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June 26, 2013

VIA HAND DELIVERY

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor North
P.O. Box 3265
Harrisburg, PA 17105-3265

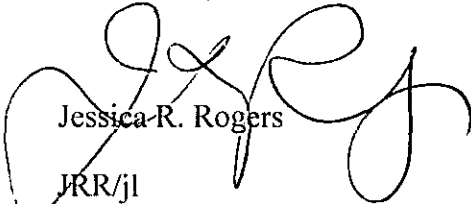
Re: Petition of PPL Electric Utilities Corporation for Approval of a Distribution System Improvement Charge - Docket No. P-2012-2325034

Dear Secretary Chiavetta:

Enclosed for filing is the Answer of PPL Electric Utilities Corporation to the Motion of PP&L Industrial Customer Alliance for Judgment on the Pleadings in the above-referenced proceeding.

Copies will be provided as indicated on the certificate of service.

Respectfully submitted,


Jessica R. Rogers
JRR/jl
Enclosures

cc: Honorable Kandace F. Melillo
Certificate of Service

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**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

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Petition of PPL Electric Utilities :
Corporation for Approval of a Distribution : Docket No. P-2012-2325034
System Improvement Charge :

**ANSWER OF PPL ELECTRIC UTILITIES CORPORATION TO
THE MOTION OF PP&L INDUSTRIAL CUSTOMER ALLIANCE
FOR JUDGMENT ON THE PLEADINGS**

TO: ADMINISTRATIVE LAW JUDGE KANDACE F. MELILLO:

PPL Electric Utilities Corporation (“PPL Electric”), by and through its attorneys, hereby files, pursuant to Section 5.102 and 5.103 of the Rules of Administrative Practice and Procedure of the Pennsylvania Public Utility Commission (“Commission”), 52 Pa. Code §§ 5.102 and 5.103, this Answer to the Motion of PP&L Industrial Customer Alliance (“PPLICA”) for Judgment on the Pleadings. For the reasons explained below, PPLICA’s Motion should be denied.

On September 18, 2012, PPL Electric filed a Long Term Infrastructure Improvement Plan (“LTIIIP”) pursuant to Section 1352 of the Public Utility Code, 66 Pa. C.S. § 1352. On October 9, 2012, the Office of Consumer Advocate (“OCA”) and PPLICA filed Comments on the LTIIIP. Also on October 9, 2012, PECO Energy Company filed a Petition to Intervene. On January 10, 2013, the Commission approved PPL Electric’s LTIIIP.

On January 15, 2013, pursuant to Section 1353, PPL Electric filed a Petition for Approval of a Distribution System Improvement Charge (“DSIC”). 66 Pa. C.S. § 1353. On February 4, 2013, PPLICA filed a Petition to Intervene and an Answer to the DSIC. Also on February 4, 2013, the OCA filed an Answer, Notice of Intervention and Formal Complaint and Public Statement. On February 8, 2013, a Petition to Intervene was filed by Eric Epstein. On

March 22, 2013, the Office of Small Business Advocate (“OSBA”) filed an Answer, Notice of Intervention, Public Statement, and Notice of Appearance.

On March 15, 2013, PPL Electric filed an Answer to the OCA’s Complaint.

By Order entered May 23, 2013, the Commission approved PPL Electric’s DSIC. The DSIC was approved subject to refund, pending final resolution of issues raised in the parties’ filings and identified in the Commission’s Order. The Commission set four issues for hearing, including:

Whether customers taking service under Rate Schedule LP-5 at transmission voltage rates should be included under the DSIC charge.

On June 6, 2013, PPLICA filed a Motion for Judgment on the Pleadings, alleging that there is no genuine issue of material fact regarding customers served under PPL Electric’s Rate Schedule LP-5, and that LP-5 customers should be excluded from PPL Electric’s proposed DSIC.

PPL Electric herein files this Answer to PPLICA’s Motion for Judgment on the Pleadings and requests that it be denied. In support thereof, PPL Electric responds to each of the separately numbered paragraphs of PPLICA’s Motion as follows:

1. Denied. The Commission’s Tentative Implementation Order speaks for itself and PPL Electric denies any description or characterization of the Order by PPLICA.
2. Denied. The Commission’s Tentative Implementation Order and the Comments filed by the parties speak for themselves and PPL Electric denies any description or characterization of the Order or the Comments by PPLICA.
3. Denied. In further answer, the Commission’s Final Implementation Order entered at M-2012-2293611 on August 2, 2012 (“Implementation Order”), included instructions to the utilities on how to implement the DSIC. PPL Electric denies that the Commission excluded

customers served primarily at transmission voltage. As the Commission's Order clearly states, "DSIC surcharges are to be applied to any customers served from higher voltage facilities which are included within the EDC's distribution plant for ratemaking purposes." Implementation Order, p. 46.

4. Denied. PPL Electric's LTIIP and DSIC Petition speak for themselves and PPL Electric denies any description or characterization of those filings by PPLICA.

5. Denied. PPLICA's Petition to Intervene and Answer speak for themselves and PPL Electric denies any description or characterization of those documents by PPLICA.

6. Denied. The Commission's May 23 Order approving PPL Electric's DSIC speaks for itself and PPL Electric denies any description or characterization of the Order by PPLICA.

7. Denied. PPLICA's statement of the legal standard for Judgment on the Pleadings is incomplete and inaccurate. In ruling on a Motion for Judgment on the Pleadings, the Commission must accept as true all well pleaded statements of fact of the party against whom the motion is granted and consider against him only those facts that he specifically admits. *Weik v. Estate of Brown*, 2002 PA Super 63, 794 A.2d 907 (Pa.Super. 2002). The moving party's right to succeed must be certain and the case free from doubt so that a hearing would clearly be a fruitless exercise. *See Minnich v. Yost*, 817 A.2d 538, 541 (Pa.Super. 2003). As shown in this Answer, the Commission previously found that there is a genuine issue of fact that was not resolved in the pleadings and that should be further investigated in this proceeding. In addition, applying the DSIC to LP-5 customers is consistent with Act 11 and the Commission's Implementation Order. Therefore, PPLICA's motion should be denied.

8. Denied. The May 23 Order speaks for itself and PPL Electric denies any description or characterization made by PPLICA.

9. Denied. In further answer, PPL Electric denies that the Commission “unequivocally exempted transmission voltage customers taking service exclusively at transmission voltage from DSIC charges.” The language used by the Commission, which PPLICA quotes in this very paragraph, states that DSIC surcharges should be applied to customers who take service from higher voltage facilities when those customers are included in distribution ratemaking.

10. Denied. PPL Electric’s DSIC is fully consistent with the enabling legislation and with the Commission’s Implementation Order.

11. Denied. The Order speaks for itself, and PPL Electric denies any description or characterization of the Order made by PPLICA. In further answer, if this case were appropriate for Judgment on the Pleadings, as PPLICA asserts in its motion, the Commission had the opportunity to render such a judgment in its May 23 Order. Rather than ruling on the assertions contained in PPLICA’s February 4 Answer, the Commission determined that there was an issue of genuine fact that required a hearing. PPLICA’s argument in this paragraph is self-defeating, in that PPLICA admits that the Commission determined that “whether PPL customers under Rate Schedule LP-5 are taking service at transmission voltage rates and should be included under the DSIC charge should be investigated further.” PPLICA, p. 11, citing May 23 Order, p. 14 (emphasis added).

12. Denied. In PPL Electric’s most recent distribution base rate proceeding, at Docket No. R-2012-2290597, Rate Schedule LP-5 customers were specifically included in the class distribution cost of service study, which was presented with the testimony of Joseph M.

Kleha at JMK-2. In that study, numerous distribution costs were assigned or allocated to Rate Schedule LP-5, including Meters, General Plant, Intangible Plant, Materials and Supplies, Working Capital O&M, Pa. PUC Assessment Prepayment, and a number of other distribution cost categories. Attached hereto as Exhibit A is a copy of the cover and relevant pages of Exhibit JMK-2 from the Company's most recent distribution base rate proceeding.

Further, the fact that the current DSIC, at this time, does not include any infrastructure improvements for a particular customer class does not mean that this customer class is not subject to the DSIC. The statutory language provides that "the distribution system improvement charge shall be applied equally to all customer classes" without regard to whether an EDC's LTIP currently includes projects relating to a specific customer class. 66 Pa.C.S. § 1358 (emphasis added). In addition, the Commission's Implementation Order does not carve out an exception for customer classes without projects specifically identified in the current LTIP. Moreover, the LTIP is subject to update and revision. It would be untenable and unlawful for the Company to have to re-evaluate which customer classes should be charged the DSIC, depending on whether projects were included in the LTIP that directly affected them.

13. Denied. Rate Schedule LP-5 customers on PPL Electric's system are distribution customers for ratemaking purposes. The Commission's Implementation Order did not require, as PPLICA asserts, that a customer class must have DSIC-eligible property in order for the DSIC to apply. The plain language of the Implementation Order requires that the customer be served from "higher voltage facilities which are included within the EDC's distribution plant for ratemaking purposes." Implementation Order, p. 46. PPL Electric has shown that LP-5 customers are served from plant that is included in distribution plant for ratemaking purposes.

PPLICA's argument incorporates an additional requirement not contained in the Commission's Implementation Order.

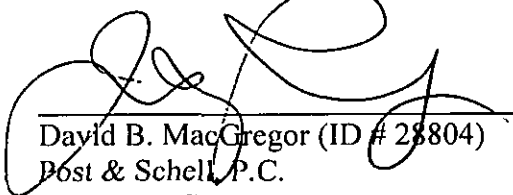
14. Denied. As detailed in Paragraph 13 of this Answer, the Commission did not limit the definition of distribution plant to DSIC-eligible plant. Therefore, while meters are not listed as DSIC-eligible property in the statute, they are included in distribution plant for the ratemaking purposes. PPLICA's argument that meters are not included in the current LTIP is irrelevant to the inquiry as to whether meters are included in distribution plant for ratemaking purposes. In further answer, other distribution plant and expenses are allocated to LP-5 customers. See paragraph 12, supra.

15. Denied. Rate Schedule LP-5 is a distribution rate schedule, which demonstrates on its face that LP-5 customers are distribution service customers and by statute must pay the DSIC.

16. Denied. In its May 23 Order, the Commission set for hearing the question of whether LP-5 customers are included within PPL Electric's distribution plant for ratemaking purposes, in order to determine whether the DSIC appropriately applies to those customers. PPLICA has argued in its motion that, with no additional fact finding, the answer that eluded the Commission in its May 23 Order is now readily discernible based on the same pleadings that were available to the Commission. Rate Schedule LP-5 customers are distribution service customers, and the cost to serve these customers is clearly included in PPL Electric's distribution rates and class cost allocation study. Accepting as true all well pleaded statements of fact of PPL Electric, PPLICA has not met its burden to show that there is no genuine issue of material fact with regard to whether the DSIC should be applied to Rate Schedule LP-5 customers.

WHEREFORE, for the reasons stated above, PPL Electric Utilities Corporation respectfully requests that Administrative Law Judge Kandace F. Melillo deny the PP&L Industrial Customer Alliance's Motion for Judgment on the Pleadings.

Respectfully submitted,



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Of Counsel:

Post & Schell, P.C.

Date: June 26, 2013

Attorneys for PPL Electric Utilities Corporation

Exhibit “A”

PPL ELECTRIC UTILITIES CORPORATION

Exhibit JMK 2

**Cost Allocation Study
Test Year Ending December 31, 2012**

Witness: Joseph M. Kleha

Docket No. R-2012-2290597

PPL ELECTRIC UTILITIES CORPORATION
EXHIBIT JMK 2
SUMMARY OF COST ALLOCATION STUDY
PRESENT AND PROPOSED RATES
FUTURE TEST YEAR ENDING DECEMBER 31, 2012

The summaries contained in this section present the results of the detailed allocations of Pennsylvania jurisdictional costs at present and proposed rates for the historic test period contained in Sections III and IV. The summaries consist of an array of customer class income statements and the relationships of class operating incomes (or returns) to the respective allocated measures of value or rate base. The relationship of each class rate of return to the total Pennsylvania jurisdictional rate of return also is shown.

PPL Electric views these relationships to be useful because one of the objectives of ratemaking is to have each class producing a rate of return as close to the overall system average rate of return as appropriate. The summaries show that the proposed rate increases generally improve the relative positions of class rates of return.

Additional details are shown in Section III (Present Rates) and Section IV (Proposed Rates).

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 PRESENT OPERATING REVENUES AND EXPENSES, RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL
 \$1,000

Line No.		LP-4	LP-5	LPEP	GH-2	SUAL
	OPERATING REVENUES AT PRESENT RATE LEVELS					
	SALES OF ELECTRICITY					
1	REVISED DISTRIBUTION REVENUES	33,726	1,209	445	1,387	22,947
2	STATE TAX, ADJ SURCHARGE	(115)	(4)	(2)	(5)	(78)
3	REVISED DISTRIBUTION REVENUES	33,611	1,205	443	1,382	22,869
4	LATE PAY CHARGES PRESENT RATES	114	9	0	23	0
5	ANNUALIZATION PRESENT REVENUES	263	(4)	0	(28)	174
6	ADJUSTED ELECTRIC SALES	33,988	1,210	443	1,377	23,043
7	OTHER OPERATING REVENUES	1,744	75	28	85	1,408
8	TOTAL OPERATING REVENUES	35,732	1,285	471	1,462	24,451
	OPERATING EXPENSES					
	OPERATION AND MAINTENENCE EXPENSES					
9	DISTRIBUTION	7,999	537	30	357	9,868
10	OTHER OPER & MAINT EXPENSES	6,468	348	93	392	4,516
11	TOTAL OPER & MAINT EXPENSES	14,467	885	123	749	14,384
	DEPRECIATION EXPENSE					
12	DISTRIBUTION	4,006	484	47	228	2,494
13	OTHER DEPREC EXP	1,371	82	21	82	995
	TOTAL DEPRECIATION AND					
14	AMORTIZATION EXPENSE	5,377	566	68	310	3,489
	TAXES					
15	CAPITAL STOCK PRESENT LEVEL	36	1	1	2	23
16	OTHER OTHER TAXES	317	12	5	17	228
17	DEFERRED INCOME TAXES	985	82	16	50	773
18	NET INVESTMENT TAX CREDIT	(38)	(2)	(1)	(2)	(33)
19	GROSS RECEIPTS TAX	2,005	71	26	81	1,360
20	TOTAL PA INCOME TAX	759	(52)	18	1	105
21	TOTAL FED INC TAX	816	(125)	24	(20)	(63)
22	TOTAL TAXES	4,880	(13)	89	129	2,393
23	TOTAL OPERATING EXPENSES	24,724	1,438	280	1,188	20,266
24	RETURN (LN 8 - 25)	11,008	(153)	191	274	4,185
25	TOTAL RATE BASE	109,734	2,748	881	5,148	67,799
26	RATE OF RETURN (LN 26 / LN 27)	10.03%	-5.57%	21.68%	5.32%	6.17%
27	CLASS RATE IN % OF TOTAL	163.36%	-90.72%	353.09%	86.64%	100.49%

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 PROPOSED OPERATING REVENUES AND EXPENSES, RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL
 \$1,000

Line No.		LP-4	LP-5	LPEP	GH-2	SLJAL
	OPERATING REVENUES AT PROPOSED RATE LEVELS					
	SALES OF ELECTRICITY					
1	DISTRIBUTION REVENUES	33,726	1,209	445	1,387	22,947
2	PROPOSED REVENUE INCREASE	7	712	0	323	2,779
3	STATE TAX ADJ SURCHARGE	(115)	(4)	(2)	(5)	(78)
4	ADJUSTED RATE REVENUES	33,618	1,917	443	1,705	25,648
5	LATE PAYMENT CHARGES	114	9	0	23	0
6	ANNUALIZATION ADJUSTMENT	263	(4)	0	(28)	174
7	TOTAL SALE OF ELECTRICITY	33,995	1,922	443	1,700	25,822
8	PROPOSED SALES & LATE PAYMENTS	33,995	1,922	443	1,700	25,822
9	OTHER OPERATING REVENUES	1,744	75	28	85	1,408
10	TOTAL OPERATING REVENUES	35,739	1,997	471	1,785	27,230
	OPERATING EXPENSES					
	OPERATION AND MAINTENANCE EXPENSES					
11	DISTRIBUTION	7,999	537	30	357	9,868
12	OTHER OPER & MAINT EXPENSES	6,499	363	93	392	4,516
13	TOTAL OPER & MAINT EXPENSES	14,498	900	123	749	14,384
	DEPRECIATION EXPENSE					
14	DISTRIBUTION	4,006	484	47	228	2,494
15	OTHER DEPRECIATION EXPENSE	1,371	82	21	82	995
	TOTAL DEPRECIATION AND					
16	AMORTIZATION EXPENSE	5,377	566	68	310	3,489
	TAXES					
17	CAPITAL STOCK PROP LEVEL	42	1	1	2	27
18	OTHER-W/O CAP STOCK	317	12	5	17	228
19	DEFERRED INCOME TAXES	985	82	16	50	773
20	NET INVESTMENT TAX CREDIT	(38)	(2)	(1)	(2)	(33)
21	GROSS RECEIPTS TAX	2,006	113	26	100	1,523
22	TOTAL PA INCOME TAX	756	13	18	32	366
23	TOTAL FED INC TAX	806	82	24	76	760
24	TOTAL TAXES	4,874	301	89	275	3,644
25	TOTAL OPERATING EXPENSES	24,749	1,767	280	1,334	21,517
26	RETURN (LN 9 - 26)	10,990	230	191	451	5,713
27	TOTAL RATE BASE	109,734	2,748	881	5,148	67,799
28	RATE OF RETURN (LN 27 / LN 28)	10.02%	8.37%	21.68%	8.76%	8.43%
29	CLASS RATE IN % OF TOTAL	118.44%	98.94%	256.26%	103.55%	99.65%

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 2

COST ALLOCATION STUDY – PRESENT RATES

FUTURE TEST YEAR ENDING DECEMBER 31, 2012

This section consists of two parts. Part I shows the assignment of the costs to Federal jurisdictional wholesale services and customers supplied on a system cost basis. Part II shows the allocations to retail rate classes of the Pennsylvania jurisdictional costs, comparisons with associated revenues, and a calculation of the resulting returns and rates of return on the allocated rate base. The outputs of Part 1 forms the inputs to Part 2. Allocators are summarized at the end of each part, as developed in Section B. Basic input cost data are provided from Exhibit Historic 1. Functionalized input data are developed in Section A.

SECTION III

PART II

ALLOCATION TO PENNSYLVANIA RETAIL SERVICE CUSTOMERS

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 RATE BASE ITEMS
 \$1,000

Line No.		Alloc	LP-4	LP-5	LPEP	GH-2	SL/AL
	ELECTRIC PLANT IN SERVICE						
	DISTRIBUTION PLANT						
	SUBSTATIONS						
1	PRIMARY	RD20	5,795	0	0	113	150
2	SECONDARY	RD30	0	0	0	0	0
	STATION EQUIPMENT:						
3	PRIMARY DEMAND COMPONENT	RD20	60,169	0	0	1,171	1,555
4	PRIMARY CUSTOMER COMPONENT	RC20	0	0	0	0	0
5	SECONDARY DEMAND COMPONENT	RD30	0	0	0	1	1
6	SECONDARY CUSTOMER COMPONENT	RC30	0	0	0	0	0
7	DIRECTLY ASSIGNED SUBS	RK407	0	0	2,711	0	0
8	TOTAL SUBSTATIONS		65,964	0	2,711	1,285	1,706
	OVERHEAD LINES						
	PRIMARY						
9	DEMAND COMPONENT	RD20	94,302	0	0	1,836	2,438
10	CUSTOMER COMPONENT	RC20	576	0	0	898	734
	SECONDARY						
11	DEMAND COMPONENT	RD30	0	0	0	491	652
12	CUSTOMER COMPONENT	RC30	0	0	0	422	345
13	STREET LIGHTING	RK405	0	0	0	0	33,253
14	TOTAL OVERHEAD LINES		94,878	0	0	3,647	37,422
	UNDERGROUND LINES						
	PRIMARY						
15	DEMAND COMPONENT	RD20	15,414	0	0	300	398
16	CUSTOMER COMPONENT	RC20	377	0	0	589	481
	SECONDARY						
17	DEMAND COMPONENT	RD30	0	0	0	150	200
18	CUSTOMER COMPONENT	RC30	0	0	0	64	52
19	TOTAL UNDERGROUND LINES		15,791	0	0	1,103	1,131
	LINE TRANSFORMERS						
20	DEMAND COMPONENT	RD30	0	0	0	723	959
21	CUSTOMER COMPONENT	RCW8	0	0	0	576	723
22	TOTAL LINE TRANSFORMERS		0	0	0	1,299	1,682
	SERVICES						
23	DEMAND COMPONENT	RD30K	0	0	0	33	0
24	CUSTOMER COMPONENT	RCW9	0	0	0	943	0
25	TOTAL SERVICES		0	0	0	976	0
26	METERS	RCW1	7,710	7,960	272	830	0
27	AREA LIGHTING FIXTURES	RK403	0	0	0	0	8,287
28	STREET LIGHTING	RK405	0	0	0	0	98,504
29	TOTAL DISTRIBUTION PLANT		184,343	7,960	2,983	9,140	148,732
30	DEMAND COMPONENT		175,680	0	2,711	4,818	6,353
31	CUSTOMER COMPONENT		8,663	7,960	272	4,322	142,379
32	GENERAL PLANT	K939	19,546	801	312	1,188	14,786
33	DEMAND COMPONENT	DK939	17,172	0	265	472	619
34	CUSTOMER COMPONENT	CK939	2,374	801	47	716	14,167
35	INTANGIBLE PLANT	K939	2,229	91	35	136	1,686
36	DEMAND COMPONENT	DK939	1,958	0	30	54	71
37	CUSTOMER COMPONENT	CK939	271	91	5	82	1,615
38	TOTAL ELECTRIC PLANT IN SERVICE		206,118	8,852	3,330	10,464	165,204
39	DEMAND COMPONENT		194,810	0	3,006	5,344	7,043
40	CUSTOMER COMPONENT		11,308	8,852	324	5,120	158,161

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 RATE BASE ITEMS
 \$1,000

Line No.		Alloc	LP-4	LP-5	LPEP	GH-2	SL/JAL
	DEPRECIATION RESERVE						
	DISTRIBUTION PLANT						
	SUBSTATIONS						
1	PRIMARY	RD20	1,771	0	0	34	46
2	SECONDARY	RD30	0	0	0	0	0
	STATION EQUIPMENT:						
3	PRIMARY DEMAND COMPONENT	RD20	18,197	0	0	354	470
4	PRIMARY CUSTOMER COMPONENT	RC20	0	0	0	0	0
5	SECONDARY DEMAND COMPONENT	RD30	0	0	0	0	0
6	SECONDARY CUSTOMER COMPONENT	RC30	0	0	0	0	0
7	DIRECTLY ASSIGNED SUBS	RK407	0	0	1,719	0	0
8	TOTAL SUBSTATIONS		19,968	0	1,719	388	516
	OVERHEAD LINES						
	PRIMARY						
9	DEMAND COMPONENT	RD20	30,951	0	0	603	800
10	CUSTOMER COMPONENT	RC20	190	0	0	296	242
	SECONDARY						
11	DEMAND COMPONENT	RD30	0	0	0	162	215
12	CUSTOMER COMPONENT	RC30	0	0	0	138	113
13	STREET LIGHTING	RK405	0	0	0	0	10,594
14	TOTAL OVERHEAD LINES		31,141	0	0	1,199	11,964
	UNDERGROUND LINES						
	PRIMARY						
15	DEMAND COMPONENT	RD20	4,990	0	0	97	129
16	CUSTOMER COMPONENT	RC20	122	0	0	191	156
	SECONDARY						
17	DEMAND COMPONENT	RD30	0	0	0	49	65
18	CUSTOMER COMPONENT	RC30	0	0	0	21	17
19	TOTAL UNDERGROUND LINES		5,112	0	0	358	367
	LINE TRANSFORMERS						
20	DEMAND COMPONENT	RD30	0	0	0	303	402
21	CUSTOMER COMPONENT	RCW8	0	0	0	241	303
22	TOTAL LINE TRANSFORMERS		0	0	0	544	705
	SERVICES						
23	DEMAND COMPONENT	RD30K	0	0	0	16	0
24	CUSTOMER COMPONENT	RCW9	0	0	0	457	0
25	TOTAL SERVICES		0	0	0	473	0
26	METERS						
27	AREA LIGHTING FIXTURES	RK403	0	0	0	0	4,715
28	STREET LIGHTING	RK405	0	0	0	0	51,214
29	TOTAL DISTRIBUTION PLANT		60,492	4,410	1,870	3,422	69,481
30	DEMAND COMPONENT		55,909	0	1,719	1,618	2,127
31	CUSTOMER COMPONENT		4,583	4,410	151	1,804	67,354
	GENERAL PLANT						
32	DEMAND COMPONENT	K939	6,086	249	97	370	4,604
33	CUSTOMER COMPONENT	DK939	5,347	0	82	147	193
		CK939	739	249	15	223	4,411
	INTANGIBLE PLANT						
34	DEMAND COMPONENT	K939	1,072	44	18	65	812
35	CUSTOMER COMPONENT	DK939	942	0	15	26	34
		CK939	130	44	3	39	778
	TOTAL DEPRECIATION AND						
37	AMORTIZATION RESERVE		67,650	4,703	1,985	3,857	74,897
38	DEMAND COMPONENT		62,198	0	1,816	1,791	2,354
39	CUSTOMER COMPONENT		5,452	4,703	169	2,066	72,543

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 RATE BASE ITEMS
 \$1,000

Line No.	Alloc	LP-4	LP-5	LPEP	GH-2	SL/AL
SUBTRACTIVE ADJUSTMENTS						
ACCUM DEFERRED INCOME TAXES						
CONTRIBUTIONS IN AID OF CONSTRUCTION						
1	DISTRIBUTION P30	(3,814)	(165)	(62)	(190)	(3,077)
2	DEMAND COMPONENT DP30	(3,635)	0	(56)	(100)	(131)
3	CUSTOMER COMPONENT CP30	(179)	(165)	(6)	(90)	(2,946)
4	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION	(3,814)	(165)	(62)	(190)	(3,077)
ACRS AND MACRS						
5	DISTRIBUTION PROPERTY P30	24,197	1,046	392	1,200	19,525
6	DEMAND COMPONENT DP30	23,061	0	356	632	834
7	CUSTOMER COMPONENT CP30	1,136	1,046	36	568	18,691
8	GENERAL PROPERTY K939	1,738	71	28	106	1,315
9	DEMAND COMPONENT DK939	1,527	0	24	42	55
10	CUSTOMER COMPONENT CK939	211	71	4	64	1,260
11	TOTAL ACRS AND MACRS	25,935	1,117	420	1,306	20,840
12	DEMAND COMPONENT	24,588	0	380	674	889
13	CUSTOMER COMPONENT	1,347	1,117	40	632	19,951
SECTION 263A & REPAIR ALLOWANCE						
14	DISTRIBUTION PROPERTY P30	8,826	382	143	437	7,121
15	DEMAND COMPONENT DP30	8,412	0	130	230	304
16	CUSTOMER COMPONENT CP30	414	382	13	207	6,817
17	GENERAL PROPERTY K939	(125)	(5)	(2)	(8)	(95)
18	DEMAND COMPONENT DK939	(110)	0	(2)	(3)	(4)
19	CUSTOMER COMPONENT CK939	(15)	(5)	0	(5)	(91)
20	TOTAL SECT 263A & REPAIR ALLOW	8,701	377	141	429	7,026
21	DEMAND COMPONENT	8,302	0	128	227	300
22	CUSTOMER COMPONENT	399	377	13	202	6,726
23	TOTAL ACCUM DEFERRED INC TAX	30,822	1,329	499	1,545	24,789
24	DEMAND COMPONENT	29,255	0	452	801	1,058
25	CUSTOMER COMPONENT	1,567	1,329	47	744	23,731
26	CUSTOMER ADVANCES RCW7	0	0	0	0	0
27	CUSTOMER DEPOSITS RCW6	610	200	0	49	25
28	TOTAL SUBTRACTIVE ADJUSTMENTS	31,432	1,529	499	1,594	24,814
29	DEMAND COMPONENT	29,255	0	452	801	1,058
30	CUSTOMER COMPONENT	2,177	1,529	47	793	23,756

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 RATE BASE ITEMS
 \$1,000

Line No.	Alloc	LP-4	LP-5	LPEP	GH-2	SL/AL	
ADDITIVE ADJUSTMENTS							
PLANT HELD FOR FUTURE USE							
1	DISTRIBUTION PLANT	P30	0	0	0	0	
2	DEMAND COMPONENT	DP30	0	0	0	0	
3	CUSTOMER COMPONENT	CP30	0	0	0	0	
4	TOTAL FUTURE USE PLANT		0	0	0	0	
5	DEMAND COMPONENT		0	0	0	0	
6	CUSTOMER COMPONENT		0	0	0	0	
7	TOTAL ADDITIVE ADJUSTMENTS		0	0	0	0	
8	DEMAND COMPONENT		0	0	0	0	
9	CUSTOMER COMPONENT		0	0	0	0	
10	NET ORIGINAL RATE BASE		107,036	2,620	846	5,013	65,493
11	DEMAND COMPONENT		103,357	0	738	2,752	3,631
12	CUSTOMER COMPONENT		3,679	2,620	108	2,261	61,862
WORKING CAPITAL							
PLANT MATERIALS & SUPPLIES							
13	DISTRIBUTION	AT2	1,473	64	24	73	1,189
14	DEMAND COMPONENT	DAT2	1,404	0	22	38	51
15	CUSTOMER COMPONENT	CAT2	69	64	2	35	1,138
16	TOTAL PLANT MAT & SUPPLIES		1,473	64	24	73	1,189
17	DEMAND COMPONENT		1,404	0	22	38	51
18	CUSTOMER COMPONENT		69	64	2	35	1,138
WORKING CASH							
19	WORKING CASH O & M	WCAP	833	53	7	43	836
20	DEMAND COMPONENT	DWCAP	726	0	5	19	25
21	CUSTOMER COMPONENT	CWCAP	107	53	2	24	811

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 RATE BASE ITEMS
 \$1,000

Line No.		Alloc	LP-4	LP-5	LPEP	GH-2	SL/AL
	WORKING CAPITAL CONTINUED						
	WORKING CASH CONTINUED						
	PREPAYMENTS						
1	PROPERTY INSURANCE	AT2	1	0	0	0	1
2	DEMAND COMPONENT	DAT2	1	0	0	0	0
3	CUSTOMER COMPONENT	CAT2	0	0	0	0	1
4	POSTAGE	K939	1	0	0	0	1
5	DEMAND COMPONENT	DK939	1	0	0	0	0
6	CUSTOMER COMPONENT	CK939	0	0	0	0	1
7	PPUC ANNUAL ASSESS	P01	85	4	1	5	94
8	DEMAND COMPONENT	DP01	79	0	1	2	3
9	CUSTOMER COMPONENT	CP01	6	4	0	3	91
10	MISCELLANEOUS PREPAYMENTS	K939	5	0	0	0	3
11	DEMAND COMPONENT	DK939	4	0	0	0	0
12	CUSTOMER COMPONENT	CK939	1	0	0	0	3
13	TOTAL PREPAYMENTS		92	4	1	5	99
14	DEMAND COMPONENT		85	0	1	2	3
15	CUSTOMER COMPONENT		7	4	0	3	96
16	ACCRUED TAXES	NOP	612	15	5	29	375
17	DEMAND COMPONENT	TNOPD	591	0	4	16	21
18	CUSTOMER COMPONENT	TNOPC	21	15	1	13	354
19	SUBTOTAL WORKING CAPITAL		3,010	136	37	150	2,499
20	DEMAND COMPONENT		2,806	0	32	75	100
21	CUSTOMER COMPONENT		204	136	5	75	2,399
	SEMI ANNUAL INTEREST & PREFERRED DIVIDEND PAYMENTS						
22	SEMI ANNUAL INTEREST	TRBX	(312)	(8)	(2)	(15)	(193)
23	DEMAND COMPONENT	DRBX	(301)	0	(2)	(8)	(11)
24	CUSTOMER COMPONENT	CRBX	(11)	(8)	0	(7)	(182)
25	PREFERRED DIVIDEND PAYMENT	TRBX	0	0	0	0	0
26	DEMAND COMPONENT	DRBX	0	0	0	0	0
27	CUSTOMER COMPONENT	CRBX	0	0	0	0	0
28	TOT INTEREST & PEF DIV PAYM'S		(312)	(8)	(2)	(15)	(193)
29	TOTAL WORKING CASH		1,225	64	11	62	1,117
30	DEMAND COMPONENT		1,101	0	8	29	38
31	CUSTOMER COMPONENT		124	64	3	33	1,079
32	TOTAL WORKING CAPITAL		2,698	128	35	135	2,306
33	DEMAND COMPONENT		2,505	0	30	67	89
34	CUSTOMER COMPONENT		193	128	5	68	2,217
35	TOTAL RATE BASE		109,734	2,748	881	5,148	67,799
36	DEMAND COMPONENT		105,862	0	768	2,819	3,720
37	CUSTOMER COMPONENT		3,872	2,748	113	2,329	64,079

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 RATE BASE SUMMARY
 \$1,000

Line No.		LP-4	LP-5	LPEP	GH-2	SLJAL
	RATE BASE					
	PLANT IN SERVICE					
1	DISTRIBUTION	184,343	7,960	2,983	9,140	148,732
2	GENERAL & INTANGIBLE	21,775	892	347	1,324	16,472
3	TOTAL-PLANT IN SERVICE	206,118	8,852	3,330	10,464	165,204
	DEPRECIATION RESERVE					
4	DISTRIBUTION	60,492	4,410	1,870	3,422	69,481
5	GENERAL PLANT	6,086	249	97	370	4,604
6	INTANGIBLE PLANT	1,072	44	18	65	812
7	TOTAL DEPRECIATION AND AMORTIZATION RESERVE	67,650	4,703	1,985	3,857	74,897
8	TOTAL NET PLANT IN SERVICE	138,468	4,149	1,345	6,607	90,307
9	SUBTRACTIVE ADJUSTMENTS	31,432	1,529	499	1,594	24,814
10	ADDITIVE ADJUSTMENTS	0	0	0	0	0
11	TOTAL NET ORIG COST RATE BASE	107,036	2,620	846	5,013	65,493
12	WORKING CAPITAL	2,698	128	35	135	2,306
13	TOTAL RATE BASE	109,734	2,748	881	5,148	67,799

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 OPERATING EXPENSES
 \$1,000

Line No.		Alloc	LP-4	LP-5	LPEP	GH-2	SL/AL
	OPERATION & MAINTENANCE EXPENSES						
	DISTRIBUTION SUBSTATIONS						
1	PRIMARY	RD20	142	0	0	3	4
2	SECONDARY	RD30	0	0	0	0	0
	STATION EQUIPMENT:						
3	PRIMARY DEMAND COMPONENT	RD20	1,316	0	0	26	34
4	PRIMARY CUSTOMER COMPONENT	RC20	0	0	0	0	0
5	SECONDARY DEMAND COMPONENT	RD30	0	0	0	0	0
6	SECONDARY CUSTOMER COMPONENT	RC30	0	0	0	0	0
7	TOTAL SUBSTATIONS		1,458	0	0	29	38
	OVERHEAD LINES						
	PRIMARY						
8	DEMAND COMPONENT	RD20	4,870	0	0	95	126
9	CUSTOMER COMPONENT	RC20	30	0	0	46	38
	SECONDARY						
10	DEMAND COMPONENT	RD30	0	0	0	25	34
11	CUSTOMER COMPONENT	RC30	0	0	0	22	18
12	STREET LIGHTING	RK405	0	0	0	0	1,703
13	TOTAL OVERHEAD LINES		4,900	0	0	188	1,919
	UNDERGROUND LINES						
	PRIMARY						
14	DEMAND COMPONENT	RD20	349	0	0	7	9
15	CUSTOMER COMPONENT	RC20	9	0	0	13	11
	SECONDARY						
16	DEMAND COMPONENT	RD30	0	0	0	3	5
17	CUSTOMER COMPONENT	RC30	0	0	0	1	1
18	TOTAL UNDERGROUND LINES		358	0	0	24	26
	LINE TRANSFORMERS						
19	DEMAND COMPONENT	RD30	0	0	0	3	5
20	CUSTOMER COMPONENT	RCW8	0	0	0	3	3
21	TOTAL LINE TRANSFORMERS		0	0	0	6	8
	SERVICES						
22	DEMAND COMPONENT	RD30K	0	0	0	0	0
23	CUSTOMER COMPONENT	RCW9	0	0	0	7	0
24	TOTAL SERVICES		0	0	0	7	0
25	MISC DISTRIBUTION EXPENSE & RENTS	P30	796	34	13	40	642
26	DEMAND COMPONENT	DP30	759	0	12	21	27
27	CUSTOMER COMPONENT	CP30	37	34	1	19	615
28	METERS	RCW1	487	503	17	52	0
29	STREET LIGHTING	RK405	0	0	0	0	7,235
30	CUSTOMER INSTALLATIONS	RCW9	0	0	0	11	0
31	TOTAL DISTRIBUTION		7,999	537	30	357	9,868
32	DEMAND COMPONENT		7,436	0	12	183	244
33	CUSTOMER COMPONENT		563	537	18	174	9,624

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 OPERATING EXPENSES
 \$1,000

Line No.	Alloc	LP-4	LP-5	LPEP	GH-2	SL/AL
OPERATION & MAINTENANCE EXPENSES CONTINUED						
CUSTOMER ACCOUNTS						
1	METER READING RCW2	2	0	0	3	0
2	COLLECTION EXPENSES RCW5	266	127	0	4	0
3	PROPERTY DAMAGE DISTRIBUTION RP30	55	2	1	3	44
4	UNCOLLECTIBLE ACCOUNTS RCW5	185	88	0	3	0
5	OTHER CUSTOMER ACCTS EXPENSE RC10	17	2	0	27	22
6	TOTAL CUSTOMER ACCTS	525	219	1	40	66
CUSTOMER SERVICE & INFORMATIONAL						
7	908 - ONTRACK ARREARAGE FORGIVENESS R0TRK	0	0	0	0	0
8	OTHER CUSTOMER SERVICE & INFO EXPENSE R0TRK	0	0	0	0	0
9	TOTAL CUSTOMER SERVICE & INFO EXPENSE	0	0	0	0	0
10	SALES DAT2	293	0	5	8	11
ADMINISTRATIVE & GENERAL EXPENSES						
11	PPUC REGULATORY P01	153	8	1	10	169
12	DEMAND COMPONENT DP01	142	0	1	4	5
13	CUSTOMER COMPONENT CP01	11	8	0	6	164
14	EMPLOYEE BENEFITS K929	1,017	42	16	61	769
15	DEMAND COMPONENT DK929	893	0	14	24	32
16	CUSTOMER COMPONENT CK929	124	42	2	37	737
17	PROPERTY INSURANCE P30	435	19	7	21	351
18	DEMAND COMPONENT DP30	415	-	6	11	15
18	CUSTOMER COMPONENT CP30	20	19	1	10	336
19	OTHER A & G K929	3,822	157	61	232	2,892
20	DEMAND COMPONENT DK929	3,358	0	52	92	122
21	CUSTOMER COMPONENT CK929	464	157	9	140	2,770
22	TOT ADMIN & GENERAL EXPENSES	5,427	226	85	324	4,181
23	DEMAND COMPONENT	4,808	0	73	131	174
24	CUSTOMER COMPONENT	619	226	12	193	4,007
25	AMORTIZATION OF 2010 RATE CASE EXPENSE P30	29	1	0	2	24
26	DEMAND COMPONENT DP30	28	-	-	1	1
27	CUSTOMER COMPONENT CP30	1	1	-	1	23
28	AMORTIZATION - 2005 ICE STORM DEFERRAL P30	70	3	1	4	56
29	DEMAND COMPONENT DP30	67	-	1	2	2
30	CUSTOMER COMPONENT CP30	3	3	-	2	54
31	TOTAL OPER & MAINT EXPENSES	14,343	986	122	735	14,206
32	DEMAND COMPONENT	12,339	0	86	317	421
33	CUSTOMER COMPONENT	2,004	986	36	418	13,785

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 OPERATING EXPENSES
 \$1,000

Line No.	Alloc	LP-4	LP-5	LPEP	GH-2	SL/AL
OPERATION & MAINTENANCE EXPENSES CONTINUED						
PROFORMA ADJUSTMENTS TO O & M EXPENSES						
1	EMPLOYEE WAGES AND BENEFITS	K929	(18)	(1)	0	(1)
2	DEMAND COMPONENT	DK929	(16)	0	0	(1)
3	CUSTOMER COMPONENT	CK929	(2)	(1)	0	(1)
4	RATE CASE EXPENSES	K929	32	1	0	2
5	DEMAND COMPONENT	DK929	28	0	0	1
6	CUSTOMER COMPONENT	CK929	4	1	0	1
7	INTEREST EXPENSE ON CUST DEPOSITS	RCW6	37	12	0	3
8	AMORTIZATION OF HURRACANE IRENE & HALLOWEEN SNOW STORME	P30	211	9	3	11
9	DEMAND COMPONENT	DP30	201	0	3	6
10	CUSTOMER COMPONENT	CP30	10	9	0	5
11	COMPANY USE ENERGY SUPPLY		(138)	(122)	(2)	(1)
12	DEMAND COMPONENT	RES15	(138)	(122)	(2)	(1)
13	CUSTOMER COMPONENT		0	0	0	0
14	MISC GENERAL EXPENSE	K929	0	0	0	0
15	DEMAND COMPONENT	DK929	0	0	0	0
16	CUSTOMER COMPONENT	CK929	0	0	0	0
17	TOTAL PROFORMA ADJUSTMENTS		124	(101)	1	14
18	DEMAND COMPONENT		75	(122)	1	6
19	CUSTOMER COMPONENT		49	21	0	8
20	ADJUSTED OPER & MAINT EXPENSES		14,467	885	123	749
21	DEMAND COMPONENT		12,414	(122)	87	323
22	CUSTOMER COMPONENT		2,053	1,007	36	426
23	ADJUSTMENT TO UNCOLLECTIBLE ACCOUNTS EXPENSE-PROPOSED ONLY	RCW5	31	15	0	0

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 OPERATING EXPENSES
 \$1,000

Line No.		Alloc	LP-4	LP-5	LPEP	GH-2	SUJAL
	DEPRECIATION EXPENSE						
	DISTRIBUTION						
	SUBSTATIONS						
1	DIRECTLY ASSIGNED SUBS	RK407	0	0	30	0	0
2	PRIMARY	RD20	51	0	0	1	1
3	SECONDARY	RD30	0	0	0	0	0
	STATION EQUIPMENT:						
4	PRIMARY DEMAND COMPONE	RD20	1,108	0	0	22	29
5	PRIMARY CUSTOMER COMPC	RC20	0	0	0	0	0
6	SECONDARY DEMAND COMPC	RD30	0	0	0	0	0
7	SECONDARY CUSTOMER COM	RC30	0	0	0	0	0
8	TOTAL SUBSTATIONS		1,159	0	30	23	30
	OVERHEAD LINES						
	PRIMARY						
9	DEMAND COMPONENT	RD20	2,051	0	0	40	53
10	CUSTOMER COMPONENT	RC20	12	0	0	19	16
	SECONDARY						
11	DEMAND COMPONENT	RD30	0	0	0	11	14
12	CUSTOMER COMPONENT	RC30	0	0	0	9	8
13	STREET LIGHTING	RK405	0	0	0	0	798
14	TOTAL OVERHEAD LINES		2,063	0	0	79	889
	UNDERGROUND LINES						
	PRIMARY						
15	DEMAND COMPONENT	RD20	307	0	0	6	8
16	CUSTOMER COMPONENT	RC20	8	0	0	12	10
17	SECONDARY						
18	DEMAND COMPONENT	RD30	0	0	0	3	4
19	CUSTOMER COMPONENT	RC30	0	0	0	1	1
20	TOTAL UNDERGROUND LINES		315	0	0	22	23
	LINE TRANSFORMERS						
21	DEMAND COMPONENT	RD30	0	0	0	20	26
22	CUSTOMER COMPONENT	RCW8	0	0	0	16	20
23	TOTAL LINE TRANSFORMERS		0	0	0	36	46
	SERVICES						
24	DEMAND COMPONENT	RD30K	0	0	0	1	0
25	CUSTOMER COMPONENT	RCW9	0	0	0	17	0
26	TOTAL SERVICES		0	0	0	18	0
27	METERS						
28	AREA LIGHTING FIXTURES	RCW1	469	484	17	50	0
29	STREET LIGHTING	RK405	0	0	0	0	286
30	TOTAL DISTRIBUTION		4,006	484	47	228	2,494
31	DEMAND COMPONENT		3,517	0	30	104	135
32	CUSTOMER COMPONENT		489	484	17	124	2,359
33	GENERAL						
34	DEMAND COMPONENT	K939	653	27	11	40	494
35	CUSTOMER COMPONENT	DK939	574	0	9	16	21
36	INTANGIBLE	CK939	79	27	2	24	473
37	DEMAND COMPONENT	K939	330	14	5	20	249
38	CUSTOMER COMPONENT	DK939	290	0	4	8	10
39	TOTAL DEPR & AMORT EXPENSE	CK939	40	14	1	12	239
40	DEMAND COMPONENT		4,989	525	63	288	3,237
41	CUSTOMER COMPONENT		4,381	0	43	128	166
41			608	525	20	160	3,071
	ADJUSTMENT TO DEPRECIATION EXPENSE						
42	ANNUAL DEPRECIATION EXP	ED00	388	41	5	22	252
43	DEMAND COMPONENT	RED000	341	0	3	10	13
44	CUSTOMER COMPONENT	RED00C	47	41	2	12	239
45	ADJUSTED DEPR & AMORT EXPENSE		5,377	566	68	310	3,489
46	DEMAND COMPONENT		4,722	0	46	138	179
47	CUSTOMER COMPONENT		655	566	22	172	3,310

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 OPERATING EXPENSES
 \$1,000

Line No.	Alloc	LP-4	LP-5	LPEP	GH-2	SL/AL
	TAXES					
	TAXES OTHER THAN INCOME,					
	EXCLUDING GROSS RECEIPTS					
1	P01	58	2	1	3	38
2	DP01	56	0	1	2	2
3	CP01	2	2	0	1	36
4	P01	(22)	(1)	0	(1)	(15)
5	DP01	(21)	0	0	(1)	(1)
6	CP01	(1)	(1)	0	0	(14)
7	P01	93	3	1	4	60
8	DP01	89	0	1	2	3
9	CP01	4	3	0	2	57
10	P01	6	0	0	0	4
11	DP01	6	0	0	0	0
12	CP01	0	0	0	0	4
13	P01	0	0	0	0	0
14	DP01	0	0	0	0	0
15	CP01	0	0	0	0	0
16	P01	0	0	0	0	0
17	DP01	0	0	0	0	0
18	CP01	0	0	0	0	0
19	K939	219	9	4	13	165
20	DK939	192	0	3	5	7
21	CK939	27	9	1	8	158
22	K939	(1)	0	0	0	(1)
23	DK939	(1)	0	0	0	0
24	CK939	0	0	0	0	(1)
	TOTAL TAXES OTHER THAN INCOME					
25			353	13	6	19
26			321	0	5	8
27			32	13	1	11
28	P01	6	0	0	0	4
29	DP01	6	0	0	0	0
30	CP01	0	0	0	0	4
31			359	13	6	19
32			327	0	5	8
33			32	13	1	11
34	P30	(38)	(2)	(1)	(2)	(33)
35	DP30	(36)	0	(1)	(1)	(1)
36	CP30	(2)	(2)	0	(1)	(32)

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 OPERATING EXPENSES
 \$1,000

Line No.	Alloc	LP-4	LP-5	LPEP	GH-2	SL/AL	
DEFERRED INCOME TAXES							
1	ADJUST GROSS RECEIPTS TAX	RRBG	0	0	0	0	
2	DEMAND COMPONENT	TRRBG	0	0	0	0	
3	CUSTOMER COMPONENT	TRRBG	0	0	0	0	
4	CONTRIB IN AID OF CONSTRUCTION	P30	(229)	(10)	(3)	(11)	(184)
5	DEMAND COMPONENT	DP30	(218)	0	(3)	(6)	(8)
6	CUSTOMER COMPONENT	CP30	(11)	(10)	0	(5)	(176)
7	VACATION PAY	K939	1	0	0	0	1
8	DEMAND COMPONENT	DK939	1	0	0	0	0
9	CUSTOMER COMPONENT	CK939	0	0	0	0	1
10	OBSOLETE INVENTORY	AT2	0	0	0	0	0
11	DEMAND COMPONENT	DAT2	0	0	0	0	0
12	CUSTOMER COMPONENT	CAT2	0	0	0	0	0
13	CLEARING ACCOUNTS	P00	0	0	0	0	0
14	DEMAND COMPONENT	DP00	0	0	0	0	0
15	CUSTOMER COMPONENT	CP00	0	0	0	0	0
16	2005 ICE STORM DEFERRAL	K939	22	1	0	2	16
17	DEMAND COMPONENT	DK939	19	0	0	1	1
18	CUSTOMER COMPONENT	CK939	3	1	0	1	15
BALANCE CARRIED FORWARD							
10	DEFERRED INCOME TAXES		(206)	(9)	(3)	(9)	(167)
11	DEMAND COMPONENT		(198)	0	(3)	(5)	(7)
12	CUSTOMER COMPONENT		(8)	(9)	0	(4)	(160)

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 OPERATING EXPENSES
 \$1,000

Line No.	Alloc	LP-4	LP-5	LPEP	GH-2	SL/AL	
DEFERRED INCOME TAXES							
CONTINUED							
1	BALANCE BROUGHT FORWARD	(206)	(9)	(3)	(9)	(167)	
2	DEMAND COMPONENT	(198)	-	(3)	(5)	(7)	
3	CUSTOMER COMPONENT	(8)	(9)	-	(4)	(160)	
4	PENSION/POST EMPL/SEVERENCE	K939	690	28	11	42	522
5	DEMAND COMPONENT	DK939	606	0	9	17	22
6	CUSTOMER COMPONENT	CK939	84	28	2	25	500
7	ENVIRONMENTAL CLEANUP	P00	4	0	0	0	6
8	DEMAND COMPONENT	DP00	4	0	0	0	0
9	CUSTOMER COMPONENT	CP00	0	0	0	0	6
10	OTHER DEFERRED CREDITS		0	0	0	0	0
11	DEMAND COMPONENT	TXGR	0	0	0	0	0
12	CUSTOMER COMPONENT	TXGR	0	0	0	0	0
BALANCE CARRIED FORWARD							
13	DEFERRED INCOME TAXES		488	19	8	33	361
14	DEMAND COMPONENT		412	0	6	12	15
15	CUSTOMER COMPONENT		76	19	2	21	346

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 OPERATING EXPENSES
 \$1,000

Line No.	Alloc	LP-4	LP-5	LPEP	GH-2	SL/AL	
DEFERRED INCOME TAXES							
CONTINUED							
1	BALANCE BROUGHT FORWARD		488	19	8	33	361
2	DEMAND COMPONENT		412	-	6	12	15
3	CUSTOMER COMPONENT		76	19	2	21	346
ACRS AND MACRS							
4	DISTRIBUTION PROPERTY	P30	1,410	61	23	70	1,138
5	DEMAND COMPONENT	DP30	1,344	0	21	37	49
6	CUSTOMER COMPONENT	CP30	66	61	2	33	1,089
7	GENERAL PROPERTY	K939	(7)	0	0	0	(5)
8	DEMAND COMPONENT	DK939	(6)	0	0	0	0
9	CUSTOMER COMPONENT	CK939	(1)	0	0	0	(5)
10	TOTAL ACRS AND MACRS		1,403	61	23	70	1,133
11	DEMAND COMPONENT		1,338	0	21	37	49
12	CUSTOMER COMPONENT		65	61	2	33	1,084
13	MISC. DEFERRED BOOKED EXPENSES	K939	0	0	0	0	0
14	DEMAND COMPONENT	DK939	0	0	0	0	0
15	CUSTOMER COMPONENT	CK939	0	0	0	0	0
16	PREPAID EXPENSES	P01	(9)	0	0	0	(6)
17	DEMAND COMPONENT	DP01	(9)	0	0	0	0
18	CUSTOMER COMPONENT	CP01	0	0	0	0	(6)
19	TAX CREDIT CARRYFORWARDS	P01	0	0	0	0	0
20	DEMAND COMPONENT	DP01	0	0	0	0	0
21	CUSTOMER COMPONENT	CP01	0	0	0	0	0
22	FEDERAL NOL C/F DIT ASSET	P01	(347)	(10)	(3)	(17)	(227)
23	DEMAND COMPONENT	DP01	(332)	0	(3)	(9)	(12)
24	CUSTOMER COMPONENT	CP01	(15)	(10)	0	(8)	(215)
BALANCE CARRIED FORWARD							
25	DEFERRED INCOME TAXES		1,535	70	28	86	1,261
26	DEMAND COMPONENT		1,409	0	24	40	52
27	CUSTOMER COMPONENT		126	70	4	46	1,209

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 OPERATING EXPENSES
 \$1,000

Line No.	Alloc	LP-4	LP-5	LPEP	GH-2	SUAL	
DEFERRED INCOME TAXES CONTINUED							
1	BALANCE BROUGHT FORWARD		1,535	70	28	86	1,261
2	DEMAND COMPONENT		1,409	-	24	40	52
3	CUSTOMER COMPONENT		126	70	4	46	1,209
OTHER 263A & REPAIR ALLOWANCE							
4	DISTRIBUTION PROPERTY	P01	25	1	0	2	16
5	DEMAND COMPONENT	DP01	24	0	0	1	1
6	CUSTOMER COMPONENT	CP01	1	1	0	1	15
7	GENERAL PROPERTY	X939	171	7	2	10	129
8	DEMAND COMPONENT	DK939	150	0	2	4	5
9	CUSTOMER COMPONENT	CK939	21	7	0	6	124
10	CONSUMER EDUCATION	P01	0	0	0	0	0
11	DEMAND COMPONENT	DP01	0	0	0	0	0
12	CUSTOMER COMPONENT	CP01	0	0	0	0	0
13	LOSS ON REACQUIRED DEBT	P00	(192)	(8)	(3)	(10)	(154)
14	DEMAND COMPONENT	DP00	(181)	0	(3)	(5)	(7)
15	CUSTOMER COMPONENT	CP00	(11)	(8)	0	(5)	(147)
16	BAD DEBTS	CW5	79	38	0	1	0
17	DEMAND COMPONENT	RCW5	19	9	0	0	0
18	CUSTOMER COMPONENT	RCW5	60	29	0	1	0
19	WORKERS COMPENSATION	K929	0	0	0	0	0
20	DEMAND COMPONENT	DK929	0	0	0	0	0
21	CUSTOMER COMPONENT	CK929	0	0	0	0	0
22	RATE CASE EXPENSES	X939	(9)	0	0	0	(6)
23	DEMAND COMPONENT	DK939	(8)	0	0	0	0
24	CUSTOMER COMPONENT	CK939	(1)	0	0	0	(6)
25	FED DEF INC TAX ADJUST	K939	0	0	0	0	0
26	DEMAND COMPONENT	DK939	0	0	0	0	0
27	CUSTOMER COMPONENT	CK939	0	0	0	0	0
28	PA NOL DEF TAX ASSET	K939	29	1	0	2	22
29	DEMAND COMPONENT	DK939	25	-	-	1	1
30	CUSTOMER COMPONENT	CK939	4	1	-	1	21
31	RAR ADJUSTMENTS	K939	10	0	0	0	7
32	DEMAND COMPONENT	DK939	9	0	0	0	0
33	CUSTOMER COMPONENT	CK939	1	0	0	0	7
34	DEFAULT SERVICE PLAN	K939	0	0	0	0	0
35	DEMAND COMPONENT	DK939	0	0	0	0	0
36	CUSTOMER COMPONENT	CK939	0	0	0	0	0
37	CONSERVATION PROGRAM	K939	0	0	0	0	0
38	DEMAND COMPONENT	DK939	0	0	0	0	0
39	CUSTOMER COMPONENT	CK939	0	0	0	0	0
40	SMART METER TECHNOLOGY	K939	0	0	0	0	0
41	DEMAND COMPONENT	DK939	0	0	0	0	0
42	CUSTOMER COMPONENT	CK939	0	0	0	0	0
43	VARIABLE PAY	K939	13	1	0	0	9
44	DEMAND COMPONENT	DK939	11	0	0	0	0
45	CUSTOMER COMPONENT	CK939	2	1	0	0	9
46	TOTAL DEFERRED INCOME TAXES		1,661	110	27	91	1,284
47	DEMAND COMPONENT		1,458	9	23	41	52
48	CUSTOMER COMPONENT		203	101	4	50	1,232
49	DEFERRED INCOME TAX ADJUSTMENT	K939	(676)	(28)	(11)	(41)	(511)
50	DEMAND COMPONENT	DK939	(594)	0	(9)	(16)	(21)
51	CUSTOMER COMPONENT	CK939	(82)	(28)	(2)	(25)	(490)
52	ADJUSTED DEFERRED INC TAXES		985	82	16	50	773
53	DEMAND COMPONENT		864	9	14	25	31
54	CUSTOMER COMPONENT		121	73	2	25	742

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 OPERATING EXPENSES SUMMARY
 \$1,000

Line No.		LP-4	LP-5	LPEP	GH-2	SL/AL
	OPERATING EXPENSES					
1	O & M DISTRIBUTION	7,999	537	30	357	9,868
2	O & M CUSTOMER ACCOUNTS	525	219	1	40	86
3	O & M CUST SVC & INFO	0	0	0	0	0
4	O & M SALES	293	0	5	8	11
5	O & M ADMIN & GENERAL	5,427	226	85	324	4,181
6	ADJUSTS TO O & M EXPENSES	124	(101)	1	14	178
7	TOTAL OPER & MAINT EXPENSES	14,467	885	123	749	14,384
8	DEMAND COMPONENT	12,414	(122)	87	323	425
9	CUSTOMER COMPONENT	2,053	1,007	36	426	13,959
10	DEPRECIATION & AMORTIZATION	5,377	566	68	310	3,489
11	DEMAND COMPONENT	4,722	0	46	138	179
12	CUSTOMER COMPONENT	655	566	22	172	3,310
	TAXES OTHER THAN INCOME					
13	EXCLUDING GROSS RECEIPTS	353	13	6	19	251
14	DEMAND COMPONENT	321	0	5	8	11
15	CUSTOMER COMPONENT	32	13	1	11	240
16	GROSS RECEIPTS TAX	2,005	71	26	81	1,360
17	DEMAND COMPONENT	1,875	(3)	22	38	54
18	CUSTOMER COMPONENT	130	74	4	43	1,306
19	ADJUSTED DEFERRED INC TAXES	985	82	16	50	773
20	DEMAND COMPONENT	864	9	14	25	31
21	CUSTOMER COMPONENT	121	73	2	25	742
22	NET INVESTMENT TAX CREDIT	(38)	(2)	(1)	(2)	(33)
23	DEMAND COMPONENT	(36)	0	(1)	(1)	(1)
24	CUSTOMER COMPONENT	(2)	(2)	0	(1)	(32)
25	OP EXPENSES PRIOR INCOME TAX	23,149	1,615	238	1,207	20,224
26	DEMAND COMPONENT	20,160	(116)	173	531	699
27	CUSTOMER COMPONENT	2,989	1,731	65	676	19,525
	PA AND FEDERAL INCOME TAXES BASED ON PRESENT LEVEL REVENUE REQUIREMENTS AT ACTUAL					
28	TOTAL PA INCOME TAX	759	(52)	18	1	105
29	DEMAND COMPONENT	862	4	19	3	12
30	CUSTOMER COMPONENT	(103)	(56)	0	(1)	93
31	TOTAL FED INC TAX	816	(125)	24	(20)	(63)
32	DEMAND COMPONENT	1,808	61	45	(2)	37
33	CUSTOMER COMPONENT	(991)	(186)	(21)	(18)	(100)
34	TOTAL TAXES	4,880	(13)	89	129	2,393
35	DEMAND COMPONENT	5,694	71	104	71	144
36	CUSTOMER COMPONENT	(813)	(84)	(14)	59	2,249
37	TOTAL OPERATING EXPENSES	24,724	1,438	280	1,188	20,266
38	DEMAND COMPONENT	22,830	(51)	237	532	748
39	CUSTOMER COMPONENT	1,895	1,489	44	657	19,518

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 OPERATING REVENUES
 \$1,000

Line No.	Alloc	LP-4	LP-5	LPEP	GH-2	SL/AL
OPERATING REVENUES						
SALE OF ELECTRICITY						
1		33,726	1,209	445	1,387	22,947
2		(115)	(4)	(2)	(5)	(78)
3		33,611	1,205	443	1,382	22,869
4	RCW4	114	9	0	23	0
5		263	(4)	0	(28)	174
6		33,988	1,210	443	1,377	23,043
OTHER OPERATING REVENUES						
7	P30	19	1	0	0	15
8	DP30	18	0	0	0	1
9	CP30	1	1	0	0	14
RENT-ELECTRIC PROPERTY						
10	P30	1,534	66	25	76	1,238
11	DP30	1,462	0	23	40	53
12	CP30	72	66	2	36	1,185
OTHER ELECTRIC REVENUE						
13	P30	191	8	3	9	155
14	DP30	182	0	3	5	7
15	CP30	9	8	0	4	148
16		1,744	75	28	85	1,408
17		1,662	0	26	45	61
18		82	75	2	40	1,347
19		35,732	1,285	471	1,462	24,451
20		33,988	1,210	443	1,377	23,043
21		2,005	71	26	81	1,360

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 CALCULATION OF INCOME TAXES
 \$1,000

Line No.		LP-4	LP-5	LPEP	GH-2	SJ/AL
	DERIVATION-					
	TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS					
1	OPERATING REVENUES	35,732	1,285	471	1,482	24,451
	MINUS OPERATING EXPENSES					
2	OP EXPENSES PRIOR INCOME TAX	23,149	1,615	238	1,207	20,224
3	EQUALS: TAXABLE INCOME	12,583	(330)	233	255	4,227
	PLUS: ADJUSTMENTS TO					
4	TAXABLE INCOME	(7,031)	(456)	(76)	(367)	(4,494)
5	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS	5,552	(786)	157	(112)	(267)
	PA INCOME TAX CALCULATION					
6	TAXABLE NET INCOME	5,552	(786)	157	(112)	(267)
7	TOTAL SPECIAL DEDUCTIONS	2,042	266	28	125	1,323
8	PA TAXABLE INCOME	7,594	(520)	185	13	1,056
9	PA APPORTIONMENT PERCENTAGE	100%	100%	100%	100%	100%
10	PA TAXABLE INCOME	7,594	(520)	185	13	1,056
11	PA INCOME TAX @ 9.99%	759	(52)	18	1	105
12	PA TAX CREDITS	0	0	0	0	0
	PA INCOME TAX					
13	ADJUSTMENTS	0	0	0	0	0
14	TOTAL PA INCOME TAX	759	(52)	18	1	105
	FEDERAL INC TAX CALCULATION					
15	TAXABLE NET INCOME	5,552	(786)	157	(112)	(267)
	DEDUCTIONS					
16	PA INCOME TAX	759	(52)	18	1	105
17	TOTAL DEDUCTIONS	759	(52)	18	1	105
18	FEDERAL TAXABLE INCOME	4,793	(734)	139	(113)	(372)
19	FEDERAL INCOME TAX @ 35.0%	1,678	(257)	49	(40)	(130)
	FEDERAL INCOME TAX					
20	CREDITS & ADJUSTMENTS	(862)	132	(25)	20	67
21	TOTAL FEDERAL INCOME TAX	816	(125)	24	(20)	(63)

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 CALCULATION OF INCOME TAXES
 \$1,000

Line No.	Alloc	LP-4	LP-5	LPEP	GH-2	SLUAL
ADJUSTMENTS TO TAXABLE INCOME						
1	INTEREST EXPENSE RBX	(2,987)	(75)	(24)	(140)	(1,846)
2	DEMAND COMPONENT DRBX	(2,882)	0	(21)	(77)	(101)
3	CUSTOMER COMPONENT CRBX	(105)	(75)	(3)	(63)	(1,745)
4	DEFERRED INCOME TAXES	985	82	16	50	773
5	DEMAND COMPONENT	864	9	14	25	31
6	CUSTOMER COMPONENT	121	73	2	25	742
7	NET INVESTMENT TAX CREDIT	(38)	(2)	(1)	(2)	(33)
8	DEMAND COMPONENT	(36)	0	(1)	(1)	(1)
9	CUSTOMER COMPONENT	(2)	(2)	0	(1)	(32)
10	SEVERENCE PAY	0	0	0	0	0
11	DEMAND COMPONENT	0	0	0	0	0
12	CUSTOMER COMPONENT	0	0	0	0	0
BOOK DEPRECIATION & AMORTIZATION						
13	DISTRIBUTION ED30	4,415	533	52	252	2,749
14	DEMAND COMPONENT RED30D	3,876	0	33	115	149
15	CUSTOMER COMPONENT RED30C	539	533	19	137	2,600
16	GENERAL & INTANGIBLE ED88	983	41	16	60	743
17	DEMAND COMPONENT RED88D	864	0	13	24	31
18	CUSTOMER COMPONENT RED88C	119	41	3	36	712
19	TOTAL BOOK DEPRECIATION & AMORTIZATION	5,398	574	68	312	3,492
20	DEMAND COMPONENT	4,740	0	46	139	180
21	CUSTOMER COMPONENT	658	574	22	173	3,312
TAX DEPRECIATION & AMORTIZATION						
22	DISTRIBUTION ED30	(6,565)	(793)	(77)	(373)	(4,086)
23	DEMAND COMPONENT RED30D	(5,763)	0	(49)	(170)	(221)
24	CUSTOMER COMPONENT RED30C	(802)	(793)	(28)	(203)	(3,865)
25	GENERAL & INTANGIBLE ED88	(1,038)	(43)	(17)	(63)	(785)
26	DEMAND COMPONENT RED88D	(912)	0	(14)	(25)	(33)
27	CUSTOMER COMPONENT RED88C	(126)	(43)	(3)	(38)	(752)
28	TOTAL TAX DEPRECIATION & AMORTIZATION	(7,603)	(836)	(94)	(436)	(4,871)
29	DEMAND COMPONENT	(6,675)	0	(63)	(195)	(254)
30	CUSTOMER COMPONENT	(928)	(836)	(31)	(241)	(4,617)
31	POST RETIREMENT BENEFITS K939	(65)	(3)	(1)	(4)	(49)
32	DEMAND COMPONENT DK939	(57)	0	(1)	(2)	(2)
33	CUSTOMER COMPONENT CK939	(8)	(3)	0	(2)	(47)
34	DEPRECIATION CHARGED TO CLEARING ED00	0	0	0	0	0
35	DEMAND COMPONENT RED00D	0	0	0	0	0
36	CUSTOMER COMPONENT RED00C	0	0	0	0	0
BALANCE CARRIED FORWARD						
37	ADJUSTMENTS TO TAXABLE INCOME	(4,310)	(260)	(36)	(220)	(2,534)
38	DEMAND COMPONENT	(4,046)	9	(26)	(111)	(147)
39	CUSTOMER COMPONENT	(264)	(269)	(10)	(109)	(2,387)

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 CALCULATION OF INCOME TAXES
 \$1,000

Line No.	Alloc	LP-4	LP-5	LPEP	GH-2	SU/LAL
BALANCE BROUGHT FORWARD						
1		(4,310)	(260)	(36)	(220)	(2,534)
ADJUSTMENTS TO TAXABLE INCOME CONTINUED						
2	BUSINESS MEALS NOT DEDUCTIBLE K939	9	0	0	0	6
3	DEMAND COMPONENT DK939	8	0	0	0	0
4	CUSTOMER COMPONENT CK939	1	0	0	0	6
5	VACATION PAY K939	(2)	0	0	0	(2)
6	DEMAND COMPONENT DK939	(2)	0	0	0	0
7	CUSTOMER COMPONENT CK939	0	0	0	0	(2)
8	PENSION EXPENSE K939	(1,590)	(65)	(26)	(96)	(1,202)
9	DEMAND COMPONENT DK939	(1,397)	0	(22)	(38)	(50)
10	CUSTOMER COMPONENT CK939	(193)	(65)	(4)	(58)	(1,152)
11	POST EMPL BENE/VERP K939	(10)	0	0	0	(8)
12	DEMAND COMPONENT DK939	(9)	0	0	0	0
13	CUSTOMER COMPONENT CK939	(1)	0	0	0	(8)
14	ENVIRONMENTAL CLEANUP P00	(11)	(1)	0	0	(14)
15	DEMAND COMPONENT DP00	(10)	0	0	0	0
16	CUSTOMER COMPONENT CP00	(1)	(1)	0	0	(14)
BALANCE CARRIED FORWARD						
17		(5,914)	(326)	(62)	(316)	(3,754)
18	DEMAND COMPONENT	(5,456)	9	(48)	(149)	(197)
19	CUSTOMER COMPONENT	(458)	(335)	(14)	(167)	(3,557)

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 CALCULATION OF INCOME TAXES
 \$1,000

Line No.	Alloc	LP-4	LP-5	LPEP	GH-2	SL/AL	
	BALANCE BROUGHT FORWARD						
1	ADJUSTMENTS TO TAXABLE INCOME CONTINUED		(5,914)	(326)	(62)	(316)	(3,754)
2	REACQUIRED DEBT COSTS	P00	462	20	8	23	371
3	DEMAND COMPONENT	DP00	437	0	7	12	16
4	CUSTOMER COMPONENT	CP00	25	20	1	11	355
5	BAD DEBTS & PROPERTY DAMAGE	RCW5	(190)	(90)	0	(3)	0
6	DEMAND COMPONENT	RCW5	(64)	(30)	0	(1)	0
7	CUSTOMER COMPONENT	RCW5	(126)	(60)	0	(2)	0
	ADJUST SALES OF PROPERTY						
8	DISTRIBUTION PROPERTY	P30	80	3	1	4	85
9	DEMAND COMPONENT	DP30	76	0	1	2	3
10	CUSTOMER COMPONENT	CP30	4	3	0	2	62
11	GENERAL PROPERTY	K939	63	3	1	4	48
12	DEMAND COMPONENT	DK939	55	0	1	2	2
13	CUSTOMER COMPONENT	CK939	8	3	0	2	46
14	TOTAL ADJUST SALES OF PROPERTY		143	6	2	8	113
15	DEMAND COMPONENT		131	0	2	4	5
16	CUSTOMER COMPONENT		12	6	0	4	108
	REMOVAL COSTS						
17	DISTRIBUTION	P30	(847)	(37)	(13)	(42)	(683)
18	DEMAND COMPONENT	DP30	(807)	0	(12)	(22)	(29)
19	CUSTOMER COMPONENT	CP30	(40)	(37)	(1)	(20)	(654)
20	RATE CASE EXPENSES	K939	22	1	0	2	17
21	DEMAND COMPONENT	DK939	19	0	0	1	1
22	CUSTOMER COMPONENT	CK939	3	1	0	1	16
	OTHER 263A & REPAIR ALLOW						
23	DISTRIBUTION	P30	(1,286)	(56)	(21)	(64)	(1,038)
24	DEMAND COMPONENT	DP30	(1,226)	0	(19)	(34)	(44)
25	CUSTOMER COMPONENT	CP30	(60)	(56)	(2)	(30)	(994)
26	GENERAL PROPERTY	K939	13	1	0	0	9
27	DEMAND COMPONENT	DK939	11	0	0	0	0
28	CUSTOMER COMPONENT	CK939	2	1	0	0	9
29	WORKERS COMPENSATION	K929	0	0	0	0	0
30	DEMAND COMPONENT	DK929	0	0	0	0	0
31	CUSTOMER COMPONENT	CK929	0	0	0	0	0
32	MISC. DEFERRED BOOK EXPENSES	K939	0	0	0	0	0
33	DEMAND COMPONENT	DK939	0	0	0	0	0
34	CUSTOMER COMPONENT	CK939	0	0	0	0	0
35	RAR ADJUSTMENTS	RP01	(37)	(1)	0	(2)	(24)
36	DEMAND COMPONENT	DP01	(35)	0	0	(1)	(1)
37	CUSTOMER COMPONENT	CP01	(2)	(1)	0	(1)	(23)
	BALANCE CARRIED FORWARD						
38	ADJUSTMENTS TO TAXABLE INCOME		(7,634)	(482)	(86)	(394)	(4,989)
39	DEMAND COMPONENT		(6,990)	(21)	(70)	(190)	(249)
40	CUSTOMER COMPONENT		(644)	(461)	(16)	(204)	(4,740)

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 CALCULATION OF INCOME TAXES
 \$1,000

Line No.		Alloc	LP-4	LP-5	LPEP	GH-2	SL/JAL
	BALANCE BROUGHT FORWARD						
1	ADJUSTMENTS TO TAXABLE INCOME		(7,634)	(482)	(86)	(394)	(4,989)
	CONTINUED						
2	SERP	K939	3	0	0	0	2
3	DEMAND COMPONENT	DK939	3	0	0	0	0
4	CUSTOMER COMPONENT	CK939	0	0	0	0	2
5	ESOP DIVIDEND	K939	(163)	(7)	(2)	(10)	(123)
6	DEMAND COMPONENT	DK939	(143)	0	(2)	(4)	(5)
7	CUSTOMER COMPONENT	CK939	(20)	(7)	0	(6)	(118)
	CONTRIBUTIONS IN AID OF CONSTRUCTION						
8	DISTRIBUTION	P30	821	35	13	40	662
9	DEMAND COMPONENT	DP30	782	0	12	21	28
10	CUSTOMER COMPONENT	CP30	39	35	1	19	634
11	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION		821	35	13	40	662
12	DEMAND COMPONENT		782	0	12	21	28
13	CUSTOMER COMPONENT		39	35	1	19	634
14	ADJ G R TAX - CASH BASIS	RRBG	0	0	0	0	0
15	DEMAND COMPONENT	TRRBG	0	0	0	0	0
16	CUSTOMER COMPONENT	TRRBG	0	0	0	0	0
17	OTHER DEFERRED CREDITS	TXGR	0	0	0	0	0
18	DEMAND COMPONENT		0	0	0	0	0
19	CUSTOMER COMPONENT		0	0	0	0	0
20	CONSUMER EDUCATION	K939	0	0	0	0	0
21	DEMAND COMPONENT	DK939	0	0	0	0	0
22	CUSTOMER COMPONENT	CK939	0	0	0	0	0
23	CLEARING AND PAYROLL EQUALIZATION	K939	0	0	0	0	0
24	DEMAND COMPONENT	DK939	0	0	0	0	0
25	CUSTOMER COMPONENT	CK939	0	0	0	0	0
26	2005 ICE STORM DEFERRAL	K939	(51)	(2)	(1)	(3)	(39)
27	DEMAND COMPONENT	DK939	(45)	0	(1)	(1)	(2)
28	CUSTOMER COMPONENT	CK939	(6)	(2)	0	(2)	(37)
29	OBSOLETE INVENTORY	AT2	0	0	0	0	0
30	DEMAND COMPONENT	DAT2	0	0	0	0	0
31	CUSTOMER COMPONENT	CAT2	0	0	0	0	0
32	PREFERRED DIV PD CREDIT	P01	0	0	0	0	0
33	DEMAND COMPONENT	DP01	0	0	0	0	0
34	CUSTOMER COMPONENT	CP01	0	0	0	0	0
35	PREPAID EXPENSES	P01	24	1	0	2	16
36	DEMAND COMPONENT	DP01	23	0	0	1	1
37	CUSTOMER COMPONENT	CP01	1	1	0	1	15
38	DEFAULT SERVICE PLAN	P30	0	0	0	0	0
39	DEMAND COMPONENT	DP30	0	0	0	0	0
40	CUSTOMER COMPONENT	CP30	0	0	0	0	0
41	CONSERVATION PROGRAM	P30	0	0	0	0	0
42	DEMAND COMPONENT	DP30	0	0	0	0	0
43	CUSTOMER COMPONENT	CP30	0	0	0	0	0
44	SMART METER TECHNOLOGY	P30	0	0	0	0	0
45	DEMAND COMPONENT	DP30	0	0	0	0	0
46	CUSTOMER COMPONENT	CP30	0	0	0	0	0
47	VARIABLE PAY	K939	(31)	(1)	0	(2)	(23)
48	DEMAND COMPONENT	DK939	(27)	0	0	(1)	(1)
49	CUSTOMER COMPONENT	CK939	(4)	(1)	0	(1)	(22)
50	Charitable Contributions	K939	0	0	0	0	0
51	DEMAND COMPONENT	DK939	0	0	0	0	0
52	CUSTOMER COMPONENT	CK939	0	0	0	0	0
53	TOTAL ADJ'S TO TAXABLE INCOME		(7,031)	(456)	(76)	(367)	(4,494)
54	DEMAND COMPONENT		(6,397)	(21)	(61)	(174)	(228)
55	CUSTOMER COMPONENT		(634)	(435)	(15)	(193)	(4,266)

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 CALCULATION OF INCOME TAXES
 \$1,000

Line No.	Alloc	LP-4	LP-5	LPEP	GH-2	SLJAL	
INCOME TAX ADJUSTMENTS							
PA SPECIAL ADJUSTMENTS							
1	BONUS DEPRECIATION TRANSMISSION	D10	0	0	0	0	
2	DEMAND COMPONENT	RD10	0	0	0	0	
3	CUSTOMER COMPONENT	RD10	0	0	0	0	
4	BONUS DEPRECIATION DISTRIBUTION	ED00	2,729	287	35	158	1,771
5	DEMAND COMPONENT	RED00D	2,396	0	24	70	91
6	CUSTOMER COMPONENT	RED00C	333	287	11	88	1,680
7	BONUS DEPRECIATION GENERAL PLANT	ED88	8	0	0	0	4
8	DEMAND COMPONENT	RED88D	7	0	0	0	0
9	CUSTOMER COMPONENT	RED88C	1	0	0	0	4
10	FEDERAL NOL CARRYFORWARD/(UTILIZATION)	P01	0	0	0	0	0
11	DEMAND COMPONENT	DP01	0	0	0	0	0
12	CUSTOMER COMPONENT	CP01	0	0	0	0	0
13	TAX PREFERENCE INCOME	P01	(4)	0	0	0	(2)
14	DEMAND COMPONENT	DP01	(4)	0	0	0	0
15	CUSTOMER COMPONENT	CP01	0	0	0	0	(2)
16	PA NET OPERATING LOSS DEDUCTION	P01	(691)	(21)	(7)	(33)	(450)
17	DEMAND COMPONENT	DP01	(662)	0	(6)	(18)	(23)
18	CUSTOMER COMPONENT	CP01	(29)	(21)	(1)	(15)	(427)
19	ADJUSTMENTS TO PA TAXABLE INCOME- GAIN/(LOSS)	P01	0	0	0	0	0
20	DEMAND COMPONENT	DP01	0	0	0	0	0
21	CUSTOMER COMPONENT	CP01	0	0	0	0	0
22	TOTAL SPECIAL DEDUCTIONS		2,042	266	28	125	1,323
23	DEMAND COMPONENT		1,737	0	18	52	68
24	CUSTOMER COMPONENT		305	266	10	73	1,255
25	PA TAX CREDITS	P01	0	0	0	0	0
26	DEMAND COMPONENT	DP01	0	0	0	0	0
27	CUSTOMER COMPONENT	CP01	0	0	0	0	0
28	FEDERAL TAX CREDITS	P01	0	0	0	0	0
29	DEMAND COMPONENT	DP01	0	0	0	0	0
30	CUSTOMER COMPONENT	CP01	0	0	0	0	0
31	CONSOLIDATED INCOME TAX ADJUSTMENTS		(862)	132	(25)	20	67
32	DEMAND COMPONENT	FTX	(305)	47	(9)	7	24
33	CUSTOMER COMPONENT	FTX	(557)	85	(16)	13	43
34	TOTAL FEDERAL TAX CREDITS & ADJUSTMENTS		(862)	132	(25)	20	67
35	DEMAND COMPONENT		(305)	47	(9)	7	24
36	CUSTOMER COMPONENT		(557)	85	(16)	13	43

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 PRESENT OPERATING REVENUES AND EXPENSES, RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL
 \$1,000

Line No.		LP-4	LP-5	LPEP	GH-2	SL/AL
	OPERATING REVENUES AT PRESENT RATE LEVELS					
	SALES OF ELECTRICITY					
1	REVISED DISTRIBUTION REVENUES	33,726	1,209	445	1,387	22,947
2	STATE TAX ADJ SURCHARGE	(115)	(4)	(2)	(5)	(78)
3	REVISED DISTRIBUTION REVENUES	33,611	1,205	443	1,382	22,869
4	LATE PAY CHARGES PRESENT RATES	114	9	0	23	0
5	ANNUALIZATION PRESENT REVENUES	263	(4)	0	(28)	174
6	ADJUSTED ELECTRIC SALES	33,988	1,210	443	1,377	23,043
7	OTHER OPERATING REVENUES	1,744	75	28	85	1,408
8	TOTAL OPERATING REVENUES	35,732	1,285	471	1,462	24,451
	OPERATING EXPENSES					
	OPERATION AND MAINTENENCE EXPENSES					
9	DISTRIBUTION	7,999	537	30	357	9,868
10	OTHER OPER & MAINT EXPENSES	6,468	348	93	392	4,516
11	TOTAL OPER & MAINT EXPENSES	14,467	885	123	749	14,384
	DEPRECIATION EXPENSE					
12	DISTRIBUTION	4,006	484	47	228	2,494
13	OTHER DEPREC EXP	1,371	82	21	82	995
14	TOTAL DEPRECIATION AND AMORTIZATION EXPENSE	5,377	566	68	310	3,489
	TAXES					
15	CAPITAL STOCK PRESENT LEVEL	36	1	1	2	23
16	OTHER OTHER TAXES	317	12	5	17	228
17	DEFERRED INCOME TAXES	985	82	16	50	773
18	NET INVESTMENT TAX CREDIT	(38)	(2)	(1)	(2)	(33)
19	GROSS RECEIPTS TAX	2,005	71	26	81	1,360
20	TOTAL PA INCOME TAX	759	(52)	18	1	105
21	TOTAL FED INC TAX	816	(125)	24	(20)	(63)
22	TOTAL TAXES	4,880	(13)	89	129	2,393
23	TOTAL OPERATING EXPENSES	24,724	1,438	280	1,188	20,266
24	RETURN (LN 8 - 25)	11,008	(153)	191	274	4,185
25	TOTAL RATE BASE	109,734	2,748	881	5,148	67,799
26	RATE OF RETURN (LN 26 / LN 27)	10.03%	-5.57%	21.68%	5.32%	6.17%
27	CLASS RATE IN % OF TOTAL	163.36%	-90.72%	353.09%	86.64%	100.49%

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 DEVELOPMENT OF WAGES AND SALARIES ALLOCATOR
 \$1,000

Line No.		Input	Alloc	Output	LP-4	LP-5	LPEP	GH-2	SL/AL
	WAGES AND SALARIES ALLOCATOR								
	CALCULATE WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN & GENERAL								
1	DISTRIBUTION	K906	P30	K907	2,724	118	44	135	2,198
2	DEMAND COMPONENT		DP30	K907D	2,596	0	40	71	94
3	CUSTOMER COMPONENT		CP30	K907C	128	118	4	64	2,104
4	CUSTOMER ACCTS	K920	RC10	K921	20	2	0	31	25
5	CUSTOMER SERV & INFO	K922	RC10	K923	5	1	0	7	6
6	SALES	K924	DAT2	K925	206	0	3	6	7
	TOTAL WAGES AND SALARIES ALLOCATOR EXCLUDING ADMIN & GENERAL								
7	ALLOCATOR			K929	2,955	121	47	179	2,236
8	ALLOCATOR			RK929	3.174%	0.130%	0.050%	0.192%	2.402%
9	DEMAND COMPONENT			K929D	2,596	0	40	71	94
10	ALLOCATOR			DK929	11.868%	0.000%	0.183%	0.325%	0.430%
11	CUSTOMER COMPONENT			K929C	359	121	7	108	2,142
12	ALLOCATOR			CK929	0.504%	0.170%	0.010%	0.152%	3.007%
13	ADMIN & GENERAL	K930	K929	K931	75	3	1	5	56
14	DEMAND COMPONENT		DK929	K931D	66	0	1	2	2
15	CUSTOMER COMPONENT		CK929	K931C	9	3	0	3	54
	TOTAL WAGES AND SALARIES ALLOCATOR INCLUDING ADMIN & GENERAL								
16	ALLOCATOR			K939	3,030	124	48	184	2,292
17	ALLOCATOR			RK939	3.174%	0.130%	0.050%	0.193%	2.401%
18	DEMAND COMPONENT			DK939	2,662	0	41	73	96
19	ALLOCATOR			DK939	11.870%	0.000%	0.183%	0.326%	0.428%
20	CUSTOMER COMPONENT			CK939	368	124	7	111	2,196
21	ALLOCATOR			CK939	0.504%	0.170%	0.010%	0.152%	3.007%

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 SUMMARY OF ALLOCATORS
 \$1,000

Line No.		Input	Alloc	Output	LP-4	LP-5	LPEP	GH-2	SLUAL
I CUSTOMERS, WEIGHTED									
A-EXPRESSED IN \$1,000									
1	METER INVESTMENT	CW1			7,711	7,961	273	829	0
2	ALLOCATOR			RCW1	2.862%	2.955%	0.101%	0.308%	0.000%
3	METER READING EXPENSE	CW2			1,660	200	0	2,590	0
4	ALLOCATOR			RCW2	0.084%	0.010%	0.000%	0.131%	0.000%
5	LATE PAYMENTS	CW4			114	9	0	23	0
6	ALLOCATOR			RCW4	0.877%	0.069%	0.000%	0.177%	0.000%
7	UNCOLLECTIBLE ACCOUNTS	CW5			185	88	0	3	0
8	ALLOCATOR			RCW5	1.316%	0.626%	0.000%	0.021%	0.000%
9	CUSTOMER DEPOSITS	CW6			610	200	0	49	25
10	ALLOCATOR			RCW6	3.618%	1.186%	0.000%	0.291%	0.148%
11	CUSTOMER ADVANCES	CW7			0	0	0	0	0
12	ALLOCATOR			RCW7	0.000%	0.000%	0.000%	0.000%	0.000%
B-EXPRESSED IN UNITS									
13	LINE TRANSFORMERS, CUST COMP	CW8			0	0	0	1,196	1,502
14	ALLOCATOR			RCW8	0.000%	0.000%	0.000%	0.255%	0.320%
15	SERVICES CUSTOMER COMPONENT	CW9			0	0	0	2,349	0
16	ALLOCATOR			RCW9	0.000%	0.000%	0.000%	0.158%	0.000%
II CUSTOMERS, UNITS									
17	END OF YEAR CUSTOMERS	C10			1,179	144	1	1,839	1,502
18	ALLOCATOR			RC10	0.084%	0.010%	0.000%	0.131%	0.107%
19	PRIMARY CUSTOMERS	C20			1,179	0	0	1,839	1,502
20	ALLOCATOR			RC20	0.084%	0.000%	0.000%	0.131%	0.107%
21	SECONDARY CUSTOMERS	C30			0	0	0	1,839	1,502
22	ALLOCATOR			RC30	0.000%	0.000%	0.000%	0.131%	0.107%
III DEMANDS (KW)									
23	TRANSMISSION LEVEL DEMANDS	D10			0	0	0	0	0
24	ALLOCATOR			RD10	0.000%	0.000%	0.000%	0.000%	0.000%
25	PRIMARY LEVEL DEMANDS	D20			1,141,212	0	0	22,226	29,500
26	ALLOCATOR			RD20	15.976%	0.000%	0.000%	0.311%	0.413%
27	SECONDARY LEVEL DEMANDS	D30			0	0	0	22,226	29,500
28	ALLOCATOR			RD30	0.000%	0.000%	0.000%	0.370%	0.491%
29	SERVICES DEMAND ALLOCATOR	D30K			0	0	0	22,226	0
30	ALLOCATOR			RD30K	0.000%	0.000%	0.000%	0.372%	0.000%
IV DIRECT ASSIGNMENT									
31	AREA LIGHTING ONLY	K403			0	0	0	0	1
32	ALLOCATOR			RK403	0.000%	0.000%	0.000%	0.000%	100.000%
33	STREET LIGHTING ONLY	K405			0	0	0	0	1
34	ALLOCATOR			RK405	0.000%	0.000%	0.000%	0.000%	100.000%
35	LPEP ONLY	K407			0	0	1	0	0
36	ALLOCATOR			RK407	0.000%	0.000%	100.000%	0.000%	0.000%
37	TO RS ONLY	K409			0	0	0	0	0
38	ALLOCATOR			RK409	0.000%	0.000%	0.000%	0.000%	0.000%
39	MWH SALES UNANNUALIZED	ES15			6,394,085	5,674,534	92,577	60,675	116,374
40	ALLOCATOR			RES15	17.390%	15.433%	0.252%	0.165%	0.317%
VI OTHER									
41	TAXABLE INCOME - FEDERAL				4,793	(734)	139	(113)	(372)
42	ALLOCATOR			FTX	-12.06%	1.85%	-0.35%	0.28%	0.94%

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 PROGRAM GENERATED ALLOCATORS
 \$1,000

Line No.	Output	LP-4	LP-5	LPEP	GH-2	SL/AL	
PROGRAM GENERATED ALLOCATORS							
1	TOTAL NET ELECTRIC PLANT	P01	138,468	4,149	1,345	6,607	90,307
2	DEMAND COMPONENT	P01D	132,612	0	1,190	3,553	4,689
3	CUSTOMER COMPONENT	P01C	5,856	4,149	155	3,054	85,618
4	ALLOCATOR	RP01	4.479%	0.134%	0.044%	0.214%	2.921%
5	ALLOCATOR	DP01	12.125%	0.000%	0.109%	0.325%	0.429%
6	ALLOCATOR	CP01	0.293%	0.208%	0.008%	0.153%	4.285%
7	TOTAL ELECTRIC PLANT IN SVC	P00	206,118	8,852	3,330	10,464	165,204
8	DEMAND COMPONENT	P00D	194,810	0	3,006	5,344	7,043
9	CUSTOMER COMPONENT	P00C	11,308	8,852	324	5,120	158,161
10	ALLOCATOR	DP00	11.868%	0.000%	0.183%	0.326%	0.429%
11	ALLOCATOR	CP00	0.347%	0.271%	0.010%	0.157%	4.847%
12	TOTAL TRANS/DIST PLANT	AT2	184,343	7,960	2,983	9,140	148,732
13	DEMAND COMPONENT	AT2D	175,680	0	2,711	4,818	6,353
14	CUSTOMER COMPONENT	AT2C	8,663	7,960	272	4,322	142,379
15	ALLOCATOR	DAT2	11.868%	0.000%	0.183%	0.325%	0.429%
16	ALLOCATOR	CAT2	0.316%	0.291%	0.010%	0.158%	5.200%
WORKING CAPITAL ALLOCATOR							
O&M LESS UNCOLLECTIBLE ACCOUNTS							
17	TOTAL APPLICABLE EXPENSE	WCAP	14,158	898	122	732	14,206
18	DEMAND COMPONENT	WCAPD	12,339	0	86	317	421
19	CUSTOMER COMPONENT	WCAPC	1,819	898	36	415	13,785
20	ALLOCATOR	DWCAP	12.560%	0.000%	0.088%	0.323%	0.429%
21	ALLOCATOR	CWCAP	0.603%	0.298%	0.012%	0.138%	4.573%
22	TOTAL RATE BASE	RBX	110,046	2,756	883	5,163	67,992
23	DEMAND COMPONENT	RBXD	106,163	0	770	2,827	3,731
24	CUSTOMER COMPONENT	RBXC	3,883	2,756	113	2,336	64,261
25	ALLOCATOR	TRBX	4.531%	0.113%	0.036%	0.213%	2.799%
26	ALLOCATOR	DRBX	12.198%	0.000%	0.088%	0.325%	0.429%
27	ALLOCATOR	CRBX	0.249%	0.177%	0.007%	0.150%	4.123%
28	NET ORIG COST RATE BASE	NOP	107,036	2,620	846	5,013	65,493
29	DEMAND COMPONENT	NOPD	103,357	0	738	2,752	3,631
30	CUSTOMER COMPONENT	NOPC	3,679	2,620	108	2,261	61,862
31	ALLOCATOR	TNOP	4.544%	0.111%	0.036%	0.213%	2.781%
32	ALLOCATOR	TNOPD	12.200%	0.000%	0.087%	0.325%	0.429%
33	ALLOCATOR	TNOPC	0.244%	0.174%	0.007%	0.150%	4.102%
34	BASE FOR GROSS RECEIPTS TAX	RRBG	33,988	1,210	443	1,377	23,043
35	ALLOCATOR	TRRBG	4.565%	0.163%	0.059%	0.185%	3.095%

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 PROGRAM GENERATED ALLOCATORS
 \$1,000

Line No.		Output	LP-4	LP-5	LPEP	GH-2	SL/AL
PROGRAM GENERATED ALLOCATORS DEPRECIATION AND AMORTIZATION EXPENSE							
1	TOTAL DEPRECIATION EXPENSE	ED00	4,989	525	63	288	3,237
2	DEMAND COMPONENT	ED00D	4,381	0	43	128	166
3	CUSTOMER COMPONENT	ED00C	608	525	20	160	3,071
4	ALLOCATOR	RED00D	11.386%	0.000%	0.112%	0.333%	0.431%
5	ALLOCATOR	RED00C	0.667%	0.576%	0.022%	0.176%	3.369%
6	DISTRIBUTION DEPRECIATION EXPENSE	ED30	4,006	484	47	228	2,494
7	DEMAND COMPONENT	ED30D	3,517	0	30	104	135
8	CUSTOMER COMPONENT	ED30C	489	484	17	124	2,359
9	ALLOCATOR	RED30D	11.271%	0.000%	0.096%	0.333%	0.433%
10	ALLOCATOR	RED30C	0.725%	0.717%	0.025%	0.184%	3.496%
11	GENERAL & INTANGIBLE DEPREC EXPENSE	ED88	983	41	16	60	743
12	DEMAND COMPONENT	ED88D	864	0	13	24	31
13	CUSTOMER COMPONENT	ED88C	119	41	3	36	712
14	ALLOCATOR	RED88D	11.878%	0.000%	0.179%	0.330%	0.426%
15	ALLOCATOR	RED88C	0.502%	0.173%	0.013%	0.152%	3.006%
16	TOTAL DISTRIBUTION PLANT	P30	184,343	7,960	2,983	9,140	148,732
17	DEMAND COMPONENT	P30D	175,680	0	2,711	4,818	6,353
18	CUSTOMER COMPONENT	P30C	8,663	7,960	272	4,322	142,379
19	ALLOCATOR	RP30	4.370%	0.189%	0.071%	0.217%	3.526%
20	ALLOCATOR	DP30	11.868%	0.000%	0.183%	0.325%	0.429%
21	ALLOCATOR	CP30	0.316%	0.291%	0.010%	0.158%	5.200%
22	TOT ADJ'D SALE OF ELECTRICITY	RRTT	33,988	1,210	443	1,377	23,043
23	ALLOCATOR	RRRTT	4.565%	0.163%	0.059%	0.185%	3.095%
REVENUES							
24	RS; RTS; GS-1						
25	ALLOCATOR	REER					
26	RS; RTS						
27	ALLOCATOR	ROTRK					

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 2

COST ALLOCATION STUDY – PROPOSED RATES

FUTURE TEST YEAR ENDING DECEMBER 31, 2012

Data changes from those used in Section III show the effects on operating revenues of the proposed rate changes and the related changes in income and other taxes. Accordingly, only the statements showing the calculation of the income taxes, allocated returns, and rates of return at the proposed rate levels are reproduced here.

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 PROPOSED OPERATING REVENUES AND EXPENSES, RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL
 \$1,000

Line No.		LP-4	LP-5	LPEP	GH-2	SU/AL
	OPERATING REVENUES AT PROPOSED RATE LEVELS					
	SALES OF ELECTRICITY					
1	DISTRIBUTION REVENUES	33,726	1,209	445	1,387	22,947
2	PROPOSED REVENUE INCREASE	7	712	0	323	2,779
3	STATE TAX ADJ SURCHARGE	(115)	(4)	(2)	(5)	(78)
4	ADJUSTED RATE REVENUES	33,618	1,917	443	1,705	25,648
5	LATE PAYMENT CHARGES	114	9	0	23	0
6	ANNUALIZATION ADJUSTMENT	263	(4)	0	(28)	174
7	TOTAL SALE OF ELECTRICITY	33,995	1,922	443	1,700	25,822
8	PROPOSED SALES & LATE PAYMENTS	33,995	1,922	443	1,700	25,822
9	OTHER OPERATING REVENUES	1,744	75	28	85	1,408
10	TOTAL OPERATING REVENUES	35,739	1,997	471	1,785	27,230
	OPERATING EXPENSES					
	OPERATION AND MAINTENANCE EXPENSES					
11	DISTRIBUTION	7,999	537	30	357	9,868
12	OTHER OPER & MAINT EXPENSES	6,499	363	93	392	4,516
13	TOTAL OPER & MAINT EXPENSES	14,498	900	123	749	14,384
	DEPRECIATION EXPENSE					
14	DISTRIBUTION	4,006	484	47	228	2,494
15	OTHER DEPRECIATION EXPENSE	1,371	82	21	82	995
	TOTAL DEPRECIATION AND					
16	AMORTIZATION EXPENSE	5,377	566	68	310	3,489
	TAXES					
17	CAPITAL STOCK PROP LEVEL	42	1	1	2	27
18	OTHER-W/O CAP STOCK	317	12	5	17	228
19	DEFERRED INCOME TAXES	985	82	16	50	773
20	NET INVESTMENT TAX CREDIT	(38)	(2)	(1)	(2)	(33)
21	GROSS RECEIPTS TAX	2,006	113	26	100	1,523
22	TOTAL PA INCOME TAX	756	13	18	32	366
23	TOTAL FED INC TAX	806	82	24	76	760
24	TOTAL TAXES	4,874	301	89	275	3,644
25	TOTAL OPERATING EXPENSES	24,749	1,767	280	1,334	21,517
26	RETURN (LN 9 - 26)	10,990	230	191	451	5,713
27	TOTAL RATE BASE	109,734	2,748	881	5,148	67,799
28	RATE OF RETURN (LN 27 / LN 28)	10.02%	8.37%	21.68%	8.76%	8.43%
29	CLASS RATE IN % OF TOTAL	118.44%	98.94%	256.26%	103.55%	99.65%

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 OPERATING REVENUES PROPOSED
 \$1,000

Line No.	Alloc	LP-4	LP-5	LPEP	GH-2	SLJAL
OPERATING REVENUES						
SALE OF ELECTRICITY						
1		33,726	1,209	445	1,387	22,947
2		7	712	0	323	2,779
3		(115)	(4)	(2)	(5)	(78)
4		33,618	1,917	443	1,705	25,648
5	RCW4	114	9	0	23	0
6		263	(4)	0	(28)	174
7		33,995	1,922	443	1,700	25,822
OTHER OPERATING REVENUES						
8	CW9	19	1	0	0	15
9	DP30	18	0	0	0	1
10	CP30	1	1	0	0	14
RENT-ELECTRIC PROPERTY						
11	P30	1,534	66	25	76	1,238
12	DP30	1,462	0	23	40	53
13	CP30	72	66	2	36	1,185
OTHER ELECTRIC REVENUE						
14	P30	191	8	3	9	155
15	DP30	182	0	3	5	7
16	CP30	9	8	0	4	148
17	K929	0	0	0	0	0
18	DK929	0	0	0	0	0
19	CK929	0	0	0	0	0
20		1,744	75	28	85	1,408
21		1,662	0	26	45	61
22		82	75	2	40	1,347
23		35,739	1,997	471	1,785	27,230
24		33,995	1,922	443	1,700	25,822
25		2,006	113	26	100	1,523

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 SUMMARY OF OPERATING EXPENSES AT PROPOSED RATE LEVELS
 \$1,000

Line No.		LP-4	LP-5	LPEP	GH-2	SLJAL
	OPERATING EXPENSES					
1	O & M DISTRIBUTION	7,999	537	30	357	9,868
2	O & M CUSTOMER ACCOUNTS	525	219	1	40	66
3	O & M CUST SVC & INFO	0	0	0	0	0
4	O & M SALES	293	0	5	8	11
5	O & M ADMIN & GENERAL	5,427	226	85	324	4,181
6	ADJUSTS TO O & M EXPENSES	124	(101)	1	14	178
7	TOTAL OPER & MAINT EXPENSES	14,498	900	123	749	14,384
8	DEMAND COMPONENT	12,414	(122)	87	323	425
9	CUSTOMER COMPONENT	2,084	1,022	36	426	13,959
10	DEPRECIATION & AMORTIZATION	5,377	566	68	310	3,489
11	DEMAND COMPONENT	4,722	0	46	138	179
12	CUSTOMER COMPONENT	655	566	22	172	3,310
	TAXES OTHER THAN INCOME					
13	EXCLUDING GROSS RECEIPTS	359	13	6	19	255
14	DEMAND COMPONENT	327	0	5	8	11
15	CUSTOMER COMPONENT	32	13	1	11	244
16	MISC ALLOWABLE EXPENSES	0	0	0	0	0
17	GROSS RECEIPTS TAX	2,006	113	26	100	1,523
18	DEMAND COMPONENT	1,876	(3)	22	48	63
19	CUSTOMER COMPONENT	130	116	4	52	1,460
20	TOT DEFERRED INC TAXES	985	82	16	50	773
21	DEMAND COMPONENT	864	9	14	25	31
22	CUSTOMER COMPONENT	121	73	2	25	742
23	NET INVESTMENT TAX CREDIT	(38)	(2)	(1)	(2)	(33)
24	DEMAND COMPONENT	(36)	0	(1)	(1)	(1)
25	CUSTOMER COMPONENT	(2)	(2)	0	(1)	(32)
26	OP EXPENSES PRIOR INCOME TAX	23,187	1,672	238	1,226	20,391
27	DEMAND COMPONENT	20,167	(116)	173	541	708
28	CUSTOMER COMPONENT	3,020	1,788	65	685	19,683
	PA AND FEDERAL INCOME TAXES ARE BASED ON PRESENT LN					
29	TOTAL PA INCOME TAX	756	13	18	32	366
30	DEMAND COMPONENT	859	4	18	20	26
31	CUSTOMER COMPONENT	(103)	9	0	12	340
32	TOTAL FED INC TAX	806	82	24	76	760
33	DEMAND COMPONENT	1,791	62	45	50	83
34	CUSTOMER COMPONENT	(985)	20	(21)	26	677
35	TOTAL TAXES	4,874	301	89	275	3,644
36	DEMAND COMPONENT	5,681	72	103	150	213
37	CUSTOMER COMPONENT	(807)	229	(14)	125	3,431
38	TOTAL OPERATING EXPENSES	24,749	1,767	280	1,334	21,517
39	DEMAND COMPONENT	22,817	(50)	236	611	817
40	CUSTOMER COMPONENT	1,932	1,817	44	723	20,700

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 CALCULATION OF INCOME TAXES AT PROPOSED RATE LEVELS
 \$1,000

Line No.		LP-4	LP-5	LPEP	GH-2	SL/LAL
	DERIVATION- TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS					
1	OPERATING REVENUES	35,739	1,997	471	1,785	27,230
	MINUS: OTHER OPERATING EXPENSES					
2	OP EXPENSES PRIOR INCOME TAX	23,187	1,672	238	1,226	20,391
3	EQUALS: TAXABLE INCOME	12,552	325	233	559	6,839
	PLUS: ADJUSTMENTS TO					
4	TAXABLE INCOME	(7,031)	(456)	(76)	(367)	(4,494)
5	EQUALS: TAXABLE NET INCOME BEFORE SPECIAL DEDUCTIONS	5,521	(131)	157	192	2,345
	PA INCOME TAX CALCULATION					
6	TAXABLE NET INCOME	5,521	(131)	157	192	2,345
7	TOTAL SPECIAL DEDUCTIONS	2,042	266	28	125	1,323
8	PA TAXABLE INCOME	7,563	135	185	317	3,668
9	PA APPORTIONMENT PERCENTAGE	100%	100%	100%	100%	100%
10	PA TAXABLE INCOME	7,563	135	185	317	3,668
11	PA INCOME TAX @ 9.99%	756	13	18	32	366
12	PA TAX CREDITS	0	0	0	0	0
	PA INCOME TAX					
13	ADJUSTMENTS	0	0	0	0	0
14	TOTAL PA INCOME TAX	756	13	18	32	366
	FEDERAL INC TAX CALCULATION					
15	TAXABLE NET INCOME	5,521	(131)	157	192	2,345
	DEDUCTIONS					
16	PA INCOME TAX	756	13	18	32	366
17	TOTAL DEDUCTIONS	756	13	18	32	366
18	FEDERAL TAXABLE INCOME	4,765	(144)	139	160	1,979
19	FEDERAL INCOME TAX @ 35.0%	1,668	(50)	49	56	693
	FEDERAL INCOME TAX					
20	ADJUSTMENTS	(862)	132	(25)	20	67
21	TOTAL FEDERAL INCOME TAX	806	82	24	76	760

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 2

**DEMAND AND CUSTOMER COMPONENTS
OF REVENUE REQUIREMENTS
PRESENT AND PROPOSED RATES**

FUTURE TEST YEAR ENDING DECEMBER 31, 2012

Demand and customer components of the class revenue requirements are provided for informational and reference purposes. The components for present and proposed rates at class rates of return, and at class rates of return equal to the jurisdictional system average rate of return also are provided. The summary shows the results of these four scenarios, which were obtained as extensions of the studies presented in Sections III and IV.

The process for the "Present Rates" scenario, which uses class rate base data, class percentage rates of return, and other elements of the revenue requirements calculated in Section III as a starting point, is illustrated herein. Income taxes are calculated independently for each class revenue component and compiled with the other elements to produce the final revenue requirements by component. Class totals represent the Section III totals.

Calculations for the remaining three scenarios are made by changing class rates of return to obtain corresponding returns and taxes, and the components of the revenue requirements.

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 PRESENT AND PROPOSED RATES - SUMMARY OF DEMAND AND CUSTOMER COMPONENTS
 \$1,000

Line No.	Alloc	LP-4	LP-5	LPEP	GH-2	SL/AL
PRESENT RATES						
1	AT CLASS % RATE OF RETURN	10.03%	-5.57%	21.68%	5.32%	6.17%
2	TOTAL REVENUE REQUIREMENTS	33,607	1,205	443	1,385	22,866
3	DEMAND COMPONENT	31,428	(51)	376	639	911
4	CUSTOMER COMPONENT	2,179	1,256	67	746	21,955
5	AT SYSTEM % RATE OF RETURN	6.14%	6.14%	6.14%	6.14%	6.14%
6	TOTAL REVENUE REQUIREMENTS	25,854	1,791	194	1,460	22,827
7	DEMAND COMPONENT	23,951	(51)	158	680	908
8	CUSTOMER COMPONENT	1,903	1,842	36	780	21,919
PROPOSED RATES						
9	AT CLASS % RATE OF RETURN	10.02%	8.37%	21.68%	8.76%	8.43%
10	TOTAL REVENUE REQUIREMENTS	33,594	1,900	443	1,704	25,654
11	DEMAND COMPONENT	31,415	(51)	376	814	1,063
12	CUSTOMER COMPONENT	2,179	1,951	67	890	24,591
13	AT SYSTEM % RATE OF RETURN	8.46%	8.46%	8.46%	8.46%	8.46%
14	TOTAL REVENUE REQUIREMENTS	30,484	1,904	233	1,676	25,691
15	DEMAND COMPONENT	28,418	(51)	190	798	1,066
16	CUSTOMER COMPONENT	2,066	1,955	43	878	24,625

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 REVENUE REQUIREMENTS COMMON TO ALL RATE LEVELS
 \$1,000

Line No.		LP-4	LP-5	LPEP	GH-2	SLJAL
	REVENUE REQUIREMENTS EXCLUDING RETURN INCOME & GR REC TAX					
1	O & M DISTRIBUTION	7,999	537	30	357	9,868
2	DEMAND COMPONENT	7,436	0	12	183	244
3	CUSTOMER COMPONENT	563	537	18	174	9,624
4	O & M CUSTOMER ACCTS	525	219	1	40	66
5	O & M CUST SERV & INFO	0	0	0	0	0
6	O & M SALES	293	0	5	8	11
7	O & M ADMIN & GENERAL	5,427	226	85	324	4,181
8	DEMAND COMPONENT	4,808	0	73	131	174
9	CUSTOMER COMPONENT	619	226	12	193	4,007
10	O & M ADJUSTMENTS	223	(97)	2	20	258
11	DEMAND COMPONENT	170	(122)	2	9	7
12	CUSTOMER COMPONENT	53	25	0	11	251
13	TOTAL OPER & MAINT EXPENSES	14,467	885	123	749	14,384
14	DEMAND COMPONENT	12,414	(122)	87	323	425
15	CUSTOMER COMPONENT	2,053	1,007	36	426	13,959
16	DEPRECIATION & AMORTIZATION	5,377	566	68	310	3,489
17	DEMAND COMPONENT	4,722	0	46	138	179
18	CUSTOMER COMPONENT	655	566	22	172	3,310
19	TAXES OTHER THAN INCOME & GR	1,300	93	21	67	991
20	DEMAND COMPONENT	1,149	9	18	32	41
21	CUSTOMER COMPONENT	151	84	3	35	950
22	OTHER OPERATING REVS - CR	1,744	75	28	85	1,408
23	DEMAND COMPONENT	1,662	0	26	45	61
24	CUSTOMER COMPONENT	82	75	2	40	1,347
	TOTAL REVENUE REQMTS EXCLUDING RETURN INCOME & GR REC TAX					
25	RETURN INCOME & GR REC TAX	19,400	1,469	184	1,041	17,456
26	DEMAND COMPONENT	16,623	(113)	125	448	584
27	CUSTOMER COMPONENT	2,777	1,582	59	593	16,872
28	TOTAL RATE BASE	109,734	2,748	881	5,148	67,799
29	DEMAND COMPONENT	105,862	0	768	2,819	3,720
30	CUSTOMER COMPONENT	3,872	2,748	113	2,329	64,079

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 REVENUE REQUIREMENTS @ ACTUAL CLASS RATES OF RETURN AT PRESENT RATE LEVELS
 \$1,000

Line No.		LP-4	LP-5	LPEP	GH-2	SL/AL
	REVENUE REQUIREMENTS EXCLUDING					
1	RETURN INCOME & GR REC TAX	19,400	1,469	184	1,041	17,456
2	DEMAND COMPONENT	16,623	(113)	125	448	584
3	CUSTOMER COMPONENT	2,777	1,582	59	593	16,872
4	RATE OF RETURN-PERCENT	10.03%	-5.57%	21.68%	5.32%	6.17%
5	RETURN ON RATE BASE	11,006	(153)	191	274	4,184
6	DEMAND COMPONENT	10,618	0	167	150	230
7	CUSTOMER COMPONENT	388	(153)	24	124	3,954
8	INCOME TAXES	1,573	(177)	42	(17)	41
9	DEMAND COMPONENT	2,665	65	62	1	50
10	CUSTOMER COMPONENT	(1,092)	(242)	(20)	(18)	(9)
11	SUBTOTAL OF ABOVE	31,979	1,139	417	1,298	21,681
12	DEMAND COMPONENT	29,906	(48)	354	599	864
13	CUSTOMER COMPONENT	2,073	1,187	63	699	20,817
14	ANNUALIZATION REVENUES	263	(4)	0	(28)	174
15	DEMAND COMPONENT	246	0	0	(13)	7
16	CUSTOMER COMPONENT	17	(4)	0	(15)	167
17	LATE PAY CHARGES	114	9	0	23	0
18	DEMAND COMPONENT	107	0	0	11	0
19	CUSTOMER COMPONENT	7	9	0	12	0
20	REVENUE REQTS BEFORE GRT	31,602	1,134	417	1,303	21,507
21	DEMAND COMPONENT	29,553	(48)	354	601	857
22	CUSTOMER COMPONENT	2,049	1,182	63	702	20,650
23	GROSS RECEIPTS TAX	2,005	71	26	82	1,359
24	DEMAND COMPONENT	1,875	(3)	22	38	54
25	CUSTOMER COMPONENT	130	74	4	44	1,305
26	TOTAL REVENUE REQUIREMENTS	33,607	1,205	443	1,385	22,866
27	DEMAND COMPONENT	31,428	(51)	376	639	911
28	CUSTOMER COMPONENT	2,179	1,256	67	746	21,955

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 REVENUE REQUIREMENTS @ ACTUAL CLASS RATES OF RETURN AT PRESENT RATE LEVELS
 \$1,000

Line No.		LP-4	LP-5	LPEP	GH-2	SLJAL
1	AT ACTUAL % RATE OF RETURN	10.03%	-5.57%	21.68%	5.32%	6.17%
2	RETURN ON RATE BASE	11,006	(153)	191	274	4,184
3	DEMAND COMPONENT	10,618	0	167	150	230
4	CUSTOMER COMPONENT	388	(153)	24	124	3,954
5	ADJUSTMENT TO TAXABLE INCOME	(7,031)	(456)	(76)	(367)	(4,494)
6	DEMAND COMPONENT	(6,397)	(21)	(61)	(174)	(228)
7	CUSTOMER COMPONENT	(634)	(435)	(15)	(193)	(4,266)
8	FEDERAL INCOME TAX ADJUSTMEN	(862)	132	(25)	20	67
9	DEMAND COMPONENT	(305)	47	(9)	7	24
10	CUSTOMER COMPONENT	(557)	85	(16)	13	43
	SUMMARY FOR FEDERAL INCOME TAX CALCULATION					
11	(2)+(5)+(8)	3,113	(477)	90	(73)	(243)
12	DEMAND COMPONENT	3,916	26	97	(17)	26
13	CUSTOMER COMPONENT	(803)	(503)	(7)	(56)	(269)
	FEDERAL INCOME TAX					
14	.35 / .65 X (11)+(8)	814	(125)	23	(19)	(64)
15	DEMAND COMPONENT	1,804	61	43	(2)	38
16	CUSTOMER COMPONENT	(989)	(186)	(20)	(17)	(102)
17	ADJ TO PA TAXABLE INCOME	2,042	266	28	125	1,323
18	DEMAND COMPONENT	1,737	0	18	52	68
19	CUSTOMER COMPONENT	305	266	10	73	1,255
20	PA INCOME TAX ADJUSTMENT	0	0	0	0	0
21	DEMAND COMPONENT	0	0	0	0	0
22	CUSTOMER COMPONENT	0	0	0	0	0
	SUMMARY FOR PA INCOME TAX CALCULATION					
23	(2)+(5)+(14)+(17)+(20)	6,832	(468)	166	13	949
24	DEMAND COMPONENT	7,762	40	167	26	108
25	CUSTOMER COMPONENT	(930)	(508)	(1)	(13)	841
	PA INCOME TAX					
26	.0999 / .9001 X (23)+(20)	758	(52)	18	1	105
27	DEMAND COMPONENT	861	4	19	3	12
28	CUSTOMER COMPONENT	(103)	(56)	0	(1)	93

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 REVENUE REQUIREMENTS @ EQUAL CLASS RATES OF RETURN AT PRESENT RATE LEVELS
 \$1,000

Line No.		LP-4	LP-5	LPEP	GH-2	SLJAL
	REVENUE REQUIREMENTS EXCLUDING					
1	RETURN INCOME & GR REC TAX	19,400	1,469	184	1,041	17,456
2	DEMAND COMPONENT	16,623	(113)	125	448	584
3	CUSTOMER COMPONENT	2,777	1,582	59	593	16,872
4	RATE OF RETURN-PERCENT	6.14%	6.14%	6.14%	6.14%	6.14%
5	RETURN ON RATE BASE	6,738	169	54	316	4,162
6	DEMAND COMPONENT	6,500	0	47	173	228
7	CUSTOMER COMPONENT	238	169	7	143	3,934
8	INCOME TAXES	(1,455)	52	(55)	12	26
9	DEMAND COMPONENT	(256)	65	(23)	17	49
10	CUSTOMER COMPONENT	(1,199)	(13)	(32)	(5)	(23)
11	SUBTOTAL OF ABOVE	24,683	1,690	183	1,369	21,644
12	DEMAND COMPONENT	22,867	(48)	149	638	861
13	CUSTOMER COMPONENT	1,816	1,738	34	731	20,783
14	ANNUALIZATION REVENUES	263	(4)	0	(28)	174
15	DEMAND COMPONENT	244	0	0	(13)	7
16	CUSTOMER COMPONENT	19	(4)	0	(15)	167
17	LATE PAY CHARGES	114	9	0	23	0
18	DEMAND COMPONENT	106	0	0	11	0
19	CUSTOMER COMPONENT	8	9	0	12	0
20	REVENUE REQTS BEFORE GRT	24,306	1,685	183	1,374	21,470
21	DEMAND COMPONENT	22,517	(48)	149	640	854
22	CUSTOMER COMPONENT	1,789	1,733	34	734	20,616
23	GROSS RECEIPTS TAX	1,548	106	11	86	1,357
24	DEMAND COMPONENT	1,434	(3)	9	40	54
25	CUSTOMER COMPONENT	114	109	2	46	1,303
26	TOTAL REVENUE REQUIREMENTS	25,854	1,791	194	1,460	22,827
27	DEMAND COMPONENT	23,951	(51)	158	680	908
28	CUSTOMER COMPONENT	1,903	1,842	36	780	21,919

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 REVENUE REQUIREMENTS @ EQUAL CLASS RATES OF RETURN AT PRESENT RATE LEVELS
 \$1,000

Line No.		LP-4	LP-5	LPEP	GH-2	SLAL
1	AT SYSTEM % RATE OF RETURN	6.14%	6.14%	6.14%	6.14%	6.14%
2	RETURN ON RATE BASE	6,738	169	54	316	4,162
3	DEMAND COMPONENT	6,500	0	47	173	228
4	CUSTOMER COMPONENT	238	169	7	143	3,934
5	ADJUSTMENT TO TAXABLE INCOME	(7,031)	(456)	(76)	(367)	(4,494)
6	DEMAND COMPONENT	(6,397)	(21)	(61)	(174)	(228)
7	CUSTOMER COMPONENT	(634)	(435)	(15)	(193)	(4,266)
8	FEDERAL INCOME TAX ADJUSTMEN	(862)	132	(25)	20	67
9	DEMAND COMPONENT	(305)	47	(9)	7	24
10	CUSTOMER COMPONENT	(557)	85	(16)	13	43
	SUMMARY FOR FEDERAL INCOME TAX CALCULATION					
11	(2)+(5)+(8)	(1,155)	(155)	(47)	(31)	(265)
12	DEMAND COMPONENT	(202)	26	(23)	6	24
13	CUSTOMER COMPONENT	(953)	(181)	(24)	(37)	(289)
	FEDERAL INCOME TAX					
14	.35 / .65 X (11)+(8)	(1,484)	49	(50)	3	(76)
15	DEMAND COMPONENT	(414)	61	(21)	10	37
16	CUSTOMER COMPONENT	(1,070)	(12)	(29)	(7)	(113)
17	ADJ TO PA TAXABLE INCOME	2,042	266	28	125	1,323
18	DEMAND COMPONENT	1,737	0	18	52	68
19	CUSTOMER COMPONENT	305	266	10	73	1,255
20	PA INCOME TAX ADJUSTMENT	0	0	0	0	0
21	DEMAND COMPONENT	0	0	0	0	0
22	CUSTOMER COMPONENT	0	0	0	0	0
	SUMMARY FOR PA INCOME TAX CALCULATION					
23	(2)+(5)+(14)+(17)+(20)	265	28	(44)	77	915
24	DEMAND COMPONENT	1,426	40	(17)	61	105
25	CUSTOMER COMPONENT	(1,161)	(12)	(27)	16	810
	PA INCOME TAX					
26	.0999 / .9001 X (23)+(20)	29	3	(5)	9	102
27	DEMAND COMPONENT	158	4	(2)	7	12
28	CUSTOMER COMPONENT	(129)	(1)	(3)	2	90

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 REVENUE REQUIREMENTS @ ACTUAL CLASS RATES OF RETURN AT PROPOSED RATE LEVELS
 \$1,000

Line No.		LP-4	LP-5	LPEP	GH-2	SLJAL
	REVENUE REQUIREMENTS EXCLUDING					
1	RETURN INCOME & GR REC TAX	19,406	1,469	184	1,041	17,460
2	DEMAND COMPONENT	16,629	(113)	125	448	584
3	CUSTOMER COMPONENT	2,777	1,582	59	593	16,876
4	RATE OF RETURN-PERCENT	10.02%	8.37%	21.68%	8.76%	8.43%
5	RETURN ON RATE BASE	10,995	230	191	451	5,716
6	DEMAND COMPONENT	10,607	0	167	247	314
7	CUSTOMER COMPONENT	388	230	24	204	5,402
8	INCOME TAXES	1,566	94	42	107	1,128
9	DEMAND COMPONENT	2,658	65	62	69	109
10	CUSTOMER COMPONENT	(1,092)	29	(20)	38	1,019
11	SUBTOTAL OF ABOVE	31,967	1,793	417	1,599	24,304
12	DEMAND COMPONENT	29,894	(48)	354	764	1,007
13	CUSTOMER COMPONENT	2,073	1,841	63	835	23,297
14	ANNUALIZATION REVENUES	263	(4)	0	(28)	174
15	DEMAND COMPONENT	246	0	0	(13)	7
16	CUSTOMER COMPONENT	17	(4)	0	(15)	167
17	LATE PAY CHARGES	114	9	0	23	0
18	DEMAND COMPONENT	107	0	0	11	0
19	CUSTOMER COMPONENT	7	9	0	12	0
20	REVENUE REQTS BEFORE GRT	31,590	1,788	417	1,604	24,130
21	DEMAND COMPONENT	29,541	(48)	354	766	1,000
22	CUSTOMER COMPONENT	2,049	1,836	63	838	23,130
23	GROSS RECEIPTS TAX	2,004	112	26	100	1,524
24	DEMAND COMPONENT	1,874	(3)	22	48	63
25	CUSTOMER COMPONENT	130	115	4	52	1,461
26	TOTAL REVENUE REQUIREMENTS	33,594	1,900	443	1,704	25,654
27	DEMAND COMPONENT	31,415	(51)	376	814	1,063
28	CUSTOMER COMPONENT	2,179	1,951	67	890	24,591

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 REVENUE REQUIREMENTS @ ACTUAL CLASS RATES OF RETURN AT PROPOSED RATE LEVELS
 \$1,000

Line No.		LP-4	LP-5	LPEP	GH-2	SLJAL
1	AT ACTUAL % RATE OF RETURN	10.02%	8.37%	21.68%	8.76%	8.43%
2	RETURN ON RATE BASE	10,995	230	191	451	5,716
3	DEMAND COMPONENT	10,607	0	167	247	314
4	CUSTOMER COMPONENT	388	230	24	204	5,402
5	ADJUSTMENT TO TAXABLE INCOME	(7,031)	(456)	(76)	(367)	(4,494)
6	DEMAND COMPONENT	(6,397)	(21)	(61)	(174)	(228)
7	CUSTOMER COMPONENT	(634)	(435)	(15)	(193)	(4,266)
8	FEDERAL INCOME TAX ADJUSTMEN	(862)	132	(25)	20	67
9	DEMAND COMPONENT	(305)	47	(9)	7	24
10	CUSTOMER COMPONENT	(557)	85	(16)	13	43
11	SUMMARY FOR FEDERAL INCOME					
12	TAX CALCULATION					
13	(2)+(5)+(8)	3,102	(94)	90	104	1,289
14	DEMAND COMPONENT	3,905	26	97	80	110
15	CUSTOMER COMPONENT	(803)	(120)	(7)	24	1,179
16	FEDERAL INCOME TAX					
17	.35 / .65 X (11)+(8)	809	81	23	76	761
18	DEMAND COMPONENT	1,798	61	43	50	83
19	CUSTOMER COMPONENT	(989)	20	(20)	26	678
20	ADJ TO PA TAXABLE INCOME	2,042	266	28	125	1,323
21	DEMAND COMPONENT	1,737	0	18	52	68
22	CUSTOMER COMPONENT	305	266	10	73	1,255
23	PA INCOME TAX ADJUSTMENT	0	0	0	0	0
24	DEMAND COMPONENT	0	0	0	0	0
25	CUSTOMER COMPONENT	0	0	0	0	0
26	SUMMARY FOR PA INCOME					
27	TAX CALCULATION					
28	(2)+(5)+(14)+(17)+(20)	6,815	121	166	285	3,306
29	DEMAND COMPONENT	7,745	40	167	175	237
30	CUSTOMER COMPONENT	(930)	81	(1)	110	3,069
31	PA INCOME TAX					
32	.0999 / .9001 X (23)+(20)	757	13	19	31	367
33	DEMAND COMPONENT	860	4	19	19	26
34	CUSTOMER COMPONENT	(103)	9	0	12	341

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 REVENUE REQUIREMENTS @ EQUAL CLASS RATES OF RETURN AT PROPOSED RATE LEVELS
 \$1,000

Line No.		LP-4	LP-5	LPEP	GH-2	SL/AL
	REVENUE REQUIREMENTS EXCLUDING					
1	RETURN INCOME & GR REC TAX	19,406	1,469	184	1,041	17,460
2	DEMAND COMPONENT	16,629	(113)	125	448	584
3	CUSTOMER COMPONENT	2,777	1,582	59	593	16,876
4	RATE OF RETURN-PERCENT	8.46%	8.46%	8.46%	8.46%	8.46%
5	RETURN ON RATE BASE	9,284	232	75	435	5,736
6	DEMAND COMPONENT	8,956	0	65	238	315
7	CUSTOMER COMPONENT	328	232	10	197	5,421
8	INCOME TAXES	351	95	(40)	96	1,143
9	DEMAND COMPONENT	1,487	65	(11)	63	111
10	CUSTOMER COMPONENT	(1,136)	30	(29)	33	1,032
11	SUBTOTAL OF ABOVE	29,041	1,796	219	1,572	24,339
12	DEMAND COMPONENT	27,072	(48)	179	749	1,010
13	CUSTOMER COMPONENT	1,969	1,844	40	823	23,329
14	ANNUALIZATION REVENUES	263	(4)	0	(28)	174
15	DEMAND COMPONENT	245	0	0	(13)	7
16	CUSTOMER COMPONENT	18	(4)	0	(15)	167
17	LATE PAY CHARGES	114	9	0	23	0
18	DEMAND COMPONENT	106	0	0	11	0
19	CUSTOMER COMPONENT	8	9	0	12	0
20	REVENUE REQTS BEFORE GRT	28,664	1,791	219	1,577	24,165
21	DEMAND COMPONENT	26,721	(48)	179	751	1,003
22	CUSTOMER COMPONENT	1,943	1,839	40	826	23,162
23	GROSS RECEIPTS TAX	1,820	113	14	99	1,526
24	DEMAND COMPONENT	1,697	(3)	11	47	63
25	CUSTOMER COMPONENT	123	116	3	52	1,463
26	TOTAL REVENUE REQUIREMENTS	30,484	1,904	233	1,676	25,691
27	DEMAND COMPONENT	28,418	(51)	190	798	1,066
28	CUSTOMER COMPONENT	2,066	1,955	43	878	24,625

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 REVENUE REQUIREMENTS @ EQUAL CLASS RATES OF RETURN AT PROPOSED RATE LEVELS
 \$1,000

Line No.		LP-4	LP-5	LPEP	GH-2	SL/AL
1	AT SYSTEM % RATE OF RETURN	8.46%	8.46%	8.46%	8.46%	8.46%
2	RETURN ON RATE BASE	9,284	232	75	435	5,736
3	DEMAND COMPONENT	8,956	0	65	238	315
4	CUSTOMER COMPONENT	328	232	10	197	5,421
5	ADJUSTMENT TO TAXABLE INCOME	(7,031)	(456)	(76)	(367)	(4,494)
6	DEMAND COMPONENT	(6,397)	(21)	(61)	(174)	(228)
7	CUSTOMER COMPONENT	(634)	(435)	(15)	(193)	(4,266)
8	FEDERAL INCOME TAX ADJUSTMEN	(862)	132	(25)	20	67
9	DEMAND COMPONENT	(305)	47	(9)	7	24
10	CUSTOMER COMPONENT	(557)	85	(16)	13	43
	SUMMARY FOR FEDERAL INCOME					
	TAX CALCULATION					
11	(2)+(5)+(8)	1,391	(92)	(26)	88	1,309
12	DEMAND COMPONENT	2,254	26	(5)	71	111
13	CUSTOMER COMPONENT	(863)	(118)	(21)	17	1,198
	FEDERAL INCOME TAX					
14	.35 / .65 X (11)+(8)	(113)	82	(39)	67	772
15	DEMAND COMPONENT	909	61	(12)	45	84
16	CUSTOMER COMPONENT	(1,022)	21	(27)	22	688
17	PA INCOME TAX ADJUSTMENT	2,042	266	28	125	1,323
18	DEMAND COMPONENT	1,737	0	18	52	68
19	CUSTOMER COMPONENT	305	266	10	73	1,255
20	ADJ TO PA TAXABLE INCOME	0	0	0	0	0
21	DEMAND COMPONENT	0	0	0	0	0
22	CUSTOMER COMPONENT	0	0	0	0	0
	SUMMARY FOR PA INCOME					
	TAX CALCULATION					
23	(2)+(5)+(14)+(17)+(20)	4,182	124	(12)	260	3,337
24	DEMAND COMPONENT	5,205	40	10	161	239
25	CUSTOMER COMPONENT	(1,023)	84	(22)	99	3,098
	PA INCOME TAX					
26	.0999 / .9001 X (23)+(20)	464	13	(1)	29	371
27	DEMAND COMPONENT	578	4	1	18	27
28	CUSTOMER COMPONENT	(114)	9	(2)	11	344

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JMK 2

**SUMMARY OF COST ALLOCATION STUDIES AND
CALCULATED CUSTOMER CLASS RATES OF RETURN
USING DEMAND ALLOCATION FACTORS
OTHER THAN THE CLASS MAXIMUM METHOD
PRESENT AND PROPOSED RATES**

FUTURE TEST YEAR ENDING DECEMBER 31, 2012

As indicated in the preface, PPL Electric submits that, for its system, demand-related primary and secondary distribution costs should be allocated on the basis of the class maximum non-coincident peak demand method. All of the results and studies which make up this exhibit, except those presented in this section, are based upon the use of that method.

In response to Question IV-E-1 of Exhibit Regs. § 53.53, Part IV-Rate Structure and Cost Allocation, PPL Electric has prepared a cost allocation study at present and proposed rate levels, in addition to the Section III and IV studies. The results of these studies using the average and excess demand allocation method are shown in this section. The respective demand allocation factors are developed in Section B of this exhibit on page 166.

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 PROPOSED OPERATING REVENUES AND EXPENSES, RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL
 \$1,000

Line No.	LP-4	LP-5	LPEP	GH-2	SJ/LAL
OPERATING REVENUES AT PROPOSED RATE LEVELS					
SALES OF ELECTRICITY					
1	33,726	1,209	445	1,387	22,947
2	7	712	0	323	2,779
3	(115)	(4)	(2)	(5)	(78)
4	33,618	1,917	443	1,705	25,648
5	114	9	0	23	0
6	263	(4)	0	(28)	174
7	33,995	1,922	443	1,700	25,822
8	33,995	1,922	443	1,700	25,822
9	2,131	1,697	88	76	1,397
10	36,126	3,619	531	1,776	27,219
OPERATING EXPENSES					
OPERATION AND MAINTENANCE EXPENSES					
11	8,917	7,149	276	320	9,828
12	7,854	6,027	304	355	4,484
13	16,771	13,176	580	675	14,312
DEPRECIATION EXPENSE					
14	5,063	4,104	182	204	2,471
15	1,688	1,343	68	73	988
TOTAL DEPRECIATION AND					
16	6,751	5,447	250	277	3,459
TAXES					
17	52	41	2	2	27
18	384	303	15	16	227
19	1,192	922	49	44	768
20	(47)	(37)	(2)	(2)	(33)
21	2,006	113	26	100	1,523
22	304	(2,103)	(60)	44	379
23	18	(3,482)	(109)	98	780
24	3,909	(4,243)	(79)	302	3,671
25	27,431	14,380	751	1,254	21,442
26	8,695	(10,761)	(220)	522	5,777
27	131,286	104,346	4,682	4,552	67,184
28	6.62%	-10.31%	-4.70%	11.47%	8.60%
29	78.25%	-121.87%	-55.56%	135.58%	101.65%

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 PRESENT OPERATING REVENUES AND EXPENSES, RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL
 \$1,000

Line No.		LP-4	LP-5	LPEP	GH-2	SL/AL
	OPERATING REVENUES AT PRESENT RATE LEVELS					
	SALES OF ELECTRICITY					
1	REVISED DISTRIBUTION REVENUES	33,726	1,209	445	1,387	22,947
2	STATE TAX ADJ SURCHARGE	(115)	(4)	(2)	(5)	(78)
3	REVISED DISTRIBUTION REVENUES	33,611	1,205	443	1,382	22,869
4	LATE PAY CHARGES PRESENT RATES	114	9	0	23	0
5	ANNUALIZATION PRESENT REVENUES	263	(4)	0	(28)	174
6	ADJUSTED ELECTRIC SALES	33,988	1,210	443	1,377	23,043
7	OTHER OPERATING REVENUES	2,131	1,697	88	76	1,397
8	TOTAL OPERATING REVENUES	36,119	2,907	531	1,453	24,440
	OPERATING EXPENSES					
	OPERATION AND MAINTENENCE EXPENSES					
9	DISTRIBUTION	8,917	7,149	276	320	9,828
10	OTHER OPER & MAINT EXPENSES	7,823	6,012	304	355	4,484
11	TOTAL OPER & MAINT EXPENSES	16,740	13,161	580	675	14,312
	DEPRECIATION EXPENSE					
12	DISTRIBUTION	5,063	4,104	182	204	2,471
13	OTHER DEPREC EXP	1,688	1,343	68	73	988
	TOTAL DEPRECIATION AND					
14	AMORTIZATION EXPENSE	6,751	5,447	250	277	3,459
	TAXES					
15	CAPITAL STOCK PRESENT LEVEL	45	35	2	2	23
16	OTHER OTHER TAXES	384	303	15	16	227
17	DEFERRED INCOME TAXES	1,192	922	49	44	768
18	NET INVESTMENT TAX CREDIT	(47)	(37)	(2)	(2)	(33)
19	GROSS RECEIPTS TAX	2,005	71	26	81	1,360
20	TOTAL PA INCOME TAX	307	(2,168)	(60)	14	118
21	TOTAL FED INC TAX	28	(3,686)	(109)	3	(43)
22	TOTAL TAXES	3,914	(4,560)	(79)	158	2,420
23	TOTAL OPERATING EXPENSES	27,405	14,048	751	1,110	20,191
24	RETURN (LN 8 - 25)	8,714	(11,141)	(220)	343	4,249
25	TOTAL RATE BASE	131,286	104,346	4,682	4,552	67,184
26	RATE OF RETURN (LN 26 / LN 27)	6.64%	-10.68%	-4.70%	7.54%	6.32%
27	CLASS RATE IN % OF TOTAL	108.14%	-173.94%	-76.55%	122.80%	102.93%

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 RATE BASE SUMMARY
 \$1,000

Line No.		LP-4	LP-5	LPEP	GH-2	SLJAL
	RATE BASE					
	PLANT IN SERVICE					
1	DISTRIBUTION	225,409	179,509	9,396	8,135	147,682
2	GENERAL & INTANGIBLE	26,598	21,049	1,101	1,191	16,351
3	TOTAL-PLANT IN SERVICE	252,007	200,558	10,497	9,326	164,033
	DEPRECIATION RESERVE					
4	DISTRIBUTION	76,913	61,657	4,010	3,077	69,125
5	GENERAL PLANT	7,435	5,884	308	333	4,571
6	INTANGIBLE PLANT	1,311	1,037	54	59	805
7	TOTAL DEPRECIATION AND AMORTIZATION RESERVE	85,659	68,578	4,372	3,469	74,501
8	TOTAL NET PLANT IN SERVICE	166,348	131,980	6,125	5,857	89,532
9	SUBTRACTIVE ADJUSTMENTS	38,296	30,204	1,569	1,427	24,638
10	ADDITIVE ADJUSTMENTS	0	0	0	0	0
11	TOTAL NET ORIG COST RATE BASE	128,052	101,776	4,556	4,430	64,894
12	WORKING CAPITAL	3,234	2,570	126	122	2,290
13	TOTAL RATE BASE	131,286	104,346	4,682	4,552	67,184

PPL ELECTRIC UTILITIES CORPORATION
 COST ALLOCATION DETAILS - 12 MONTHS ENDED 12/31/2012
 SUMMARY OF ALLOCATORS
 \$1,000

Line No.	Input	Alloc	Output	LP-4	LP-5	LPEP	GH-2	SL/AL
I CUSTOMERS, WEIGHTED								
A-EXPRESSED IN \$1,000								
1	METER INVESTMENT	CW1		7,711	7,961	273	829	0
2	ALLOCATOR		RCW1	2.862%	2.955%	0.101%	0.308%	0.000%
3	METER READING EXPENSE	CW2		1,660	200	0	2,590	0
4	ALLOCATOR		RCW2	0.084%	0.010%	0.000%	0.131%	0.000%
5	LATE PAYMENTS	CW4		114	9	0	23	0
6	ALLOCATOR		RCW4	0.877%	0.069%	0.000%	0.177%	0.000%
7	UNCOLLECTIBLE ACCOUNTS	CW5		185	88	0	3	0
8	ALLOCATOR		RCW5	1.316%	0.626%	0.000%	0.021%	0.000%
9	CUSTOMER DEPOSITS	CW6		610	200	0	49	25
10	ALLOCATOR		RCW6	3.618%	1.186%	0.000%	0.291%	0.148%
11	CUSTOMER ADVANCES	CW7		0	0	0	0	0
12	ALLOCATOR		RCW7	0.000%	0.000%	0.000%	0.000%	0.000%
B-EXPRESSED IN UNITS								
13	LINE TRANSFORMERS, CUST COMP	CW8		0	0	0	1,196	1,502
14	ALLOCATOR		RCW8	0.000%	0.000%	0.000%	0.255%	0.320%
15	SERVICES CUSTOMER COMPONENT	CW9		0	0	0	2,349	0
16	ALLOCATOR		RCW9	0.000%	0.000%	0.000%	0.158%	0.000%
II CUSTOMERS, UNITS								
17	END OF YEAR CUSTOMERS	C10		1,179	144	1	1,839	1,502
18	ALLOCATOR		RC10	0.084%	0.010%	0.000%	0.131%	0.107%
19	PRIMARY CUSTOMERS	C20		1,179	0	0	1,839	1,502
20	ALLOCATOR		RC20	0.084%	0.000%	0.000%	0.131%	0.107%
21	SECONDARY CUSTOMERS	C30		0	0	0	1,839	1,502
22	ALLOCATOR		RC30	0.000%	0.000%	0.000%	0.131%	0.107%
III DEMANDS (KW)								
23	TRANSMISSION LEVEL DEMANDS	D10		0	0	0	0	0
24	ALLOCATOR		RD10	0.000%	0.000%	0.000%	0.000%	0.000%
25	PRIMARY LEVEL DEMANDS	D20		1,045,732	827,654	30,971	18,372	25,567
26	ALLOCATOR		RD20	14.669%	11.610%	0.434%	0.258%	0.359%
27	SECONDARY LEVEL DEMANDS	D30		1,045,732	827,654	30,971	18,372	25,567
28	ALLOCATOR		RD30	14.669%	11.610%	0.434%	0.258%	0.359%
29	SERVICES DEMAND ALLOCATOR	D30K		1,045,732	827,654	30,971	18,372	25,567
30	ALLOCATOR		RD30K	14.669%	11.610%	0.434%	0.258%	0.359%
IV DIRECT ASSIGNMENT								
31	AREA LIGHTING ONLY	K403		0	0	0	0	1
32	ALLOCATOR		RK403	0.000%	0.000%	0.000%	0.000%	100.000%
33	STREET LIGHTING ONLY	K405		0	0	0	0	1
34	ALLOCATOR		RK405	0.000%	0.000%	0.000%	0.000%	100.000%
35	LPEP ONLY	K407		0	0	1	0	0
36	ALLOCATOR		RK407	0.000%	0.000%	100.000%	0.000%	0.000%
37	TO RS ONLY	K409		0	0	0	0	0
38	ALLOCATOR		RK409	0.000%	0.000%	0.000%	0.000%	0.000%
39	MWH SALES UNANNUALIZED	ES15		6,394,085	5,674,534	92,577	60,675	116,374
40	ALLOCATOR		RES15	17.390%	15.433%	0.252%	0.165%	0.317%
VI OTHER								
41	TAXABLE INCOME - FEDERAL			166	(21,647)	(639)	13	(251)
42	ALLOCATOR		FTX	-0.42%	54.46%	1.61%	-0.03%	0.63%

CERTIFICATE OF SERVICE

Docket Nos. P-2012-2325034

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

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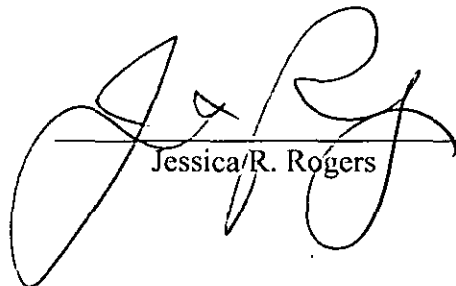
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Date: June 26, 2013



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