88	26	3	0	2	0	0	3	26
Post-Retirement Benefits		*1,095*	*827*	*15*	*106*	*83*	*28*	*1*	*2*	*0*	*1*	*6*	*27*
Sub-Total Demand		(20,433)	(11,229)	(521)	(1,474)	(4,661)	(2,051)	(101)	-	-	(21)	(294)	(81)
Sub-Total Customer		(43,957)	(36,418)	(418)	(4,127)	(1,134)	(119)	(2)	(109)	(3)	(4)	(125)	(1,498)
Sub-Total Adjustments		(64,390)	(47,648)	(939)	(5,601)	(5,794)	(2,170)	(103)	(109)	(3)	(25)	(419)	(1,579)
Demand	D939	75	39	2	6	18	8	0	-	-	0	1	0
Customer	C939	275	225	3	28	8	1	0	1	0	0	1	8
Non-deductible Meals		*350*	*264*	*5*	*34*	*27*	*9*	*0*	*1*	*0*	*0*	*2*	*9*
Demand	D939	120	63	3	9	29	12	1	-	-	0	2	1
Customer	C939	439	359	4	45	13	2	0	1	0	0	1	13
Vacation Pay		*559*	*422*	*8*	*54*	*42*	*14*	*1*	*1*	*0*	*0*	*3*	*14*

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(Dollars in Thousands Except as Noted)

INCOME TAXES	Allocator	Pa. Total	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	LP-6	LPEP	GH	SL/AL
Demand	D939	(7,557)	(3,954)	(205)	(576)	(1,837)	(782)	(39)	-	-	(17)	(116)	(32)
Customer	C939	(27,673)	(22,639)	(276)	(2,838)	(837)	(103)	(4)	(56)	(2)	(3)	(81)	(834)
Pension Expense		*(35,230)*	*(26,593)*	*(481)*	*(3,415)*	*(2,674)*	*(885)*	*(43)*	*(56)*	*(2)*	*(19)*	*(197)*	*(866)*
Demand	D939	(194)	(102)	(5)	(15)	(47)	(20)	(1)	-	-	(0)	(3)	(1)
Customer	C939	(712)	(582)	(7)	(73)	(22)	(3)	(0)	(1)	(0)	(0)	(2)	(21)
Post-Empl Benefit Expense		*(906)*	*(684)*	*(12)*	*(88)*	*(69)*	*(23)*	*(1)*	*(1)*	*(0)*	*(0)*	*(5)*	*(22)*
Demand	DP00	(34)	(18)	(1)	(3)	(8)	(4)	(0)	-	-	(0)	(1)	(0)
Customer	CP00	(128)	(102)	(1)	(13)	(4)	(0)	(0)	(0)	(0)	(0)	(0)	(6)
Environmental Cleanup		*(162)*	*(120)*	*(2)*	*(16)*	*(12)*	*(4)*	*(0)*	*(0)*	*(0)*	*(0)*	*(1)*	*(6)*
Sub-Total Demand		**(28,024)**	**(15,201)**	**(727)**	**(2,052)**	**(6,506)**	**(2,837)**	**(140)**	-	-	**(37)**	**(410)**	**(113)**
Sub-Total Customer		**(71,755)**	**(59,157)**	**(696)**	**(6,978)**	**(1,975)**	**(222)**	**(5)**	**(166)**	**(5)**	**(7)**	**(206)**	**(2,338)**
Sub-Total Adjustments		**(99,779)**	**(74,359)**	**(1,422)**	**(9,031)**	**(8,481)**	**(3,059)**	**(146)**	**(166)**	**(5)**	**(44)**	**(617)**	**(2,451)**
Demand	DP00	1,556	814	42	119	378	161	8	-	-	3	24	7
Customer	CP00	3,594	2,869	36	367	117	12	0	11	0	0	12	169
Reacquired Debt		*5,150*	*3,683*	*78*	*486*	*495*	*173*	*8*	*11*	*0*	*4*	*35*	*176*
Demand	CW5	4,259	4,131	11	50	31	35	-	-	-	-	1	-
Customer	CW5	7,296	7,077	19	85	53	60	-	-	-	-	2	-
Bad Debts & Prop. Dmg		*11,555*	*11,207*	*30*	*135*	*84*	*95*	-	-	-	-	*4*	-
Demand	DP30	(667)	(349)	(18)	(51)	(162)	(69)	(3)	-	-	(1)	(10)	(3)
Customer	CP30	(1,453)	(1,155)	(14)	(148)	(48)	(5)	(0)	(5)	(0)	(0)	(5)	(72)
Adj. Sales of Property		*(2,120)*	*(1,504)*	*(33)*	*(199)*	*(210)*	*(74)*	*(4)*	*(5)*	*(0)*	*(2)*	*(15)*	*(75)*
Demand	D939	727	380	20	55	177	75	4	-	-	2	11	3
Customer	C939	2,662	2,178	27	273	81	10	0	5	0	0	8	80
Sub-Total General Plt.		*3,389*	*2,558*	*46*	*328*	*257*	*85*	*4*	*5*	*0*	*2*	*19*	*83*
Demand		***60***	***31***	***2***	***5***	***15***	***6***	***0***	-	-	***0***	***1***	***0***
Customer		**1,209**	**1,023**	***12***	**125**	***33***	***5***	***0***	***1***	***0***	***0***	***3***	***8***
Adj. Sales of Property		**1,269**	**1,054**	**14**	**129**	**47**	**11**	**1**	**1**	**0**	**0**	**4**	**8**

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(Dollars in Thousands Except as Noted)

INCOME TAXES	*Allocator*	*Pa. Total*	*RS*	*RTS*	*GS-1*	*GS-3*	*LP-4*	*ISP*	*LP-5*	*LP-6*	*LPEP*	*GH*	*SL/AL*
Demand	DP30	(16,868)	(8,826)	(457)	(1,286)	(4,100)	(1,746)	(87)	-	-	(37)	(259)	(71)
Customer	CP30	(36,734)	(29,205)	(366)	(3,751)	(1,207)	(121)	(3)	(122)	(3)	(4)	(120)	(1,832)
Removal Costs+Dist'n		***(53,602)***	***(38,031)***	***(823)***	***(5,037)***	***(5,307)***	***(1,867)***	***(90)***	***(122)***	***(3)***	***(41)***	***(379)***	***(1,903)***
Demand	D939	462	242	12	35	112	48	2	-	-	1	7	2
Customer	C939	1,690	1,383	17	173	51	6	0	3	0	0	5	51
Gen'l + Rate Refund + Rate Case		***2,152***	***1,624***	***29***	***209***	***163***	***54***	***3***	***3***	***0***	***1***	***12***	***53***
Demand	DP01	(309)	(161)	(8)	(24)	(75)	(33)	(2)	-	-	(0)	(5)	(1)
Customer	CP01	(672)	(542)	(7)	(69)	(21)	(2)	(0)	(2)	(0)	(0)	(2)	(27)
RAR Adjusments		***(981)***	***(704)***	***(15)***	***(92)***	***(96)***	***(35)***	***(2)***	***(2)***	***(0)***	***(0)***	***(7)***	***(28)***
Sub-Total Demand		**(38,865)**	**(18,971)**	**(1,124)**	**(3,154)**	**(10,145)**	**(4,365)**	**(218)**	**-**	**-**	**(70)**	**(641)**	**(177)**
Sub-Total Customer		**(95,371)**	**(76,553)**	**(985)**	**(10,047)**	**(2,949)**	**(262)**	**(8)**	**(274)**	**(8)**	**(10)**	**(306)**	**(3,969)**
Sub-Total Adjustments		**(134,236)**	**(95,524)**	**(2,109)**	**(13,201)**	**(13,094)**	**(4,627)**	**(226)**	**(274)**	**(8)**	**(80)**	**(947)**	**(4,145)**
Demand	D939	(1)	(1)	(0)	(0)	(0)	(0)	(0)	-	-	(0)	(0)	(0)
Customer	C939	(4)	(3)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
SERP		***(5)***	***(4)***	***(0)***	***(0)***	***(0)***	***(0)***	***(0)***	***(0)***	***(0)***	***(0)***	***(0)***	***(0)***
Demand	D939	(1,122)	(587)	(30)	(86)	(273)	(116)	(6)	-	-	(2)	(17)	(5)
Customer	C939	(4,107)	(3,360)	(41)	(421)	(124)	(15)	(1)	(8)	(0)	(0)	(12)	(124)
ESOP		***(5,229)***	***(3,947)***	***(71)***	***(507)***	***(397)***	***(131)***	***(6)***	***(8)***	***(0)***	***(3)***	***(29)***	***(128)***
Demand	DP30	7,150	3,741	194	545	1,738	740	37	-	-	16	110	30
Customer	CP30	15,572	12,380	155	1,590	512	51	1	52	1	2	51	776
CIAC		***22,722***	***16,121***	***349***	***2,135***	***2,250***	***791***	***38***	***52***	***1***	***17***	***161***	***807***
Demand	D939	346	181	9	26	84	36	2	-	-	1	5	1
Customer	C939	1,265	1,035	13	130	38	5	0	3	0	0	4	38
Ice Storm Deferral		***1,611***	***1,216***	***22***	***156***	***122***	***40***	***2***	***3***	***0***	***1***	***9***	***40***
Demand	DP01	(118)	(61)	(3)	(9)	(29)	(12)	(1)	-	-	(0)	(2)	(0)
Customer	CP01	(255)	(206)	(3)	(26)	(8)	(1)	(0)	(1)	(0)	(0)	(1)	(10)
Pref. Dividend/Prepaids		***(373)***	***(268)***	***(6)***	***(35)***	***(36)***	***(13)***	***(1)***	***(1)***	***(0)***	***(0)***	***(3)***	***(11)***

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INCOME TAXES	*Allocator*	*Pa. Total*	*RS*	*RTS*	*GS-1*	*GS-3*	*LP-4*	*ISP*	*LP-5*	*LP-6*	*LPEP*	*GH*	*SL/AL*
Demand		***(32,609)***	***(15,698)***	***(955)***	***(2,677)***	***(8,625)***	***(3,718)***	***(186)***	-	-	***(56)***	***(545)***	***(150)***
Customer		***(82,901)***	***(66,707)***	***(860)***	***(8,775)***	***(2,532)***	***(222)***	***(7)***	***(229)***	***(7)***	***(9)***	***(265)***	***(3,288)***
Total Adjustments		(115,510)	(82,405)	(1,815)	(11,452)	(11,156)	(3,940)	(193)	(229)	(7)	(65)	(810)	(3,438)
PA SPECIAL ADJUSTMENTS													
Demand	ED30	(2,046)	(1,077)	(56)	(157)	(500)	(202)	(10)	-	-	(3)	(32)	(9)
Customer	EC30	(5,515)	(4,374)	(63)	(560)	(253)	(38)	(1)	(39)	(1)	(1)	(26)	(158)
Bonus Depreciation		***(7,561)***	***(5,451)***	***(119)***	***(717)***	***(754)***	***(240)***	***(11)***	***(39)***	***(1)***	***(4)***	***(57)***	***(167)***
Demand	ED88	(534)	(279)	(14)	(41)	(130)	(55)	(3)	-	-	(1)	(8)	(2)
Customer	EC88	(1,473)	(1,205)	(15)	(151)	(45)	(5)	(0)	(3)	(0)	(0)	(4)	(44)
Bonus Dep'n General Plt.		***(2,007)***	***(1,485)***	***(29)***	***(192)***	***(174)***	***(61)***	***(3)***	***(3)***	***(0)***	***(1)***	***(13)***	***(47)***
Demand	DP01	(27)	(14)	(1)	(2)	(7)	(3)	(0)	-	-	(0)	(0)	(0)
Customer	CP01	(59)	(48)	(1)	(6)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(2)
Tax Preference Income		***(86)***	***(62)***	***(1)***	***(8)***	***(8)***	***(3)***	***(0)***	***(0)***	***(0)***	***(0)***	***(1)***	***(2)***
Demand	DP01	(691)	(361)	(19)	(53)	(168)	(73)	(4)	-	-	(1)	(11)	(3)
Customer	CP01	(1,501)	(1,211)	(15)	(154)	(47)	(5)	(0)	(4)	(0)	(0)	(5)	(61)
Adjustments to PA TI G/L		(2,192)	***(1,572)***	***(34)***	***(207)***	***(214)***	***(78)***	***(4)***	***(4)***	***(0)***	***(1)***	***(15)***	***(63)***
Demand		***(3,298)***	***(1,731)***	***(90)***	***(252)***	***(804)***	***(334)***	***(17)***	-	-	***(5)***	***(51)***	***(14)***
Customer		***(8,548)***	***(6,838)***	***(94)***	***(871)***	***(346)***	***(48)***	***(1)***	***(46)***	***(1)***	***(2)***	***(35)***	***(266)***
Total PA Special Adjustments		***(11,846)***	***(8,570)***	***(183)***	***(1,123)***	***(1,151)***	***(382)***	***(18)***	***(46)***	***(1)***	***(7)***	***(86)***	***(280)***

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)

FUTURE TEST YEAR ENDED 31 DECEMBER 2010

(Dollars in Thousands Except as Noted)

	Allocator	Pa. Total	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5	LP-6	LPEP	GH	SL/AL
OPERATING REVENUES PROPOSED RATES													
Distribution Revenues		668,462	409,875	3,951	74,084	117,796	31,205	1,220	1,078	51	445	6,371	22,386
STAS		650	403	4	71	113	30	1	1	-	-	6	21
Rate Increase		114,675	112,398	2,240	-	-	(245)	247	46	(11)	-	-	-
Total Electricity Sales		***783,788***	***522,677***	***6,195***	***74,155***	***117,909***	***30,990***	***1,468***	***1,125***	***40***	***445***	***6,377***	***22,407***
Late Payment Charges		14,048	9,613	75	1,664	1,542	623	27	276	56	-	65	107
Adjusted Sales		***797,836***	***532,289***	***6,270***	***75,819***	***119,451***	***31,613***	***1,495***	***1,401***	***96***	***445***	***6,442***	***22,514***
Annualization		1,393	312	(32)	(50)	1,136	(17)	(41)	16	(1)	-	(127)	197
Annual Sales		**799,229**	**532,601**	**6,238**	**75,769**	**120,587**	**31,596**	**1,454**	**1,417**	**95**	**445**	**6,315**	**22,711**
Demand	DP30	-	-	-	-	-	-	-	-	-	-	-	-
Customer	CP30	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Service Revs.		-	-	-	-	-	-	-	-	-	-	-	-
Demand	DP30	11,247	5,885	304	858	2,734	1,164	58	-	-	25	173	47
Customer	CP30	24,493	19,473	244	2,501	805	81	2	81	2	3	80	1,221
Rent Electric Property		***35,740***	***25,358***	***549***	***3,358***	***3,539***	***1,245***	***60***	***81***	***2***	***27***	***252***	***1,269***
Demand	DP30	1,282	671	35	98	312	133	7	-	-	3	20	5
Customer	CP30	2,793	2,220	28	285	92	9	0	9	0	0	9	139
Other Electric Revenue		***4,075***	***2,891***	***63***	***383***	***403***	***142***	***7***	***9***	***0***	***3***	***29***	***145***
Demand		12,529	6,556	339	955	3,046	1,297	64	-	-	27	192	53
Customer		27,286	21,693	272	2,786	896	90	2	91	3	3	89	1,360
Total Other Electric Revenue		***39,815***	***28,249***	***611***	***3,741***	***3,942***	***1,386***	***67***	***91***	***3***	***30***	***281***	***1,413***
Total Operating Revenues		**839,044**	**560,850**	**6,849**	**79,510**	**124,529**	**32,983**	**1,521**	**1,508**	**98**	**475**	**6,596**	**24,124**
GRT Basis		**799,229**	**532,601**	**6,238**	**75,769**	**120,587**	**31,596**	**1,454**	**1,417**	**95**	**445**	**6,315**	**22,711**
GRT		***47,155***	***31,423***	***368***	***4,470***	***7,115***	***1,864***	***86***	***84***	***6***	***26***	***373***	***1,340***

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)

FUTURE TEST YEAR ENDED 31 DECEMBER 2010

(Dollars in Thousands Except as Noted)

	Allocator	*Pa. Total*	*RS*	*RTS*	*GS-1*	*GS-3*	*LP-4*	*ISP*	*LP-5*	*LP-6*	*LPEP*	*GH*	*SL/AL*
INCOME TAXES – PROPOSED RATES													
Operating Revenues		839,044	560,850	6,849	79,510	124,529	32,983	1,521	1,508	98	475	6,596	24,124
Operating Expenses Before Tax		(574,442)	(423,080)	(7,743)	(51,712)	(51,069)	(17,108)	(798)	(2,163)	(122)	(250)	(3,596)	(16,800)
Taxable Income		264,602	137,770	(894)	27,798	73,461	15,875	723	(656)	(25)	225	3,000	7,324
Adjustments to Taxable Income		(115,510)	(82,405)	(1,815)	(11,452)	(11,156)	(3,940)	(193)	(229)	(7)	(65)	(810)	(3,438)
Net Taxable Income		***149,092***	***55,366***	***(2,709)***	***16,346***	***62,305***	***11,934***	***530***	***(885)***	***(31)***	***160***	***2,191***	***3,886***
Net Taxable Income		149,092	55,366	(2,709)	16,346	62,305	11,934	530	(885)	(31)	160	2,191	3,886
Special PA Deductions		(11,846)	(8,570)	(183)	(1,123)	(1,151)	(382)	(18)	(46)	(1)	(7)	(86)	(280)
Net Pa. Taxable Income		137,246	46,796	(2,893)	15,223	61,154	11,552	512	(931)	(32)	154	2,105	3,606
Pa. Tax @	9.99%	13,711	4,675	(289)	1,521	6,109	1,154	51	(93)	(3)	15	210	360
Pa Tax Credits		-	-	-	-	-	-	-	-	-	-	-	-
Pa. Income Tax		***13,711***	***4,675***	***(289)***	***1,521***	***6,109***	***1,154***	***51***	***(93)***	***(3)***	***15***	***210***	***360***
Net Taxable Income		149,092	55,366	(2,709)	16,346	62,305	11,934	530	(885)	(31)	160	2,191	3,886
Pa. Income Tax		(13,711)	(4,675)	289	(1,521)	(6,109)	(1,154)	(51)	93	3	(15)	(210)	(360)
Federal Taxable Income		135,381	50,691	(2,420)	14,825	56,195	10,780	479	(792)	(28)	145	1,980	3,525
FIT @	35.00%	47,383	17,742	(847)	5,189	19,668	3,773	168	(277)	(10)	51	693	1,234
FIT Adjustments		(996)	1,101	109	(376)	(1,423)	(278)	(7)	21	1	(4)	(50)	(89)
Federal Income Tax		***46,387***	***18,843***	***(738)***	***4,813***	***18,245***	***3,495***	***161***	***(256)***	***(9)***	***47***	***643***	***1,145***

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)
FUTURE TEST YEAR ENDED 31 DECEMBER 2010
(Dollars in Thousands Except as Noted)

	Allocator	*Pa. Total*	*RS*	*RTS*	*GS-1*	*GS-3*	*LP-4*	*ISP*	*LP-5*	*LP-6*	*LPEP*	*GH*	*SL/AL*
EXOGENOUS ALLOCATORS													
Meter Investment	CW1	267,136	182,121	5,501	23,455	34,980	7,814	219	8,778	243	286	3,739	-
		100.000%	68.175%	2.059%	8.780%	13.094%	2.925%	0.082%	3.286%	0.091%	0.107%	1.400%	0.000%
Meter Reading Xps	CW2	2,267,693	1,960,893	21,290	236,720	42,230	1,790	40	240	-	-	4,490	-
		100.000%	86.471%	0.939%	10.439%	1.862%	0.079%	0.002%	0.011%	0.000%	0.000%	0.198%	0.000%
Late Payments	CW4	14,047	9,612	75	1,664	1,542	623	27	276	56	-	65	107
		100.000%	68.427%	0.534%	11.846%	10.977%	4.435%	0.192%	1.965%	0.399%	0.000%	0.463%	0.762%
Uncollectible Accounts	CW5	9,242	8,964	24	108	67	76	-	-	-	-	3	-
		100.000%	96.992%	0.260%	1.169%	0.725%	0.822%	0.000%	0.000%	0.000%	0.000%	0.032%	0.000%
Customer Deposits	CW6	18,301	6,563	30	3,790	5,970	1,442	72	278	-	-	138	17
		100.000%	35.864%	0.164%	20.710%	32.623%	7.880%	0.393%	1.519%	0.000%	0.000%	0.754%	0.093%
Customer Advances	CW7	172,282	-	-	146,201	26,081	-	-	-	-	-	-	-
		100.000%	0.000%	0.000%	84.861%	15.139%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Line Transformer Cust.	CW8	1,496,253	1,235,747	13,476	185,752	55,613	-	-	-	-	-	4,172	1,493
		100.000%	82.589%	0.901%	12.414%	3.717%	0.000%	0.000%	0.000%	0.000%	0.000%	0.279%	0.100%
Services Customer	CW9	1,474,504	1,239,018	13,499	174,742	43,612	-	-	-	-	-	3,633	-
		100.000%	84.029%	0.915%	11.851%	2.958%	0.000%	0.000%	0.000%	0.000%	0.000%	0.246%	0.000%
EOY Customers	C10	1,402,059	1,211,083	13,146	146,201	26,081	1,109	25	148	2	1	2,770	1,493
		100.000%	86.379%	0.938%	10.428%	1.860%	0.079%	0.002%	0.011%	0.000%	0.000%	0.198%	0.107%
Primary Customers	C20	1,401,908	1,211,083	13,146	146,201	26,081	1,109	25				2,770	1,493
		100.000%	86.388%	0.938%	10.429%	1.860%	0.079%	0.002%	0.000%	0.000%	0.000%	0.198%	0.106%
Secondary Customers	C30	1,400,774	1,211,083	13,146	146,201	26,081	-	-	-	-	-	2,770	1,493
		100.000%	86.458%	0.938%	10.437%	1.862%	0.000%	0.000%	0.000%	0.000%	0.000%	0.198%	0.107%
Primary Demand	D20	6,924,221	3,458,476	178,911	503,964	1,606,736	997,113	49,541	-	-	-	101,421	28,059
		100.000%	49.948%	2.584%	7.278%	23.205%	14.400%	0.715%	0.000%	0.000%	0.000%	1.465%	0.405%
P&A Primary		100.000%	47.144%	1.852%	6.771%	25.073%	16.758%	0.764%	0.000%	0.000%	0.000%	1.257%	0.381%
60/40 A&E Primary		100.000%	49.064%	2.353%	7.118%	23.794%	15.144%	0.731%	0.000%	0.000%	0.000%	1.399%	0.398%

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)
FUTURE TEST YEAR ENDED 31 DECEMBER 2010
(Dollars in Thousands Except as Noted)

	Allocator	*Pa. Total*	*RS*	*RTS*	*GS-1*	*GS-3*	*LP-4*	*ISP*	*LP-5*	*LP-6*	*LPEP*	*GH*	*SL/AL*
Secondary Demand	D30	5,877,567	3,458,476	178,911	503,964	1,606,736	-	-	-	-	-	101,421	28,059
		100.000%	58.842%	3.044%	8.574%	27.337%	0.000%	0.000%	0.000%	0.000%	0.000%	1.726%	0.477%
P&A Secondary		100.000%	57.109%	2.221%	8.199%	30.492%	0.000%	0.000%	0.000%	0.000%	0.000%	1.518%	0.461%
60/40 A&E Secondary		100.000%	58.123%	2.703%	8.419%	28.645%	0.000%	0.000%	0.000%	0.000%	0.000%	1.639%	0.471%
Services Demand	D30K	5,849,508	3,458,476	178,911	503,964	1,606,736	-	-	-	-	-	101,421	-
		100.000%	59.124%	3.059%	8.615%	27.468%	0.000%	0.000%	0.000%	0.000%	0.000%	1.734%	0.000%
MWh Sales (Generator)	ES15	37,394,440	14,124,166	356,563	1,995,324	8,582,129	6,089,044	259,137	4,814,680	635,550	90,084	334,130	113,633
		100.000%	37.771%	0.954%	5.336%	22.950%	16.283%	0.693%	12.875%	1.700%	0.241%	0.894%	0.304%
Avg. kWh Primary		3,636,316	1,612,348	40,704	227,777	979,695	695,096	29,582				38,143	12,972
		100.000%	44.340%	1.119%	6.264%	26.942%	19.115%	0.814%	0.000%	0.000%	0.000%	1.049%	0.357%
Avg. kWh Secondary		2,911,638	1,612,348	40,704	227,777	979,695						38,143	12,972
		100.000%	55.376%	1.398%	7.823%	33.648%	0.000%	0.000%	0.000%	0.000%	0.000%	1.310%	0.446%
Excess Demand Primary		3,287,905	1,846,128	138,207	276,187	627,041	302,017	19,959	-	-	-	63,278	15,087
		100.000%	56.149%	4.204%	8.400%	19.071%	9.186%	0.607%	0.000%	0.000%	0.000%	1.925%	0.459%
Excess Demand Secondary		2,965,929	1,846,128	138,207	276,187	627,041						63,278	15,087
		100.000%	62.245%	4.660%	9.312%	21.141%	0.000%	0.000%	0.000%	0.000%	0.000%	2.134%	0.509%
GRT Classification Factor	D	13,943	4,840	81	1,169	5,703	1,723	67	37	5	21	254	43
	C	26,446	19,952	155	3,301	1,412	156	4	44	1	5	119	1,297
	D%	34.522%	19.522%	34.322%	26.152%	80.155%	91.698%	94.366%	45.679%	83.333%	80.769%	68.097%	3.209%
ENDOGENOUS ALLOCATORS													
Gross Plant Demand	DP30	1,214,223	635,316	32,866	92,577	295,155	125,659	6,243	-	-	2,654	18,631	5,123
		100.000%	52.323%	2.707%	7.624%	24.308%	10.349%	0.514%	0.000%	0.000%	0.219%	1.534%	0.422%
Gross Plant Customer	CP30	2,644,264	2,102,300	26,372	269,996	86,880	8,702	239	8,779	243	286	8,626	131,841
		100.000%	79.504%	0.997%	10.211%	3.286%	0.329%	0.009%	0.332%	0.009%	0.011%	0.326%	4.986%
Gross Plant	P30	3,858,487	2,737,616	59,238	362,574	382,034	134,361	6,482	8,779	243	2,940	27,256	136,964
		100.000%	70.950%	1.535%	9.397%	9.901%	3.482%	0.168%	0.228%	0.006%	0.076%	0.706%	3.550%
Net Plant Demand	DP01	870,886	454,780	23,526	66,270	211,281	92,231	4,582	-	-	1,207	13,337	3,671
		100.000%	52.220%	2.701%	7.609%	24.261%	10.590%	0.526%	0.000%	0.000%	0.139%	1.531%	0.422%

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)

FUTURE TEST YEAR ENDED 31 DECEMBER 2010

(Dollars in Thousands Except as Noted)

	Allocator	*Pa. Total*	*RS*	*RTS*	*GS-1*	*GS-3*	*LP-4*	*ISP*	*LP-5*	*LP-6*	*LPEP*	*GH*	*SL/AL*
Net Plant Customer	CP01	1,892,043	1,526,709	18,773	194,152	58,717	5,815	168	5,232	145	179	5,827	76,325
		100.000%	80.691%	0.992%	10.262%	3.103%	0.307%	0.009%	0.277%	0.008%	0.009%	0.308%	4.034%
Net Plant	P01	2,762,929	1,981,489	42,300	260,422	269,998	98,046	4,751	5,232	145	1,387	19,164	79,996
		100.000%	71.717%	1.531%	9.426%	9.772%	3.549%	0.172%	0.189%	0.005%	0.050%	0.694%	2.895%
O&M Less Uncoll. Dem.	DWC	73,939	38,541	1,994	5,616	17,905	7,962	396	-	-	85	1,130	311
		100.000%	52.125%	2.696%	7.596%	24.216%	10.768%	0.535%	0.000%	0.000%	0.114%	1.529%	0.421%
O&M Less Uncoll. Cust.	CWC	282,806	230,236	2,853	25,946	9,195	1,418	47	780	21	36	879	11,396
		100.000%	81.411%	1.009%	9.175%	3.251%	0.501%	0.017%	0.276%	0.008%	0.013%	0.311%	4.029%
O&M Less Uncoll. Tot.	WC	356,745	268,777	4,847	31,562	27,100	9,379	443	780	21	121	2,009	11,707
		100.000%	75.341%	1.359%	8.847%	7.596%	2.629%	0.124%	0.219%	0.006%	0.034%	0.563%	3.282%
Net Orig. Plant RB Dem	DNOP	702,518	366,686	18,969	53,433	170,354	74,806	3,717	-	-	839	10,753	2,961
		100.000%	52.196%	2.700%	7.606%	24.249%	10.648%	0.529%	0.000%	0.000%	0.119%	1.531%	0.421%
Net Orig. Plant RB Cust	CNOP	1,493,203	1,217,016	14,950	151,311	40,303	3,107	61	3,735	111	139	4,460	58,011
		100.000%	81.504%	1.001%	10.133%	2.699%	0.208%	0.004%	0.250%	0.007%	0.009%	0.299%	3.885%
Net Orig. Plant RB Tot	NOP	2,195,722	1,583,702	33,919	204,744	210,657	77,913	3,777	3,735	111	978	15,213	60,971
		100.000%	72.127%	1.545%	9.325%	9.594%	3.548%	0.172%	0.170%	0.005%	0.045%	0.693%	2.777%
Rate Base Demand	RBD	718,251	374,903	19,394	54,630	174,172	76,465	3,799	-	-	865	10,994	3,027
		100.000%	52.197%	2.700%	7.606%	24.250%	10.646%	0.529%	0.000%	0.000%	0.120%	1.531%	0.421%
Rate Base Customer	RBC	1,535,057	1,250,792	15,370	155,409	41,621	3,263	65	3,857	114	143	4,591	59,831
		100.000%	81.482%	1.001%	10.124%	2.711%	0.213%	0.004%	0.251%	0.007%	0.009%	0.299%	3.898%
Rate Base	RB	2,253,308	1,625,696	34,764	210,039	215,793	79,728	3,864	3,857	114	1,008	15,585	62,858
		100.000%	72.147%	1.543%	9.321%	9.577%	3.538%	0.171%	0.171%	0.005%	0.045%	0.692%	2.790%
Electric Plant Demand	DP00	1,333,580	697,767	36,096	101,678	324,168	138,011	6,857	-	-	2,915	20,462	5,626
		100.000%	52.323%	2.707%	7.624%	24.308%	10.349%	0.514%	0.000%	0.000%	0.219%	1.534%	0.422%

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)

FUTURE TEST YEAR ENDED 31 DECEMBER 2010

(Dollars in Thousands Except as Noted)

	Allocator	*Pa. Total*	*RS*	*RTS*	*GS-1*	*GS-3*	*LP-4*	*ISP*	*LP-5*	*LP-6*	*LPEP*	*GH*	*SL/AL*
Electric Plant Customer	CP00	3,081,326	2,459,858	30,735	314,826	100,105	10,334	298	9,660	267	328	9,907	145,008
		100.000%	79.831%	0.997%	10.217%	3.249%	0.335%	0.010%	0.313%	0.009%	0.011%	0.322%	4.706%
Electric Plant	P00	4,414,906	3,157,625	66,831	416,504	424,273	148,345	7,155	9,660	267	3,243	30,369	150,635
		100.000%	71.522%	1.514%	9.434%	9.610%	3.360%	0.162%	0.219%	0.006%	0.073%	0.688%	3.412%
Dist'n Dep'n Demand	ED30	25,243	13,304	688	1,939	6,181	2,477	123	-	-	34	390	107
		100.000%	52.704%	2.726%	7.680%	24.485%	9.811%	0.487%	0.000%	0.000%	0.135%	1.546%	0.425%
Dist'n Dep'n Customer	EC30	63,864	50,257	759	6,463	3,182	490	14	531	15	17	326	1,810
		100.000%	78.694%	1.189%	10.119%	4.983%	0.768%	0.021%	0.831%	0.023%	0.027%	0.511%	2.835%
Dist'n Dep'n	E30	89,107	63,561	1,447	8,401	9,363	2,967	137	531	15	51	716	1,918
		100.000%	71.331%	1.624%	9.428%	10.508%	3.329%	0.153%	0.595%	0.016%	0.058%	0.804%	2.152%
Dist'n Dep'n Demand GP	ED88	4,324	2,262	117	330	1,051	447	22	-	-	9	66	18
		100.000%	52.323%	2.707%	7.624%	24.308%	10.349%	0.514%	0.000%	0.000%	0.219%	1.534%	0.422%
Dist'n Dep'n Customer GP	EC88	15,834	12,954	158	1,624	479	59	2	32	1	2	46	477
		100.000%	81.810%	0.998%	10.257%	3.026%	0.373%	0.013%	0.202%	0.006%	0.010%	0.293%	3.013%
Total Depreciation D	ED00	29,567	15,567	805	2,268	7,232	2,924	145	-	-	43	456	126
		100.000%	52.649%	2.724%	7.672%	24.459%	9.889%	0.491%	0.000%	0.000%	0.147%	1.544%	0.425%
Total Depreciation C	EC00	79,698	63,211	917	8,087	3,661	549	16	562	16	19	373	2,287
		100.000%	79.313%	1.151%	10.147%	4.594%	0.689%	0.020%	0.706%	0.020%	0.024%	0.468%	2.870%
Residential Revenues	TRK	538,840	532,601	6,238									
		100.000%	98.842%	1.158%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)
FUTURE TEST YEAR ENDED 31 DECEMBER 2010
(Dollars in Thousands Except as Noted)

Allocator	*Pa. Total*	*RS*	*RTS*	*GS-1*	*GS-3*	*LP-4*	*ISP*	*LP-5*	*LP-6*	*LPEP*	*GH*	*SL/AL*
EXOGENOUS CLASSIFICATION FACTORS	**Secondary Voltage**			**Primary Voltage**			**Secondary Voltage**			**Primary Voltage**		
	Total	Demand	Customer	Total	Demand	Customer	Total	Demand	Customer	Total	Demand	Customer
362 Substation				79,139	79,139						100.00%	0.00%
364 Poles	260,092	67,504	192,588	565,598	274,260	291,338		25.95%	74.05%		48.49%	51.51%
365 OH Conductor	149,955	46,105	103,850	466,382	122,415	343,967		30.75%	69.25%		26.25%	73.75%
366 UG Conduit	141,411	58,686	82,725	120,765	19,733	101,032		41.50%	58.50%		16.34%	83.66%
367 UG Conductor	58,800	24,402	34,398	343,938	56,199	287,738		41.50%	58.50%		16.34%	83.66%
368.2 OH Transformer			109,375									
368.4 UG Tranformer			97,256									
368 Total Tranformer	379,091	172,460	206,631					45.49%	54.51%			
369 OH Services			143,949									
369 UG Services			403,446									
369 Total	553,881	6,486	547,395					1.17%	98.83%			
Total	**1,543,230**	**375,643**	**1,167,587**	**1,575,821**	**551,745**	**1,024,076**		**24.34%**	**75.66%**		**35.01%**	**64.99%**
Sub-Total OH Poles/Lines	410,047	113,609	296,438	1,031,980	396,674	635,305		27.71%	72.29%		38.44%	61.56%

ENDOGENOUS CLASSIFICATION FACTORS		Demand	Customer	Energy
Gross Dist'n Plant	3,858,487	1,214,223	2,644,264	
P30		31.469%	68.531%	0.000%
Net Dist'n Plant	2,762,929	870,886	1,892,043	
P01		31.520%	68.480%	0.000%
Working Cash	356,745	73,939	282,806	
WC		20.726%	79.274%	0.000%
Net Original Plant	2,195,722	702,518	1,493,203	
NOP		31.995%	68.005%	0.000%
Rate Base	2,253,308	718,251	1,535,057	
RB		31.875%	68.125%	0.000%
Electric Plant	4,414,906	1,333,580	3,081,326	
P00		30.206%	69.794%	0.000%
Dist'n Depreciation	89,107	25,243	63,864	
E30		28.329%	71.671%	0.000%
Dist'n Dep'n GP	20,158	4,324	15,834	
E88		21.451%	78.549%	0.000%
Total Dep'n	109,265	29,567	79,698	
E00		27.060%	72.940%	0.000%

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)
FUTURE TEST YEAR ENDED 31 DECEMBER 2010
(Dollars in Thousands Except as Noted)

LABOR ALLOCATION	*Allocator*	*Pa. Total*	*RS*	*RTS*	*GS-1*	*GS-3*	*LP-4*	*ISP*	*LP-5*	*LP-6*	*LPEP*	*GH*	*SL/AL*
Detailed Allocation of Labor Expense													
Primary Substation	D20	255	128	7	19	59	37	2	-	-	-	4	1
Secondary Substation	D30	0	0	0	0	0	-	-	-	-	-	0	0
Station Equipment													
Primary Demand	D20	2,451	1,224	63	178	569	353	18	-	-	-	36	10
Primary Customer	C20	-	-	-	-	-	-	-	-	-	-	-	-
Secondary	D30	2	1	0	0	1	-	-	-	-	-	0	0
Directly Assigned													
Substations		*2,708*	*1,353*	*70*	*197*	*629*	*390*	*19*	-	-	-	*40*	*11*
Primary Demand	D20	6,326	3,160	163	460	1,468	911	45	-	-	-	93	26
Primary Customer	C20	10,234	8,841	96	1,067	190	8	0	-	-	-	20	11
Secondary Demand	D30	1,711	1,006	52	147	468	-	-	-	-	-	30	8
Secondary Customer	C30	4,428	3,829	42	462	82	-	-	-	-	-	9	5
Street Lighting		435											435
Overhead Lines		*23,134*	*16,836*	*353*	*2,137*	*2,208*	*919*	*45*	-	-	-	*151*	*484*
Primary Demand	D20	1,282	640	33	93	297	185	9	-	-	-	19	5
Primary Customer	C20	6,602	5,703	62	688	123	5	0	-	-	-	13	7
Secondary Demand	D30	560	329	17	48	153	-	-	-	-	-	10	3
Secondary Customer	C30	789	682	7	82	15	-	-	-	-	-	2	1
Underground Lines		*9,232*	*7,355*	*119*	*912*	*588*	*190*	*9*	-	-	-	*43*	*16*
Transformers Demand	D30	438	258	13	38	120	-	-	-	-	-	8	2
Transformers Customer	CW8	525	433	5	65	20	-	-	-	-	-	1	1
Transformers		*963*	*691*	*18*	*103*	*139*	-	-	-	-	-	*9*	*3*
Services Demand	D30K	15	9	0	1	4	-	-	-	-	-	0	-
Services Customer	CW9	1,283	1,078	12	152	38	-	-	-	-	-	3	-
Services		*1,298*	*1,087*	*12*	*153*	*42*	-	-	-	-	-	*3*	-
Misc. O&M Demand	DP30	1,158	606	31	88	281	120	6	-	-	3	18	5
Misc. O&M Cust.	CP30	2,521	2,005	25	257	83	8	0	8	0	0	8	126
Misc. Dist'n & Rents		*3,679*	*2,610*	*56*	*346*	*364*	*128*	*6*	*8*	*0*	*3*	*26*	*131*
Meters	CW1	*10,443*	*7,119*	*215*	*917*	*1,367*	*305*	*9*	*343*	*9*	*11*	*146*	-
Customer Installations	CW9	4,616	3,879	42	547	137	-	-	-	-	-	11	-

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)
FUTURE TEST YEAR ENDED 31 DECEMBER 2010
(Dollars in Thousands Except as Noted)

LABOR ALLOCATION	*Allocator*	*Pa. Total*	*RS*	*RTS*	*GS-1*	*GS-3*	*LP-4*	*ISP*	*LP-5*	*LP-6*	*LPEP*	*GH*	*SL/AL*
Street Lighting		1,625											1,625
Total Distribution		**57,697**	**40,930**	**887**	**5,311**	**5,474**	**1,932**	**89**	**352**	**10**	**14**	**430**	**2,269**
- Demand		*14,197*	*7,361*	*381*	*1,073*	*3,420*	*1,605*	*80*	-	-	*3*	*216*	*60*
- Customer		*43,500*	*33,569*	*506*	*4,239*	*2,055*	*327*	*9*	*352*	*10*	*11*	*214*	*2,209*
PPL Electric Allocation of Distribution Labor													
Distribution - Demand	DP30	18,157	9,500	491	1,384	4,414	1,879	93	-	-	40	279	77
Distribution - Cust	CP30	39,540	31,436	394	4,037	1,299	130	4	131	4	4	129	1,971
Distribution Labor		**57,697**	**40,936**	**886**	**5,422**	**5,713**	**2,009**	**97**	**131**	**4**	**44**	**408**	**2,048**
Customer Accounts	C10	22,051	19,049	207	2,299	409	17	0	2	0	0	44	23
Customer Service & Info	C10	3,951	3,414	37	412	73	3	0	0	0	0	8	4
Sales	DP30	948	496	26	72	230	98	5	-	-	2	15	4
Labor Excluding A&G													
Total (1 = PPL, 2 = IEc)	1	84,647	63,896	1,155	8,204	6,426	2,127	102	134	4	46	473	2,080
Allocator			75.485%	1.365%	9.692%	7.591%	2.513%	0.121%	0.158%	0.004%	0.054%	0.559%	2.457%
Demand	1	18,157	9,500	491	1,384	4,414	1,879	93	-	-	40	279	77
Allocator			52.323%	2.707%	7.624%	24.308%	10.349%	0.514%	0.000%	0.000%	0.219%	1.534%	0.422%
Customer	1	66,490	54,395	664	6,820	2,012	248	9	134	4	6	195	2,003
Allocator			81.810%	0.998%	10.257%	3.026%	0.373%	0.013%	0.202%	0.006%	0.010%	0.293%	3.013%
A&G		4,098	3,093	56	397	311	103	5	6	0	2	23	101
Demand		879	460	24	67	214	91	5	-	-	2	13	4
Customer		3,219	2,633	32	330	97	12	0	6	0	0	9	97
Total Wages and Salaries Allocator													
Total		88,745	66,989	1,211	8,601	6,737	2,230	107	141	4	48	496	2,180
Allocator			75.485%	1.365%	9.692%	7.591%	2.513%	0.121%	0.158%	0.004%	0.054%	0.559%	2.457%
Demand	D939	19,036	9,960	515	1,451	4,627	1,970	98	-	-	42	292	80
Allocator			52.323%	2.707%	7.624%	24.308%	10.349%	0.514%	0.000%	0.000%	0.219%	1.534%	0.422%
Customer	C939	69,709	57,029	696	7,150	2,109	260	9	141	4	7	204	2,100
Allocator			81.810%	0.998%	10.257%	3.026%	0.373%	0.013%	0.202%	0.006%	0.010%	0.293%	3.013%

Wages and Salaries Classification Factor				
		Demand	Customer	Energy
W&S Classification Factor	88,745	19,037	69,708	
		21.4509%	78.5491%	0.000%

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)
FUTURE TEST YEAR ENDED 31 DECEMBER 2010
(Dollars in Thousands Except as Noted)

	Allocator	*Pa. Total*	*RS*	*RTS*	*GS-1*	*GS-3*	*LP-4*	*ISP*	*LP-5*	*LP-6*	*LPEP*	*GH*	*SL/AL*
Customer Component of Costs: Proposed Rates, System Average RoR, Income Taxes Allocated on Rate Base													
Gross Plant													
Transformers		214,564	177,207	1,932	26,637	7,975	-	-	-	-	-	598	214
Services		556,204	467,376	5,092	65,915	16,451	-	-	-	-	-	1,370	-
Meters		267,164	182,140	5,502	23,457	34,984	7,815	219	8,779	243	286	3,739	-
Other Dist'n Plant		1,606,331	1,275,577	13,846	153,987	27,470	888	20	-	-	-	2,918	131,627
General & Intangible Plant		437,062	357,558	4,363	44,830	13,225	1,632	59	881	24	42	1,281	13,167
Sub-Total		**3,081,326**	**2,459,858**	**30,735**	**314,826**	**100,105**	**10,334**	**298**	**9,660**	**267**	**328**	**9,907**	**145,008**
Depreciation Reserve													
Transformers		92,355	76,275	832	11,465	3,433	-	-	-	-	-	258	92
Services		265,307	222,936	2,429	31,441	7,847	-	-	-	-	-	654	-
Meters		125,966	85,878	2,594	11,060	16,495	3,685	103	4,139	115	135	1,763	-
Other Dist'n Plant		562,422	430,882	4,677	52,016	9,280	299	7	-	-	-	986	64,276
General & Intangible Plant		143,232	117,177	1,430	14,691	4,334	535	19	289	8	14	420	4,315
Sub-Total		**1,189,283**	**933,149**	**11,962**	**120,674**	**41,388**	**4,519**	**129**	**4,428**	**122**	**149**	**4,080**	**68,683**
Net Plant													
Transformers		122,209	100,932	1,101	15,172	4,542	-	-	-	-	-	341	122
Services		290,897	244,439	2,663	34,474	8,604	-	-	-	-	-	717	-
Meters		141,198	96,262	2,908	12,397	18,489	4,130	116	4,640	128	151	1,976	-
Other Dist'n Plant		1,043,909	844,695	9,169	101,971	18,190	588	13	-	-	-	1,932	67,351
General & Intangible Plant		293,830	240,381	2,933	30,138	8,891	1,097	39	592	16	28	861	8,852
Sub-Total		**1,892,043**	**1,526,709**	**18,773**	**194,152**	**58,717**	**5,815**	**168**	**5,232**	**145**	**179**	**5,827**	**76,325**
RB Adjustments		(398,840)	(309,693)	(3,823)	(42,841)	(18,414)	(2,708)	(108)	(1,497)	(34)	(41)	(1,367)	(18,314)
Working Capital		36,164	29,140	363	3,521	1,164	144	4	108	3	4	114	1,599
Customer Rate Base		**1,529,368**	**1,246,157**	**15,313**	**154,833**	**41,467**	**3,251**	**65**	**3,843**	**114**	**143**	**4,574**	**59,610**
O&M													
Transformers		2,185	1,093	903	10	136	41	-	-	-	-	-	3
Services		9,385	4,693	3,943	43	556	139	-	-	-	-	-	12
Meters		29,400	14,700	10,022	303	1,291	1,925	430	12	483	13	16	206
Other Dist'n Plant		62,986	59,560	(13,789)	9,699	1,797	(1,603)	(416)	510	(469)	4	375	7,318
Customer Accounts		48,224	43,782	312	3,002	747	241	2	5	0	1	65	67
Sales		2,826	1,479	76	215	687	292	15	-	-	6	43	12
A&G		123,696	101,144	1,234	12,688	3,747	459	16	253	7	12	363	3,773
Adjustments		(261)	(972)	11	69	585	77	4	12	(0)	(0)	20	(68)
Total O&M		**278,441**	**225,478**	**2,712**	**26,029**	**9,545**	**1,571**	**51**	**791**	**21**	**36**	**883**	**11,322**

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)
FUTURE TEST YEAR ENDED 31 DECEMBER 2010
(Dollars in Thousands Except as Noted)

	Allocator	*Pa. Total*	*RS*	*RTS*	*GS-1*	*GS-3*	*LP-4*	*ISP*	*LP-5*	*LP-6*	*LPEP*	*GH*	*SL/AL*
Customer Component of Costs: Proposed Rates, System Average RoR, Income Taxes Allocated on Rate Base													
Depreciation													
Transformers		5,590	4,617	50	694	208	-	-	-	-	-	16	6
Services		9,970	8,378	91	1,182	295	-	-	-	-	-	25	-
Meters		16,145	11,007	332	1,418	2,114	472	13	531	15	17	226	-
Other Dist'n Plant		32,159	26,255	285	3,170	565	18	0	-	-	-	60	1,805
General & Intangible Plant		15,834	12,954	158	1,624	479	59	2	32	1	2	46	477
Adjustment		10,232	8,115	118	1,038	470	71	2	72	2	2	48	294
Sub-Total		**89,930**	**71,326**	**1,035**	**9,125**	**4,131**	**620**	**18**	**635**	**18**	**21**	**420**	**2,581**
Taxes Other Than Income		10,779	8,758	107	1,106	330	37	1	26	1	1	32	380
ITC		(832)	(662)	(8)	(85)	(27)	(3)	(0)	(3)	(0)	(0)	(3)	(42)
Income Tax % RB	3.60%	55,086	44,885	552	5,577	1,494	117	2	138	4	5	165	2,147
Return % RB	9.11%	139,317	113,518	1,395	14,104	3,777	296	6	350	10	13	417	5,430
Total Customer Cost		**572,720**	**463,304**	**5,793**	**55,856**	**19,251**	**2,638**	**78**	**1,938**	**54**	**76**	**1,914**	**21,819**
Number of Customers		1,402,059	1,211,083	13,146	146,201	26,081	1,109	25	148	2	1	2,770	1,493
Monthly Customer Cost			**$ 31.88**	**$ 36.72**	**$ 31.84**	**$ 61.51**	**$ 198.22**	**$ 261.34**	**$ 1,091**	**$ 2,249**	**$ 6,336**	**$ 57.59**	**$ 1,218**
With GRT			**$ 33.76**	**$ 38.89**	**$ 33.72**	**$ 65.14**	**$ 209.92**	**$ 276.76**	**$ 1,155**	**$ 2,382**	**$ 6,710**	**$ 60.98**	**$ 1,290**

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)

FUTURE TEST YEAR ENDED 31 DECEMBER 2010

(Dollars in Thousands Except as Noted)

	Allocator	*Pa. Total*	*RS*	*RTS*	*GS-1*	*GS-3*	*LP-4*	*ISP*	*LP-5*	*LP-6*	*LPEP*	*GH*	*SL/AL*
Customer Component of Costs: Proposed Rates, System Average RoR, Income Taxes Allocated on Rate Base -- Adjusted to Reflect Meter/Service/Transformer Intra-Class Weighting													
Gross Plant													
Transformers		214,564			22,318	7,975							
Services		556,204			58,708	16,451							
Meters		267,164			23,135	34,886							
Other Dist'n Plant		1,606,331			153,987	27,470							
General & Intangible Plant		437,062			42,863	13,210							
Sub-Total		3,081,326			301,011	99,992							
Depreciation Reserve													
Transformers		92,355			9,607	3,433							
Services		265,307			28,004	7,847							
Meters		125,966			10,908	16,448							
Other Dist'n Plant		562,422			52,016	9,280							
General & Intangible Plant		143,232			13,936	4,329							
Sub-Total		1,189,283			114,470	41,337							
Net Plant													
Transformers		122,209			12,712	4,542							
Services		290,897			30,705	8,604							
Meters		141,198			12,227	18,437							
Other Dist'n Plant		1,043,909			101,971	18,190							
General & Intangible Plant		293,830			28,926	8,882							
Sub-Total		1,892,043			186,541	58,655							
RB Adjustments		(398,840)			(42,841)	(18,414)							
Working Capital		36,164			3,521	1,164							
Customer Rate Base		1,529,368			147,221	41,405							
O&M													
Transformers		2,185			8	136							
Services		*9,385*			*38*	*556*							
Meters		29,400			299	1,287							
Other Dist'n Plant		62,986			9,699	1,797							
Customer Accounts		48,224			2,870	746							
Sales		2,826			215	687							
A&G		123,696			12,688	3,747							
Adjustments		(261)			69	585							
Total O&M		278,441			25,887	9,541							

EXHIBIT IEc-3: PPL ELECTRIC DISTRIBUTION "IEc UPDATE" COSS (CORRECTED SUBSTATION AND SERVICES CLASSIFICATION)

FUTURE TEST YEAR ENDED 31 DECEMBER 2010

(Dollars in Thousands Except as Noted)

	Allocator	*Pa. Total*	*RS*	*RTS*	*GS-1*	*GS-3*	*LP-4*	*ISP*	*LP-5*	*LP-6*	*LPEP*	*GH*	*SL/AL*
Customer Component of Costs: Proposed Rates, System Average RoR, Income Taxes Allocated on Rate Base -- Adjusted to Reflect Meter/Service/Transformer Intra-Class Weighting													
Depreciation													
Transformers		5,590			581	208							
Services		9,970			1,052	295							
Meters		16,145			1,398	2,108							
Other Dist'n Plant		32,159			3,170	565							
General & Intangible Plant		15,834			1,553	479							
Adjustment		10,232			1,038	470							
Sub-Total		**89,930**			**8,792**	**4,125**							
Taxes Other Than Income		10,779			1,106	330							
ITC		(832)			(85)	(27)							
Income Tax % RB	3.60%	6,794			5,303	1,491							
Return % RB	9.11%	17,183			13,411	3,772							
Total Customer Cost		**402,294**			**54,414**	**19,232**							
Number of Customers		1,402,059			146,201	26,081							
Monthly Customer Cost					**$ 31.02**	**$ 61.45**							
With GRT					**$ 32.85**	**$ 65.07**							

EXHIBIT IEc-4

SUMMARY OF PPL PRIOR METHOD COSS

EXHIBIT IEc-4: PPL ELECTRIC DISTRIBUTION "PRIOR METHOD" COSS (NO PRIMARY SYSTEM CUSTOMER COMPONENT)

FUTURE TEST YEAR ENDED 31 DECEMBER 2010

(Dollars in Thousands Except as Noted)

	Pa. Total	*RS*	*RTS*	*GS-1*	*GS-3*	*LP-4*	*ISP*	*LP-5*	*LP-6*	*LPEP*	*GH*	*SL/AL*
Operating Revenues Proposed Rates												
Distribution	668,462	409,875	3,951	74,084	117,796	31,205	1,220	1,078	51	445	6,371	22,386
STAS	650	403	4	71	113	30	1	1	-	-	6	21
FDR	-	-	-	-	-	-	-	-	-	-	-	-
Full Req. Rate Increase	114,675	112,398	2,240	-	-	(245)	247	46	(11)	-	-	-
Total Sale of Electricity	***783,788***	***522,677***	***6,195***	***74,155***	***117,909***	***30,990***	***1,468***	***1,125***	***40***	***445***	***6,377***	***22,407***
Late Charges	14,048	9,613	75	1,664	1,542	623	27	276	56	-	65	107
Annualization	1,393	312	(32)	(50)	1,136	(17)	(41)	16	(1)	-	(127)	197
Other Operating Revenues	39,815	24,031	802	3,377	6,413	3,044	149	91	3	30	428	1,448
Total Operating Revenues	**839,044**	**556,632**	**7,040**	**79,146**	**127,000**	**34,640**	**1,604**	**1,508**	**98**	**475**	**6,743**	**24,159**
Operating Expenses												
Distribution	143,723	83,448	2,924	11,571	23,449	11,753	574	522	14	29	1,594	7,846
Other O&M	225,929	166,409	3,247	17,815	21,637	9,787	465	857	83	98	1,447	4,084
Total Operating Expenses	**369,652**	**249,857**	**6,171**	**29,386**	**45,086**	**21,540**	**1,039**	**1,378**	**97**	**126**	**3,041**	**11,930**
Depreciation												
Distribution	89,107	55,278	1,821	7,685	14,215	6,222	299	531	15	51	1,004	1,986
Other Depreciation	34,186	22,621	618	3,049	4,512	2,021	98	104	3	19	313	827
Total Depreciation Expense	**123,293**	**77,899**	**2,440**	**10,734**	**18,727**	**8,243**	**397**	**635**	**18**	**70**	**1,318**	**2,813**
Taxes												
Capital Stock Prop Level	2,743	1,671	55	233	441	214	11	5	0	1	29	82
Other Taxes	12,234	7,957	224	1,078	1,675	787	39	21	1	6	113	333
Deferred Income Taxes	20,762	12,020	451	2,204	3,405	1,557	78	47	1	16	231	751
Net Investment Tax Credit	(1,192)	(726)	(24)	(102)	(186)	(88)	(4)	(3)	(0)	(1)	(12)	(46)
Gross Receipts Tax	47,155	31,423	368	4,470	7,115	1,864	86	84	6	26	373	1,340
PA Income Tax	13,690	9,865	(524)	1,969	3,067	(899)	(51)	(93)	(3)	16	30	314
Federal Income Tax	46,323	33,672	(1,408)	6,091	9,551	(2,371)	(131)	(256)	(9)	49	127	1,009
Total Taxes	**141,715**	**95,882**	**(856)**	**15,943**	**25,068**	**1,064**	**26**	**(195)**	**(5)**	**113**	**890**	**3,783**
Total Expenses	**634,660**	**423,638**	**7,755**	**56,063**	**88,881**	**30,847**	**1,463**	**1,818**	**110**	**310**	**5,249**	**18,526**
Income	**204,384**	**132,994**	**(716)**	**23,083**	**38,119**	**3,793**	**141**	**(310)**	**(12)**	**166**	**1,494**	**5,633**
Total Rate Base	**2,244,250**	**1,373,253**	**45,727**	**187,935**	**358,896**	**176,085**	**8,667**	**3,844**	**114**	**1,000**	**24,070**	**64,659**
Rate of Return	**9.1%**	**9.7%**	**-1.6%**	**12.3%**	**10.6%**	**2.2%**	**1.6%**	**-8.1%**	**-10.7%**	**16.6%**	**6.2%**	**8.7%**
Indexed Rate of Return	**100.0%**	**106.3%**	**-17.2%**	**134.9%**	**116.6%**	**23.7%**	**17.8%**	**-88.5%**	**-117.3%**	**181.9%**	**68.2%**	**95.7%**
Differential Rate of Return	**0.00%**	**0.58%**	**-10.67%**	**3.18%**	**1.51%**	**-6.95%**	**-7.48%**	**-17.17%**	**-19.79%**	**7.46%**	**-2.90%**	**-0.40%**
Revenue-Cost Ratio	**100.0%**	**102.6%**	**46.8%**	**113.6%**	**107.2%**	**53.1%**	**60.1%**	**57.8%**	**72.0%**	**133.3%**	**85.1%**	**97.9%**

EXHIBIT IEc-4: PPL ELECTRIC DISTRIBUTION "PRIOR METHOD" COSS (NO PRIMARY SYSTEM CUSTOMER COMPONENT)

FUTURE TEST YEAR ENDED 31 DECEMBER 2010

(Dollars in Thousands Except as Noted)

	Pa. Total	*RS*	*RTS*	*GS-1*	*GS-3*	*LP-4*	*ISP*	*LP-5*	*LP-6*	*LPEP*	*GH*	*SL/AL*
Operating Revenues Present Rates												
Distribution	668,462	409,875	3,951	74,084	117,796	31,205	1,220	1,078	51	445	6,371	22,386
STAS	650	403	4	71	113	30	1	1	-	-	6	21
Total Sale of Electricity	***669,113***	***410,279***	***3,955***	***74,155***	***117,909***	***31,235***	***1,221***	***1,079***	***51***	***445***	***6,377***	***22,407***
Late Charges	14,048	9,613	75	1,664	1,542	623	27	276	56	-	65	107
Annualization	1,395	312	(32)	(50)	1,137	(17)	(41)	16	(1)	-	(127)	197
Other Operating Revenues	39,815	24,031	802	3,377	6,413	3,044	149	91	3	30	428	1,448
Total Operating Revenues	**724,370**	**444,234**	**4,800**	**79,146**	**127,001**	**34,885**	**1,356**	**1,462**	**109**	**475**	**6,743**	**24,159**
Operating Expenses												
Distribution	143,723	83,448	2,924	11,571	23,449	11,753	574	522	14	29	1,594	7,846
Other O&M	224,966	165,478	3,241	17,804	21,630	9,781	466	857	84	97	1,444	4,084
Total Operating Expenses	**368,689**	**248,926**	**6,165**	**29,374**	**45,079**	**21,534**	**1,039**	**1,379**	**98**	**125**	**3,038**	**11,930**
Depreciation												
Distribution	89,107	55,278	1,821	7,685	14,215	6,222	299	531	15	51	1,004	1,986
Other Depreciation	34,186	22,621	618	3,049	4,512	2,021	98	104	3	19	313	827
Total Depreciation Expense	**123,293**	**77,899**	**2,440**	**10,734**	**18,727**	**8,243**	**397**	**635**	**18**	**70**	**1,318**	**2,813**
Taxes												
Capital Stock Present Level	2,496	1,521	50	212	402	194	10	5	0	1	27	74
Other Taxes	12,234	7,957	224	1,078	1,675	787	39	21	1	6	113	333
Deferred Income Taxes	20,762	12,020	451	2,204	3,405	1,557	78	47	1	16	231	751
Net Investment Tax Credit	(1,192)	(726)	(24)	(102)	(186)	(88)	(4)	(3)	(0)	(1)	(12)	(46)
Gross Receipts Tax	40,389	24,792	236	4,470	7,115	1,879	71	81	6	26	373	1,340
PA Income Tax	3,031	(592)	(733)	1,972	3,072	(874)	(74)	(97)	(2)	16	30	314
Federal Income Tax	12,709	695	(2,068)	6,101	9,564	(2,291)	(204)	(270)	(6)	49	128	1,012
Total Taxes	**90,429**	**45,667**	**(1,863)**	**15,936**	**25,046**	**1,165**	**(85)**	**(217)**	**(1)**	**114**	**890**	**3,778**
Total Expenses	**582,411**	**372,492**	**6,742**	**56,045**	**88,852**	**30,941**	**1,351**	**1,797**	**115**	**309**	**5,246**	**18,521**
Income	**141,959**	**71,743**	**(1,942)**	**23,101**	**38,149**	**3,944**	**5**	**(335)**	**(7)**	**166**	**1,497**	**5,638**
Total Rate Base	**2,244,250**	**1,373,253**	**45,727**	**187,935**	**358,896**	**176,085**	**8,667**	**3,844**	**114**	**1,000**	**24,070**	**64,659**
Rate of Return	**6.3%**	**5.2%**	**-4.2%**	**12.3%**	**10.6%**	**2.2%**	**0.1%**	**-8.7%**	**-6.1%**	**16.6%**	**6.2%**	**8.7%**
Indexed Rate of Return	**100.00%**	**82.59%**	**-67.15%**	**194.33%**	**168.04%**	**35.41%**	**0.96%**	**-137.95%**	**-96.11%**	**262.92%**	**98.35%**	**137.85%**
Differential Rate of Return	**0.00%**	**-1.10%**	**-10.57%**	**5.97%**	**4.30%**	**-4.09%**	**-6.26%**	**-15.05%**	**-12.40%**	**10.31%**	**-0.10%**	**2.39%**
Normalized Revenue-Cost Ratio	**100.0%**	**94.8%**	**37.0%**	**131.6%**	**124.2%**	**73.6%**	**58.9%**	**64.9%**	**92.8%**	**154.3%**	**98.6%**	**113.4%**

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