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FEDERAL EXPRESS

March 19, 2013

Rosemary Chiavetta, *Secretary*
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, Pennsylvania 17120

**Re: PPL Electric Utilities Corporation
Annual Depreciation Report for the
Year Ended December 31, 2012
Docket No. M-110500.F2013ADR**

Dear Ms. Chiavetta:

Enclosed for filing on behalf of PPL Electric Utilities Corporation ("PPL Electric") are an original and two (2) copies of PPL Electric's Annual Depreciation Report ("ADR") for the year ended December 31, 2012. This report is being filed in compliance with the Commission's regulations at 52 Pa. Code § 73.1, et seq.

Pursuant to 52 Pa. Code § 1.11, the enclosed document is to be deemed filed on March 19, 2013, which is the date it was deposited with an overnight express delivery service as shown on the delivery receipt attached to the mailing envelope.

In addition, please date and time-stamp the enclosed extra copy of this letter and return it to me in the envelope provided.

If you have any questions regarding the enclosed report, please call me or Bethany L. Johnson, PPL Electric's Manager-Regulatory Compliance at (610) 774-7011.

Very truly yours,

Paul E. Russell

Enclosures

cc: Mr. Robert F. Wilson
J. Edward Simms, Esquire
Tanya J. McCloskey, Esquire
Steven C. Gray, Esquire

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PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

PPL ELECTRIC UTILITIES CORPORATION
ANNUAL DEPRECIATION REPORT
FOR THE YEAR ENDED DECEMBER 31, 2012
DOCKET NO. M-110500.F2013ADR

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PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

PPL ELECTRIC UTILITIES CORPORATION
ANNUAL DEPRECIATION REPORT
FOR THE YEAR ENDED DECEMBER 31, 2012
DOCKET NO. M-110500.F2013ADR

EXECUTIVE SUMMARY

This report is prepared by PPL Electric Utilities Corporation ("PPL Electric") in response to the requirements related to the monitoring of depreciation practices set forth in 52 Pa. Code Chapter 73.9(a). In accordance with these requirements, the report presents a comparison of annual and accrued depreciation by function at December 31, 2010, December 31, 2011 and December 31, 2012; a calculation of remaining life depreciation accrual rates as of December 31, 2012; the 2012 retirements expressed as a percent of the original cost; a summary of the depreciation reserve activity, including the reserve as a percent of original cost; an explanation of any unusual retirements; the net salvage amortization amount for 2013, based on experience for the period 2008 through 2012, and an explanation of exclusions from the experienced net salvage.

The survivor curves presented herein were based on an updated service life study incorporating statistical analyses of data through 2007. The prior service life study was based on data through December 31, 2002. The same methods of depreciation are used in this report as were used in previous Annual Depreciation Reports submitted by PPL Electric during the period 2003 through 2011.

Table 1 sets forth comparisons of the original cost, book reserve and calculated annual depreciation accruals by function at December 31, 2010, December 31, 2011 and December 31, 2012. The annual accrual amounts, as

summarized, are presented as a percent of original cost for each function and for the total Company.

The composite annual depreciation accrual rate for Intangible Plant increased from December 31, 2010 to December 31, 2011 due to higher growth. The rate decreased slightly from December 31, 2011 to December 31, 2012 due to the plant to reserve ratio for software. The composite rate for Transmission Plant increased slightly from December 31, 2010 through December 31, 2012. The increased rate is due to higher growth for many accounts. The composite annual accrual rate for Distribution Plant from December 31, 2010 through December 31, 2012 increased slightly due to higher growth and a lower plant to reserve ratio. The composite rate for General Plant increased from December 31, 2010 to December 31, 2011 due to the higher growth primarily in the short-lived assets. The composite rate from December 31, 2011 to December 31, 2012 decreased due to the growth in the longer lived asset classes.

Table 2 summarizes the calculated annual depreciation accrual rates and book depreciation reserve by account at December 31, 2012. Tables 3 and 4 present a summary of the plant and reserve activity, respectively, for 2012. A review of any unusual entries is set forth in the section "2012 Plant and Reserve Activity", beginning on page 3. Table 5 sets forth the net salvage accruals for 2013, as determined by the 5-year amortization of the experience during the prior 5-year period 2008 through 2012.

REMAINING LIFE DEPRECIATION ACCRUAL RATES

The annual depreciation accrual rates are calculated as of December 31, 2012 and are based on the straight-line method using the average service life procedure. The annual depreciation accrual rates as of December 31, 2012 are set

forth in column 8 of Table 2. The annual accrual rate equals the annual accrual amount in column 6 divided by the original cost in column 3 of Table 2.

For the purpose of calculating the composite remaining life accrual rates as of December 31, 2012, the book reserve by plant account is allocated among vintages in proportion to the calculated accrued depreciation. Descriptions of the derivation of remaining life accruals at a given point in time for all vintages calculated by the average service life (ASL) procedure follow. An example of the calculation is set forth on pages 4 through 6.

For all vintages, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life (expectancy) of the vintage. The average remaining life is derived directly from the estimated future survivor curve in accordance with the average service life procedure.

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals divided by the total original cost. The composite remaining life is calculated by dividing the sum of the future book accruals by the sum of the remaining life annual accruals.

For certain General Plant accounts, the amortization amounts, annual and accrued, were based on the age of the vintage and the selected amortization period.

2012 PLANT AND RESERVE ACTIVITY

Table 3 and Table 4, shown on pages 12 through 15, present summaries by account of the plant and reserve accounting activity for 2012. Table 3 sets forth the original cost as of December 31, 2011, the beginning balance; additions; retirements; transfers or adjustments; the balance at the end of the year, December

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-01						
NET SALVAGE PERCENT.. 0						
1919	0.15					
1920	822.16	822	822			
1921	496.13	496	496			
1922	830.46	830	830			
1923	3,295.83	3,296	3,296			
1924	24,331.66	24,332	24,332			
1925	9,524.86	9,471	9,525			
1926	23,431.17	23,032	23,431			
1927	53,076.03	51,568	53,076			
1928	55,885.00	53,662	55,885			
1929	37,647.25	35,722	37,647			
1930	62,938.71	59,005	62,939			
1931	25,549.34	23,662	25,549			
1932	9,294.72	8,503	9,295			
1933	12,219.72	11,039	12,220			
1934	12,896.81	11,505	12,897			
1935	12,426.75	10,944	12,427			
1936	2,278,594.88	1,980,828	2,278,595			
1937	272,115.77	233,462	272,116			
1938	132,456.99	112,137	132,457			
1939	160,384.39	133,958	160,384			
1940	182,735.33	150,548	182,735			
1941	270,174.77	219,517	270,175			
1942	140,353.01	112,442	140,353			
1943	235,273.48	185,812	235,273			
1944	892,689.53	694,878	892,690			
1945	502,645.51	385,554	502,646			
1946	862,322.72	651,640	862,323			
1947	1,040,199.23	774,241	1,040,199			
1948	480,755.65	352,370	480,756			
1949	361,717.69	261,012	361,718			
1950	395,347.13	280,787	395,347			
1951	604,281.29	422,308	604,281			
1952	838,829.50	576,695	838,830			
1953	711,107.70	480,808	711,108			
1954	713,804.04	474,516	713,804			
1955	1,300,778.96	849,942	1,300,779			
1956	1,286,945.74	826,284	1,276,533	10,413	15.75	661
1957	1,214,567.90	766,004	1,183,405	31,163	16.25	1,918
1958	1,080,005.94	668,869	1,033,341	46,665	16.75	2,786
1959	1,613,070.47	980,666	1,515,038	98,032	17.25	5,683
1960	1,520,931.08	907,372	1,401,806	119,125	17.75	6,711

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-01						
NET SALVAGE PERCENT.. 0						
1961	1,722,672.65	1,008,160	1,557,514	165,159	18.25	9,050
1962	1,711,471.41	982,145	1,517,323	194,148	18.75	10,355
1963	2,501,074.38	1,406,854	2,173,460	327,614	19.25	17,019
1964	2,608,778.42	1,437,802	2,221,271	387,507	19.75	19,621
1965	3,094,780.58	1,670,470	2,580,722	514,059	20.25	25,386
1966	3,271,875.89	1,728,892	2,670,979	600,897	20.75	28,959
1967	4,042,406.40	2,090,126	3,229,052	813,354	21.25	38,275
1968	4,160,085.97	2,103,672	3,249,979	910,107	21.75	41,844
1969	5,839,831.16	2,886,745	4,459,755	1,380,076	22.25	62,026
1970	5,287,622.39	2,553,657	3,945,164	1,342,458	22.75	59,009
1971	5,858,543.44	2,762,831	4,268,319	1,590,224	23.25	68,397
1972	7,954,904.71	3,661,086	5,656,040	2,298,865	23.75	96,794
1973	13,155,911.71	5,905,163	9,122,932	4,032,980	24.25	166,308
1974	10,298,535.04	4,505,609	6,960,750	3,337,785	24.75	134,860
1975	11,024,257.97	4,697,877	7,257,786	3,766,472	25.25	149,167
1976	12,314,864.75	5,107,836	7,891,135	4,423,730	25.75	171,795
1977	12,159,319.43	4,905,191	7,578,067	4,581,252	26.25	174,524
1978	13,085,315.14	5,130,098	7,925,528	5,159,787	26.75	192,889
1979	12,863,881.27	4,897,022	7,565,447	5,298,434	27.25	194,438
1980	12,623,668.71	4,662,173	7,202,627	5,421,042	27.75	195,353
1981	10,951,999.86	3,920,268	6,056,452	4,895,548	28.25	173,294
1982	10,833,090.91	3,754,641	5,800,574	5,032,517	28.75	175,044
1983	10,733,371.87	3,598,148	5,558,807	5,174,565	29.25	176,908
1984	13,904,674.61	4,503,168	6,956,979	6,947,696	29.75	233,536
1985	14,504,314.00	4,532,598	7,002,446	7,501,868	30.25	247,996
1986	16,752,639.48	5,044,890	7,793,889	8,958,750	30.75	291,341
1987	17,946,373.11	5,200,321	8,034,016	9,912,357	31.25	317,195
1988	16,680,124.76	4,643,914	7,174,418	9,505,707	31.75	299,392
1989	16,755,734.81	4,474,619	6,912,873	9,842,862	32.25	305,205
1990	18,091,876.50	4,625,731	7,146,327	10,945,550	32.75	334,215
1991	19,204,453.07	4,692,032	7,248,756	11,955,697	33.25	359,570
1992	18,359,198.85	4,276,775	6,607,223	11,751,976	33.75	348,207
1993	20,829,228.79	4,615,549	7,130,597	13,698,632	34.25	399,960
1994	20,212,184.69	4,249,208	6,564,634	13,647,551	34.75	392,735
1995	21,053,800.81	4,186,759	6,468,156	14,585,645	35.25	413,777
1996	16,400,175.63	3,075,033	4,750,642	11,649,534	35.75	325,861
1997	17,746,375.02	3,125,846	4,829,144	12,917,231	36.25	356,337
1998	16,169,111.56	2,664,185	4,115,920	12,053,192	36.75	327,978
1999	21,688,463.50	3,327,227	5,140,259	16,548,204	37.25	444,247
2000	23,774,166.66	3,377,120	5,217,339	18,556,828	37.75	491,572
2001	21,369,925.97	2,792,622	4,314,343	17,055,583	38.25	445,898
2002	29,958,963.51	3,574,704	5,522,588	24,436,376	38.75	630,616

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-01						
NET SALVAGE PERCENT.. 0						
2003	23,566,468.79	2,544,000	3,930,245	19,636,224	39.25	500,286
2004	23,007,714.89	2,222,315	3,433,272	19,574,443	39.75	492,439
2005	23,112,612.12	1,969,888	3,043,295	20,069,317	40.25	498,617
2006	32,262,746.99	2,382,926	3,681,401	28,581,346	40.75	701,383
2007	30,269,509.02	1,891,844	2,922,724	27,346,785	41.25	662,952
2008	29,954,127.73	1,531,854	2,366,573	27,587,555	41.75	660,780
2009	30,879,364.26	1,228,072	1,897,258	28,982,106	42.25	685,967
2010	38,335,167.45	1,089,102	1,682,562	36,652,605	42.75	857,371
2011	55,627,958.23	948,457	1,465,279	54,162,679	43.25	1,252,316
2012	61,498,692.27	349,313	539,656	60,959,036	43.75	1,393,349
	907,451,166.59	182,327,077	279,473,856	627,977,311		17,070,172
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					36.8	1.88

31, 2012; and, the retirements expressed as a percent of the beginning plant balance.

The retirements for Account 368.6, Line Transformers - Non-Network Housing, were due to the change in older style transformers. The retirements for Account 390.4, Structures and Improvements - Air Conditioning Equipment were high due to the need to upgrade a few large systems. The retirements for Accounts 391.20, Office Furniture and Equipment - Furniture; 393, Stores Equipment; 394.0, Tools and Work Equipment - L&S Line Crews; 394.4, Tools and Work Equipment - Const. Dept; and 394.8, Tools and Work Equipment - Garage Equipment; were high due to amortization accounting for years with a higher number of installations. The high debit retirements for Account 394.2, Tools and Work Equipment - Tools, relates to the correction of over retirements in 2011. The higher retirements in Accounts 392.2, Transportation Equipment - 8 years; and 392.3, Transportation Equipment - 10 years were due to the continual plan to keep the vehicle fleet in operation.

Table 4 sets forth the book depreciation reserve balance at the beginning of the year, January 1, 2012; annual accruals; retirements; gross salvage; cost of removal; transfers or adjustments; the balance at the end of the year, December 31, 2012; and, the book reserve as a percent of the plant balance as of December 31, 2012.

AMORTIZATION OF NET SALVAGE

The 2013 amortization amounts for net negative salvage of \$12,390,330, based on the experienced net salvage during the 5-year period 2008 through 2012. The calculation of the amortization amount for each plant account is set forth in

Table 5 shown on page 16. The tabulation sets forth the cost of removal, gross salvage, net salvage and the amortization amount, which is one-fifth of the total net salvage for the 5-year period.

In 2012, PPL Electric experienced no retirements that were incurred under unusual or extraordinary circumstances and, therefore, it submits no such retirements for Commission review.

PPL ELECTRIC UTILITIES CORPORATION

TABLE 1. ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS BY FUNCTION RELATED TO UTILITY PLANT AT DECEMBER 31, 2010, DECEMBER 31, 2011 AND DECEMBER 31, 2012

	<u>2010</u>	<u>2011</u>	<u>2012</u>
INTANGIBLE AND NONDEPRECIABLE			
ORGANIZATION	476,251.80	476,251.80	476,251.80
FRANCHISES AND CONSENTS	147,083.87	147,083.87	147,083.87
LAND	28,024,338.81	32,684,710.02	37,799,367.13
INTANGIBLE PLANT (AMORTIZABLE)			
ORIGINAL COST (DEPRECIABLE)	54,727,959.52	61,914,230.51	101,480,010.19
BOOK ACCRUED DEPRECIATION	24,750,165	28,167,594	45,297,820
BOOK RESERVE % OF O.C.	45.22%	45.49%	44.64%
ORIGINAL COST DEPRECIATED	29,977,795	33,746,636	56,182,190
ANNUAL DEPRECIATION EXPENSE	8,799,449	11,330,335	17,763,556
ANNUAL % OF O.C.	16.08%	18.30%	17.50%
TRANSMISSION PLANT			
ORIGINAL COST (DEPRECIABLE)	1,253,121,776.47	1,339,531,107.95	1,527,325,283.88
BOOK ACCRUED DEPRECIATION	510,178,462	522,176,381	527,749,882
BOOK RESERVE % OF O.C.	40.71%	38.98%	34.55%
ORIGINAL COST DEPRECIATED	742,943,314	817,354,724	999,575,402
ANNUAL DEPRECIATION EXPENSE	18,974,574	20,654,238	24,398,368
ANNUAL % OF O.C.	1.51%	1.54%	1.60%
DISTRIBUTION PLANT			
ORIGINAL COST (DEPRECIABLE)	3,820,989,365.93	4,039,710,316.01	4,223,421,739.10
BOOK ACCRUED DEPRECIATION	1,473,409,439	1,531,276,630	1,586,613,446
BOOK RESERVE % OF O.C.	38.56%	37.91%	37.57%
ORIGINAL COST DEPRECIATED	2,347,579,943	2,508,433,680	2,636,808,293
ANNUAL DEPRECIATION EXPENSE	84,547,018	89,982,685	95,143,988
ANNUAL % OF O.C.	2.21%	2.23%	2.25%
GENERAL PLANT			
ORIGINAL COST (DEPRECIABLE)	521,230,822.78	545,447,708.19	611,238,065.07
BOOK ACCRUED DEPRECIATION	186,667,231	200,337,107	210,147,138
BOOK RESERVE % OF O.C.	35.81%	36.73%	34.38%
ORIGINAL COST DEPRECIATED	334,563,606	345,110,611	401,090,923
ANNUAL DEPRECIATION EXPENSE	25,589,637	27,381,739	29,863,180
ANNUAL % OF O.C.	4.91%	5.02%	4.89%
TOTAL COMPANY			
ORIGINAL COST (DEPRECIABLE)	5,678,717,599.18	6,019,911,408.35	6,501,887,801.04
BOOK ACCRUED DEPRECIATION	2,195,005,297	2,281,957,712	2,369,808,286
BOOK RESERVE % OF O.C.	38.65%	37.91%	36.45%
ORIGINAL COST DEPRECIATED	3,455,064,658	3,704,645,651	4,093,656,808
ANNUAL DEPRECIATION EXPENSE	137,910,678	149,348,997	167,169,092
ANNUAL % OF O.C.	2.43%	2.48%	2.57%

PPL ELECTRIC UTILITIES CORPORATION

TABLE 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT DECEMBER 31, 2012

Depreciable Group (1)	Survivor Curve (2)	Original Cost at December 31, 2012 (3)	Book Reserve (4)	Future Accruals (5)	Annual Accrual Amount (6)	Composite Remaining Life (7)	Annual Accrual Rate, Percent (8)
Depreciable Plant							
Intangible Plant							
303.2	Miscellaneous Intangible Plant - Software	99,923,425.71	44,137,729	55,785,697	17,639,944	3.2	17.65
303.4	Miscellaneous Intangible Plant - Fiber Optic	1,035,137.10	1,035,137	0	0	-	-
303.5	Smart Meter Software	521,447.38	124,954	396,493	123,612	3.2	23.71
Total Intangible Plant		101,480,010.19	45,297,820	56,182,190	17,763,556	3.2	17.50
Transmission Plant							
350.4	Land Rights	106,310,071.77	38,292,117	68,017,955	1,373,514	49.5	1.29
352	Structures and Improvements	38,106,888.09	16,427,617	21,679,271	610,783	35.5	1.60
353	Station Equipment	587,715,827.49	167,626,407	420,089,420	11,209,245	37.5	1.91
354	Towers and Fixtures	392,737,875.81	128,921,172	263,816,704	5,263,333	50.1	1.34
354.2	Towers and Fixtures - Clearing R/W	11,764,500.57	6,680,360	5,084,141	120,946	42.0	1.03
355	Poles and Fixtures	100,036,114.01	38,587,770	61,448,344	1,545,213	39.8	1.54
355.2	Poles and Fixtures - Clearing R/W	7,410,808.47	3,888,147	3,522,661	78,491	44.9	1.06
356	Overhead Conductors and Devices	249,003,383.57	114,488,814	134,514,570	3,511,683	38.3	1.41
357	Underground Conduit	6,319,982.39	2,226,352	4,093,630	134,077	30.5	2.12
358	Underground Conductors and Devices	20,587,258.10	7,780,611	12,806,647	450,060	28.5	2.19
359	Roads and Trails	7,332,573.61	2,830,515	4,502,059	101,023	44.6	1.38
Total Transmission Plant		1,527,325,283.88	527,749,882	999,575,402	24,398,368	41.0	1.60
Distribution Plant							
360.4	Land Rights	69,072,245.19	29,842,202	39,230,043	834,193	47.0	1.21
361	Structures and Improvements	30,507,110.22	13,724,812	16,782,298	356,294	47.1	1.17
362	Station Equipment	379,401,776.93	114,112,420	265,289,357	6,927,775	38.3	1.83
364.2	Poles, Towers and Fixtures - Towers	18,920,539.22	6,268,113	12,652,426	325,013	38.9	1.72
364.4	Poles, Towers and Fixtures - Poles	907,451,166.59	279,473,856	627,977,311	17,070,172	36.8	1.88
364.6	Poles, Towers and Fixtures - Clearing Towers	411,764.53	64,559	347,206	7,395	47.0	1.80
364.8	Poles, Towers and Fixtures - Clearing Poles	37,623,665.46	19,110,651	18,513,014	401,986	46.1	1.07
365	Overhead Conductors and Devices	742,046,998.95	246,706,377	495,340,622	13,961,725	35.5	1.88
366	Underground Conduit	159,631,934.66	47,787,684	111,844,251	2,889,578	38.7	1.81
367	Underground Conductors and Devices	472,861,773.45	156,733,555	316,128,218	9,770,332	32.4	2.07
368.2	Line Transformers - Overhead	238,374,661.10	103,701,703	134,672,958	8,413,363	16.0	3.53
368.4	Line Transformers - Submersible & Pad Mount	181,337,313.09	70,466,297	110,871,016	3,535,980	31.4	1.95
368.6	Line Transformers - Non-Network Housing	225,664.26	188,654	37,010	8,144	4.5	3.61
369	Services	607,831,674.66	293,058,700	314,772,975	9,879,085	31.9	1.63
370.1	Meters	69,187,682.79	43,723,826	25,463,857	2,927,731	8.7	4.23
370.2	Meters - AMR	199,682,056.68	105,772,812	93,909,245	15,276,011	6.1	7.65
370.4	Meters - Smart Meters	2,734,732.11	148,460	2,586,272	184,395	14.0	6.74
371.2	Installations on Customers' Premises	319,228.36	(7,324)	326,552	25,723	12.7	8.06
371.4	Area Lighting Fixtures	7,407,169.80	4,655,340	2,751,830	189,609	14.5	2.56
373.2	Street Lighting and Signal Systems	98,392,581.05	51,080,749	47,311,832	2,159,484	21.9	2.19
Total Distribution Plant		4,223,421,739.10	1,586,613,446	2,636,808,293	95,143,988	27.7	2.25

PPL ELECTRIC UTILITIES CORPORATION

TABLE 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT DECEMBER 31, 2012

	Depreciable Group (1)	Survivor Curve (2)	Original Cost at December 31, 2012 (3)	Book Reserve (4)	Future Accruals (5)	Annual Accrual Amount (6)	Composite Remaining Life (7)	Annual Accrual Rate, Percent (8)
General Plant								
389.4	Land Rights	65-R4	4,398.53	1,496	2,903	117	24.8	2.66
390.2	Structures and Improvements							
	- Buildings - Major	55-S0	349,749,629.52	68,427,532	281,322,096	15,448,485	18.2	4.42
	- Buildings - Minor	45-R3	4,119,918.32	1,024,627	3,095,291	130,206	23.8	3.16
	<i>Total Account 390.2</i>		<u>353,869,547.84</u>	<u>69,452,159</u>	<u>284,417,387</u>	<u>15,578,691</u>	18.3	4.40
390.21	Structures and Improvements - Leaseholds	10-SQ	741,657.92	298,462	443,196	68,184	6.5	9.19
390.4	Structures and Improvements - Air Cond.	30-R2	33,717,808.80	11,542,202	22,175,607	1,028,311	21.6	3.05
391.2	Office Furniture and Equipment - Furniture	20-SQ	19,703,132.39	8,021,881	11,681,251	1,096,390	10.7	5.56
391.4	Office Furniture and Equipment - Equipment	15-SQ	2,664,882.77	768,183	1,896,700	192,019	9.9	7.21
391.6	Office Furniture and Equipment - Computers	5-SQ	2,924,466.09	743,215	2,181,251	889,881	2.5	30.43
391.8	Office Furniture and Equipment - Power Mgmt. Sys.	7-SQ	38,155,394.44	38,155,394	0	0	-	-
392.1	Transportation Equipment - 5 Years	5-SQ	5,441,699.49	3,225,483	2,216,216	582,594	3.8	10.71
392.2	Transportation Equipment - 8 Years	8-SQ	18,314,882.28	10,893,758	7,421,124	1,409,084	5.3	7.69
392.3	Transportation Equipment - 10 Years	10-SQ	69,514,057.14	36,270,679	33,243,378	5,816,272	5.7	8.37
392.4	Transportation Equipment - Trailers	19-L0.5	6,199,286.34	2,177,935	4,021,351	263,499	15.3	4.25
392.5	Transportation Equipment - 15 Years	15-SQ	3,171,751.51	1,210,777	1,960,975	215,138	9.1	6.78
392.6	Transportation Equipment - 20 Years	20-SQ	653,798.58	120,333	533,465	46,145	11.6	7.06
393	Stores Equipment	25-SQ	2,438,586.33	1,015,038	1,423,548	136,674	10.4	5.60
394	Tools and Work Equipment - L&S Line Crews	20-SQ	4,927,326.10	1,764,024	3,163,302	302,207	10.5	6.13
394.2	Tools and Work Equipment - Tools	20-SQ	285,954.16	108,970	176,984	21,763	8.1	7.61
394.4	Tools and Work Equipment - Const. Dept.	20-SQ	1,582,630.71	655,231	927,400	99,490	9.3	6.29
394.6	Tools and Work Equipment - Other	20-SQ	20,320,045.19	6,358,565	13,961,480	1,120,043	12.5	5.51
394.8	Tools and Work Equipment - Garage Equipment	20-SQ	5,298,993.85	3,667,922	1,631,072	344,070	4.7	6.49
395	Laboratory Equipment	20-SQ	5,006,766.32	1,729,337	3,277,429	243,535	13.5	4.86
396	Power Operated Equipment	15-SQ	1,794,193.36	1,002,190	792,003	81,248	9.7	4.53
397	Communication Equipment	15-SQ	12,489,001.62	10,468,051	2,020,951	166,455	12.1	1.33
398	Miscellaneous Equipment	20-SQ	2,017,803.31	495,853	1,521,950	161,370	9.4	8.00
	Total General Plant		<u>611,238,065.07</u>	<u>210,147,138</u>	<u>401,090,923</u>	<u>29,863,180</u>	13.4	4.89
	Total Depreciable Plant		<u>6,463,465,098.24</u>	<u>2,369,808,286</u>	<u>4,093,656,808</u>	<u>167,169,092</u>		
Nondepreciable Plant								
301	Organization		476,251.80					
302	Franchises and Consents		147,083.87					
350.2	Land		10,785,726.82					
360.2	Land		16,499,001.98					
389.2	Land		10,514,638.33					
	Total Nondepreciable Plant		<u>38,422,702.80</u>					
	Total Utility Plant		<u>6,501,887,801.04</u>					

* Life Span procedure used. Curves shown as Interim Survivor Curves.

PPL ELECTRIC UTILITIES CORPORATION

TABLE 3. SUMMARY OF PLANT IN SERVICE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2012

Depreciable Group		Balance at Beginning of Year	Additions	Retirements	Transfers And Adjustments	Balance at End of Year	Percent of Original Cost Retired
(1)		(2)	(3)	(4)	(5)	(6)	(7)
Intangible Plant							
303.2	Miscellaneous Intangible Plant - Software	60,745,113.00	39,178,190.23	(122.48)		99,923,425.71	-
303.4	Misc Intangible Plant - Fiber Optics	1,035,137.10				1,035,137.10	-
303.5	Smart Meter Software	133,980.41	387,466.97			521,447.38	-
Total Intangible Plant		61,914,230.51	39,565,657.20	(122.48)	0.00	101,480,010.19	
Transmission Plant							
350.4	Land Rights	81,345,917.90	25,122,577.39		(158,423.52)	106,310,071.77	-
352	Structures and Improvements	41,376,149.53	(3,140,557.46)	128,703.98		38,106,888.09	0.31
353	Station Equipment	504,469,268.38	90,681,581.41	9,183,310.74	1,748,288.44	587,715,827.49	1.82
354	Towers and Fixtures	338,951,097.45	54,138,180.42	470,860.87	119,458.81	392,737,875.81	0.14
354.2	Towers and Fixtures - Clearing R/W	11,729,913.49	34,587.08			11,764,500.57	-
355	Poles and Fixtures	98,852,951.21	1,059,953.00	2,110,588.02	2,233,797.82	100,036,114.01	2.14
355.2	Poles and Fixtures - Clearing R/W	7,407,488.64	3,319.83			7,410,808.47	-
356	Overhead Conductors and Devices	221,321,920.31	28,803,393.73	1,121,930.47		249,003,383.57	0.51
357	Underground Conduit	7,235,816.04	(915,833.65)			6,319,982.39	-
358	Underground Conductors and Devices	19,886,092.29	691,165.81			20,587,258.10	-
359	Roads and Trails	6,944,492.71	388,080.90			7,332,573.61	-
Total Transmission Plant		1,339,531,107.95	196,866,448.46	13,015,394.08	3,943,121.55	1,527,325,263.88	
Distribution Plant							
360.4	Land Rights	67,916,376.40	(844,691.23)	7,690.74	2,008,250.76	69,072,245.19	0.01
361	Structures and Improvements	28,742,700.17	1,807,156.84	42,746.79		30,507,110.22	0.15
362	Station Equipment	350,952,807.73	30,739,137.89	1,994,215.18	(295,953.51)	379,401,776.93	0.57
364.2	Towers and Fixtures	19,124,903.10	98,536.95		(302,900.83)	18,920,539.22	-
364.4	Poles and Fixtures	856,044,351.64	58,275,845.59	4,047,562.02	(2,821,468.61)	907,451,166.60	0.47
364.6	Towers and Fixtures - Clearing R/W	189,325.35	222,439.18			411,764.53	-
364.8	Poles and Fixtures - Clearing R/W	37,348,549.86	156,549.15	3,077.21	121,643.66	37,623,665.46	0.01
365	Overhead Conductors and Devices	704,087,263.18	48,945,510.23	10,761,770.29	(224,004.17)	742,048,998.95	1.53
366	Underground Conduit	154,142,395.18	5,689,888.35	195,189.48	(5,179.39)	159,631,934.68	0.13
367	Underground Conductors and Devices	455,739,382.92	19,595,432.56	2,278,802.24	(194,239.79)	472,861,773.45	0.50
368.2	Line Transformers - Overhead	231,029,166.72	11,535,527.04	4,176,070.82	(13,961.84)	238,374,661.10	1.81
368.4	Line Transformers - Submersible and Pad Mount	175,212,071.33	6,340,351.37	215,109.61		181,337,313.09	0.12
368.6	Line Transformers - Non-Network Housing	290,534.52		64,870.26		225,664.26	22.33
369	Services	590,941,541.49	18,432,723.17	1,213,599.62	(328,990.38)	607,831,674.66	0.21
370	Meters	264,559,472.66	8,993,976.29	1,948,977.37		271,604,471.58	0.74
371.2	Installations on Customers' Premises	319,228.36				319,228.36	-
371.4	Area Lighting Fixtures	7,752,004.65	(313,271.92)	30,173.35	(1,389.58)	7,407,169.80	0.39
373.2	Street Lighting and Signal Systems	95,318,240.76	3,631,062.73	553,705.49	(3,016.95)	98,392,581.05	0.58
Total Distribution Plant		4,039,710,316.02	213,306,174.19	27,533,540.47	(2,061,210.63)	4,223,421,739.11	

PPL ELECTRIC UTILITIES CORPORATION

TABLE 3. SUMMARY OF PLANT IN SERVICE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2012

Depreciable Group (1)	Balance at Beginning of Year (2)	Additions (3)	Retirements (4)	Transfers And Adjustments (5)	Balance at End of Year (6)	Percent of Original Cost Retired (7)
General Plant						
389 4 Land Rights	4,398.53				4,398.53	-
390 2 Structures and Improvements - Buildings	293,790,273.25	63,467,276.75	3,388,002.16		353,869,547.84	1.15
390 2 Structures and Improvements - Leaseholds	741,657.92				741,657.92	-
390 4 Structures and Improvements - Air Cond. Equipment	31,608,840.25	3,884,794.08	1,775,825.53		33,717,808.80	5.62
391.2 Office Furniture and Equipment - Furniture	20,169,841.16	528,832.20	995,340.97		19,703,132.39	4.93
391.4 Office Furniture and Equipment - Equipment	2,524,744.67	166,077.34	25,939.24		2,664,882.77	1.03
391.6 Office Furniture and Equipment - Computers	2,218,100.78	1,274,377.35	568,012.04		2,924,466.09	-
391 8 Office Furniture and Equipment - Power Mgmt. System	38,155,394.44				38,155,394.44	-
392.1 Transportation Equipment - 5 Years	4,481,767.22	991,031.55	31,099.28		5,441,699.49	0.69
392.2 Transportation Equipment - 8 Years	18,087,367.70	972,269.41	744,754.83		18,314,882.28	4.12
392.3 Transportation Equipment - 10 Years	68,419,630.31	2,924,836.09	1,830,409.26		69,514,057.14	2.68
392 4 Transportation Equipment - Trailers	5,987,167.88	213,612.97	1,494.51		6,199,286.34	0.02
392 5 Transportation Equipment - 15 Years	2,818,778.35	352,973.16			3,171,751.51	-
392.6 Transportation Equipment - 20 Years	653,798.58				653,798.58	-
393 Stores Equipment	2,581,910.71	13,773.93	157,098.31		2,438,586.33	6.08
394 Tools and Work Equipment - L&S Line Crews	5,139,496.97		212,170.87		4,927,326.10	4.13
394 2 Tools and Work Equipment - Tools	158,555.63		(127,398.53)		285,954.16	(80.35)
394 4 Tools and Work Equipment - Const. Dept.	1,839,739.36		257,108.65		1,582,630.71	13.98
394.6 Tools and Work Equipment - Other	18,508,663.10	2,352,522.11	541,140.02		20,320,045.19	2.92
394 8 Tools and Work Equipment - Garage Equipment	8,270,674.01	258,427.92	1,230,108.08		5,298,993.85	19.62
395 Laboratory Equipment	5,264,287.41	(156,316.20)	101,204.89		5,008,766.32	1.92
395 Power Operated Equipment	1,739,024.87	55,168.49			1,794,193.36	-
397 Communication Equipment	12,259,632.73	235,421.16	6,052.27		12,489,001.62	-
398 Miscellaneous Equipment	2,024,162.36	232,070.90	238,429.95		2,017,803.31	11.78
Total General Plant	545,447,708.19	77,767,149.21	11,976,792.33	0.00	611,238,065.07	
Total Depreciable Plant	5,985,603,362.67	527,505,429.06	52,525,604.40	1,881,910.92	6,463,465,098.25	
Intangible and Nonpreciable Plant						
301 Organization	476,251.80				476,251.80	-
302 Franchises and Consents	147,083.87				147,083.87	-
350.2 Land	7,921,411.09	3,480,668.13	136,339.51	(480,012.89)	10,785,726.82	1.72
360.2 Land	14,248,660.60	1,361,327.41	945.36	889,959.33	16,499,001.98	0.01
389.2 Land	10,514,638.33				10,514,638.33	-
Total Intangible Plant	33,308,045.69	4,841,995.54	137,284.87	409,946.44	38,422,702.80	
Total Plant in Service	6,019,911,408.36	532,347,424.60	52,662,889.27	2,291,857.36	6,501,887,801.05	

PPL ELECTRIC UTILITIES CORPORATION

TABLE 4. SUMMARY OF BOOK RESERVE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2012

Depreciable Group		Book Reserve at Beginning of Year	Annual Accruals	Retirements	Amortization of Net Salvage	Gross Salvage	Cost of Removal	Misc. Debits & Credits	Book Reserve at End of Year	Book Reserve as a Percent of Original Cost
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Intangible Plant										
303.2	Misc Intangible Plant - Software	27,139,347	16,998,333	(122)				(74)	44,137,729	44.17
303.4	Misc Intangible Plant - Fiber Optics	1,015,817	19,320						1,035,137	100.00
303.5	Smart Meter Software	12,430	112,524						124,954	23.96
Total Intangible Plant		28,167,594	17,130,177	(122)	0	0	0	(74)	45,297,820	
Transmission Plant										
350.4	Land Rights	37,110,294	1,182,908		(734)			(352)	38,292,117	36.02
352	Structures and Improvements	15,869,514	679,844	128,704	8,997		2,034		16,427,617	43.11
353	Station Equipment	169,064,624	10,463,254	9,183,311	395,701	169,578	3,291,381	7,942	167,626,407	28.52
354	Towers and Fixtures	125,939,125	5,082,851	470,861	131,873	91,119	1,852,935		128,921,172	32.83
354.2	Towers and Fixtures - Clearing R/W	6,548,446	131,916		(2)				6,680,360	56.78
355	Poles and Fixtures	37,998,806	1,549,992	2,110,588	1,218,546	(69,804)	727,630	728,449	38,587,770	38.57
355.2	Poles and Fixtures - Clearing R/W	3,805,497	82,650						3,888,147	52.47
356	Overhead Conductors and Devices	113,783,725	3,477,283	1,121,930	414,598	117,828	2,182,690		114,488,814	45.98
357	Underground Conduit	2,094,752	131,600						2,226,352	35.23
358	Underground Conductors and Devices	7,223,953	476,975		58,867	21,016			7,780,611	37.79
359	Roads and Trails	2,737,645	92,870						2,830,515	38.60
Total Transmission Plant		522,176,381	23,352,144	13,015,394	2,227,646	329,737	8,056,670	736,039	527,749,882	
Distribution Plant										
360.4	Land Rights	28,960,119	887,318	7,691	(7,280)	(0)	0	9,736	29,842,202	43.20
361	Structures and Improvements	13,387,874	376,466	42,747	5,781		2,562		13,724,812	44.99
362	Station Equipment	109,859,711	6,818,968	1,994,215	591,386	95,942	1,251,430	(7,942)	114,112,420	30.08
364.2	Towers and Fixtures	6,019,252	332,135		4,467		1	(87,741)	6,268,113	33.13
364.4	Poles and Fixtures	271,220,005	16,726,915	4,047,562	6,629,044	5,993,610	16,403,503	(644,654)	279,473,856	30.80
364.6	Towers and Fixtures - Clearing R/W	57,257	7,302						64,559	15.68
364.8	Poles and Fixtures - Clearing R/W	18,663,622	451,755	3,077	(2,267)	0	(0)	618	19,110,651	50.79
365	Overhead Conductors and Devices	243,944,040	14,158,817	10,761,770	406,171	2,312,530	3,351,484	(1,928)	246,706,377	33.25
366	Underground Conduit	45,172,816	2,836,360	195,169	81,042	4,382	111,720	(28)	47,787,684	29.94
367	Underground Conductors and Devices	149,526,567	9,794,061	2,278,802	155,274	15,593	477,536	(1,602)	156,733,555	33.15
368.2	Line Transformers - Overhead	101,696,123	7,074,553	4,176,071	1,168,848	4,687	2,065,129	(1,308)	103,701,703	43.50
368.4	Line Transformers - Submersible and Pad Mount	67,925,619	3,345,867	215,110	(30,008)		560,071		70,466,297	38.86
368.6	Line Transformers - Non-Network Housing	244,580	8,944	64,870					188,654	83.60
369	Services	283,803,546	10,694,886	1,213,600	427,774	(728)	650,991	(2,188)	293,058,700	48.21
370.1	Meters	43,231,727	2,814,711	1,948,977	75,408		459,404	10,361	43,723,826	63.20
370.2	Meters - AMR	92,502,694	13,088,558		233,443		51,883		105,772,812	52.97
370.4	Meters - Smart Meters	46,293	102,167						148,460	5.43
371.2	Installations on Customers Premises	(29,647)	22,323						(7,324)	(2.29)
371.4	Area Lighting Fixtures	4,458,096	235,033	30,173	(190)	0	7,406	(20)	4,655,340	62.85
373.2	Street Lighting and Signal Systems	50,586,338	2,405,330	553,705	(1,138,843)	(169)	218,161	(38)	51,080,749	51.92
Total Distribution Plant		1,531,276,630	92,182,470	27,533,540	8,600,052	8,425,647	25,611,280	(726,733)	1,586,613,446	

PPL ELECTRIC UTILITIES CORPORATION

TABLE 4. SUMMARY OF BOOK RESERVE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2012

Depreciable Group (1)	Book Reserve at Beginning of Year (2)	Annual Accruals (3)	Retirements (4)	Amortization of Net Salvage (5)	Gross Salvage (6)	Cost of Removal (7)	Misc. Debits & Credits (8)	Book Reserve at End of Year (9)	Book Reserve as a Percent of Original Cost (10)
General Plant									
389.4 Land Rights	1,395	101						1,496	34.01
390.2 Structures and Improvements - Buildings	67,483,541	5,245,737	3,388,002	297,727		186,844		69,452,159	19.63
390.2.1 Structures and Improvements - Leaseholds	222,486	75,976						298,462	40.24
390.4 Structures and Improvements - Air Cond. Equipment	12,418,557	1,001,808	1,775,826	24,779		127,117		11,542,202	34.23
391.2 Office Furniture and Equipment - Furniture	7,988,612	1,029,302	995,341	(686)			(6)	8,021,881	40.71
391.4 Office Furniture and Equipment - Equipment	616,569	177,553	25,939					768,183	28.83
391.6 Office Furniture and Equipment - Computers	796,054	515,173	568,012					743,215	25.41
391.8 Office Furniture and Equipment - Power Mgmt. Sys.	38,155,394							38,155,394	100.00
392.1 Transportation Equipment - 5 Years	2,395,600	922,919	31,099	(61,937)				3,225,483	59.27
392.2 Transportation Equipment - 8 Years	9,810,930	2,436,901	744,755	(609,318)				10,893,758	59.48
392.3 Transportation Equipment - 10 Years	30,894,974	6,793,867	1,830,409	(762,971)	1,175,218			36,270,679	52.18
392.4 Transportation Equipment - Trailers	1,764,240	365,376	1,495	(38,117)	87,930			2,177,935	35.13
392.5 Transportation Equipment - 15 Years	941,020	274,041		(4,284)				1,210,777	38.17
392.6 Transportation Equipment - 20 Years	74,277	56,481		(10,425)				120,333	18.41
393 Stores Equipment	1,054,006	127,500	157,098	(9,369)				1,015,036	41.62
394 Tools and Work Equipment - L&S Line Crews	1,688,910	287,285	212,171					1,764,024	35.60
394.2 Tools and Work Equipment - Tools	(38,829)	20,400	(127,399)					108,970	38.11
394.4 Tools and Work Equipment - Const. Dept.	820,338	91,652	257,109	350				855,231	41.40
394.6 Tools and Work Equipment - Other	5,913,207	1,001,384	541,140	(18,415)	3,528			6,358,565	31.29
394.8 Tools and Work Equipment - Garage Equip.	4,556,768	340,997	1,230,108	795			(530)	3,667,922	69.22
395 Laboratory Equipment	1,589,546	240,996	101,205					1,729,337	34.54
396 Power Operated Equipment	840,945	161,245						1,002,190	55.86
397 Communication Equipment	9,736,657	737,056	6,052	390				10,468,051	83.82
398 Miscellaneous Equipment	611,910	133,003	238,430	(10,631)				495,853	24.57
Total General Plant	200,337,107	22,036,755	11,976,792	(1,202,112)	1,266,676	313,961	(535)	210,147,138	
Total Depreciable Plant	2,281,957,712	154,701,547	52,525,604	9,625,586	10,022,260	33,981,910	8,697	2,369,808,286	

PPL ELECTRIC UTILITIES CORPORATION

TABLE 5. SUMMARY OF NET SALVAGE BY FUNCTION
AND AMORTIZATION FOR THE PERIOD, 2008-2012

Function (1)	2008 (2)	2009 (3)	2010 (4)	2011 (5)	2012 (6)	Total Salvage (7)	5-Year Amortization (8)=(7)/5
Transmission							
Cost of Removal	1,458,117	2,719,939	1,933,804	3,496,954	8,056,670	17,665,484	
Gross Salvage	<u>(25,107)</u>	<u>(377,510)</u>	<u>(1,672)</u>	<u>(173,823)</u>	<u>(329,737)</u>	<u>(907,849)</u>	
Net Salvage	1,433,010	2,342,429	1,932,133	3,323,131	7,726,933	16,757,636	<u>3,351,527</u>
Distribution							
Cost of Removal	11,697,631	13,011,834	17,669,792	21,414,948	25,611,280	89,405,484	
Gross Salvage	<u>(3,853,090)</u>	<u>(10,404,305)</u>	<u>(4,825,777)</u>	<u>(10,805,598)</u>	<u>(8,425,847)</u>	<u>(38,314,617)</u>	
Net Salvage	7,844,541	2,607,530	12,844,014	10,609,350	17,185,432	51,090,867	<u>10,218,173</u>
General							
Cost of Removal	649,660	330,100	428,682	477,944	313,961	2,200,347	
Gross Salvage	<u>(1,587,374)</u>	<u>(2,566,907)</u>	<u>(1,634,500)</u>	<u>(1,041,743)</u>	<u>(1,266,676)</u>	<u>(8,097,200)</u>	
Net Salvage	(937,714)	(2,236,807)	(1,205,818)	(563,798)	(952,715)	(5,896,853)	<u>(1,179,371)</u>
Total							
Cost of Removal	13,805,407	16,061,874	20,032,278	25,389,846	33,981,910	109,271,315	
Gross Salvage	<u>(5,465,571)</u>	<u>(13,348,722)</u>	<u>(6,461,948)</u>	<u>(12,021,163)</u>	<u>(10,022,260)</u>	<u>(47,319,665)</u>	
Net Salvage	<u>8,339,837</u>	<u>2,713,151</u>	<u>13,570,330</u>	<u>13,368,683</u>	<u>23,959,650</u>	<u>61,951,650</u>	<u>12,390,330</u>

From: (610) 774-4254
Paul E Russell
PPL Corporation
2 N 9th Street

Origin ID: ABEA



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Allentown, PA 18101

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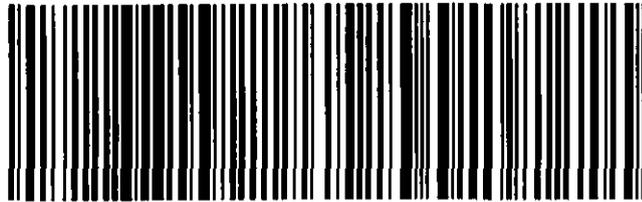
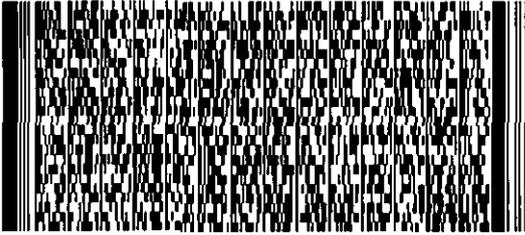
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