

EXHIBIT NO. 2

ORIGINAL
Volume 3
Filing Guidelines

Sections E - F

Docket No. R-00973954

APR 02 1997

DOCUMENT
FOLDER

PROHIBITION OFFICE

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MAR 27 1997

RP-E.1.
D.S. Hoch

- Q. Provide the following in an electronic format:
- (a) The aged plant data necessary to complete a service life study based on Plant Mortality Data through the end of the 12-month period immediately preceding the base year.
 - (b) The data necessary to calculate annual and accrued depreciation as of the end of base year and the 12-month period immediately preceding the base year.
- A.
- (a) The enclosed computer diskette contains aged Plant Mortality Data by account through the end of calendar year 1995 necessary to complete a service life study. This diskette does not include data for those unaged accounts where PP&L derives service life estimates using the Simulated Plant Record (SPR) method. Attachment 1 provides a typical page from one of these files which indicates the format used.
 - (b) Attachment 2 provides data necessary to calculate annual depreciation for calendar year 1996. Attachment 3 provides data for PP&L's 1995 Annual Depreciation Report which was submitted to the Commission on June 28, 1996. The enclosed computer diskette contains this data in spreadsheet format.

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PA PUBLIC UTILITY COMMISSION
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1.	2.	3.	4.	5.	6.
1471531100000		18991899		1100000000	1000000000422
1471531100000		18991941		6100000000	1000000000422
1471531100000		18991996		9900000000	0000000000000
1471531100000		19031903		1100000000	3000000023704
1471531100000		19031941		6100000000	1000000023676
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1471531100000		19031953		6100000000	1000000000020
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1471531100000		19061945		6100000000	1000000000007
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1471531100000		19071955		6100000000	1000000000001
1471531100000		19071996		9900000000	0000000000000
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1471531100000		19101944		6100000000	1000000000018
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1471531100000		19101960		6100000000	10000000000600
1471531100000		19101985		6100000000	1000000025224
1471531100000		19101996		9900000000	1000000018850
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1471531100000		19111937		6100000000	1000000001038
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1471531100000		19111945		6100000000	10000000000019
1471531100000		19111946		6100000000	10000000000105
1471531100000		19111949		6100000000	10000000011666
1471531100000		19111952		6100000000	1000000000237
1471531100000		19111962		6100000000	10000000000001
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1471531100000		19111996		9900000000	0000000000000
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1471531100000		19121944		6100000000	10000000000011
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1471531100000		19121947		6100000000	10000000000060
1471531100000		19121948		6100000000	10000000000644
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1471531100000		19121950		6100000000	10000000000125
1471531100000		19121952		6100000000	10000000000079
1471531100000		19121953		6100000000	10000000000138
1471531100000		19121954		6100000000	10000000002203
1471531100000		19121996		9900000000	10000000000011
1471531100000		19131913		1100000000	12000000051148
1471531100000		19131938		6100000000	1000000001588

Format:

1. 5 digit company number
2. 3 digit account number (see file name for 4 digit FERC account)
3. Installation year
4. Transaction year
5. Transaction code
11= Addition
61= Retirement
99= Balance
6. Amount (\$)

RP-E.1.

ATTACHMENT 2

Pennsylvania Power & Light Company

Reference No. 110500-ADR-1996

Depreciation Calculation Summary

	Gross Original Cost <u>12/31/96</u>	Book Reserve <u>12/31/96</u>	Net Original Cost <u>12/31/96</u>	lowa Survivor <u>Curve</u>	Average Remaining Life (Yrs) <u>Life (Yrs)</u>	Annual Accrual	Annual Accrual Rate (%)
<u>Intangible</u>							
301.0 Organization	\$ 476,252	Non-Depreciable	\$ 476,252			\$ -	
302.0 Franchises and Consents	147,084	Non-Depreciable	147,084			-	
303.0 Misc Intang Pll - Other	22,055	Non-Depreciable	22,055			-	
303.2 Misc Intang Pll - Computer Software	23,798,767	(11,932,041)	11,866,726	Amortized		3,658,480	
303.4 Misc Intang Pll - Fiber Optics	<u>165,743</u>	<u>(18,415)</u>	<u>147,328</u>	Amortized		<u>11,049</u>	
Subtotal -- Intangible	\$ 24,609,901	\$ (11,950,457)	\$ 12,659,445	-	-	\$ 3,669,529	

Steam Production

<u>Sunbury SES</u>							
310.2 Land	\$ 929,765	Non-Depreciable	\$ 929,765			\$ -	
310.4 Land Rights	11,088	(894)	10,194	R5-100	13.498	744	6.710%
311.0 Structures and Improvements	36,175,864	(29,381,719)	6,794,145	S2-095	13.155	494,802	1.368%
312.0 Boiler Plant Equipment	150,451,215	(71,699,119)	78,752,095	L0-060	12.571	5,430,070	3.609%
314.0 Turbo-Generator Units	60,446,189	(23,902,499)	36,543,690	R2-057	13.946	2,799,905	4.632%
315.0 Accessory Electric Equipment	22,406,400	(11,602,267)	10,804,133	S0-090	13.132	781,410	3.487%
316.0 Misc Power Plant Equipment	<u>3,941,390</u>	<u>(2,036,936)</u>	<u>1,904,454</u>	R2-047	11.833	<u>199,189</u>	4.039%
Subtotal -- Sunbury SES	\$ 274,361,910	\$ (138,623,435)	\$ 135,738,475			\$ 9,666,120	

<u>Martins Creek #1 & #2 SES</u>							
310.2 Land	\$ 3,114,091	Non-Depreciable	\$ 3,114,091			\$ -	
310.4 Land Rights	718	(48)	670	R5-100	18.500	37	5.155%
311.0 Structures and Improvements	20,733,772	(13,354,478)	7,379,294	S2-095	18.187	461,588	2.226%
312.0 Boiler Plant Equipment	101,895,624	(39,609,206)	62,286,418	L0-060	16.784	3,714,396	3.645%
314.0 Turbo-Generator Units	48,945,556	(15,235,685)	33,709,871	R2-057	17.728	1,921,823	3.926%
315.0 Accessory Electric Equipment	13,085,526	(5,795,698)	7,289,828	S0-090	17.865	364,734	2.787%
316.0 Misc Power Plant Equipment	<u>7,374,376</u>	<u>(3,835,525)</u>	<u>3,538,851</u>	R2-042	16.258	<u>221,542</u>	3.004%
Subtotal -- Martins-Creek #1 & #2 SES	\$ 195,149,663	\$ (77,830,641)	\$ 117,319,021			\$ 6,664,120	

Pennsylvania Power & Light Company

Reference No. 110500-ADR-1996

Depreciation Calculation Summary

	Gross Original Cost <u>12/31/96</u>	Book Reserve <u>12/31/96</u>	Net Original Cost <u>12/31/96</u>	Iowa Survivor <u>Curve</u>	Average Remaining Life (Yrs) <u>Life (Yrs)</u>	Annual Accrual <u>Accrual</u>	Annual Accrual Rate (%) <u>Rate (%)</u>
<u>Martins Creek #3 & #4 SES</u>							
310.2	Land	\$ -	Non-Depreciable \$ -		\$ -		
310.4	Land Rights			0	0.000		
311.0	Structures and Improvements	51,230,994	(29,665,479)	S2-095	13.433	1,519,183	2.965%
312.0	Boiler Plant Equipment	212,162,020	(100,343,704)	L0-060	12.516	7,716,901	3.637%
314.0	Turbo-Generator Units	122,121,459	(56,656,127)	R2-057	13.017	4,868,428	3.987%
315.0	Accessory Electric Equipment	36,063,004	(21,063,591)	S0-090	13.084	1,101,387	3.054%
316.0	Misc Power Plant Equipment	<u>175,240</u>	<u>(21,236)</u>	R2-042	12.545	<u>9,254</u>	5.280%
	Subtotal -- Martins Creek #3 & #4 SES	\$ 421,752,718	\$ (207,750,137)			\$ 15,215,153	
<u>Brunner Island SES</u>							
310.2	Land	\$ 1,741,997	Non-Depreciable \$ 1,741,997		\$ -		
310.4	Land Rights	1,266	(74)	R5-100	17.500	60	4.739%
311.0	Structures and Improvements	56,311,537	(25,900,442)	S2-095	17.371	1,674,956	2.974%
312.0	Boiler Plant Equipment	342,261,787	(131,147,295)	L0-060	15.998	12,608,528	3.684%
314.0	Turbo-Generator Units	109,509,791	(46,126,717)	R2-057	16.606	3,814,363	3.483%
315.0	Accessory Electric Equipment	24,457,205	(13,589,853)	S0-090	16.825	633,181	2.589%
316.0	Misc Power Plant Equipment	<u>3,681,424</u>	<u>(1,938,695)</u>	R2-042	15.470	<u>108,130</u>	2.937%
	Subtotal -- Brunner Island SES	\$ 537,965,007	\$ (218,703,076)			\$ 18,839,218	
<u>Conemaugh SES</u>							
310.2	Land	\$ 284,398	Non-Depreciable \$ 284,398		\$ -		
311.0	Structures and Improvements	10,512,588	(5,128,368)	S2-095	13.463	397,548	3.782%
312.0	Boiler Plant Equipment	73,483,176	(21,582,119)	L0-060	12.750	4,119,181	5.606%
314.0	Turbo-Generator Units	12,277,539	(7,767,713)	R2-057	12.923	353,029	2.875%
315.0	Accessory Electric Equipment	2,515,740	(1,695,878)	S0-090	133.062	62,037	2.466%
316.0	Misc Power Plant Equipment	<u>1,051,500</u>	<u>(421,380)</u>	R2-042	12.823	<u>54,099</u>	5.096%
	Subtotal -- Conemaugh SES	\$ 100,134,941	\$ (36,595,458)			\$ 4,985,894	
<u>Keystone SES</u>							
310.2	Land	\$ 500,715	Non-Depreciable \$ 500,715		\$ -		
311.0	Structures and Improvements	10,674,697	(6,165,711)	S2-095	10.474	435,633	4.081%
312.0	Boiler Plant Equipment	36,389,780	(18,892,585)	L0-060	9.959	1,767,392	4.857%
314.0	Turbo-Generator Units	14,037,203	(7,640,464)	R2-057	10.229	632,117	4.503%
315.0	Accessory Electric Equipment	2,607,889	(2,017,883)	S0-090	10.255	59,067	2.265%
316.0	Misc Power Plant Equipment	<u>1,054,106</u>	<u>(448,658)</u>	R2-042	10.086	<u>62,772</u>	5.899%
	Subtotal -- Keystone SES	\$ 65,274,391	\$ (35,165,302)			\$ 2,956,981	

Pennsylvania Power & Light Company

Reference No. 110500-ADR-1996

Depreciation Calculation Summary

	Gross Original Cost <u>12/31/96</u>	Book Reserve <u>12/31/96</u>	Net Original Cost <u>12/31/96</u>	lowa Survivor <u>Curve</u>	Average Remaining Life (Yrs)	Annual Accrual	Annual Accrual Rate (%)
<u>Montour SES</u>							
310.2	Land	3,949,439	Non-Depreciable	3,949,439		\$ -	
310.4	Land Rights	2,437,021	(529,541)	1,907,481	R5-100	98,133	4.027%
311.0	Structures and Improvements	42,804,256	(22,424,837)	20,379,419	S2-095	981,755	2.294%
312.0	Boiler Plant Equipment	263,929,451	(103,778,829)	160,150,623	L0-060	8,476,074	3.211%
314.0	Turbo-Generator Units	119,531,768	(46,312,564)	73,219,204	R2-057	3,682,999	3.081%
315.0	Accessory Electric Equipment	26,401,804	(14,829,321)	11,572,483	S0-090	591,702	2.241%
316.0	Misc Power Plant Equipment	<u>4,177,160</u>	<u>(1,831,942)</u>	<u>2,345,218</u>	R2-042	<u>127,962</u>	<u>3.063%</u>
	Subtotal -- Montour SES	\$ 463,230,899	\$ (189,707,033)	\$ 273,523,866		\$ 13,958,625	
<u>Holtwood SES</u>							
310.2	Land	\$ 160,092	Non-Depreciable	\$ 160,092		\$ -	
311.0	Structures and Improvements	11,841,880	(8,699,784)	3,142,096	S2-095	254,695	2.151%
312.0	Boiler Plant Equipment	41,169,206	(26,929,462)	14,239,744	L0-060	1,199,195	2.913%
314.0	Turbo-Generator Units	7,071,933	(4,576,890)	2,495,043	R2-057	211,434	2.990%
315.0	Accessory Electric Equipment	3,421,715	(2,877,848)	543,867	S0-090	45,056	1.317%
316.0	Misc Power Plant Equipment	<u>1,392,968</u>	<u>(603,050)</u>	<u>789,919</u>	R2-042	<u>65,994</u>	<u>4.738%</u>
	Subtotal -- Holtwood SES	\$ 65,057,795	\$ (43,687,033)	\$ 21,370,762		\$ 1,776,374	
	Subtotal -- Steam Production	\$ 2,122,927,322	\$ (934,117,447)	\$ 1,174,865,208		\$ 74,082,485	
<u>Nuclear Production</u>							
<u>Susquehanna SES Unit #1</u>							
321.0	Structures and Improvements	\$ 239,654,355	(72,435,510)	\$ 167,218,845	S3-095	10,701,973	4.466%
322.0	Reactor Plant Equipment	837,111,761	(215,523,880)	621,587,881	R1-065	38,899,505	4.647%
323.0	Turbo-Generator Units	245,407,458	(58,621,879)	186,785,580	R2-057	11,734,055	4.781%
324.0	Accessory Electric Equipment	156,872,931	(46,012,096)	110,860,835	S0-090	6,912,605	4.406%
325.0	Misc Power Plant Equipment	<u>9,129,627</u>	<u>(2,625,212)</u>	<u>6,504,415</u>	R2-042	<u>392,718</u>	<u>4.302%</u>
	Subtotal -- Susquehanna SES Unit #1	\$ 1,488,176,132	\$ (395,218,576)	\$ 1,092,957,556		\$ 68,640,856	

Pennsylvania Power & Light Company

Reference No. 110500-ADR-1996

Depreciation Calculation Summary

	Gross Original Cost <u>12/31/96</u>	Book Reserve <u>12/31/96</u>	Net Original Cost <u>12/31/96</u>	lowa Survivor <u>Curve</u>	Average Remaining Life (Yrs) <u>Life (Yrs)</u>	Annual Accrual <u>Accrual</u>	Annual Accrual Rate (%) <u>Rate (%)</u>
<u>Susquehanna SES Unit #2</u>							
321.0	Structures and Improvements	\$ 225,526,723	\$ (63,266,032)	\$ 162,260,691	S3-095	27.162 \$ 9,467,386	4.198%
322.0	Reactor Plant Equipment	866,635,388	(201,884,700)	664,750,688	R1-065	25.359 37,262,872	4.300%
323.0	Turbo-Generator Units	259,552,364	(68,914,925)	190,637,438	R2-057	35.778 11,154,126	4.297%
324.0	Accessory Electric Equipment	144,804,242	(38,776,420)	106,027,822	SO-090	26.187 6,032,615	4.166%
325.0	Misc Power Plant Equipment	<u>11,131,348</u>	<u>(2,970,819)</u>	<u>8,160,529</u>	R2-042	24.742 <u>452,061</u>	4.061%
	Subtotal -- Susquehanna SES Unit #2	\$ 1,507,650,065	\$ (375,812,897)	\$ 1,131,837,168		\$ 64,369,060	
<u>Susquehanna SES Common</u>							
320.2	Land	\$ 5,539,258	Non-Depreciable	\$ 5,539,258		\$ -	
320.4	Land Rights	8,665,001	(1,824,765)	6,840,237	R5-100	27.250 234,480	2.706%
321.0	Structures and Improvements	447,465,496	(125,543,757)	321,921,739	S3-095	27.172 18,773,688	4.196%
322.0	Reactor Plant Equipment	174,735,672	(39,341,709)	135,393,963	R1-065	25.375 7,670,639	4.390%
323.0	Turbo-Generator Units	41,630,298	7,124,458	48,754,756	R2-057	26.085 2,238,475	5.377%
324.0	Accessory Electric Equipment	251,542,330	(68,235,015)	183,307,316	SO-090	26.159 10,618,959	4.222%
325.0	Misc Power Plant Equipment	<u>111,422,976</u>	<u>(13,146,565)</u>	<u>98,276,411</u>	R2-042	24.930 <u>5,110,788</u>	4.587%
	Subtotal -- Susquehanna SES Common	\$ 1,041,001,032	\$ (240,967,353)	\$ 800,033,679		\$ 44,647,029	
	Subtotal -- Nuclear Production	\$ 4,036,827,228	\$ (1,005,861,139)	\$ 3,024,828,403		\$ 177,656,945	
<u>Hydro Production</u>							
<u>Wallenpaupack HES</u>							
330.2	Land and Land Rights - Other	\$ 2,493,884	Non-Depreciable	\$ 2,493,884		\$ -	
330.4	Land and Land Rights - Rec Fac	35,278	Non-Depreciable	35,278		-	
331.2	Structures and Improvements - Other	1,725,898	(767,876)	958,022	R1-098	32.426 29,353	1.701%
331.4	Structures and Improvements - Rec Fac	1,819,438	(1,137,682)	681,756	L1-074	32.463 23,611	1.298%
332.2	Resv, Dam, Waterway - Flow Line	6,189,211	(3,682,085)	2,507,126	R3-100	34.832 72,020	1.164%
332.4	Resv, Dam, Waterway - Other	5,427,986	(2,177,621)	3,250,365	R4-100	34.485 91,937	1.694%
333.0	Water Wheels, Turbines and Generators	885,160	(636,358)	248,802	R1-084	30.932 6,916	0.781%
334.0	Accessory Electric Equipment	1,235,738	(509,905)	725,832	R1-082	33.390 22,350	1.809%
335.2	Misc Power Plant Equipment - Other	109,493	(78,573)	30,920	R1-091	31.488 980	0.895%
335.4	Misc Power Plant Equipment - Rec Fac	367,664	(128,648)	239,016	L0-039	26.120 9,798	2.665%
336.0	Roads, Railroads and Bridges	<u>167,902</u>	<u>(53,377)</u>	<u>114,525</u>	R4-100	30.759 <u>3,669</u>	2.185%
	Subtotal -- Wallenpaupack HES	\$ 20,457,652	\$ (9,172,126)	\$ 11,285,526		\$ 260,634	

Pennsylvania Power & Light Company

Reference No. 110500-ADR-1996

Depreciation Calculation Summary

	Gross Original Cost <u>12/31/96</u>	Book Reserve <u>12/31/96</u>	Net Original Cost <u>12/31/96</u>	Iowa Survivor <u>Curve</u>	Average Remaining Life (Yrs) <u>Life (Yrs)</u>	Annual Accrual	Annual Accrual Rate (%)
<u>Holtwood HES</u>							
330.2	\$ 471,779	Non-Depreciable	\$ 471,779			\$ -	
330.4	195,220	Non-Depreciable	195,220			-	
330.6	1,581,014	(45,476)	1,535,538	R5-100	18.566	40,963	2.591%
330.8	9,826	(187)	9,639	R5-100	20.032	180	1.832%
331.2	2,668,042	(1,258,571)	1,409,471	R1-098	40.515	39,948	1.497%
331.4	1,279,219	(1,041,831)	237,388	L1-074	37.601	7,579	0.592%
332.4	14,474,393	(5,765,271)	8,709,122	R4-100	68.055	221,612	1.531%
333.0	36,827,696	(6,530,654)	30,297,042	R1-084	41.754	703,132	1.909%
334.0	23,087,558	(1,705,351)	21,382,207	R1-082	42.462	498,033	2.157%
335.2	2,755,529	(451,135)	2,304,394	R1-091	42.273	51,162	1.857%
335.4	105,994	(78,527)	27,467	L0-039	26.774	1,169	1.103%
336.0	<u>92,106</u>	<u>(81,482)</u>	<u>10,624</u>	R4-100	45.918	<u>216</u>	0.235%
	Subtotal -- Holtwood HES	\$ (16,958,486)	\$ 66,589,891			\$ 1,563,994	
	Subtotal -- Hydro Production	\$ (25,389,740)	\$ 77,875,417			\$ 1,824,628	
<u>Other Production</u>							
<u>Allentown C/T</u>							
341.0	\$ 603	\$ 1,762	\$ 2,365	R4-080	5.496	\$ (54)	-8.955%
342.0	349,038	(227,860)	121,178	S2-065	5.465	21,863	6.264%
343.0	3,201,444	(2,797,100)	404,344	R4-070	5.480	72,683	2.270%
344.0	1,396,478	(1,158,560)	237,918	R4-070	5.481	42,971	3.077%
345.0	520,125	(479,049)	41,076	R3-065	5.438	7,436	1.430%
346.0	<u>31,068</u>	<u>(21,676)</u>	<u>9,392</u>	R2-050	5.410	<u>1,710</u>	5.504%
	Subtotal -- Allentown C/T	\$ (4,682,482)	\$ 816,274			\$ 146,609	
<u>Harwood C/T</u>							
341.0	\$ 8,531	\$ (7,927)	\$ 604	R4-080	5.497	\$ 104	1.219%
342.0	236,612	(155,782)	80,830	S2-065	5.470	9,220	3.897%
343.0	1,646,312	(1,566,939)	79,373	R4-070	5.476	19,753	1.200%
344.0	769,977	(571,422)	198,555	R4-070	5.485	35,676	4.633%
345.0	319,723	(292,020)	27,703	R3-065	5.440	5,064	1.584%
346.0	<u>8,995</u>	<u>2,952</u>	<u>11,947</u>	R2-050	5.364	<u>(431)</u>	-4.792%
	Subtotal -- Harwood C/T	\$ (2,591,138)	\$ 399,012			\$ 69,386	

Pennsylvania Power & Light Company

Reference No. 110500-ADR-1996

Depreciation Calculation Summary

		Gross Original Cost <u>12/31/96</u>	Book Reserve <u>12/31/96</u>	Net Original Cost <u>12/31/96</u>	Iowa Survivor Curve	Average Remaining Life (Yrs)	Annual Accrual	Annual Accrual Rate (%)
<u>Williamsport C/T</u>								
341.0	Structures and Improvements	\$ 22,716	\$ (17,884)	\$ 4,832	R4-080	5.489	\$ (65)	-0.286%
342.0	Fuel Holders, Producers and Accessories	235,655	(137,375)	98,280	S2-065	5.468	11,523	4.890%
343.0	Prime Movers	1,981,228	(1,664,495)	316,733	R4-070	5.480	63,265	3.193%
344.0	Generators	897,032	(645,557)	251,475	R4-070	5.485	45,179	5.036%
345.0	Accessory Electric Equipment	300,197	(268,105)	32,092	R3-065	5.441	5,900	1.965%
346.0	Misc Power Plant Equipment	<u>6,755</u>	<u>8,836</u>	<u>15,590</u>	R2-050	5.451	<u>2,806</u>	41.541%
	Subtotal -- Williamsport C/T	\$ 3,443,583	\$ (2,724,580)	\$ 719,002			\$ 128,608	
<u>Harrisburg C/T</u>								
341.0	Structures and Improvements	\$ 28,601	\$ (25,078)	\$ 3,523	R4-080	5.497	\$ 624	2.182%
342.0	Fuel Holders, Producers and Accessories	322,651	(201,218)	121,433	S2-065	5.464	21,914	6.792%
343.0	Prime Movers	3,300,592	(2,708,214)	592,377	R4-070	5.480	93,410	2.830%
344.0	Generators	1,616,618	(1,134,695)	481,923	R4-070	5.483	82,400	5.097%
345.0	Accessory Electric Equipment	552,784	(508,166)	44,618	R3-065	5.439	8,085	1.463%
346.0	Misc Power Plant Equipment	<u>11,962</u>	<u>4,345</u>	<u>16,307</u>	R2-050	5.381	<u>544</u>	4.548%
	Subtotal -- Harrisburg C/T	\$ 5,833,208	\$ (4,573,026)	\$ 1,260,182			\$ 206,977	
<u>Jenkins C/T</u>								
341.0	Structures and Improvements	\$ 79,010	\$ (76,454)	\$ 2,556	R4-080	5.490	\$ 452	0.572%
342.0	Fuel Holders, Producers and Accessories	257,654	(165,068)	92,586	S2-065	5.473	16,675	6.472%
343.0	Prime Movers	1,904,525	(1,666,469)	238,056	R4-070	5.479	42,841	2.249%
344.0	Generators	853,716	(644,711)	209,005	R4-070	5.484	37,554	4.399%
345.0	Accessory Electric Equipment	326,559	(285,599)	40,960	R3-065	5.444	7,453	2.282%
346.0	Misc Power Plant Equipment	<u>9,353</u>	<u>(7,643)</u>	<u>1,710</u>	R2-050	5.364	<u>309</u>	3.304%
	Subtotal -- Jenkins C/T	\$ 3,430,817	\$ (2,845,944)	\$ 584,873			\$ 105,284	
<u>Sunbury (D) C/T</u>								
342.0	Fuel Holders, Producers and Accessories	\$ 1,292	\$ (1,288)	\$ 4	S2-065	12.828	\$ -	0.000%
343.0	Prime Movers	339,984	(278,653)	61,331	R4-070	13.337	4,577	1.346%
344.0	Generators	58,723	(57,180)	1,543	R4-070	13.290	108	0.184%
345.0	Accessory Electric Equipment	128,447	(116,646)	11,801	R3-065	13.053	896	0.698%
346.0	Misc Power Plant Equipment	<u>1,325</u>	<u>(858)</u>	<u>467</u>	R2-050	12.208	<u>36</u>	2.717%
	Subtotal -- Sunbury (D) C/T	\$ 529,771	\$ (454,625)	\$ 75,146			\$ 5,617	

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Depreciation Calculation Summary

		Gross Original Cost <u>12/31/96</u>	Book Reserve <u>12/31/96</u>	Net Original Cost <u>12/31/96</u>	Iowa Survivor Curve	Average Remaining Life (Yrs)	Annual Accrual	Annual Accrual Rate (%)
<u>Sunbury C/T</u>								
341.0	Structures and Improvements	\$ 116,907	\$ (104,305)	\$ 12,602	R4-080	13.401	\$ 928	0.794%
342.0	Fuel Holders, Producers and Accessories	257,696	(156,163)	101,533	S2-065	13.299	7,585	2.943%
343.0	Prime Movers	49,032	(45,382)	3,650	R4-070	13.365	264	0.538%
345.0	Accessory Electric Equipment	76,722	(67,152)	9,570	R3-065	13.170	717	0.935%
346.0	Misc Power Plant Equipment	<u>8,352</u>	<u>(6,589)</u>	<u>1,763</u>	R2-050	12.644	<u>132</u>	1.580%
	Subtotal -- Sunbury C/T	\$ 508,709	\$ (379,591)	\$ 129,118			\$ 9,626	
<u>Martins Creek (D) C/T</u>								
342.0	Fuel Holders, Producers and Accessories	\$ 2,335	\$ (2,169)	\$ 166	S2-065	17.088	-	0.000%
343.0	Prime Movers	277,309	(259,339)	17,970	R4-070	18.015	992	0.358%
344.0	Generators	58,499	(54,760)	3,739	R4-070	18.015	204	0.349%
345.0	Accessory Electric Equipment	130,196	(118,105)	12,091	R3-065	17.538	684	0.525%
346.0	Misc Power Plant Equipment	<u>4,433</u>	<u>(3,224)</u>	<u>1,209</u>	R2-050	16.701	<u>69</u>	1.557%
	Subtotal -- Martins Creek (D) C/T	\$ 472,772	\$ (437,597)	\$ 35,175			\$ 1,949	
<u>Martins Creek C/T</u>								
341.0	Structures and Improvements	\$ 238,075	\$ (200,024)	\$ 38,051	R4-080	18.336	\$ 2,064	0.867%
342.0	Fuel Holders, Producers and Accessories	106,115	(74,886)	31,229	S2-065	17.890	1,733	1.633%
343.0	Prime Movers	82,127	(70,657)	11,470	R4-070	18.180	624	0.760%
345.0	Accessory Electric Equipment	134,002	(115,908)	18,094	R3-065	17.709	1,013	0.756%
346.0	Misc Power Plant Equipment	<u>20,899</u>	<u>(15,540)</u>	<u>5,359</u>	R2-050	16.821	<u>312</u>	1.493%
	Subtotal -- Martins Creek C/T	\$ 581,218	\$ (477,015)	\$ 104,203			\$ 5,746	
<u>Brunner Island (D) C/T</u>								
342.0	Fuel Holders, Producers and Accessories	\$ 1,589	\$ (1,290)	\$ 299	S2-065	16.264	\$ 12	0.755%
343.0	Prime Movers	411,593	(352,193)	59,400	R4-070	17.084	3,458	0.840%
344.0	Generators	87,256	(74,758)	12,498	R4-070	17.084	722	0.827%
345.0	Accessory Electric Equipment	160,997	(139,363)	21,634	R3-065	16.603	1,295	0.804%
346.0	Misc Power Plant Equipment	<u>1,325</u>	<u>(781)</u>	<u>544</u>	R2-050	15.198	<u>34</u>	2.566%
	Subtotal -- Brunner Island (D) C/T	\$ 662,760	\$ (568,385)	\$ 94,375			\$ 5,521	
<u>Conemaugh (D) C/T</u>								
344.0	Generators	\$ 107,642	\$ (84,467)	\$ 23,175	R4-070	13.350	\$ 1,764	1.639%
345.0	Accessory Electric Equipment	<u>2,910</u>	<u>(2,298)</u>	<u>612</u>	R3-065	13.100	<u>38</u>	1.306%
	Subtotal -- Conemaugh (D) C/T	\$ 110,552	\$ (86,765)	\$ 23,787			\$ 1,802	

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	Gross Original Cost 12/31/96	Book Reserve 12/31/96	Net Original Cost 12/31/96	lowa Survivor Curve	Average Remaining Life (Yrs)	Annual Accrual	Annual Accrual Rate (%)
<u>Keystone (D) C/T</u>							
342.0	Fuel Holders, Producers and Accessories	\$ 5,319	\$ (4,592)	\$ 727	S2-065	10.153 \$ 72	1.354%
344.0	Generators	113,606	(97,352)	16,254	R4-070	10.400 1,598	1.407%
345.0	Accessory Electric Equipment	<u>10,845</u>	<u>(9,134)</u>	<u>1,711</u>	R3-065	10.256 168	1.549%
	Subtotal -- Keystone (D) C/T	\$ 129,770	\$ (111,078)	\$ 18,692		\$ 1,838	
<u>Fishbach C/T</u>							
340.2	Land	\$ 49,917	Non-Depreciable	\$ 49,917		\$ -	
341.0	Structures and Improvements	84,431	(75,403)	9,028	R4-080	7.481 1,188	1.407%
342.0	Fuel Holders, Producers and Accessories	136,653	(115,811)	20,842	S2-065	7.405 2,782	2.036%
343.0	Prime Movers	2,236,671	(1,907,587)	329,084	R4-070	7.465 43,633	1.951%
344.0	Generators	520,407	(470,366)	50,041	R4-070	7.460 6,637	1.275%
345.0	Accessory Electric Equipment	488,867	(416,295)	72,572	R3-065	7.391 9,732	1.991%
346.0	Misc Power Plant Equipment	<u>13,037</u>	<u>(10,732)</u>	<u>2,305</u>	R2-050	7.146 312	2.393%
	Subtotal -- Fishbach C/T	\$ 3,529,983	\$ (2,996,193)	\$ 533,790		\$ 64,284	
<u>West Shore C/T</u>							
341.0	Structures and Improvements	\$ 51,652	\$ (42,082)	\$ 9,570	R4-080	7.482 \$ 1,260	2.439%
342.0	Fuel Holders, Producers and Accessories	216,298	(144,329)	71,969	S2-065	7.432 9,583	4.430%
343.0	Prime Movers	2,071,043	(1,843,444)	227,598	R4-070	7.462 30,193	1.458%
344.0	Generators	519,936	(469,118)	50,818	R4-070	7.460 6,739	1.296%
345.0	Accessory Electric Equipment	486,272	(431,100)	55,172	R3-065	7.393 7,401	1.522%
346.0	Misc Power Plant Equipment	<u>10,868</u>	<u>(8,390)</u>	<u>2,478</u>	R2-050	7.238 336	3.092%
	Subtotal -- West Shore C/T	\$ 3,356,069	\$ (2,938,464)	\$ 417,605		\$ 55,512	
<u>Lock Haven C/T</u>							
340.2	Land	\$ 17,777	Non-Depreciable	\$ 17,777		\$ -	
341.0	Structures and Improvements	168,659	(151,913)	16,746	R4-080	7.478 2,208	1.309%
342.0	Fuel Holders, Producers and Accessories	242,605	(125,974)	116,631	S2-065	7.456 15,475	6.379%
343.0	Prime Movers	1,048,575	(933,097)	115,478	R4-070	7.462 15,315	1.461%
344.0	Generators	809,126	(293,401)	515,725	R4-070	7.488 68,118	8.419%
345.0	Accessory Electric Equipment	258,085	(226,852)	31,233	R3-065	7.394 4,187	1.622%
346.0	Misc Power Plant Equipment	<u>7,229</u>	<u>(5,655)</u>	<u>1,574</u>	R2-050	7.240 208	2.877%
	Subtotal -- Lock Haven C/T	\$ 2,552,056	\$ (1,736,892)	\$ 815,164		\$ 105,511	
	Subtotal -- Other Production	\$ 33,630,173	\$ (27,598,732)	\$ 6,026,398		\$ 914,270	

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		Gross Original Cost <u>12/31/96</u>	Book Reserve <u>12/31/96</u>	Net Original Cost <u>12/31/96</u>	Iowa Survivor Curve	Average Remaining Life (Yrs)	Annual Accrual	Annual Accrual Rate (%)
<u>Transmission</u>								
350.2	Land	\$ 2,199,447	Non-Depreciable	\$ 2,199,447			\$ -	
350.4	Land Rights	20,888,288	(6,326,918)	14,561,370	R3-065	41.130	347,039	1.661%
352.0	Structures and Improvements	7,997,809	(1,680,335)	6,317,474	L3-057	41.516	147,124	1.840%
353.0	Station Equipment	155,140,483	(24,108,325)	131,032,158.27	R3-044	31.234	4,023,087	2.593%
354.0	Towers and Fixtures	108,091,912	(52,000,311)	56,091,602	R3-055	33.696	1,714,814	1.586%
354.2	Clearing Land and RAW - Towers	6,142,509	(3,023,994)	3,118,515	R3-065	41.684	77,780	1.266%
355.0	Poles and Fixtures	1,988,686	(725,223)	1,263,463	R1-048	36.614	33,039	1.661%
355.2	Clearing Land and RAW - Poles	211,587	(81,694)	129,893	R3-065	49.304	2,827	1.336%
356.0	Overhead Conductors and Devices	77,895,807	(33,759,099)	44,136,708	R4-045	26.441	1,628,467	2.091%
359.0	Roads and Trails	<u>5,617,748</u>	<u>(1,492,330)</u>	<u>4,125,419</u>	R3-065	47.638	<u>87,398</u>	1.556%
	Subtotal -- Transmission	\$ 386,174,277	\$ (122,132,555)	\$ 262,976,047			\$ 8,061,575	

Distribution

360.2	Land	\$ 13,875,693	Non-Depreciable	\$ 13,875,693			\$ -	
360.4	Land Rights	93,551,265	(32,353,392)	61,197,873	L4-050	35.449	1,686,086	1.802%
361.0	Structures and Improvements	41,920,973	(16,496,894)	25,424,079	R2-055	41.117	605,654	1.445%
362.0	Station Equipment	391,887,441	(124,616,078)	267,271,363	R1-048	38.082	6,864,826	1.752%
364.2	Towers and Fixtures	109,361,076	(27,655,487)	81,705,590	R3-055	44.915	1,695,016	1.550%
364.4	Poles and Fixtures	532,696,154	(181,204,828)	351,491,326	R1-043	32.712	10,615,567	1.993%
364.6	Clearing Land and RAW - Towers	4,693,441	(1,476,696)	3,216,745	L4-050	37.449	82,116	1.750%
364.8	Clearing Land and RAW - Poles	36,243,448	(14,106,817)	22,136,631	L4-050	34.360	634,184	1.750%
365.0	Overhead Conductors and Devices	500,935,843	(188,598,125)	312,337,718	R2-033	23.375	12,917,420	2.579%
366.0	Underground Conduit	88,290,354	(14,717,023)	73,573,330	S3-058	46.574	1,522,300	1.724%
367.0	Underground Conductors and Devices	195,277,174	(45,430,004)	149,847,170	R4-027	18.933	7,566,394	3.875%
368.2	Transformers - Overhead Type	196,993,678	(81,172,480)	115,821,197	S2-034	21.213	5,434,492	2.759%
368.4	Transformers - Submersible or Pad Mtd	100,569,731	(34,173,107)	66,396,624	L1-048	39.514	1,653,531	1.644%
368.6	Transformers - Non-Network Housing	1,691,210	(981,403)	709,806	S5-035	11.887	59,266	3.504%
369.0	Services	325,478,401	(156,218,114)	169,260,287	R2-025	16.834	9,614,676	2.954%
370.0	Meters	82,544,087	(23,192,007)	59,352,080	R2-028	18.798	3,089,511	3.743%
371.2	Installations on Customers Premises	680,227	(100,479)	579,749	R1-048	41.626	14,003	2.059%
371.4	Area Lighting Fixtures	3,587,056	(2,114,180)	1,472,876	L1-015	9.726	134,054	3.737%
373.2	Street Lighting and Signal Systems	<u>53,947,428</u>	<u>(22,389,960)</u>	<u>31,557,468</u>	S2-020	12.992	<u>2,359,010</u>	4.373%
	Subtotal -- Distribution	\$ 2,774,224,678	\$ (954,104,326)	\$ 1,807,227,605			\$ 66,548,106	

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	Gross Original Cost <u>12/31/96</u>	Book Reserve <u>12/31/96</u>	Net Original Cost <u>12/31/96</u>	lowa Survivor <u>Curve</u>	Average Remaining Life (Yrs) <u>Life (Yrs)</u>	Annual Accrual <u>Accrual</u>	Annual Accrual Rate (%) <u>Rate (%)</u>
<u>General Plant</u>							
389.2	Land	9,202,406	Non-Depreciable	9,202,406			
389.4	Land Rights	4,399	(91)	4,308	R3-080	72	1.637%
390.2	Struct. and Imprvmts - Buildings	172,729,701	(46,454,889)	126,274,812	S0-057	2,732,731	1.582%
390.4	Struct. and Imprvmts - Air Cond. Equip.	15,928,370	(8,168,051)	7,760,319	R2-040	285,495	1.792%
391.2	Office Furn. and Equip. - Furniture	16,167,996	(7,363,793)	8,804,204	20 *	1,641,397	
391.4	Office Furn. and Equip. - Mech Equip	2,312,937	(1,403,923)	909,013	15 *	314,143	
391.6	Computer Equip. - General	2,332,306	(1,345,662)	986,644	10 *	187,533	
391.8	Computer Equip. - Power Mgmt System	37,027,762	(29,409,740)	7,618,022	L4-007	4,715,769	12.736%
392.4	Transportation Equipment - Trailers	104,340	(74,514)	29,826	L1-022	(330)	-0.316%
393.0	Stores Equipment	2,087,771	(1,187,853)	899,917	30 *	78,435	
394.0	Tools & Work Equip. - L&S Line Crews	2,295,380	(716,540)	1,578,840	20 *	218,964	
394.4	Tools & Work Equip. - Const Dept	11,526,618	(3,070,439)	8,456,180	20 *	931,009	
394.6	Tools & Work Equip. - Other	3,739,915	(1,260,618)	2,479,298	20 *	329,300	
394.8	Transportation Equip. - Garage Equip.	7,954,673	(794,392)	7,160,280	20 *	636,516	
395.0	Laboratory Equipment	4,547,658	(1,974,902)	2,572,756	15 *	831,930	
397.0	Communication Equipment	8,719,844	(3,795,856)	4,923,988	S1-022	354,646	4.067%
398.0	Miscellaneous Equipment	3,425,672	(1,525,173)	1,900,499	25 *	407,419	
	Subtotal -- General Plant	\$ 300,107,748	\$ (107,184,074)	\$ 191,561,311		\$ 13,665,029	
	Total -- Electric Plant in Service	\$ 9,782,507,357	\$ (3,188,338,468)	\$ 6,558,019,833		\$ 346,422,567	

* Amortization period pursuant to the Commission's Final Order at Docket No. R-00943271

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	Gross Original Cost <u>12/31/96</u>	Book Reserve <u>12/31/96</u>	Net Original Cost <u>12/31/96</u>	lowa Survivor Curve	Average Remaining Life (Yrs)	Annual Accrual	Annual Accrual Rate (%)
<u>Steam Production -- Leasehold Improvements</u>							
<u>Sunbury SES</u>							
311.0	Structures and Improvements	\$ 49,346	\$ (49,346)	\$ -	Amortized	\$ -	
	Subtotal -- Sunbury SES	\$ 49,346	\$ (49,346)	\$ -		\$ -	
<u>Martins Creek #1 & #2 SES</u>							
312.0	Boiler Plant Equipment	\$ -	\$ -	\$ -	Amortized	\$ -	
316.0	Misc Power Plant Equipment	6,427	(6,427)	-	Amortized	-	
	Subtotal -- Martins Creek #1 & #2 SES	\$ 6,427	\$ (6,427)	\$ -		\$ -	
<u>Martins Creek #3 & #4 SES</u>							
311.0	Structures and Improvements	\$ 277,620	\$ (218,879)	\$ 58,741	Amortized	\$ 37,078	
312.0	Boiler Plant Equipment	1,989,576	(1,530,516)	459,060	Amortized	500,793	
315.0	Accessory Electric Equipment	26,978	(21,369)	5,609	Amortized	6,118	
316.0	Misc Power Plant Equipment	5,039	(4,563)	476	Amortized	518	
	Subtotal -- Martins Creek #3 & #4 SES	\$ 2,299,213	\$ (1,775,328)	\$ 523,885		\$ 544,508	
<u>Montour SES</u>							
316.0	Misc Power Plant Equipment	\$ 24,385	\$ (17,485)	\$ 6,900	Amortized	\$ 3,600	
	Subtotal -- Montour SES	\$ 24,385	\$ (17,485)	\$ 6,900		\$ 3,600	
	Subtotal -- Steam Production	\$ 2,379,371	\$ (1,848,586)	\$ 530,785		\$ 548,108	
<u>Nuclear Production -- Leasehold Improvements</u>							
<u>Susquehanna SES Common</u>							
325.0	Misc Power Plant Equipment	\$ 451,364	\$ (449,993)	\$ 1,371	Amortized	\$ 61,640	
	Subtotal -- Susquehanna SES Common	\$ 451,364	\$ (449,993)	\$ 1,371		\$ 61,640	
	Subtotal -- Nuclear Production	\$ 451,364	\$ (449,993)	\$ 1,371		\$ 61,640	

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		Gross Original Cost <u>12/31/96</u>	Book Reserve <u>12/31/96</u>	Net Original Cost <u>12/31/96</u>	lowa Survivor Curve	Average Remaining Life (Yrs)	Annual Accrual	Annual Accrual Rate (%)
<u>Other Production -- Leasehold Improvements</u>								
<u>Sunbury C/T</u>								
343.0	Prime Movers	\$ 748,918	\$ (748,917)	\$ 1	Amortized		\$ 91,114	
344.0	Generators	381,764	(381,764)	(0)	Amortized		40,197	
345.0	Accessory Electric Equipment	<u>80,158</u>	<u>(80,158)</u>	<u>0</u>	Amortized		<u>6,367</u>	
	Subtotal -- Sunbury C/T	\$ 1,210,840	\$ (1,210,839)	\$ 1			\$ 137,677	
<u>Martins Creek C/T</u>								
342.0	Fuel Holders, Producers and Accessories	\$ 130,344	\$ (130,344)	\$ 0	Amortized		\$ 14,809	
343.0	Prime Movers	1,475,033	(1,475,033)	0	Amortized		118,586	
344.0	Generators	134,356	(134,356)	0	Amortized		11,629	
345.0	Accessory Electric Equipment	<u>112,010</u>	<u>(112,010)</u>	<u>0</u>	Amortized		<u>12,500</u>	
	Subtotal -- Martins Creek (D) C/T	\$ 1,851,743	\$ (1,851,742)	\$ 0			\$ 157,524	
	Subtotal -- Other Production	\$ 3,062,583	\$ (3,062,582)	\$ 1			\$ 295,202	
<u>General Plant -- Leasehold Improvements</u>								
390.2	Struct. and Imprvmnts - Buildings	\$ 1,092,746	\$ (975,150)	\$ 117,595	Amortized		\$ 120,965	
390.4	Struct. and Imprvmnts - Air Cond. Equip.	631,170	(589,852)	41,319	Amortized		85,365	
391.6	Computer Equip. - General	24,256	(21,428)	2,828	Amortized		6,788	
392.2	Transportation Equip. - Vehicles	604,699	(495,256)	109,443	Amortized		77,697	
392.4	Transportation Equip. - Trailers	82,705	(74,880)	7,825	Amortized		7,081	
394.4	Tools & Work Equip. - Const Dept	68,067	(39,394)	28,673	Amortized		7,022	
397.0	Communication Equipment	429,852	(407,070)	22,782	Amortized		82,250	
398.0	Miscellaneous Equipment	<u>22,263</u>	<u>(22,263)</u>	<u>(0)</u>	Amortized		<u>-</u>	
	Subtotal -- General Plant	\$ 2,955,758	\$ (2,625,293)	\$ 330,465			\$ 387,168	
	Total -- Electric Plant in Service -- Leasehold Improvements	\$ <u>8,849,076</u>	\$ <u>(7,986,453)</u>	\$ <u>862,623</u>			\$ <u>1,292,118</u>	

Pennsylvania Power & Light Company

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Depreciation Calculation Summary

	Gross Original Cost <u>12/31/96</u>	Book Reserve <u>12/31/96</u>	Net Original Cost <u>12/31/96</u>	Low Survivor Curve	Average Remaining Life (Yrs)	Annual Accrual	Annual Accrual Rate (%)
<u>Common Plant</u>							
<u>Steam Production -- Common Plant</u>							
<u>Martins Creek #3 & #4 SES</u>							
311.0	Structures and Improvements	\$ 103,255	\$ (59,957)	\$ 43,298	Amortized	\$ 3,072	
312.0	Boiler Plant Equipment	451,354	(262,106)	189,248	Amortized	13,440	
314.0	Turbo-Generator Units	246,320	(143,015)	103,305	Amortized	7,332	
315.0	Accessory Electric Equipment	79,951	(46,396)	33,555	Amortized	2,376	
316.0	Misc Power Plant Equipment	<u>5,789</u>	<u>(3,331)</u>	<u>2,458</u>	Amortized	<u>168</u>	
	Subtotal -- Martins Creek #3 & #4 SES	\$ 886,669	\$ (514,805)	\$ 371,864		\$ 26,388	
<u>Nuclear Production -- Common Plant</u>							
<u>Susquehanna SES Common</u>							
321.0	Structures and Improvements	\$ 13,186,330	\$ (3,754,377)	\$ 9,431,953	Amortized	\$ 575,880	
322.0	Reactor Plant Equipment	5,292,850	(1,507,017)	3,785,833	Amortized	231,156	
323.0	Turbo-Generator Units	1,280,402	(364,497)	915,905	Amortized	55,908	
324.0	Accessory Electric Equipment	5,952,606	(1,694,801)	4,257,805	Amortized	259,980	
325.0	Misc Power Plant Equipment	<u>2,790,134</u>	<u>(794,590)</u>	<u>1,995,544</u>	Amortized	<u>121,848</u>	
	Subtotal -- Susquehanna SES Common	\$ 28,502,322	\$ (8,115,282)	\$ 20,387,040		\$ 1,244,772	
<u>Transmission -- Common Plant</u>							
353.0	Station Equipment	\$ <u>12,296</u>	\$ <u>(7,150)</u>	\$ <u>5,146</u>	Amortized	\$ <u>360</u>	
	Subtotal -- Transmission	\$ 12,296	\$ (7,150)	\$ 5,146		\$ 360	
	Total -- Common Plant	\$ <u>29,401,287</u>	\$ <u>(8,637,237)</u>	\$ <u>20,764,050</u>		\$ <u>1,271,520</u>	
	Total -- Electric Plant in Service	\$ <u>9,820,757,720</u>	\$ <u>(3,204,962,158)</u>	\$ <u>6,579,546,506</u>		\$ <u>348,986,205</u>	

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Depreciation Calculation Summary

	Gross Original Cost <u>12/31/96</u>	Book Reserve <u>12/31/96</u>	Net Original Cost <u>12/31/96</u>	Iowa Survivor Curve	Average Remaining Life (Yrs)	Annual Accrual	Annual Accrual Rate (%)
<u>RECAP -- Electric Plant in Service</u>							
Intangible	\$ 24,609,901	\$ (11,950,457)	\$ 12,659,445			\$ 3,669,529	
Steam Production	2,126,193,362	(936,480,837)	1,175,767,857			74,656,981	
Nuclear Production	4,065,780,914	(1,014,426,414)	3,045,216,814			178,963,357	
Hydro Production	104,006,029	(25,389,740)	77,875,417			1,824,628	
Other Production	36,692,756	(30,661,313)	6,026,399			1,209,472	
Transmission	386,186,573	(122,139,705)	262,981,193			8,061,935	
Distribution	2,774,224,678	(954,104,326)	1,807,227,605			66,548,106	
General Plant	<u>303,063,506</u>	<u>(109,809,366)</u>	<u>191,891,776</u>			<u>14,052,197</u>	
Total -- Electric Plant in Service	\$ <u>9,820,757,720</u>	\$ <u>(3,204,962,158)</u>	\$ <u>6,579,646,506</u>			\$ <u>348,986,205</u>	

** Note -- Book Reserve functional totals include Retirement Work in Progress functional balances which are not allocable to individual plant accounts.

RP-E.1.

ATTACHMENT 3

Pennsylvania Power & Light Company

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Depreciation Calculation Summary

	Gross Original Cost <u>12/31/95</u>	Book Reserve <u>12/31/95</u>	Net Original Cost <u>12/31/95</u>	Low Survivor Curve	Average Remaining Life (Yrs)	Annual Accrual	Annual Accrual Rate (%)
<u>Intangible</u>							
301.0 Organization	\$ 476,252	Non-Depreciable	\$ 476,252			\$ -	
302.0 Franchises and Consents	147,084	Non-Depreciable	147,084			-	
303.0 Misc Intang Plt - Other	22,055	Non-Depreciable	22,055			-	
303.2 Misc Intang Plt - Computer Software	20,492,844	(8,974,852)	11,517,992	Amortized		2,666,418	
303.4 Misc Intang Plt - Fiber Optics	<u>165,743</u>	<u>(7,366)</u>	<u>158,377</u>	Amortized		<u>7,366</u>	
Subtotal -- Intangible	\$ 21,303,978	\$ (8,982,218)	\$ 12,321,760	\$ -		\$ 2,673,784	

Steam Production

<u>Sunbury SES</u>							
310.2 Land	\$ 929,765	Non-Depreciable	\$ 929,765			\$ -	
310.4 Land Rights	11,088	(150)	10,938	R5-100	14.498	150	1.353%
311.0 Structures and Improvements	36,090,818	(29,132,135)	6,958,683	S2-095	14.116	455,224	1.261%
312.0 Boiler Plant Equipment	139,564,428	(63,710,091)	75,854,337	L0-060	13.419	4,977,602	3.567%
314.0 Turbo-Generator Units	60,427,655	(20,801,767)	39,625,888	R2-057	13.884	2,265,654	3.749%
315.0 Accessory Electric Equipment	21,904,508	(10,657,407)	11,247,101	S0-090	14.084	747,071	3.411%
316.0 Misc Power Plant Equipment	<u>3,919,277</u>	<u>(1,883,450)</u>	<u>2,035,827</u>	R2-047	12.660	<u>155,258</u>	3.961%
Subtotal -- Sunbury SES	\$ 262,847,538	\$ (126,185,000)	\$ 136,662,539			\$ 8,600,959	

<u>Martins Creek #1 & #2 SES</u>							
310.2 Land	\$ 3,109,244	Non-Depreciable	\$ 3,109,244			\$ -	
311.0 Structures and Improvements	13,934,226	(9,065,316)	4,868,911	S2-095	19.054	355,201	2.549%
312.0 Boiler Plant Equipment	94,724,917	(33,184,647)	61,540,271	L0-060	17.642	3,600,461	3.801%
314.0 Turbo-Generator Units	49,310,233	(12,937,973)	36,372,261	R2-057	18.674	1,959,682	3.974%
315.0 Accessory Electric Equipment	12,351,476	(5,668,811)	6,682,664	S0-090	18.791	357,162	2.892%
316.0 Misc Power Plant Equipment	<u>2,149,960</u>	<u>(966,258)</u>	<u>1,183,702</u>	R2-042	18.744	<u>154,342</u>	7.179%
Subtotal -- Martins Creek #1 & #2 SES	\$ 175,580,057	\$ (61,823,005)	\$ 113,757,052			\$ 6,426,848	

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	Gross Original Cost <u>12/31/95</u>	Book Reserve <u>12/31/95</u>	Net Original Cost <u>12/31/95</u>	lowa Survivor <u>Curve</u>	Average Remaining Life (Yrs)	Annual Accrual	Annual Accrual Rate (%)	
<u>Martins Creek #3 & #4 SES</u>								
310.2	Land	\$ 4,846	Non-Depreciable \$	4,846		\$ -		
310.4	Land Rights	718	(11)	707	R5-100	19.500	11	1.533%
311.0	Structures and Improvements	58,039,143	(32,148,401)	25,890,742	S2-095	14.428	1,657,144	2.855%
312.0	Boiler Plant Equipment	199,544,716	(97,619,057)	101,925,659	L0-060	13.330	7,446,288	3.732%
314.0	Turbo-Generator Units	125,049,698	(54,598,889)	70,450,809	R2-057	13.963	4,956,785	3.964%
315.0	Accessory Electric Equipment	35,605,343	(20,191,010)	15,414,333	S0-090	14.025	1,093,870	3.072%
316.0	Misc Power Plant Equipment	<u>5,388,344</u>	<u>(2,660,464)</u>	<u>2,727,880</u>	R2-042	13.414	<u>85,423</u>	1.585%
	Subtotal -- Martins Creek #3 & #4 SES	\$ 423,632,808	\$ (207,217,832)	\$ 216,414,976			\$ 15,239,521	
<u>Brunner Island SES</u>								
310.2	Land	\$ 1,741,997	Non-Depreciable \$	1,741,997		\$ -		
310.4	Land Rights	1,266	(14)	1,252	R5-100	18.500	14	1.106%
311.0	Structures and Improvements	54,875,426	(24,413,728)	30,461,698	S2-095	18.359	1,465,598	2.671%
312.0	Boiler Plant Equipment	325,822,857	(121,029,155)	204,793,703	L0-060	16.831	11,049,806	3.391%
314.0	Turbo-Generator Units	109,552,557	(42,942,022)	66,610,535	R2-057	17.528	3,714,251	3.390%
315.0	Accessory Electric Equipment	24,680,637	(13,287,623)	11,393,013	S0-090	17.761	646,429	2.619%
316.0	Misc Power Plant Equipment	<u>3,609,697</u>	<u>(1,813,072)</u>	<u>1,796,624</u>	R2-042	16.298	<u>104,540</u>	2.896%
	Subtotal -- Brunner Island SES	\$ 520,284,436	\$ (203,485,615)	\$ 316,798,821			\$ 16,980,638	
<u>Conemaugh SES</u>								
310.2	Land	\$ 257,192	Non-Depreciable \$	257,192		\$ -		
311.0	Structures and Improvements	10,132,208	(4,740,842)	5,391,365	S2-095	14.458	516,556	5.098%
312.0	Boiler Plant Equipment	72,302,506	(17,480,176)	54,822,330	L0-060	13.666	4,879,818	6.749%
314.0	Turbo-Generator Units	12,211,544	(7,397,536)	4,814,008	R2-057	13.855	481,905	3.946%
315.0	Accessory Electric Equipment	2,471,269	(1,635,087)	836,182	S0-090	14.000	78,527	3.178%
316.0	Misc Power Plant Equipment	<u>1,201,838</u>	<u>(361,485)</u>	<u>840,353</u>	R2-042	13.782	<u>77,511</u>	6.449%
	Subtotal -- Conemaugh SES	\$ 98,576,557	\$ (31,615,127)	\$ 66,961,430			\$ 6,034,317	
<u>Keystone SES</u>								
310.2	Land	\$ 500,715	Non-Depreciable \$	500,715		\$ -		
311.0	Structures and Improvements	10,135,681	(5,667,750)	4,467,930	S2-095	11.470	557,799	5.503%
312.0	Boiler Plant Equipment	35,463,162	(17,114,976)	18,348,186	L0-060	10.861	2,160,106	6.091%
314.0	Turbo-Generator Units	13,790,828	(6,965,704)	6,825,124	R2-057	11.182	892,242	6.470%
315.0	Accessory Electric Equipment	2,606,852	(1,959,079)	647,772	S0-090	11.213	86,030	3.300%
316.0	Misc Power Plant Equipment	<u>1,055,645</u>	<u>(386,020)</u>	<u>669,625</u>	R2-042	11.024	<u>92,304</u>	8.744%
	Subtotal -- Keystone SES	\$ 63,552,883	\$ (32,093,530)	\$ 31,459,353			\$ 3,788,481	

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	Gross Original Cost <u>12/31/95</u>	Book Reserve <u>12/31/95</u>	Net Original Cost <u>12/31/95</u>	lowa Survivor Curve	Average Remaining Life (Yrs)	Annual Accrual	Annual Accrual Rate (%)	
<u>Montour SES</u>								
310.4	Land Rights	2,437,021	(404,228)	2,032,794	R5-100	21.500	94,353	3.872%
311.0	Structures and Improvements	42,368,741	(21,440,051)	20,928,690	S2-095	21.272	973,840	2.298%
312.0	Boiler Plant Equipment	257,811,628	(95,605,916)	162,205,712	L0-060	19.088	7,360,334	2.855%
314.0	Turbo-Generator Units	117,635,531	(43,099,908)	74,535,623	R2-057	20.152	3,650,316	3.103%
315.0	Accessory Electric Equipment	26,401,804	(14,236,551)	12,165,253	S0-090	20.407	588,840	2.230%
316.0	Misc Power Plant Equipment	<u>4,138,222</u>	<u>(1,692,104)</u>	<u>2,446,118</u>	R2-042	18.792	<u>124,701</u>	3.013%
	Subtotal -- Montour SES	\$ 450,792,948	\$ (176,478,758)	\$ 274,314,189			\$ 12,792,384	
<u>Holtwood SES</u>								
310.2	Land	\$ 160,092	Non-Depreciable	\$ 160,092		\$		
311.0	Structures and Improvements	11,842,143	(8,410,097)	3,432,046	S2-095	13.252	253,662	2.142%
312.0	Boiler Plant Equipment	40,770,512	(25,734,843)	15,035,669	L0-060	12.510	1,146,696	2.813%
314.0	Turbo-Generator Units	7,071,933	(4,365,456)	2,706,477	R2-057	12.681	215,396	3.046%
315.0	Accessory Electric Equipment	3,421,715	(2,832,792)	588,924	S0-090	12.955	46,614	1.362%
316.0	Misc Power Plant Equipment	<u>1,446,436</u>	<u>(612,144)</u>	<u>834,292</u>	R2-042	12.428	<u>64,878</u>	4.485%
	Subtotal -- Holtwood SES	\$ 64,712,832	\$ (41,955,331)	\$ 22,757,501			\$ 1,727,246	
	Subtotal -- Steam Production	\$ 2,059,980,059	\$ (866,071,517)	\$ 1,179,125,863			\$ 71,590,394	
<u>Nuclear Production</u>								
<u>Susquehanna SES Unit #1</u>								
321.0	Structures and Improvements	\$ 239,574,095	\$ (61,733,537)	\$ 177,840,559	S3-095	26.578	\$ 13,193,390	5.507%
322.0	Reactor Plant Equipment	847,288,608	(180,419,280)	666,869,327	R1-065	24.821	28,497,861	3.363%
323.0	Turbo-Generator Units	244,048,888	(46,762,397)	197,286,491	R2-057	25.432	8,463,031	3.468%
324.0	Accessory Electric Equipment	156,025,079	(39,099,491)	116,925,588	S0-090	25.593	7,372,093	4.725%
325.0	Misc Power Plant Equipment	<u>9,129,627</u>	<u>(2,232,494)</u>	<u>6,897,133</u>	R2-042	24.521	<u>1,497,258</u>	16.400%
	Subtotal -- Susquehanna SES Unit #1	\$ 1,496,066,297	\$ (330,247,198)	\$ 1,165,819,098			\$ 59,023,633	

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<u>Susquehanna SES Unit #2</u>								
321.0	Structures and Improvements	\$ 226,281,887	\$ (53,798,646)	\$ 172,483,241	S3-095	28.242	\$ 12,761,933	5.640%
322.0	Reactor Plant Equipment	857,087,176	(163,581,392)	693,505,784	R1-065	26.241	28,268,557	3.298%
323.0	Turbo-Generator Units	258,931,160	(57,596,669)	201,334,492	R2-057	26.906	8,423,018	3.253%
324.0	Accessory Electric Equipment	144,367,007	(32,743,805)	111,623,202	SO-090	27.101	7,156,512	4.957%
325.0	Misc Power Plant Equipment	<u>10,903,803</u>	<u>(2,518,758)</u>	<u>8,385,045</u>	R2-042	25.817	<u>1,440,064</u>	13.207%
	Subtotal -- Susquehanna SES Unit #2	\$ 1,497,571,033	\$ (310,239,270)	\$ 1,187,331,763			\$ 58,050,084	
<u>Susquehanna SES Common</u>								
320.2	Land	\$ 5,539,258	Non-Depreciable	\$ 5,539,258			\$ -	
320.4	Land Rights	8,521,424	(1,617,465)	6,903,959	R5-100	28.250	256,938	3.015%
321.0	Structures and Improvements	444,483,326	(106,965,245)	337,518,081	S3-095	28.242	9,591,041	2.158%
322.0	Reactor Plant Equipment	174,968,601	(36,605,437)	138,363,164	R1-065	26.241	16,482,488	9.420%
323.0	Turbo-Generator Units	55,283,982	(8,529,863)	46,754,119	R2-057	26.906	5,465,873	9.887%
324.0	Accessory Electric Equipment	251,129,133	(59,527,929)	191,601,204	SO-090	27.101	5,331,921	2.123%
325.0	Misc Power Plant Equipment	<u>111,128,596</u>	<u>(9,101,172)</u>	<u>102,027,424</u>	R2-042	25.817	<u>2,537,239</u>	2.283%
	Subtotal -- Susquehanna SES Common	\$ 1,051,054,320	\$ (222,347,111)	\$ 828,707,209			\$ 39,665,500	
	Subtotal -- Nuclear Production	\$ 4,044,691,649	\$ (857,618,846)	\$ 3,181,858,070			\$ 156,739,217	
<u>Hydro Production</u>								
<u>Wallenpaupack HES</u>								
330.2	Land and Land Rights - Other	\$ 2,493,884	Non-Depreciable	\$ 2,493,884			\$ -	
330.4	Land and Land Rights - Rec Fac	35,278	Non-Depreciable	35,278			-	
331.2	Structures and Improvements - Other	1,725,898	(738,523)	987,375	R1-098	33.225	26,407	1.530%
331.4	Structures and Improvements - Rec Fac	1,819,438	(1,114,071)	705,367	L1-074	33.336	63,244	3.476%
332.2	Resv. Dam, Waterway - Flow Line	6,189,211	(3,610,065)	2,579,146	R3-100	35.759	74,668	1.206%
332.4	Resv. Dam, Waterway - Other	5,427,986	(2,085,684)	3,342,302	R4-100	35.419	58,786	1.083%
333.0	Water Wheels, Turbines and Generators	822,789	(615,869)	206,920	R1-084	31.544	6,257	0.760%
334.0	Accessory Electric Equipment	1,263,564	(487,435)	776,128	R1-082	34.258	19,491	1.543%
335.2	Misc Power Plant Equipment - Other	109,493	(77,593)	31,900	R1-091	32.256	1,012	0.924%
335.4	Misc Power Plant Equipment - Rec Fac	367,664	(118,850)	248,814	L0-039	26.789	20,046	5.452%
336.0	Roads, Railroads and Bridges	<u>167,902</u>	<u>(49,708)</u>	<u>118,194</u>	R4-100	31.609	<u>2,952</u>	1.758%
	Subtotal -- Wallenpaupack HES	\$ 20,423,107	\$ (8,897,799)	\$ 11,525,308			\$ 272,863	

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<u>Holtwood HES</u>							
330.2	Land - Other	\$ 1,262,591	Non-Depreciable	\$ 1,262,591		\$ -	
330.4	Land - Rec Fac	200,133	Non-Depreciable	200,133		-	
330.6	Land Rights - Other	790,202	(4,513)	785,689	R5-100	4,513	0.571%
330.8	Land Rights - Rec Fac	4,913	(7)	4,906	R5-100	7	0.142%
331.2	Structures and Improvements - Other	3,112,974	(1,218,623)	1,894,351	R1-098	39,134	1.257%
331.4	Structures and Improvements - Rec Fac	1,279,219	(1,034,252)	244,967	L1-074	30,750	2.404%
332.4	Resv. Dam, Waterway - Other	14,284,767	(5,543,659)	8,741,108	R4-100	158,249	1.108%
333.0	Water Wheels, Turbines and Generators	35,889,589	(5,827,522)	30,062,067	R1-084	610,184	1.700%
334.0	Accessory Electric Equipment	23,128,581	(1,388,360)	21,740,221	R1-082	385,393	1.666%
335.2	Misc Power Plant Equipment - Other	2,498,505	(424,781)	2,073,725	R1-091	40,345	1.615%
335.4	Misc Power Plant Equipment - Rec Fac	105,994	(77,358)	28,636	L0-039	4,085	3.854%
336.0	Roads, Railroads and Bridges	<u>92,106</u>	<u>(81,266)</u>	<u>10,840</u>	R4-100	<u>162</u>	<u>0.176%</u>
	Subtotal -- Holtwood HES	\$ 82,649,574	\$ (15,600,341)	\$ 67,049,233		\$ 1,272,822	
	Subtotal -- Hydro Production	\$ 103,072,681	\$ (23,660,934)	\$ 78,574,541		\$ 1,545,685	
<u>Other Production</u>							
<u>Allentown C/T</u>							
341.0	Structures and Improvements	\$ 603	\$ 461	\$ 1,064	R4-080	\$ (134)	-22.222%
342.0	Fuel Holders, Producers and Accessories	349,039	(205,998)	143,041	S2-065	22,190	6.357%
343.0	Prime Movers	3,201,444	(2,724,417)	477,027	R4-070	73,734	2.303%
344.0	Generators	1,396,478	(1,103,349)	293,129	R4-070	43,592	3.122%
345.0	Accessory Electric Equipment	520,125	(471,613)	48,512	R3-065	7,575	1.456%
346.0	Misc Power Plant Equipment	<u>31,058</u>	<u>(19,966)</u>	<u>11,103</u>	R2-050	<u>1,751</u>	<u>5.636%</u>
	Subtotal -- Allentown C/T	\$ 5,498,758	\$ (4,524,881)	\$ 973,877		\$ 148,708	
<u>Harwood C/T</u>							
341.0	Structures and Improvements	\$ 8,531	\$ (7,823)	\$ 708	R4-080	\$ 110	1.289%
342.0	Fuel Holders, Producers and Accessories	169,485	(146,563)	22,922	S2-065	3,568	2.105%
343.0	Prime Movers	1,713,440	(1,547,186)	166,254	R4-070	25,651	1.497%
344.0	Generators	769,977	(535,746)	234,231	R4-070	36,183	4.699%
345.0	Accessory Electric Equipment	319,723	(286,956)	32,767	R3-065	5,161	1.614%
346.0	Misc Power Plant Equipment	<u>8,995</u>	<u>(6,598)</u>	<u>2,397</u>	R2-050	<u>(1,063)</u>	<u>-11.818%</u>
	Subtotal -- Harwood C/T	\$ 2,990,151	\$ (2,530,872)	\$ 459,279		\$ 69,610	

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	Gross Original Cost <u>12/31/95</u>	Book Reserve <u>12/31/95</u>	Net Original Cost <u>12/31/95</u>	lowa Survivor Curve	Average Remaining Life (Yrs)	Annual Accrual	Annual Accrual Rate (%)
<u>Williamsport C/T</u>							
341.0 Structures and Improvements	\$ 22,716	\$ (19,729)	\$ 2,987	R4-080	6.485	\$ (160)	-0.704%
342.0 Fuel Holders, Producers and Accessories	140,047	(124,991)	15,056	S2-065	6.431	2,351	1.679%
343.0 Prime Movers	2,076,836	(1,593,418)	483,418	R4-070	6.475	73,430	3.536%
344.0 Generators	897,032	(600,378)	296,654	R4-070	6.481	45,815	5.107%
345.0 Accessory Electric Equipment	300,197	(262,205)	37,992	R3-065	6.422	6,010	2.002%
346.0 Misc Power Plant Equipment	<u>12,630</u>	<u>5,766</u>	<u>18,396</u>	R2-050	6.380	<u>2,454</u>	19.430%
Subtotal -- Williamsport C/T	\$ 3,449,458	\$ (2,594,954)	\$ 854,503			\$ 129,900	
<u>Harrisburg C/T</u>							
341.0 Structures and Improvements	\$ 28,601	\$ (24,454)	\$ 4,147	R4-080	6.496	\$ 637	2.227%
342.0 Fuel Holders, Producers and Accessories	322,651	(179,304)	143,347	S2-065	6.453	7,160	2.219%
343.0 Prime Movers	3,217,768	(2,679,989)	537,779	R4-070	6.473	80,396	2.499%
344.0 Generators	1,616,620	(1,075,755)	540,865	R4-070	6.479	61,977	3.834%
345.0 Accessory Electric Equipment	552,784	(500,081)	52,704	R3-065	6.418	8,235	1.490%
346.0 Misc Power Plant Equipment	<u>11,962</u>	<u>4,889</u>	<u>16,851</u>	R2-050	6.340	<u>562</u>	4.698%
Subtotal -- Harrisburg C/T	\$ 5,750,386	\$ (4,454,694)	\$ 1,295,692			\$ 158,967	
<u>Jenkins C/T</u>							
341.0 Structures and Improvements	\$ 79,010	\$ (76,002)	\$ 3,008	R4-080	6.487	\$ 466	0.590%
342.0 Fuel Holders, Producers and Accessories	257,654	(148,393)	109,261	S2-065	6.464	16,928	6.570%
343.0 Prime Movers	1,904,525	(1,623,628)	280,896	R4-070	6.472	43,463	2.282%
344.0 Generators	853,716	(607,157)	246,559	R4-070	6.479	38,087	4.461%
345.0 Accessory Electric Equipment	326,559	(278,146)	48,413	R3-065	6.425	7,588	2.324%
346.0 Misc Power Plant Equipment	<u>9,353</u>	<u>(7,334)</u>	<u>2,019</u>	R2-050	6.318	<u>323</u>	3.454%
Subtotal -- Jenkins C/T	\$ 3,430,816	\$ (2,740,660)	\$ 690,156			\$ 106,855	
<u>Sunbury (D) C/T</u>							
342.0 Fuel Holders, Producers and Accessories	\$ 1,292	\$ (1,288)	\$ 4	S2-065	13.763	\$ -	0.000%
343.0 Prime Movers	339,984	(274,076)	65,908	R4-070	14.324	4,615	1.357%
344.0 Generators	58,723	(57,072)	1,651	R4-070	14.273	118	0.201%
345.0 Accessory Electric Equipment	128,447	(115,750)	12,697	R3-065	14.006	910	0.708%
346.0 Misc Power Plant Equipment	<u>1,325</u>	<u>(822)</u>	<u>503</u>	R2-050	13.066	<u>39</u>	2.943%
Subtotal -- Sunbury (D) C/T	\$ 529,771	\$ (449,008)	\$ 80,763			\$ 5,682	

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	Gross Original Cost <u>12/31/95</u>	Book Reserve <u>12/31/95</u>	Net Original Cost <u>12/31/95</u>	lowa Survivor <u>Curve</u>	Average Remaining Life (Yrs)	Annual Accrual	Annual Accrual Rate (%)
<u>Sunbury C/T</u>							
341.0	Structures and Improvements	\$ 116,907	\$ (103,377)	\$ 13,530	R4-080	14.425 \$ 939	0.803%
342.0	Fuel Holders, Producers and Accessories	257,696	(148,578)	109,118	S2-065	14.286 7,646	2.967%
343.0	Prime Movers	49,032	(45,118)	3,914	R4-070	14.354 274	0.559%
345.0	Accessory Electric Equipment	76,722	(66,435)	10,287	R3-065	14.136 731	0.953%
346.0	Misc Power Plant Equipment	<u>8,352</u>	<u>(6,457)</u>	<u>1,895</u>	R2-050	13.549 <u>143</u>	1.712%
	Subtotal -- Sunbury C/T	\$ 508,709	\$ (369,965)	\$ 138,744		\$ 9,733	
<u>Martins Creek (D) C/T</u>							
342.0	Fuel Holders, Producers and Accessories	\$ 2,335	\$ (2,169)	\$ 166	S2-065	18.002 \$ 11	0.471%
343.0	Prime Movers	277,309	(258,347)	18,962	R4-070	18.992 1,000	0.361%
344.0	Generators	58,499	(54,556)	3,943	R4-070	18.992 208	0.356%
345.0	Accessory Electric Equipment	130,196	(117,421)	12,775	R3-065	18.474 695	0.534%
346.0	Misc Power Plant Equipment	<u>4,433</u>	<u>(3,155)</u>	<u>1,278</u>	R2-050	17.574 <u>73</u>	1.647%
	Subtotal -- Martins Creek (D) C/T	\$ 472,772	\$ (435,648)	\$ 37,124		\$ 1,987	
<u>Martins Creek C/T</u>							
341.0	Structures and Improvements	\$ 238,075	\$ (197,960)	\$ 40,115	R4-080	19.328 \$ 2,078	0.873%
342.0	Fuel Holders, Producers and Accessories	106,115	(73,153)	32,962	S2-065	18.864 1,750	1.649%
343.0	Prime Movers	82,127	(70,033)	12,094	R4-070	19.166 631	0.768%
345.0	Accessory Electric Equipment	134,002	(114,895)	19,107	R3-065	18.658 1,027	0.766%
346.0	Misc Power Plant Equipment	<u>20,899</u>	<u>(15,228)</u>	<u>5,671</u>	R2-050	17.702 <u>324</u>	1.550%
	Subtotal -- Martins Creek C/T	\$ 581,218	\$ (471,269)	\$ 109,949		\$ 5,810	
<u>Brunner Island (D) C/T</u>							
342.0	Fuel Holders, Producers and Accessories	\$ 1,589	\$ (1,278)	\$ 311	S2-065	17.181 \$ 18	1.133%
343.0	Prime Movers	411,593	(348,735)	62,858	R4-070	18.062 3,486	0.847%
344.0	Generators	87,256	(74,036)	13,220	R4-070	18.062 734	0.841%
345.0	Accessory Electric Equipment	160,997	(138,068)	22,929	R3-065	17.538 1,313	0.816%
346.0	Misc Power Plant Equipment	<u>1,325</u>	<u>(747)</u>	<u>578</u>	R2-050	16.023 <u>38</u>	2.868%
	Subtotal -- Brunner Island (D) C/T	\$ 662,760	\$ (562,864)	\$ 99,896		\$ 5,589	
<u>Conemaugh (D) C/T</u>							
344.0	Generators	\$ 107,642	\$ (82,703)	\$ 24,939	R4-070	14.338 \$ 2,422	2.250%
345.0	Accessory Electric Equipment	<u>2,910</u>	<u>(2,260)</u>	<u>650</u>	R3-065	14.059 <u>64</u>	2.199%
	Subtotal -- Conemaugh (D) C/T	\$ 110,552	\$ (84,963)	\$ 25,589		\$ 2,486	

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<u>Keystone (D) C/T</u>								
342.0	Fuel Holders, Producers and Accessories	\$ 5,319	\$ (4,520)	\$ 799	S2-065	11.106	\$ 113	2.124%
344.0	Generators	113,606	(95,754)	17,852	R4-070	11.387	2,464	2.169%
345.0	Accessory Electric Equipment	<u>10,845</u>	<u>(8,966)</u>	<u>1,879</u>	R3-065	11.220	<u>262</u>	2.416%
	Subtotal -- Keystone (D) C/T	\$ 129,770	\$ (109,240)	\$ 20,530			\$ 2,839	
<u>Fishbach C/T</u>								
340.2	Land	\$ 49,917	Non-Depreciable	\$ 49,917			\$ -	
341.0	Structures and Improvements	84,431	(74,215)	10,216	R4-080	8.478	1,206	1.428%
342.0	Fuel Holders, Producers and Accessories	136,653	(113,029)	23,624	S2-065	8.386	2,826	2.068%
343.0	Prime Movers	2,236,671	(1,863,954)	372,717	R4-070	8.458	44,123	1.973%
344.0	Generators	520,407	(463,729)	56,678	R4-070	8.452	6,716	1.291%
345.0	Accessory Electric Equipment	488,867	(406,563)	82,304	R3-065	8.367	9,877	2.020%
346.0	Misc Power Plant Equipment	<u>13,037</u>	<u>(10,420)</u>	<u>2,617</u>	R2-050	8.187	<u>323</u>	2.478%
	Subtotal -- Fishbach C/T	\$ 3,529,983	\$ (2,931,909)	\$ 598,074			\$ 65,071	
<u>West Shore C/T</u>								
341.0	Structures and Improvements	\$ 51,652	\$ (40,822)	\$ 10,830	R4-080	8.479	\$ 1,280	2.478%
342.0	Fuel Holders, Producers and Accessories	216,297	(134,746)	81,552	S2-065	8.418	9,704	4.486%
343.0	Prime Movers	2,071,043	(1,813,251)	257,791	R4-070	8.455	30,535	1.474%
344.0	Generators	519,936	(462,379)	57,557	R4-070	8.452	6,821	1.312%
345.0	Accessory Electric Equipment	486,272	(423,699)	62,573	R3-065	8.368	7,510	1.544%
346.0	Misc Power Plant Equipment	<u>10,868</u>	<u>(8,054)</u>	<u>2,814</u>	R2-050	8.176	<u>348</u>	3.202%
	Subtotal -- West Shore C/T	\$ 3,356,068	\$ (2,882,951)	\$ 473,117			\$ 56,198	
<u>Lock Haven C/T</u>								
340.2	Land	\$ 17,777	Non-Depreciable	\$ 17,777			\$ -	
341.0	Structures and Improvements	168,659	(149,705)	18,954	R4-080	8.474	2,238	1.327%
342.0	Fuel Holders, Producers and Accessories	242,605	(110,499)	132,106	S2-065	8.447	14,867	6.128%
343.0	Prime Movers	1,048,575	(917,782)	130,793	R4-070	8.455	15,492	1.477%
344.0	Generators	809,126	(225,283)	583,843	R4-070	8.486	27,270	3.370%
345.0	Accessory Electric Equipment	258,085	(222,665)	35,420	R3-065	8.370	4,253	1.648%
346.0	Misc Power Plant Equipment	<u>7,229</u>	<u>(5,447)</u>	<u>1,782</u>	R2-050	8.179	<u>220</u>	3.043%
	Subtotal -- Lock Haven C/T	\$ 2,552,056	\$ (1,631,381)	\$ 920,674			\$ 64,340	
	Subtotal -- Other Production	\$ 33,553,227	\$ (26,737,381)	\$ 6,777,967			\$ 833,775	

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		Gross Original Cost <u>12/31/95</u>	Book Reserve <u>12/31/95</u>	Net Original Cost <u>12/31/95</u>	lowa Survivor <u>Curve</u>	Average Remaining Life (Yrs) <u>Life (Yrs)</u>	Annual Accrual <u>Accrual</u>	Annual Accrual Rate (%) <u>Rate (%)</u>
<u>Transmission</u>								
350.2	Land	\$ 2,199,693	Non-Depreciable	\$ 2,199,693		\$ -		
350.4	Land Rights	20,881,993	(5,979,879)	14,902,114	R3-065	41.993	285,461	1.367%
352.0	Structures and Improvements	7,864,743	(1,529,494)	6,335,248	L3-057	42.252	172,585	2.194%
353.0	Station Equipment	150,870,663	(22,052,290)	128,818,372.56	R3-044	31.614	3,963,264	2.627%
354.0	Towers and Fixtures	107,797,721	(50,742,800)	57,054,921	R3-055	34.418	2,143,823	1.989%
354.2	Clearing Land and RAW - Towers	6,087,682	(2,946,214)	3,141,467	R3-065	42.359	102,440	1.683%
355.0	Poles and Fixtures	1,846,073	(705,732)	1,140,342	R1-048	36.532	42,656	2.311%
355.2	Clearing Land and RAW - Poles	211,587	(63,320)	148,267	R3-065	50.235	4,604	2.176%
356.0	Overhead Conductors and Devices	70,999,696	(32,537,208)	38,462,488	R4-045	25.465	1,609,473	2.267%
359.0	Roads and Trails	<u>5,589,098</u>	<u>(1,404,932)</u>	<u>4,184,166</u>	R3-065	48.479	<u>93,735</u>	1.677%
	Subtotal -- Transmission	\$ 374,348,949	\$ (117,162,973)	\$ 256,387,079		\$ 8,418,041		

Distribution

360.2	Land	\$ 13,963,487	Non-Depreciable	\$ 13,963,487		\$ -		
360.4	Land Rights	90,198,646	(30,862,726)	59,335,920	L4-050	27.166	1,971,765	2.186%
361.0	Structures and Improvements	40,184,215	(16,057,696)	24,126,519	R2-055	24.669	801,053	1.993%
362.0	Station Equipment	378,702,213	(120,622,980)	258,079,233	R1-048	25.777	8,199,900	2.165%
364.2	Towers and Fixtures	98,322,446	(26,266,778)	72,055,668	R3-055	26.734	2,352,021	2.392%
364.4	Poles and Fixtures	521,866,215	(169,614,849)	352,251,366	R1-043	24.534	13,118,718	2.514%
364.6	Clearing Land and RAW - Towers	4,368,297	(1,394,580)	2,973,717	L4-050	25.311	105,547	2.416%
364.8	Clearing Land and RAW - Poles	35,144,410	(13,558,172)	21,586,238	L4-050	23.504	834,394	2.374%
365.0	Overhead Conductors and Devices	475,936,824	(177,314,398)	298,622,425	R2-033	17.973	15,164,047	3.186%
366.0	Underground Conduit	82,672,845	(13,415,875)	69,256,970	S3-058	49.126	1,379,915	1.669%
367.0	Underground Conductors and Devices	179,184,865	(38,519,093)	140,665,772	R4-027	27.565	5,503,391	3.071%
368.2	Transformers - Overhead Type	196,516,735	(78,503,448)	118,013,287	S2-034	18.431	6,154,005	3.132%
368.4	Transformers - Submersible or Pad Mtd	96,939,624	(32,960,875)	63,978,749	L1-048	17.092	3,185,764	3.286%
368.6	Transformers - Non-Network Housing	1,665,363	(896,548)	768,816	S5-035	18.045	48,812	2.931%
369.0	Services	306,005,328	(147,012,073)	158,993,255	R2-025	10.718	13,135,552	4.293%
370.0	Meters	81,532,530	(23,256,388)	58,276,142	R2-028	19.992	2,887,495	3.542%
371.2	Installations on Customers Premises	679,809	(90,268)	589,541	R1-048	30.170	18,163	2.672%
371.4	Area Lighting Fixtures	3,352,935	(2,076,372)	1,276,563	L1-015	5.307	185,889	5.544%
373.2	Street Lighting and Signal Systems	<u>51,145,935</u>	<u>(20,054,141)</u>	<u>31,091,794</u>	S2-020	11.710	<u>2,490,449</u>	4.869%
	Subtotal -- Distribution	\$ 2,658,382,722	\$ (898,199,895)	\$ 1,745,905,462		\$ 77,536,880		

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	Gross Original Cost <u>12/31/95</u>	Book Reserve <u>12/31/95</u>	Net Original Cost <u>12/31/95</u>	Iowa Survivor Curve	Average Remaining Life (Yrs)	Annual Accrual	Annual Accrual Rate (%)
<u>General Plant</u>							
389.2	Land	9,234,449	Non-Depreciable			-	
389.4	Land Rights	4,399	(19)				
390.2	Struct. and Imprvmnts - Buildings	173,880,888	(46,835,686)	127,045,202	R3-080	59,451	19
390.4	Struct. and Imprvmnts - Air Cond. Equip.	14,677,323	(8,186,821)	6,490,502	S0-057	47,556	3,528,115
391.2	Office Furn. and Equip. - Furniture	15,990,807	(5,725,234)	10,265,573	R2-040	28,980	460,797
391.4	Office Furn. and Equip. - Mech Equip	2,293,038	(1,093,414)	1,199,625	20 *		755,553
391.6	Computer Equip. - General	2,237,720	(1,159,489)	1,078,231	15 *		152,096
391.8	Computer Equip. - Power Mgmt System	37,027,762	(24,688,002)	12,339,759	10 *		407,233
392.4	Transportation Equipment - Trailers	104,340	(87,157)	17,183	L4-007	2.203	4,282,063
393.0	Stores Equipment	2,084,833	(1,110,030)	974,802	L1-022	10.750	122
394.0	Tools & Work Equip. - L&S Line Crews	2,336,017	(499,814)	1,836,203	30 *		66,753
394.4	Tools & Work Equip. - Const Dept	11,259,192	(2,164,954)	9,094,238	20 *		91,791
394.6	Tools & Work Equip. - Other	3,562,612	(937,657)	2,624,955	20 *		471,502
394.8	Transportation Equip. - Garage Equip.	7,840,736	(687,835)	7,152,901	20 *		156,996
395.0	Laboratory Equipment	4,466,601	(1,139,393)	3,327,209	20 *		502,360
397.0	Communication Equipment	8,315,603	(3,441,450)	4,874,152	15 *		263,901
398.0	Miscellaneous Equipment	3,390,048	(1,123,785)	2,266,264	S1-022	14.218	359,019
					25 *		160,583
	Subtotal -- General Plant	\$ 298,706,368	\$ (98,144,106)	\$ 199,825,627			\$ 11,658,903
	Total -- Electric Plant in Service	\$ 9,594,039,633	\$ (2,896,577,871)	\$ 6,660,776,368			\$ 330,996,679

* Amortization period pursuant to the Commission's Final Order at Docket No. R-00943271

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<u>Steam Production -- Leasehold Improvements</u>							
<u>Sunbury SES</u>							
311.0	Structures and Improvements	\$ 49,346	\$ (49,346)	\$ -	Amortized	\$ -	
	Subtotal -- Sunbury SES	\$ 49,346	\$ (49,346)	\$ -		\$ -	
<u>Martins Creek #1 & #2 SES</u>							
312.0	Boiler Plant Equipment	\$ -	\$ -	\$ -	Amortized	\$ 3,237	
316.0	Misc Power Plant Equipment	6,427	(6,427)	-	Amortized	820	
	Subtotal -- Martins Creek #1 & #2 SES	\$ 6,427	\$ (6,427)	\$ -		\$ 4,057	
<u>Martins Creek #3 & #4 SES</u>							
311.0	Structures and Improvements	\$ 277,620	\$ (181,801)	\$ 95,819	Amortized	\$ 37,078	
312.0	Boiler Plant Equipment	1,989,576	(1,029,723)	959,854	Amortized	458,218	
315.0	Accessory Electric Equipment	26,978	(15,251)	11,727	Amortized	5,793	
316.0	Misc Power Plant Equipment	5,039	(4,045)	993	Amortized	518	
	Subtotal -- Martins Creek #3 & #4 SES	\$ 2,299,213	\$ (1,230,821)	\$ 1,068,393		\$ 501,607	
<u>Montour SES</u>							
316.0	Misc Power Plant Equipment	\$ 24,385	\$ (13,885)	\$ 10,500	Amortized	\$ 3,600	
	Subtotal -- Montour SES	\$ 24,385	\$ (13,885)	\$ 10,500		\$ 3,600	
	Subtotal -- Steam Production	\$ 2,379,371	\$ (1,300,479)	\$ 1,078,893		\$ 509,265	
<u>Nuclear Production -- Leasehold Improvements</u>							
<u>Susquehanna SES Common</u>							
325.0	Misc Power Plant Equipment	\$ 451,364	\$ (388,353)	\$ 63,012	Amortized	\$ 61,640	
	Subtotal -- Susquehanna SES Common	\$ 451,364	\$ (388,353)	\$ 63,012		\$ 61,640	
	Subtotal -- Nuclear Production	\$ 451,364	\$ (388,353)	\$ 63,012		\$ 61,640	

Pennsylvania Power & Light Company

Reference No. 110500-ADR-1995

Depreciation Calculation Summary

	Gross Original Cost <u>12/31/95</u>	Book Reserve <u>12/31/95</u>	Net Original Cost <u>12/31/95</u>	low Survivor Curve	Average Remaining Life (Yrs)	Annual Accrual	Annual Accrual Rate (%)
<u>Other Production -- Leasehold Improvements</u>							
<u>Sunbury C/T</u>							
343.0	Prime Movers	\$ 748,918	\$ (657,804)	\$ 91,115	Amortized	\$ 187,850	
344.0	Generators	381,764	(341,567)	40,197	Amortized	96,472	
345.0	Accessory Electric Equipment	<u>80,158</u>	<u>(73,791)</u>	<u>6,367</u>	Amortized	<u>15,280</u>	
	Subtotal -- Sunbury C/T	\$ 1,210,840	\$ (1,073,162)	\$ 137,678		\$ 299,603	
<u>Martins Creek C/T</u>							
342.0	Fuel Holders, Producers and Accessories	\$ 130,344	\$ (115,535)	\$ 14,810	Amortized	\$ 37,204	
343.0	Prime Movers	1,475,033	(1,356,447)	118,586	Amortized	315,432	
344.0	Generators	134,356	(122,727)	11,629	Amortized	27,909	
345.0	Accessory Electric Equipment	<u>112,010</u>	<u>(99,510)</u>	<u>12,500</u>	Amortized	<u>28,339</u>	
	Subtotal -- Martins Creek (D) C/T	\$ 1,851,743	\$ (1,694,218)	\$ 157,525		\$ 408,884	
	Subtotal -- Other Production	\$ 3,062,583	\$ (2,767,380)	\$ 295,203		\$ 708,487	
<u>General Plant -- Leasehold Improvements</u>							
390.2	Struct. and Imprvmnts - Buildings	\$ 1,150,634	\$ (943,380)	\$ 207,253	Amortized	\$ 214,806	
390.4	Struct. and Imprvmnts - Air Cond. Equip.	714,451	(587,768)	126,684	Amortized	89,565	
391.6	Computer Equip. - General	24,256	(14,639)	9,617	Amortized	6,788	
392.2	Transportation Equip. - Vehicles	899,022	(711,882)	187,140	Amortized	139,346	
392.4	Transportation Equip. - Trailers	82,705	(67,798)	14,907	Amortized	8,672	
394.4	Tools & Work Equip. - Const Dept	68,067	(32,372)	35,695	Amortized	7,022	
397.0	Communication Equipment	389,270	(344,435)	44,835	Amortized	78,516	
398.0	Miscellaneous Equipment	<u>22,263</u>	<u>(22,263)</u>	<u>-</u>	Amortized	<u>-</u>	
	Subtotal -- General Plant	\$ 3,350,669	\$ (2,724,538)	\$ 626,131		\$ 544,715	
	Total -- Electric Plant in Service -- Leasehold Improvements	\$ 9,243,987	\$ (7,180,749)	\$ 2,063,238		\$ 1,824,107	

Pennsylvania Power & Light Company

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Depreciation Calculation Summary

	Gross Original Cost <u>12/31/95</u>	Book Reserve <u>12/31/95</u>	Net Original Cost <u>12/31/95</u>	lowa Survivor Curve	Average Remaining Life (Yrs)	Annual Accrual	Annual Accrual Rate (%)
<u>Common Plant</u>							
<u>Steam Production -- Common Plant</u>							
<u>Martins Creek #3 & #4 SES</u>							
311.0	Structures and Improvements	\$ 103,255	\$ (56,885)	\$ 46,370	Amortized	\$ 3,075	
312.0	Boiler Plant Equipment	451,354	(248,666)	202,688	Amortized	13,440	
314.0	Turbo-Generator Units	246,320	(135,683)	110,637	Amortized	7,335	
315.0	Accessory Electric Equipment	79,951	(44,021)	35,930	Amortized	2,381	
316.0	Misc Power Plant Equipment	<u>5,789</u>	<u>(3,163)</u>	<u>2,626</u>	Amortized	<u>172</u>	
	Subtotal -- Martins Creek #3 & #4 SES	\$ 886,669	\$ (488,418)	\$ 398,251		\$ 26,403	
<u>Nuclear Production -- Common Plant</u>							
<u>Susquehanna SES Common</u>							
321.0	Structures and Improvements	\$ 13,186,330	\$ (3,178,497)	\$ 10,007,833	Amortized	\$ 499,726	
322.0	Reactor Plant Equipment	5,292,850	(1,275,861)	4,016,989	Amortized	200,586	
323.0	Turbo-Generator Units	1,280,402	(308,589)	971,813	Amortized	48,522	
324.0	Accessory Electric Equipment	5,952,606	(1,434,821)	4,517,785	Amortized	225,591	
325.0	Misc Power Plant Equipment	<u>2,790,134</u>	<u>(672,742)</u>	<u>2,117,392</u>	Amortized	<u>105,736</u>	
	Subtotal -- Susquehanna SES Common	\$ 28,502,322	\$ (6,870,510)	\$ 21,631,812		\$ 1,080,161	
<u>Transmission -- Common Plant</u>							
353.0	Station Equipment	\$ 12,296	\$ (6,790)	\$ 5,506	Amortized	\$ 365	
	Subtotal -- Transmission	\$ 12,296	\$ (6,790)	\$ 5,506		\$ 365	
	Total -- Common Plant	<u>\$ 29,401,287</u>	<u>\$ (7,365,718)</u>	<u>\$ 22,035,569</u>		<u>\$ 1,106,929</u>	
	Total -- Electric Plant in Service	<u>\$ 9,632,684,907</u>	<u>\$ (2,911,124,338)</u>	<u>\$ 6,684,875,175</u>		<u>\$ 333,927,715</u>	

Pennsylvania Power & Light Company

Reference No. 110500-ADR-1995

Depreciation Calculation Summary

	Gross Original Cost <u>12/31/95</u>	Book Reserve <u>12/31/95</u>	Net Original Cost <u>12/31/95</u>	lowa Survivor Curve	Average Remaining Life (Yrs)	Annual Accrual	Annual Accrual Rate (%)
<u>RECAP -- Electric Plant in Service</u>							
Intangible	\$ 21,303,978	\$ (8,982,218)	\$ 12,321,760			\$ 2,673,784	
Steam Production	2,063,246,099	(867,860,413)	1,180,603,006			72,126,062	
Nuclear Production	4,073,645,335	(864,877,709)	3,203,552,893			157,881,019	
Hydro Production	103,072,681	(23,660,934)	78,574,541			1,545,685	
Other Production	36,615,810	(29,504,761)	7,073,171			1,542,262	
Transmission	374,361,245	(117,169,763)	256,392,585			8,418,406	
Distribution	2,658,382,722	(898,199,895)	1,745,905,462			77,536,880	
General Plant	<u>302,057,036</u>	<u>(100,868,644)</u>	<u>200,451,758</u>			<u>12,203,618</u>	
Total -- Electric Plant in Service	<u>\$ 9,632,684,907</u>	<u>\$ (2,911,124,338)</u>	<u>\$ 6,684,875,175</u>			<u>\$ 333,927,715</u>	

** Note -- Book Reserve functional totals include Retirement Work in Progress functional balances which are not allocable to individual plant accounts.

RP-E.2.
D.S. Hoch

- Q. Explain and provide work papers and supporting calculations showing how the book reserve as of the end of the 12-month period immediately preceding the base year was brought forward to determine the book reserve as of the end of the base year.
- A. Attachment 1 provides the calculations that show how the book reserve at the end of calendar year 1995 is updated with activity during the subsequent year to determine the book reserve at December 31, 1996.

RP-E.2.
ATTACHMENT 1

Pennsylvania Power & Light Company

Reference No. 110500-ADR-1996

Book Reserve Summary

	Book Reserve 1/1/96	Accruals	Retirements	Gross Salvage	Cost of Removal	Adjustments	Book Reserve 12/31/96	Book Reserve Ratio
<u>Intangible</u>								
301.0 Organization	Non-Depreciable \$	-	\$ -	\$ -	\$ -	\$ -	Non-Depreciable	
302.0 Franchises and Consents	Non-Depreciable	-	-	-	-	-	Non-Depreciable	
303.0 Misc Intang PIt - Other	Non-Depreciable	-	-	-	-	-	Non-Depreciable	
303.2 Misc Intang PIt - Computer Software	(8,974,852)	(3,658,480)	701,291	-	-	-	(11,932,041)	50.137%
303.4 Misc Intang PIt - Fiber Optics	(7,366)	(11,049)	-	-	-	-	(18,415)	11.111%
Subtotal -- Intangible	\$ (8,982,218)	\$ (3,669,529)	\$ 701,291	\$ -	\$ -	\$ -	\$ (11,950,457)	

Steam Production

<u>Sunbury SES</u>								
310.2 Land	Non-Depreciable \$	-	\$ -	\$ -	\$ -	\$ -	Non-Depreciable	
310.4 Land Rights	(150)	(744)	-	-	-	-	(894)	8.063%
311.0 Structures and Improvements	(29,129,727)	(664,910)	-	-	-	412,918	(29,381,719)	81.219%
312.0 Boiler Plant Equipment	(63,745,470)	(8,455,886)	249,225	-	253,011	-	(71,699,119)	47.656%
314.0 Turbo-Generator Units	(20,789,946)	(3,112,553)	-	-	-	-	(23,902,499)	39.543%
315.0 Accessory Electric Equipment	(10,650,436)	(797,446)	(236,739)	-	-	82,354	(11,602,267)	51.781%
316.0 Misc Power Plant Equipment	(1,879,598)	(158,961)	1,822	-	-	(199)	(2,036,936)	51.681%
Subtotal -- Sunbury SES	\$ (126,195,328)	\$ (13,190,500)	\$ 14,309	\$ -	\$ 253,011	\$ 495,073	\$ (138,623,435)	

<u>Martins Creek #1 & #2 SES</u>								
310.2 Land	Non-Depreciable \$	-	\$ -	\$ -	\$ -	\$ -	Non-Depreciable	
310.4 Land Rights	(11)	(37)	-	-	-	-	(48)	6.687%
311.0 Structures and Improvements	(13,063,250)	(461,588)	-	-	-	170,360	(13,354,478)	64.409%
312.0 Boiler Plant Equipment	(36,726,581)	(3,922,038)	94,753	(17,028)	961,687	-	(39,609,206)	38.872%
314.0 Turbo-Generator Units	(13,264,630)	(1,921,823)	(116,492)	-	22,807	44,453	(15,235,685)	31.128%
315.0 Accessory Electric Equipment	(5,681,020)	(364,734)	202,001	-	48,055	-	(5,795,698)	44.291%
316.0 Misc Power Plant Equipment	(3,614,740)	(221,542)	757	-	-	-	(3,835,525)	52.012%
Subtotal -- Martins Creek #1 & #2 SES	\$ (72,350,232)	\$ (6,891,762)	\$ 181,019	\$ (17,028)	\$ 1,032,549	\$ 214,813	\$ (77,830,641)	

Pennsylvania Power & Light Company

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Book Reserve Summary

	Book Reserve	Accruals	Retirements	Gross Salvage	Cost of Removal	Adjustments	Book Reserve	Book Reserve
	<u>1/1/96</u>						<u>12/31/96</u>	<u>Ratio</u>
<u>Martins Creek #3 & #4 SES</u>								
310.2	Land	Non-Depreciable	\$ -	\$ -	\$ -	\$ -	Non-Depreciable	
310.4	Land Rights		-	-	-	-	-	
311.0	Structures and Improvements	(28,146,296)	(1,519,183)	-	-	-	(29,665,479)	57.905%
312.0	Boiler Plant Equipment	(96,607,992)	(7,890,917)	4,149,076	-	6,129	(100,343,704)	47.296%
314.0	Turbo-Generator Units	(51,454,352)	(4,872,676)	(284,646)	-	(44,453)	(56,656,127)	46.393%
315.0	Accessory Electric Equipment	(20,178,801)	(1,102,383)	209,341	-	8,253	(21,063,591)	58.408%
316.0	Misc Power Plant Equipment	(11,983)	(9,254)	-	-	-	(21,236)	12.118%
	Subtotal -- Martins Creek #3 & #4 SES	\$ (196,399,424)	\$ (15,394,413)	\$ 4,073,771	\$ -	\$ 14,382	\$ (207,750,137)	
<u>Brunner Island SES</u>								
310.2	Land	Non-Depreciable	\$ -	\$ -	\$ -	\$ -	Non-Depreciable	
310.4	Land Rights	(14)	(60)	-	-	-	(74)	5.844%
311.0	Structures and Improvements	(24,417,899)	(1,678,220)	173,938	-	21,739	(25,900,442)	45.995%
312.0	Boiler Plant Equipment	(121,316,161)	(13,363,164)	2,160,086	(23,605)	942,797	(131,147,295)	38.318%
314.0	Turbo-Generator Units	(42,998,686)	(3,943,975)	446,807	-	369,137	(46,126,717)	42.121%
315.0	Accessory Electric Equipment	(13,287,623)	(633,997)	292,789	(8,721)	47,698	(13,589,853)	55.566%
316.0	Misc Power Plant Equipment	(1,813,287)	(123,082)	17,879	(24,000)	3,796	(1,938,695)	52.662%
	Subtotal -- Brunner Island SES	\$ (203,833,671)	\$ (19,742,498)	\$ 3,091,499	\$ (56,325)	\$ 1,385,166	\$ (218,703,076)	
<u>Conemaugh SES</u>								
310.2	Land	Non-Depreciable	\$ -	\$ -	\$ -	\$ -	Non-Depreciable	
311.0	Structures and Improvements	(4,740,842)	(402,252)	14,727	-	-	(5,128,368)	48.783%
312.0	Boiler Plant Equipment	(17,480,176)	(4,225,321)	123,378	-	-	(21,582,119)	29.370%
314.0	Turbo-Generator Units	(7,397,536)	(370,177)	-	-	-	(7,767,713)	63.268%
315.0	Accessory Electric Equipment	(1,635,087)	(62,037)	1,246	-	-	(1,695,878)	67.411%
316.0	Misc Power Plant Equipment	(361,485)	(59,895)	-	-	-	(421,380)	39.697%
	Subtotal -- Conemaugh SES	\$ (31,615,127)	\$ (5,119,682)	\$ 139,351	\$ -	\$ -	\$ (36,595,458)	
<u>Keystone SES</u>								
310.2	Land	Non-Depreciable	\$ -	\$ -	\$ -	\$ -	Non-Depreciable	
311.0	Structures and Improvements	(5,667,750)	(497,961)	-	-	-	(6,165,711)	57.760%
312.0	Boiler Plant Equipment	(17,114,976)	(1,823,396)	16,914	-	28,873	(18,892,585)	51.917%
314.0	Turbo-Generator Units	(6,965,704)	(694,661)	19,818	-	82	(7,640,464)	54.430%
315.0	Accessory Electric Equipment	(1,959,079)	(59,067)	264	-	-	(2,017,883)	77.376%
316.0	Misc Power Plant Equipment	(386,020)	(62,772)	-	-	134	(448,658)	42.163%
	Subtotal -- Keystone SES	\$ (32,093,530)	\$ (3,137,857)	\$ 36,996	\$ -	\$ 29,089	\$ (35,165,302)	

Pennsylvania Power & Light Company

Reference No. 110500-ADR-1996

Book Reserve Summary

	Book Reserve 1/1/96	Accruals	Retirements	Gross Salvage	Cost of Removal	Adjustments	Book Reserve 12/31/96	Book Reserve Ratio
<u>Montour SES</u>								
310.2 Land	Non-Depreciable	-	-	-	-	-	Non-Depreciable	
310.4 Land Rights	(404,228)	(125,313)	-	-	-	-	(529,541)	21.729%
311.0 Structures and Improvements	(21,442,458)	(982,379)	-	-	-	-	(22,424,837)	52.389%
312.0 Boiler Plant Equipment	(95,614,690)	(8,838,958)	1,127,573	-	-	(452,753)	(103,778,829)	39.321%
314.0 Turbo-Generator Units	(43,021,441)	(3,811,303)	520,180	-	-	-	(46,312,564)	38.745%
315.0 Accessory Electric Equipment	(14,236,551)	(592,770)	-	-	-	-	(14,829,321)	56.168%
316.0 Misc Power Plant Equipment	(1,692,187)	(143,334)	-	-	-	3,579	(1,831,942)	43.856%
Subtotal -- Montour SES	\$ (176,411,554)	\$ (14,494,057)	\$ 1,647,753	\$ -	\$ -	\$ (449,174)	\$ (189,707,033)	
<u>Holtwood SES</u>								
310.2 Land	Non-Depreciable	\$ -	\$ -	\$ -	\$ -	\$ -	Non-Depreciable	
311.0 Structures and Improvements	(8,410,097)	(289,687)	-	-	-	-	(8,699,784)	73.466%
312.0 Boiler Plant Equipment	(25,734,843)	(1,201,211)	5,538	-	1,053	-	(26,929,462)	65.412%
314.0 Turbo-Generator Units	(4,365,456)	(211,434)	-	-	-	-	(4,576,890)	64.719%
315.0 Accessory Electric Equipment	(2,832,792)	(45,056)	-	-	-	-	(2,877,848)	84.105%
316.0 Misc Power Plant Equipment	(612,144)	(69,102)	56,132	-	22,064	-	(603,050)	43.292%
Subtotal -- Holtwood SES	\$ (41,955,331)	\$ (1,816,490)	\$ 61,670	\$ -	\$ 23,118	\$ -	\$ (43,687,033)	
Subtotal -- Steam Production	\$ (880,854,196)	\$ (79,787,259)	\$ 9,246,367	\$ (73,353)	\$ 2,737,315	\$ 669,012	\$ (948,062,115)	

Nuclear Production

<u>Susquehanna SES Unit #1</u>								
321.0 Structures and Improvements	\$ (61,733,537)	\$ (10,701,973)	\$ -	\$ -	\$ -	\$ -	\$ (72,435,510)	30.225%
322.0 Reactor Plant Equipment	(180,419,280)	(39,416,789)	4,048,692	-	263,497	-	(215,523,880)	25.746%
323.0 Turbo-Generator Units	(46,762,397)	(11,961,599)	102,117	-	-	-	(58,621,879)	23.888%
324.0 Accessory Electric Equipment	(39,099,491)	(6,912,605)	-	-	-	-	(46,012,096)	29.331%
325.0 Misc Power Plant Equipment	(2,232,494)	(392,718)	-	-	-	-	(2,625,212)	28.755%
Subtotal -- Susquehanna SES Unit #1	\$ (330,247,198)	\$ (69,385,684)	\$ 4,150,809	\$ -	\$ 263,497	\$ -	\$ (395,218,576)	

Pennsylvania Power & Light Company

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Book Reserve Summary

	Book Reserve 1/1/96	Accruals	Retirements	Gross Salvage	Cost of Removal	Adjustments	Book Reserve 12/31/96	Book Reserve Ratio
<u>Susquehanna SES Unit #2</u>								
321.0 Structures and Improvements	\$ (53,798,646)	\$ (9,467,386)	\$ -	\$ -	\$ -	\$ -	\$ (63,266,032)	28.053%
322.0 Reactor Plant Equipment	(163,581,392)	(37,849,480)	(369,326)	(140,392)	55,890	-	(201,884,700)	23.295%
323.0 Turbo-Generator Units	(57,596,669)	(11,349,894)	31,637	-	-	-	(68,914,925)	26.551%
324.0 Accessory Electric Equipment	(32,743,805)	(6,032,615)	-	-	-	-	(38,776,420)	26.779%
325.0 Misc Power Plant Equipment	<u>(2,518,758)</u>	<u>(452,061)</u>	-	-	-	-	<u>(2,970,819)</u>	26.689%
Subtotal -- Susquehanna SES Unit #2	\$ (310,239,270)	\$ (65,151,436)	\$ (337,689)	\$ (140,392)	\$ 55,890	\$ -	\$ (375,812,897)	
<u>Susquehanna SES Common</u>								
320.2 Land	Non-Depreciable \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Non-Depreciable	
320.4 Land Rights	(1,617,465)	(207,300)	-	-	-	-	(1,824,765)	21.059%
321.0 Structures and Improvements	(106,965,245)	(18,773,688)	190,056	(415)	5,535	-	(125,543,757)	28.057%
322.0 Reactor Plant Equipment	(36,605,437)	(7,670,639)	4,933,007	-	1,360	-	(39,341,709)	22.515%
323.0 Turbo-Generator Units	(8,529,860)	(2,245,159)	17,899,477	-	-	-	7,124,458	-17.114%
324.0 Accessory Electric Equipment	(59,527,928)	(10,618,959)	1,911,872	-	-	-	(68,235,015)	27.127%
325.0 Misc Power Plant Equipment	<u>(9,101,172)</u>	<u>(5,110,788)</u>	<u>1,065,904</u>	<u>(5,765)</u>	<u>5,256</u>	-	<u>(13,146,565)</u>	11.799%
Subtotal -- Susquehanna SES Common	\$ (222,347,107)	\$ (44,626,533)	\$ 26,000,316	\$ (6,179)	\$ 12,150	\$ -	\$ (240,967,353)	
Subtotal -- Nuclear Production	\$ (862,833,575)	\$ (179,163,653)	\$ 29,813,436	\$ (146,571)	\$ 331,538	\$ -	\$ (1,011,998,825)	
<u>Hydro Production</u>								
<u>Wallenpaupack HES</u>								
330.2 Land and Land Rights - Other	Non-Depreciable \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Non-Depreciable	
330.4 Land and Land Rights - Rec Fac	Non-Depreciable -	-	-	-	-	-	Non-Depreciable	
331.2 Structures and Improvements - Other	(738,523)	(29,353)	-	-	-	-	(767,876)	44.491%
331.4 Structures and Improvements - Rec Fac	(1,114,071)	(23,611)	-	-	-	-	(1,137,682)	62.529%
332.2 Resv, Dam, Waterway - Flow Line	(3,610,065)	(72,020)	-	-	-	-	(3,682,085)	59.492%
332.4 Resv, Dam, Waterway - Other	(2,085,684)	(91,937)	-	-	-	-	(2,177,621)	40.118%
333.0 Water Wheels, Turbines and Generators	(615,869)	(6,916)	(18,880)	-	5,307	-	(636,358)	71.892%
334.0 Accessory Electric Equipment	(487,435)	(22,470)	-	-	-	-	(509,905)	41.263%
335.2 Misc Power Plant Equipment - Other	(77,593)	(980)	-	-	-	-	(78,573)	71.760%
335.4 Misc Power Plant Equipment - Rec Fac	(118,850)	(9,798)	-	-	-	-	(128,648)	34.991%
336.0 Roads, Railroads and Bridges	<u>(49,708)</u>	<u>(3,669)</u>	-	-	-	-	<u>(53,377)</u>	31.791%
Subtotal -- Wallenpaupack HES	\$ (8,897,799)	\$ (260,754)	\$ (18,880)	\$ -	\$ 5,307	\$ -	\$ (9,172,126)	

Pennsylvania Power & Light Company

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Book Reserve Summary

	Book Reserve 1/1/96	Accruals	Retirements	Gross Salvage	Cost of Removal	Adjustments	Book Reserve 12/31/96	Book Reserve Ratio
<u>Holtwood HES</u>								
330.2 Land - Other	Non-Depreciable \$	-	\$	-	\$	-	Non-Depreciable	
330.4 Land - Rec Fac	Non-Depreciable	-	-	-	-	-	Non-Depreciable	
330.6 Land Rights - Other	(4,513)	(40,963)	-	-	-	-	(45,476)	2.876%
330.8 Land Rights - Rec Fac	(7)	(180)	-	-	-	-	(187)	1.903%
331.2 Structures and Improvements - Other	(1,218,623)	(39,948)	-	-	-	-	(1,258,571)	47.172%
331.4 Structures and Improvements - Rec Fac	(1,034,252)	(7,579)	-	-	-	-	(1,041,831)	81.443%
332.4 Resv. Dam, Waterway - Other	(5,543,659)	(221,612)	-	-	-	-	(5,765,271)	39.831%
333.0 Water Wheels, Turbines and Generators	(5,827,522)	(703,132)	-	-	-	-	(6,530,654)	17.733%
334.0 Accessory Electric Equipment	(1,388,360)	(498,033)	181,042	-	-	-	(1,705,351)	7.386%
335.2 Misc Power Plant Equipment - Other	(424,781)	(51,162)	-	-	24,808	-	(451,135)	16.372%
335.4 Misc Power Plant Equipment - Rec Fac	(77,358)	(1,169)	-	-	-	-	(78,527)	74.086%
336.0 Roads, Railroads and Bridges	(81,266)	(216)	-	-	-	-	(81,482)	88.465%
Subtotal -- Holtwood HES	\$ (15,600,341)	\$ (1,563,994)	\$ 181,042	\$ -	\$ 24,808	\$ -	\$ (16,958,486)	
Subtotal -- Hydro Production	\$ (24,498,140)	\$ (1,824,748)	\$ 162,162	\$ -	\$ 30,114	\$ -	\$ (26,130,611)	
<u>Other Production</u>								
<u>Allentown C/T</u>								
341.0 Structures and Improvements	\$ 461	\$ 54	\$ -	\$ -	\$ -	\$ 1,247	\$ 1,762	-292.206%
342.0 Fuel Holders, Producers and Accessories	(205,998)	(21,863)	1	-	-	-	(227,860)	65.282%
343.0 Prime Movers	(2,724,417)	(72,683)	-	-	-	-	(2,797,100)	87.370%
344.0 Generators	(1,103,349)	(55,211)	-	-	-	-	(1,158,560)	82.963%
345.0 Accessory Electric Equipment	(471,613)	(7,436)	-	-	-	-	(479,049)	92.103%
346.0 Misc Power Plant Equipment	(19,966)	(1,710)	-	-	-	-	(21,676)	69.768%
Subtotal -- Allentown C/T	\$ (4,524,881)	\$ (158,849)	\$ 1	\$ -	\$ -	\$ 1,247	\$ (4,682,482)	
<u>Harwood C/T</u>								
341.0 Structures and Improvements	\$ (7,823)	\$ (104)	\$ -	\$ -	\$ -	\$ -	\$ (7,927)	92.920%
342.0 Fuel Holders, Producers and Accessories	(146,563)	(9,220)	1	-	-	-	(155,782)	65.839%
343.0 Prime Movers	(1,547,186)	(19,753)	-	-	-	-	(1,566,939)	95.179%
344.0 Generators	(535,746)	(35,676)	-	-	-	-	(571,422)	74.213%
345.0 Accessory Electric Equipment	(286,956)	(5,064)	-	-	-	-	(292,020)	91.335%
346.0 Misc Power Plant Equipment	(6,598)	431	-	-	-	9,119	2,952	-32.818%
Subtotal -- Harwood C/T	\$ (2,530,872)	\$ (69,386)	\$ 1	\$ -	\$ -	\$ 9,119	\$ (2,591,138)	

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Book Reserve Summary

	Book Reserve <u>1/1/96</u>	Accruals	Retirements	Gross Salvage	Cost of Removal	Adjustments	Book Reserve <u>12/31/96</u>	Book Reserve Ratio
<u>Williamsport C/T</u>								
341.0 Structures and Improvements	\$ (19,729)	\$ 65	\$ -	\$ -	\$ -	\$ 1,780	\$ (17,884)	78.729%
342.0 Fuel Holders, Producers and Accessories	(124,991)	(11,523)	-	(861)	-	-	(137,375)	58.295%
343.0 Prime Movers	(1,593,418)	(71,077)	-	-	-	-	(1,664,495)	84.013%
344.0 Generators	(600,378)	(45,179)	-	-	-	-	(645,557)	71.966%
345.0 Accessory Electric Equipment	(262,205)	(5,900)	-	-	-	-	(268,105)	89.310%
346.0 Misc Power Plant Equipment	<u>5,766</u>	<u>(2,806)</u>	<u>5,875</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,836</u>	-130.804%
Subtotal -- Williamsport C/T	\$ (2,594,954)	\$ (136,420)	\$ 5,875	\$ (861)	\$ -	\$ 1,780	\$ (2,724,580)	
<u>Harrisburg C/T</u>								
341.0 Structures and Improvements	\$ (24,454)	\$ (624)	\$ -	\$ -	\$ -	\$ -	\$ (25,078)	87.682%
342.0 Fuel Holders, Producers and Accessories	(179,304)	(21,914)	-	-	-	-	(201,218)	62.364%
343.0 Prime Movers	(2,679,989)	(93,410)	53,067	(1,447)	13,564	-	(2,708,214)	82.052%
344.0 Generators	(1,075,755)	(82,400)	2	(13,369)	36,828	-	(1,134,695)	70.189%
345.0 Accessory Electric Equipment	(500,081)	(8,085)	-	-	-	-	(508,166)	91.928%
346.0 Misc Power Plant Equipment	<u>4,889</u>	<u>(544)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,345</u>	-36.324%
Subtotal -- Harrisburg C/T	\$ (4,454,694)	\$ (206,977)	\$ 53,069	\$ (14,816)	\$ 50,392	\$ -	\$ (4,573,026)	
<u>Jenkins C/T</u>								
341.0 Structures and Improvements	\$ (76,002)	\$ (452)	\$ -	\$ -	\$ -	\$ -	\$ (76,454)	96.765%
342.0 Fuel Holders, Producers and Accessories	(148,393)	(16,675)	-	-	-	-	(165,068)	64.066%
343.0 Prime Movers	(1,623,628)	(42,841)	-	-	-	-	(1,666,469)	87.501%
344.0 Generators	(607,157)	(37,554)	-	-	-	-	(644,711)	75.518%
345.0 Accessory Electric Equipment	(278,146)	(7,453)	-	-	-	-	(285,599)	87.457%
346.0 Misc Power Plant Equipment	<u>(7,334)</u>	<u>(309)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,643)</u>	81.713%
Subtotal -- Jenkins C/T	\$ (2,740,660)	\$ (105,284)	\$ -	\$ -	\$ -	\$ -	\$ (2,845,944)	
<u>Sunbury (D) C/T</u>								
342.0 Fuel Holders, Producers and Accessories	\$ (1,288)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,288)	99.690%
343.0 Prime Movers	(274,076)	(4,577)	-	-	-	-	(278,653)	81.961%
344.0 Generators	(57,072)	(108)	-	-	-	-	(57,180)	97.372%
345.0 Accessory Electric Equipment	(115,750)	(896)	-	-	-	-	(116,646)	90.813%
346.0 Misc Power Plant Equipment	<u>(822)</u>	<u>(36)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(858)</u>	64.755%
Subtotal -- Sunbury (D) C/T	\$ (449,008)	\$ (5,617)	\$ -	\$ -	\$ -	\$ -	\$ (454,625)	

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Book Reserve Summary

	Book Reserve <u>1/1/96</u>	<u>Accruals</u>	<u>Retirements</u>	Gross <u>Salvage</u>	Cost of <u>Removal</u>	<u>Adjustments</u>	Book Reserve <u>12/31/96</u>	Book Reserve Ratio
<u>Sunbury C/T</u>								
341.0	Structures and Improvements	\$ (103,377)	\$ (928)	\$ -	\$ -	\$ -	\$ (104,305)	89.220%
342.0	Fuel Holders, Producers and Accessories	(148,578)	(7,585)	-	-	-	(156,163)	60.600%
343.0	Prime Movers	(45,118)	(264)	-	-	-	(45,382)	92.556%
345.0	Accessory Electric Equipment	(66,435)	(717)	-	-	-	(67,152)	87.526%
346.0	Misc Power Plant Equipment	<u>(6,457)</u>	<u>(132)</u>	-	-	-	<u>(6,589)</u>	78.896%
	Subtotal -- Sunbury C/T	\$ (369,965)	\$ (9,626)	\$ -	\$ -	\$ -	\$ (379,591)	
<u>Martins Creek (D) C/T</u>								
342.0	Fuel Holders, Producers and Accessories	\$ (2,169)	\$ -	\$ -	\$ -	\$ -	\$ (2,169)	92.891%
343.0	Prime Movers	(258,347)	(992)	-	-	-	(259,339)	93.520%
344.0	Generators	(54,556)	(204)	-	-	-	(54,760)	93.608%
345.0	Accessory Electric Equipment	(117,421)	(684)	-	-	-	(118,105)	90.713%
346.0	Misc Power Plant Equipment	<u>(3,155)</u>	<u>(69)</u>	-	-	-	<u>(3,224)</u>	72.727%
	Subtotal -- Martins Creek (D) C/T	\$ (435,648)	\$ (1,949)	\$ -	\$ -	\$ -	\$ (437,597)	
<u>Martins Creek C/T</u>								
341.0	Structures and Improvements	\$ (197,960)	\$ (2,064)	\$ -	\$ -	\$ -	\$ (200,024)	84.017%
342.0	Fuel Holders, Producers and Accessories	(73,153)	(1,733)	-	-	-	(74,886)	70.571%
343.0	Prime Movers	(70,033)	(624)	-	-	-	(70,657)	86.034%
345.0	Accessory Electric Equipment	(114,895)	(1,013)	-	-	-	(115,908)	86.497%
346.0	Misc Power Plant Equipment	<u>(15,228)</u>	<u>(312)</u>	-	-	-	<u>(15,540)</u>	74.356%
	Subtotal -- Martins Creek C/T	\$ (471,269)	\$ (5,746)	\$ -	\$ -	\$ -	\$ (477,015)	
<u>Brunner Island (D) C/T</u>								
342.0	Fuel Holders, Producers and Accessories	\$ (1,278)	\$ (12)	\$ -	\$ -	\$ -	\$ (1,290)	81.183%
343.0	Prime Movers	(348,735)	(3,458)	-	-	-	(352,193)	85.568%
344.0	Generators	(74,036)	(722)	-	-	-	(74,758)	85.677%
345.0	Accessory Electric Equipment	(138,068)	(1,295)	-	-	-	(139,363)	86.562%
346.0	Misc Power Plant Equipment	<u>(747)</u>	<u>(34)</u>	-	-	-	<u>(781)</u>	58.943%
	Subtotal -- Brunner Island (D) C/T	\$ (562,864)	\$ (5,521)	\$ -	\$ -	\$ -	\$ (568,385)	
<u>Conemaugh (D) C/T</u>								
344.0	Generators	\$ (82,703)	\$ (1,764)	\$ -	\$ -	\$ -	\$ (84,467)	78.470%
345.0	Accessory Electric Equipment	<u>(2,260)</u>	<u>(38)</u>	-	-	-	<u>(2,298)</u>	78.969%
	Subtotal -- Conemaugh (D) C/T	\$ (84,963)	\$ (1,802)	\$ -	\$ -	\$ -	\$ (86,765)	

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Book Reserve Summary

	Book Reserve <u>1/1/96</u>	<u>Accruals</u>	<u>Retirements</u>	Gross <u>Salvage</u>	Cost of <u>Removal</u>	<u>Adjustments</u>	Book Reserve <u>12/31/96</u>	Book Reserve <u>Ratio</u>	
<u>Keystone (D) C/T</u>									
342.0	Fuel Holders, Producers and Accessories	\$ (4,520)	\$ (72)	\$ -	\$ -	\$ -	\$ (4,592)	86.332%	
344.0	Generators	(95,754)	(1,598)	-	-	-	(97,352)	85.693%	
345.0	Accessory Electric Equipment	<u>(8,966)</u>	<u>(168)</u>	-	-	-	<u>(9,134)</u>	84.223%	
	Subtotal -- Keystone (D) C/T	\$ (109,240)	\$ (1,838)	\$ -	\$ -	\$ -	\$ (111,078)		
<u>Fishbach C/T</u>									
340.2	Land	Non-Depreciable	\$ -	\$ -	\$ -	\$ -	Non-Depreciable		
341.0	Structures and Improvements	(74,215)	(1,188)	-	-	-	(75,403)	89.307%	
342.0	Fuel Holders, Producers and Accessories	(113,029)	(2,782)	-	-	-	(115,811)	84.748%	
343.0	Prime Movers	(1,863,954)	(43,633)	-	-	-	(1,907,587)	85.287%	
344.0	Generators	(463,729)	(6,637)	-	-	-	(470,366)	90.384%	
345.0	Accessory Electric Equipment	(406,563)	(9,732)	-	-	-	(416,295)	85.155%	
346.0	Misc Power Plant Equipment	<u>(10,420)</u>	<u>(312)</u>	-	-	-	<u>(10,732)</u>	82.317%	
	Subtotal -- Fishbach C/T	\$ (2,931,909)	\$ (64,284)	\$ -	\$ -	\$ -	\$ (2,996,193)		
<u>West Shore C/T</u>									
341.0	Structures and Improvements	\$ (40,822)	\$ (1,260)	\$ -	\$ -	\$ -	\$ (42,082)	81.472%	
342.0	Fuel Holders, Producers and Accessories	(134,746)	(9,583)	-	-	-	(144,329)	66.727%	
343.0	Prime Movers	(1,813,251)	(30,193)	-	-	-	(1,843,444)	89.010%	
344.0	Generators	(462,379)	(6,739)	-	-	-	(469,118)	90.226%	
345.0	Accessory Electric Equipment	(423,699)	(7,401)	-	-	-	(431,100)	88.654%	
346.0	Misc Power Plant Equipment	<u>(8,054)</u>	<u>(336)</u>	-	-	-	<u>(8,390)</u>	77.203%	
	Subtotal -- West Shore C/T	\$ (2,882,952)	\$ (55,512)	\$ -	\$ -	\$ -	\$ (2,938,464)		
<u>Lock Haven C/T</u>									
340.2	Land	Non-Depreciable	\$ -	\$ -	\$ -	\$ -	Non-Depreciable		
341.0	Structures and Improvements	(149,705)	(2,208)	-	-	-	(151,913)	90.071%	
342.0	Fuel Holders, Producers and Accessories	(110,499)	(15,475)	0	-	-	(125,974)	51.925%	
343.0	Prime Movers	(917,782)	(15,315)	-	-	-	(933,097)	88.987%	
344.0	Generators	(225,283)	(68,118)	-	-	-	(293,401)	36.261%	
345.0	Accessory Electric Equipment	(222,665)	(4,187)	-	-	-	(226,852)	87.898%	
346.0	Misc Power Plant Equipment	<u>(5,447)</u>	<u>(208)</u>	-	-	-	<u>(5,655)</u>	78.227%	
	Subtotal -- Lock Haven C/T	\$ (1,631,381)	\$ (105,511)	\$ 0	\$ -	\$ -	\$ (1,736,892)		
	Subtotal -- Other Production	\$ (26,775,261)	\$ (934,322)	\$ 58,946	\$ (15,677)	\$ 50,392	\$ 12,146	\$ (27,603,775)	

Pennsylvania Power & Light Company

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Book Reserve Summary

	Book Reserve 1/1/96	Accruals	Retirements	Gross Salvage	Cost of Removal	Adjustments	Book Reserve 12/31/96	Book Reserve Ratio
<u>Transmission</u>								
350.2 Land	Non-Depreciable \$	-	\$	-	\$	-	Non-Depreciable	
350.4 Land Rights	(5,979,879)	(347,039)	-	-	-	-	(6,326,918)	30.289%
352.0 Structures and Improvements	(1,529,494)	(147,160)	(3,681)	-	-	-	(1,680,335)	21.010%
353.0 Station Equipment	(22,052,290)	(4,166,247)	1,921,236	(26,906)	93,810	122,074	(24,108,325)	15.540%
354.0 Towers and Fixtures	(50,742,800)	(1,717,094)	450,922	(131)	8,791	-	(52,000,311)	48.107%
354.2 Clearing Land and R/W - Towers	(2,946,214)	(77,780)	-	-	-	-	(3,023,994)	49.231%
355.0 Poles and Fixtures	(705,732)	(33,039)	13,547	-	-	-	(725,223)	36.467%
355.2 Clearing Land and R/W - Poles	(78,867)	(2,827)	-	-	-	-	(81,694)	38.610%
356.0 Overhead Conductors and Devices	(32,521,661)	(1,639,051)	401,652	(519)	479	-	(33,759,099)	43.339%
359.0 Roads and Trails	(1,404,932)	(87,398)	-	-	-	-	(1,492,330)	26.565%
Subtotal -- Transmission	\$ (117,961,870)	\$ (8,217,635)	\$ 2,783,677	\$ (27,556)	\$ 103,080	\$ 122,074	\$ (123,198,230)	

Distribution

360.2 Land	Non-Depreciable \$	-	\$	-	\$	-	Non-Depreciable	
360.4 Land Rights	(30,862,726)	(1,686,086)	196,931	-	-	(1,511)	(32,353,392)	34.584%
361.0 Structures and Improvements	(16,057,696)	(606,638)	121,442	(7,305)	23,387	29,916	(16,496,894)	39.352%
362.0 Station Equipment	(120,622,980)	(7,109,794)	2,846,795	(168,640)	679,325	(240,783)	(124,616,078)	31.799%
364.2 Towers and Fixtures	(26,266,778)	(1,769,344)	349,568	-	31,067	-	(27,655,487)	25.288%
364.4 Poles and Fixtures	(169,614,849)	(16,726,255)	2,775,686	(13,714)	2,435,421	(61,116)	(181,204,828)	34.017%
364.6 Clearing Land and R/W - Towers	(1,394,580)	(82,116)	-	-	-	-	(1,476,696)	31.463%
364.8 Clearing Land and R/W - Poles	(13,558,172)	(634,184)	86,196	-	-	(658)	(14,106,817)	38.922%
365.0 Overhead Conductors and Devices	(177,314,398)	(16,410,380)	3,368,172	(1,648,585)	3,438,974	(31,908)	(188,598,125)	37.649%
366.0 Underground Conduit	(13,415,875)	(1,610,200)	88,482	(18,033)	264,304	(25,702)	(14,717,023)	16.669%
367.0 Underground Conductors and Devices	(38,519,093)	(7,859,146)	483,603	(42,966)	532,543	(24,946)	(45,430,004)	23.264%
368.2 Transformers - Overhead Type	(78,503,448)	(5,969,644)	2,786,633	(124,621)	679,745	(41,144)	(81,172,480)	41.206%
368.4 Transformers - Submersible or Pad Mtd	(32,960,875)	(1,651,071)	412,903	(24,403)	49,850	490	(34,173,107)	33.980%
368.6 Transformers - Non-Network Housing	(896,548)	(59,266)	(25,590)	-	-	-	(981,403)	58.030%
369.0 Services	(147,012,073)	(11,314,476)	1,283,690	(48,231)	908,291	(35,315)	(156,218,114)	47.996%
370.0 Meters	(23,256,388)	(3,519,351)	3,213,009	(24,748)	397,101	(1,629)	(23,192,007)	28.097%
371.2 Installations on Customers Premises	(90,268)	(10,211)	-	-	-	-	(100,479)	14.771%
371.4 Area Lighting Fixtures	(2,076,372)	(207,410)	109,469	(1,787)	62,346	(426)	(2,114,180)	58.939%
373.2 Street Lighting and Signal Systems	(20,054,141)	(2,577,014)	290,370	(51,671)	124,436	(121,940)	(22,389,960)	41.503%
Subtotal -- Distribution	\$ (912,477,260)	\$ (79,802,586)	\$ 18,387,360	\$ (2,174,705)	\$ 9,626,791	\$ (556,673)	\$ (966,997,073)	

Pennsylvania Power & Light Company

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Book Reserve Summary

	Book Reserve <u>1/1/96</u>	<u>Accruals</u>	<u>Retirements</u>	<u>Gross Salvage</u>	<u>Cost of Removal</u>	<u>Adjustments</u>	Book Reserve <u>12/31/96</u>	Book Reserve Ratio
<u>General Plant</u>								
389.2 Land	Non-Depreciable	-	-	-	-	-	Non-Depreciable	
389.4 Land Rights	(19)	(72)	-	-	-	-	(91)	2.069%
390.2 Struct. and Imprvmts - Buildings	(46,835,686)	(2,922,547)	2,835,306	(226)	468,265	-	(46,454,889)	26.895%
390.4 Struct. and Imprvmts - Air Cond. Equip.	(8,186,821)	(315,279)	334,049	-	-	-	(8,168,051)	51.280%
391.2 Office Furn. and Equip. - Furniture	(5,725,234)	(1,638,757)	-	-	-	199	(7,363,793)	45.545%
391.4 Office Furn. and Equip. - Mech Equip	(1,093,414)	(310,675)	165	-	-	-	(1,403,923)	60.699%
391.6 Computer Equip. - General	(1,159,489)	(187,533)	1,360	-	-	-	(1,345,662)	57.697%
391.8 Computer Equip. - Power Mgmt System	(24,688,002)	(4,725,585)	-	-	3,847	-	(29,409,740)	79.426%
392.4 Transportation Equipment - Trailers	(87,157)	2,730	-	-	-	9,913	(74,514)	71.415%
393.0 Stores Equipment	(1,110,030)	(77,823)	-	-	-	-	(1,187,853)	56.896%
394.0 Tools & Work Equip. - L&S Line Crews	(499,814)	(218,292)	1,566	-	-	-	(716,540)	31.217%
394.4 Tools & Work Equip. - Const Dept	(2,164,954)	(905,485)	-	-	-	-	(3,070,439)	26.638%
394.6 Tools & Work Equip. - Other	(937,657)	(323,456)	0	-	495	-	(1,260,618)	33.707%
394.8 Transportation Equip. - Garage Equip.	(687,835)	(702,024)	40,025	(100)	555,542	-	(794,392)	9.986%
395.0 Laboratory Equipment	(1,139,393)	(831,930)	-	-	-	(3,579)	(1,974,902)	43.427%
397.0 Communication Equipment	(3,441,450)	(354,406)	-	-	-	-	(3,795,856)	43.531%
398.0 Miscellaneous Equipment	(1,123,785)	(405,595)	4,206	-	-	-	(1,525,173)	44.522%
Subtotal -- General Plant	\$ (98,880,741)	\$ (13,916,729)	\$ 3,216,677	\$ (326)	\$ 1,028,149	\$ 6,533	\$ (108,546,437)	
Total -- Electric Plant in Service	\$ (2,933,263,261)	\$ (367,316,461)	\$ 64,369,916	\$ (2,438,189)	\$ 13,907,379	\$ 253,092	\$ (3,224,487,523)	

Pennsylvania Power & Light Company

Reference No. 110500-ADR-1996

Book Reserve Summary

	Book Reserve 1/1/96	Accruals	Retirements	Gross Salvage	Cost of Removal	Adjustments	Book Reserve 12/31/96	Book Reserve Ratio
<u>Net Salvage -- Retirement Work in Progress</u>								
Intangible	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Steam Production	14,782,679	-	-	(19,316)	(818,695)	-	13,944,668	
Nuclear Production	5,214,733	-	-	136,671	786,283	-	6,137,687	
Hydro Production	837,206	-	-	288	(96,622)	-	740,872	
Other Production	37,879	-	-	15,677	(48,512)	-	5,044	
Transmission	798,897	-	-	15,674	251,105	-	1,065,675	
Distribution	14,277,366	-	-	(143,053)	(1,241,565)	-	12,892,747	
General Plant	736,635	-	-	(9,376)	635,104	-	1,362,363	
Total -- Net Salvage -- Retirement Work in Progress	\$ 36,685,394	\$ -	\$ -	\$ (3,436)	\$ (532,903)	\$ -	\$ 36,149,055	

Steam Production -- Leasehold Improvements

<u>Sunbury SES</u>								
311.0	Structures and Improvements	\$ (49,346)	\$ -	\$ -	\$ -	\$ -	\$ (49,346)	100.000%
	Subtotal -- Sunbury SES	\$ (49,346)	\$ -	\$ -	\$ -	\$ -	\$ (49,346)	
<u>Martins Creek #1 & #2 SES</u>								
312.0	Boiler Plant Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.000%
316.0	Misc Power Plant Equipment	(6,427)	-	-	-	-	(6,427)	100.000%
	Subtotal -- Martins Creek #1 & #2 SES	\$ (6,427)	\$ -	\$ -	\$ -	\$ -	\$ (6,427)	
<u>Martins Creek #3 & #4 SES</u>								
311.0	Structures and Improvements	\$ (181,801)	\$ (37,078)	\$ -	\$ -	\$ -	\$ (218,879)	78.841%
312.0	Boiler Plant Equipment	(1,029,723)	(500,793)	-	-	-	(1,530,516)	76.927%
315.0	Accessory Electric Equipment	(15,251)	(6,118)	-	-	-	(21,369)	79.211%
316.0	Misc Power Plant Equipment	(4,045)	(518)	-	-	-	(4,563)	90.557%
	Subtotal -- Martins Creek #3 & #4 SES	\$ (1,230,820)	\$ (544,508)	\$ -	\$ -	\$ -	\$ (1,775,328)	
<u>Montour SES</u>								
316.0	Misc Power Plant Equipment	\$ (13,885)	\$ (3,600)	\$ -	\$ -	\$ -	\$ (17,485)	71.705%
	Subtotal -- Montour SES	\$ (13,885)	\$ (3,600)	\$ -	\$ -	\$ -	\$ (17,485)	
	Subtotal -- Steam Production	\$ (1,300,478)	\$ (548,108)	\$ -	\$ -	\$ -	\$ (1,848,586)	

Pennsylvania Power & Light Company

Reference No. 110500-ADR-1996

Book Reserve Summary

	Book Reserve 1/1/96	Accruals	Retirements	Gross Salvage	Cost of Removal	Adjustments	Book Reserve 12/31/96	Book Reserve Ratio
<u>Nuclear Production -- Leasehold Improvements</u>								
<u>Susquehanna SES Common</u>								
325.0 Misc Power Plant Equipment	\$ (388,353)	\$ (61,640)	\$ -	\$ -	\$ -	\$ -	\$ (449,993)	99.696%
Subtotal -- Susquehanna SES Common	\$ (388,353)	\$ (61,640)	\$ -	\$ -	\$ -	\$ -	\$ (449,993)	
Subtotal -- Nuclear Production	\$ (388,353)	\$ (61,640)	\$ -	\$ -	\$ -	\$ -	\$ (449,993)	
<u>Other Production -- Leasehold Improvements</u>								
<u>Sunbury C/T</u>								
343.0 Prime Movers	\$ (657,804)	\$ (91,114)	\$ -	\$ -	\$ -	\$ -	\$ (748,917)	100.000%
344.0 Generators	(341,567)	(40,197)	-	-	-	-	(381,764)	100.000%
345.0 Accessory Electric Equipment	(73,791)	(6,367)	-	-	-	-	(80,158)	100.000%
Subtotal -- Sunbury C/T	\$ (1,073,162)	\$ (137,677)	\$ -	\$ -	\$ -	\$ -	\$ (1,210,839)	
<u>Martins Creek C/T</u>								
342.0 Fuel Holders, Producers and Accessories	\$ (115,535)	\$ (14,809)	\$ -	\$ -	\$ -	\$ -	\$ (130,344)	100.000%
343.0 Prime Movers	(1,356,447)	(118,586)	-	-	-	-	(1,475,033)	100.000%
344.0 Generators	(122,727)	(11,629)	-	-	-	-	(134,356)	100.000%
345.0 Accessory Electric Equipment	(99,510)	(12,500)	-	-	-	-	(112,010)	100.000%
Subtotal -- Martins Creek (D) C/T	\$ (1,694,218)	\$ (157,524)	\$ -	\$ -	\$ -	\$ -	\$ (1,851,742)	
Subtotal -- Other Production	\$ (2,767,380)	\$ (295,202)	\$ -	\$ -	\$ -	\$ -	\$ (3,062,582)	
<u>General Plant -- Leasehold Improvements</u>								
390.2 Struct. and Imprvmnts - Buildings	\$ (943,380)	\$ (120,965)	\$ 89,195	\$ -	\$ -	\$ -	\$ (975,150)	89.239%
390.4 Struct. and Imprvmnts - Air Cond. Equip.	(587,768)	(85,365)	83,281	-	-	-	(589,852)	93.454%
391.6 Computer Equip. - General	(14,639)	(6,788)	-	-	-	-	(21,428)	88.340%
392.2 Transportation Equip. - Vehicles	(711,882)	(77,697)	294,323	-	-	-	(495,256)	81.901%
392.4 Transportation Equip. - Trailers	(67,798)	(7,081)	-	-	-	-	(74,880)	90.538%
394.4 Tools & Work Equip. - Const Dept	(32,372)	(7,022)	-	-	-	-	(39,394)	57.875%
397.0 Communication-Equipment	(344,435)	(82,250)	19,615	-	-	-	(407,070)	94.700%
398.0 Miscellaneous Equipment	(22,263)	-	-	-	-	-	(22,263)	100.002%
Subtotal -- General Plant	\$ (2,724,538)	\$ (387,168)	\$ 486,413	\$ -	\$ -	\$ -	\$ (2,625,293)	
Total -- Electric Plant in Service -- Leasehold Improvements	\$ (7,180,748)	\$ (1,292,118)	\$ 486,413	\$ -	\$ -	\$ -	\$ (7,986,453)	

Pennsylvania Power & Light Company

Reference No. 110500-ADR-1996

Book Reserve Summary

	Book Reserve <u>1/1/96</u>	<u>Accruals</u>	<u>Retirements</u>	Gross <u>Salvage</u>	Cost of <u>Removal</u>	<u>Adjustments</u>	Book Reserve <u>12/31/96</u>	Book Reserve <u>Ratio</u>
<u>Common Plant</u>								
<u>Steam Production -- Common Plant</u>								
<u>Martins Creek #3 & #4 SES</u>								
311.0	Structures and Improvements	\$ (56,885)	\$ (3,072)	\$ -	\$ -	\$ -	\$ (59,957)	58.067%
312.0	Boiler Plant Equipment	(248,666)	(13,440)	-	-	-	(262,106)	58.071%
314.0	Turbo-Generator Units	(135,683)	(7,332)	-	-	-	(143,015)	58.061%
315.0	Accessory Electric Equipment	(44,020)	(2,376)	-	-	-	(46,396)	58.031%
316.0	Misc Power Plant Equipment	(3,163)	(168)	-	-	-	(3,331)	57.540%
	Subtotal -- Martins Creek #3 & #4 SES	\$ (488,417)	\$ (26,388)	\$ -	\$ -	\$ -	\$ (514,805)	
<u>Nuclear Production -- Common Plant</u>								
<u>Susquehanna SES Common</u>								
321.0	Structures and Improvements	\$ (3,178,497)	\$ (575,880)	\$ -	\$ -	\$ -	\$ (3,754,377)	28.472%
322.0	Reactor Plant Equipment	(1,275,861)	(231,156)	-	-	-	(1,507,017)	28.473%
323.0	Turbo-Generator Units	(308,589)	(55,908)	-	-	-	(364,497)	28.467%
324.0	Accessory Electric Equipment	(1,434,821)	(259,980)	-	-	-	(1,694,801)	28.472%
325.0	Misc Power Plant Equipment	(672,742)	(121,848)	-	-	-	(794,590)	28.479%
	Subtotal -- Susquehanna SES Common	\$ (6,870,510)	\$ (1,244,772)	\$ -	\$ -	\$ -	\$ (8,115,282)	
<u>Transmission -- Common Plant</u>								
353.0	Station Equipment	\$ (6,790)	\$ (360)	\$ -	\$ -	\$ -	\$ (7,150)	58.149%
	Subtotal -- Transmission	\$ (6,790)	\$ (360)	\$ -	\$ -	\$ -	\$ (7,150)	
	Total -- Common Plant	\$ (7,365,717)	\$ (1,271,520)	\$ -	\$ -	\$ -	\$ (8,637,237)	
	Total -- Electric Plant in Service	\$ (2,911,124,332)	\$ (369,880,099)	\$ 64,856,329	\$ (2,441,624)	\$ 13,374,477	\$ 253,092	\$ (3,204,962,158)

Pennsylvania Power & Light Company

Reference No. 110500-ADR-1996

Book Reserve Summary

	Book Reserve <u>1/1/96</u>	<u>Accruals</u>	<u>Retirements</u>	Gross <u>Salvage</u>	Cost of <u>Removal</u>	<u>Adjustments</u>	Book Reserve <u>12/31/96</u>	Book Reserve <u>Ratio</u>
<u>RECAP -- Electric Plant in Service</u>								
Intangible	\$ (8,982,218)	\$ (3,669,529)	\$ 701,291	\$ -	\$ -	\$ -	\$ (11,950,457)	
Steam Production	(867,860,412)	(80,361,755)	9,246,367	(92,670)	1,918,620	669,012	(936,480,837)	
Nuclear Production	(864,877,704)	(180,470,065)	29,813,436	(9,900)	1,117,820	-	(1,014,426,414)	
Hydro Production	(23,660,934)	(1,824,748)	162,162	288	(66,508)	-	(25,389,740)	
Other Production	(29,504,762)	(1,229,524)	58,946	-	1,880	12,146	(30,661,313)	
Transmission	(117,169,763)	(8,217,995)	2,783,677	(11,882)	354,185	122,074	(122,139,705)	
Distribution	(898,199,895)	(79,802,586)	18,387,360	(2,317,759)	8,385,226	(556,673)	(954,104,326)	
General Plant	<u>(100,868,644)</u>	<u>(14,303,897)</u>	<u>3,703,090</u>	<u>(9,702)</u>	<u>1,663,253</u>	<u>6,533</u>	<u>(109,809,366)</u>	
Total -- Electric Plant in Service	<u>\$ (2,911,124,332)</u>	<u>\$ (369,880,099)</u>	<u>\$ 64,856,329</u>	<u>\$ (2,441,624)</u>	<u>\$ 13,374,477</u>	<u>\$ 253,092</u>	<u>\$ (3,204,962,158)</u>	

RP - E.3.
D.S. Hoch

- Q. Provide the following information:
- (a) A detailed explanation describing how the rate of depreciation was calculated.
 - (b) The most recent depreciation study performed.
 - (c) The service life calculations for each account.
 - (d) The depreciation study filed in the company's last base rate proceeding and the service life calculations for each account.
 - (e) A detailed schedule depicting the accounts with service life changes from the last service life study to the present service life study.
- A.
- (a) The rate of depreciation (remaining life rate) is calculated on an account or sub-account basis. Attachments 1 and 2 provide examples of remaining life rate calculations for a life-spanned account and an average service-life group account, respectively.
 - (b) See Attachment 3.
 - (c) See Attachment 3.
 - (d) Attachment 3 is the latest Service Life Study filed by the Company in Docket No. R-00943271.
 - (e) There have been no changes to the Service Life Study filed in the Company's most recent rate proceeding.

RP-E.3.

ATTACHMENT 1

PENNSYLVANIA POWER & LIGHT COMPANY

PAAA-BB

ACCOUNT 3150 ACCESSORY ELECTRIC EQUIPMENT

DEPRECIATION DATE -- SEPTEMBER 30, 1995

VINTAGE GROUP PROC(LIFE SPAN) - REMAINING LIFE EST DEACT DATE 06/30/14 INTERIM SURVIVOR CURVE S0- 90

BRUNNER ISLAND SES

YEAR	ORIGINAL COST	REMAINING LIFE	REMAINING LIFE DOLLARS	1993 TREND FACTOR	TRENDED ORIGINAL COST
1953	13,441	17.4051	233,942	5.968	80,216
1961	1,529,080	17.5858	26,904,164	6.162	9,427,121
1964	200,595	17.6531	3,541,124	5.948	1,193,139
1965	1,214,190	17.6756	21,461,537	5.544	6,731,469
1967	98,742	17.7209	1,749,797	5.067	500,326
1968	3,451	17.7435	61,233	4.842	16,710
1969	2,915,180	17.7663	51,791,962	4.690	13,672,194
1970	81,239	17.7885	1,445,120	4.376	355,502
1971	16,610	17.8111	295,842	4.073	67,653
1972	64,418	17.8342	1,148,843	3.826	246,463
1973	11,941	17.8573	213,234	3.596	42,940
1974	656,110	17.8806	11,731,640	3.089	2,026,724
1975	9,442	17.9041	169,051	2.663	25,144
1976	502,779	17.9277	9,013,671	2.500	1,256,948
1977	54,744	17.9515	982,737	2.318	126,897
1978	162,845	17.9756	2,927,237	2.235	363,959
1979	740,677	17.9993	13,331,668	2.066	1,530,239
1980	7,288,232	18.0236	131,360,178	1.913	13,942,388
1981	2,348,055	18.0485	42,378,871	1.719	4,036,307
1982	686,802	18.0736	12,412,985	1.528	1,049,433
1983	506,650	18.0992	9,169,960	1.455	737,176
1984	61,245	18.1251	1,110,072	1.447	88,622
1985	520,401	18.1514	9,446,007	1.422	740,010
1986	621,083	18.1783	11,290,233	1.403	871,379
1987	241,502	18.2056	4,396,689	1.393	336,412
1988	1,506,340	18.2332	27,465,398	1.220	1,837,735
1989	11,022	18.2617	201,280	1.150	12,675
1990	491,600	18.2912	8,991,954	1.115	548,134
1991	1,812,481	18.3216	33,207,552	1.078	1,953,855
1992	6,170	18.3531	113,239	1.039	6,411
1993	9,349	18.3860	171,891	1.000	9,349
1994	445,001	18.4206	8,197,185	1.000	445,001
TOTAL	24,832,217		446,916,296		64,278,531

REMAINING LIFE = $\frac{446,916,296}{24,832,217}$ = 17.9974 YEARS

REMAINING LIFE RATE * 5.556%

NET PLANT = 24,832,217 - 13,175,346 = 11,656,871

ANNUAL DEPRECIATION = 647,656

RP-E.3.
ATTACHMENT 2

PENNSYLVANIA POWER & LIGHT COMPANY

PAAA-B8

ACCOUNT 3620 STATION EQUIPMENT

DEPRECIATION DATE -- SEPTEMBER 30, 1995

ACCOUNT GROUP PROCEDURE - REMAINING LIFE

IOWA CURVE R1- 48

YEAR	ORIGINAL COST	REMAINING LIFE	REMAINING LIFE DOLLARS	1993 TREND FACTOR	TRENDED ORIGINAL COST
1963	545,455	26.1767	14,278,212	4.878	2,660,729
1964	750,625	26.7787	20,100,762	4.740	3,557,962
1965	1,075,098	27.3873	29,444,031	4.571	4,914,273
1966	1,429,212	28.0024	40,021,366	4.488	6,414,303
1967	4,724,839	28.6237	135,242,374	4.238	20,023,868
1968	4,483,045	29.2511	131,133,998	3.926	17,600,435
1969	5,499,507	29.8843	164,348,917	3.841	21,123,606
1970	3,485,290	30.5231	106,381,855	3.690	12,860,720
1971	8,790,568	31.1673	273,978,270	3.611	31,742,741
1972	7,821,601	31.8165	248,855,968	3.463	27,086,204
1973	10,192,741	32.4706	330,964,416	3.200	32,616,771
1974	10,537,954	33.1293	349,115,039	2.633	27,746,433
1975	12,619,698	33.7924	426,449,883	2.303	29,063,164
1976	3,420,290	34.4595	117,861,483	2.231	7,630,667
1977	11,860,561	35.1304	416,666,252	2.073	24,586,943
1978	3,842,947	35.8050	137,596,717	1.957	7,520,647
1979	8,253,707	36.4830	301,119,992	1.838	15,170,313
1980	11,268,240	37.1642	418,775,125	1.698	19,133,472
1981	9,782,844	37.8486	370,266,949	1.560	15,261,237
1982	7,068,527	38.5360	272,392,756	1.451	10,256,433
1983	1,680,081	39.2266	65,903,865	1.422	2,389,075
1984	4,560,143	39.9204	182,042,733	1.391	6,343,159
1985	5,928,030	40.6178	240,783,537	1.364	8,085,833
1986	6,055,703	41.3188	250,214,381	1.345	8,144,921
1987	7,732,300	42.0236	324,939,082	1.306	10,098,384
1988	5,366,952	42.7323	229,342,203	1.190	6,386,673
1989	7,675,829	43.4451	333,477,158	1.104	8,474,115
1990	11,242,334	44.1622	496,486,203	1.038	11,669,543
1991	8,701,345	44.8636	390,547,688	1.026	8,927,580
1992	33,146,605	45.6095	1,511,800,081	1.019	33,776,390
1993	36,314,974	46.3400	1,682,835,895	1.000	36,314,974
1994	13,561,483	47.0752	638,409,525	1.000	13,561,483
1995	9,570,309	47.7224	456,718,114	1.000	9,570,309
TOTAL	303,309,543		11,562,002,167		665,983,113

REMAINING LIFE = $\frac{11,562,002,167}{303,309,543}$ = 38.1195 YEARS

REMAINING LIFE RATE = 2.623%

NET PLANT = 303,309,543 - 100,387,171 = 202,922,372

ANNUAL DEPRECIATION = 5,322,654

PENNSYLVANIA POWER & LIGHT COMPANY

PAAA-88

ACCOUNT 3620 STATION EQUIPMENT

DEPRECIATION DATE -- SEPTEMBER 30, 1995

ACCOUNT GROUP PROCEDURE - REMAINING LIFE

IOWA CURVE R1- 48

YEAR	ORIGINAL COST	REMAINING LIFE	REMAINING LIFE DOLLARS	1993 TREND FACTOR	TRENDED ORIGINAL COST
1907	63	2.7350	172	20.915	1,318
1910	6,804	3.6468	24,813	20.915	142,306
1911	6,024	3.9429	23,752	20.915	125,992
1912	2,255	4.2388	9,558	20.915	47,163
1913	9,189	4.5361	41,682	20.915	192,188
1914	13,981	4.8359	67,611	20.253	283,157
1915	210	5.1387	1,079	19.753	4,148
1916	442	5.4451	2,407	18.604	8,223
1917	1,739	5.7554	10,009	15.920	27,685
1918	2,879	6.0701	17,476	12.851	36,998
1919	11,697	6.3891	74,733	11.721	137,101
1920	8,384	6.7128	56,280	10.774	90,329
1921	17,429	7.0411	122,719	10.774	187,780
1922	225,035	7.3742	1,659,453	11.552	2,599,604
1923	96,403	7.7122	743,479	11.347	1,093,885
1924	188,966	8.0552	1,522,159	11.149	2,106,782
1925	178,360	8.4032	1,498,795	10.958	1,954,469
1926	289,366	8.7563	2,533,776	11.552	3,342,756
1927	478,850	9.1146	4,364,526	11.940	5,717,469
1928	204,217	9.4782	1,935,610	12.167	2,484,708
1929	167,062	9.8471	1,645,076	11.721	1,958,134
1930	439,266	10.2215	4,489,957	11.721	5,148,637
1931	276,007	10.6015	2,926,088	11.940	3,295,524
1932	68,426	10.9871	751,803	12.403	848,688
1933	96,646	11.3784	1,099,677	12.403	1,198,700
1934	71,484	11.7755	841,760	11.552	825,783
1935	782,144	12.1785	9,525,341	11.347	8,874,988
1936	82,370	12.5874	1,036,824	11.149	918,343
1937	343,691	13.0024	4,468,808	10.457	3,593,977
1938	325,113	13.4236	4,364,187	10.289	3,345,088
1939	47,827	13.8510	662,452	10.126	484,296
1940	119,108	14.2848	1,701,434	9.846	1,172,737
1941	199,285	14.7250	2,934,472	9.696	1,932,267
1942	182,522	15.1718	2,769,187	9.696	1,769,733
1943	12,545	15.6253	196,019	9.696	121,636
1944	19,410	16.0855	312,220	10.000	194,100
1945	22,445	16.5525	371,521	9.552	214,395
1946	332,342	17.0264	5,658,588	8.247	2,740,824
1947	393,986	17.5072	6,897,592	7.356	2,898,161
1948	890,745	17.9951	16,029,045	7.032	6,263,719
1949	3,253,364	18.4900	60,154,700	6.680	21,732,472
1950	1,074,354	18.9920	20,404,131	6.374	6,847,932
1951	2,552,219	19.5013	49,771,588	5.818	14,848,810
1952	608,844	20.0177	12,187,657	5.714	3,478,935
1953	1,481,143	20.5414	30,424,751	5.387	7,978,917
1954	2,671,938	21.0725	56,304,414	5.263	14,062,410
1955	644,178	21.6109	13,921,266	5.144	3,313,652
1956	1,586,943	22.1566	35,161,261	4.705	7,466,567
1957	912,259	22.7095	20,716,946	4.456	4,065,026
1958	486,672	23.2696	11,324,663	4.312	2,098,530
1959	836,575	23.8370	19,941,438	4.312	3,607,311
1960	661,181	24.4114	16,140,354	4.426	2,926,387
1961	493,326	24.9929	12,329,647	4.776	2,356,125
1962	442,993	25.5814	11,332,381	4.747	2,102,888

RP-E.3.
ATTACHMENT 3

PENNSYLVANIA POWER & LIGHT COMPANY

SECTION 1

LIFE ANALYSIS SUMMARY

LIFE ANALYSIS SUMMARY

PP&L periodically performs life studies to develop survivor curves for depreciable Transmission, Distribution, and General property and interim survivor curves for life-spanned production property (Steam, Nuclear, Hydro, and Other Production). These survivor curves are used to calculate annual depreciation expense by account on a remaining life basis. Nuclear production is depreciated using a modified sinking fund depreciation system for property installed prior to 1989 and life spanned using interim survivor curves applied to the remaining life for property added after 1988.

The current study to estimate future survivor curves was completed in 1993 and includes plant account balances and retirement history up to December 31, 1992. Results are listed in Section 2, Results of Service Life Study.

The Company recognizes two distinct steps in the life study process:

1. Life Analysis – the review of historical practice as a statistical tool to predict future life characteristics. Several methodologies (specifically, Actuarial Analysis and Simulated Plant Record (SPR)) are used to identify trends or changes that help predict future life estimates and retirement dispersions.
2. Life Estimation – the development of average life and retirement dispersion estimates. This step uses output from the Life Analysis step, combined with judgments regarding future conditions, to develop the future mortality pattern for the group being studied. These future conditions may include growth estimates, business constraints or technological changes.

This study uses two methodologies of statistical analysis in the life analysis step. One type of analysis requires a knowledge of the age of the property at the time of retirement as well as the age of plant remaining in service. This type of analysis is referred to as an Actuarial Method, and is very similar to procedures developed for investigating human mortality.

The second type of analysis does not require any knowledge of the age of property retired or surviving. The only data needed are annual gross additions and plant balances or annual retirements. This method is known as Simulated Plant-Record Method (SPR). If possible, actuarial analysis should be used in the life analysis phase because it is generally more statistically accurate and is less subject to various problems inherent in the SPR method. However, not all plant accounts have the appropriate data necessary for the use of the actuarial method. Several accounts are undated (the installation date is not known for each retirement, therefore retirements are priced on an average cost basis), necessitating the use of the SPR method.

Actuarial Method

When performing actuarial analysis, the analyst can group the data in two ways in order to assist in the determination of life characteristics. The analyst must have good knowledge of the property within an account, as well as an understanding of current accounting rules and expected future conditions which may affect the property in order to properly use the correct method of analysis. Placement band analysis examines the retirement experience of all property installed within a certain time frame. This would be appropriate when one would expect that technological change from one period to another would affect the life characteristics of property being studied. For

example, the flow line which was originally installed at Wallenpaupack HES in 1926 was made of wooden staves. The flow line was rebuilt between 1956 and 1958 with steel pipe. Placement band analysis for this account would study all property installed between 1926 and 1955 as one band, and property installed between 1956 and current as a second band. Life characteristics for the two bands will show dramatic differences.

Experience band analysis examines all retirements which occur within a specified time period, regardless of the installation date of the property being retired. This provides a method of reviewing life characteristics as they may be affected by management policies, economic conditions and regulatory policies. For example, an experience band of 1936-1945 would indicate very little retirement activity due to World War II, and thus longer life characteristics, whereas a band of 1946-1955 would indicate substantially shorter characteristics when the company replaced property and expanded facilities on a more accelerated basis. Preferably, an experience band should be used which is recent enough to reflect current (and hopefully future) management and regulatory policies and economic conditions, and sufficiently long to provide statistically stable data.

The current study has devoted a significant effort to the life analysis (statistical) phase for as many accounts as possible. An attempt was made to apply one of the statistical methods to each plant account, working consecutively through each function of plant. Substantial time was spent getting the "feel" for some accounts: becoming familiar with the type of equipment, the reasons for retirements, and the retirement reporting. Several field trips were taken to transmission and distribution facilities, as

well as Susquehanna SES, the System Facility Center, System Tool Facility, System Meters, and several fossil plants.

It should be noted that in 1979, guidelines for the classification of Transmission facilities were revised. Prior to this time, facilities rated at 69KV and 138KV had been considered transmission. These facilities have been reclassified as distribution, with the lower limit for transmission facilities being redefined as 230KV. The result of this conversion from a life characteristic perspective would be to lengthen the lives of Transmission plant (the remaining plant would probably have long life characteristics than the transferred plant) and to lengthen the lives of Distribution plant (the plant transferred would tend to have longer lives than the previously existing Distribution plant).

Simulated Plant - Record Method

SPR analysis is used for the following Distribution accounts:

- 360.4 Land Rights
- 364.8 Clearing Land & Right of Way - Poles
- 365.0 Overhead Conductors & Devices
- 366.0 Underground Conduit
- 367.0 Underground Conductors & Devices
- 368.6 Transformers - Non-Network Housing
- 369.0 Services
- 371.4 Area Lighting Fixtures
- 373.4 Street Lighting

Knowing the annual gross additions, the Simulated Plant - Record Method simulates the surviving balance for each vintage for each specific survivor curve and compares these results to the plant balances of the account being analyzed. The SPR Method assumes that the closer the simulated balances are to the observed balances,

the better the chosen survivor curve describes the life characteristics of the account being analyzed. To quantify the results of this comparison, SPR reports the Index of Variance (IV) between the survivor curve and the account being analyzed. The IV is a measure of the Sum of the Squares Difference between the simulated balances for the survivor curve and the plant balances of the account being analyzed.

For accounts being analyzed by the SPR Method, survivor curves were chosen to represent these accounts that resulted in a low IV and corresponded to the Company's understanding of expected future retirements.

Engineering Judgment

For accounts lacking in historical experience or where the future retirement experience is expected to differ significantly from past retirement experience, statistical analysis is not possible. In these cases informed judgment based on user group knowledge and knowledge of accounting practices regarding the accounts or comparison to similar accounts is used to determine the depreciation parameters.

The Company's Nuclear Production facilities were declared in service in 1983. Several of the accounts have not had sufficient retirement experience for actuarial analysis to yield meaningful results. For these accounts life characteristics of similar steam production facilities were used.

The Company's Hydraulic Production facilities are very durable. Even though relatively old, accounts for the flowline, dam, and access railroads and roads have very little retirement activity. Engineering judgment is used to assign life characteristics to these accounts.

Transmission and Distribution accounts for land rights and clearing land and rights of way have few retirements. Life characteristics of similar transmission or distribution accounts that have more property and therefore more activity are used.

For Distribution account 361.0, actuarial analysis indicates life characteristics of R2-62 to R2-66, but because of extensive substation upgrade projects anticipated in the near future, life characteristics of R2-55 are proposed.

For General Property account 391.8, Power Management Computer System, scheduled estimated future retirements were added to the historical data for actuarial analysis.

Amortization

In addition, PP&L proposes to change the manner of accounting for certain furniture, tools, and equipment (FTE) in the General Plant accounts and limited similar equipment in the production accounts. Amortization accounting is proposed for these accounts to eliminate the excessive effort associated with labeling, tracking, reporting, and inventorying the activity of FTE assets. These assets represent a large volume of items, less than six-tenths of one percent of the Company's total investment in plant in service.

The property consists of office furniture and equipment, stores equipment, tools and shop equipment, laboratory equipment, etc. Specifically, the Company propose to amortize the following accounts:

- 391.2 Office Furniture and Equipment - Furniture
- 391.4 Office Furniture and Equipment - Mechanical Equipment
- 391.6 Office Furniture and Equipment - Computer Equipment - General
- 393.0 Stores Equipment
- 394.0 Tools, Shop, and Garage Equipment - Distribution Line Crews

- 394.4 Tools, Shop, and Garage Equipment - Construction
- 394.6 Tools, Shop and Garage Equipment - Other
- 394.8 Tools, Shop and Garage Equipment - Garage
- 395.0 Laboratory Equipment
- 398.0 Miscellaneous Equipment

In addition, portions of production plant accounts that have similar characteristics have been segregated for amortization. These accounts are:

- 316.0 Miscellaneous Power Plant Equipment
- 325.0 Miscellaneous Power Plant Equipment
- 335.2 Miscellaneous Power Plant Equipment - Other than Recreation Facilities
- 335.4 Miscellaneous Power Plant Equipment - Recreation Facilities
- 346.0 Miscellaneous Power Plant Equipment

The proposed amortization periods are based on interviews with responsible groups within the Company regarding the estimated useful life of specific equipment within each account. As a result of these interviews, equipment lives were dollar weighted on an account basis.

Proposed Depreciation Methodologies

Transmission, Distribution and selected General Plant accounts are depreciated using the straight-line, remaining life, broad group system of depreciation. The only necessary parameter for this system of depreciation, the survivor curve, is developed in this Service Life Study. Depreciation for Steam Production, Nuclear Production (Post 1988 Property), Hydro Production and Other Production accounts is calculated using the so-called life spanning system of depreciation. The Company implements this system by using a straight-line, remaining life, vintage group system of depreciation that has the survivor curve truncated at the expected deactivation date of the plant. The

survivor curve for each production account represents as estimate of only interim retirement activity. That is, terminal retirements resulting from the deactivation of former power plants are ignored in the analysis.

Sample calculations showing the derivation of the composite remaining life for a typical account using the straight-line, remaining life, broad group system of depreciation (Account 362.0) are in response to Regulation V-D-2. Similar calculations for a life-spanned account (312.0) are also in response to Regulation V-D-2.

The depreciation reserve proposed in this filing is determined by crediting budgeted depreciation accruals to the book depreciation level at the start of the test year, and by debiting proposed levels of plant retirements shown in this filing. No adjustments to the book reserve have been made in this filing.

Deactivation Dates and Interim Survivor Curves

Deactivation dates for all of the Company's Steam Production plants have been reviewed and deactivation date for several plants have been revised to more accurately reflect expected future operating conditions. The following table enumerates the current and proposed deactivation dates for Steam Production plants:

	<u>Current Deactivation Date</u>	<u>Proposed Deactivation Date</u>
Sunbury SES	June 30, 2010	June 30, 2003
Martins Creek SES #1 & #2	June 30, 2015	June 30, 2003
Martins Creek SES #3 & #4	June 30, 2010	June 30, 2010
Brunner Island SES	June 30, 2014	June 30, 2014
Conemaugh SES	June 30, 2005	June 30, 2010
Keystone SES	June 30, 2002	June 30, 2007
Montour SES	June 30, 2017	June 30, 2017
Holtwood SES	June 30, 2009	June 30, 2003

Traditionally, the Company has used mid-year deactivation dates on a plant basis. Recent evaluation of the Company's nuclear production units indicates they will not cease operation at the same time as indicated by the current deactivation dates. Proposed deactivation dates correspond to current Nuclear Regulatory Commission license expiration dates.

	<u>Current Deactivation Date</u>	<u>Proposed Deactivation Date</u>
Susquehanna SES #1	June 30, 2022	July 17, 2022
Susquehanna SES #2 & #C	June 30, 2022	March 23, 2024

In addition, the Company proposes to depreciate the Hydro Production accounts by the life-span method. The proposed deactivation dates for these accounts are:

Wallenpaupack HES June 30, 2034

Holtwood HES June 30, 2044

Other Production deactivation dates were changed only for facilities situated at Steam Production plants that have revised deactivation dates. Specifically:

	<u>Current Deactivation Date</u>	<u>Proposed Deactivation Date</u>
Allentown CT	June 30, 2002	June 30, 2002
Harwood CT	June 30, 2002	June 30, 2002
Williamsport CT	June 30, 2002	June 30, 2002
Harrisburg CT	June 30, 2002	June 30, 2002
Jenkins CT	June 30, 2002	June 30, 2002
Sunbury (D) CT	June 30, 2002	June 30, 2002
Sunbury CT	June 30, 2010	June 30, 2003
Martins Creek (D) CT	June 30, 2010	June 30, 2003
Martins Creek CT	June 30, 2015	June 30, 2010
Brunner Island (D) CT	June 30, 2015	June 30, 2010
Conemaugh (D) CT	June 30, 2014	June 30, 2014
Keystone (D) CT	June 30, 2005	June 30, 2010
Fishbach CT	June 30, 2002	June 30, 2007
West Shore CT	June 30, 2004	June 30, 2004
Lock Haven CT	June 30, 2004	June 30, 2004
	June 30, 2004	June 30, 2004

The development of these deactivation dates is explained in Exhibit DAK 4.

Proposed interim survivor curves for Steam, Hydro, and Nuclear Production are listed in Section 2, Results of the Service Life Study.

The Company proposes no changes in interim life characteristics for Other Production accounts. These are relatively small accounts, less than four-tenths of one percent of the Company's total investment in plant in service. There have been no technological or administrative changes that would affect life characteristics. Any changes to interim survivor life characteristics would have a minimal affect on depreciation expense since these accounts have a small dollar value and they are life-spanned.

PENNSYLVANIA POWER & LIGHT COMPANY

SECTION 2

SERVICE LIFE STUDY RESULTS

Pennsylvania Power & Light Company

Results of Service Life Study

Curve

Intangible

301.0	Organization	Non-Depreciable
302.0	Franchises and Consents	Non-Depreciable
303.0	Misc Intang Plt - Other	Non-Depreciable
303.2	Misc Intang Plt - Computer Software	Amortized

Steam Production

310.0	Land and Land Rights	Non-Depreciable
311.0	Structures and Improvements	S2-095 *
312.0	Boiler Plant Equipment	L0-060 *
314.0	Turbo-Generator Units	R2-057 *
315.0	Accessory Electric Equipment	S0-090 *
316.0	Misc Power Plant Equipment	R2-042 *

Nuclear Production

320.2	Land	Non-Depreciable
320.4	Land Rights	R5-100 *
321.0	Structures and Improvements	S2-095 *
322.0	Reactor Plant Equipment	R1-065 *
323.0	Turbo-Generator Units	R2-057 *
324.0	Accessory Electric Equipment	S0-090 *
325.0	Misc Power Plant Equipment	R2-042 *

Hydro Production

330.2	Land and Land Rights - Other	Non-Depreciable
330.4	Land and Land Rights - Rec Fac	Non-Depreciable
331.2	Structures and Improvements - Other	R1-098 *
331.4	Structures and Improvements - Rec Fac	L1-074 *
332.2	Resv, Dam, Waterway - Flow Line	R3-100 *
332.4	Resv, Dam, Waterway - Other	R4-100 *
333.0	Water Wheels, Turbines and Generators	R1-084 *
334.0	Accessory Electric Equipment	R1-082 *
335.2	Misc Power Plant Equipment - Other	R1-091 *
335.4	Misc Power Plant Equipment - Rec Fac	L0-039 *
336.0	Roads, Railroads and Bridges	R4-100 *

Pennsylvania Power & Light Company

Results of Service Life Study

Curve

Other Production

341.0	Structures and Improvements	R4-080 *
342.0	Fuel Holders, Producers and Accessories	S2-065 *
343.0	Prime Movers	R4-070 *
344.0	Generators	R4-070 *
345.0	Accessory Electric Equipment	R3-065 *
346.0	Misc Power Plant Equipment	R2-050 *

Transmission

350.2	Land	Non-Depreciable
350.4	Land Rights	R3-065
352.0	Structures and Improvements	L3-057
353.0	Station Equipment	R3-044
354.0	Towers and Fixtures	R3-055
354.2	Clearing Land and R/W - Towers	R3-065
355.0	Poles and Fixtures	R1-048
355.2	Clearing Land and R/W - Poles	R3-065
356.0	Overhead Conductors and Devices	R4-045
359.0	Roads and Trails	R3-065

Distribution

360.2	Land	Non-Depreciable
360.4	Land Rights	L4-050
361.0	Structures and Improvements	R2-055
362.0	Station Equipment	R1-048
364.2	Towers and Fixtures	R3-055
364.4	Poles and Fixtures	R1-043
364.6	Clearing Land and R/W - Towers	L4-050
364.8	Clearing Land and R/W - Poles	L4-050
365.0	Overhead Conductors and Devices	R2-033
366.0	Underground Conduit	S3-058
367.0	Underground Conductors and Devices	R4-027
368.2	Transformers - Overhead Type	S2-034
368.4	Transformers - Submersible or Pad Mounted	L1-048
368.6	Transformers - Non-Network Housing	S5-035
369.0	Services	R2-025
370.0	Meters	R2-028
371.2	Installations on Customers Premises	R1-048
371.4	Area Lighting Fixtures	L1-015
373.2	Street Lighting and Signal Systems	S2-020

Pennsylvania Power & Light Company

Results of Service Life Study

Curve

General Plant

	Non-Depreciable
389.0 Land and Land Rights	S0-057
390.2 Structures and Improvements - Buildings	R2-040
390.4 Structures and Improvements - Air Cond. Equip.	20 **
391.2 Office Furniture and Equipment - Furniture	15 **
391.4 Office Furniture and Equipment - Mech Equip	10 **
391.6 Computer Equipment - General	L4-007
391.8 Computer Equipment - Power Mgmt System	L1-022
392.4 Transportation Equipment - Trailers	30 **
393.0 Stores Equipment	20 **
394.0 Tools & Work Equipment - L&S Line Crews	20 **
394.4 Tools & Work Equipment - Const Dept	20 **
394.6 Tools & Work Equipment - Other	20 **
394.8 Transportation Equipment - Garage Equipment	20 **
395.0 Laboratory Equipment	15 **
397.0 Communication Equipment	S1-022
398.0 Miscellaneous Equipment	25 **

- * Interim survivor curves
- ** Amortization Period

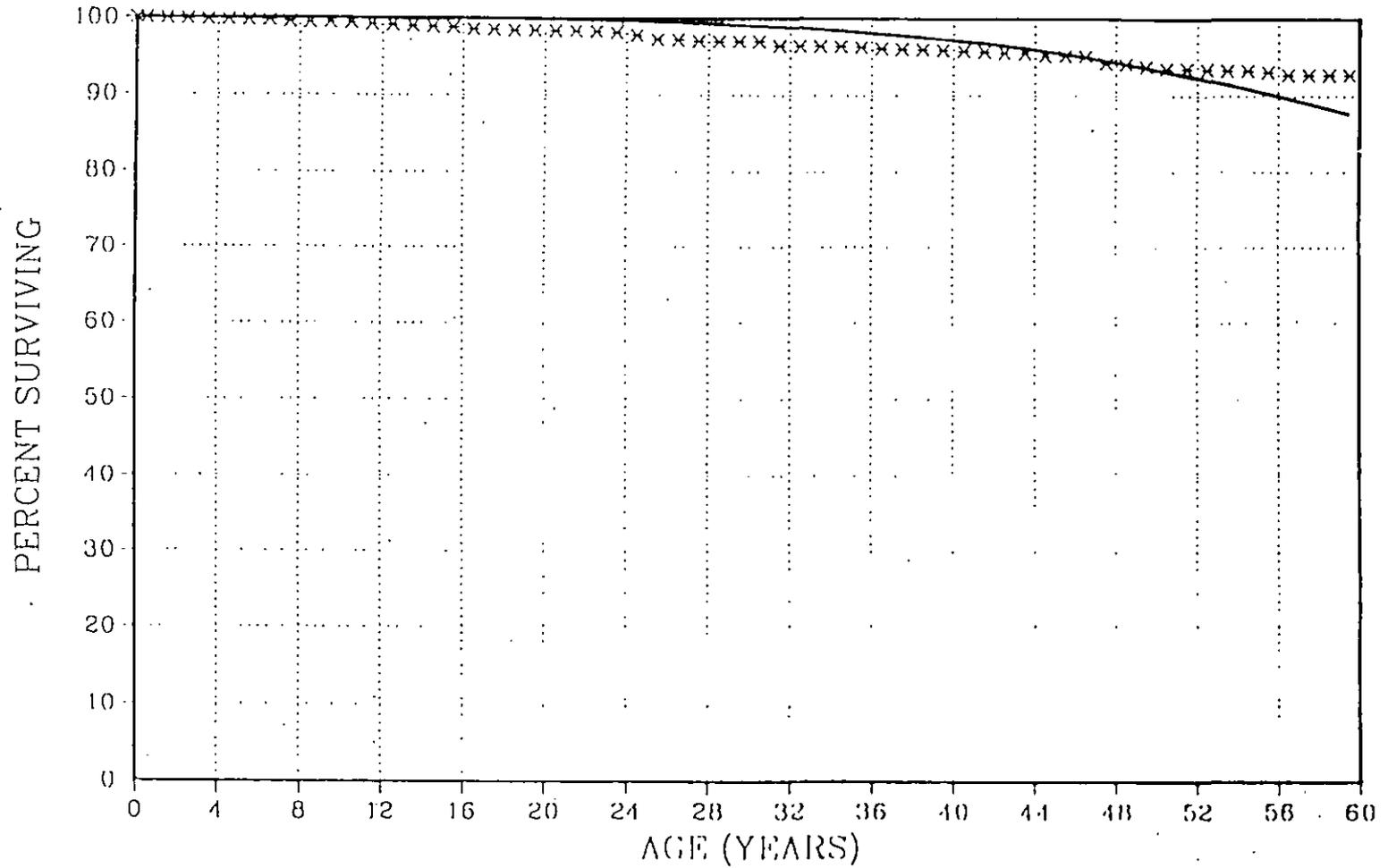
PENNSYLVANIA POWER & LIGHT COMPANY

SECTION 3

ACTUARIAL ANALYSIS RESULTS

LIFE-SPANNED ACCOUNTS

ACCOUNT 3110 -- STRUCTURES AND IMPROVEMENTS
BASED ON 1952 - 1991 BAND OF YEARS
VINTAGES FROM 1880 TO 1991



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*** ACTUARIAL LIFE TABLE

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3110 STRUCTURES AND IMPROVEMENTS

STUDY NO. 0

PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1952-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	200,081,141	100,418	0.050	99.950	100.000
0.5- 1.5	198,762,365	21,534	0.011	99.989	99.950
1.5- 2.5	195,434,707	176,258	0.090	99.910	99.939
2.5- 3.5	204,208,795	147,342	0.072	99.928	99.849
3.5- 4.5	197,079,847	12,120	0.006	99.994	99.777
4.5- 5.5	193,420,424	26,008	0.013	99.987	99.771
5.5- 6.5	187,108,416	94,756	0.051	99.949	99.757
6.5- 7.5	182,950,641	364,447	0.199	99.801	99.707
7.5- 8.5	177,101,937	113,571	0.064	99.936	99.508
8.5- 9.5	173,742,987	66,807	0.038	99.962	99.444
9.5- 10.5	161,734,312	35,971	0.022	99.978	99.406
10.5- 11.5	158,866,485	253,469	0.160	99.840	99.384
11.5- 12.5	154,200,977	110,197	0.071	99.929	99.225
12.5- 13.5	147,227,253	212,118	0.144	99.856	99.154
13.5- 14.5	146,616,142	165,370	0.113	99.887	99.012
14.5- 15.5	124,627,979	136,328	0.109	99.891	98.900
15.5- 16.5	122,193,641	282,671	0.231	99.769	98.792
16.5- 17.5	85,908,669	24,733	0.029	99.971	98.563
17.5- 18.5	83,439,942	107,880	0.129	99.871	98.535
18.5- 19.5	74,477,482	675	0.001	99.999	98.407
19.5- 20.5	55,496,065	13,028	0.023	99.977	98.407
20.5- 21.5	54,937,735	16,002	0.029	99.971	98.383
21.5- 22.5	52,887,187	21,639	0.041	99.959	98.355
22.5- 23.5	48,200,445	75,107	0.156	99.844	98.315
23.5- 24.5	48,102,720	182,631	0.380	99.620	98.161
24.5- 25.5	45,462,979	262,374	0.577	99.423	97.789
25.5- 26.5	44,954,862	8,752	0.019	99.981	97.224
26.5- 27.5	42,870,237	66,029	0.154	99.846	97.205
27.5- 28.5	42,645,085	16,345	0.038	99.962	97.056
28.5- 29.5	42,611,653	6,222	0.015	99.985	97.018
29.5- 30.5	42,604,461	2,579	0.006	99.994	97.004
30.5- 31.5	36,468,223	228,077	0.625	99.375	96.998
31.5- 32.5	36,243,306	10,707	0.030	99.970	96.392
32.5- 33.5	36,225,279	6,028	0.017	99.983	96.363
33.5- 34.5	36,213,109	13,081	0.036	99.964	96.347
34.5- 35.5	36,172,419	22,526	0.062	99.938	96.312
35.5- 36.5	34,078,787	70,971	0.208	99.792	96.252
36.5- 37.5	33,998,731	17,981	0.053	99.947	96.052
37.5- 38.5	26,741,265	13,644	0.051	99.949	96.001
38.5- 39.5	20,760,071	19,128	0.092	99.908	95.952
39.5- 40.5	20,611,214	18,189	0.088	99.912	95.864
40.5- 41.5	15,191,105	19,665	0.129	99.871	95.779
41.5- 42.5	15,171,584	27,571	0.182	99.818	95.655
42.5- 43.5	1,444,659	933	0.065	99.935	95.481
43.5- 44.5	1,435,195	4,930	0.344	99.656	95.420
44.5- 45.5	1,424,910	1	0.000	100.000	95.092
45.5- 46.5	1,419,246	39	0.003	99.997	95.092
46.5- 47.5	1,417,971	13,739	0.969	99.031	95.089
47.5- 48.5	1,403,033	1,730	0.123	99.877	94.168
48.5- 49.5	1,401,323	4,420	0.315	99.685	94.052
49.5- 50.5	1,292,505	3,217	0.249	99.751	93.755
50.5- 51.5	1,280,791	0	0.000	100.000	93.522
51.5- 52.5	1,273,242	1,800	0.141	99.859	93.522
52.5- 53.5	1,268,939	955	0.075	99.925	93.390
53.5- 54.5	1,264,436	555	0.044	99.956	93.319
54.5- 55.5	1,255,558	2,236	0.178	99.822	93.278
55.5- 56.5	1,250,054	5,153	0.412	99.588	93.112

PAAH-14

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3110 STRUCTURES AND IMPROVEMENTS

STUDY NO. 0

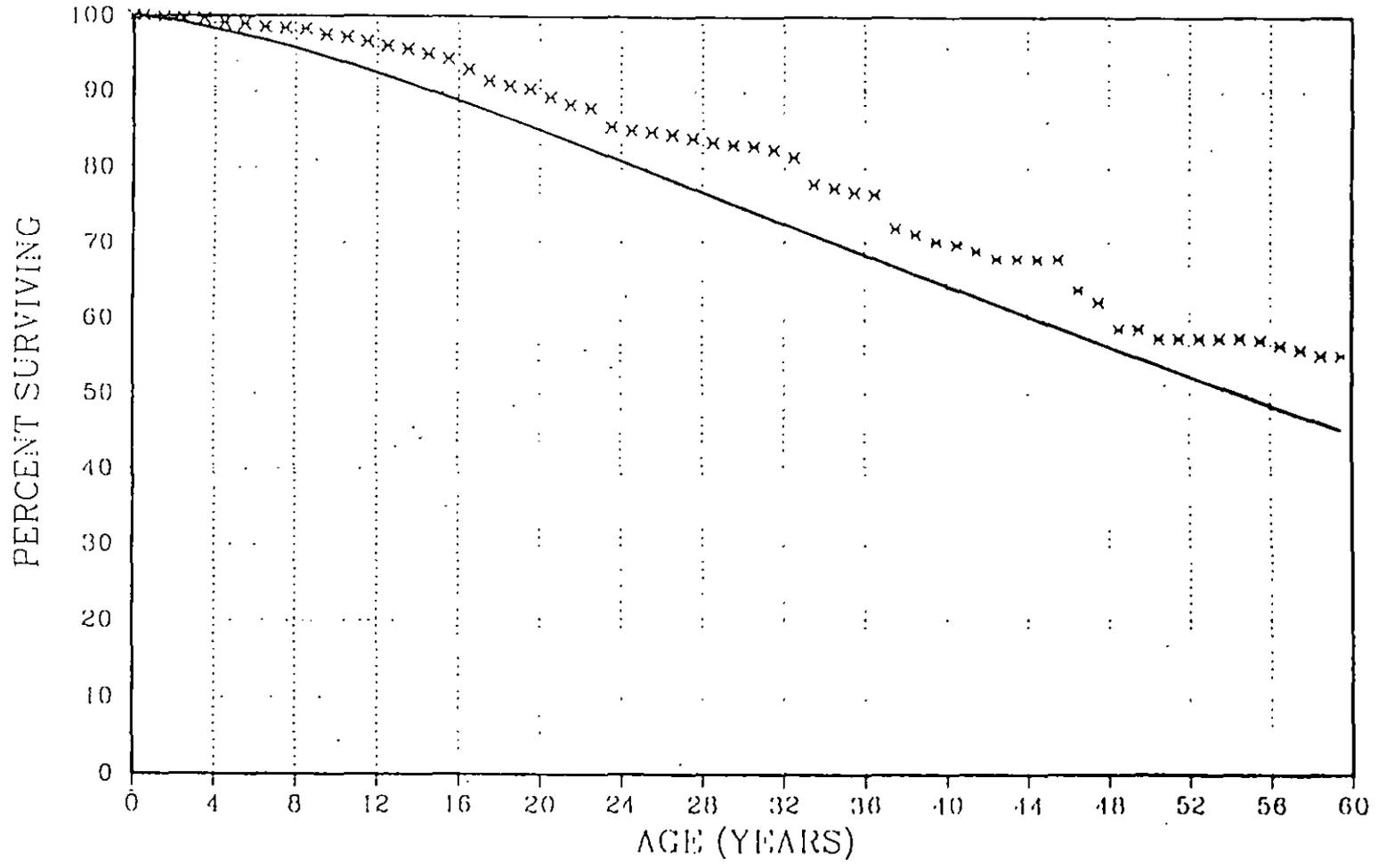
PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1952-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5- 57.5	1,243,482	98	0.008	99.992	92.728
57.5- 58.5	1,243,379	0	0.000	100.000	92.721
58.5- 59.5	1,242,996	0	0.000	100.000	92.721
59.5- 60.5	1,241,976	0	0.000	100.000	92.721
60.5- 61.5	1,239,107	118	0.010	99.990	92.721
61.5- 62.5	1,191,768	10,362	0.869	99.131	92.712
62.5- 63.5	1,001,576	0	0.000	100.000	91.906
63.5- 64.5	959,901	0	0.000	100.000	91.906
64.5- 65.5	959,901	0	0.000	100.000	91.906
65.5- 66.5	932,211	0	0.000	100.000	91.906
66.5- 67.5	50,723	0	0.000	100.000	91.906
67.5- 68.5	50,723	0	0.000	100.000	91.906
68.5- 69.5	50,706	0	0.000	100.000	91.906
69.5- 70.5	50,706	0	0.000	100.000	91.906
70.5- 71.5	50,706	0	0.000	100.000	91.906
71.5- 72.5	50,706	0	0.000	100.000	91.906
72.5- 73.5	50,706	0	0.000	100.000	91.906
73.5- 74.5	50,706	6,585	12.987	87.013	91.906
74.5- 75.5	44,121	25,224	57.170	42.830	79.971
75.5- 76.5	18,897	0	0.000	100.000	34.251
76.5- 77.5	18,897	0	0.000	100.000	34.251
77.5- 78.5	18,886	0	0.000	100.000	34.251
78.5- 79.5	18,863	0	0.000	100.000	34.251
79.5- 80.5	18,851	0	0.000	100.000	34.251
80.5- 81.5	18,851	0	0.000	100.000	34.251
81.5- 82.5	0	0	0.000	100.000	34.251
TOTALS	4,068,563,951	3,673,124	0.090		

DATA AFTER AGE INTERVAL 81.5-82.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 16.8 YEARS

ACCOUNT 3120 -- BOILER PLANT EQUIPMENT
 BASED ON 1982 - 1991 BAND OF YEARS
 VINTAGES FROM 1880 TO 1991



----- IOWA CURVE 1.0 60
 *** ACTUARIAL LIFE TABLE

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3120 BOILER PLANT EQUIPMENT

STUDY NO. 0

PLACEMENT BAND 1800-1991
 EXPERIENCE BAND 1982-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	292,378,279	0	0.000	100.000	100.000
0.5- 1.5	292,642,907	521,327	0.178	99.822	100.000
1.5- 2.5	294,388,228	145,809	0.050	99.950	99.822
2.5- 3.5	231,147,818	192,774	0.083	99.917	99.772
3.5- 4.5	214,263,500	1,302,386	0.608	99.392	99.689
4.5- 5.5	275,954,573	372,797	0.135	99.865	99.083
5.5- 6.5	245,146,595	1,043,994	0.426	99.574	98.949
6.5- 7.5	330,936,030	471,122	0.142	99.858	98.528
7.5- 8.5	324,863,818	276,268	0.085	99.915	98.388
8.5- 9.5	386,120,827	3,107,639	0.805	99.195	98.304
9.5- 10.5	433,839,415	1,543,517	0.356	99.644	97.513
10.5- 11.5	407,368,842	2,373,308	0.583	99.417	97.166
11.5- 12.5	379,739,842	2,253,806	0.594	99.406	96.600
12.5- 13.5	407,655,936	1,961,247	0.481	99.519	96.027
13.5- 14.5	405,085,620	2,631,217	0.650	99.350	95.565
14.5- 15.5	329,819,935	2,141,532	0.649	99.351	94.944
15.5- 16.5	318,159,991	4,795,402	1.507	98.493	94.327
16.5- 17.5	232,944,772	3,749,330	1.610	98.390	92.906
17.5- 18.5	227,261,918	1,572,989	0.692	99.308	91.410
18.5- 19.5	164,125,597	703,184	0.428	99.572	90.778
19.5- 20.5	94,026,649	1,101,489	1.171	98.829	90.389
20.5- 21.5	106,218,837	1,192,964	1.123	98.877	89.330
21.5- 22.5	92,664,886	438,113	0.473	99.527	88.326
22.5- 23.5	52,977,195	1,498,754	2.829	97.171	87.909
23.5- 24.5	46,333,134	258,224	0.557	99.443	85.422
24.5- 25.5	40,469,654	106,946	0.264	99.736	84.946
25.5- 26.5	46,650,817	186,488	0.400	99.600	84.721
26.5- 27.5	29,117,376	172,368	0.592	99.408	84.383
27.5- 28.5	43,487,893	275,310	0.633	99.367	83.883
28.5- 29.5	51,307,302	195,225	0.381	99.619	83.352
29.5- 30.5	51,064,134	101,086	0.198	99.802	83.035
30.5- 31.5	38,622,756	193,100	0.500	99.500	82.871
31.5- 32.5	38,283,456	481,249	1.257	98.743	82.456
32.5- 33.5	58,010,027	2,557,405	4.409	95.591	81.420
33.5- 34.5	55,480,305	356,737	0.643	99.357	77.830
34.5- 35.5	54,583,494	332,313	0.609	99.391	77.330
35.5- 36.5	50,232,732	213,372	0.425	99.575	76.859
36.5- 37.5	50,005,733	2,934,568	5.868	94.132	76.533
37.5- 38.5	33,844,008	361,079	1.067	98.933	72.041
38.5- 39.5	26,299,914	376,728	1.432	98.568	71.273
39.5- 40.5	25,858,664	148,834	0.576	99.424	70.252
40.5- 41.5	19,467,536	250,217	1.326	98.674	69.847
41.5- 42.5	19,234,012	280,256	1.457	98.543	68.921
42.5- 43.5	116,999	0	0.000	100.000	67.917
43.5- 44.5	90,596	67	0.074	99.926	67.917
44.5- 45.5	82,370	0	0.000	100.000	67.866
45.5- 46.5	80,529	4,840	6.010	93.990	67.866
46.5- 47.5	72,350	1,825	2.522	97.478	63.788
47.5- 48.5	70,793	4,090	5.777	94.223	62.179
48.5- 49.5	72,342	0	0.000	100.000	58.586
49.5- 50.5	62,476	1,312	2.100	97.900	58.586
50.5- 51.5	54,381	0	0.000	100.000	57.356
51.5- 52.5	88,756	0	0.000	100.000	57.356
52.5- 53.5	80,524	0	0.000	100.000	57.356
53.5- 54.5	85,200	0	0.000	100.000	57.356
54.5- 55.5	85,821	485	0.565	99.435	57.356
55.5- 56.5	86,381	977	1.131	98.869	57.032

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3120 BOILER PLANT EQUIPMENT

STUDY NO. 0

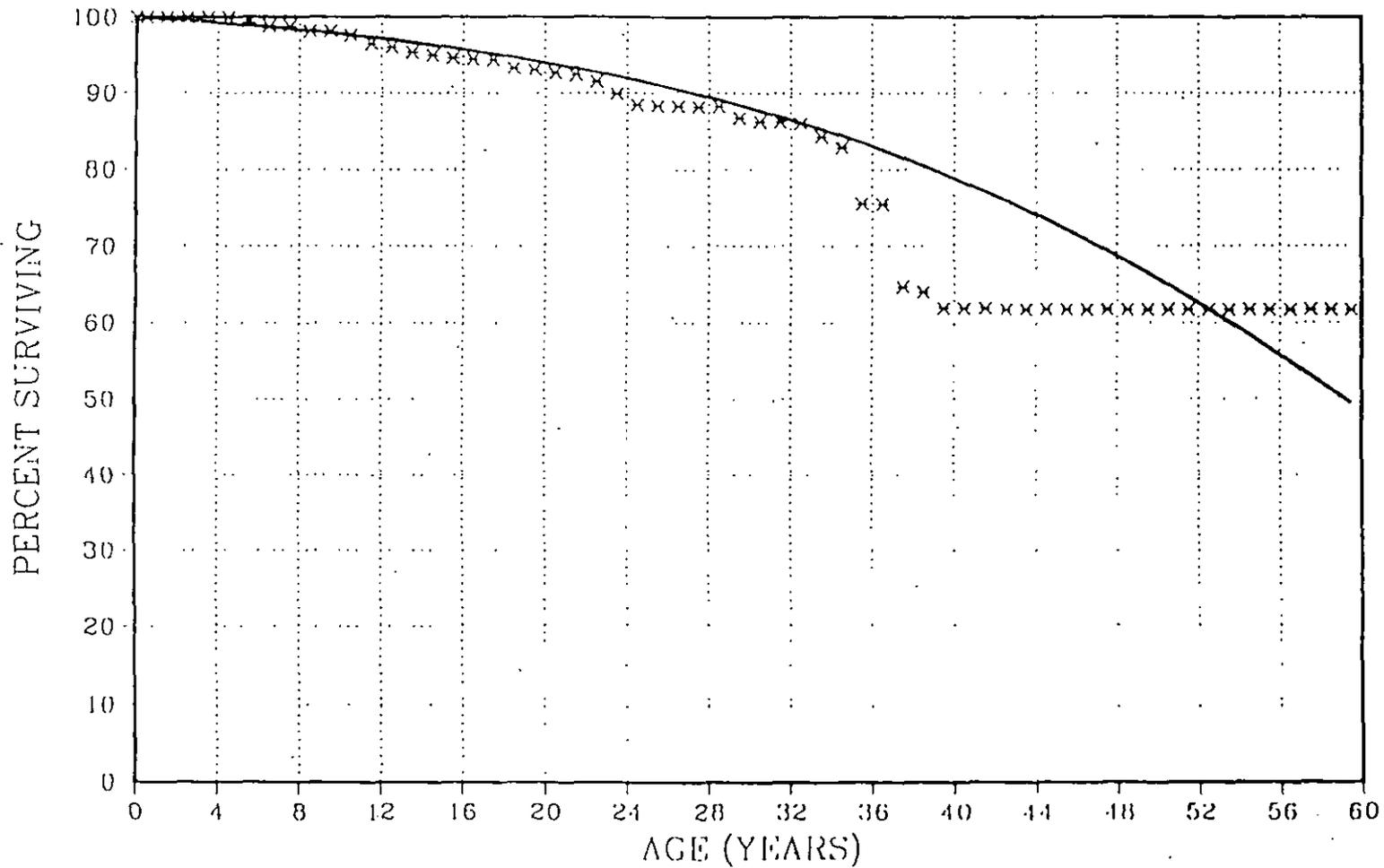
PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1982-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5- 57.5	417,846	4,121	0.986	99.014	56.387
57.5- 58.5	412,553	5,908	1.451	98.549	55.831
58.5- 59.5	395,866	0	0.000	100.000	55.020
59.5- 60.5	395,633	1,306	0.330	99.670	55.020
60.5- 61.5	386,104	0	0.000	100.000	54.839
61.5- 62.5	333,725	36,435	10.918	89.082	54.839
62.5- 63.5	297,310	11,857	3.988	96.012	48.852
63.5- 64.5	279,497	14,675	5.251	94.749	46.903
64.5- 65.5	264,467	0	0.000	100.000	44.441
65.5- 66.5	263,406	0	0.000	100.000	44.441
66.5- 67.5	1,082	0	0.000	100.000	44.441
67.5- 68.5	973	0	0.000	100.000	44.441
68.5- 69.5	457	0	0.000	100.000	44.441
69.5- 70.5	804	0	0.000	100.000	44.441
70.5- 71.5	1,177	0	0.000	100.000	44.441
71.5- 72.5	2,143	0	0.000	100.000	44.441
72.5- 73.5	2,123	0	0.000	100.000	44.441
73.5- 74.5	2,123	0	0.000	100.000	44.441
74.5- 75.5	2,123	0	0.000	100.000	44.441
75.5- 76.5	2,123	0	0.000	100.000	44.441
76.5- 77.5	2,123	0	0.000	100.000	44.441
77.5- 78.5	2,040	0	0.000	100.000	44.441
78.5- 79.5	1,688	0	0.000	100.000	44.441
79.5- 80.5	1,339	0	0.000	100.000	44.441
80.5- 81.5	966	0	0.000	100.000	44.441
81.5- 82.5	0	0	0.000	100.000	44.441
TOTALS	7,322,684,166	45,268,451	0.618		

DATA AFTER AGE INTERVAL 81.5-82.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 18.3 YEARS

ACCOUNT 3140 - TURBO-GENERATOR UNITS
 BASED ON 1982 - 1991 BAND OF YEARS
 VINTAGES FROM 1880 TO 1991



—— IOWA CURVE R2 57

* * * ACTUARIAL LIFE TABLE

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3140 TURBO-GENERATOR UNITS

STUDY NO. 0

PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1982-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	150,040,088	83,072	0.055	99.945	100.000
0.5- 1.5	127,486,745	0	0.000	100.000	99.945
1.5- 2.5	112,295,144	0	0.000	100.000	99.945
2.5- 3.5	81,490,656	0	0.000	100.000	99.945
3.5- 4.5	64,972,134	483	0.001	99.999	99.945
4.5- 5.5	99,542,155	570,221	0.573	99.427	99.944
5.5- 6.5	86,603,972	510,604	0.590	99.410	99.371
6.5- 7.5	117,989,167	4,343	0.004	99.996	98.785
7.5- 8.5	112,315,929	686,041	0.611	99.389	98.782
8.5- 9.5	140,082,556	91,726	0.065	99.935	98.178
9.5- 10.5	174,256,945	918,095	0.527	99.473	98.114
10.5- 11.5	174,058,022	1,911,855	1.098	98.902	97.597
11.5- 12.5	173,162,834	888,140	0.513	99.487	96.525
12.5- 13.5	182,349,516	1,282,131	0.703	99.297	96.030
13.5- 14.5	182,616,231	654,278	0.358	99.642	95.355
14.5- 15.5	142,556,936	543,613	0.381	99.619	95.013
15.5- 16.5	140,853,468	262,192	0.186	99.814	94.651
16.5- 17.5	106,557,550	147,365	0.138	99.862	94.475
17.5- 18.5	106,512,748	1,219,512	1.147	98.853	94.344
18.5- 19.5	75,412,876	153,729	0.204	99.796	93.262
19.5- 20.5	39,097,372	170,143	0.435	99.565	93.072
20.5- 21.5	49,048,694	146,249	0.293	99.707	92.667
21.5- 22.5	46,134,720	454,577	0.985	99.015	92.395
22.5- 23.5	29,429,604	517,716	1.759	98.241	91.485
23.5- 24.5	26,575,836	433,523	1.631	98.369	89.875
24.5- 25.5	23,385,331	35,744	0.153	99.847	88.409
25.5- 26.5	26,783,500	6,029	0.023	99.977	88.274
26.5- 27.5	17,967,038	14,874	0.083	99.917	88.254
27.5- 28.5	26,091,632	0	0.000	100.000	88.181
28.5- 29.5	30,017,996	498,104	1.659	98.341	88.181
29.5- 30.5	29,513,322	162,612	0.551	99.449	86.718
30.5- 31.5	18,284,516	8,288	0.045	99.955	86.240
31.5- 32.5	18,276,228	50,038	0.274	99.726	86.201
32.5- 33.5	22,564,091	441,537	1.957	98.043	85.965
33.5- 34.5	22,122,554	387,083	1.750	98.250	84.283
34.5- 35.5	21,735,471	1,894,487	8.716	91.284	82.808
35.5- 36.5	18,223,415	6,236	0.034	99.966	75.590
36.5- 37.5	18,163,594	2,613,122	14.387	85.613	75.565
37.5- 38.5	10,809,357	117,403	1.086	98.914	64.693
38.5- 39.5	7,091,822	233,404	3.291	96.709	63.991
39.5- 40.5	6,865,252	0	0.000	100.000	61.885
40.5- 41.5	4,206,137	0	0.000	100.000	61.885
41.5- 42.5	4,206,137	11,844	0.282	99.718	61.885
42.5- 43.5	6,834	0	0.000	100.000	61.710
43.5- 44.5	6,834	0	0.000	100.000	61.710
44.5- 45.5	6,834	0	0.000	100.000	61.710
45.5- 46.5	7,405	0	0.000	100.000	61.710
46.5- 47.5	7,405	0	0.000	100.000	61.710
47.5- 48.5	7,405	0	0.000	100.000	61.710
48.5- 49.5	7,705	0	0.000	100.000	61.710
49.5- 50.5	903	0	0.000	100.000	61.710
50.5- 51.5	3,023	0	0.000	100.000	61.710
51.5- 52.5	4,492	0	0.000	100.000	61.710
52.5- 53.5	4,492	0	0.000	100.000	61.710
53.5- 54.5	4,492	0	0.000	100.000	61.710
54.5- 55.5	4,492	0	0.000	100.000	61.710
55.5- 56.5	3,921	0	0.000	100.000	61.710

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3140 TURBO-GENERATOR UNITS

STUDY NO. 0

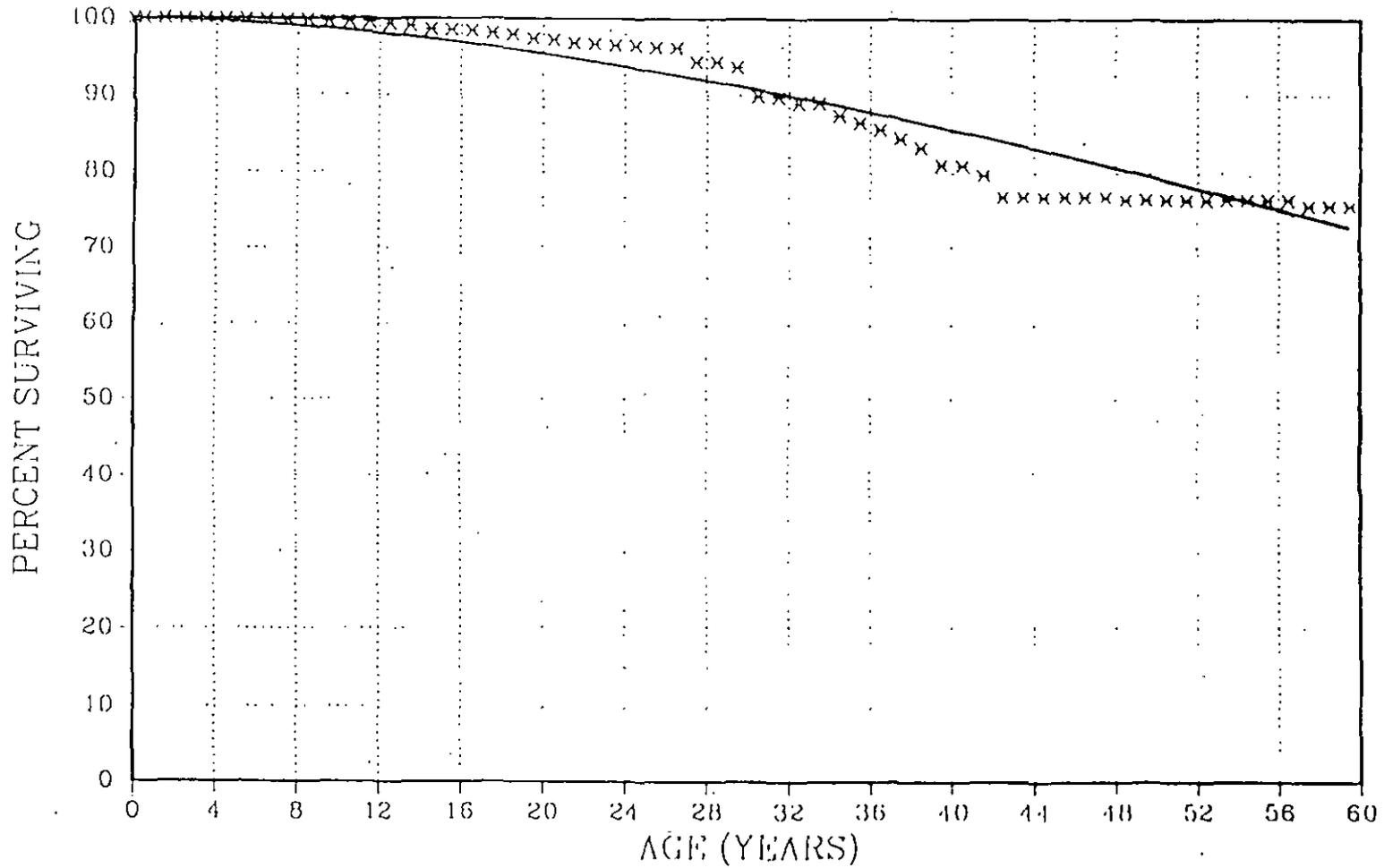
PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1982-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5- 57.5	168,146	0	0.000	100.000	61.710
57.5- 58.5	168,146	0	0.000	100.000	61.710
58.5- 59.5	167,846	0	0.000	100.000	61.710
59.5- 60.5	167,814	0	0.000	100.000	61.710
60.5- 61.5	165,694	0	0.000	100.000	61.710
61.5- 62.5	164,225	0	0.000	100.000	61.710
62.5- 63.5	164,225	1,606	0.978	99.022	61.710
63.5- 64.5	162,619	0	0.000	100.000	61.107
64.5- 65.5	162,619	0	0.000	100.000	61.107
65.5- 66.5	162,619	3,161	1.944	98.056	61.107
66.5- 67.5	0	0	0.000	100.000	59.919
TOTALS	3,070,079,497	18,135,180	0.591		

DATA AFTER AGE INTERVAL 66.5-67.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 21.3 YEARS

ACCOUNT 3150 -- ACCESSORY ELECTRIC EQUIPMENT
 BASED ON 1982 - 1991 BAND OF YEARS
 VINTAGES FROM 1880 TO 1991



— IOWA CURVE SO 90

* * * ACTUARIAL LIFE TABLE

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3150 ACCESSORY ELECTRIC EQUIPMENT

STUDY NO. 0

PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1982-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	42,342,905	0	0.000	100.000	100.000
0.5- 1.5	36,797,771	0	0.000	100.000	100.000
1.5- 2.5	41,788,559	16,900	0.040	99.960	100.000
2.5- 3.5	39,691,666	0	0.000	100.000	99.960
3.5- 4.5	35,227,196	0	0.000	100.000	99.960
4.5- 5.5	48,087,402	0	0.000	100.000	99.960
5.5- 6.5	46,853,875	23,454	0.050	99.950	99.960
6.5- 7.5	62,688,199	34,988	0.056	99.944	99.910
7.5- 8.5	61,407,379	0	0.000	100.000	99.854
8.5- 9.5	66,263,602	150,019	0.226	99.774	99.854
9.5- 10.5	71,157,736	3,933	0.006	99.994	99.628
10.5- 11.5	69,199,999	60,413	0.087	99.913	99.622
11.5- 12.5	61,101,922	145,497	0.238	99.762	99.535
12.5- 13.5	62,110,537	142,917	0.230	99.770	99.298
13.5- 14.5	61,160,392	252,105	0.412	99.588	99.070
14.5- 15.5	46,628,284	55,476	0.119	99.881	98.661
15.5- 16.5	45,103,880	52,552	0.117	99.883	98.544
16.5- 17.5	26,651,198	81,333	0.305	99.695	98.429
17.5- 18.5	25,701,630	47,582	0.185	99.815	98.129
18.5- 19.5	18,640,158	103,703	0.556	99.444	97.947
19.5- 20.5	8,039,347	11,792	0.147	99.853	97.402
20.5- 21.5	9,290,410	41,975	0.452	99.548	97.259
21.5- 22.5	8,185,173	9,264	0.113	99.887	96.820
22.5- 23.5	5,258,039	8,560	0.163	99.837	96.710
23.5- 24.5	4,799,275	1,889	0.039	99.961	96.553
24.5- 25.5	3,895,656	8,229	0.211	99.789	96.515
25.5- 26.5	4,728,055	4,087	0.086	99.914	96.311
26.5- 27.5	3,371,688	63,682	1.889	98.111	96.228
27.5- 28.5	5,354,842	0	0.000	100.000	94.410
28.5- 29.5	6,721,949	50,621	0.753	99.247	94.410
29.5- 30.5	6,665,564	278,304	4.175	95.825	93.699
30.5- 31.5	5,903,044	2,417	0.041	99.959	89.787
31.5- 32.5	5,889,009	51,733	0.878	99.122	89.750
32.5- 33.5	9,281,718	4,100	0.044	99.956	88.962
33.5- 34.5	9,298,455	165,093	1.775	98.225	88.923
34.5- 35.5	9,087,486	90,626	0.997	99.003	87.344
35.5- 36.5	8,212,059	83,650	1.019	98.981	86.473
36.5- 37.5	8,118,080	113,920	1.403	98.597	85.592
37.5- 38.5	5,693,796	38,254	1.374	98.626	84.391
38.5- 39.5	4,450,951	119,734	2.690	97.310	83.231
39.5- 40.5	4,331,141	5,143	0.119	99.881	80.992
40.5- 41.5	3,270,252	50,778	1.553	98.447	80.896
41.5- 42.5	3,220,090	114,204	3.547	96.453	79.640
42.5- 43.5	48,595	0	0.000	100.000	76.815
43.5- 44.5	29,803	0	0.000	100.000	76.815
44.5- 45.5	29,992	0	0.000	100.000	76.815
45.5- 46.5	29,319	0	0.000	100.000	76.815
46.5- 47.5	29,267	0	0.000	100.000	76.815
47.5- 48.5	25,524	106	0.415	99.585	76.815
48.5- 49.5	19,200	0	0.000	100.000	76.496
49.5- 50.5	8,146	0	0.000	100.000	76.496
50.5- 51.5	8,023	0	0.000	100.000	76.496
51.5- 52.5	14,216	0	0.000	100.000	76.496
52.5- 53.5	14,797	0	0.000	100.000	76.496
53.5- 54.5	13,020	0	0.000	100.000	76.496
54.5- 55.5	152,708	0	0.000	100.000	76.496
55.5- 56.5	152,687	0	0.000	100.000	76.496

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3150 ACCESSORY ELECTRIC EQUIPMENT

STUDY NO. 0

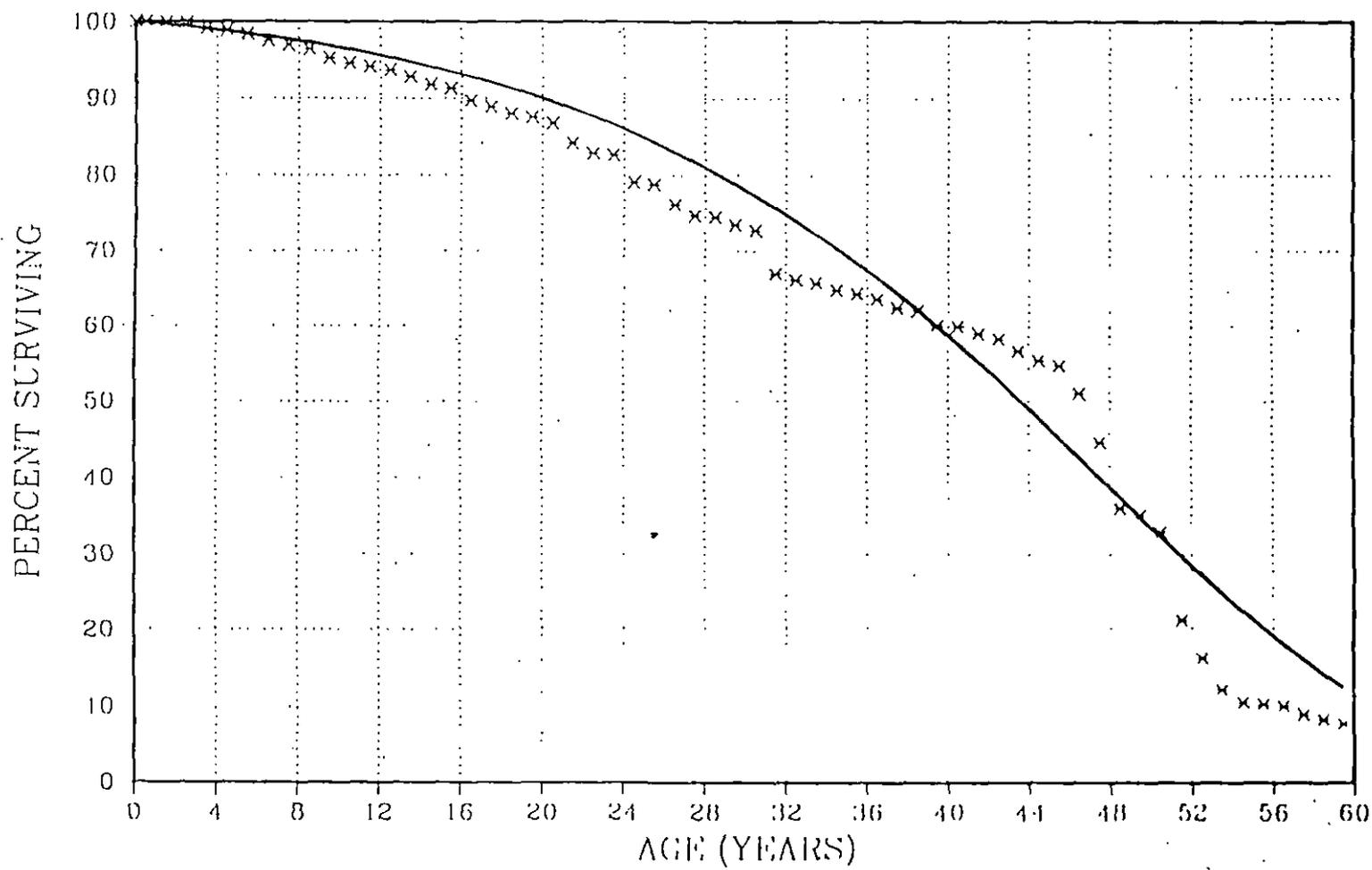
PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1982-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5- 57.5	228,101	2,440	1.073	98.927	76.496
57.5- 58.5	225,563	0	0.000	100.000	75.675
58.5- 59.5	225,557	0	0.000	100.000	75.675
59.5- 60.5	223,372	8,470	3.792	96.208	75.675
60.5- 61.5	214,332	0	0.000	100.000	72.806
61.5- 62.5	205,465	0	0.000	100.000	72.806
62.5- 63.5	204,558	0	0.000	100.000	72.806
63.5- 64.5	204,290	0	0.000	100.000	72.806
64.5- 65.5	64,496	0	0.000	100.000	72.806
65.5- 66.5	64,496	0	0.000	100.000	72.806
66.5- 67.5	0	0	0.000	100.000	72.806
TOTALS	1,114,105,896	2,539,951	0.228		

DATA AFTER AGE INTERVAL 66.5-67.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 24.5 YEARS

ACCOUNT 3160 - MISC POWER PLANT EQUIPMENT
BASED ON 1972 - 1991 BAND OF YEARS
VINTAGES FROM 1880 TO 1991



- - - IOWA CURVE R2 42

* * * ACTUARIAL LIFE TABLE

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3160 MISC POWER PLANT EQUIPMENT

STUDY NO. 0

PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1972-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	17,755,752	0	0.000	100.000	100.000
0.5- 1.5	16,881,427	7,756	0.046	99.954	100.000
1.5- 2.5	16,238,859	8,168	0.050	99.950	99.954
2.5- 3.5	15,069,201	112,000	0.743	99.257	99.904
3.5- 4.5	13,712,520	37,709	0.275	99.725	99.161
4.5- 5.5	13,249,892	64,214	0.485	99.515	98.889
5.5- 6.5	12,247,509	114,493	0.935	99.065	98.409
6.5- 7.5	11,741,310	56,903	0.485	99.515	97.489
7.5- 8.5	11,224,957	68,149	0.607	99.393	97.017
8.5- 9.5	10,667,542	124,332	1.166	98.834	96.428
9.5- 10.5	9,864,003	68,624	0.696	99.304	95.304
10.5- 11.5	9,851,571	42,402	0.430	99.570	94.641
11.5- 12.5	9,185,078	49,465	0.539	99.461	94.234
12.5- 13.5	8,599,943	80,941	0.941	99.059	93.726
13.5- 14.5	8,321,731	90,347	1.086	98.914	92.844
14.5- 15.5	6,774,040	40,588	0.599	99.401	91.836
15.5- 16.5	6,653,391	115,940	1.743	98.257	91.286
16.5- 17.5	3,859,903	36,575	0.948	99.052	89.695
17.5- 18.5	4,094,355	40,177	0.981	99.019	88.845
18.5- 19.5	3,547,678	17,368	0.490	99.510	87.973
19.5- 20.5	2,364,948	20,820	0.880	99.120	87.543
20.5- 21.5	2,472,941	76,295	3.085	96.915	86.772
21.5- 22.5	2,227,590	33,196	1.490	98.510	84.095
22.5- 23.5	2,719,494	9,498	0.349	99.651	82.842
23.5- 24.5	2,691,059	114,306	4.248	95.752	82.552
24.5- 25.5	2,427,560	6,962	0.287	99.713	79.046
25.5- 26.5	2,427,394	81,161	3.344	96.656	78.819
26.5- 27.5	2,093,283	41,346	1.975	98.025	76.184
27.5- 28.5	2,025,963	4,055	0.200	99.800	74.679
28.5- 29.5	2,019,819	27,839	1.378	98.622	74.530
29.5- 30.5	1,964,719	19,980	1.017	98.983	73.502
30.5- 31.5	1,602,027	128,558	8.025	91.975	72.755
31.5- 32.5	1,477,788	17,784	1.203	98.797	66.916
32.5- 33.5	1,460,091	9,208	0.631	99.369	66.111
33.5- 34.5	1,450,064	20,765	1.432	98.568	65.694
34.5- 35.5	1,437,525	10,823	0.753	99.247	64.754
35.5- 36.5	1,385,321	15,864	1.145	98.855	64.266
36.5- 37.5	1,367,343	24,200	1.770	98.230	63.530
37.5- 38.5	995,187	7,414	0.745	99.255	62.406
38.5- 39.5	887,656	26,007	2.930	97.070	61.941
39.5- 40.5	852,837	3,740	0.439	99.561	60.126
40.5- 41.5	725,752	11,310	1.558	98.442	59.862
41.5- 42.5	699,266	9,011	1.289	98.711	58.929
42.5- 43.5	100,865	2,717	2.694	97.306	58.170
43.5- 44.5	110,543	2,521	2.281	97.719	56.603
44.5- 45.5	108,681	1,191	1.096	98.904	55.312
45.5- 46.5	89,719	6,016	6.705	93.295	54.706
46.5- 47.5	105,488	13,222	12.534	87.466	51.038
47.5- 48.5	87,111	16,905	19.406	80.594	44.641
48.5- 49.5	75,566	1,714	2.268	97.732	35.978
49.5- 50.5	70,958	4,598	6.480	93.520	35.162
50.5- 51.5	63,137	22,302	35.323	64.677	32.883
51.5- 52.5	35,000	8,151	23.289	76.711	21.268
52.5- 53.5	23,577	5,924	25.126	74.874	16.315
53.5- 54.5	17,399	2,373	13.639	86.361	12.216
54.5- 55.5	9,036	199	2.202	97.798	10.549
55.5- 56.5	6,063	159	2.622	97.378	10.317

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3160 MISC POWER PLANT EQUIPMENT

STUDY NO. 0

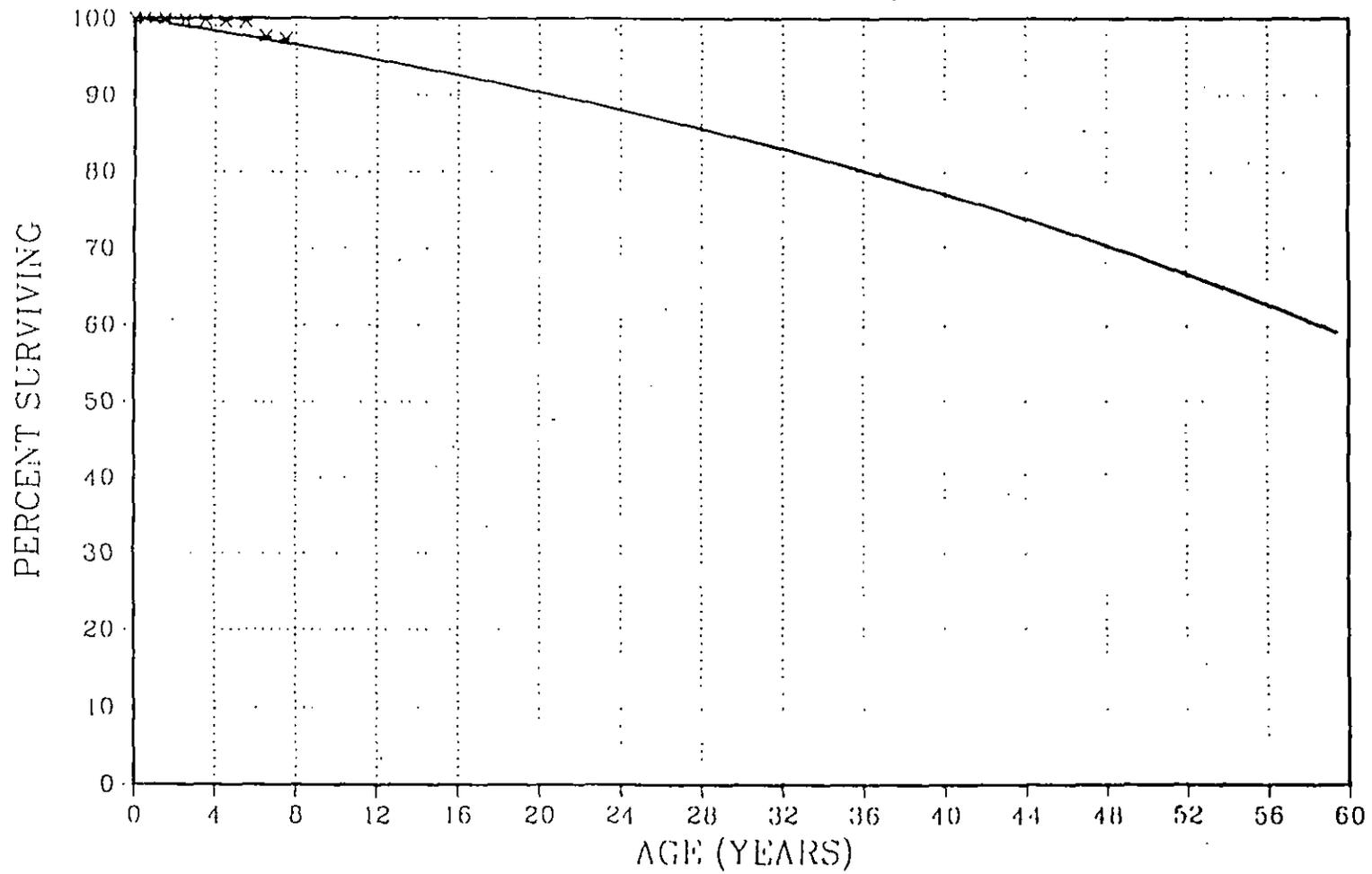
PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1972-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5- 57.5	5,565	611	10.979	89.021	10.047
57.5- 58.5	4,171	310	7.432	92.568	8.944
58.5- 59.5	3,769	272	7.217	92.783	8.279
59.5- 60.5	2,163	2	0.092	99.908	7.681
60.5- 61.5	765	67	8.758	91.242	7.674
61.5- 62.5	734	36	4.905	95.095	7.002
62.5- 63.5	698	399	57.163	42.837	6.659
63.5- 64.5	299	95	31.773	68.227	2.852
64.5- 65.5	204	83	40.686	59.314	1.946
65.5- 66.5	121	36	29.752	70.248	1.154
66.5- 67.5	85	0	0.000	100.000	0.811
67.5- 68.5	85	0	0.000	100.000	0.811
68.5- 69.5	85	0	0.000	100.000	0.811
69.5- 70.5	85	0	0.000	100.000	0.811
70.5- 71.5	85	0	0.000	100.000	0.811
71.5- 72.5	85	0	0.000	100.000	0.811
72.5- 73.5	85	0	0.000	100.000	0.811
73.5- 74.5	85	0	0.000	100.000	0.811
74.5- 75.5	85	0	0.000	100.000	0.811
75.5- 76.5	85	0	0.000	100.000	0.811
76.5- 77.5	85	85	100.000	0.000	0.811
77.5- 78.5	0	0	0.000	100.000	0.000
TOTALS	250,238,856	1,986,281	0.794		

DATA AFTER AGE INTERVAL 77.5-78.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 18.4 YEARS

ACCOUNT 3220 -- REACTOR PLANT EQUIPMENT
BASED ON 1982 -- 1991 BAND OF YEARS
VINTAGES FROM 1880 TO 1991



----- IOWA CURVE R1 65

* * * - ACTUARIAL LIFE TABLE

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3220 REACTOR PLANT EQUIPMENT

STUDY NO. 0

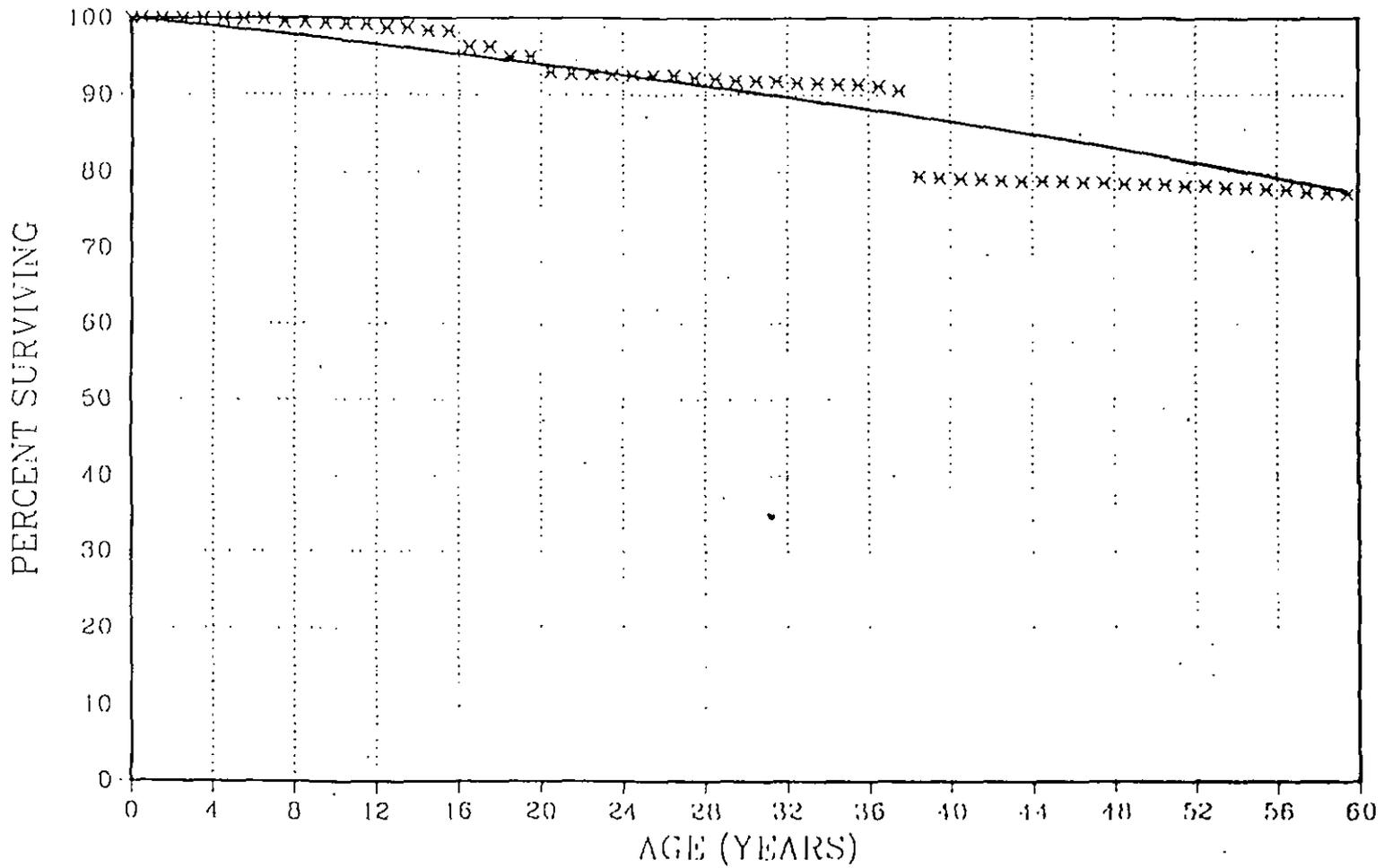
PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1982-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	1867,327,135	280,366	0.015	99.985	100.000
0.5- 1.5	1837,161,240	1,091,334	0.059	99.941	99.985
1.5- 2.5	1826,250,733	891,787	0.049	99.951	99.925
2.5- 3.5	1815,230,783	2,038,535	0.112	99.888	99.876
3.5- 4.5	1803,518,935	1,986,040	0.110	99.890	99.764
4.5- 5.5	1793,169,199	1,360,908	0.076	99.924	99.654
5.5- 6.5	1777,416,471	33,655,928	1.894	98.106	99.579
6.5- 7.5	911,768,126	2,909,824	0.319	99.681	97.693
7.5- 8.5	902,479,001	15,597,163	1.728	98.272	97.381
8.5- 9.5	0	0	0.000	100.000	95.698
TOTALS	14,534,321,623	59,819,885	0.412		

DATA AFTER AGE INTERVAL 8.5- 9.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 6.2 YEARS

ACCOUNT 3312 -- STRUC & IMP - OTHER
BASED ON 1952 -- 1991 BAND OF YEARS
VINTAGES FROM 1880 TO 1991



— IOWA CURVE R1.98

* * * ACTUARIAL LIFE TABLE

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3312 STRUC & IMP - OTHER

STUDY NO. 0

PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1952-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	2,291,736	0	0.000	100.000	100.000
0.5- 1.5	2,308,276	0	0.000	100.000	100.000
1.5- 2.5	2,303,988	197	0.009	99.991	100.000
2.5- 3.5	1,956,484	18	0.001	99.999	99.991
3.5- 4.5	1,432,042	237	0.017	99.983	99.991
4.5- 5.5	1,218,036	581	0.048	99.952	99.974
5.5- 6.5	971,163	686	0.071	99.929	99.926
6.5- 7.5	919,093	3,923	0.427	99.573	99.856
7.5- 8.5	598,820	126	0.021	99.979	99.429
8.5- 9.5	604,301	576	0.095	99.905	99.409
9.5- 10.5	552,377	0	0.000	100.000	99.314
10.5- 11.5	467,755	644	0.138	99.862	99.314
11.5- 12.5	336,405	1,577	0.469	99.531	99.177
12.5- 13.5	304,469	109	0.036	99.964	98.712
13.5- 14.5	305,841	1,035	0.338	99.662	98.677
14.5- 15.5	313,930	76	0.024	99.976	98.343
15.5- 16.5	295,869	6,080	2.055	97.945	98.319
16.5- 17.5	294,949	0	0.000	100.000	96.299
17.5- 18.5	323,383	4,305	1.331	98.669	96.299
18.5- 19.5	354,381	0	0.000	100.000	95.017
19.5- 20.5	373,589	8,214	2.199	97.801	95.017
20.5- 21.5	375,003	938	0.250	99.750	92.928
21.5- 22.5	366,836	0	0.000	100.000	92.695
22.5- 23.5	395,051	371	0.094	99.906	92.695
23.5- 24.5	396,934	12	0.003	99.997	92.608
24.5- 25.5	414,052	0	0.000	100.000	92.605
25.5- 26.5	1,750,809	235	0.013	99.987	92.605
26.5- 27.5	1,755,870	5,900	0.336	99.664	92.593
27.5- 28.5	1,880,592	2,144	0.114	99.886	92.282
28.5- 29.5	2,156,349	7,038	0.326	99.674	92.177
29.5- 30.5	2,152,339	693	0.032	99.968	91.876
30.5- 31.5	2,154,211	1,487	0.069	99.931	91.846
31.5- 32.5	2,147,974	4,447	0.207	99.793	91.783
32.5- 33.5	2,149,736	1,407	0.065	99.935	91.593
33.5- 34.5	2,147,642	4,267	0.199	99.801	91.535
34.5- 35.5	2,148,793	19	0.001	99.999	91.351
35.5- 36.5	2,145,829	5,174	0.241	99.759	91.350
36.5- 37.5	2,140,952	12,898	0.602	99.398	91.130
37.5- 38.5	2,158,343	265,880	12.319	87.681	90.581
38.5- 39.5	1,929,496	5,246	0.272	99.728	79.422
39.5- 40.5	1,918,370	2,098	0.109	99.891	79.206
40.5- 41.5	1,924,445	1,135	0.059	99.941	79.120
41.5- 42.5	2,180,461	6,412	0.294	99.706	79.073
42.5- 43.5	2,170,799	1,982	0.091	99.909	78.841
43.5- 44.5	2,136,522	871	0.041	99.959	78.769
44.5- 45.5	2,135,651	213	0.010	99.990	78.737
45.5- 46.5	2,125,212	1,899	0.089	99.911	78.729
46.5- 47.5	2,098,387	1,424	0.068	99.932	78.658
47.5- 48.5	2,096,749	3,014	0.144	99.856	78.605
48.5- 49.5	2,088,459	1,280	0.061	99.939	78.492
49.5- 50.5	2,085,501	933	0.045	99.955	78.444
50.5- 51.5	2,067,881	3,428	0.166	99.834	78.409
51.5- 52.5	2,062,730	1,291	0.063	99.937	78.279
52.5- 53.5	2,059,985	5,879	0.285	99.715	78.230
53.5- 54.5	2,042,131	459	0.022	99.978	78.007
54.5- 55.5	2,032,803	4,375	0.215	99.785	77.989
55.5- 56.5	2,027,913	1,489	0.073	99.927	77.821

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3312 STRUC & IMP - OTHER

STUDY NO. 0

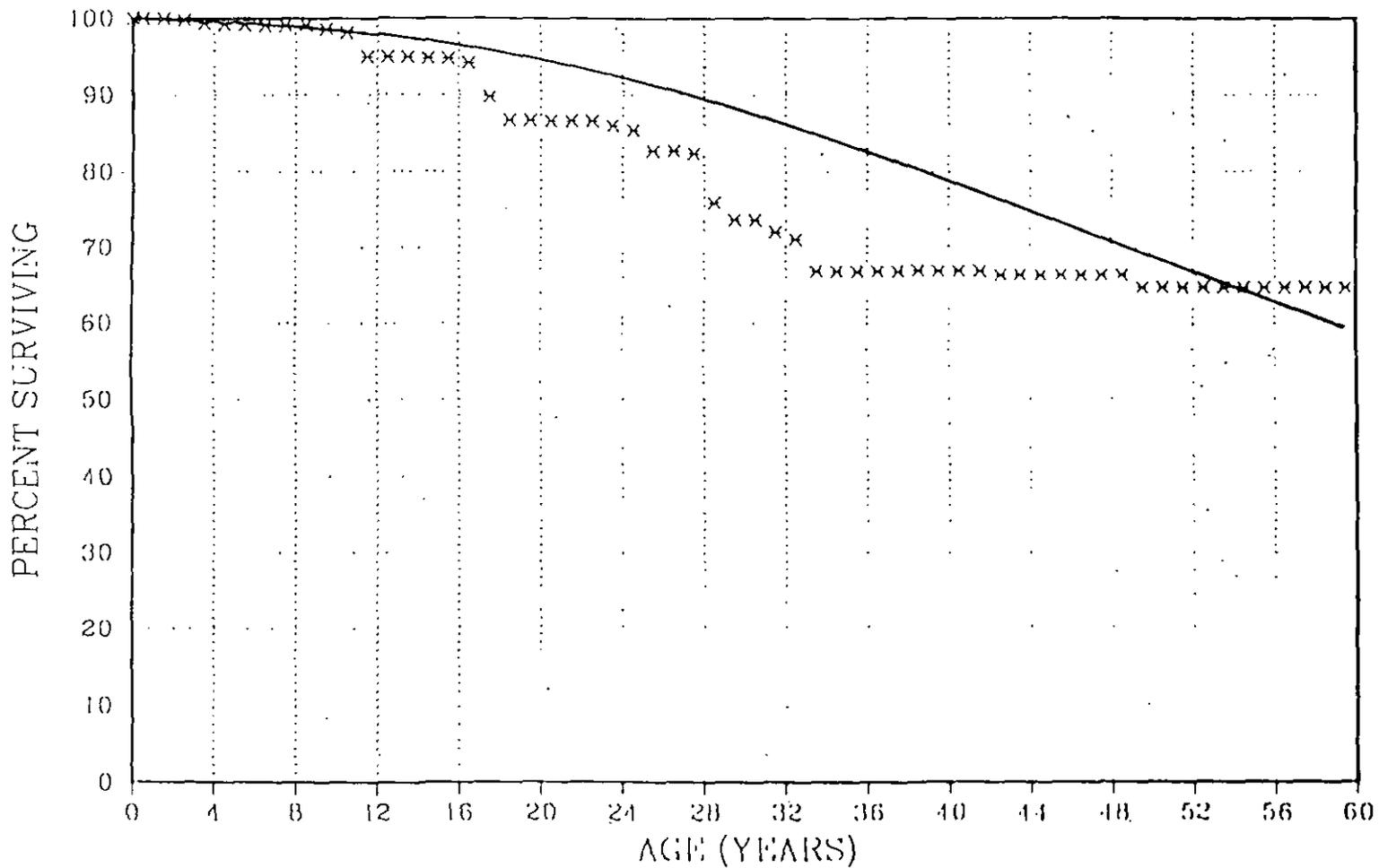
PLACEMENT BAND 1080-1991
 EXPERIENCE BAND 1952-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5- 57.5	2,021,280	8,485	0.420	99.580	77.764
57.5- 58.5	1,985,228	1,948	0.098	99.902	77.438
58.5- 59.5	1,950,184	3,522	0.181	99.819	77.362
59.5- 60.5	1,928,420	6,455	0.335	99.665	77.222
60.5- 61.5	1,919,720	30,149	1.570	98.430	76.963
61.5- 62.5	1,889,089	1,440	0.076	99.924	75.755
62.5- 63.5	1,861,417	1,172	0.063	99.937	75.697
63.5- 64.5	1,860,245	1,194	0.064	99.936	75.649
64.5- 65.5	1,852,959	7,113	0.384	99.616	75.601
65.5- 66.5	791,245	8,047	1.017	98.983	75.311
66.5- 67.5	778,452	625	0.080	99.920	74.545
67.5- 68.5	655,781	451	0.069	99.931	74.485
68.5- 69.5	424,673	133	0.031	99.969	74.434
69.5- 70.5	422,994	4,262	1.008	98.992	74.410
70.5- 71.5	417,577	4,824	1.155	98.845	73.660
71.5- 72.5	411,104	1,024	0.249	99.751	72.810
72.5- 73.5	405,166	3,495	0.863	99.137	72.628
73.5- 74.5	399,888	6,139	1.535	98.465	72.002
74.5- 75.5	388,851	1,419	0.365	99.635	70.896
75.5- 76.5	385,894	3,817	0.989	99.011	70.638
76.5- 77.5	381,943	5,443	1.425	98.575	69.939
77.5- 78.5	352,646	1,778	0.504	99.496	68.942
78.5- 79.5	318,565	1,398	0.439	99.561	68.595
79.5- 80.5	260,650	0	0.000	100.000	68.294
80.5- 81.5	243,440	0	0.000	100.000	68.294
81.5- 82.5	0	0	0.000	100.000	68.294
TOTALS	108,855,108	489,055	0.449		

DATA AFTER AGE INTERVAL 81.5-82.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 42.8 YEARS

ACCOUNT 3314 STRUC & IMP - REC FAC
 BASED ON 1952 - 1991 BAND OF YEARS
 VINTAGES FROM 1880 TO 1991



— IOWA CURVE LI 74
 * * * ACTUARIAL LIFE TABLE

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3314 STRUC & IMP - REC FAC

STUDY NO. 0

PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1952-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	2,985,842	0	0.000	100.000	100.000
0.5- 1.5	2,811,948	0	0.000	100.000	100.000
1.5- 2.5	2,743,369	4,651	0.170	99.830	100.000
2.5- 3.5	2,738,945	12,609	0.463	99.537	99.830
3.5- 4.5	2,726,690	3,495	0.128	99.872	99.368
4.5- 5.5	2,723,203	2,271	0.083	99.917	99.241
5.5- 6.5	2,645,003	2,200	0.083	99.917	99.158
6.5- 7.5	2,509,724	0	0.000	100.000	99.075
7.5- 8.5	2,218,794	0	0.000	100.000	99.075
8.5- 9.5	1,801,537	8,191	0.455	99.545	99.075
9.5- 10.5	1,548,614	7,437	0.480	99.520	98.625
10.5- 11.5	1,405,686	44,587	3.172	96.828	98.151
11.5- 12.5	1,326,375	1,273	0.096	99.904	95.038
12.5- 13.5	1,275,715	253	0.020	99.980	94.947
13.5- 14.5	1,098,373	1,467	0.134	99.866	94.928
14.5- 15.5	1,097,001	402	0.037	99.963	94.801
15.5- 16.5	1,092,682	6,032	0.552	99.448	94.766
16.5- 17.5	1,071,499	51,157	4.774	95.226	94.243
17.5- 18.5	1,003,619	33,012	3.289	96.711	89.744
18.5- 19.5	845,288	670	0.079	99.921	86.792
19.5- 20.5	775,251	950	0.123	99.877	86.723
20.5- 21.5	757,754	0	0.000	100.000	86.617
21.5- 22.5	716,118	0	0.000	100.000	86.617
22.5- 23.5	664,752	4,450	0.669	99.331	86.617
23.5- 24.5	596,335	3,964	0.665	99.335	86.037
24.5- 25.5	124,073	3,973	3.202	96.798	85.465
25.5- 26.5	104,549	0	0.000	100.000	82.728
26.5- 27.5	85,487	337	0.394	99.606	82.728
27.5- 28.5	84,428	6,567	7.778	92.222	82.402
28.5- 29.5	77,861	2,370	3.044	96.956	75.993
29.5- 30.5	75,491	0	0.000	100.000	73.680
30.5- 31.5	75,491	1,635	2.166	97.834	73.680
31.5- 32.5	70,107	912	1.301	98.699	72.084
32.5- 33.5	51,202	3,098	6.051	93.949	71.146
33.5- 34.5	48,104	0	0.000	100.000	66.841
34.5- 35.5	41,723	0	0.000	100.000	66.841
35.5- 36.5	27,236	0	0.000	100.000	66.841
36.5- 37.5	25,350	0	0.000	100.000	66.841
37.5- 38.5	23,865	0	0.000	100.000	66.841
38.5- 39.5	23,865	0	0.000	100.000	66.841
39.5- 40.5	23,361	0	0.000	100.000	66.841
40.5- 41.5	11,952	0	0.000	100.000	66.841
41.5- 42.5	11,475	95	0.828	99.172	66.841
42.5- 43.5	11,380	0	0.000	100.000	66.288
43.5- 44.5	11,380	0	0.000	100.000	66.288
44.5- 45.5	11,380	0	0.000	100.000	66.288
45.5- 46.5	11,380	0	0.000	100.000	66.288
46.5- 47.5	10,438	0	0.000	100.000	66.288
47.5- 48.5	10,438	0	0.000	100.000	66.288
48.5- 49.5	10,438	260	2.491	97.509	66.288
49.5- 50.5	10,178	0	0.000	100.000	64.637
50.5- 51.5	10,178	0	0.000	100.000	64.637
51.5- 52.5	8,210	0	0.000	100.000	64.637
52.5- 53.5	8,210	0	0.000	100.000	64.637
53.5- 54.5	8,210	0	0.000	100.000	64.637
54.5- 55.5	8,210	0	0.000	100.000	64.637
55.5- 56.5	8,210	0	0.000	100.000	64.637

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3314 STRUC & IMP - REC FAC

STUDY NO. 0

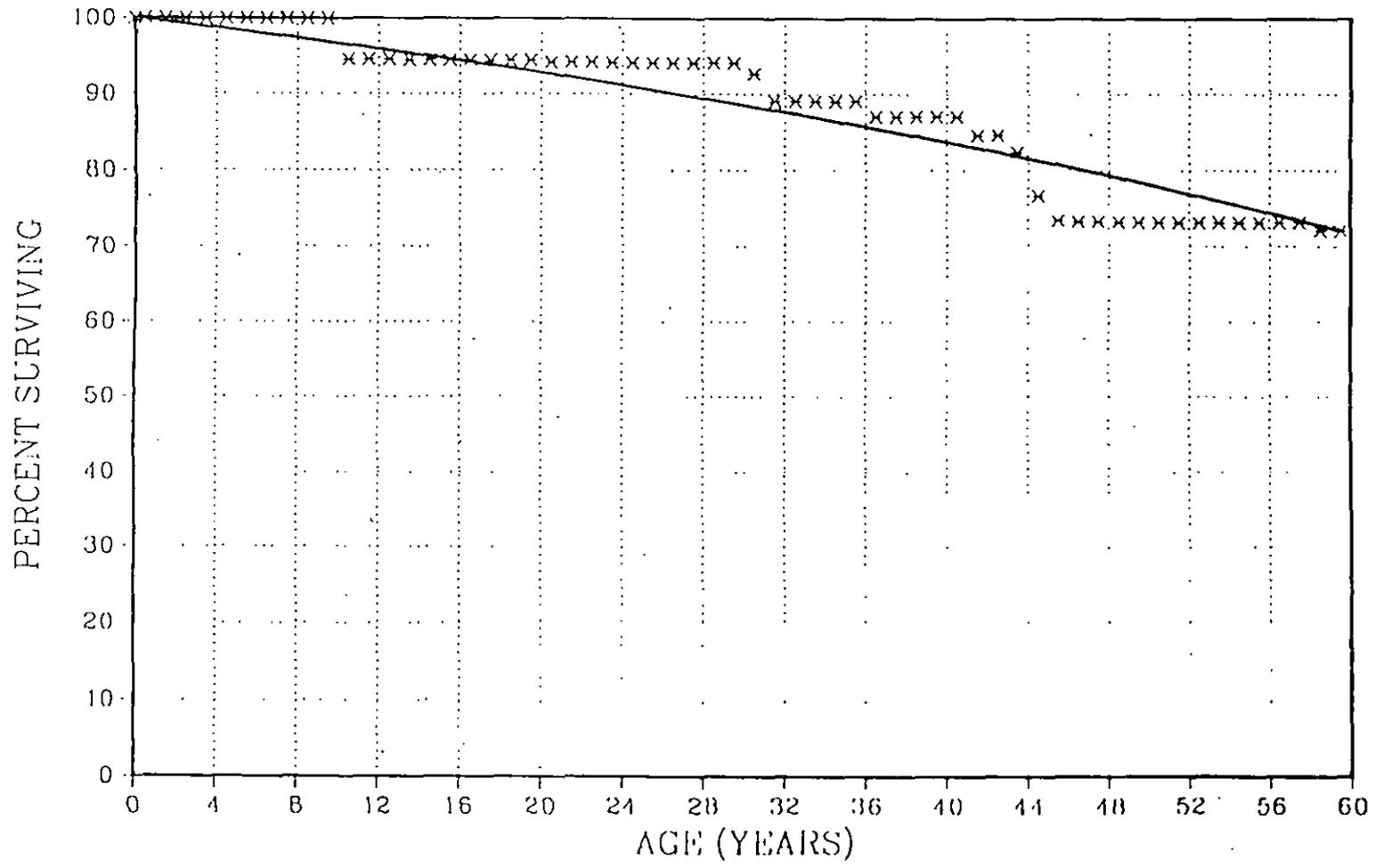
PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1952-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5- 57.5	8,210	0	0.000	100.000	64.637
57.5- 58.5	8,210	0	0.000	100.000	64.637
58.5- 59.5	8,210	0	0.000	100.000	64.637
59.5- 60.5	8,210	0	0.000	100.000	64.637
60.5- 61.5	8,210	0	0.000	100.000	64.637
61.5- 62.5	8,210	0	0.000	100.000	64.637
62.5- 63.5	8,210	0	0.000	100.000	64.637
63.5- 64.5	6,309	0	0.000	100.000	64.637
64.5- 65.5	6,309	0	0.000	100.000	64.637
65.5- 66.5	0	0	0.000	100.000	64.637
TOTALS	42,374,073	208,398	0.492		

DATA AFTER AGE INTERVAL 65.5-66.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 15.0 YEARS

ACCOUNT 3330 - W WHEELS TURBINES & GENERATOR
 BASED ON 1952 - 1991 BAND OF YEARS
 VINTAGES FROM 1880 TO 1991



—— IOWA CURVE R1 84
 * * * ACTUARIAL LIFE TABLE

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3330 W WHEELS TURBINES & GENERATOR

STUDY NO. 0

PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1952-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	24,958,344	0	0.000	100.000	100.000
0.5- 1.5	16,358,178	0	0.000	100.000	100.000
1.5- 2.5	16,745,612	814	0.005	99.995	100.000
2.5- 3.5	16,747,896	815	0.005	99.995	99.995
3.5- 4.5	11,084,034	1,907	0.017	99.983	99.990
4.5- 5.5	3,811,568	0	0.000	100.000	99.973
5.5- 6.5	3,798,558	0	0.000	100.000	99.973
6.5- 7.5	3,806,721	0	0.000	100.000	99.973
7.5- 8.5	3,465,437	814	0.023	99.977	99.973
8.5- 9.5	3,467,700	0	0.000	100.000	99.950
9.5- 10.5	3,467,700	186,415	5.376	94.624	99.950
10.5- 11.5	3,286,703	0	0.000	100.000	94.577
11.5- 12.5	3,287,641	0	0.000	100.000	94.577
12.5- 13.5	3,309,693	3,077	0.093	99.907	94.577
13.5- 14.5	3,317,518	0	0.000	100.000	94.489
14.5- 15.5	3,338,268	0	0.000	100.000	94.489
15.5- 16.5	3,338,268	0	0.000	100.000	94.489
16.5- 17.5	3,338,268	0	0.000	100.000	94.489
17.5- 18.5	3,338,272	274	0.008	99.992	94.489
18.5- 19.5	3,337,998	280	0.008	99.992	94.481
19.5- 20.5	3,337,738	9,090	0.272	99.728	94.473
20.5- 21.5	3,328,671	110	0.003	99.997	94.216
21.5- 22.5	3,321,038	0	0.000	100.000	94.213
22.5- 23.5	3,321,038	280	0.008	99.992	94.213
23.5- 24.5	3,321,215	0	0.000	100.000	94.205
24.5- 25.5	3,327,890	0	0.000	100.000	94.205
25.5- 26.5	3,884,679	0	0.000	100.000	94.205
26.5- 27.5	3,885,195	0	0.000	100.000	94.205
27.5- 28.5	4,462,044	0	0.000	100.000	94.205
28.5- 29.5	4,671,908	0	0.000	100.000	94.205
29.5- 30.5	4,672,527	72,404	1.550	98.450	94.205
30.5- 31.5	4,288,559	168,661	3.933	96.067	92.745
31.5- 32.5	4,120,310	535	0.013	99.987	89.097
32.5- 33.5	4,111,127	0	0.000	100.000	89.086
33.5- 34.5	4,094,902	743	0.018	99.982	89.086
34.5- 35.5	3,470,178	0	0.000	100.000	89.070
35.5- 36.5	3,096,382	69,546	2.246	97.754	89.070
36.5- 37.5	2,688,673	142	0.005	99.995	87.069
37.5- 38.5	2,892,795	0	0.000	100.000	87.064
38.5- 39.5	2,687,239	0	0.000	100.000	87.064
39.5- 40.5	2,887,563	134	0.005	99.995	87.064
40.5- 41.5	3,401,203	96,740	2.844	97.156	87.060
41.5- 42.5	3,081,202	0	0.000	100.000	84.584
42.5- 43.5	3,078,104	80,382	2.611	97.389	84.584
43.5- 44.5	2,997,428	205,480	6.855	93.145	82.375
44.5- 45.5	2,786,496	119,066	4.273	95.727	76.728
45.5- 46.5	2,644,340	5,504	0.208	99.792	73.450
46.5- 47.5	2,591,547	0	0.000	100.000	73.297
47.5- 48.5	2,591,547	688	0.027	99.973	73.297
48.5- 49.5	2,590,859	4,067	0.157	99.843	73.277
49.5- 50.5	2,586,792	1	0.000	100.000	73.162
50.5- 51.5	2,582,568	256	0.010	99.990	73.162
51.5- 52.5	2,581,484	0	0.000	100.000	73.155
52.5- 53.5	2,559,706	0	0.000	100.000	73.155
53.5- 54.5	2,549,364	0	0.000	100.000	73.155
54.5- 55.5	2,537,576	0	0.000	100.000	73.155
55.5- 56.5	2,537,576	0	0.000	100.000	73.155

PAAH-14

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3330 W WHEELS TURBINES & GENERATOR

STUDY NO. 0

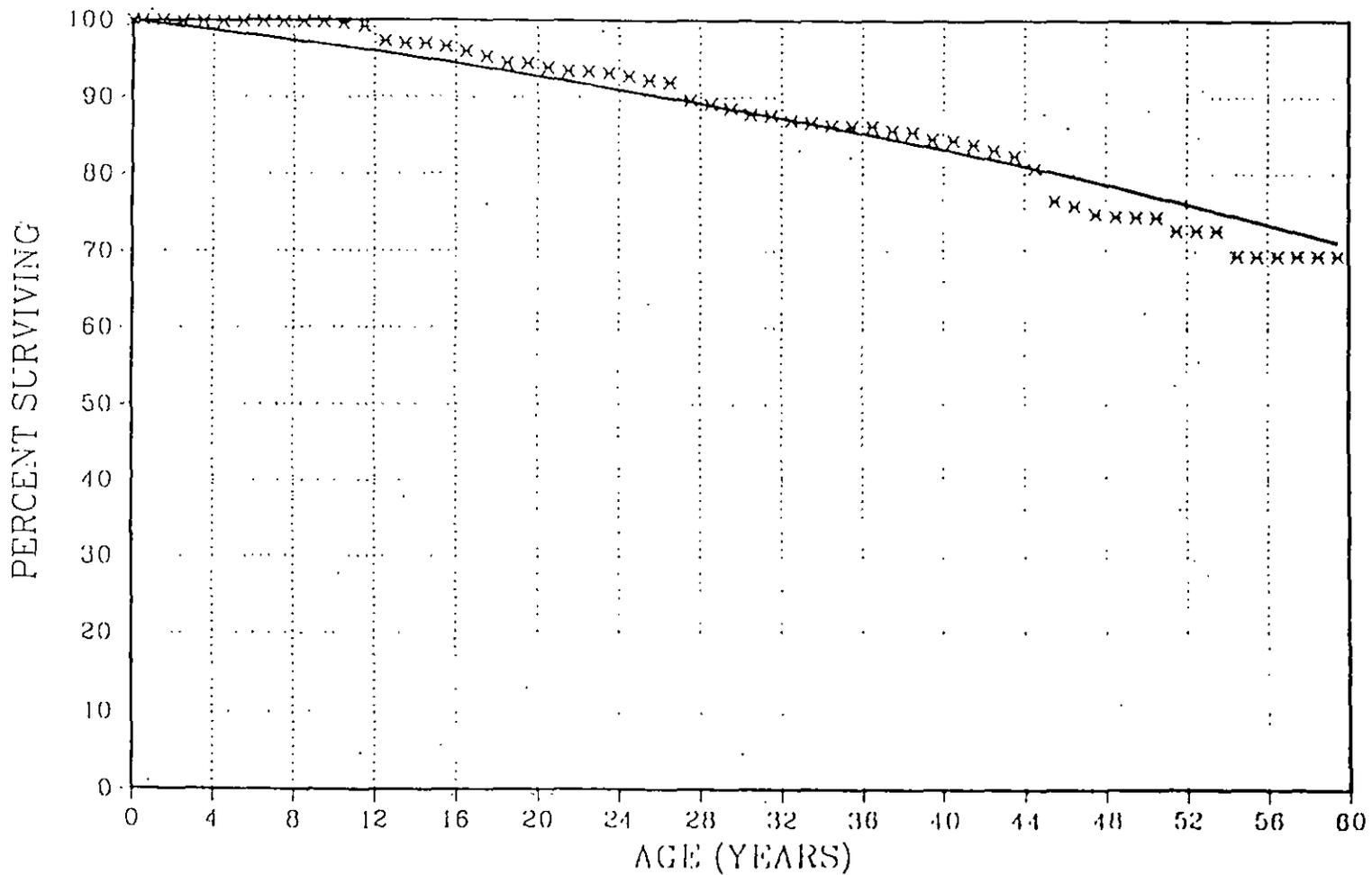
PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1952-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5- 57.5	2,537,576	0	0.000	100.000	73.155
57.5- 58.5	2,537,572	36,810	1.451	98.549	73.155
58.5- 59.5	2,500,762	0	0.000	100.000	72.094
59.5- 60.5	2,500,742	0	0.000	100.000	72.094
60.5- 61.5	2,500,719	0	0.000	100.000	72.094
61.5- 62.5	2,500,719	0	0.000	100.000	72.094
62.5- 63.5	2,500,719	91,264	3.650	96.350	72.094
63.5- 64.5	2,408,998	78,340	3.252	96.748	69.463
64.5- 65.5	2,323,983	0	0.000	100.000	67.204
65.5- 66.5	1,869,478	0	0.000	100.000	67.204
66.5- 67.5	1,868,962	0	0.000	100.000	67.204
67.5- 68.5	1,360,597	0	0.000	100.000	67.204
68.5- 69.5	1,229,073	0	0.000	100.000	67.204
69.5- 70.5	1,228,455	0	0.000	100.000	67.204
70.5- 71.5	1,228,441	0	0.000	100.000	67.204
71.5- 72.5	1,228,029	0	0.000	100.000	67.204
72.5- 73.5	1,226,364	0	0.000	100.000	67.204
73.5- 74.5	1,224,812	57,781	4.718	95.282	67.204
74.5- 75.5	1,165,424	0	0.000	100.000	64.034
75.5- 76.5	1,165,209	0	0.000	100.000	64.034
76.5- 77.5	1,164,923	0	0.000	100.000	64.034
77.5- 78.5	1,098,822	0	0.000	100.000	64.034
78.5- 79.5	951,706	0	0.000	100.000	64.034
79.5- 80.5	759,886	71,502	9.410	90.590	64.034
80.5- 81.5	170,998	0	0.000	100.000	58.008
81.5- 82.5	0	0	0.000	100.000	58.008
TOTALS	298,426,809	1,363,922	0.457		

DATA AFTER AGE INTERVAL 81.5-82.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 42.0 YEARS

ACCOUNT 3340 -- ACCESSORY ELECTRIC EQUIPMENT
 BASED ON 1952 - 1991 BAND OF YEARS
 VINTAGES FROM 1880 TO 1991



--- TOWA CURVE R1 82

* * * ACTUARIAL LIFE TABLE

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3340 ACCESSORY ELECTRIC EQUIPMENT

STUDY NO. 0

PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1952-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	2,167,727	0	0.000	100.000	100.000
0.5- 1.5	2,159,004	0	0.000	100.000	100.000
1.5- 2.5	2,186,628	2,222	0.102	99.898	100.000
2.5- 3.5	2,238,949	591	0.026	99.974	99.898
3.5- 4.5	1,947,044	447	0.023	99.977	99.872
4.5- 5.5	1,907,241	0	0.000	100.000	99.849
5.5- 6.5	1,801,917	577	0.032	99.968	99.849
6.5- 7.5	1,808,264	360	0.020	99.980	99.817
7.5- 8.5	1,735,990	0	0.000	100.000	99.797
8.5- 9.5	1,687,595	1,511	0.090	99.910	99.797
9.5- 10.5	1,691,336	3,163	0.187	99.813	99.708
10.5- 11.5	1,740,513	6,504	0.374	99.626	99.521
11.5- 12.5	1,258,943	24,370	1.936	98.064	99.150
12.5- 13.5	1,196,568	4,004	0.335	99.665	97.230
13.5- 14.5	1,215,048	483	0.040	99.960	96.905
14.5- 15.5	1,214,889	4,570	0.376	99.624	96.866
15.5- 16.5	1,227,456	8,279	0.674	99.326	96.502
16.5- 17.5	1,110,689	7,636	0.688	99.312	95.851
17.5- 18.5	1,139,961	9,751	0.855	99.145	95.192
18.5- 19.5	1,010,074	321	0.032	99.968	94.378
19.5- 20.5	1,018,526	6,196	0.608	99.392	94.348
20.5- 21.5	1,089,338	4,992	0.458	99.542	93.774
21.5- 22.5	967,452	792	0.082	99.918	93.344
22.5- 23.5	979,095	2,299	0.235	99.765	93.268
23.5- 24.5	991,151	3,727	0.376	99.624	93.049
24.5- 25.5	990,021	5,548	0.560	99.440	92.699
25.5- 26.5	1,132,143	3,020	0.267	99.733	92.179
26.5- 27.5	1,185,610	30,693	2.593	97.407	91.934
27.5- 28.5	1,331,985	8,103	0.608	99.392	89.550
28.5- 29.5	1,460,305	8,576	0.587	99.413	89.005
29.5- 30.5	1,459,253	11,714	0.803	99.197	88.482
30.5- 31.5	1,426,584	2,906	0.204	99.796	87.772
31.5- 32.5	1,428,988	10,607	0.742	99.258	87.593
32.5- 33.5	1,431,956	4,659	0.325	99.675	86.943
33.5- 34.5	1,417,912	6,440	0.454	99.546	86.660
34.5- 35.5	1,291,843	1,282	0.099	99.901	86.266
35.5- 36.5	1,220,088	122	0.010	99.990	86.181
36.5- 37.5	1,151,032	7,534	0.655	99.345	86.172
37.5- 38.5	1,160,051	2,307	0.199	99.801	85.608
38.5- 39.5	1,176,461	12,544	1.066	98.934	85.438
39.5- 40.5	1,192,768	2,824	0.237	99.763	84.527
40.5- 41.5	1,148,584	6,260	0.546	99.454	84.327
41.5- 42.5	1,234,104	11,569	0.937	99.063	83.867
42.5- 43.5	1,195,078	11,010	0.921	99.079	83.080
43.5- 44.5	1,169,182	22,893	1.958	98.042	82.315
44.5- 45.5	1,146,188	60,365	5.267	94.733	80.703
45.5- 46.5	1,080,481	8,848	0.819	99.181	76.453
46.5- 47.5	1,064,457	13,679	1.285	98.715	75.827
47.5- 48.5	1,049,886	3,848	0.367	99.633	74.852
48.5- 49.5	1,031,671	1,111	0.108	99.892	74.578
49.5- 50.5	1,027,670	117	0.011	99.989	74.498
50.5- 51.5	987,589	23,091	2.338	97.662	74.489
51.5- 52.5	941,707	0	0.000	100.000	72.748
52.5- 53.5	930,413	0	0.000	100.000	72.748
53.5- 54.5	913,120	42,456	4.650	95.350	72.748
54.5- 55.5	843,550	0	0.000	100.000	69.365
55.5- 56.5	827,875	0	0.000	100.000	69.365

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3340 ACCESSORY ELECTRIC EQUIPMENT

STUDY NO. 0

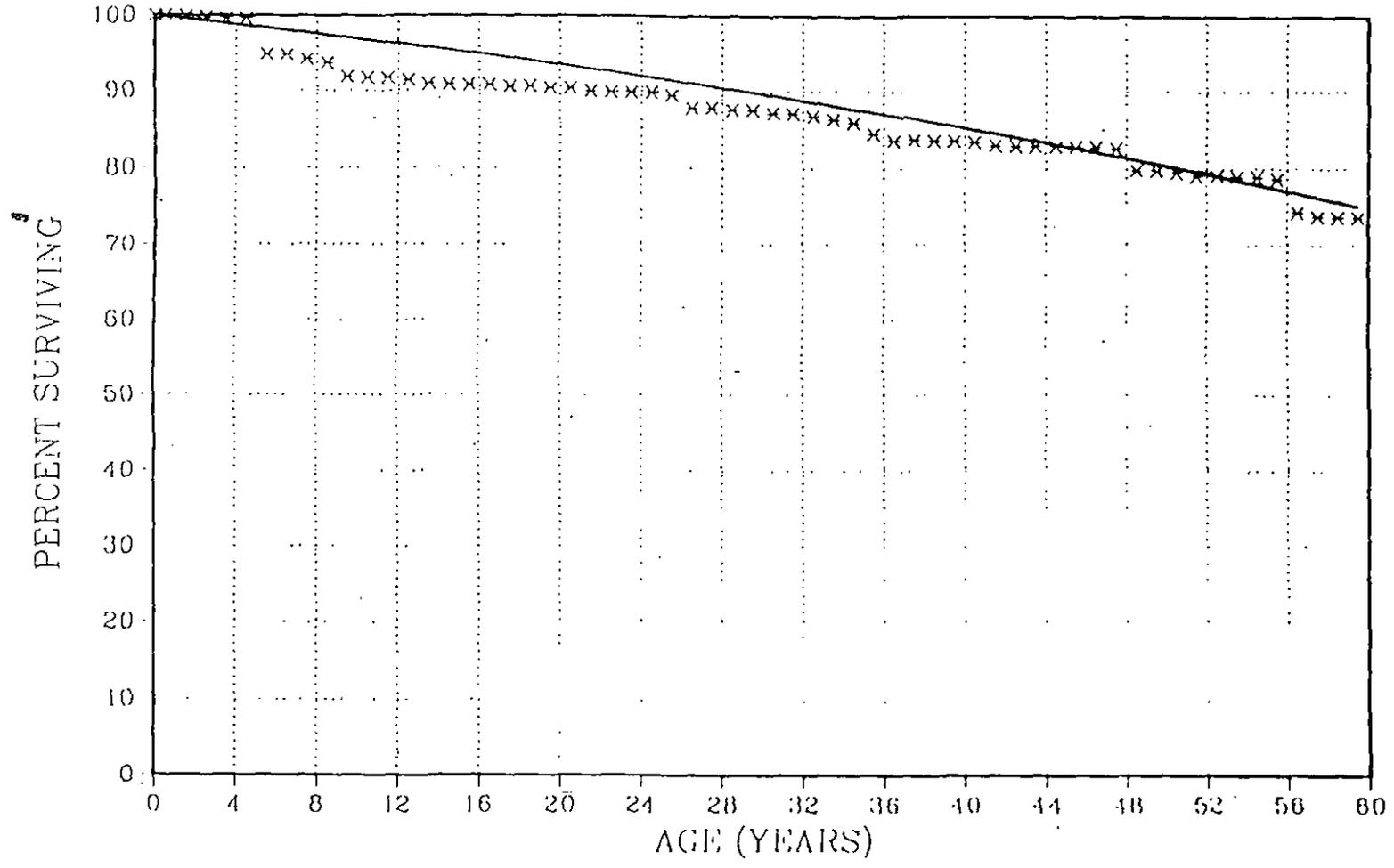
PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1952-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5- 57.5	827,447	73	0.009	99.991	69.365
57.5- 58.5	818,302	0	0.000	100.000	69.359
58.5- 59.5	800,794	0	0.000	100.000	69.359
59.5- 60.5	794,497	9,100	1.145	98.855	69.359
60.5- 61.5	706,265	3,051	0.432	99.568	68.565
61.5- 62.5	693,389	0	0.000	100.000	68.268
62.5- 63.5	680,654	0	0.000	100.000	68.268
63.5- 64.5	667,675	0	0.000	100.000	68.268
64.5- 65.5	660,660	7,220	1.093	98.907	68.268
65.5- 66.5	573,922	0	0.000	100.000	67.522
66.5- 67.5	521,954	0	0.000	100.000	67.522
67.5- 68.5	359,134	335	0.093	99.907	67.522
68.5- 69.5	204,889	238	0.116	99.884	67.459
69.5- 70.5	200,321	340	0.170	99.830	67.381
70.5- 71.5	192,851	18	0.009	99.991	67.267
71.5- 72.5	187,948	256	0.136	99.864	67.260
72.5- 73.5	180,939	452	0.250	99.750	67.169
73.5- 74.5	176,659	747	0.423	99.577	67.001
74.5- 75.5	174,717	0	0.000	100.000	66.718
75.5- 76.5	174,628	671	0.384	99.616	66.718
76.5- 77.5	173,837	10,574	6.083	93.917	66.461
77.5- 78.5	161,827	7,738	4.782	95.218	62.419
78.5- 79.5	132,954	1,526	1.148	98.852	59.434
79.5- 80.5	125,508	25,898	20.635	79.365	58.752
80.5- 81.5	93,862	0	0.000	100.000	46.629
81.5- 82.5	0	0	0.000	100.000	46.629
TOTALS	84,823,594	485,166	0.572		

DATA AFTER AGE INTERVAL 81.5-82.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 40.8 YEARS

ACCOUNT 3352 - MISC POWER PLANT EQUIP-OTHER
 BASED ON 1952 - 1991 BAND OF YEARS
 VINTAGES FROM 1880 TO 1991



— IOWA CURVE RI 91
 * * * ACTUARIAL LIFE TABLE

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3352 MISC POWER PLANT EQUIP-OTHER

STUDY NO. 0

PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1952-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	1,979,463	0	0.000	100.000	100.000
0.5- 1.5	1,945,869	1,114	0.057	99.943	100.000
1.5- 2.5	1,803,284	1,237	0.069	99.931	99.943
2.5- 3.5	1,772,370	3,166	0.179	99.821	99.874
3.5- 4.5	1,632,313	652	0.040	99.960	99.696
4.5- 5.5	1,071,984	52,008	4.852	95.148	99.656
5.5- 6.5	921,338	214	0.023	99.977	94.821
6.5- 7.5	898,210	5,750	0.640	99.360	94.799
7.5- 8.5	812,175	4,485	0.552	99.448	94.192
8.5- 9.5	453,193	9,115	2.011	97.989	93.672
9.5- 10.5	412,903	413	0.100	99.900	91.788
10.5- 11.5	389,263	0	0.000	100.000	91.696
11.5- 12.5	311,201	1,239	0.398	99.602	91.696
12.5- 13.5	312,432	1,531	0.490	99.510	91.331
13.5- 14.5	320,162	174	0.054	99.946	90.884
14.5- 15.5	336,485	158	0.047	99.953	90.834
15.5- 16.5	323,413	126	0.039	99.961	90.792
16.5- 17.5	269,527	499	0.185	99.815	90.756
17.5- 18.5	245,513	70	0.032	99.968	90.588
18.5- 19.5	180,371	379	0.210	99.790	90.559
19.5- 20.5	183,611	0	0.000	100.000	90.369
20.5- 21.5	187,396	858	0.458	99.542	90.369
21.5- 22.5	204,314	271	0.133	99.867	89.955
22.5- 23.5	207,948	0	0.000	100.000	89.836
23.5- 24.5	229,297	34	0.015	99.985	89.836
24.5- 25.5	229,915	953	0.415	99.585	89.823
25.5- 26.5	282,263	5,132	1.818	98.182	89.450
26.5- 27.5	284,326	113	0.040	99.960	87.824
27.5- 28.5	275,795	778	0.282	99.718	87.789
28.5- 29.5	279,186	148	0.053	99.947	87.541
29.5- 30.5	274,596	1,173	0.427	99.573	87.495
30.5- 31.5	274,009	220	0.080	99.920	87.121
31.5- 32.5	272,134	937	0.344	99.656	87.051
32.5- 33.5	271,984	1,372	0.504	99.496	86.752
33.5- 34.5	270,576	1,116	0.412	99.588	86.314
34.5- 35.5	269,556	4,797	1.780	98.220	85.958
35.5- 36.5	261,058	2,484	0.952	99.048	84.428
36.5- 37.5	257,636	3	0.001	99.999	83.625
37.5- 38.5	244,930	188	0.077	99.923	83.624
38.5- 39.5	248,767	74	0.030	99.970	83.560
39.5- 40.5	260,660	310	0.119	99.881	83.535
40.5- 41.5	264,361	1,459	0.552	99.448	83.436
41.5- 42.5	332,708	327	0.098	99.902	82.975
42.5- 43.5	329,784	85	0.026	99.974	82.894
43.5- 44.5	325,800	149	0.046	99.954	82.872
44.5- 45.5	322,608	53	0.016	99.984	82.834
45.5- 46.5	308,390	10	0.003	99.997	82.821
46.5- 47.5	308,285	600	0.195	99.805	82.818
47.5- 48.5	302,804	10,619	3.507	96.493	82.657
48.5- 49.5	282,324	20	0.007	99.993	79.758
49.5- 50.5	280,796	1,009	0.359	99.641	79.753
50.5- 51.5	277,466	1,406	0.507	99.493	79.466
51.5- 52.5	274,196	42	0.015	99.985	79.063
52.5- 53.5	264,056	174	0.066	99.934	79.051
53.5- 54.5	253,515	212	0.084	99.916	78.999
54.5- 55.5	241,713	624	0.258	99.742	78.933
55.5- 56.5	233,454	13,041	5.586	96.414	78.729

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3352 MISC POWER PLANT EQUIP-OTHER

STUDY NO. 0

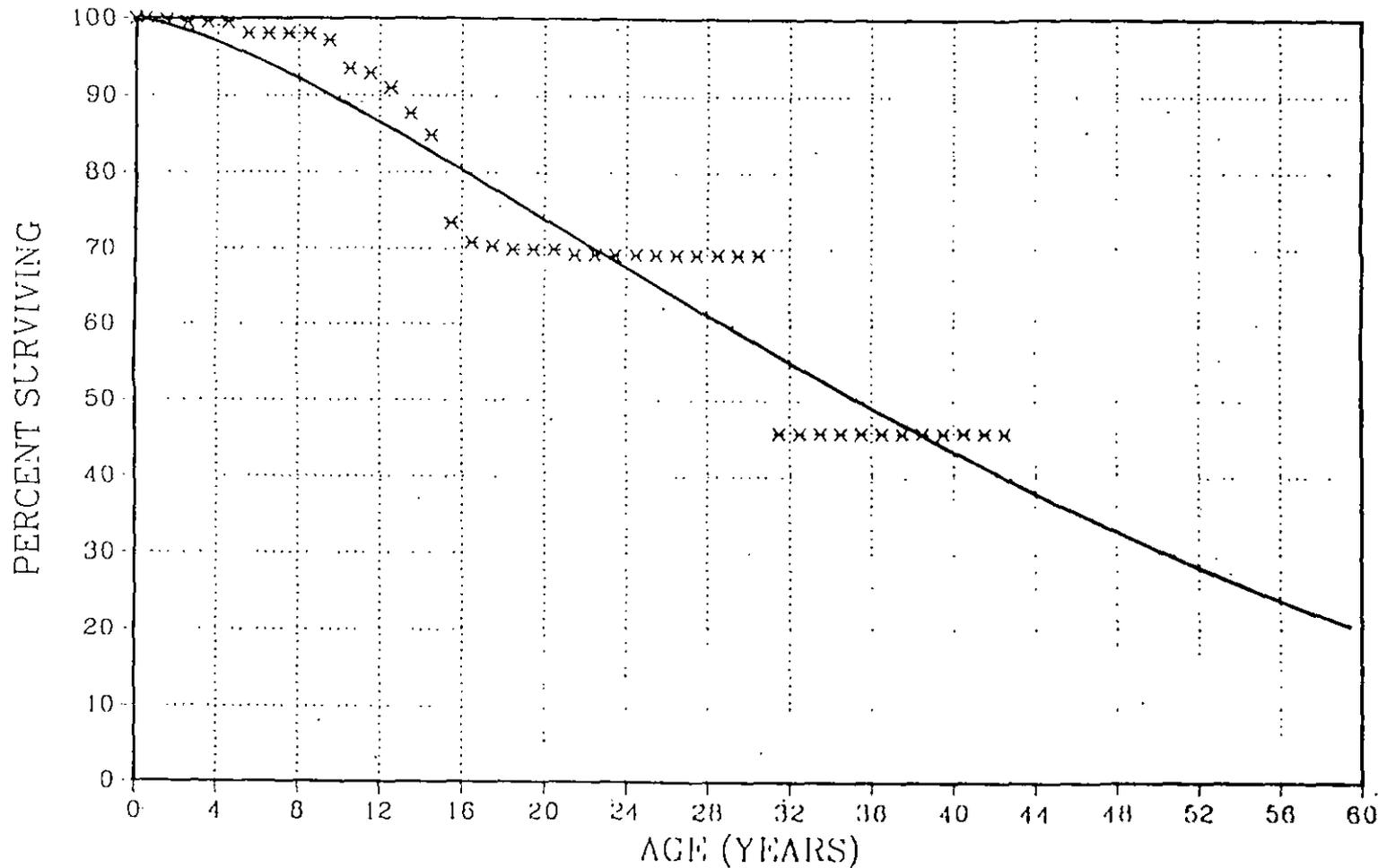
PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1952-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5- 57.5	217,818	1,593	0.731	99.269	74.331
57.5- 58.5	215,594	177	0.082	99.918	73.788
58.5- 59.5	214,775	9	0.004	99.996	73.727
59.5- 60.5	210,878	567	0.269	99.731	73.724
60.5- 61.5	206,796	2,658	1.285	98.715	73.526
61.5- 62.5	186,379	285	0.153	99.847	72.581
62.5- 63.5	182,802	7,890	4.316	95.684	72.470
63.5- 64.5	153,626	334	0.217	99.783	69.342
64.5- 65.5	151,082	66	0.044	99.956	69.191
65.5- 66.5	97,485	37	0.038	99.962	69.161
66.5- 67.5	90,456	37	0.041	99.959	69.135
67.5- 68.5	87,880	1	0.001	99.999	69.106
68.5- 69.5	83,279	8	0.010	99.990	69.106
69.5- 70.5	82,848	56	0.068	99.932	69.099
70.5- 71.5	82,288	266	0.323	99.677	69.052
71.5- 72.5	81,446	0	0.000	100.000	68.829
72.5- 73.5	80,265	6	0.007	99.993	68.829
73.5- 74.5	80,060	306	0.382	99.618	68.824
74.5- 75.5	79,656	198	0.249	99.751	68.561
75.5- 76.5	79,115	177	0.224	99.776	68.390
76.5- 77.5	78,870	163	0.207	99.793	68.237
77.5- 78.5	75,029	409	0.545	99.455	68.096
78.5- 79.5	70,751	5	0.007	99.993	67.725
79.5- 80.5	58,858	4,059	6.896	93.104	67.720
80.5- 81.5	48,718	0	0.000	100.000	63.050
81.5- 82.5	0	0	0.000	100.000	63.050
TOTALS	29,260,440	152,436	0.521		

DATA AFTER AGE INTERVAL 81.5-82.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 26.0 YEARS

ACCOUNT 3354 - MISC POWER PLANT EQUIP-REC FAC
 BASED ON 1962 - 1991 BAND OF YEARS
 VINTAGES FROM 1880 TO 1991



— IOWA CURVE LO 39
 * * * ACTUARIAL LIFE TABLE

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3354 MISC POWER PLANT EQUIP-REC FAC

STUDY NO. 0

PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1962-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	251,569	0	0.000	100.000	100.000
0.5- 1.5	203,177	303	0.109	99.811	100.000
1.5- 2.5	199,331	666	0.334	99.666	99.811
2.5- 3.5	197,042	0	0.000	100.000	99.478
3.5- 4.5	197,042	0	0.000	100.000	99.478
4.5- 5.5	193,731	2,818	1.455	98.545	99.478
5.5- 6.5	184,361	0	0.000	100.000	98.031
6.5- 7.5	182,333	0	0.000	100.000	98.031
7.5- 8.5	170,132	0	0.000	100.000	98.031
8.5- 9.5	155,724	1,374	0.882	99.118	98.031
9.5- 10.5	127,742	4,972	3.892	96.108	97.166
10.5- 11.5	122,389	659	0.538	99.462	93.384
11.5- 12.5	117,541	2,404	2.045	97.955	92.881
12.5- 13.5	113,414	4,153	3.662	96.338	90.982
13.5- 14.5	108,701	3,497	3.217	96.783	87.650
14.5- 15.5	105,204	14,154	13.454	86.546	84.830
15.5- 16.5	90,438	3,163	3.497	96.503	73.417
16.5- 17.5	84,522	615	0.711	99.289	70.850
17.5- 18.5	79,824	510	0.639	99.361	70.346
18.5- 19.5	68,529	0	0.000	100.000	69.897
19.5- 20.5	58,016	0	0.000	100.000	69.897
20.5- 21.5	53,830	557	1.035	98.965	69.897
21.5- 22.5	46,861	0	0.000	100.000	69.173
22.5- 23.5	40,572	0	0.000	100.000	69.173
23.5- 24.5	39,371	0	0.000	100.000	69.173
24.5- 25.5	4,707	0	0.000	100.000	69.173
25.5- 26.5	4,182	0	0.000	100.000	69.173
26.5- 27.5	3,982	0	0.000	100.000	69.173
27.5- 28.5	3,982	0	0.000	100.000	69.173
28.5- 29.5	3,982	0	0.000	100.000	69.173
29.5- 30.5	3,982	0	0.000	100.000	69.173
30.5- 31.5	3,982	1,349	33.877	66.123	69.173
31.5- 32.5	2,633	0	0.000	100.000	45.739
32.5- 33.5	2,633	0	0.000	100.000	45.739
33.5- 34.5	2,633	0	0.000	100.000	45.739
34.5- 35.5	2,403	0	0.000	100.000	45.739
35.5- 36.5	1,972	0	0.000	100.000	45.739
36.5- 37.5	1,972	0	0.000	100.000	45.739
37.5- 38.5	1,972	0	0.000	100.000	45.739
38.5- 39.5	1,972	0	0.000	100.000	45.739
39.5- 40.5	1,972	0	0.000	100.000	45.739
40.5- 41.5	286	0	0.000	100.000	45.739
41.5- 42.5	121	0	0.000	100.000	45.739
42.5- 43.5	121	0	0.000	100.000	45.739
43.5- 44.5	0	0	0.000	100.000	45.739
TOTALS	3,244,485	41,274	1.272		

DATA AFTER AGE INTERVAL 43.5-44.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 13.4 YEARS

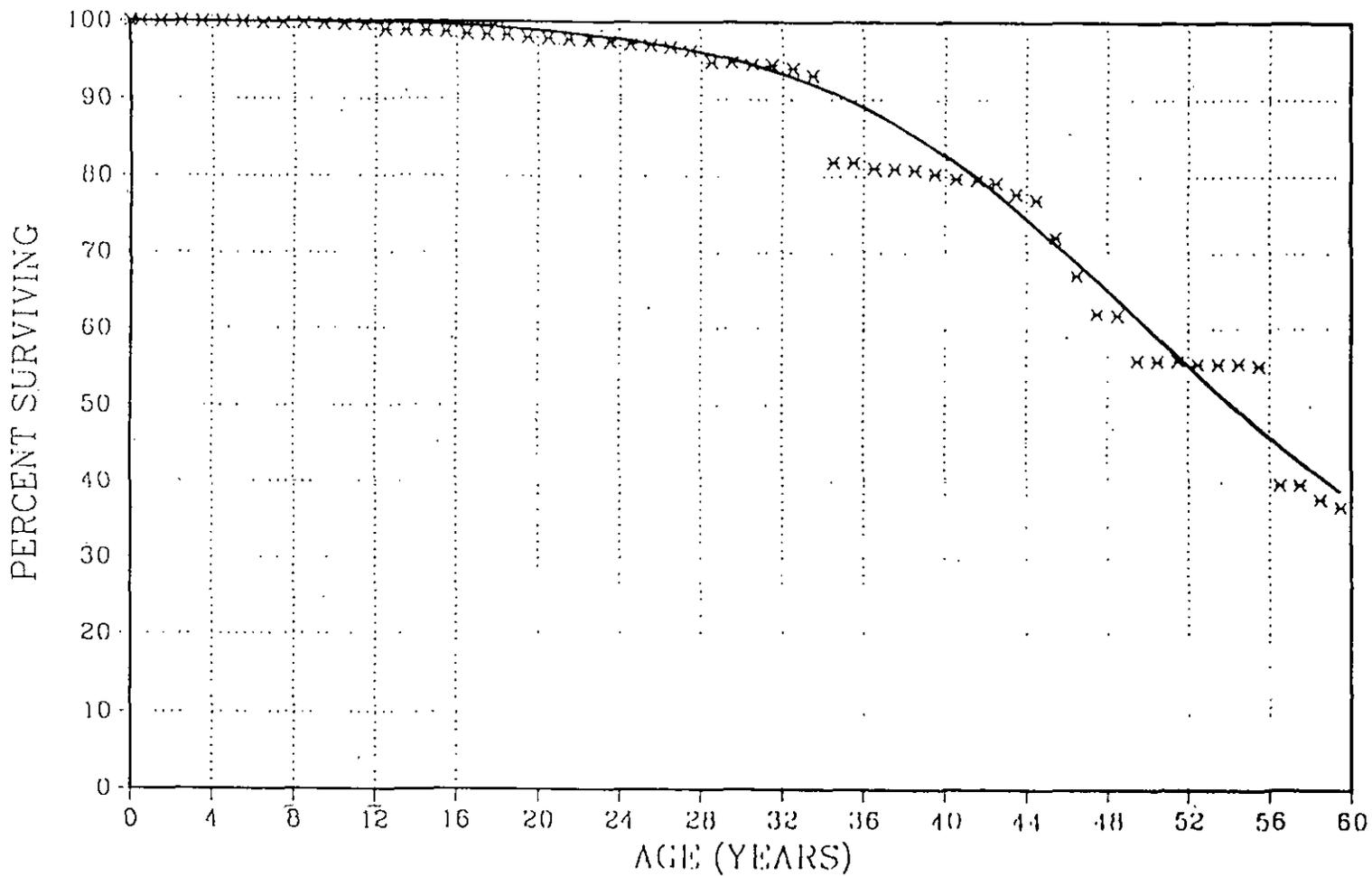
PENNSYLVANIA POWER & LIGHT COMPANY

SECTION 4

ACTUARIAL ANALYSIS RESULTS

AVERAGE SERVICE LIFE GROUP ACCOUNTS

ACCOUNT 3520 -- STRUCTURES AND IMPROVEMENTS
 BASED ON 1962 - 1991 BAND OF YEARS
 VINTAGES FROM 1880 TO 1991



— IOWA CURVE 13 57

* * * ACTUARIAL LIFE TABLE

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3520 STRUCTURES AND IMPROVEMENTS

STUDY NO. 0

PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1962-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	10,910,325	0	0.000	100.000	100.000
0.5- 1.5	10,971,098	0	0.000	100.000	100.000
1.5- 2.5	10,738,455	0	0.000	100.000	100.000
2.5- 3.5	10,653,992	1,820	0.017	99.983	100.000
3.5- 4.5	10,388,433	3,000	0.029	99.971	99.983
4.5- 5.5	9,939,213	0	0.000	100.000	99.954
5.5- 6.5	10,045,755	13,112	0.131	99.869	99.954
6.5- 7.5	10,030,347	1,301	0.013	99.987	99.824
7.5- 8.5	8,596,043	1,339	0.016	99.984	99.811
8.5- 9.5	9,115,640	6,013	0.066	99.934	99.795
9.5- 10.5	8,392,535	9,112	0.109	99.891	99.729
10.5- 11.5	7,109,065	0	0.000	100.000	99.621
11.5- 12.5	5,764,167	41,535	0.721	99.279	99.621
12.5- 13.5	5,534,186	1,543	0.028	99.972	98.903
13.5- 14.5	5,589,309	3,985	0.071	99.929	98.876
14.5- 15.5	5,581,632	7,439	0.133	99.867	98.805
15.5- 16.5	5,049,732	14,929	0.296	99.704	98.673
16.5- 17.5	5,029,330	2,782	0.055	99.945	98.382
17.5- 18.5	4,712,376	0	0.000	100.000	98.327
18.5- 19.5	4,461,295	15,257	0.342	99.658	98.327
19.5- 20.5	3,742,308	5,683	0.152	99.848	97.991
20.5- 21.5	3,393,134	5,005	0.148	99.852	97.842
21.5- 22.5	2,692,097	2,027	0.075	99.925	97.698
22.5- 23.5	2,571,805	6,083	0.237	99.763	97.624
23.5- 24.5	2,170,332	5,878	0.271	99.729	97.393
24.5- 25.5	1,602,658	1,598	0.100	99.900	97.130
25.5- 26.5	1,461,924	3,567	0.244	99.756	97.033
26.5- 27.5	1,428,285	7,352	0.515	99.485	96.796
27.5- 28.5	1,381,379	21,794	1.578	98.422	96.298
28.5- 29.5	1,359,585	0	0.000	100.000	94.778
29.5- 30.5	1,367,013	4,304	0.315	99.685	94.778
30.5- 31.5	1,167,178	184	0.016	99.984	94.480
31.5- 32.5	1,167,125	5,856	0.502	99.498	94.465
32.5- 33.5	1,254,058	11,965	0.954	99.046	93.991
33.5- 34.5	1,364,928	165,442	12.121	87.879	93.094
34.5- 35.5	1,243,353	0	0.000	100.000	81.811
35.5- 36.5	1,218,022	11,029	0.905	99.095	81.811
36.5- 37.5	1,168,292	304	0.026	99.974	81.070
37.5- 38.5	935,603	1,776	0.190	99.810	81.049
38.5- 39.5	651,280	4,069	0.625	99.375	80.895
39.5- 40.5	727,938	6,214	0.854	99.146	80.389
40.5- 41.5	669,923	1,441	0.215	99.785	79.703
41.5- 42.5	730,778	3,131	0.428	99.572	79.532
42.5- 43.5	702,065	12,957	1.846	98.154	79.191
43.5- 44.5	643,638	6,840	1.063	98.937	77.729
44.5- 45.5	636,798	39,806	6.251	93.749	76.903
45.5- 46.5	596,992	42,416	7.105	92.895	72.096
46.5- 47.5	554,576	41,707	7.521	92.479	66.974
47.5- 48.5	511,585	1,316	0.257	99.743	61.937
48.5- 49.5	699,097	66,464	9.507	90.493	61.778
49.5- 50.5	629,468	505	0.093	99.907	55.904
50.5- 51.5	628,605	110	0.017	99.983	55.852
51.5- 52.5	623,829	4,182	0.670	99.330	55.843
52.5- 53.5	619,595	0	0.000	100.000	55.468
53.5- 54.5	619,595	0	0.000	100.000	55.468
54.5- 55.5	589,065	3,368	0.572	99.428	55.468
55.5- 56.5	585,697	164,250	28.044	71.956	55.151

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3520 STRUCTURES AND IMPROVEMENTS

STUDY NO. 0

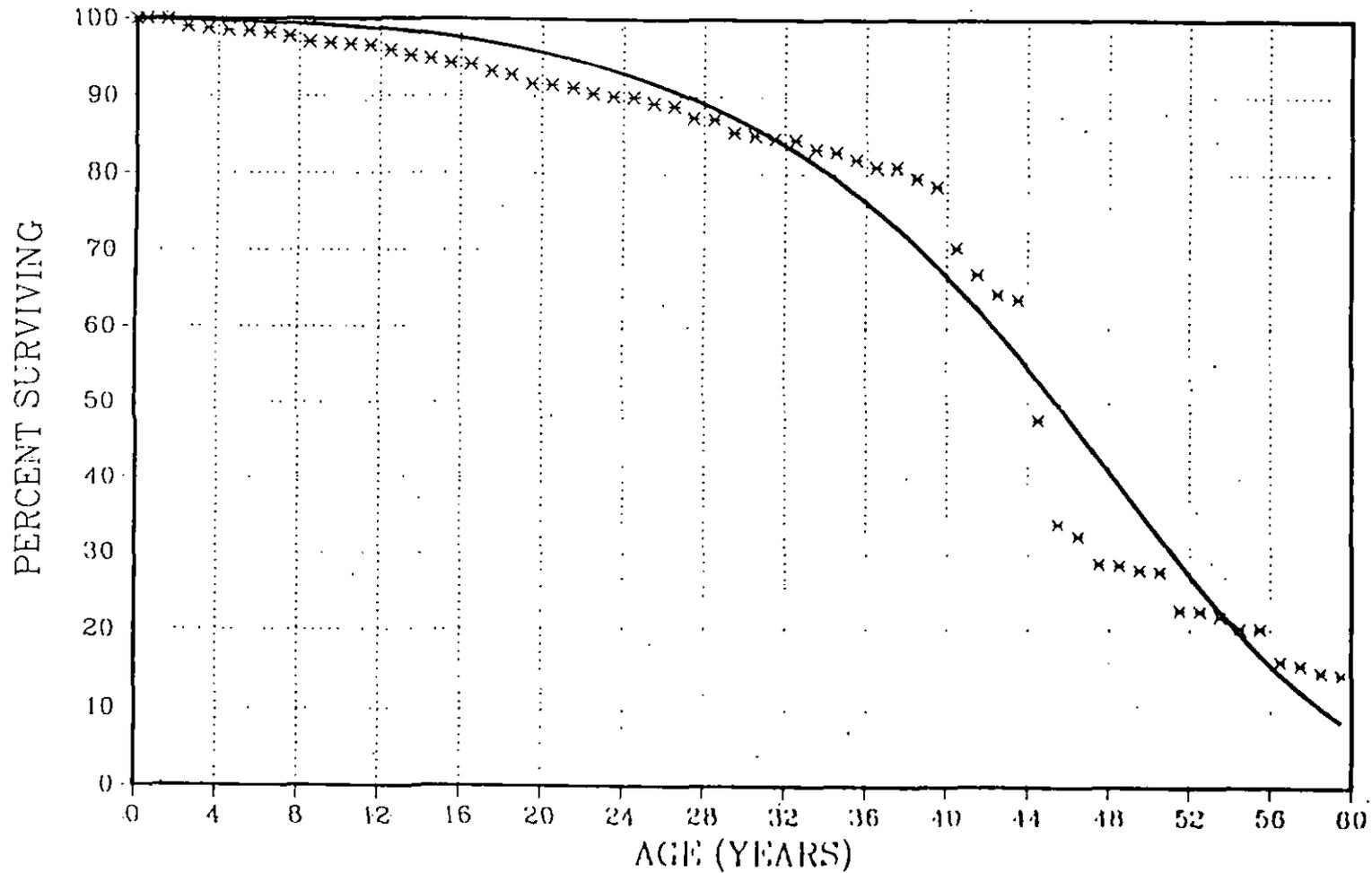
PLACEMENT BAND 1080-1991
 EXPERIENCE BAND 1962-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5- 57.5	421,447	0	0.000	100.000	39.685
57.5- 58.5	421,447	21,558	5.115	94.885	39.685
58.5- 59.5	399,889	9,994	2.499	97.501	37.655
59.5- 60.5	384,698	0	0.000	100.000	36.714
60.5- 61.5	384,698	76,093	19.780	80.220	36.714
61.5- 62.5	308,554	0	0.000	100.000	29.452
62.5- 63.5	240,438	0	0.000	100.000	29.452
63.5- 64.5	98,267	421	0.428	99.572	29.452
64.5- 65.5	95,703	0	0.000	100.000	29.326
65.5- 66.5	81,158	21	0.026	99.974	29.326
66.5- 67.5	80,967	0	0.000	100.000	29.318
67.5- 68.5	80,967	6,471	7.992	92.008	29.318
68.5- 69.5	70,833	0	0.000	100.000	26.975
69.5- 70.5	70,426	0	0.000	100.000	26.975
70.5- 71.5	70,426	0	0.000	100.000	26.975
71.5- 72.5	70,426	0	0.000	100.000	26.975
72.5- 73.5	70,426	0	0.000	100.000	26.975
73.5- 74.5	70,426	64,028	90.915	9.085	26.975
74.5- 75.5	6,398	0	0.000	100.000	2.451
75.5- 76.5	6,398	0	0.000	100.000	2.451
76.5- 77.5	6,398	0	0.000	100.000	2.451
77.5- 78.5	6,398	0	0.000	100.000	2.451
78.5- 79.5	0	0	0.000	100.000	2.451
TOTALS	206,170,198	960,456	0.466		

DATA AFTER AGE INTERVAL 78.5-79.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 43.3 YEARS

ACCOUNT 3530 -- STATION EQUIPMENT
 BASED ON 1972 - 1991 BAND OF YEARS
 VINTAGES FROM 1880 TO 1991



— IOWA CURVE R3 44

* * * ACTUARIAL LIFE TABLE

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3530 STATION EQUIPMENT

STUDY NO. 0

PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1972-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	138,340,621	16,293	0.012	99.988	100.000
0.5- 1.5	138,576,606	23,464	0.017	99.983	99.988
1.5- 2.5	145,002,127	1,423,267	0.982	99.018	99.971
2.5- 3.5	143,343,693	267,168	0.186	99.814	98.990
3.5- 4.5	144,450,145	325,316	0.225	99.775	98.806
4.5- 5.5	141,877,979	165,376	0.117	99.883	98.583
5.5- 6.5	138,770,111	363,992	0.262	99.738	98.468
6.5- 7.5	124,954,055	510,784	0.409	99.591	98.210
7.5- 8.5	110,644,476	918,614	0.830	99.170	97.808
8.5- 9.5	103,354,163	142,875	0.138	99.862	96.996
9.5- 10.5	85,083,600	142,864	0.168	99.832	96.862
10.5- 11.5	74,691,123	136,387	0.183	99.817	96.700
11.5- 12.5	67,491,369	445,909	0.661	99.339	96.523
12.5- 13.5	63,781,238	426,184	0.668	99.332	95.885
13.5- 14.5	61,935,877	282,199	0.456	99.544	95.245
14.5- 15.5	57,210,972	332,140	0.581	99.419	94.811
15.5- 16.5	51,949,568	81,109	0.156	99.844	94.260
16.5- 17.5	49,585,413	490,136	0.988	99.012	94.113
17.5- 18.5	48,624,733	219,822	0.452	99.548	93.183
18.5- 19.5	46,015,846	581,634	1.264	98.736	92.761
19.5- 20.5	41,293,595	44,300	0.107	99.893	91.589
20.5- 21.5	38,024,682	149,325	0.393	99.607	91.491
21.5- 22.5	29,378,059	242,659	0.826	99.174	91.131
22.5- 23.5	26,043,429	102,378	0.393	99.607	90.379
23.5- 24.5	22,653,647	25,549	0.113	99.887	90.023
24.5- 25.5	15,357,563	140,580	0.915	99.085	89.922
25.5- 26.5	13,464,334	49,840	0.370	99.630	89.099
26.5- 27.5	12,794,786	226,308	1.769	98.231	88.769
27.5- 28.5	11,871,877	25,900	0.218	99.782	87.199
28.5- 29.5	11,880,190	225,792	1.901	98.099	87.009
29.5- 30.5	11,693,121	59,533	0.509	99.491	85.355
30.5- 31.5	9,163,419	41,991	0.458	99.542	84.920
31.5- 32.5	9,115,092	18,120	0.199	99.801	84.531
32.5- 33.5	9,076,190	123,299	1.358	98.642	84.363
33.5- 34.5	8,352,961	46,023	0.551	99.449	83.217
34.5- 35.5	8,348,723	92,862	1.112	98.888	82.759
35.5- 36.5	6,918,807	78,581	1.136	98.864	81.838
36.5- 37.5	6,574,552	3,511	0.053	99.947	80.909
37.5- 38.5	4,400,886	77,399	1.759	98.241	80.865
38.5- 39.5	1,138,516	14,363	1.262	98.738	79.443
39.5- 40.5	1,050,345	107,725	10.256	89.744	78.441
40.5- 41.5	685,723	33,219	4.844	95.156	70.396
41.5- 42.5	654,749	25,575	3.906	96.094	66.986
42.5- 43.5	1,103,885	12,132	1.099	98.901	64.369
43.5- 44.5	1,417,561	353,192	24.915	75.085	63.662
44.5- 45.5	1,495,709	432,250	28.899	71.101	47.800
45.5- 46.5	1,535,381	72,437	4.718	95.282	33.986
46.5- 47.5	1,479,671	165,452	11.182	88.818	32.583
47.5- 48.5	1,297,932	7,725	0.595	99.405	28.762
48.5- 49.5	1,374,436	30,466	2.217	97.783	28.591
49.5- 50.5	1,364,523	9,294	0.681	99.319	27.957
50.5- 51.5	1,353,638	244,478	18.061	81.939	27.767
51.5- 52.5	1,103,698	4,667	0.423	99.577	22.752
52.5- 53.5	1,098,190	32,005	2.914	97.086	22.655
53.5- 54.5	1,065,513	77,365	7.261	92.739	21.995
54.5- 55.5	955,748	2,284	0.239	99.761	20.398
55.5- 56.5	953,582	195,562	20.508	79.492	20.349

PAAN-14

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3530 STATION EQUIPMENT

STUDY NO. 0

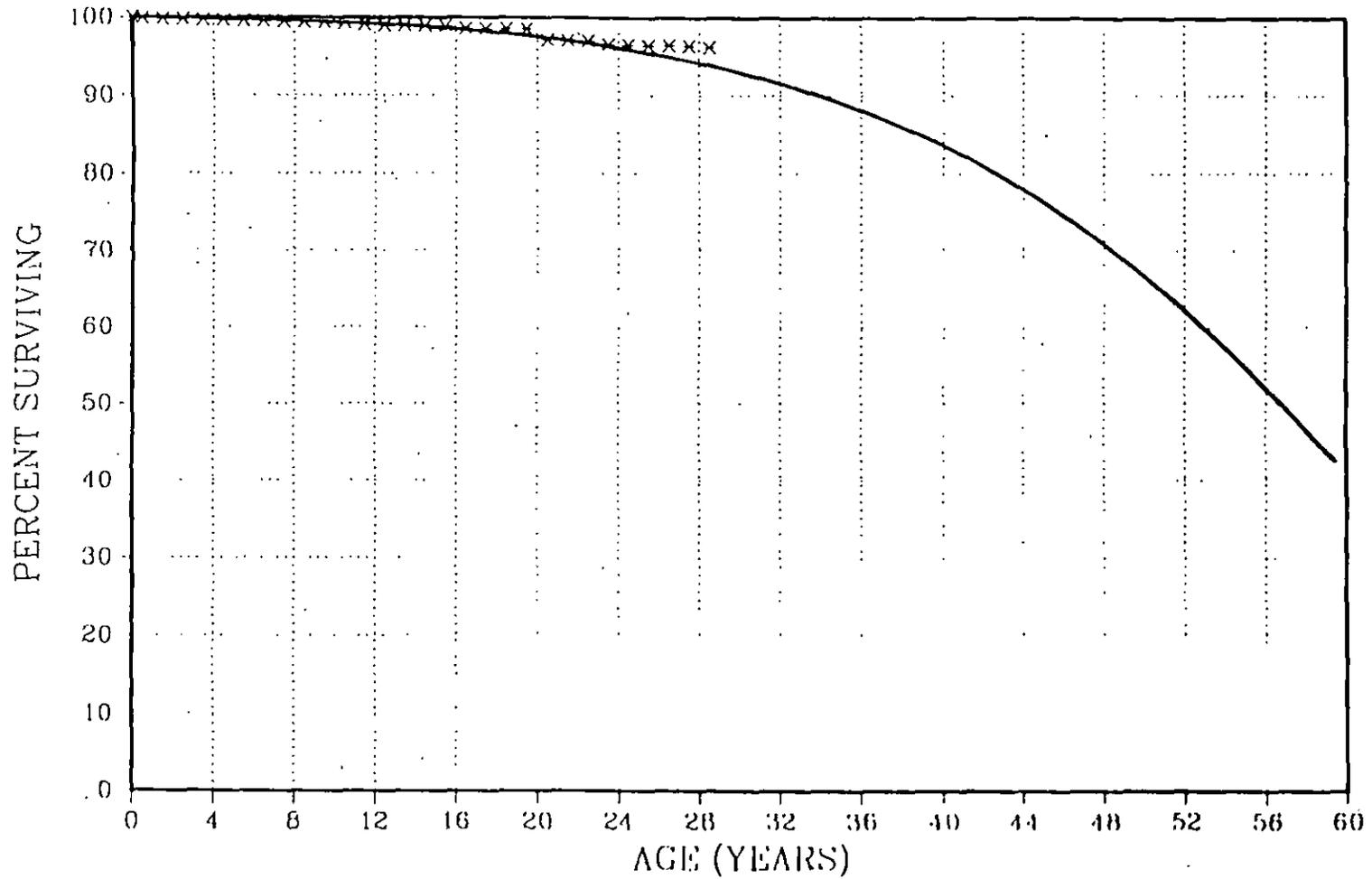
PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1972-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5- 57.5	753,839	23,395	3.103	96.897	16.176
57.5- 58.5	730,444	42,609	5.833	94.167	15.674
58.5- 59.5	699,398	11,655	1.666	98.334	14.760
59.5- 60.5	687,743	17,533	2.549	97.451	14.514
60.5- 61.5	670,210	128,867	19.228	80.772	14.144
61.5- 62.5	540,603	3,393	0.628	99.372	11.424
62.5- 63.5	277,159	10,885	3.927	96.073	11.353
63.5- 64.5	131,816	2,349	1.782	98.218	10.907
64.5- 65.5	121,598	206	0.169	99.831	10.712
65.5- 66.5	49,617	0	0.000	100.000	10.694
66.5- 67.5	42,153	2,187	5.188	94.812	10.694
67.5- 68.5	38,941	0	0.000	100.000	10.139
68.5- 69.5	9,573	0	0.000	100.000	10.139
69.5- 70.5	8,229	0	0.000	100.000	10.139
70.5- 71.5	8,229	0	0.000	100.000	10.139
71.5- 72.5	8,229	0	0.000	100.000	10.139
72.5- 73.5	8,207	0	0.000	100.000	10.139
73.5- 74.5	8,207	7,858	95.748	4.252	10.139
74.5- 75.5	349	0	0.000	100.000	0.431
75.5- 76.5	349	0	0.000	100.000	0.431
76.5- 77.5	349	0	0.000	100.000	0.431
77.5- 78.5	349	0	0.000	100.000	0.431
78.5- 79.5	0	0	0.000	100.000	0.431
TOTALS	2,258,014,019	11,140,611	0.493		

DATA AFTER AGE INTERVAL 78.5-79.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 19.5 YEARS

ACCOUNT 3540 -- TOWERS AND FIXTURES
BASED ON 1952 - 1991 BAND OF YEARS
VINTAGES FROM 1880 TO 1991



--- IOWA CURVE R3 55

*** ACTUARIAL LIFE TABLE

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3540 TOWERS AND FIXTURES

STUDY NO. 0

PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1952-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	105,490,089	153,278	0.145	99.855	100.000
0.5- 1.5	105,336,811	12,963	0.012	99.988	99.855
1.5- 2.5	105,296,133	23,394	0.022	99.978	99.842
2.5- 3.5	105,879,149	85,877	0.081	99.919	99.820
3.5- 4.5	105,683,686	52,068	0.049	99.951	99.739
4.5- 5.5	105,531,040	62,364	0.059	99.941	99.690
5.5- 6.5	105,468,676	88,899	0.084	99.916	99.631
6.5- 7.5	105,115,892	22,480	0.021	99.979	99.547
7.5- 8.5	105,093,412	138,247	0.132	99.868	99.526
8.5- 9.5	104,752,278	0	0.000	100.000	99.395
9.5- 10.5	103,242,318	84,308	0.082	99.918	99.395
10.5- 11.5	82,223,375	159,532	0.194	99.806	99.314
11.5- 12.5	72,107,172	125,336	0.174	99.826	99.121
12.5- 13.5	70,209,427	0	0.000	100.000	98.949
13.5- 14.5	67,299,748	38,378	0.057	99.943	98.949
14.5- 15.5	67,373,284	6,721	0.010	99.990	98.892
15.5- 16.5	61,024,829	196,811	0.323	99.677	98.883
16.5- 17.5	58,005,252	6,814	0.012	99.988	98.564
17.5- 18.5	57,275,667	11,911	0.021	99.979	98.552
18.5- 19.5	47,768,896	0	0.000	100.000	98.532
19.5- 20.5	43,752,010	630,178	1.440	98.560	98.532
20.5- 21.5	33,726,320	30,665	0.091	99.909	97.112
21.5- 22.5	27,962,608	5,170	0.018	99.982	97.024
22.5- 23.5	25,031,355	109,664	0.438	99.562	97.006
23.5- 24.5	18,353,496	11,943	0.065	99.935	96.581
24.5- 25.5	9,764,637	5,025	0.051	99.949	96.518
25.5- 26.5	10,235,560	0	0.000	100.000	96.469
26.5- 27.5	9,160,552	4,363	0.048	99.952	96.469
27.5- 28.5	8,343,667	15,461	0.185	99.815	96.423
28.5- 29.5	8,328,206	2,293	0.028	99.972	96.244
29.5- 30.5	8,325,913	0	0.000	100.000	96.218
30.5- 31.5	7,566,162	0	0.000	100.000	96.218
31.5- 32.5	6,778,147	44,500	0.657	99.343	96.218
32.5- 33.5	6,733,647	0	0.000	100.000	95.586
33.5- 34.5	5,910,024	0	0.000	100.000	95.586
34.5- 35.5	5,910,024	0	0.000	100.000	95.586
35.5- 36.5	5,013,971	4,080	0.081	99.919	95.586
36.5- 37.5	4,958,964	0	0.000	100.000	95.508
37.5- 38.5	3,916,589	0	0.000	100.000	95.508
38.5- 39.5	3,411,868	1,417	0.042	99.958	95.508
39.5- 40.5	2,411,417	6,021	0.250	99.750	95.468
40.5- 41.5	2,405,396	13,125	0.546	99.454	95.230
41.5- 42.5	2,392,271	33,076	1.383	98.617	94.710
42.5- 43.5	1,535,231	0	0.000	100.000	93.401
43.5- 44.5	1,535,231	0	0.000	100.000	93.401
44.5- 45.5	1,535,231	11,983	0.781	99.219	93.401
45.5- 46.5	1,523,248	0	0.000	100.000	92.672
46.5- 47.5	1,523,248	2,076	0.136	99.864	92.672
47.5- 48.5	1,521,172	99,961	6.571	93.429	92.546
48.5- 49.5	1,421,211	0	0.000	100.000	86.464
49.5- 50.5	1,421,211	1,913	0.135	99.865	86.464
50.5- 51.5	1,375,468	1,200	0.087	99.913	86.348
51.5- 52.5	1,357,417	0	0.000	100.000	86.272
52.5- 53.5	1,357,417	0	0.000	100.000	86.272
53.5- 54.5	1,341,449	0	0.000	100.000	86.272
54.5- 55.5	1,252,336	0	0.000	100.000	86.272
55.5- 56.5	1,252,336	0	0.000	100.000	86.272

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3540 TOWERS AND FIXTURES

STUDY NO. 0

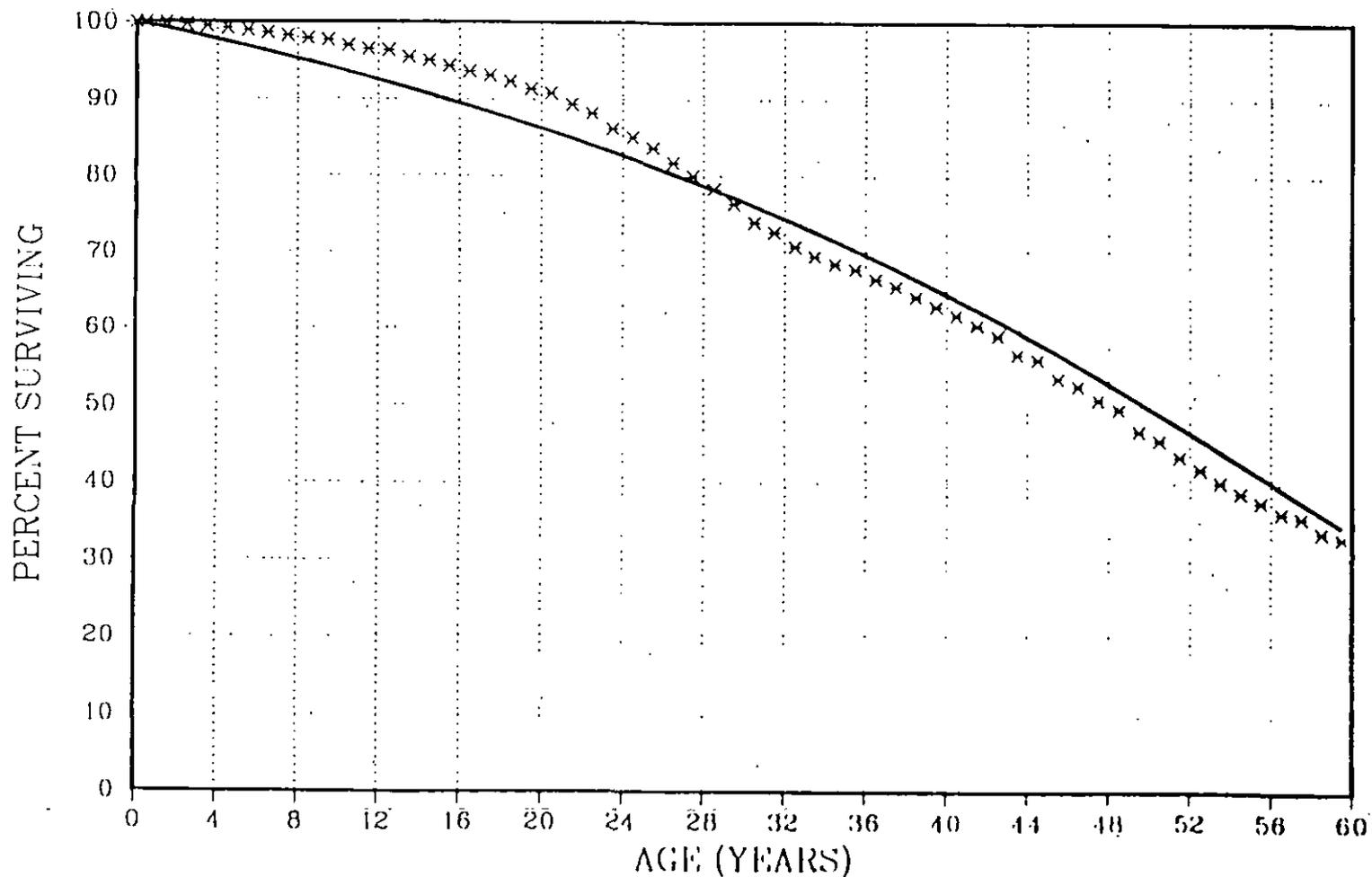
PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1952-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5- 57.5	1,252,336	0	0.000	100.000	86.272
57.5- 58.5	1,252,336	0	0.000	100.000	86.272
58.5- 59.5	1,127,128	0	0.000	100.000	86.272
59.5- 60.5	1,127,128	0	0.000	100.000	86.272
60.5- 61.5	1,127,128	11,711	1.039	98.961	86.272
61.5- 62.5	1,114,753	0	0.000	100.000	85.376
62.5- 63.5	1,064,511	0	0.000	100.000	85.376
63.5- 64.5	784,721	0	0.000	100.000	85.376
64.5- 65.5	782,057	0	0.000	100.000	85.376
65.5- 66.5	0	0	0.000	100.000	85.376
TOTALS	2,030,154,242	2,315,206	0.114		

DATA AFTER AGE INTERVAL 65.5-66.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 16.4 YEARS

ACCOUNT 3620 -- STATION EQUIPMENT
BASED ON 1972 - 1991 BAND OF YEARS
VINTAGES FROM 1880 TO 1991



--- IOWA CURVE RI 48

* * * ACTUARIAL LIFE TABLE

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3620 STATION EQUIPMENT

STUDY NO. 0

PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1972-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	165,908,572	88,061	0.053	99.947	100.000
0.5- 1.5	167,693,058	126,046	0.075	99.925	99.947
1.5- 2.5	161,152,613	333,263	0.207	99.793	99.872
2.5- 3.5	159,479,928	317,900	0.199	99.801	99.665
3.5- 4.5	158,838,548	458,150	0.288	99.712	99.467
4.5- 5.5	155,879,465	397,559	0.255	99.745	99.180
5.5- 6.5	151,220,327	501,960	0.332	99.668	98.927
6.5- 7.5	146,151,967	540,904	0.370	99.630	98.598
7.5- 8.5	141,840,531	543,534	0.383	99.617	98.233
8.5- 9.5	140,283,891	297,882	0.212	99.788	97.857
9.5- 10.5	133,684,537	963,517	0.721	99.279	97.649
10.5- 11.5	123,447,594	556,780	0.451	99.549	96.945
11.5- 12.5	112,350,222	227,748	0.203	99.797	96.508
12.5- 13.5	105,054,472	965,103	0.919	99.081	96.313
13.5- 14.5	100,752,069	455,788	0.452	99.548	95.428
14.5- 15.5	89,722,610	683,909	0.762	99.238	94.996
15.5- 16.5	87,044,840	642,519	0.738	99.262	94.272
16.5- 17.5	74,469,385	431,990	0.580	99.420	93.576
17.5- 18.5	67,124,319	553,738	0.825	99.175	93.033
18.5- 19.5	57,578,792	607,287	1.055	98.945	92.266
19.5- 20.5	50,229,668	273,370	0.544	99.456	91.293
20.5- 21.5	43,385,434	698,500	1.610	98.390	90.796
21.5- 22.5	41,073,358	533,987	1.300	98.700	89.334
22.5- 23.5	40,257,703	918,071	2.280	97.720	88.173
23.5- 24.5	36,286,788	497,576	1.371	98.629	86.162
24.5- 25.5	31,774,275	485,141	1.527	98.473	84.980
25.5- 26.5	30,322,306	695,384	2.293	97.707	83.683
26.5- 27.5	28,602,365	597,104	2.088	97.912	81.764
27.5- 28.5	27,236,672	587,342	2.156	97.844	80.057
28.5- 29.5	26,073,464	646,923	2.481	97.519	78.330
29.5- 30.5	25,389,917	797,275	3.140	96.860	76.387
30.5- 31.5	24,585,916	418,441	1.702	98.298	73.988
31.5- 32.5	23,667,917	628,750	2.657	97.343	72.729
32.5- 33.5	22,291,886	404,092	1.813	98.187	70.797
33.5- 34.5	21,887,856	332,210	1.518	98.482	69.514
34.5- 35.5	21,191,278	208,635	0.985	99.015	68.459
35.5- 36.5	19,561,433	375,082	1.917	98.083	67.785
36.5- 37.5	19,873,943	312,445	1.572	98.428	66.485
37.5- 38.5	17,025,657	332,775	1.955	98.045	65.440
38.5- 39.5	15,236,675	309,522	2.031	97.969	64.161
39.5- 40.5	14,239,209	256,686	1.803	98.197	62.857
40.5- 41.5	11,796,046	253,477	2.149	97.851	61.724
41.5- 42.5	11,080,294	259,744	2.344	97.656	60.398
42.5- 43.5	7,543,730	311,606	4.131	95.869	58.982
43.5- 44.5	7,200,003	77,135	1.071	98.929	56.546
44.5- 45.5	7,530,177	328,018	4.356	95.644	55.940
45.5- 46.5	7,558,118	138,164	1.828	98.172	53.503
46.5- 47.5	7,784,649	257,065	3.302	96.698	52.525
47.5- 48.5	8,331,487	204,438	2.454	97.546	50.790
48.5- 49.5	8,445,263	479,438	5.677	94.323	49.544
49.5- 50.5	8,261,706	204,240	2.472	97.528	46.732
50.5- 51.5	7,935,389	360,882	4.548	95.452	45.576
51.5- 52.5	7,486,357	289,808	3.871	96.129	43.504
52.5- 53.5	7,218,267	294,692	4.083	95.917	41.819
53.5- 54.5	6,592,685	223,050	3.383	96.617	40.112
54.5- 55.5	5,993,290	192,458	3.211	96.789	38.755
55.5- 56.5	5,697,260	199,945	3.509	96.491	37.511

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3620 STATION EQUIPMENT

STUDY NO. 0

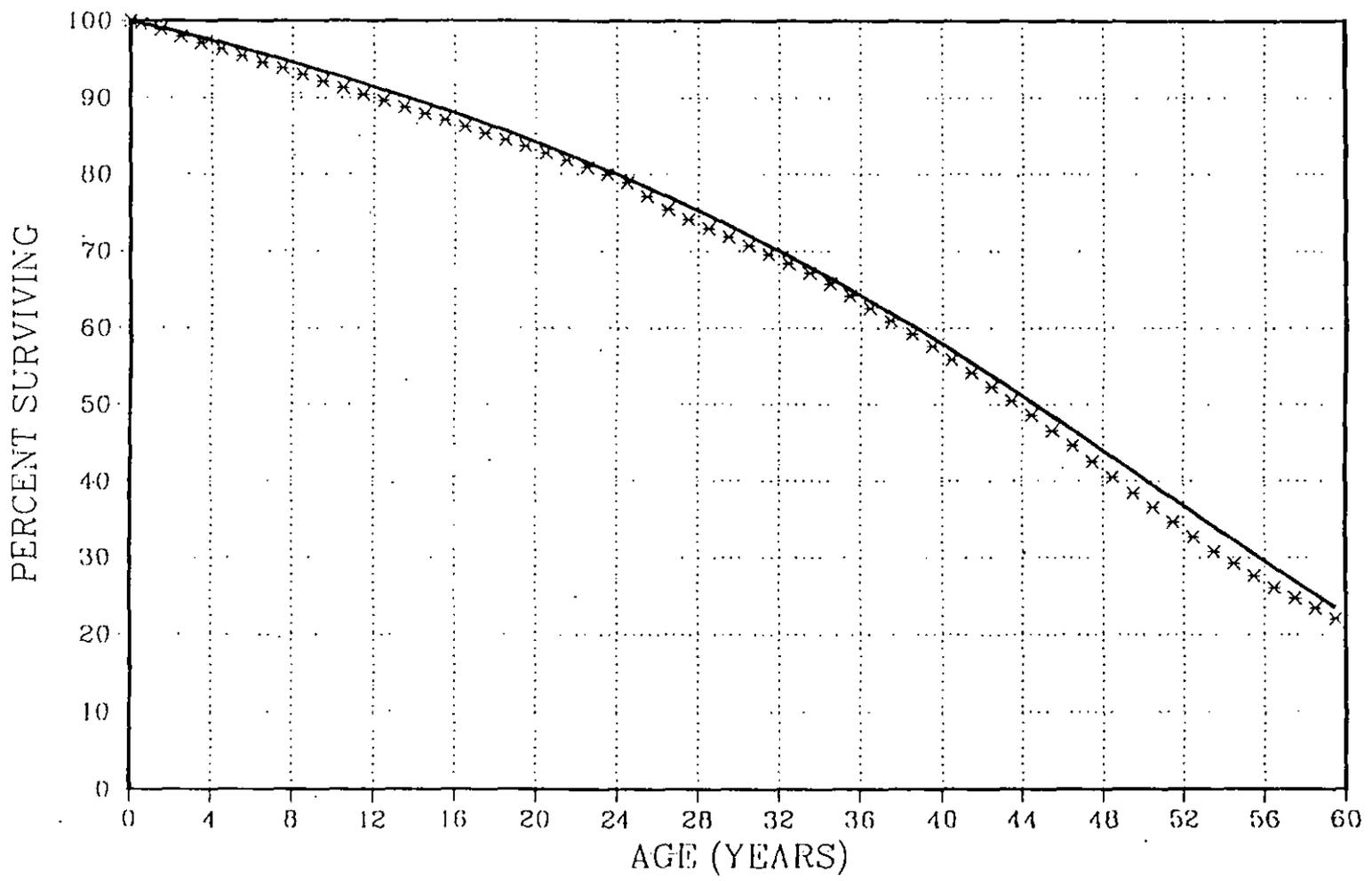
PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1972-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5-57.5	4,674,411	78,368	1.677	98.323	36.194
57.5-58.5	4,550,535	249,950	5.493	94.507	35.587
58.5-59.5	4,216,708	91,413	2.168	97.832	33.633
59.5-60.5	4,028,863	264,689	6.570	93.430	32.903
60.5-61.5	3,560,466	102,206	2.871	97.129	30.742
61.5-62.5	3,021,227	74,591	2.469	97.531	29.859
62.5-63.5	2,745,447	142,067	5.175	94.825	29.122
63.5-64.5	2,216,507	36,962	1.668	98.332	27.615
64.5-65.5	1,669,475	64,743	3.878	96.122	27.155
65.5-66.5	1,297,704	48,125	3.708	96.292	26.102
66.5-67.5	1,043,900	107,265	10.275	89.725	25.134
67.5-68.5	673,138	7,709	1.145	98.855	22.551
68.5-69.5	521,996	11,043	2.116	97.884	22.293
69.5-70.5	243,793	2,645	1.085	98.915	21.821
70.5-71.5	223,092	694	0.311	99.689	21.584
71.5-72.5	203,899	5,579	2.736	97.264	21.517
72.5-73.5	186,484	10,559	5.662	94.338	20.929
73.5-74.5	173,005	200	0.116	99.884	19.744
74.5-75.5	154,915	317	0.205	99.795	19.721
75.5-76.5	154,156	62,081	40.272	59.728	19.680
76.5-77.5	91,066	309	0.339	99.661	11.755
77.5-78.5	24,344	0	0.000	100.000	11.715
78.5-79.5	15,151	0	0.000	100.000	11.715
79.5-80.5	12,895	0	0.000	100.000	11.715
80.5-81.5	6,869	0	0.000	100.000	11.715
81.5-82.5	63	0	0.000	100.000	11.715
82.5-83.5	63	0	0.000	100.000	11.715
83.5-84.5	63	0	0.000	100.000	11.715
84.5-85.5	0	0	0.000	100.000	11.715
TOTALS	3,242,036,416	25,438,624	0.785		

DATA AFTER AGE INTERVAL 84.5-85.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 26.9 YEARS

ACCOUNT 3644 -- POLES AND FIXTURES
BASED ON 1972 -- 1991 BAND OF YEARS
VINTAGES FROM 1880 TO 1992



— IOWA CURVE R1 43
* * * ACTUARIAL LIFE TABLE

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING UNIT RETIREMENTS
 ACCOUNT 3644 POLES AND FIXTURES

STUDY NO. 0

PLACEMENT BAND 1880-1992
 EXPERIENCE BAND 1972-1991

AGE INTERVAL	UNITS IN SERVICE AT BEGINNING OF INTERVAL	UNITS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	416,138	1,590	0.382	99.618	100.000
0.5- 1.5	426,342	3,169	0.743	99.257	99.618
1.5- 2.5	434,912	4,041	0.929	99.071	98.877
2.5- 3.5	446,601	3,843	0.860	99.140	97.959
3.5- 4.5	451,600	3,847	0.852	99.148	97.116
4.5- 5.5	457,793	4,036	0.882	99.118	96.289
5.5- 6.5	462,311	3,949	0.854	99.146	95.440
6.5- 7.5	468,802	3,877	0.827	99.173	94.624
7.5- 8.5	472,921	4,263	0.901	99.099	93.842
8.5- 9.5	479,826	4,414	0.920	99.080	92.996
9.5- 10.5	479,676	4,410	0.919	99.081	92.140
10.5- 11.5	475,293	4,402	0.926	99.074	91.293
11.5- 12.5	468,227	4,259	0.910	99.090	90.448
12.5- 13.5	458,841	4,374	0.953	99.047	89.625
13.5- 14.5	447,863	4,276	0.955	99.045	88.771
14.5- 15.5	437,096	4,383	1.003	98.997	87.923
15.5- 16.5	426,521	4,234	0.993	99.007	87.042
16.5- 17.5	415,287	4,135	0.996	99.004	86.177
17.5- 18.5	403,436	4,136	1.025	98.975	85.319
18.5- 19.5	381,304	3,705	0.972	99.028	84.445
19.5- 20.5	365,560	3,862	1.056	98.944	83.624
20.5- 21.5	353,023	3,916	1.109	98.891	82.741
21.5- 22.5	340,057	3,671	1.080	98.920	81.823
22.5- 23.5	323,342	3,753	1.161	98.839	80.940
23.5- 24.5	313,184	4,259	1.360	98.640	80.000
24.5- 25.5	310,583	6,993	2.252	97.748	78.912
25.5- 26.5	307,711	6,803	2.211	97.789	77.135
26.5- 27.5	297,115	5,058	1.702	98.298	75.430
27.5- 28.5	282,626	4,312	1.526	98.474	74.146
28.5- 29.5	268,505	4,191	1.561	98.439	73.015
29.5- 30.5	256,772	4,114	1.602	98.398	71.875
30.5- 31.5	254,518	4,168	1.638	98.362	70.724
31.5- 32.5	250,806	4,260	1.699	98.301	69.565
32.5- 33.5	243,827	4,438	1.820	98.180	68.384
33.5- 34.5	235,256	4,919	2.091	97.909	67.139
34.5- 35.5	233,688	5,583	2.389	97.611	65.735
35.5- 36.5	226,935	5,617	2.475	97.525	64.165
36.5- 37.5	216,480	5,727	2.646	97.354	62.577
37.5- 38.5	203,847	5,501	2.699	97.301	60.921
38.5- 39.5	190,622	5,253	2.756	97.244	59.277
39.5- 40.5	178,649	5,346	2.992	97.008	57.644
40.5- 41.5	166,673	5,196	3.117	96.883	55.919
41.5- 42.5	156,075	5,337	3.420	96.580	54.175
42.5- 43.5	143,631	5,100	3.551	96.449	52.323
43.5- 44.5	129,496	4,803	3.709	96.291	50.465
44.5- 45.5	110,231	4,572	4.148	95.852	48.593
45.5- 46.5	91,457	3,768	4.120	95.880	46.578
46.5- 47.5	79,245	3,725	4.701	95.299	44.659
47.5- 48.5	73,191	3,511	4.797	95.203	42.560
48.5- 49.5	68,257	3,523	5.161	94.839	40.518
49.5- 50.5	62,263	3,042	4.886	95.114	38.427
50.5- 51.5	50,635	2,703	5.338	94.662	36.549
51.5- 52.5	41,214	2,325	5.641	94.359	34.598
52.5- 53.5	34,393	1,947	5.661	94.339	32.646
53.5- 54.5	30,653	1,605	5.236	94.764	30.798
54.5- 55.5	24,956	1,378	5.522	94.478	29.186
55.5- 56.5	20,806	1,138	5.470	94.530	27.574

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING UNIT RETIREMENTS
 ACCOUNT 3644 POLES AND FIXTURES

STUDY NO. 0

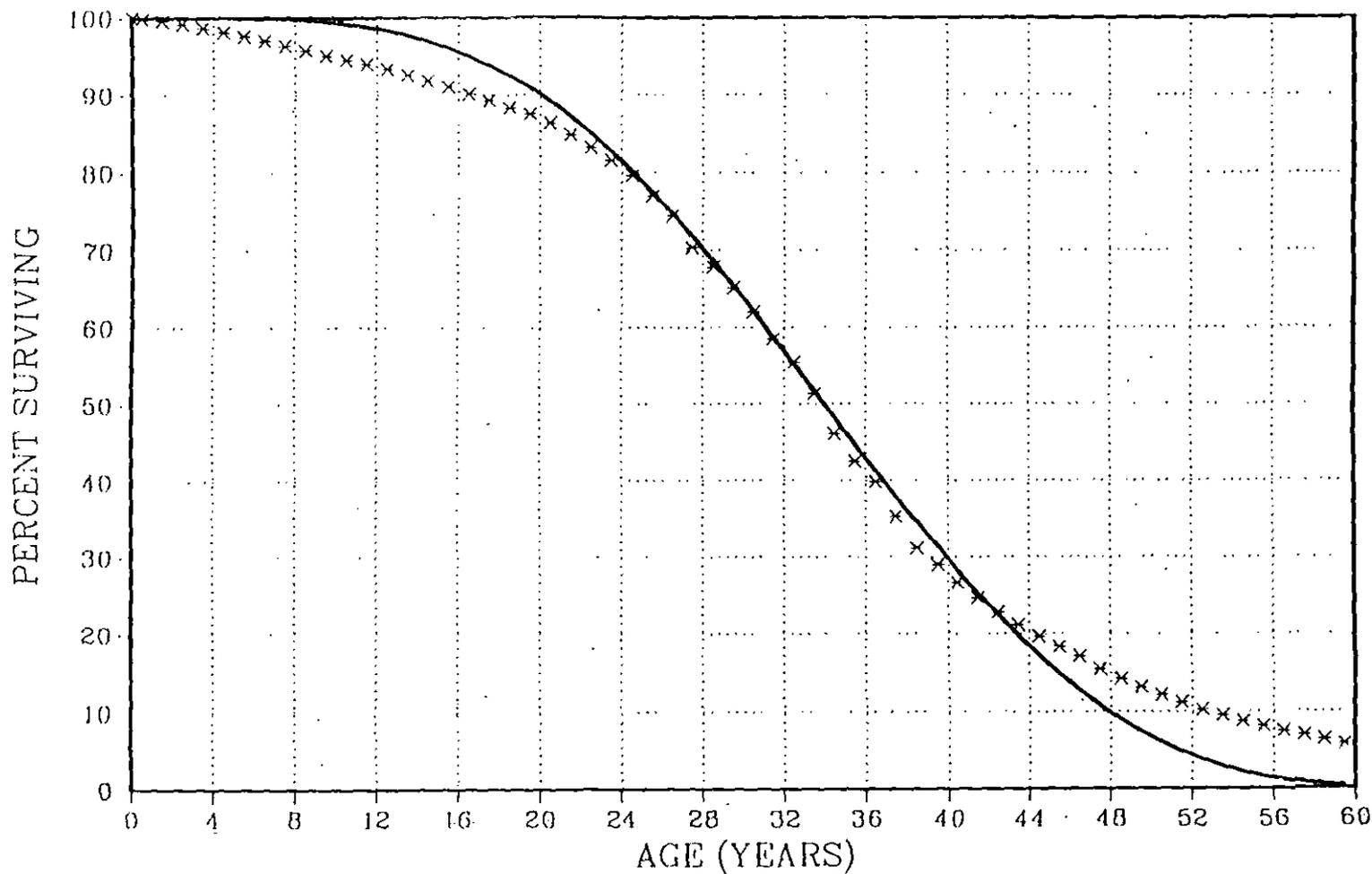
PLACEMENT BAND 1880-1992
 EXPERIENCE BAND 1972-1991

AGE INTERVAL	UNITS IN SERVICE AT BEGINNING OF INTERVAL	UNITS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5-57.5	17,906	944	5.272	94.728	26.066
57.5-58.5	15,653	834	5.328	94.672	24.692
58.5-59.5	14,067	778	5.531	94.469	23.376
59.5-60.5	12,141	621	5.115	94.885	22.083
60.5-61.5	10,393	606	5.831	94.169	20.954
61.5-62.5	8,246	448	5.433	94.567	19.732
62.5-63.5	6,994	489	6.992	93.008	18.660
63.5-64.5	5,820	309	5.309	94.691	17.355
64.5-65.5	4,753	257	5.407	94.593	16.434
65.5-66.5	3,530	155	4.391	95.609	15.545
66.5-67.5	2,593	112	4.319	95.681	14.863
67.5-68.5	1,767	103	5.829	94.171	14.221
68.5-69.5	896	61	6.808	93.192	13.392
69.5-70.5	636	60	9.434	90.566	12.480
70.5-71.5	531	80	15.066	84.934	11.303
71.5-72.5	424	15	3.538	96.462	9.600
72.5-73.5	392	27	6.888	93.112	9.260
73.5-74.5	319	17	5.329	94.671	8.622
74.5-75.5	245	31	12.653	87.347	8.163
75.5-76.5	164	16	9.756	90.244	7.150
76.5-77.5	111	3	2.703	97.297	6.434
77.5-78.5	74	1	1.351	98.649	6.261
78.5-79.5	64	5	7.813	92.188	6.176
79.5-80.5	52	3	5.769	94.231	5.693
80.5-81.5	45	3	6.667	93.333	5.365
81.5-82.5	42	0	0.000	100.000	5.007
82.5-83.5	15	0	0.000	100.000	5.007
83.5-84.5	10	2	20.000	80.000	5.007
84.5-85.5	7	0	0.000	100.000	4.006
85.5-86.5	3	0	0.000	100.000	4.006
86.5-87.5	3	0	0.000	100.000	4.006
87.5-88.5	0	0	0.000	100.000	4.006
TOTALS	15,954,968	240,740	1.509		

DATA AFTER AGE INTERVAL 87.5-88.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 28.1 YEARS

ACCOUNT 3682 'TRANS' OVERHEAD TYPE
BASED ON 1977 - 1991 BAND OF YEARS
VINTAGES FROM 1880 TO 1992



—— IOWA CURVE S2 34

* * * ACTUARIAL LIFE TABLE

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING UNIT RETIREMENTS
 ACCOUNT 3682 TRANSF OVERHEAD TYPE

STUDY NO. 0

PLACEMENT BAND 1880-1992.
 EXPERIENCE BAND 1977-1991

AGE INTERVAL	UNITS IN SERVICE AT BEGINNING OF INTERVAL	UNITS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	136,535	136	0.100	99.900	100.000
0.5- 1.5	135,067	364	0.269	99.731	99.900
1.5- 2.5	134,914	594	0.440	99.560	99.631
2.5- 3.5	145,187	757	0.521	99.479	99.193
3.5- 4.5	149,268	762	0.510	99.490	98.675
4.5- 5.5	156,503	850	0.543	99.457	98.172
5.5- 6.5	162,264	936	0.577	99.423	97.638
6.5- 7.5	165,787	1,144	0.690	99.310	97.075
7.5- 8.5	167,421	1,021	0.610	99.390	96.405
8.5- 9.5	172,520	1,189	0.689	99.311	95.817
9.5- 10.5	180,379	1,040	0.577	99.423	95.157
10.5- 11.5	182,643	1,042	0.571	99.429	94.608
11.5- 12.5	182,737	1,220	0.668	99.332	94.069
12.5- 13.5	180,231	1,546	0.858	99.142	93.441
13.5- 14.5	177,337	1,488	0.839	99.161	92.639
14.5- 15.5	172,040	1,412	0.821	99.179	91.862
15.5- 16.5	168,574	1,701	1.009	98.991	91.108
16.5- 17.5	166,027	1,661	1.000	99.000	90.189
17.5- 18.5	153,892	1,613	1.048	98.952	89.286
18.5- 19.5	140,084	1,351	0.964	99.036	88.350
19.5- 20.5	127,734	1,687	1.321	98.679	87.498
20.5- 21.5	120,902	2,065	1.708	98.292	86.343
21.5- 22.5	111,509	2,147	1.925	98.075	84.868
22.5- 23.5	102,002	1,957	1.919	98.081	83.234
23.5- 24.5	93,247	2,263	2.427	97.573	81.637
24.5- 25.5	82,539	2,745	3.326	96.674	79.656
25.5- 26.5	74,269	2,483	3.343	96.657	77.007
26.5- 27.5	69,664	3,825	5.491	94.509	74.432
27.5- 28.5	62,093	2,229	3.590	96.410	70.345
28.5- 29.5	56,709	2,251	3.969	96.031	67.820
29.5- 30.5	56,039	2,708	4.832	95.168	65.128
30.5- 31.5	54,382	3,081	5.665	94.335	61.901
31.5- 32.5	50,966	2,613	5.127	94.873	58.469
32.5- 33.5	45,376	3,330	7.339	92.661	55.472
33.5- 34.5	38,913	3,965	10.189	89.811	51.401
34.5- 35.5	32,861	2,568	7.815	92.185	46.163
35.5- 36.5	28,809	1,889	6.557	93.443	42.556
36.5- 37.5	24,955	2,828	11.332	88.668	39.765
37.5- 38.5	21,600	2,547	11.792	88.208	35.259
38.5- 39.5	18,455	1,294	7.012	92.988	31.101
39.5- 40.5	17,520	1,382	7.888	92.112	28.921
40.5- 41.5	16,465	1,252	7.604	92.396	26.639
41.5- 42.5	14,588	1,074	7.362	92.638	24.614
42.5- 43.5	13,444	1,008	7.498	92.502	22.802
43.5- 44.5	11,988	846	7.057	92.943	21.092
44.5- 45.5	9,552	634	6.637	93.363	19.604
45.5- 46.5	7,948	510	6.417	93.583	18.302
46.5- 47.5	6,486	632	9.744	90.256	17.128
47.5- 48.5	5,690	441	7.750	92.250	15.459
48.5- 49.5	5,270	393	7.457	92.543	14.261
49.5- 50.5	4,987	369	7.399	92.601	13.197
50.5- 51.5	4,365	352	8.064	91.936	12.221
51.5- 52.5	3,837	323	8.418	91.582	11.235
52.5- 53.5	3,366	226	6.714	93.286	10.290
53.5- 54.5	3,033	245	8.078	91.922	9.599
54.5- 55.5	2,281	164	7.190	92.810	8.823
55.5- 56.5	1,780	153	8.596	91.404	8.189

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PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING UNIT RETIREMENTS
 ACCOUNT 3682 TRANSF OVERHEAD TYPE

STUDY NO. 0

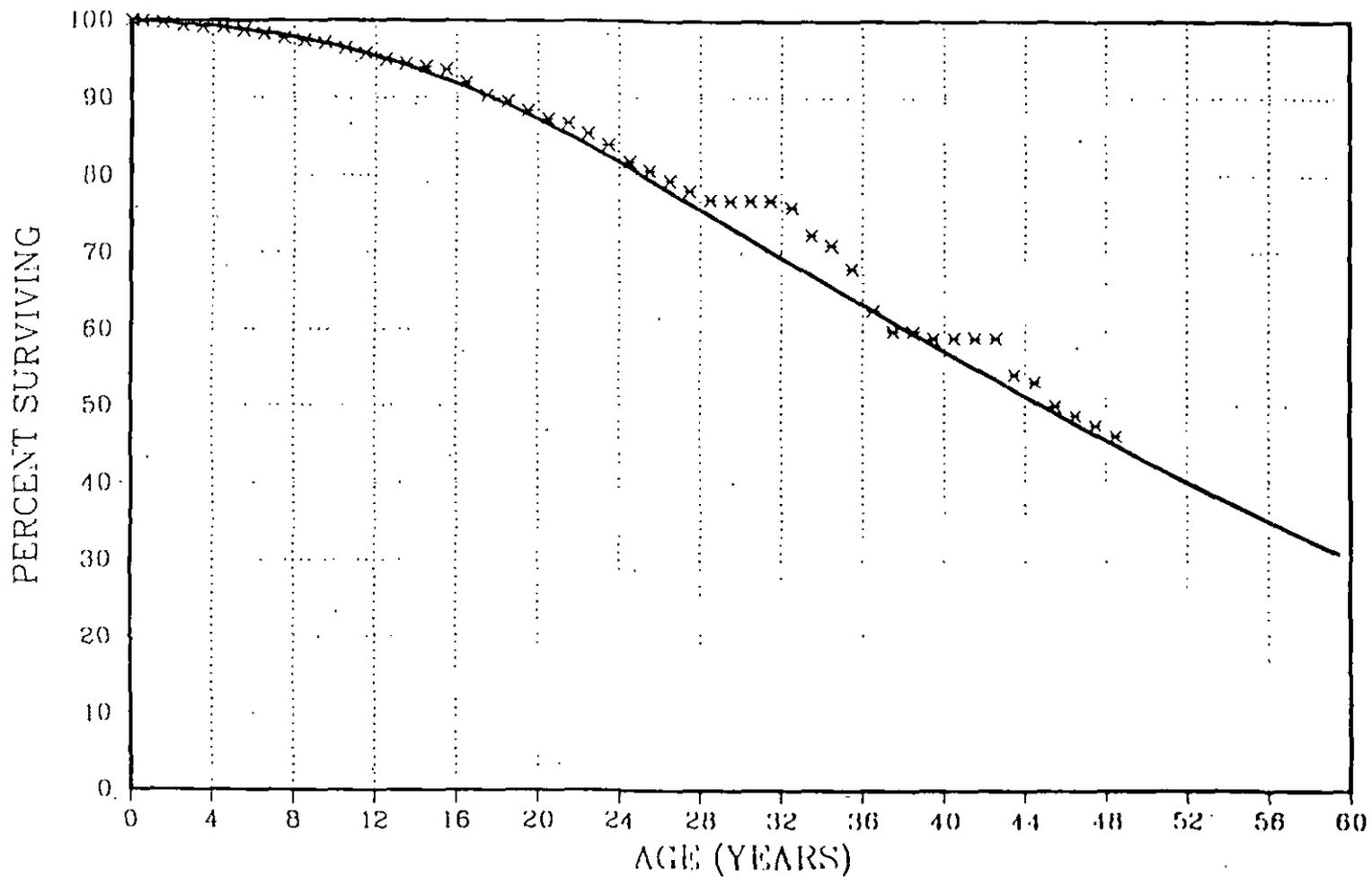
PLACEMENT BAND 1880-1992
 EXPERIENCE BAND 1977-1991

AGE INTERVAL	UNITS IN SERVICE AT BEGINNING OF INTERVAL	UNITS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5- 57.5	1,465	103	7.031	92.969	7.485
57.5- 58.5	1,218	107	8.785	91.215	6.959
58.5- 59.5	1,072	94	8.769	91.231	6.347
59.5- 60.5	1,016	81	7.972	92.028	5.791
60.5- 61.5	775	66	8.516	91.484	5.329
61.5- 62.5	589	56	9.508	90.492	4.875
62.5- 63.5	510	37	7.255	92.745	4.412
63.5- 64.5	473	50	10.571	89.429	4.092
64.5- 65.5	387	37	9.561	90.439	3.659
65.5- 66.5	269	35	13.011	86.989	3.309
66.5- 67.5	208	37	17.788	82.212	2.879
67.5- 68.5	170	21	12.353	87.647	2.367
68.5- 69.5	151	15	9.934	90.066	2.074
69.5- 70.5	140	11	7.857	92.143	1.868
70.5- 71.5	130	13	10.000	90.000	1.721
71.5- 72.5	110	13	11.818	88.182	1.549
72.5- 73.5	72	6	8.333	91.667	1.366
73.5- 74.5	65	8	12.308	87.692	1.252
74.5- 75.5	32	2	6.250	93.750	1.098
75.5- 76.5	26	7	26.923	73.077	1.030
76.5- 77.5	19	5	26.316	73.684	0.752
77.5- 78.5	14	1	7.143	92.857	0.554
78.5- 79.5	15	4	26.667	73.333	0.515
79.5- 80.5	11	3	27.273	72.727	0.378
80.5- 81.5	9	1	11.111	88.889	0.275
81.5- 82.5	6	0	0.000	100.000	0.244
82.5- 83.5	6	2	33.333	66.667	0.244
83.5- 84.5	4	0	0.000	100.000	0.163
84.5- 85.5	3	1	33.333	66.667	0.163
85.5- 86.5	0	0	0.000	100.000	0.108
TOTALS	4,643,999	83,122	1.790		

DATA AFTER AGE INTERVAL 85.5-86.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 27.1 YEARS

ACCOUNT 3684 - TRANSF SUBMERSIBLE OR PAD MTD
BASED ON 1972 - 1991 BAND OF YEARS
VINTAGES FROM 1880 TO 1991



— IOWA CURVE LI 48
*** ACTUARIAL LIFE TABLE

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3684 TRANSF SUBMERSIBLE OR PAD MTD

STUDY NO. 0

PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1972-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	67,450,115	19,671	0.029	99.971	100.000
0.5- 1.5	64,413,685	174,799	0.271	99.729	99.971
1.5- 2.5	58,790,394	177,320	0.302	99.698	99.700
2.5- 3.5	56,145,728	117,752	0.210	99.790	99.399
3.5- 4.5	46,711,489	62,185	0.133	99.867	99.190
4.5- 5.5	41,735,961	143,452	0.344	99.656	99.058
5.5- 6.5	37,794,009	166,576	0.441	99.559	98.718
6.5- 7.5	33,932,545	202,302	0.596	99.404	98.283
7.5- 8.5	30,658,029	111,028	0.362	99.638	97.697
8.5- 9.5	28,402,203	76,396	0.269	99.731	97.343
9.5- 10.5	27,110,753	191,503	0.706	99.294	97.081
10.5- 11.5	24,621,051	178,459	0.725	99.275	96.395
11.5- 12.5	22,963,818	180,106	0.784	99.216	95.697
12.5- 13.5	20,253,918	118,454	0.585	99.415	94.946
13.5- 14.5	18,168,848	70,252	0.387	99.613	94.391
14.5- 15.5	16,424,158	79,823	0.486	99.514	94.026
15.5- 16.5	14,842,813	252,198	1.699	98.301	93.569
16.5- 17.5	13,289,904	245,332	1.846	98.154	91.979
17.5- 18.5	11,770,571	95,928	0.815	99.185	90.281
18.5- 19.5	8,601,940	119,349	1.387	98.613	89.545
19.5- 20.5	6,834,424	79,179	1.159	98.841	88.303
20.5- 21.5	5,091,052	37,121	0.729	99.271	87.280
21.5- 22.5	3,878,566	55,733	1.437	98.563	86.644
22.5- 23.5	3,046,306	52,949	1.738	98.262	85.399
23.5- 24.5	2,484,353	65,113	2.621	97.379	83.914
24.5- 25.5	1,856,746	24,370	1.313	98.687	81.715
25.5- 26.5	1,238,233	19,631	1.585	98.415	80.642
26.5- 27.5	1,049,912	17,199	1.638	98.362	79.364
27.5- 28.5	858,505	12,265	1.429	98.571	78.064
28.5- 29.5	684,177	1,215	0.178	99.822	76.948
29.5- 30.5	584,204	0	0.000	100.000	76.812
30.5- 31.5	546,122	0	0.000	100.000	76.812
31.5- 32.5	572,105	6,343	1.109	98.891	76.812
32.5- 33.5	584,830	28,098	4.804	95.196	75.960
33.5- 34.5	536,415	9,916	1.849	98.151	72.311
34.5- 35.5	503,952	21,612	4.289	95.711	70.974
35.5- 36.5	446,607	35,486	7.946	92.054	67.930
36.5- 37.5	415,446	18,137	4.366	95.634	62.533
37.5- 38.5	343,250	0	0.000	100.000	59.003
38.5- 39.5	337,512	5,132	1.521	98.479	59.803
39.5- 40.5	346,143	0	0.000	100.000	58.893
40.5- 41.5	265,728	0	0.000	100.000	58.893
41.5- 42.5	231,144	0	0.000	100.000	58.893
42.5- 43.5	191,252	15,654	8.185	91.815	58.893
43.5- 44.5	149,216	2,596	1.740	98.260	54.073
44.5- 45.5	146,174	8,345	5.709	94.291	53.132
45.5- 46.5	136,988	3,444	2.514	97.486	50.099
46.5- 47.5	136,256	3,626	2.661	97.339	48.839
47.5- 48.5	133,169	3,825	2.872	97.128	47.540
48.5- 49.5	133,660	3,736	2.795	97.205	46.174
49.5- 50.5	134,037	447	0.333	99.667	44.884
50.5- 51.5	129,761	876	0.675	99.325	44.734
51.5- 52.5	122,775	316	0.257	99.743	44.432
52.5- 53.5	112,732	0	0.000	100.000	44.318
53.5- 54.5	101,615	5,135	5.053	94.947	44.318
54.5- 55.5	96,480	0	0.000	100.000	42.078
55.5- 56.5	80,552	637	0.791	99.209	42.078

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3684 TRANSF SUBMERSIBLE OR PAD MTD

STUDY NO. 0

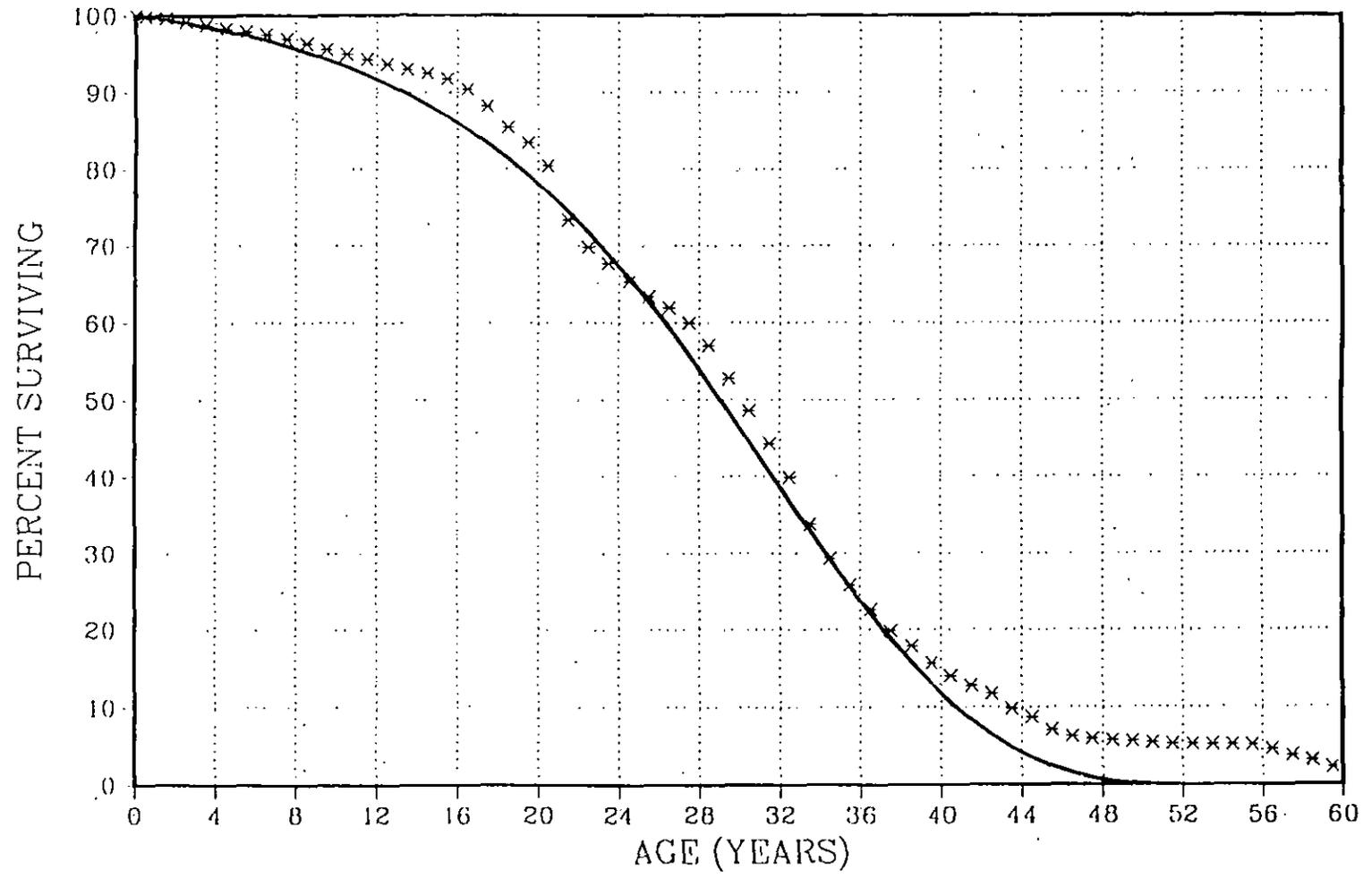
PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1972-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5-57.5	68,898	1,404	2.038	97.962	41.745
57.5-58.5	60,435	5,298	8.766	91.234	40.895
58.5-59.5	47,278	818	1.730	98.270	37.310
59.5-60.5	32,056	3,928	12.254	87.746	36.664
60.5-61.5	28,128	764	2.716	97.284	32.171
61.5-62.5	25,847	2,137	8.268	91.732	31.298
62.5-63.5	21,177	11,241	53.081	46.919	28.710
63.5-64.5	9,156	0	0.000	100.000	13.470
64.5-65.5	7,882	0	0.000	100.000	13.470
65.5-66.5	7,882	220	2.791	97.209	13.470
66.5-67.5	7,662	0	0.000	100.000	13.094
67.5-68.5	7,303	648	8.873	91.127	13.094
68.5-69.5	3,596	1,127	31.340	68.660	11.933
69.5-70.5	2,469	0	0.000	100.000	8.193
70.5-71.5	1,784	0	0.000	100.000	8.193
71.5-72.5	1,784	0	0.000	100.000	8.193
72.5-73.5	1,784	0	0.000	100.000	8.193
73.5-74.5	1,784	187	10.482	89.518	8.193
74.5-75.5	2,096	0	0.000	100.000	7.334
75.5-76.5	2,096	0	0.000	100.000	7.334
76.5-77.5	2,096	0	0.000	100.000	7.334
77.5-78.5	1,417	0	0.000	100.000	7.334
78.5-79.5	499	0	0.000	100.000	7.334
79.5-80.5	499	0	0.000	100.000	7.334
80.5-81.5	499	0	0.000	100.000	7.334
81.5-82.5	499	0	0.000	100.000	7.334
82.5-83.5	499	0	0.000	100.000	7.334
83.5-84.5	499	0	0.000	100.000	7.334
84.5-85.5	499	0	0.000	100.000	7.334
85.5-86.5	499	0	0.000	100.000	7.334
86.5-87.5	499	0	0.000	100.000	7.334
87.5-88.5	499	0	0.000	100.000	7.334
88.5-89.5	499	0	0.000	100.000	7.334
89.5-90.5	499	0	0.000	100.000	7.334
90.5-91.5	499	0	0.000	100.000	7.334
91.5-92.5	499	0	0.000	100.000	7.334
92.5-93.5	499	0	0.000	100.000	7.334
93.5-94.5	499	0	0.000	100.000	7.334
94.5-95.5	0	0	0.000	100.000	7.334
TOTALS	678,974,925	3,348,793	0.493		

DATA AFTER AGE INTERVAL 94.5-95.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 13.3 YEARS

ACCOUNT 3700 — METERS
 BASED ON 1977 1991 BAND OF YEARS
 VINTAGES FROM 1880 TO 1992



— IOWA CURVE R2 28
 * * * ACTUARIAL LIFE TABLE

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING UNIT RETIREMENTS
 ACCOUNT 3700 METERS

STUDY NO. 0

PLACEMENT BAND 1880-1992
 EXPERIENCE BAND 1977-1991

AGE INTERVAL	UNITS IN SERVICE AT BEGINNING OF INTERVAL	UNITS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	714,080	1,037	0.145	99.855	100.000
0.5- 1.5	686,509	1,398	0.204	99.796	99.855
1.5- 2.5	663,834	3,150	0.475	99.525	99.651
2.5- 3.5	648,126	2,664	0.411	99.589	99.179
3.5- 4.5	625,092	2,822	0.451	99.549	98.771
4.5- 5.5	625,650	2,673	0.427	99.573	98.325
5.5- 6.5	595,506	2,170	0.364	99.636	97.905
6.5- 7.5	566,803	3,477	0.613	99.387	97.548
7.5- 8.5	552,377	3,302	0.598	99.402	96.950
8.5- 9.5	536,398	4,245	0.791	99.209	96.370
9.5- 10.5	526,090	3,164	0.601	99.399	95.608
10.5- 11.5	536,190	3,745	0.698	99.302	95.033
11.5- 12.5	545,565	3,952	0.724	99.276	94.369
12.5- 13.5	552,522	3,806	0.689	99.311	93.685
13.5- 14.5	565,187	3,277	0.580	99.420	93.040
14.5- 15.5	579,870	4,457	0.769	99.231	92.500
15.5- 16.5	611,328	9,013	1.474	98.526	91.789
16.5- 17.5	614,460	15,266	2.484	97.516	90.436
17.5- 18.5	589,795	18,294	3.102	96.898	88.189
18.5- 19.5	560,917	13,250	2.362	97.638	85.454
19.5- 20.5	517,934	18,719	3.614	96.386	83.435
20.5- 21.5	504,111	44,324	8.793	91.207	80.420
21.5- 22.5	472,830	22,413	4.740	95.260	73.349
22.5- 23.5	457,813	14,161	3.093	96.907	69.872
23.5- 24.5	432,360	15,112	3.495	96.505	67.711
24.5- 25.5	406,263	12,331	3.035	96.965	65.344
25.5- 26.5	383,977	8,623	2.246	97.754	63.361
26.5- 27.5	368,266	11,797	3.203	96.797	61.938
27.5- 28.5	344,690	16,838	4.885	95.115	59.954
28.5- 29.5	320,625	23,690	7.389	92.611	57.025
29.5- 30.5	297,920	23,734	7.967	92.033	52.812
30.5- 31.5	268,495	23,629	8.801	91.199	48.604
31.5- 32.5	239,052	23,859	9.981	90.019	44.327
32.5- 33.5	203,748	31,395	15.409	84.591	39.903
33.5- 34.5	163,999	21,547	13.138	86.862	33.754
34.5- 35.5	133,625	15,887	11.889	88.111	29.319
35.5- 36.5	117,741	14,736	12.516	87.484	25.834
36.5- 37.5	98,966	12,307	12.436	87.564	22.600
37.5- 38.5	91,269	9,097	9.967	90.033	19.790
38.5- 39.5	82,026	10,052	12.255	87.745	17.817
39.5- 40.5	71,652	7,670	10.705	89.295	15.634
40.5- 41.5	71,062	6,263	8.813	91.187	13.960
41.5- 42.5	65,087	5,123	7.871	92.129	12.730
42.5- 43.5	62,745	10,282	16.387	83.613	11.728
43.5- 44.5	51,851	5,703	10.999	89.001	9.806
44.5- 45.5	43,160	8,264	19.147	80.853	8.728
45.5- 46.5	33,944	4,067	11.981	88.019	7.056
46.5- 47.5	29,127	1,563	5.366	94.634	6.211
47.5- 48.5	27,299	675	2.473	97.527	5.878
48.5- 49.5	26,629	920	3.455	96.545	5.732
49.5- 50.5	25,648	773	3.014	96.986	5.534
50.5- 51.5	22,782	651	2.858	97.142	5.368
51.5- 52.5	18,232	145	0.795	99.205	5.214
52.5- 53.5	11,198	118	1.054	98.946	5.173
53.5- 54.5	9,477	68	0.718	99.282	5.118
54.5- 55.5	6,174	57	0.923	99.077	5.081
55.5- 56.5	203	22	10.837	89.163	5.035

PAAM-24

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING UNIT RETIREMENTS METERS
 ACCOUNT 3700

STUDY NO. 0

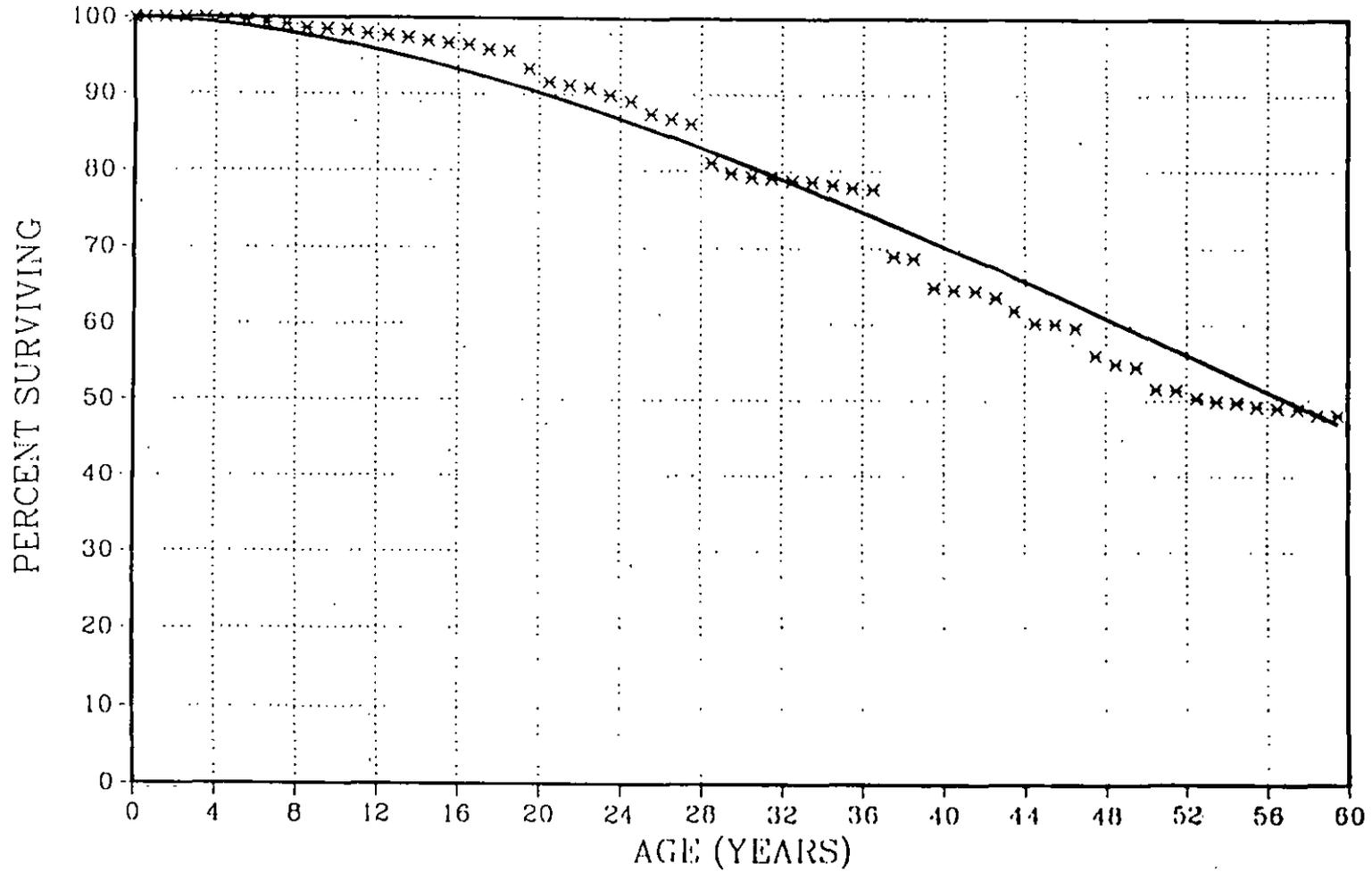
PLACEMENT BAND 1880-1992
 EXPERIENCE BAND 1977-1991

AGE INTERVAL	UNITS IN SERVICE AT BEGINNING OF INTERVAL	UNITS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5- 57.5	151	27	17.881	82.119	4.489
57.5- 58.5	133	22	16.541	83.459	3.686
58.5- 59.5	122	35	28.689	71.311	3.077
59.5- 60.5	89	18	20.225	79.775	2.194
60.5- 61.5	176	27	15.341	84.659	1.750
61.5- 62.5	265	13	4.906	95.094	1.482
62.5- 63.5	250	27	10.800	89.200	1.409
63.5- 64.5	224	100	44.643	55.357	1.257
64.5- 65.5	134	115	85.821	14.179	0.696
65.5- 66.5	20	1	5.000	95.000	0.099
66.5- 67.5	271	6	2.214	97.786	0.094
67.5- 68.5	264	25	9.470	90.530	0.092
68.5- 69.5	239	231	96.653	3.347	0.083
69.5- 70.5	9	0	0.000	100.000	0.003
70.5- 71.5	9	0	0.000	100.000	0.003
71.5- 72.5	9	6	66.667	33.333	0.003
72.5- 73.5	3	0	0.000	100.000	0.001
73.5- 74.5	3	2	66.667	33.333	0.001
74.5- 75.5	1	0	0.000	100.000	0.000
75.5- 76.5	0	0	0.000	100.000	0.000
TOTALS	18,380,651	532,432	2.897		

DATA AFTER AGE INTERVAL 75.5-76.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 27.2 YEARS

ACCOUNT 3902 - STRUC & IMP--BUILDINGS
 BASED ON 1962 - 1991 BAND OF YEARS
 VINTAGES FROM 1880 TO 1991



-----IOWA CURVE SO 57

*** ACTUARIAL LIFE TABLE

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3902 STRUC & IMP-BUILDINGS

STUDY NO. 0

PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1962-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	102,088,427	128	0.000	100.000	100.000
0.5- 1.5	100,526,577	3,004	0.003	99.997	100.000
1.5- 2.5	97,559,093	3,505	0.004	99.996	99.997
2.5- 3.5	93,039,623	19,204	0.021	99.979	99.993
3.5- 4.5	90,897,756	224,860	0.247	99.753	99.973
4.5- 5.5	87,028,510	53,063	0.061	99.939	99.725
5.5- 6.5	84,794,928	287,450	0.339	99.661	99.665
6.5- 7.5	79,409,367	131,606	0.166	99.834	99.327
7.5- 8.5	79,132,582	411,249	0.520	99.480	99.162
8.5- 9.5	69,584,960	97,304	0.140	99.860	98.647
9.5- 10.5	63,909,667	69,020	0.108	99.892	98.509
10.5- 11.5	62,223,190	295,774	0.475	99.525	98.402
11.5- 12.5	57,631,530	122,171	0.212	99.788	97.935
12.5- 13.5	52,700,687	177,659	0.337	99.663	97.727
13.5- 14.5	50,710,925	208,480	0.411	99.589	97.398
14.5- 15.5	50,351,821	148,971	0.296	99.704	96.997
15.5- 16.5	49,607,386	110,613	0.223	99.777	96.710
16.5- 17.5	36,177,327	240,054	0.664	99.336	96.495
17.5- 18.5	34,797,113	60,834	0.175	99.825	95.854
18.5- 19.5	20,381,912	500,072	2.454	97.546	95.687
19.5- 20.5	14,676,771	275,056	1.874	98.126	93.339
20.5- 21.5	12,273,448	54,906	0.447	99.553	91.590
21.5- 22.5	8,009,086	31,695	0.396	99.604	91.180
22.5- 23.5	6,394,456	66,303	1.037	98.963	90.819
23.5- 24.5	5,676,574	49,162	0.866	99.134	89.878
24.5- 25.5	5,168,666	94,325	1.825	98.175	89.099
25.5- 26.5	5,619,247	44,511	0.792	99.208	87.473
26.5- 27.5	5,602,532	42,303	0.755	99.245	86.780
27.5- 28.5	5,611,294	329,631	5.874	94.126	86.125
28.5- 29.5	5,285,195	85,970	1.627	98.373	81.066
29.5- 30.5	4,901,386	29,716	0.606	99.394	79.747
30.5- 31.5	4,842,059	6,340	0.131	99.869	79.264
31.5- 32.5	5,090,736	23,413	0.460	99.540	79.160
32.5- 33.5	5,774,635	9,646	0.167	99.833	78.796
33.5- 34.5	8,833,102	49,498	0.560	99.440	78.664
34.5- 35.5	6,979,365	29,572	0.424	99.576	78.223
35.5- 36.5	6,927,529	14,603	0.211	99.789	77.892
36.5- 37.5	7,546,773	853,809	11.314	88.686	77.728
37.5- 38.5	6,657,643	24,954	0.375	99.625	68.934
38.5- 39.5	6,550,471	368,467	5.625	94.375	68.675
39.5- 40.5	6,099,572	24,556	0.403	99.597	64.812
40.5- 41.5	5,668,344	10,903	0.192	99.808	64.552
41.5- 42.5	5,691,211	78,905	1.386	98.614	64.427
42.5- 43.5	5,586,995	148,152	2.652	97.348	63.534
43.5- 44.5	5,240,626	141,018	2.691	97.309	61.849
44.5- 45.5	5,064,885	6,370	0.126	99.874	60.185
45.5- 46.5	5,055,101	46,335	0.917	99.083	60.109
46.5- 47.5	5,013,359	303,457	6.053	93.947	59.558
47.5- 48.5	4,777,061	93,464	1.957	98.043	55.953
48.5- 49.5	4,682,648	32,384	0.692	99.308	54.859
49.5- 50.5	4,764,430	258,068	5.417	94.583	54.479
50.5- 51.5	4,551,244	9,810	0.216	99.784	51.528
51.5- 52.5	4,556,118	90,424	1.985	98.015	51.417
52.5- 53.5	4,466,617	43,557	0.975	99.025	50.397
53.5- 54.5	4,421,295	13,517	0.306	99.694	49.905
54.5- 55.5	4,432,260	44,867	1.012	98.988	49.753
55.5- 56.5	3,960,115	12,648	0.319	99.681	49.249

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3902 STRUC & IMP-BUILDINGS

STUDY NO. 0

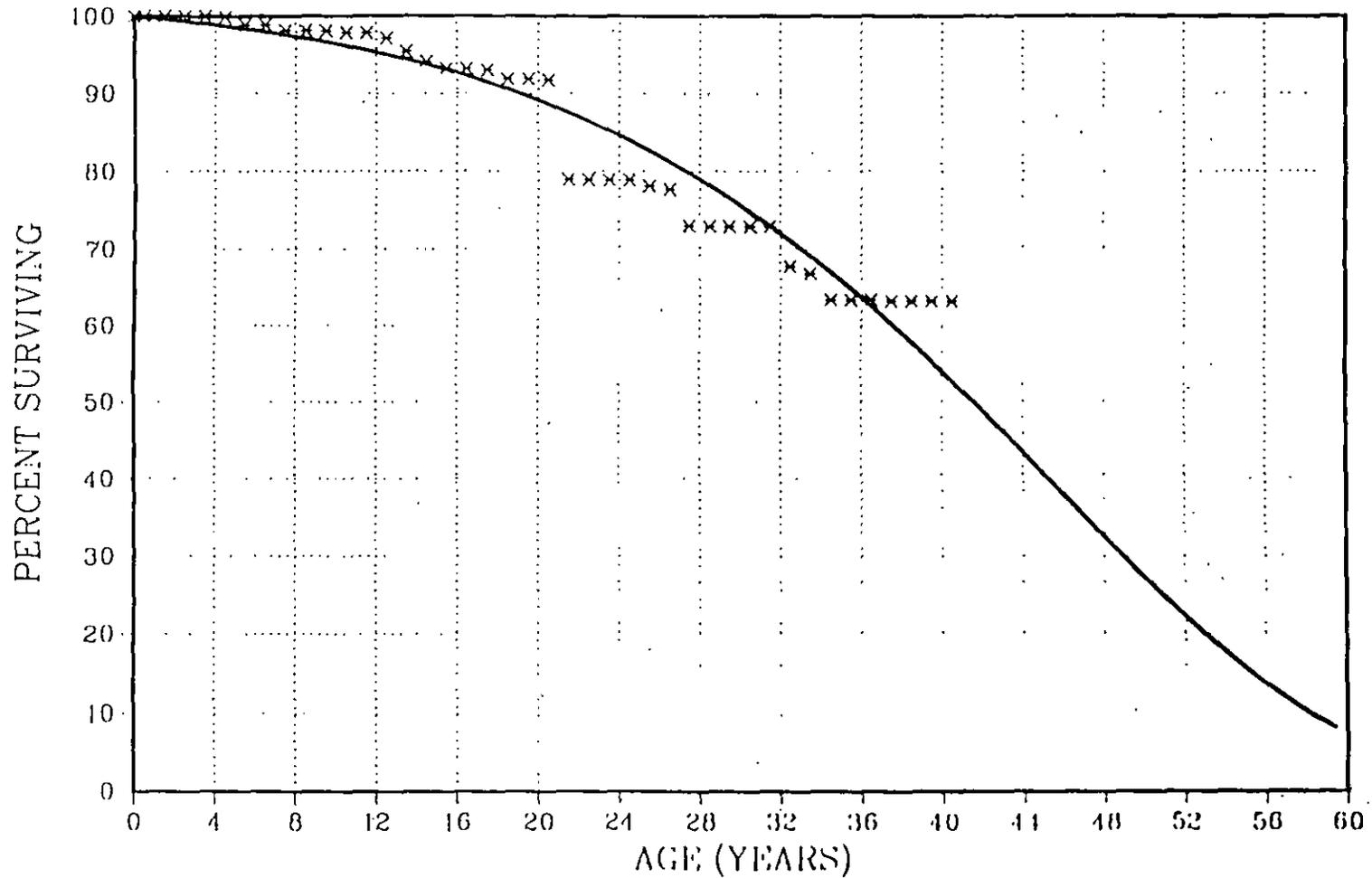
PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1962-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5-57.5	3,947,336	12,982	0.329	99.671	49.092
57.5-58.5	3,929,195	64,983	1.654	98.346	48.930
58.5-59.5	3,865,595	4,041	0.105	99.895	48.121
59.5-60.5	3,881,206	64,162	1.653	98.347	48.071
60.5-61.5	3,826,960	51,265	1.340	98.660	47.276
61.5-62.5	3,784,026	7,441	0.197	99.803	46.643
62.5-63.5	3,495,030	26,081	0.746	99.254	46.551
63.5-64.5	759,708	7,073	0.931	99.069	46.204
64.5-65.5	742,935	24,812	3.340	96.660	45.774
65.5-66.5	693,467	1,608	0.232	99.768	44.245
66.5-67.5	698,146	10,167	1.456	98.544	44.142
67.5-68.5	507,776	41,382	8.150	91.850	43.499
68.5-69.5	468,668	18,474	3.942	96.058	39.954
69.5-70.5	433,992	3,580	0.825	99.175	38.379
70.5-71.5	420,762	8,797	2.091	97.909	38.063
71.5-72.5	401,281	13,066	3.256	96.744	37.267
72.5-73.5	388,215	48,940	12.606	87.394	36.054
73.5-74.5	323,347	11,550	3.572	96.428	31.509
74.5-75.5	299,828	37	0.012	99.988	30.383
75.5-76.5	257,615	2,410	0.936	99.064	30.379
76.5-77.5	256,942	0	0.000	100.000	30.095
77.5-78.5	256,942	0	0.000	100.000	30.095
78.5-79.5	256,942	15,474	6.022	93.978	30.095
79.5-80.5	132,825	2,961	2.229	97.771	28.283
80.5-81.5	129,580	0	0.000	100.000	27.652
81.5-82.5	129,580	3,000	2.315	97.685	27.652
82.5-83.5	126,580	0	0.000	100.000	27.012
83.5-84.5	126,580	0	0.000	100.000	27.012
84.5-85.5	121,591	113,825	93.613	6.387	27.012
85.5-86.5	7,766	0	0.000	100.000	1.725
86.5-87.5	7,766	7,766	100.000	0.000	1.725
87.5-88.5	0	0	0.000	100.000	0.000
TOTALS	1,619,684,412	7,573,221	0.468		

DATA AFTER AGE INTERVAL 87.5-88.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 29.0 YEARS

ACCOUNT 3904 -- STRUCT & IMP-AIR COND EQUIP
 BASED ON 1972 - 1991 BAND OF YEARS
 VINTAGES FROM 1880 TO 1991



----- IOWA CURVE R2 40

*** ACTUARIAL LIFE TABLE

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3904 STRUC & IMP-AIR COND EQUIP

STUDY NO. 0

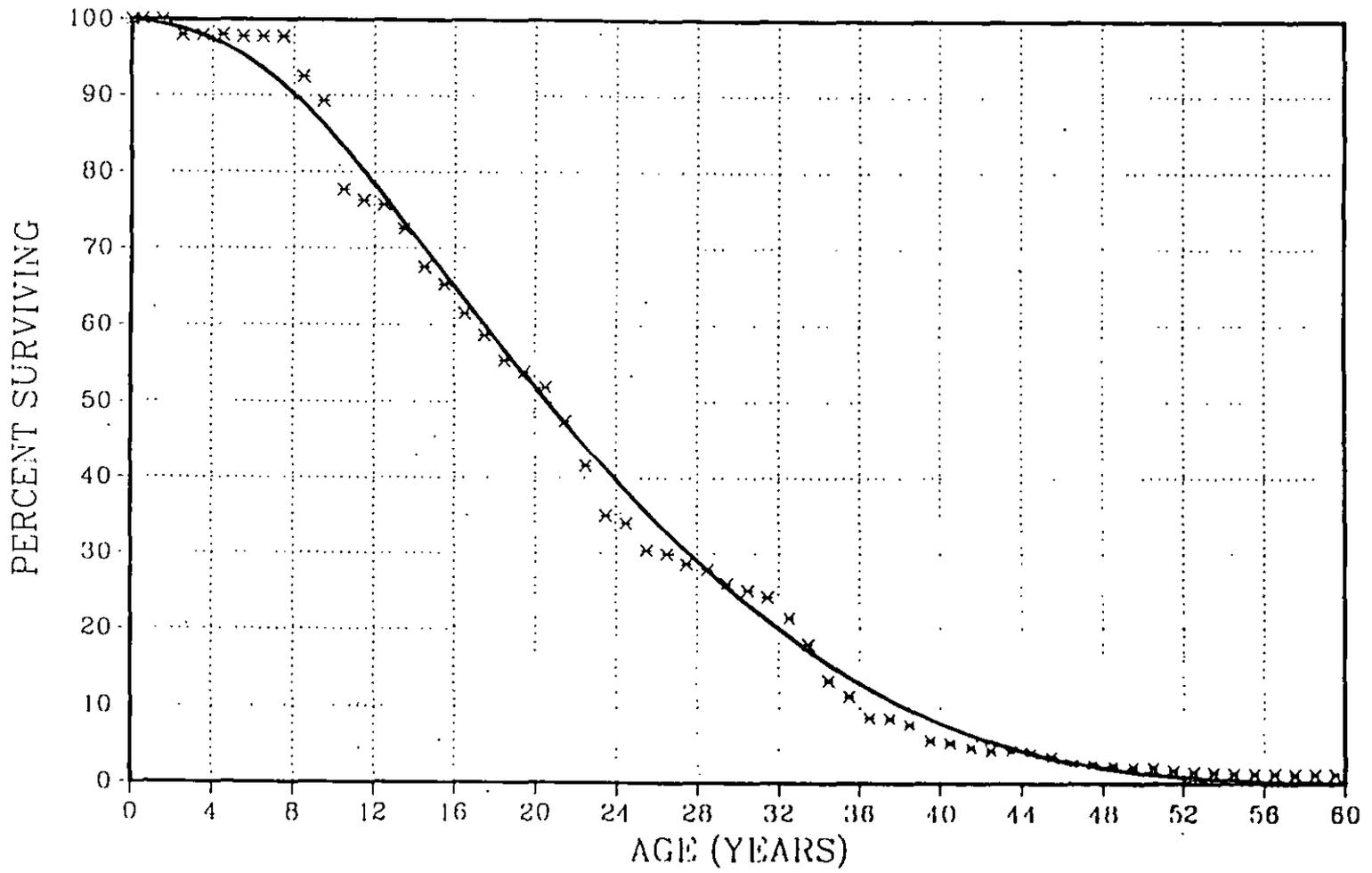
PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1972-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	9,973,154	0	0.000	100.000	100.000
0.5- 1.5	9,637,394	0	0.000	100.000	100.000
1.5- 2.5	9,902,727	181	0.002	99.998	100.000
2.5- 3.5	8,744,247	0	0.000	100.000	99.998
3.5- 4.5	8,389,991	8,581	0.102	99.898	99.998
4.5- 5.5	7,301,259	75,511	1.034	98.966	99.896
5.5- 6.5	6,912,517	698	0.010	99.990	98.863
6.5- 7.5	6,668,245	46,269	0.694	99.306	98.853
7.5- 8.5	6,431,834	1,802	0.028	99.972	98.167
8.5- 9.5	5,456,726	2,329	0.043	99.957	98.139
9.5- 10.5	5,417,457	13,687	0.253	99.747	98.097
10.5- 11.5	5,425,908	1,983	0.037	99.963	97.850
11.5- 12.5	5,387,622	37,997	0.705	99.295	97.814
12.5- 13.5	5,214,126	90,161	1.729	98.271	97.124
13.5- 14.5	5,081,610	71,429	1.406	98.594	95.445
14.5- 15.5	5,487,273	52,210	0.951	99.049	94.103
15.5- 16.5	5,349,090	5,074	0.095	99.905	93.208
16.5- 17.5	4,471,708	6,534	0.146	99.854	93.119
17.5- 18.5	4,711,944	58,055	1.232	98.768	92.983
18.5- 19.5	2,266,774	0	0.000	100.000	91.838
19.5- 20.5	2,069,845	3,254	0.157	99.843	91.838
20.5- 21.5	2,268,854	315,887	13.923	86.077	91.693
21.5- 22.5	1,936,514	247	0.013	99.987	78.927
22.5- 23.5	1,837,387	532	0.029	99.971	78.917
23.5- 24.5	1,829,966	565	0.031	99.969	78.894
24.5- 25.5	1,784,912	16,435	0.921	99.079	78.870
25.5- 26.5	1,768,477	9,189	0.520	99.480	78.143
26.5- 27.5	1,759,288	106,709	6.065	93.935	77.737
27.5- 28.5	1,645,062	1,939	0.118	99.882	73.022
28.5- 29.5	1,637,149	0	0.000	100.000	72.936
29.5- 30.5	1,531,482	250	0.016	99.984	72.936
30.5- 31.5	1,493,053	0	0.000	100.000	72.924
31.5- 32.5	1,492,553	106,722	7.150	92.850	72.924
32.5- 33.5	1,385,626	19,694	1.421	98.579	67.710
33.5- 34.5	1,351,428	68,473	5.067	94.933	66.748
34.5- 35.5	920,789	0	0.000	100.000	63.366
35.5- 36.5	882,482	0	0.000	100.000	63.366
36.5- 37.5	730,676	3,066	0.420	99.580	63.366
37.5- 38.5	475,265	0	0.000	100.000	63.100
38.5- 39.5	264,499	0	0.000	100.000	63.100
39.5- 40.5	264,499	0	0.000	100.000	63.100
40.5- 41.5	6,133	0	0.000	100.000	63.100
41.5- 42.5	0	0	0.000	100.000	63.100
TOTALS	157,567,545	1,125,463	0.714		

DATA AFTER AGE INTERVAL 41.5-42.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 19.9 YEARS

ACCOUNT 3924 - TRANSP EQUIP-TRAILERS
BASED ON 1977 - 1991 BAND OF YEARS
VINTAGES FROM 1880 TO 1991



— IOWA CURVE LI 22

* * * ACTUARIAL LIFE TABLE

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3924 TRANSF EQUIP-TRAILERS

STUDY NO. 0

PLACEMENT BAND 1980-1991
 EXPERIENCE BAND 1977-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	34,336	0	0.000	100.000	100.000
0.5- 1.5	36,717	0	0.000	100.000	100.000
1.5- 2.5	46,509	928	1.995	98.005	100.000
2.5- 3.5	100,895	0	0.000	100.000	98.005
3.5- 4.5	139,145	0	0.000	100.000	98.005
4.5- 5.5	273,605	571	0.209	99.791	98.005
5.5- 6.5	285,119	0	0.000	100.000	97.800
6.5- 7.5	320,585	0	0.000	100.000	97.800
7.5- 8.5	334,927	18,224	5.441	94.559	97.800
8.5- 9.5	336,175	11,423	3.398	96.602	92.479
9.5- 10.5	336,571	43,991	13.070	86.930	89.336
10.5- 11.5	310,558	5,400	1.739	98.261	77.660
11.5- 12.5	315,455	2,571	0.815	99.185	76.309
12.5- 13.5	317,861	13,194	4.151	95.849	75.687
13.5- 14.5	308,075	21,516	6.984	93.016	72.546
14.5- 15.5	289,393	9,393	3.246	96.754	67.479
15.5- 16.5	282,174	16,342	5.791	94.209	65.289
16.5- 17.5	275,912	12,875	4.666	95.334	61.508
17.5- 18.5	255,975	14,506	5.667	94.333	58.638
18.5- 19.5	224,307	5,825	2.597	97.403	55.315
19.5- 20.5	73,253	2,754	3.760	96.240	53.878
20.5- 21.5	68,056	5,688	8.358	91.642	51.853
21.5- 22.5	59,901	7,456	12.447	87.553	47.519
22.5- 23.5	50,483	7,946	15.740	84.260	41.604
23.5- 24.5	40,556	1,179	2.907	97.093	35.056
24.5- 25.5	46,861	4,927	10.514	89.486	34.037
25.5- 26.5	42,268	717	1.696	98.304	30.458
26.5- 27.5	38,277	1,710	4.467	95.533	29.941
27.5- 28.5	35,761	913	2.553	97.447	28.604
28.5- 29.5	42,817	2,887	6.743	93.257	27.873
29.5- 30.5	43,649	1,454	3.330	96.670	25.994
30.5- 31.5	40,218	1,490	3.705	96.295	25.128
31.5- 32.5	35,417	3,952	11.158	88.842	24.197
32.5- 33.5	29,756	4,778	16.057	83.943	21.497
33.5- 34.5	22,678	5,908	26.052	73.948	18.046
34.5- 35.5	16,894	2,579	15.266	84.734	13.344
35.5- 36.5	14,408	3,571	24.785	75.215	11.307
36.5- 37.5	11,493	149	1.296	98.704	8.505
37.5- 38.5	11,682	1,048	8.971	91.029	8.395
38.5- 39.5	10,801	3,021	27.970	72.030	7.641
39.5- 40.5	7,102	377	5.308	94.692	5.504
40.5- 41.5	10,296	1,081	10.499	89.501	5.212
41.5- 42.5	8,276	680	8.217	91.783	4.645
42.5- 43.5	7,387	1	0.014	99.986	4.281
43.5- 44.5	6,843	397	5.802	94.198	4.281
44.5- 45.5	5,077	650	12.803	87.197	4.033
45.5- 46.5	4,678	1,304	27.875	72.125	3.516
46.5- 47.5	4,238	2	0.047	99.953	2.536
47.5- 48.5	4,236	352	8.310	91.690	2.535
48.5- 49.5	4,243	426	10.040	89.960	2.324
49.5- 50.5	6,922	329	4.753	95.247	2.091
50.5- 51.5	8,420	1,448	17.197	82.803	1.992
51.5- 52.5	8,590	719	8.370	91.630	1.649
52.5- 53.5	7,991	421	5.268	94.732	1.511
53.5- 54.5	7,510	750	9.987	90.013	1.431
54.5- 55.5	6,760	82	1.213	98.787	1.288
55.5- 56.5	6,022	171	2.840	97.160	1.273

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3924
 TRANSP EQUIP-TRAILERS

STUDY NO. 0

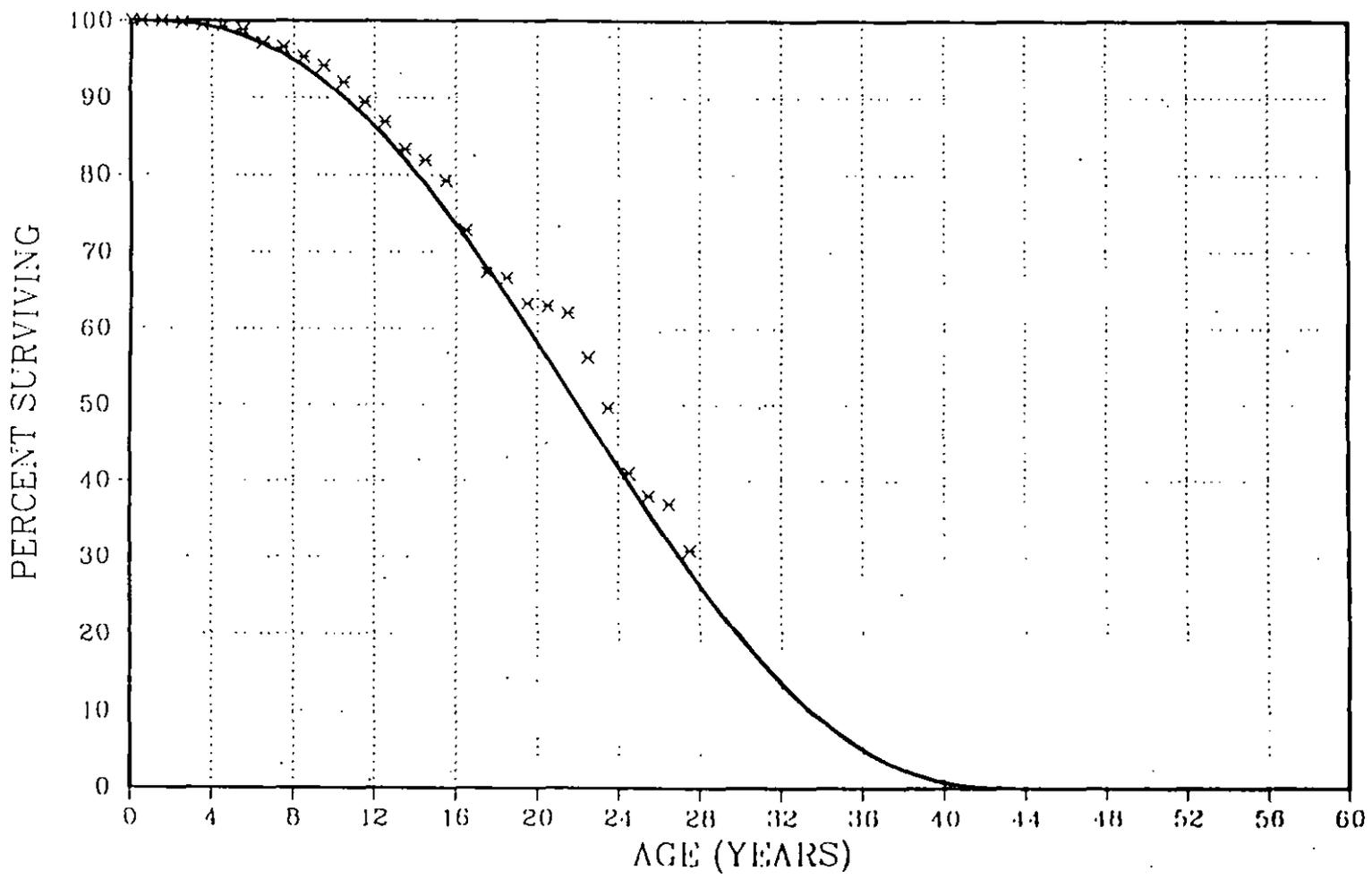
PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1977-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5- 57.5	5,872	331	5.637	94.363	1.237
57.5- 58.5	5,474	0	0.000	100.000	1.167
58.5- 59.5	5,379	0	0.000	100.000	1.167
59.5- 60.5	5,379	184	3.421	96.579	1.167
60.5- 61.5	5,195	741	14.264	85.736	1.127
61.5- 62.5	3,590	0	0.000	100.000	0.966
62.5- 63.5	3,590	0	0.000	100.000	0.966
63.5- 64.5	3,231	780	24.141	75.859	0.966
64.5- 65.5	1,190	21	1.765	98.235	0.733
65.5- 66.5	484	0	0.000	100.000	0.720
66.5- 67.5	0	0	0.000	100.000	0.720
TOTALS	5,713,518	252,133	4.413		

DATA AFTER AGE INTERVAL 66.5-67.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 18.3 YEARS

ACCOUNT 3970 - COMMUNICATION EQUIPMENT
 BASED ON 1977 - 1991 BAND OF YEARS
 VINTAGES FROM 1880 TO 1991



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 * * * ACTUARIAL LIFE TABLE

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3970 COMMUNICATION EQUIPMENT

STUDY NO. 0

PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1977-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	4,975,241	0	0.000	100.000	100.000
0.5- 1.5	4,862,968	980	0.020	99.980	100.000
1.5- 2.5	4,939,570	8,588	0.174	99.826	99.980
2.5- 3.5	4,921,849	18,958	0.385	99.615	99.806
3.5- 4.5	5,089,847	9,667	0.190	99.810	99.422
4.5- 5.5	4,475,348	18,287	0.409	99.591	99.233
5.5- 6.5	4,065,680	69,462	1.708	98.292	98.827
6.5- 7.5	3,401,441	20,291	0.597	99.403	97.139
7.5- 8.5	3,392,368	42,861	1.263	98.737	96.559
8.5- 9.5	2,431,522	27,689	1.139	98.861	95.339
9.5- 10.5	2,368,400	53,872	2.275	97.725	94.254
10.5- 11.5	2,220,836	62,987	2.836	97.164	92.110
11.5- 12.5	2,042,774	59,239	2.900	97.100	89.497
12.5- 13.5	1,959,683	80,794	4.123	95.877	86.902
13.5- 14.5	1,857,282	31,540	1.698	98.302	83.319
14.5- 15.5	1,759,083	55,932	3.180	96.820	81.904
15.5- 16.5	1,569,077	127,869	8.149	91.851	79.300
16.5- 17.5	1,254,182	94,217	7.512	92.488	72.838
17.5- 18.5	1,052,045	10,854	1.032	98.968	67.366
18.5- 19.5	424,576	21,464	5.055	94.945	66.671
19.5- 20.5	260,459	1,346	0.517	99.483	63.300
20.5- 21.5	257,133	3,577	1.391	98.609	62.973
21.5- 22.5	168,725	16,019	9.494	90.506	62.097
22.5- 23.5	124,631	14,582	11.700	88.300	56.202
23.5- 24.5	143,817	24,864	17.289	82.711	49.626
24.5- 25.5	124,136	9,104	7.334	92.666	41.046
25.5- 26.5	121,848	3,420	2.807	97.193	38.036
26.5- 27.5	118,463	19,530	16.486	83.514	36.968
27.5- 28.5	100,917	3,255	3.225	96.775	30.874
28.5- 29.5	113,119	11,606	10.260	89.740	29.878
29.5- 30.5	95,801	1,909	1.993	98.007	26.812
30.5- 31.5	97,654	13,540	13.865	86.135	26.278
31.5- 32.5	84,560	4,466	5.281	94.719	22.635
32.5- 33.5	61,793	3,113	5.038	94.962	21.439
33.5- 34.5	51,745	4,481	8.660	91.340	20.359
34.5- 35.5	40,220	1,414	3.516	96.484	18.596
35.5- 36.5	38,777	3,925	10.122	89.878	17.942
36.5- 37.5	35,561	1,887	5.306	94.694	16.126
37.5- 38.5	33,340	2,071	6.212	93.788	15.270
38.5- 39.5	25,900	1,082	4.178	95.822	14.322
39.5- 40.5	25,617	1,149	4.485	95.515	13.724
40.5- 41.5	28,955	5,803	20.041	79.959	13.108
41.5- 42.5	25,523	3,234	12.671	87.329	10.481
42.5- 43.5	14,900	3,625	24.329	75.671	9.153
43.5- 44.5	3,483	198	5.685	94.315	6.926
44.5- 45.5	4,152	573	13.801	86.199	6.532
45.5- 46.5	2,446	674	27.555	72.445	5.631
46.5- 47.5	1,772	17	0.959	99.041	4.079
47.5- 48.5	1,745	588	33.696	66.304	4.040
48.5- 49.5	1,142	181	15.849	84.151	2.679
49.5- 50.5	961	0	0.000	100.000	2.254
50.5- 51.5	961	7	0.728	99.272	2.254
51.5- 52.5	905	647	71.492	28.508	2.238
52.5- 53.5	258	0	0.000	100.000	0.638
53.5- 54.5	204	0	0.000	100.000	0.638
54.5- 55.5	99	99	100.000	0.000	0.638
55.5- 56.5	0	0	0.000	100.000	0.000

PAAM-14

PENNSYLVANIA POWER & LIGHT COMPANY
ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
ACCOUNT 3970 COMMUNICATION EQUIPMENT

STUDY NO. 0

PLACEMENT BAND 1880-1991
EXPERIENCE BAND 1977-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
TOTALS	61,275,494	977,537	1.595		

DATA AFTER AGE INTERVAL 55.5-56.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 14.8 YEARS

PENNSYLVANIA POWER & LIGHT COMPANY

SECTION 5

SUSQUEHANNA SES MODIFIED SINKING FUND LEVELIZATION

SUSQUEHANNA SES MODIFIED SINKING FUND LEVELIZATION

Property added to Susquehanna SES prior to 1989 is currently depreciated by a modified sinking fund system of depreciation. Depreciation increases annually through 1998. In 1999 all property at Susquehanna SES would be depreciated on a life spanned, remaining life basis.

The Company is proposing to levelize the cumulative remaining modified sinking fund amounts beginning October 1995 through December 1998. Levelization calculated in this manner results in annualized depreciation of \$172,729,583.

Pennsylvania Power & Light Company

Modified Sinking Fund Depreciation on Utility Plant in Account 101

	Depreciation Expense <u>Mod S/F Basis</u>	<u>SFAS 92</u>	Total Depreciation Expense
1995	121,588,060	19,728,168	141,316,228
1996	136,647,289	19,728,168	156,375,457
1997	153,571,851	19,728,168	173,300,019
1998	172,592,809	19,728,168	192,320,977

Depreciation on Utility Plant in Account 182.34

	Amortization Expense <u>Mod S/F Basis</u>	<u>SFAS 92</u>	Total Amortization Expense
1995	876,013	149,268	1,025,281
1996	985,515	149,268	1,134,783
1997	1,108,704	149,268	1,257,972
1998	1,247,292	149,268	1,396,560

RP-E.4.
D.S. Hoch

- Q. Provide the following information:
- (a) The basis of, and supporting documentation for, the net salvage estimate for the base year.
 - (b) A detailed schedule, by month, listing the net salvage calculations (i.e., cost of removal less gross salvage = net salvage) for the last five years.
 - (c) The company's definition of cost of removal and salvage.

A. (a) See Attachment 1.

(b) See Attachment 2.

(c) The Company defines cost of removal as the cost of demolishing, dismantling, tearing down, or otherwise removing electric plant, including the cost of transportation and incidental handling.

Salvage is defined as the amount received for the sale of property retired, less expenses incurred in connection with the sale or in preparing property for sale; or, if retained, the amount at which the material recoverable is charged to material and supplies, or the appropriate account.

RP-E.4.
ATTACHMENT 1

PENNSYLVANIA POWER & LIGHT COMPANY

Net Salvage Summary

<u>Function</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>Total</u>
<u>Steam Production</u>						
Removal \$	8,547,144	\$ 5,432,620	\$ 8,509,265	\$ 9,024,480	\$ 5,080,092	\$ 36,593,601
Gross Salvage	<u>(91,045)</u>	<u>(204,406)</u>	<u>(220)</u>	<u>(270,072)</u>	<u>(497,855)</u>	<u>(1,063,598)</u>
Net Salvage \$	8,456,099	\$ 5,228,214	\$ 8,509,045	\$ 8,754,408	\$ 4,582,237	\$ 35,530,003
				5-Year Amortization Amount		\$ 7,106,001
<u>Nuclear Production</u>						
Removal \$	5,738,032	\$ 8,935,514	\$ 5,418,280	\$ 3,248,960	\$ 3,289,983	\$ 26,630,769
Gross Salvage	<u>(193,309)</u>	<u>(19,256)</u>	<u>(550,828)</u>	<u>(248,047)</u>	<u>(181,740)</u>	<u>(1,193,180)</u>
Net Salvage \$	5,544,723	\$ 8,916,259	\$ 4,867,451	\$ 3,000,913	\$ 3,108,243	\$ 25,437,589
				5-Year Amortization Amount		\$ 5,087,518
<u>Hydro Production</u>						
Removal \$	17,870	\$ 15,261	\$ -	\$ 120	\$ 48,838	\$ 82,089
Gross Salvage	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Salvage \$	17,870	\$ 15,261	\$ -	\$ 120	\$ 48,838	\$ 82,089
				5-Year Amortization Amount		\$ 16,418
<u>Other Production</u>						
Removal \$	18,870	\$ 5,082	\$ 2,323	\$ 16,107	\$ 48,065	\$ 90,446
Gross Salvage	<u>-</u>	<u>(7,507)</u>	<u>-</u>	<u>-</u>	<u>(14,231)</u>	<u>(21,738)</u>
Net Salvage \$	18,870	\$ (2,426)	\$ 2,323	\$ 16,107	\$ 33,834	\$ 68,708
				5-Year Amortization Amount		\$ 13,742

PENNSYLVANIA POWER & LIGHT COMPANY

Net Salvage Summary

<u>Function</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>Total</u>
<u>Transmission</u>						
Removal \$	75,655	\$ 145,711	\$ 104,315	\$ 255,156	\$ 497,773	\$ 1,078,609
Gross Salvage	<u>(3,150)</u>	<u>(51,280)</u>	<u>(3,687)</u>	<u>(2,557)</u>	<u>(40,046)</u>	<u>(100,720)</u>
Net Salvage \$	72,505	\$ 94,430	\$ 100,628	\$ 252,599	\$ 457,727	\$ 977,889
				5-Year Amortization Amount		\$ 195,578
<u>Distribution</u>						
Removal \$	9,703,396	\$ 9,917,481	\$ 11,466,157	\$ 12,159,094	\$ 10,394,897	\$ 53,641,026
Gross Salvage	<u>(1,943,378)</u>	<u>(2,338,144)</u>	<u>(3,100,615)</u>	<u>(2,658,758)</u>	<u>(2,597,483)</u>	<u>(12,638,378)</u>
Net Salvage \$	7,760,018	\$ 7,579,338	\$ 8,365,542	\$ 9,500,336	\$ 7,797,414	\$ 41,002,647
				5-Year Amortization Amount		\$ 8,200,529
<u>General</u>						
Removal \$	207,235	\$ 152,328	\$ 388,967	\$ 522,440	\$ 326,299	\$ 1,597,269
Gross Salvage	<u>(12,187)</u>	<u>(26,018)</u>	<u>(129,456)</u>	<u>(43,244)</u>	<u>(14,731)</u>	<u>(225,636)</u>
Net Salvage \$	195,048	\$ 126,310	\$ 259,511	\$ 479,196	\$ 311,568	\$ 1,371,633
				5-Year Amortization Amount		\$ 274,327
<u>Report Total</u>						
Removal \$	24,308,202	\$ 24,603,997	\$ 25,889,307	\$ 25,226,357	\$ 19,685,947	\$ 119,713,809
Gross Salvage	<u>(2,243,069)</u>	<u>(2,646,610)</u>	<u>(3,784,806)</u>	<u>(3,222,678)</u>	<u>(3,346,086)</u>	<u>(15,243,250)</u>
Net Salvage \$	22,065,132	\$ 21,957,387	\$ 22,104,500	\$ 22,003,679	\$ 16,339,861	\$ 104,470,559
				5-Year Amortization Amount		\$ 20,894,112

Pennsylvania Power & Light Company

Negative Net Salvage Calculations

	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>
<u>Removal</u>					
Jan	1,331,337.12	1,018,501.88	1,227,964.39	1,241,834.55	612,016.84
Feb	2,212,842.41	1,523,350.47	1,956,745.11	1,178,016.41	911,236.56
Mar	2,756,706.56	1,520,134.75	1,984,183.56	1,693,278.84	847,586.93
Apr	3,173,959.07	1,623,840.92	2,531,196.89	1,656,927.13	1,162,456.33
May	2,108,094.76	1,877,670.39	3,161,426.76	2,061,161.08	790,897.24
Jun	2,591,244.74	2,413,302.33	1,967,006.40	1,540,804.88	1,019,383.80
Jul	1,735,347.36	3,117,304.04	1,508,766.05	1,650,874.14	1,118,803.60
Aug	1,408,331.53	3,894,814.83	2,044,784.60	1,073,718.40	878,451.11
Sep	1,691,561.68	1,867,196.85	2,982,932.57	1,146,585.21	980,142.28
Oct	2,133,013.62	2,853,898.82	2,193,204.62	2,329,707.50	1,576,767.52
Nov	1,090,170.28	2,018,046.62	1,987,533.11	985,336.60	1,903,809.39
Dec	<u>2,371,387.19</u>	<u>2,161,244.92</u>	<u>1,680,612.84</u>	<u>3,127,704.15</u>	<u>1,572,925.08</u>
Total	24,603,996.32	25,889,306.82	25,226,356.90	19,685,948.89	13,374,476.68
<u>Salvage</u>					
Jan	(19,832.19)	(110,529.76)	(179,239.96)	(457,366.47)	(166,877.10)
Feb	(264,804.91)	(234,154.00)	(144,413.24)	(218,029.72)	(121,599.10)
Mar	(328,345.07)	(824,528.85)	(340,859.98)	(426,770.34)	(266,132.77)
Apr	(325,013.93)	(211,031.80)	(309,320.22)	(196,186.67)	(440,807.86)
May	(206,714.21)	(177,370.45)	(338,491.62)	(312,281.64)	(82,481.88)
Jun	(312,380.96)	(839,186.49)	(497,804.79)	(252,157.03)	(107,075.73)
Jul	(175,131.08)	(165,370.57)	(152,732.07)	(243,923.06)	(283,843.35)
Aug	(221,328.56)	(286,024.23)	(216,898.84)	(101,746.37)	(189,790.58)
Sep	(287,492.71)	(486,804.83)	(316,485.83)	(282,514.51)	(113,444.15)
Oct	(252,766.13)	(99,000.96)	(267,275.16)	(266,472.02)	(261,562.51)
Nov	(146,952.80)	(238,291.51)	(262,623.79)	(450,581.39)	(235,058.42)
Dec	<u>(105,847.17)</u>	<u>(112,512.90)</u>	<u>(196,531.90)</u>	<u>(138,056.23)</u>	<u>(97,529.35)</u>
Total	(2,646,609.72)	(3,784,806.35)	(3,222,677.40)	(3,346,085.45)	(2,366,202.80)

Pennsylvania Power & Light Company
Negative Net Salvage Calculations

	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>
<u>Net</u>					
Jan	1,311,504.93	907,972.12	1,048,724.43	784,468.08	445,139.74
Feb	1,948,037.50	1,289,196.47	1,812,331.87	959,986.69	789,637.46
Mar	2,428,361.49	695,605.90	1,643,323.58	1,266,508.50	581,454.16
Apr	2,848,945.14	1,412,809.12	2,221,876.67	1,460,740.46	721,648.47
May	1,901,380.55	1,700,299.94	2,822,935.14	1,748,879.44	708,415.36
Jun	2,278,863.78	1,574,115.84	1,469,201.61	1,288,647.85	912,308.07
Jul	1,560,216.28	2,951,933.47	1,356,033.98	1,406,951.08	834,960.25
Aug	1,187,002.97	3,608,790.60	1,827,885.76	971,972.03	688,660.53
Sep	1,404,068.97	1,380,392.02	2,666,446.74	864,070.70	866,698.13
Oct	1,880,247.49	2,754,897.86	1,925,929.46	2,063,235.48	1,315,205.01
Nov	943,217.48	1,779,755.11	1,724,909.32	534,755.21	1,668,750.97
Dec	<u>2,265,540.02</u>	<u>2,048,732.02</u>	<u>1,484,080.94</u>	<u>2,989,647.92</u>	<u>1,475,395.73</u>
Total	21,957,386.60	22,104,500.47	22,003,679.50	16,339,863.44	11,008,273.88

RP-E.5.
D.S. Hoch

- Q. Provide a comparison of the calculated annual depreciation expense amount accrual for the base year and the 12-month period immediately preceding the base year versus the book expense amount by functional group and by account, if available.
- A. Attachment 1 provides the requested data for the base year (1996). Attachment 2 provides the requested data for the 12-month period immediately preceding the base year (1995).

Pennsylvania Power & Light Company

Calculated Depreciation Accruals versus Book Accruals

<u>Intangible</u>		Book at 12/31/96	Calculated at 12/31/96
301.0	Organization	Non-Depreciable	Non-Depreciable
302.0	Franchises and Consents	Non-Depreciable	Non-Depreciable
303.0	Misc Intang Plt - Other	Non-Depreciable	Non-Depreciable
303.2	Misc Intang Plt - Computer Software	Amortized to O & M accounts	
303.4	Misc Intang Plt - Fiber Optics	Amortized to O & M accounts	
	Subtotal -- Intangible	0	0

Steam Production

<u>Sunbury SES</u>			
310.2	Land	Non-Depreciable	Non-Depreciable
310.4	Land Rights	744	301
311.0	Structures and Improvements	494,802	891,002
312.0	Boiler Plant Equipment	5,430,070	7,271,777
314.0	Turbo-Generator Units	2,799,905	2,976,887
315.0	Accessory Electric Equipment	781,410	946,141
316.0	Misc Power Plant Equipment	<u>159,189</u>	<u>162,034</u>
	Subtotal -- Sunbury SES	9,666,120	12,248,142

<u>Martins Creek #1 & #2 SES</u>			
310.2	Land	Non-Depreciable	Non-Depreciable
310.4	Land Rights	37	18
311.0	Structures and Improvements	461,588	559,734
312.0	Boiler Plant Equipment	3,714,396	4,083,759
314.0	Turbo-Generator Units	1,921,823	1,965,200
315.0	Accessory Electric Equipment	364,734	477,091
316.0	Misc Power Plant Equipment	<u>221,542</u>	<u>248,307</u>
	Subtotal -- Martins Creek #1 & #2 SES	6,684,120	7,334,109

<u>Martins Creek #3 & #4 SES</u>			
310.2	Land	Non-Depreciable	Non-Depreciable
310.4	Land Rights	0	0
311.0	Structures and Improvements	1,519,183	1,525,919
312.0	Boiler Plant Equipment	7,716,901	8,855,341
314.0	Turbo-Generator Units	4,868,428	4,721,584
315.0	Accessory Electric Equipment	1,101,387	1,143,549
316.0	Misc Power Plant Equipment	<u>9,254</u>	<u>6,873</u>
	Subtotal -- Martins Creek #3 & #4 SES	15,215,153	16,253,266

<u>Brunner Island SES</u>			
310.2	Land	Non-Depreciable	Non-Depreciable
310.4	Land Rights	60	29
311.0	Structures and Improvements	1,674,956	1,921,356
312.0	Boiler Plant Equipment	12,608,528	14,423,549
314.0	Turbo-Generator Units	3,814,363	4,176,409
315.0	Accessory Electric Equipment	633,181	766,614
316.0	Misc Power Plant Equipment	<u>108,130</u>	<u>134,113</u>
	Subtotal -- Brunner Island SES	18,839,218	21,422,070

Pennsylvania Power & Light Company

Calculated Depreciation Accruals versus Book Accruals

		Book at 12/31/96	Calculated at 12/31/96
	<u>Conemaugh SES</u>		
310.2	Land	Non-Depreciable	Non-Depreciable
311.0	Structures and Improvements	397,548	443,661
312.0	Boiler Plant Equipment	4,119,181	4,251,211
314.0	Turbo-Generator Units	353,029	435,081
315.0	Accessory Electric Equipment	62,037	78,604
316.0	Misc Power Plant Equipment	<u>54,099</u>	<u>55,657</u>
	Subtotal -- Conemaugh SES	4,985,894	5,264,214
	<u>Keystone SES</u>		
310.2	Land	Non-Depreciable	Non-Depreciable
311.0	Structures and Improvements	435,633	531,650
312.0	Boiler Plant Equipment	1,767,392	1,982,803
314.0	Turbo-Generator Units	632,117	728,630
315.0	Accessory Electric Equipment	59,067	97,621
316.0	Misc Power Plant Equipment	<u>62,772</u>	<u>64,088</u>
	Subtotal -- Keystone SES	2,956,981	3,404,792
	<u>Montour SES</u>		
310.2	Land	Non-Depreciable	Non-Depreciable
310.4	Land Rights	98,133	88,653
311.0	Structures and Improvements	981,755	1,116,718
312.0	Boiler Plant Equipment	8,476,074	9,452,211
314.0	Turbo-Generator Units	3,682,999	3,926,323
315.0	Accessory Electric Equipment	591,702	704,496
316.0	Misc Power Plant Equipment	<u>127,962</u>	<u>140,780</u>
	Subtotal -- Montour SES	13,958,625	15,429,181
	<u>Holtwood SES</u>		
310.2	Land	Non-Depreciable	Non-Depreciable
311.0	Structures and Improvements	254,695	369,554
312.0	Boiler Plant Equipment	1,199,195	1,748,230
314.0	Turbo-Generator Units	211,434	276,289
315.0	Accessory Electric Equipment	45,056	87,268
316.0	Misc Power Plant Equipment	<u>65,994</u>	<u>63,137</u>
	Subtotal -- Holtwood SES	1,776,374	2,544,478
	Subtotal -- Steam Production	74,082,485	83,900,252

Pennsylvania Power & Light Company

Calculated Depreciation Accruals versus Book Accruals

		<u>Book at 12/31/96</u>	<u>Calculated at 12/31/96</u>
<u>Nuclear Production</u>			
	<u>Susquehanna SES Unit #1</u>		
321.0	Structures and Improvements	10,701,973	10,705,475
322.0	Reactor Plant Equipment	38,899,505	38,727,935
323.0	Turbo-Generator Units	11,734,055	11,703,909
324.0	Accessory Electric Equipment	6,912,605	6,950,072
325.0	Misc Power Plant Equipment	<u>392,718</u>	<u>395,263</u>
	Subtotal -- Susquehanna SES Unit #1	68,640,856	68,482,654
	 <u>Susquehanna SES Unit #2</u>		
321.0	Structures and Improvements	9,467,386	9,455,617
322.0	Reactor Plant Equipment	37,262,872	37,663,105
323.0	Turbo-Generator Units	11,154,126	11,179,980
324.0	Accessory Electric Equipment	6,032,615	6,062,568
325.0	Misc Power Plant Equipment	<u>452,061</u>	<u>458,939</u>
	Subtotal -- Susquehanna SES Unit #2	64,369,060	64,820,209
	 <u>Susquehanna SES Common</u>		
320.2	Land	Non-Depreciable	Non-Depreciable
320.4	Land Rights	234,480	242,982
321.0	Structures and Improvements	18,773,688	18,837,051
322.0	Reactor Plant Equipment	7,670,639	7,928,548
323.0	Turbo-Generator Units	2,238,475	2,473,410
324.0	Accessory Electric Equipment	10,618,959	10,703,702
325.0	Misc Power Plant Equipment	<u>5,110,788</u>	<u>5,202,833</u>
	Subtotal -- Susquehanna SES Common	44,647,029	45,388,526
	Subtotal -- Nuclear Production	177,656,945	178,691,389

Pennsylvania Power & Light Company

Calculated Depreciation Accruals versus Book Accruals

		Book at 12/31/96	Calculated at 12/31/96
<u>Hydro Production</u>			
	<u>Wallenpaupack HES</u>		
330.2	Land and Land Rights - Other	Non-Depreciable	Non-Depreciable
330.4	Land and Land Rights - Rec Fac	Non-Depreciable	Non-Depreciable
331.2	Structures and Improvements - Other	29,353	27,205
331.4	Structures and Improvements - Rec Fac	23,611	40,299
332.2	Resv, Dam, Waterway - Flow Line	72,020	84,771
332.4	Resv, Dam, Waterway - Other	91,937	91,634
333.0	Water Wheels, Turbines and Generators	6,916	15,404
334.0	Accessory Electric Equipment	22,350	25,059
335.2	Misc Power Plant Equipment - Other	980	1,588
335.4	Misc Power Plant Equipment - Rec Fac	9,798	11,854
336.0	Roads, Railroads and Bridges	<u>3,669</u>	<u>1,974</u>
	Subtotal -- Wallenpaupack HES	260,634	299,788
	<u>Holtwood HES</u>		
330.2	Land - Other	Non-Depreciable	Non-Depreciable
330.4	Land - Rec Fac	Non-Depreciable	Non-Depreciable
330.6	Land Rights - Other	40,963	7,903
330.8	Land Rights - Rec Fac	180	49
331.2	Structures and Improvements - Other	39,948	43,112
331.4	Structures and Improvements - Rec Fac	7,579	23,696
332.4	Resv, Dam, Waterway - Other	221,612	210,021
333.0	Water Wheels, Turbines and Generators	703,132	738,813
334.0	Accessory Electric Equipment	498,033	505,579
335.2	Misc Power Plant Equipment - Other	51,162	52,436
335.4	Misc Power Plant Equipment - Rec Fac	1,169	2,955
336.0	Roads, Railroads and Bridges	<u>216</u>	<u>1,328</u>
	Subtotal -- Holtwood HES	1,563,994	1,585,892
	Subtotal -- Hydro Production	1,824,628	1,885,680
<u>Other Production</u>			
	<u>Allentown C/T</u>		
341.0	Structures and Improvements	(54)	30
342.0	Fuel Holders, Producers and Accessories	21,863	25,794
343.0	Prime Movers	72,683	126,295
344.0	Generators	42,971	64,804
345.0	Accessory Electric Equipment	7,436	16,966
346.0	Misc Power Plant Equipment	<u>1,710</u>	<u>1,862</u>
	Subtotal -- Allentown C/T	146,609	235,751
	<u>Harwood C/T</u>		
341.0	Structures and Improvements	104	372
342.0	Fuel Holders, Producers and Accessories	9,220	15,665
343.0	Prime Movers	19,753	50,570
344.0	Generators	35,676	41,240
345.0	Accessory Electric Equipment	5,064	10,802
346.0	Misc Power Plant Equipment	<u>(431)</u>	<u>327</u>
	Subtotal -- Harwood C/T	69,386	118,976

Pennsylvania Power & Light Company

Calculated Depreciation Accruals versus Book Accruals

	<u>Book</u> <u>at 12/31/96</u>	<u>Calculated</u> <u>at 12/31/96</u>
<u>Williamsport C/T</u>		
341.0	(65)	714
342.0	11,523	15,935
343.0	63,265	91,394
344.0	45,179	55,978
345.0	5,900	10,951
346.0	<u>2,806</u>	<u>827</u>
	Subtotal -- Williamsport C/T	175,799
<u>Harrisburg C/T</u>		
341.0	624	1,301
342.0	21,914	21,436
343.0	93,410	156,882
344.0	82,400	101,395
345.0	8,085	18,935
346.0	<u>544</u>	<u>484</u>
	Subtotal -- Harrisburg C/T	300,433
<u>Jenkins C/T</u>		
341.0	452	2,550
342.0	16,675	16,981
343.0	42,841	74,467
344.0	37,554	47,582
345.0	7,453	13,065
346.0	<u>309</u>	<u>340</u>
	Subtotal -- Jenkins C/T	154,985
<u>Sunbury (D) C/T</u>		
342.0	0	31
343.0	4,577	10,095
344.0	108	1,378
345.0	896	3,399
346.0	<u>36</u>	<u>35</u>
	Subtotal -- Sunbury (D) C/T	14,938
<u>Sunbury C/T</u>		
341.0	928	3,102
342.0	7,585	8,591
343.0	264	1,265
345.0	717	2,125
346.0	<u>132</u>	<u>257</u>
	Subtotal -- Sunbury C/T	15,340

Pennsylvania Power & Light Company

Calculated Depreciation Accruals versus Book Accruals

		Book at 12/31/96	Calculated at 12/31/96
	<u>Martins Creek (D) C/T</u>		
342.0	Fuel Holders, Producers and Accessories	0	51
343.0	Prime Movers	992	5,865
344.0	Generators	204	1,237
345.0	Accessory Electric Equipment	684	2,942
346.0	Misc Power Plant Equipment	<u>69</u>	<u>123</u>
	Subtotal -- Martins Creek (D) C/T	1,949	10,218
	<u>Martins Creek C/T</u>		
341.0	Structures and Improvements	2,064	5,531
342.0	Fuel Holders, Producers and Accessories	1,733	2,909
343.0	Prime Movers	624	1,886
345.0	Accessory Electric Equipment	1,013	3,157
346.0	Misc Power Plant Equipment	<u>312</u>	<u>584</u>
	Subtotal -- Martins Creek C/T	5,746	14,067
	<u>Brunner Island (D) C/T</u>		
342.0	Fuel Holders, Producers and Accessories	12	35
343.0	Prime Movers	3,458	8,878
344.0	Generators	722	1,882
345.0	Accessory Electric Equipment	1,295	3,577
346.0	Misc Power Plant Equipment	<u>34</u>	<u>32</u>
	Subtotal -- Brunner Island (D) C/T	5,521	14,404
	<u>Conemaugh (D) C/T</u>		
344.0	Generators	1,764	2,716
345.0	Accessory Electric Equipment	38	75
346.0	Misc Power Plant Equipment	<u>0</u>	<u>0</u>
	Subtotal -- Conemaugh (D) C/T	1,802	2,791
	<u>Keystone (D) C/T</u>		
342.0	Fuel Holders, Producers and Accessories	72	140
344.0	Generators	1,598	2,931
345.0	Accessory Electric Equipment	<u>168</u>	<u>294</u>
	Subtotal -- Keystone (D) C/T	1,838	3,365
	<u>Fishbach C/T</u>		
340.0	Land and Land Rights	Non-Depreciable	Non-Depreciable
341.0	Structures and Improvements	1,188	2,600
342.0	Fuel Holders, Producers and Accessories	2,782	4,889
343.0	Prime Movers	43,633	73,664
344.0	Generators	6,637	14,930
345.0	Accessory Electric Equipment	9,732	15,029
346.0	Misc Power Plant Equipment	<u>312</u>	<u>457</u>
	Subtotal -- Fishbach C/T	64,284	111,569

Pennsylvania Power & Light Company

Calculated Depreciation Accruals versus Book Accruals

		Book at 12/31/96	Calculated at 12/31/96
	<u>West Shore C/T</u>		
341.0	Structures and Improvements	1,260	1,856
342.0	Fuel Holders, Producers and Accessories	9,583	11,200
343.0	Prime Movers	30,193	61,340
344.0	Generators	6,739	14,917
345.0	Accessory Electric Equipment	7,401	15,160
346.0	Misc Power Plant Equipment	<u>336</u>	<u>376</u>
	Subtotal -- West Shore C/T	55,512	104,849
	<u>Lock Haven C/T</u>		
340.0	Land and Land Rights	Non-Depreciable	Non-Depreciable
341.0	Structures and Improvements	2,208	4,872
342.0	Fuel Holders, Producers and Accessories	15,475	16,929
343.0	Prime Movers	15,315	31,011
344.0	Generators	68,118	70,911
345.0	Accessory Electric Equipment	4,187	8,163
346.0	Misc Power Plant Equipment	<u>208</u>	<u>251</u>
	Subtotal -- Lock Haven C/T	105,511	132,137
	Subtotal -- Other Production	914,270	1,409,622
	<u>Transmission</u>		
350.2	Land	Non-Depreciable	Non-Depreciable
350.4	Land Rights	347,039	321,261
352.0	Structures and Improvements	147,124	140,284
353.0	Station Equipment	4,023,087	3,526,346
354.0	Towers and Fixtures	1,714,814	1,965,111
354.2	Clearing Land and R/W - Towers	77,780	94,468
355.0	Poles and Fixtures	33,039	41,423
355.2	Clearing Land and R/W - Poles	2,827	3,254
356.0	Overhead Conductors and Devices	1,628,467	1,730,846
359.0	Roads and Trails	<u>87,398</u>	<u>86,400</u>
	Subtotal -- Transmission	8,061,575	7,909,393

Pennsylvania Power & Light Company

Calculated Depreciation Accruals versus Book Accruals

		<u>Book at 12/31/96</u>	<u>Calculated at 12/31/96</u>
<u>Distribution</u>			
360.2	Land	Non-Depreciable	Non-Depreciable
360.4	Land Rights	1,686,086	1,871,029
361.0	Structures and Improvements	605,654	762,121
362.0	Station Equipment	6,864,826	8,163,013
364.2	Towers and Fixtures	1,695,016	1,988,191
364.4	Poles and Fixtures	10,615,567	12,390,516
364.6	Clearing Land and R/W - Towers	82,116	93,871
364.8	Clearing Land and R/W - Poles	634,184	724,872
365.0	Overhead Conductors and Devices	12,917,420	15,178,356
366.0	Underground Conduit	1,522,300	1,522,128
367.0	Underground Conductors and Devices	7,566,394	7,233,067
368.2	Transformers - Overhead Type	5,434,492	2,793,584
368.4	Transformers - Submersible or Pad Mounted	1,653,531	2,094,870
368.6	Transformers - Non-Network Housing	59,266	48,319
369.0	Services	9,614,676	13,019,132
370.0	Meters	3,089,511	2,947,647
371.2	Installations on Customers Premises	14,003	14,171
371.4	Area Lighting Fixtures	134,054	239,148
373.2	Street Lighting and Signal Systems	<u>2,359,010</u>	<u>2,697,370</u>
	Subtotal -- Distribution	66,548,106	73,781,405
 <u>General Plant</u>			
389.2	Land	Non-Depreciable	Non-Depreciable
389.4	Land Rights	72	55
390.2	Structures and Improvements - Buildings	2,732,731	3,029,675
390.4	Structures and Improvements - Air Cond. Equip.	285,495	398,205
391.2	Office Furniture and Equipment - Furniture	1,641,397	1,641,397
391.4	Office Furniture and Equipment - Mech Equip	314,143	314,143
391.6	Computer Equipment - General	187,533	187,533
391.8	Computer Equipment - Power Mgmt System	4,715,769	5,289,785
392.4	Transportation Equipment - Trailers	Depreciation accrual charged to clearing account	
393.0	Stores Equipment	78,435	78,435
394.0	Tools & Work Equipment - L&S Line Crews	Depreciation accrual charged to clearing account	
394.4	Tools & Work Equipment - Const Dept	Depreciation accrual charged to clearing account	
394.6	Tools & Work Equipment - Other	329,300	329,300
394.8	Transportation Equipment - Garage Equipment	Depreciation accrual charged to clearing account	
395.0	Laboratory Equipment	831,930	831,930
397.0	Communication Equipment	354,646	396,318
398.0	Miscellaneous Equipment	<u>407,419</u>	<u>407,419</u>
	Subtotal -- General Plant	11,878,870	12,904,195
	Total -- Depreciation -- Electric Plant in Service	<u>340,966,879</u>	<u>360,481,936</u>

Pennsylvania Power & Light Company

Calculated Depreciation Accruals versus Book Accruals

<u>Net Salvage</u>	<u>Book at 12/31/96</u>	<u>Calculated at 12/31/96</u>
Steam Production	5,704,774	5,704,774
Nuclear Production	1,506,708	1,506,708
Hydro Production	120	120
Other Production	20,052	20,052
Transmission	156,060	156,060
Distribution	13,254,480	13,254,480
General Plant	<u>251,700</u>	<u>251,700</u>
Total -- Net Salvage	20,893,894	20,893,894

Steam Production -- Leasehold Improvements

<u>Sunbury SES</u>		
311.0	Structures and Improvements	<u>Amortized to O & M accounts</u>
	Subtotal -- Sunbury SES	0
 <u>Martins Creek #1 & #2 SES</u>		
311.0	Structures and Improvements	Amortized to O & M accounts
312.0	Boiler Plant Equipment	Amortized to O & M accounts
316.0	Misc Power Plant Equipment	<u>Amortized to O & M accounts</u>
	Subtotal -- Martins Creek #1 & #2 SES	0
 <u>Martins Creek #3 & #4 SES</u>		
311.0	Structures and Improvements	Amortized to O & M accounts
312.0	Boiler Plant Equipment	Amortized to O & M accounts
315.0	Accessory Electric Equipment	Amortized to O & M accounts
316.0	Misc Power Plant Equipment	<u>Amortized to O & M accounts</u>
	Subtotal -- Martins Creek #3 & #4 SES	0
 <u>Montour SES</u>		
316.0	Misc Power Plant Equipment	<u>Amortized to O & M accounts</u>
	Subtotal -- Montour SES	0
	Subtotal -- Steam Production	0

Nuclear Production -- Leasehold Improvements

<u>Susquehanna SES Common</u>		
325.0	Misc Power Plant Equipment	<u>Amortized to O & M accounts</u>
	Subtotal -- Susquehanna SES Common	0
	Subtotal -- Nuclear Production	0

Pennsylvania Power & Light Company

Calculated Depreciation Accruals versus Book Accruals

		Book <u>at 12/31/96</u>	Calculated <u>at 12/31/96</u>
<u>Other Production -- Leasehold Improvements</u>			
	<u>Sunbury C/T</u>		
343.0	Prime Movers	Amortized to O & M accounts	
344.0	Generators	Amortized to O & M accounts	
345.0	Accessory Electric Equipment	<u>Amortized to O & M accounts</u>	
	Subtotal -- Sunbury C/T	0	0
	<u>Martins Creek (D) C/T</u>		
341.0	Structures and Improvements	Amortized to O & M accounts	
342.0	Fuel Holders, Producers and Accessories	Amortized to O & M accounts	
343.0	Prime Movers	Amortized to O & M accounts	
344.0	Generators	Amortized to O & M accounts	
345.0	Accessory Electric Equipment	<u>Amortized to O & M accounts</u>	
	Subtotal -- Martins Creek (D) C/T	0	0
	Subtotal -- Other Production	0	0
<u>General Plant -- Leasehold Improvements</u>			
390.2	Structures and Improvements - Buildings	Amortized to O & M accounts	
390.4	Structures and Improvements - Air Cond. Equip.	Amortized to O & M accounts	
391.6	Computer Equipment - General	Amortized to O & M accounts	
392.2	Transportation Equipment - Vehicles	Amortized to O & M accounts	
392.4	Transportation Equipment - Trailers	Amortized to O & M accounts	
394.4	Tools & Work Equipment - Const Dept	Amortized to O & M accounts	
397.0	Communication Equipment	Amortized to O & M accounts	
398.0	Miscellaneous Equipment	<u>Amortized to O & M accounts</u>	
	Subtotal -- General Plant	0	0
	Total -- Amortization -- Leasehold Improvements	<u>0</u>	<u>0</u>

Pennsylvania Power & Light Company

Calculated Depreciation Accruals versus Book Accruals

		<u>Book at 12/31/96</u>	<u>Calculated at 12/31/96</u>
<u>Common Plant</u>			
<u>Steam Production -- Common Plant</u>			
	<u>Martins Creek #3 & #4 SES</u>		
311.0	Structures and Improvements	3,072	3,072
312.0	Boiler Plant Equipment	13,440	13,440
314.0	Turbo-Generator Units	7,332	7,332
315.0	Accessory Electric Equipment	2,376	2,376
316.0	Misc Power Plant Equipment	<u>168</u>	<u>168</u>
	Subtotal -- Martins Creek #3 & #4 SES	26,388	26,388
 <u>Nuclear Production -- Common Plant</u>			
	<u>Susquehanna SES Common</u>		
321.0	Structures and Improvements	575,880	575,880
322.0	Reactor Plant Equipment	231,156	231,156
323.0	Turbo-Generator Units	55,908	55,908
324.0	Accessory Electric Equipment	259,980	259,980
325.0	Misc Power Plant Equipment	<u>121,848</u>	<u>121,848</u>
	Subtotal -- Susquehanna SES Common	1,244,772	1,244,772
 <u>Transmission -- Common Plant</u>			
353.0	Station Equipment	<u>360</u>	<u>360</u>
	Subtotal -- Transmission	360	360
	Total -- Amortization -- Common Plant	<u>1,271,520</u>	<u>1,271,520</u>
	Total -- Depreciation and Amortization	<u>363,132,293</u>	<u>382,647,350</u>
 <u>RECAP -- Accumulated Depreciation and Amortization</u>			
Intangible		0	0
Steam Production		79,813,647	89,631,414
Nuclear Production		180,408,425	181,442,869
Hydro Production		1,824,748	1,885,800
Other Production		934,322	1,429,674
Transmission		8,217,995	8,065,813
Distribution		79,802,586	87,035,885
General Plant		<u>12,130,570</u>	<u>13,155,895</u>
	Total -- Accumulated Depreciation and Amortization	<u>363,132,293</u>	<u>382,647,350</u>

Pennsylvania Power & Light Company

Calculated Depreciation Accruals versus Book Accruals

<u>Intangible</u>		Book at 12/31/95	Calculated at 12/31/95
301.0	Organization	Non-Depreciable	Non-Depreciable
302.0	Franchises and Consents	Non-Depreciable	Non-Depreciable
303.0	Misc Intang Plt - Other	Non-Depreciable	Non-Depreciable
303.2	Misc Intang Plt - Computer Software	Amortized to O & M accounts	
303.4	Misc Intang Plt - Fiber Optics	<u>Amortized to O & M accounts</u>	
	Subtotal -- Intangible	0	0

Steam Production

<u>Sunbury SES</u>			
310.2	Land	Non-Depreciable	Non-Depreciable
310.4	Land Rights	150	301
311.0	Structures and Improvements	455,224	886,001
312.0	Boiler Plant Equipment	4,977,602	6,453,556
314.0	Turbo-Generator Units	2,265,654	2,976,126
315.0	Accessory Electric Equipment	747,071	900,360
316.0	Misc Power Plant Equipment	<u>155,258</u>	<u>160,631</u>
	Subtotal -- Sunbury SES	8,600,959	11,376,975

<u>Martins Creek #1 & #2 SES</u>			
310.2	Land	Non-Depreciable	Non-Depreciable
310.4	Land Rights	0	0
311.0	Structures and Improvements	355,201	427,705
312.0	Boiler Plant Equipment	3,600,461	3,905,923
314.0	Turbo-Generator Units	1,959,682	1,969,964
315.0	Accessory Electric Equipment	357,162	435,912
316.0	Misc Power Plant Equipment	<u>154,342</u>	<u>125,676</u>
	Subtotal -- Martins Creek #1 & #2 SES	6,426,848	6,865,180

<u>Martins Creek #3 & #4 SES</u>			
310.2	Land	Non-Depreciable	Non-Depreciable
310.4	Land Rights	11	18
311.0	Structures and Improvements	1,657,144	1,655,550
312.0	Boiler Plant Equipment	7,446,288	7,618,317
314.0	Turbo-Generator Units	4,956,785	4,749,855
315.0	Accessory Electric Equipment	1,093,870	1,106,976
316.0	Misc Power Plant Equipment	<u>85,423</u>	<u>128,826</u>
	Subtotal -- Martins Creek #3 & #4 SES	15,239,521	15,259,542

<u>Brunner Island SES</u>			
310.2	Land	Non-Depreciable	Non-Depreciable
310.4	Land Rights	14	29
311.0	Structures and Improvements	1,465,598	1,847,035
312.0	Boiler Plant Equipment	11,049,806	13,407,873
314.0	Turbo-Generator Units	3,714,251	4,161,742
315.0	Accessory Electric Equipment	646,429	766,703
316.0	Misc Power Plant Equipment	<u>104,540</u>	<u>130,055</u>
	Subtotal -- Brunner Island SES	16,980,638	20,313,437

Pennsylvania Power & Light Company

Calculated Depreciation Accruals versus Book Accruals

		Book at <u>12/31/95</u>	Calculated at <u>12/31/95</u>
	<u>Conemaugh SES</u>		
310.2	Land	Non-Depreciable	Non-Depreciable
311.0	Structures and Improvements	516,556	417,450
312.0	Boiler Plant Equipment	4,879,818	4,165,288
314.0	Turbo-Generator Units	481,905	430,648
315.0	Accessory Electric Equipment	78,527	75,608
316.0	Misc Power Plant Equipment	<u>77,511</u>	<u>63,032</u>
	Subtotal -- Conemaugh SES	6,034,317	5,152,026
	<u>Keystone SES</u>		
310.2	Land	Non-Depreciable	Non-Depreciable
311.0	Structures and Improvements	557,799	486,732
312.0	Boiler Plant Equipment	2,160,106	1,897,120
314.0	Turbo-Generator Units	892,242	705,114
315.0	Accessory Electric Equipment	86,030	97,511
316.0	Misc Power Plant Equipment	<u>92,304</u>	<u>63,371</u>
	Subtotal -- Keystone SES	3,788,481	3,249,848
	<u>Montour SES</u>		
310.2	Land	Non-Depreciable	Non-Depreciable
310.4	Land Rights	94,353	88,653
311.0	Structures and Improvements	973,840	1,095,968
312.0	Boiler Plant Equipment	7,360,334	9,067,468
314.0	Turbo-Generator Units	3,650,316	3,780,951
315.0	Accessory Electric Equipment	588,840	704,496
316.0	Misc Power Plant Equipment	<u>124,701</u>	<u>138,644</u>
	Subtotal -- Montour SES	12,792,384	14,876,180
	<u>Holtwood SES</u>		
310.2	Land	Non-Depreciable	Non-Depreciable
311.0	Structures and Improvements	253,662	369,788
312.0	Boiler Plant Equipment	1,146,696	1,718,029
314.0	Turbo-Generator Units	215,396	276,289
315.0	Accessory Electric Equipment	46,614	94,564
316.0	Misc Power Plant Equipment	<u>64,878</u>	<u>65,209</u>
	Subtotal -- Holtwood SES	1,727,246	2,523,879
	Subtotal -- Steam Production	71,590,394	79,617,066

Pennsylvania Power & Light Company

Calculated Depreciation Accruals versus Book Accruals

		<u>Book at 12/31/95</u>	<u>Calculated at 12/31/95</u>
<u>Nuclear Production</u>			
	<u>Susquehanna SES Unit #1</u>		
321.0	Structures and Improvements	13,193,390	13,199,560
322.0	Reactor Plant Equipment	28,497,861	29,241,956
323.0	Turbo-Generator Units	8,463,031	8,654,086
324.0	Accessory Electric Equipment	7,372,093	7,429,174
325.0	Misc Power Plant Equipment	<u>1,497,258</u>	<u>1,501,452</u>
	Subtotal -- Susquehanna SES Unit #1	59,023,633	60,026,228
	 <u>Susquehanna SES Unit #2</u>		
321.0	Structures and Improvements	12,761,933	12,761,234
322.0	Reactor Plant Equipment	28,268,557	28,502,094
323.0	Turbo-Generator Units	8,423,018	8,155,637
324.0	Accessory Electric Equipment	7,156,512	7,197,413
325.0	Misc Power Plant Equipment	<u>1,440,064</u>	<u>1,441,728</u>
	Subtotal -- Susquehanna SES Unit #2	58,050,084	58,058,106
	 <u>Susquehanna SES Common</u>		
320.2	Land	Non-Depreciable	Non-Depreciable
320.4	Land Rights	256,938	243,476
321.0	Structures and Improvements	9,591,041	9,597,434
322.0	Reactor Plant Equipment	16,482,488	16,546,006
323.0	Turbo-Generator Units	5,465,873	5,772,733
324.0	Accessory Electric Equipment	5,331,921	5,343,866
325.0	Misc Power Plant Equipment	<u>2,537,239</u>	<u>2,644,305</u>
	Subtotal -- Susquehanna SES Common	39,665,500	40,147,820
	Subtotal -- Nuclear Production	156,739,217	158,232,154

Pennsylvania Power & Light Company

Calculated Depreciation Accruals versus Book Accruals

		Book at 12/31/95	Calculated at 12/31/95
<u>Hydro Production</u>			
	<u>Wallenpaupack HES</u>		
330.2	Land and Land Rights - Other	Non-Depreciable	Non-Depreciable
330.4	Land and Land Rights - Rec Fac	Non-Depreciable	Non-Depreciable
331.2	Structures and Improvements - Other	26,407	27,205
331.4	Structures and Improvements - Rec Fac	63,244	40,299
332.2	Resv, Dam, Waterway - Flow Line	74,668	84,771
332.4	Resv, Dam, Waterway - Other	58,786	91,634
333.0	Water Wheels, Turbines and Generators	6,257	13,959
334.0	Accessory Electric Equipment	19,491	25,830
335.2	Misc Power Plant Equipment - Other	1,012	1,588
335.4	Misc Power Plant Equipment - Rec Fac	20,046	11,854
336.0	Roads, Railroads and Bridges	<u>2,952</u>	<u>1,974</u>
	Subtotal -- Wallenpaupack HES	272,863	299,114
	<u>Holtwood HES</u>		
330.2	Land - Other	Non-Depreciable	Non-Depreciable
330.4	Land - Rec Fac	Non-Depreciable	Non-Depreciable
330.6	Land Rights - Other	4,513	7,903
330.8	Land Rights - Rec Fac	7	49
331.2	Structures and Improvements - Other	39,134	52,696
331.4	Structures and Improvements - Rec Fac	30,750	23,696
332.4	Resv, Dam, Waterway - Other	158,249	206,214
333.0	Water Wheels, Turbines and Generators	610,184	717,290
334.0	Accessory Electric Equipment	385,393	504,725
335.2	Misc Power Plant Equipment - Other	40,345	46,892
335.4	Misc Power Plant Equipment - Rec Fac	4,085	2,955
336.0	Roads, Railroads and Bridges	<u>162</u>	<u>1,328</u>
	Subtotal -- Holtwood HES	1,272,822	1,563,748
	Subtotal -- Hydro Production	1,545,685	1,862,862
<u>Other Production</u>			
	<u>Allentown C/T</u>		
341.0	Structures and Improvements	(134)	30
342.0	Fuel Holders, Producers and Accessories	22,190	25,794
343.0	Prime Movers	73,734	126,295
344.0	Generators	43,592	64,804
345.0	Accessory Electric Equipment	7,575	16,966
346.0	Misc Power Plant Equipment	<u>1,751</u>	<u>1,862</u>
	Subtotal -- Allentown C/T	148,708	235,751
	<u>Harwood C/T</u>		
341.0	Structures and Improvements	110	372
342.0	Fuel Holders, Producers and Accessories	3,568	7,273
343.0	Prime Movers	25,651	58,963
344.0	Generators	36,183	41,240
345.0	Accessory Electric Equipment	5,161	10,802
346.0	Misc Power Plant Equipment	<u>(1,063)</u>	<u>327</u>
	Subtotal -- Harwood C/T	69,610	118,977

Pennsylvania Power & Light Company

Calculated Depreciation Accruals versus Book Accruals

	Book at 12/31/95	Calculated at 12/31/95
<u>Williamsport C/T</u>		
341.0	Structures and Improvements (160)	714
342.0	Fuel Holders, Producers and Accessories 2,351	5,311
343.0	Prime Movers 73,430	102,020
344.0	Generators 45,815	55,978
345.0	Accessory Electric Equipment 6,010	10,951
346.0	Misc Power Plant Equipment 2,454	1,040
	Subtotal -- Williamsport C/T 129,900	176,014
<u>Harrisburg C/T</u>		
341.0	Structures and Improvements 637	1,301
342.0	Fuel Holders, Producers and Accessories 7,160	21,436
343.0	Prime Movers 80,396	136,807
344.0	Generators 61,977	101,395
345.0	Accessory Electric Equipment 8,235	18,935
346.0	Misc Power Plant Equipment 562	484
	Subtotal -- Harrisburg C/T 158,967	280,358
<u>Jenkins C/T</u>		
341.0	Structures and Improvements 466	2,550
342.0	Fuel Holders, Producers and Accessories 16,928	16,981
343.0	Prime Movers 43,463	74,467
344.0	Generators 38,087	47,582
345.0	Accessory Electric Equipment 7,588	13,065
346.0	Misc Power Plant Equipment 323	340
	Subtotal -- Jenkins C/T 106,855	154,985
<u>Sunbury (D) C/T</u>		
342.0	Fuel Holders, Producers and Accessories 0	31
343.0	Prime Movers 4,615	10,095
344.0	Generators 118	1,378
345.0	Accessory Electric Equipment 910	3,399
346.0	Misc Power Plant Equipment 39	35
	Subtotal -- Sunbury (D) C/T 5,682	14,938
<u>Sunbury C/T</u>		
341.0	Structures and Improvements 939	3,102
342.0	Fuel Holders, Producers and Accessories 7,646	8,591
343.0	Prime Movers 274	1,265
345.0	Accessory Electric Equipment 731	2,125
346.0	Misc Power Plant Equipment 143	257
	Subtotal -- Sunbury C/T 9,733	15,340

Pennsylvania Power & Light Company

Calculated Depreciation Accruals versus Book Accruals

		<u>Book at 12/31/95</u>	<u>Calculated at 12/31/95</u>
	<u>Martins Creek (D) C/T</u>		
342.0	Fuel Holders, Producers and Accessories	11	51
343.0	Prime Movers	1,000	5,865
344.0	Generators	208	1,237
345.0	Accessory Electric Equipment	695	2,942
346.0	Misc Power Plant Equipment	<u>73</u>	<u>123</u>
	Subtotal -- Martins Creek (D) C/T	1,987	10,218
	<u>Martins Creek C/T</u>		
341.0	Structures and Improvements	2,078	5,534
342.0	Fuel Holders, Producers and Accessories	1,750	2,909
343.0	Prime Movers	631	1,886
345.0	Accessory Electric Equipment	1,027	3,157
346.0	Misc Power Plant Equipment	<u>324</u>	<u>584</u>
	Subtotal -- Martins Creek C/T	5,810	14,070
	<u>Brunner Island (D) C/T</u>		
342.0	Fuel Holders, Producers and Accessories	18	35
343.0	Prime Movers	3,486	8,878
344.0	Generators	734	1,882
345.0	Accessory Electric Equipment	1,313	3,577
346.0	Misc Power Plant Equipment	<u>38</u>	<u>32</u>
	Subtotal -- Brunner Island (D) C/T	5,589	14,404
	<u>Conemaugh (D) C/T</u>		
344.0	Generators	2,422	2,716
345.0	Accessory Electric Equipment	64	75
346.0	Misc Power Plant Equipment	<u>0</u>	<u>0</u>
	Subtotal -- Conemaugh (D) C/T	2,486	2,791
	<u>Keystone (D) C/T</u>		
342.0	Fuel Holders, Producers and Accessories	113	140
344.0	Generators	2,464	2,931
345.0	Accessory Electric Equipment	<u>262</u>	<u>294</u>
	Subtotal -- Keystone (D) C/T	2,839	3,365
	<u>Fishbach C/T</u>		
340.0	Land and Land Rights	Non-Depreciable	Non-Depreciable
341.0	Structures and Improvements	1,206	2,600
342.0	Fuel Holders, Producers and Accessories	2,826	4,889
343.0	Prime Movers	44,123	73,664
344.0	Generators	6,716	14,930
345.0	Accessory Electric Equipment	9,877	15,029
346.0	Misc Power Plant Equipment	<u>323</u>	<u>457</u>
	Subtotal -- Fishbach C/T	65,071	111,569

Pennsylvania Power & Light Company

Calculated Depreciation Accruals versus Book Accruals

		Book at 12/31/95	Calculated at 12/31/95
	<u>West Shore C/T</u>		
341.0	Structures and Improvements	1,280	1,856
342.0	Fuel Holders, Producers and Accessories	9,704	11,200
343.0	Prime Movers	30,535	61,340
344.0	Generators	6,821	14,917
345.0	Accessory Electric Equipment	7,510	15,160
346.0	Misc Power Plant Equipment	<u>348</u>	<u>376</u>
	Subtotal -- West Shore C/T	56,198	104,849
	 <u>Lock Haven C/T</u>		
340.0	Land and Land Rights	Non-Depreciable	Non-Depreciable
341.0	Structures and Improvements	2,238	4,872
342.0	Fuel Holders, Producers and Accessories	14,867	16,928
343.0	Prime Movers	15,492	31,011
344.0	Generators	27,270	70,911
345.0	Accessory Electric Equipment	4,253	8,163
346.0	Misc Power Plant Equipment	<u>220</u>	<u>251</u>
	Subtotal -- Lock Haven C/T	64,340	132,136
	Subtotal -- Other Production	833,775	1,389,765
	 <u>Transmission</u>		
350.2	Land	Non-Depreciable	Non-Depreciable
350.4	Land Rights	285,461	321,164
352.0	Structures and Improvements	172,585	137,948
353.0	Station Equipment	3,963,264	3,429,294
354.0	Towers and Fixtures	2,143,823	1,959,761
354.2	Clearing Land and RW - Towers	102,440	93,625
355.0	Poles and Fixtures	42,656	38,453
355.2	Clearing Land and RW - Poles	4,604	3,254
356.0	Overhead Conductors and Devices	1,609,473	1,577,616
359.0	Roads and Trails	<u>93,735</u>	<u>85,959</u>
	Subtotal -- Transmission	8,418,041	7,647,074

Pennsylvania Power & Light Company

Calculated Depreciation Accruals versus Book Accruals

		<u>Book at 12/31/95</u>	<u>Calculated at 12/31/95</u>
<u>Distribution</u>			
360.2	Land	Non-Depreciable	Non-Depreciable
360.4	Land Rights	1,971,765	1,803,972
361.0	Structures and Improvements	801,053	725,615
362.0	Station Equipment	8,199,900	7,762,369
364.2	Towers and Fixtures	2,352,021	1,787,508
364.4	Poles and Fixtures	13,118,718	12,138,603
364.6	Clearing Land and RW - Towers	105,547	87,367
364.8	Clearing Land and RW - Poles	834,394	702,887
365.0	Overhead Conductors and Devices	15,164,047	14,420,886
366.0	Underground Conduit	1,379,915	1,425,274
367.0	Underground Conductors and Devices	5,503,391	6,637,008
368.2	Transformers - Overhead Type	6,154,005	5,779,556
368.4	Transformers - Submersible or Pad Mounted	3,185,764	2,019,257
368.6	Transformers - Non-Network Housing	48,812	47,581
369.0	Services	13,135,552	12,240,208
370.0	Meters	2,887,495	2,911,521
371.2	Installations on Customers Premises	18,163	14,162
371.4	Area Lighting Fixtures	185,889	223,538
373.2	Street Lighting and Signal Systems	<u>2,490,449</u>	<u>2,557,296</u>
	Subtotal -- Distribution	77,536,880	73,284,608
 <u>General Plant</u>			
389.2	Land	Non-Depreciable	Non-Depreciable
389.4	Land Rights	19	55
390.2	Structures and Improvements - Buildings	3,528,115	3,049,870
390.4	Structures and Improvements - Air Cond. Equip.	460,797	366,929
391.2	Office Furniture and Equipment - Furniture	755,553	755,553
391.4	Office Furniture and Equipment - Mech Equip	152,096	152,096
391.6	Computer Equipment - General	407,233	407,233
391.8	Computer Equipment - Power Mgmt System	4,282,063	5,289,785
392.4	Transportation Equipment - Trailers	Depreciation accrual charged to clearing account	
393.0	Stores Equipment	66,753	66,753
394.0	Tools & Work Equipment - L&S Line Crews	Depreciation accrual charged to clearing account	
394.4	Tools & Work Equipment - Const Dept	Depreciation accrual charged to clearing account	
394.6	Tools & Work Equipment - Other	156,996	156,996
394.8	Transportation Equipment - Garage Equipment	Depreciation accrual charged to clearing account	
395.0	Laboratory Equipment	263,901	263,901
397.0	Communication Equipment	359,019	377,945
398.0	Miscellaneous Equipment	<u>160,583</u>	<u>160,583</u>
	Subtotal -- General Plant	10,593,128	11,047,699
	Total -- Accumulated Depreciation -- Electric Plant in Service	<u>327,257,120</u>	<u>333,081,228</u>

Pennsylvania Power & Light Company

Calculated Depreciation Accruals versus Book Accruals

	<u>Book</u> <u>at 12/31/95</u>	<u>Calculated</u> <u>at 12/31/95</u>
<u>Net Salvage</u>		
Steam Production	7,424,872	7,424,872
Nuclear Production	4,893,371	4,893,371
Hydro Production	7,133	7,133
Other Production	6,975	6,975
Transmission	108,735	108,735
Distribution	7,963,289	7,963,289
General Plant	<u>236,784</u>	<u>236,784</u>
Total -- Net Salvage	20,641,159	20,641,159

Steam Production -- Leasehold Improvements

	<u>Sunbury SES</u>		
311.0	Structures and Improvements	<u>Amortized to O & M accounts</u>	
	Subtotal -- Sunbury SES	0	0
	<u>Martins Creek #1 & #2 SES</u>		
311.0	Structures and Improvements	Amortized to O & M accounts	
312.0	Boiler Plant Equipment	Amortized to O & M accounts	
316.0	Misc Power Plant Equipment	<u>Amortized to O & M accounts</u>	
	Subtotal -- Martins Creek #1 & #2 SES	0	0
	<u>Martins Creek #3 & #4 SES</u>		
311.0	Structures and Improvements	Amortized to O & M accounts	
312.0	Boiler Plant Equipment	Amortized to O & M accounts	
315.0	Accessory Electric Equipment	Amortized to O & M accounts	
316.0	Misc Power Plant Equipment	<u>Amortized to O & M accounts</u>	
	Subtotal -- Martins Creek #3 & #4 SES	0	0
	<u>Montour SES</u>		
316.0	Misc Power Plant Equipment	<u>Amortized to O & M accounts</u>	
	Subtotal -- Montour SES	0	0
	Subtotal -- Steam Production	0	0

Nuclear Production -- Leasehold Improvements

	<u>Susquehanna SES Common</u>		
325.0	Misc Power Plant Equipment	<u>Amortized to O & M accounts</u>	
	Subtotal -- Susquehanna SES Common	0	0
	Subtotal -- Nuclear Production	0	0

Pennsylvania Power & Light Company

Calculated Depreciation Accruals versus Book Accruals

		Book at <u>12/31/95</u>	Calculated at <u>12/31/95</u>
<u>Other Production -- Leasehold Improvements</u>			
	<u>Sunbury C/T</u>		
343.0	Prime Movers	Amortized to O & M accounts	
344.0	Generators	Amortized to O & M accounts	
345.0	Accessory Electric Equipment	<u>Amortized to O & M accounts</u>	
	Subtotal -- Sunbury C/T	0	0
	<u>Martins Creek (D) C/T</u>		
341.0	Structures and Improvements	Amortized to O & M accounts	
342.0	Fuel Holders, Producers and Accessories	Amortized to O & M accounts	
343.0	Prime Movers	Amortized to O & M accounts	
344.0	Generators	Amortized to O & M accounts	
345.0	Accessory Electric Equipment	<u>Amortized to O & M accounts</u>	
	Subtotal -- Martins Creek (D) C/T	0	0
	Subtotal -- Other Production	0	0
<u>General Plant -- Leasehold Improvements</u>			
390.2	Structures and Improvements - Buildings	Amortized to O & M accounts	
390.4	Structures and Improvements - Air Cond. Equip.	Amortized to O & M accounts	
391.6	Computer Equipment - General	Amortized to O & M accounts	
392.2	Transportation Equipment - Vehicles	Amortized to O & M accounts	
392.4	Transportation Equipment - Trailers	Amortized to O & M accounts	
394.4	Tools & Work Equipment - Const Dept	Amortized to O & M accounts	
397.0	Communication Equipment	Amortized to O & M accounts	
398.0	Miscellaneous Equipment	<u>Amortized to O & M accounts</u>	
	Subtotal -- General Plant	0	0
	Total -- Accumulated Amortization -- Leasehold Improvements	<u>0</u>	<u>0</u>

Pennsylvania Power & Light Company

Calculated Depreciation Accruals versus Book Accruals

		<u>Book</u> <u>at 12/31/95</u>	<u>Calculated</u> <u>at 12/31/95</u>
<u>Common Plant</u>			
<u>Steam Production -- Common Plant</u>			
	<u>Martins Creek #3 & #4 SES</u>		
311.0	Structures and Improvements	3,075	3,075
312.0	Boiler Plant Equipment	13,440	13,440
314.0	Turbo-Generator Units	7,335	7,335
315.0	Accessory Electric Equipment	2,381	2,381
316.0	Misc Power Plant Equipment	<u>172</u>	<u>172</u>
	Subtotal -- Martins Creek #3 & #4 SES	26,403	26,403
 <u>Nuclear Production -- Common Plant</u>			
	<u>Susquehanna SES Common</u>		
321.0	Structures and Improvements	499,726	499,726
322.0	Reactor Plant Equipment	200,586	200,586
323.0	Turbo-Generator Units	48,522	48,522
324.0	Accessory Electric Equipment	225,591	225,591
325.0	Misc Power Plant Equipment	<u>105,736</u>	<u>105,736</u>
	Subtotal -- Susquehanna SES Common	1,080,161	1,080,161
 <u>Transmission -- Common Plant</u>			
353.0	Station Equipment	<u>365</u>	<u>365</u>
	Subtotal -- Transmission	365	365
	Total -- Accumulated Amortization -- Common Plant	<u>1,106,929</u>	<u>1,106,929</u>
	Total -- Accumulated Depreciation and Amortization	<u>349,005,208</u>	<u>354,829,316</u>
 <u>RECAP -- Accumulated Depreciation and Amortization</u>			
Intangible		0	0
Steam Production		79,041,669	87,068,341
Nuclear Production		162,712,749	164,205,686
Hydro Production		1,552,818	1,869,995
Other Production		840,750	1,396,740
Transmission		8,527,141	7,756,174
Distribution		85,500,169	81,247,897
General Plant		<u>10,829,912</u>	<u>11,284,483</u>
	Total -- Accumulated Depreciation and Amortization	<u>349,005,208</u>	<u>354,829,316</u>

RP-E.6.
D.S. Hoch

- Q. Supply a schedule by account or by depreciable group showing the survivor curve or interim survivor curve and annual accrual rate estimated to be appropriate:
- (a) For the purpose of this filing.
 - (b) Supply a comprehensive statement of major changes made in depreciation methods, procedures and techniques and the effect of the changes upon the accumulated and annual depreciation, if any.

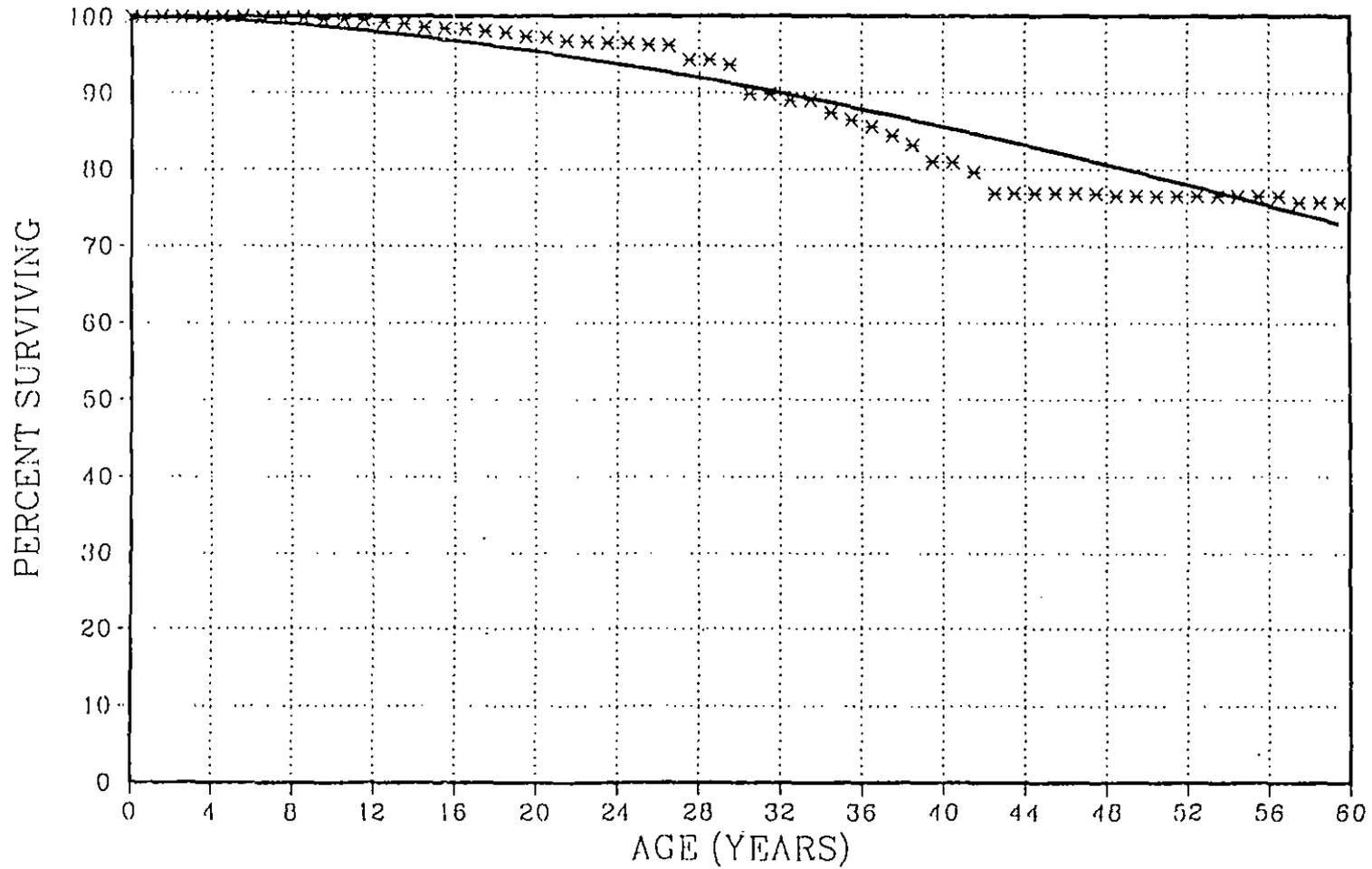
- A. (a) See the response to Question RP-E.1.
- (b) Not applicable. No changes to depreciation methods, procedures, or techniques have been proposed.

RP - E.7.
D.S. Hoch

- Q. Where the retirement rate actuarial method of mortality analysis is utilized, set forth representative examples including charts depicting the observed and estimated survivor curves and a tabular presentation of the observed and estimated life tables plotted on the chart.
- A. Attachment 1 provides the observed and estimated survivor curves and observed and estimated life tables for typical accounts 315.0, Steam Production Plant - Accessory Electric Equipment (a life-spanned account) and 362.0 Distribution Plant - Station Equipment (an average life-group account) . In addition, all survivor curves and life tables for accounts analyzed by the retirement rate actuarial method are provided in the response to Question RP-E.3.

RP-E.7.
ATTACHMENT 1

ACCOUNT 3150 - ACCESSORY ELECTRIC EQUIPMENT
 BASED ON 1982 - 1991 BAND OF YEARS
 VINTAGES FROM 1880 TO 1991



— IOWA CURVE SO 90
 * * * ACTUARIAL LIFE TABLE

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3150 ACCESSORY ELECTRIC EQUIPMENT

STUDY NO. 0

PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1982-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0-0.5	42,342,905	0	0.000	100.000	100.000
0.5-1.5	36,797,771	0	0.000	100.000	100.000
1.5-2.5	41,788,559	16,900	0.040	99.960	100.000
2.5-3.5	39,691,666	0	0.000	100.000	99.960
3.5-4.5	35,227,196	0	0.000	100.000	99.960
4.5-5.5	48,087,402	0	0.000	100.000	99.960
5.5-6.5	46,853,875	23,454	0.050	99.950	99.960
6.5-7.5	62,688,199	34,988	0.056	99.944	99.910
7.5-8.5	61,407,379	0	0.000	100.000	99.854
8.5-9.5	66,263,602	150,019	0.226	99.774	99.854
9.5-10.5	71,157,736	3,933	0.006	99.994	99.628
10.5-11.5	69,199,999	60,413	0.087	99.913	99.622
11.5-12.5	61,101,922	145,497	0.238	99.762	99.535
12.5-13.5	62,110,537	142,917	0.230	99.770	99.298
13.5-14.5	61,160,392	252,105	0.412	99.588	99.070
14.5-15.5	46,628,284	55,476	0.119	99.881	98.661
15.5-16.5	45,103,880	52,552	0.117	99.883	98.544
16.5-17.5	26,651,198	81,333	0.305	99.695	98.429
17.5-18.5	25,701,630	47,582	0.185	99.815	98.129
18.5-19.5	18,640,158	103,703	0.556	99.444	97.947
19.5-20.5	8,039,347	11,792	0.147	99.853	97.402
20.5-21.5	9,290,410	41,975	0.452	99.548	97.259
21.5-22.5	8,185,173	9,264	0.113	99.887	96.820
22.5-23.5	5,258,039	8,560	0.163	99.837	96.710
23.5-24.5	4,799,275	1,889	0.039	99.961	96.553
24.5-25.5	3,895,656	8,229	0.211	99.789	96.515
25.5-26.5	4,728,055	4,087	0.086	99.914	96.311
26.5-27.5	3,371,688	63,682	1.889	98.111	96.228
27.5-28.5	5,354,842	0	0.000	100.000	94.410
28.5-29.5	6,721,949	50,621	0.753	99.247	94.410
29.5-30.5	6,665,564	278,304	4.175	95.825	93.699
30.5-31.5	5,903,044	2,417	0.041	99.959	89.787
31.5-32.5	5,889,009	51,733	0.878	99.122	89.750
32.5-33.5	9,281,718	4,100	0.044	99.956	88.962
33.5-34.5	9,298,455	165,093	1.775	98.225	88.923
34.5-35.5	9,087,486	90,626	0.997	99.003	87.344
35.5-36.5	8,212,059	83,650	1.019	98.981	86.473
36.5-37.5	8,118,080	113,920	1.403	98.597	85.592
37.5-38.5	5,693,796	78,254	1.374	98.626	84.391
38.5-39.5	4,450,951	119,734	2.690	97.310	83.231
39.5-40.5	4,331,141	5,143	0.119	99.881	80.992
40.5-41.5	3,270,252	50,778	1.553	98.447	80.896
41.5-42.5	3,220,090	114,204	3.547	96.453	79.640
42.5-43.5	48,595	0	0.000	100.000	76.815
43.5-44.5	29,803	0	0.000	100.000	76.815
44.5-45.5	29,992	0	0.000	100.000	76.815
45.5-46.5	29,319	0	0.000	100.000	76.815
46.5-47.5	29,267	0	0.000	100.000	76.815
47.5-48.5	25,524	106	0.415	99.585	76.496
48.5-49.5	19,200	0	0.000	100.000	76.496
49.5-50.5	8,146	0	0.000	100.000	76.496
50.5-51.5	8,023	0	0.000	100.000	76.496
51.5-52.5	14,216	0	0.000	100.000	76.496
52.5-53.5	14,797	0	0.000	100.000	76.496
53.5-54.5	13,020	0	0.000	100.000	76.496
54.5-55.5	152,708	0	0.000	100.000	76.496
55.5-56.5	152,687	0	0.000	100.000	76.496

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3150 ACCESSORY ELECTRIC EQUIPMENT

STUDY NO. 0

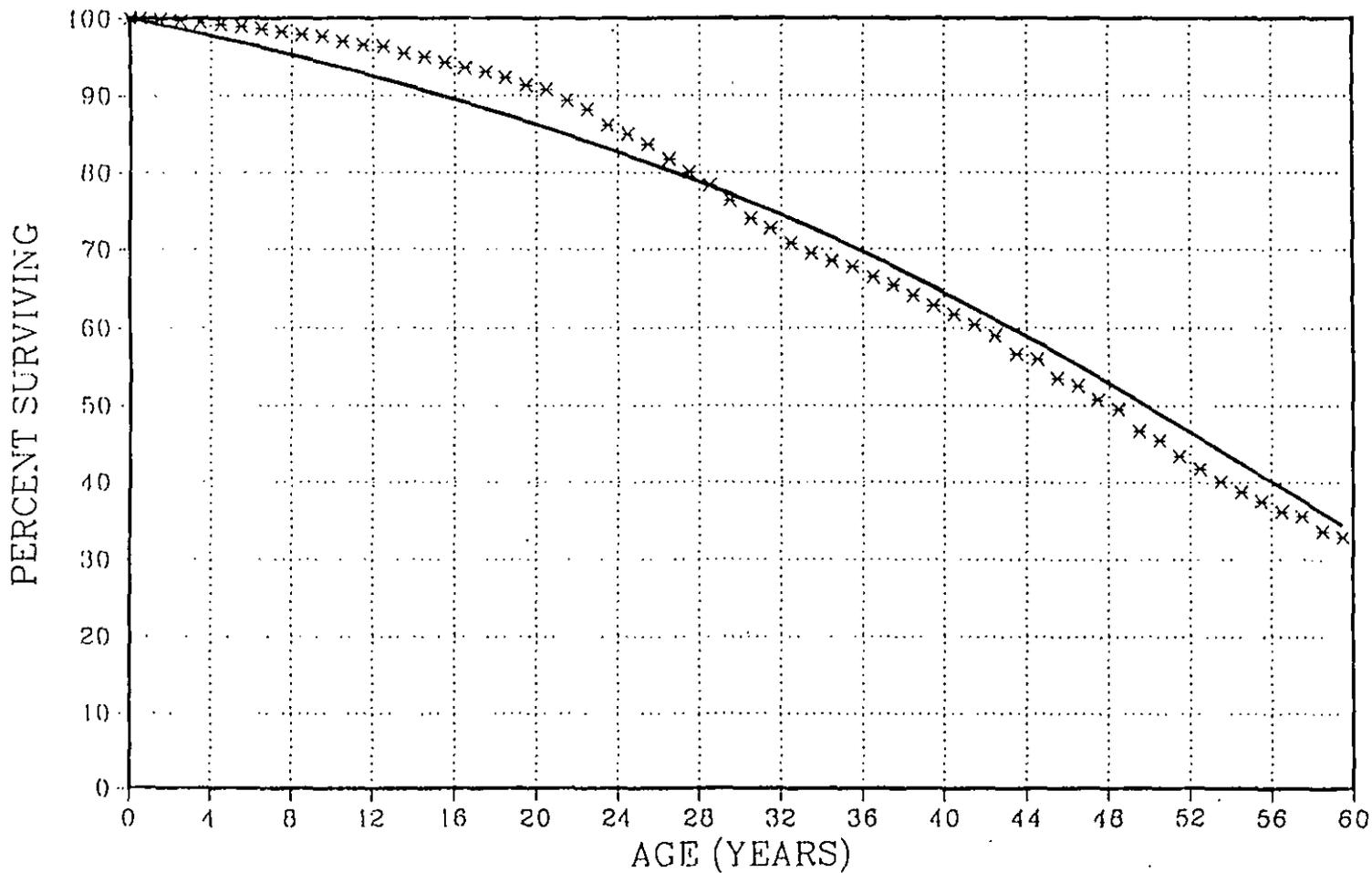
PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1982-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5- 57.5	228,101	2,448	1.073	98.927	76.496
57.5- 58.5	225,563	0	0.000	100.000	75.675
58.5- 59.5	225,557	0	0.000	100.000	75.675
59.5- 60.5	223,372	8,470	3.792	96.208	75.675
60.5- 61.5	214,332	0	0.000	100.000	72.806
61.5- 62.5	205,465	0	0.000	100.000	72.806
62.5- 63.5	204,558	0	0.000	100.000	72.806
63.5- 64.5	204,290	0	0.000	100.000	72.806
64.5- 65.5	64,496	0	0.000	100.000	72.806
65.5- 66.5	64,496	0	0.000	100.000	72.806
66.5- 67.5	0	0	0.000	100.000	72.806
TOTALS	1,114,105,896	2,539,951	0.228		

DATA AFTER AGE INTERVAL 66.5-67.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 24.5 YEARS

ACCOUNT 3620 - STATION EQUIPMENT
 BASED ON 1972 - 1991 BAND OF YEARS
 VINTAGES FROM 1880 TO 1991



— IOWA CURVE R1 48

* * * ACTUARIAL LIFE TABLE

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3620 STATION EQUIPMENT

STUDY NO. 0

PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1972-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
0.0- 0.5	165,908,572	88,061	0.053	99.947	100.000
0.5- 1.5	167,693,058	126,046	0.075	99.925	99.947
1.5- 2.5	161,152,613	333,263	0.207	99.793	99.872
2.5- 3.5	159,479,928	317,900	0.199	99.801	99.665
3.5- 4.5	158,838,548	458,150	0.288	99.712	99.467
4.5- 5.5	155,879,465	397,559	0.255	99.745	99.180
5.5- 6.5	151,220,327	501,960	0.332	99.668	98.927
6.5- 7.5	146,151,967	540,904	0.370	99.630	98.598
7.5- 8.5	141,840,531	543,534	0.383	99.617	98.233
8.5- 9.5	140,283,891	297,882	0.212	99.788	97.857
9.5- 10.5	133,684,537	963,517	0.721	99.279	97.649
10.5- 11.5	123,447,594	556,780	0.451	99.549	96.945
11.5- 12.5	112,350,222	227,748	0.203	99.797	96.508
12.5- 13.5	105,054,472	965,103	0.919	99.081	96.313
13.5- 14.5	100,752,069	455,788	0.452	99.548	95.428
14.5- 15.5	89,722,610	683,909	0.762	99.238	94.996
15.5- 16.5	87,044,840	642,519	0.738	99.262	94.272
16.5- 17.5	74,469,385	431,990	0.580	99.420	93.576
17.5- 18.5	67,124,319	553,738	0.825	99.175	93.033
18.5- 19.5	57,578,792	607,287	1.055	98.945	92.266
19.5- 20.5	50,229,668	273,370	0.544	99.456	91.293
20.5- 21.5	43,385,434	698,500	1.610	98.390	90.796
21.5- 22.5	41,073,358	533,987	1.300	98.700	89.334
22.5- 23.5	40,257,703	918,071	2.280	97.720	88.173
23.5- 24.5	36,286,788	497,576	1.371	98.629	86.162
24.5- 25.5	31,774,275	485,141	1.527	98.473	84.980
25.5- 26.5	30,322,306	695,384	2.293	97.707	83.683
26.5- 27.5	28,602,365	597,104	2.088	97.912	81.764
27.5- 28.5	27,236,672	587,342	2.156	97.844	80.057
28.5- 29.5	26,073,464	646,923	2.481	97.519	78.330
29.5- 30.5	25,389,917	797,275	3.140	96.860	76.387
30.5- 31.5	24,585,916	418,441	1.702	98.298	73.988
31.5- 32.5	23,667,917	628,750	2.657	97.343	72.729
32.5- 33.5	22,291,886	404,092	1.813	98.187	70.797
33.5- 34.5	21,887,856	332,210	1.518	98.482	69.514
34.5- 35.5	21,191,278	208,635	0.985	99.015	68.459
35.5- 36.5	19,561,433	375,082	1.917	98.083	67.785
36.5- 37.5	19,873,943	312,445	1.572	98.428	66.485
37.5- 38.5	17,025,657	332,775	1.955	98.045	65.440
38.5- 39.5	15,236,675	309,522	2.031	97.969	64.161
39.5- 40.5	14,239,209	256,686	1.803	98.197	62.857
40.5- 41.5	11,796,046	253,477	2.149	97.851	61.724
41.5- 42.5	11,080,294	259,744	2.344	97.656	60.398
42.5- 43.5	7,543,730	311,606	4.131	95.869	58.982
43.5- 44.5	7,200,003	77,135	1.071	98.929	56.546
44.5- 45.5	7,530,177	328,018	4.356	95.644	55.940
45.5- 46.5	7,558,118	138,164	1.828	98.172	53.503
46.5- 47.5	7,784,649	257,065	3.302	96.698	52.525
47.5- 48.5	8,331,487	204,438	2.454	97.546	50.790
48.5- 49.5	8,445,263	479,438	5.677	94.323	49.544
49.5- 50.5	8,261,706	204,240	2.472	97.528	46.732
50.5- 51.5	7,935,389	360,882	4.548	95.452	45.576
51.5- 52.5	7,486,357	289,808	3.871	96.129	43.504
52.5- 53.5	7,218,267	294,692	4.083	95.917	41.819
53.5- 54.5	6,592,685	223,050	3.383	96.617	40.112
54.5- 55.5	5,993,290	192,458	3.211	96.789	38.755
55.5- 56.5	5,697,260	199,945	3.509	96.491	37.511

PENNSYLVANIA POWER & LIGHT COMPANY
 ACTUARIAL METHOD OF LIFE ANALYSIS USING DOLLAR RETIREMENTS
 ACCOUNT 3620 STATION EQUIPMENT

STUDY NO. 0

PLACEMENT BAND 1880-1991
 EXPERIENCE BAND 1972-1991

AGE INTERVAL	DOLLARS IN SERVICE AT BEGINNING OF INTERVAL	DOLLARS RETIRED DURING INTERVAL	ANNUAL RETIREMENT RATE PERCENT	ANNUAL SURVIVOR RATE PERCENT	SURVIVORS AT BEGINNING OF INTERVAL PERCENT
56.5-57.5	4,674,411	78,368	1.677	98.323	36.194
57.5-58.5	4,550,535	249,950	5.493	94.507	35.587
58.5-59.5	4,216,708	91,413	2.168	97.832	33.633
59.5-60.5	4,028,863	264,689	6.570	93.430	32.903
60.5-61.5	3,560,466	102,206	2.871	97.129	30.742
61.5-62.5	3,021,227	74,591	2.469	97.531	29.859
62.5-63.5	2,745,447	142,067	5.175	94.825	29.122
63.5-64.5	2,216,507	36,962	1.668	98.332	27.615
64.5-65.5	1,669,475	64,743	3.878	96.122	27.155
65.5-66.5	1,297,704	48,125	3.708	96.292	26.102
66.5-67.5	1,043,900	107,265	10.275	89.725	25.134
67.5-68.5	673,138	7,709	1.145	98.855	22.551
68.5-69.5	521,996	11,043	2.116	97.884	22.293
69.5-70.5	243,793	2,645	1.085	98.915	21.821
70.5-71.5	223,092	694	0.311	99.689	21.584
71.5-72.5	203,899	5,579	2.736	97.264	21.517
72.5-73.5	186,484	10,559	5.662	94.338	20.929
73.5-74.5	173,005	200	0.116	99.884	19.744
74.5-75.5	154,915	317	0.205	99.795	19.721
75.5-76.5	154,156	62,081	40.272	59.728	19.680
76.5-77.5	91,066	309	0.339	99.661	11.755
77.5-78.5	24,344	0	0.000	100.000	11.715
78.5-79.5	15,151	0	0.000	100.000	11.715
79.5-80.5	12,895	0	0.000	100.000	11.715
80.5-81.5	6,869	0	0.000	100.000	11.715
81.5-82.5	63	0	0.000	100.000	11.715
82.5-83.5	63	0	0.000	100.000	11.715
83.5-84.5	63	0	0.000	100.000	11.715
84.5-85.5	0	0	0.000	100.000	11.715
TOTALS	3,242,036,416	25,438,624	0.785		

DATA AFTER AGE INTERVAL 84.5-85.5 WILL NOT BE CONSIDERED IN AVERAGE LIFE DETERMINATION.

AVERAGE AGE OF RETIREMENTS 26.9 YEARS

RP - E.8.
D.S. Hoch

- Q. Provide a description of the depreciation methods utilized in calculating annual depreciation amounts and depreciation reserves, together with a discussion of the significant factors which were considered in arriving at estimates of service life and forecast retirements by facilities, accounts or sub-accounts, as applicable.
- A. A description of depreciation methods utilized in the calculation of annual depreciation amounts and depreciation reserves, and a discussion of significant factors considered in the estimation of service lives are discussed in the response to Question RP-E-3.

Q. Provide the following information:

- (a) A detailed explanation of the procedures utilized to determine the level of Total Rate Base.
- (b) A detailed explanation of the test that the company utilized to ensure that non-used and useful plant was eliminated.
- (c) A detailed explanation of each generation asset owned by the company, but not included in rate base, for which the company has ever received contribution from rate payers.

- A.
- (a). Total rate base for the base period is based on amounts recorded by account at the end of the period, December 31, 1996, and as shown on Attachment 1 to the response to Question RP-A.4.
 - (b). All claimed plant in service has been determined used and useful through the normal capital addition review process.

The Company maintains Continuing Property Records (CPR) of its plant in service assets in accordance with Federal Energy Regulatory Commission (FERC) requirements. All construction and retirements of electric plant are recorded on the CPR based on the Company's expenditure requisition and work order system.

The CPR and construction expenditure and retirement transactions are subject to the Company's system of internal control and review by its external auditors. PP&L's CPR and related records are audited periodically by the FERC and PUC audit staff.

PP&L conducts annual studies to reconcile the quantity recorded on the CPR for poles, meters, transformers, street lights and area lights to Distribution Department system records and, for transformers, to the Transformer Record File. Additionally, the Company performs periodic physical inventories of plant as recorded on the CPR. Transmission and large distribution substations and the fossil and nuclear steam

generating plants are physically inventoried pursuant to a five-year plan.

The CPR, together with the internal controls, reviews, reconciliations and physical inventories constitute the test utilized to ensure that non-used and useful plant was not included in the base period.

- (c). In developing its PUC jurisdictional revenue requirements in its most recent base rate proceeding at Docket No. R-00943271, PP&L completely excluded the capital and operating costs associated with its bulk power capacity and energy agreements with Jersey Central Power & Light Company (JCP&L), Atlantic City Electric Company (ACE) and Baltimore Gas & Electric Company (BG&E)

Under the JCP&L agreement, that utility is purchasing a 945 MW "slice" of PP&L's system. On January 1, 1996, the JCP&L agreement began to phase out over a five-year period at the rate of 189 MW per year until the agreement terminates on December 31, 1999.

Under the ACE agreement, that utility is purchasing approximately 125 MW (129 MW based on current winter ratings) from PP&L's wholly-owned coal-fired generating units. This agreement terminates on March 20, 1998.

Under the BGE agreement, that utility is purchasing approximately 125 MW (132 MW on current unit ratings) from PP&L's 90% ownership share of its nuclear generating capacity. This agreement terminates on May 31, 2001.

Q. Provide a detailed comparison of actual and budgeted construction expenditures for the base year.

A.

**1996 CAPITAL CONSTRUCTION PROGRAM
ACTUAL SPENDING VERSUS BUDGET**

(Thousands of Dollars)

	<u>Actual</u>	<u>Budget</u>
Nuclear Generation	\$40,370	\$39,708
Fossil Generation	\$56,417	\$75,364
Bulk Power	\$9,540	\$8,731
Regional Supply	\$20,590	\$22,712
Area Supply	\$31,290	\$41,264
Revenue	\$68,956	\$82,000
Sites & R/W	\$113	\$700
Buildings	\$7,167	\$5,425
Other	<u>\$30,066</u>	<u>\$32,125</u>
Total	\$264,509	\$308,029

Q. Provide a detailed comparison by function of actual and budgeted plant additions and retirements for the base year.

A.

**1996 CAPITAL CONSTRUCTION PROGRAM
ADDITIONS AND RETIREMENTS
(THOUSANDS OF DOLLARS)**

	<u>ADDITIONS</u>		<u>RETIREMENTS</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Nuclear Generation	\$13,910	\$21,949	\$1,800	\$29,813
Fossil/Hydro Generation	\$84,910	\$69,824	\$8,240	\$9,467
Transmission	\$11,840	\$14,933	\$1,110	\$2,784
Distribution	\$168,860	\$139,655	\$21,320	\$18,413
General	<u>\$13,550</u>	<u>\$8,736</u>	<u>\$260</u>	<u>\$4,407</u>
Total	\$293,070	\$255,097	\$32,730	\$64,884

Q. For each base year plant addition of greater than \$1,000,000, provide a schedule showing:

- (a) A complete description of the project.
- (b) Anticipated retirements related to the plant addition.
- (c) Budgeted cost of total project.
- (d) Starting date of project.
- (e) Original anticipated in-service date.

A. Attachment 1 provides a schedule which lists the following information for each base year plant addition of greater than \$1,000,000:

- Budget Item Number
- Expenditure Requisition Number
- Project Name
- Anticipated retirements related to the plant addition
- Budgeted cost of total project
- Starting date of the project
- Original anticipated in-service date

Attachment 2 provides a complete description of each project.

RP - F.4

ATTACHMENT 1

PENNSYLVANIA POWER LIGHT COMPANY
ELECTRIC UTILITY RESTRUCTURING FILING

<u>BI NUMBER</u>	<u>ER NUMBER</u>	<u>PROJECT NAME</u>	<u>ANTICIPATED RETIREMENTS</u>	<u>BUDGETED COST OF TOTAL PROJECT (Thousands of Dollars)</u>	<u>STARTING DATE OF PROJECT</u>	<u>ORIGINAL ANTICIPATED I/S DATE</u>
440	101558	SUSQUEHANNA UNIT 2-REPLACE PLANT COMPUTER SYSTEM	0	21,019	Jan-93	Dec-95
487	101520	SUSQUEHANNA UNIT 1-REFUELING BRIDGE UPGRADE	0	4,409	Dec-93	Dec-96
529	101704	SUSQUEHANNA UNIT 1-MAIN STEAM ISOLATION VALVE LEAKAGE CONTROL ELIMINATION	766,742	3,354	Sep-93	Oct-96
531	101736	SUSQUEHANNA SES-INSTALL PHYSICAL PROTECTION BARRIERS	0	915	Mar-94	Mar-95
980	101698	SUSQUEHANNA SES-RIVER WATER MAKE-UP PROJECT	0	3,108	Sep-94	Sep-95
980	101812	SUSQUEHANNA SES-REPLACE SECURITY MONITOR SYSTEM	972,102	984	Apr-95	Dec-95
1143	102322	MARTINS CREEK-UNIT 3-CONVERT TO GAS-OIL CO-FIRING	2,075,154	9,669	Dec-94	Dec-96
1144	102323	MARTINS CREEK-UNIT 4-CONVERT TO GAS-OIL CO-FIRING	2,073,922	10,969	Dec-94	Apr-95
2174	102161	SUNBURY SES-ADD DRY FLY ASH HANDLING	62,102	7,311	Apr-94	Jun-97
2176	102364	SUNBURY SES-ADD WASTE WATER TREATMENT	0	6,312	Apr-95	Nov-96
4258	102422	BRUNNER ISLAND-UNIT 3-REPLACE WASTED WATERWALL TUBES	275,345	unbudgeted	Jul-96	Nov-96
5085	102387	MONTOUR UNIT 2-REPLACE CONTROL SYSTEM	452,753	5,922	Mar-95	Jun-96
5150	102237	MONTOUR-UNIT 1-REPLACE INTERMEDIATE PRESSURE TURBINE INNER CYLINDER	520,180	2,303	Jan-95	Jun-95
8036	101657	SSES-CMN-INSTALL NEW 230KV PROTECTIVE RELAYING AND FIBER OPTIC CABLES	717,393	8,033	Nov-93	Oct-96
8042	122076	SIEGFRIED-HARWOOD 230KV LINE - INSTALL FIBER OPTIC OVERHEAD GROUND WIRE	144,724	9,039	May-95	Aug-95
8042	122081	NORTHERN PL 500KV TRANSMISSION-REPLACE PRIMARY #1 PILOT RELAY SCHEME	100,000	9,039	Jun-95	Mar-96

**PENNSYLVANIA POWER LIGHT COMPANY
ELECTRIC UTILITY RESTRUCTURING FILING**

<u>BI NUMBER</u>	<u>ER NUMBER</u>	<u>PROJECT NAME</u>	<u>ANTICIPATED RETIREMENTS</u>	<u>BUDGETED COST OF TOTAL PROJECT (Thousands of Dollars)</u>	<u>STARTING DATE OF PROJECT</u>	<u>ORIGINAL ANTICIPATED I/S DATE</u>
9005	121266	HOSENSACK/BUXMONT 230KV LINE-RECONDUCTOR FOR HIGHER CAPACITY	751,896	2,147	Jun-92	Aug-95
10088	161361	CLINTON-MUNCY 69KV LINE-REBUILD SECTION FOR 138KV DOUBLE CIRCUIT	68,442	1,494	Jan-95	Nov-95
20042	161378	HOFFMAN-MINOOKA 69KV LINE-RECONSTRUCT FOR DOUBLE CIRCUIT 138KV	282,158	7,396	Jan-94	Feb-97
20042	161445	HOFFMAN-MINOOKA 69KV LINE-RECONSTRUCT FOR DOUBLE CIRCUIT 138KV	566	7,396	Feb-93	Nov-93
20042	169852	HOFFMAN-MINOOKA 69KV LINE-RECONSTRUCT FOR DOUBLE CIRCUIT 138KV	0	7,396	Jun-90	Jun-92
40086	161395	EAST PALMERTON-WAGNERS 138/69KV LINE - REBUILD TO DOUBLE CIRCUIT 138/69KV - EAST PALMERTON TO CHRISTMANS - PART I	51,225	2,405	Dec-92	Sep-94
60069	161355	WEST SHORE-CARLISLE #1 & #2-RECONSTRUCT MECHANICSBURG TO CARLISLE SECTION	275,847	6,999	Dec-93	Aug-94
60086	161466	JUNIATA-RICHFIELD 69KV-REBUILD NEWPORT TO THOMPSONTOWN SECTION	0	3,182	Jul-94	May-98
70015	140086	WEST HEMPFIELD 230-138KV SUBSTATION	43,645	10,745	Jan-93	May-97
70016	140085	SOUTH AKRON 230-138KV SUBSTATION	0	12,413	Feb-93	May-95
70017	161420	WEST HEMPFIELD-SOUTH MANHEIM #1 & 2 69KV LINE- CONVERT TO 138KV OPERATION FROM WEST HEMPFIELD TO PRINCE (9.5 MILES)	64,139	1,869	Nov-93	Feb-95
77113	170643	PRINCE 69-12KV SUBSTATION-CONVERT TO 138KV	150,298	2,385	Jul-93	May-97
82001	167025	BENTON FOUNDRY-SITING, RIGHT OF WAY, AND LINE CONSTRUCTION	0	2,240	Oct-94	Dec-95
85090	601429	HAZLETON OPERATING AREA SERVICE CENTER	1,374,389	5,400	Sep-94	Dec-96
86005	606012	NUCLEAR INFORMATION MANAGEMENT SYSTEM	0	14,000	Jan-94	Sep-97

PENNSYLVANIA POWER LIGHT COMPANY
ELECTRIC UTILITY RESTRUCTURING FILING

<u>BI NUMBER</u>	<u>ER NUMBER</u>	<u>PROJECT NAME</u>	<u>ANTICIPATED RETIREMENTS</u>	<u>BUDGETED COST OF TOTAL PROJECT (Thousands of Dollars)</u>	<u>STARTING DATE OF PROJECT</u>	<u>ORIGINAL ANTICIPATED I/S DATE</u>
89002	102222	BRUNNER ISLAND UNIT2-REPLACE HORIZONTAL REHEATER,SUPERHEATR & ECONOMIZER	1,735,518	16,000	Sep-94	Dec-95
89002	122084	THREE MILE ISLAND-PEACH BOTTOM #5007 500KV LINE - REPLACE DAMAGED TOWER	443,959	947	Apr-95	Oct-95
89002	144016	SYSTEM - PURCHASE SPARE 500-138KV TRANSFORMER	0	2,920	Oct-91	May-94
89002	161335	WESCOSVILLE-TREXLERTOWN #3 AND #4 138/69KV LINE CONSTRUCTION	0	3,470	Jun-94	Aug-95

RP - F.4

ATTACHMENT 2

Budget Item 440

SUSQUEHANNA UNIT 2-REPLACE PLANT COMPUTER SYSTEM

ER 101558

The existing plant computer system has no additional capacity, is functionally obsolete and will become more expensive and difficult to maintain. In addition, several monitoring and analysis systems, which now operate on their stand-alone computers, will be integrated with the plant computer for greater availability of data and more monitoring flexibility at both plant and remote locations.

Budget Item 487

SUSQUEHANNA UNIT 1-REFUELING BRIDGE UPGRADE

ER 101520

Frequently, repairs needed for the refueling platform during refueling outages have resulted in delays in fuel movement, which can impact outage critical path. The triangular designed refueling mast of the platform is especially susceptible to damage, and repairs are difficult and time-consuming. This modification improves the function and reliability of the refueling platform to ensure fuel movement, irradiated component handling and inservice inspection. Included in this modification is the addition of a computerized platform/trolley/mast control system, that includes "boundary zone protection", a feature that will prevent the refueling mast from impacting any structures in the reactor cavity or spent fuel pool. Also installed in this modification is a newly designed mast capable of the higher speeds that the platform will be traveling, which will also minimize operator exposure due to its design. Also being installed is a newly designed fuel grapple, with an internal camera system, which will provide for easy and accurate fuel bundle verification. External lighting will be added to provide the proper illumination required by our Human Factors Engineering evaluation.

Budget Item 529

SUSQUEHANNA UNIT 1-MAIN STEAM ISOLATION VALVE LEAKAGE CONTROL ELIMINATION

ER 101704

The Main Steam Isolation Valve Leakage Control System (MSIV-LCS) is a safety system consisting of numerous valves, blowers, piping and instrumentation designed to control and minimize the release of fission products which could leak through the closed MSIV's following a loss of coolant accident, bypassing the Standby Gas Treatment System. The MSIV-LCS provides only a marginal safety benefit compared to the cost of maintaining and testing the system. Specifically, the system contains 16 motor-operated valves per unit which are subject to the testing requirements of Generic Letter 89-10. Removing the MSIV Leakage Control System and using the existing main steam piping and condenser method of treatment will provide a more reliable and effective treatment of leakage over an expanded operating range. It reduces the potential of radiation from leakage past a closed MSIV from escaping into the environment. Removing the system will eliminate 16 valves per unit from the plant as well as their normal maintenance and testing requirements per Generic Letter 89-10. Also, the need for spare parts to maintain and operate the LCS will be eliminated. A permanent addition of diesel backed power will also be provided to three existing boundary valves on the main steam line to ensure valves can be closed during loss of offsite power.

Budget Item 531

SUSQUEHANNA SES-INSTALL PHYSICAL PROTECTION BARRIERS

ER 101736

The Nuclear Regulatory Commission has issued an amendment to the Physical Protection Regulations. The amendment will require installation of barriers that will meet the new design basis threat for radiological sabotage. This sabotage includes the use of four wheel drive land vehicles by adversaries for transporting personnel, hand carried equipment and explosives. The work under this Project will establish vehicle control measures to protect the facility from use of a land vehicle to gain unauthorized access to vital area barriers.

Budget Item 980

SUSQUEHANNA SES-RIVER WATER MAKE-UP PROJECT

ER 101698

A high number of Interpace PCCP failures (concrete pipe) have occurred throughout the industry (including Montour SES). It is prudent to expect a failure at Susquehanna SES of the River Water (RW) Makeup System. The length of time that a system has been in service influences the probability of a pipeline failure. Most of the failures have occurred eight to fifteen years after being placed in service. Susquehanna SES Unit 1 began commercial operation in 1983. The makeup water line has been in service for more than ten years. This project will install 4200 linear feet of 42" diameter class 52 ductile iron pipe and 45 degree elbows starting near the river intake structure to a special manhole located near the North Gatehouse. The installation of this pipe will furnish the flow and pressure requirements of the system and after completion, will provide makeup water to both cooling tower basins. It will also provide a solution to the problem associated with the substantial risk of failure of the existing river water makeup PCCP installed at Susquehanna SES. This modification will also provide reliable instrumentation to monitor the river water makeup flow for the existing and the new pipeline by installing a pressure transmitter, river makeup telemetry, flow elements, flow transmitters, conduit and cable, a component box, fuse holders and fuses. This instrumentation will transmit river makeup water supply pressure from the river intake structure to the control room, to assist the operators in starting and stopping river makeup water pumps.

Budget Item 980

SUSQUEHANNA SES-REPLACE SECURITY MONITOR SYSTEM

ER 101812

On March 6, 1995, a Nuclear Regulatory Commission inspection identified a number of deficiencies associated with Susquehanna SES's security system. Identification of the deficiencies is considered safeguard information. The monitoring system will be replaced with a new state of the art system that is capable of performing its intended functions. This system includes the following: 1) fence, pan tilt and zoom cameras and housings; 2) video capture system; 3) security control center and auxiliary security control center monitors and 4) complete switching system.

Budget Item 1143

MARTINS CREEK-UNIT 3-CONVERT TO GAS-OIL CO-FIRING

ER 102322

Convert Martins Creek Unit 3 to be capable of firing gas or oil or a combination. New equipment includes gas and vent piping in the plant, four elevations of burners and dual fuel ignitors, burner management systems, superheater tube metal temperature monitoring, gas detection sensors and strengthened burner tilt mechanisms. Existing equipment to be replaced includes flame scanners, secondary air controls, main oil gun diffusers and CO/O2 monitors. The gas distribution system inside the plant fence will be capable of providing sufficient gas to Units 3 & 4 to carry 100% load.

Budget Item 1144

MARTINS CREEK-UNIT 4-CONVERT TO GAS-OIL CO-FIRING

ER 102323

Convert Martins Creek Unit 4 to be capable of firing gas or oil or a combination. New equipment includes gas and vent piping in the plant, four elevations of burners and dual fuel ignitors, burner management systems, superheater tube metal temperature monitoring, gas detection sensors and strengthened burner tilt mechanisms. Existing equipment to be replaced includes flame scanners, secondary air controls, main oil gun diffusers and CO/O2 monitors. The gas distribution system inside the plant fence will be capable of providing sufficient gas to Units 3 & 4 to carry 100% load.

Budget Item 2174

SUNBURY SES-ADD DRY FLY ASH HANDLING

ER 102161

Install a dry fly ash handling facility at Sunbury SES, which includes conveying, storage and unloading equipment. The conveyor will be a vacuum system and will be designed to operate continuously. The ash will be stored in two silos. Ash from Units 1 & 2 will be unloaded dry into tanker trucks for sales. Ash from Units 3 & 4 ash will be conditioned with water and lime to be used for mine reclamation.

Budget Item 2176

SUNBURY SES-ADD WASTE WATER TREATMENT

ER 102364

Construct an interim Wastewater Treatment facility to coincide with the closures of Basins 1 & 2 in 1997 and the installation of the Dry Flyash and Bottom Ash Dewatering systems. The Wastewater Facilities will be compatible with the toxic reduction evaluation (TRE). This project is required to avoid non-compliance with DER Wastewater Discharge Permit Limits for Sunbury.

Budget Item 4258

BRUNNER ISLAND-UNIT 3-REPLACE WASTED WATERWALL TUBES

ER 102422

This project is to replace approximately 2,000 square feet of waterwall tubing in the area of the burners. The new tubing will have a corrosion resistant welded overlay applied. Asbestos insulation will be removed as part of the tube replacement and the work will require boiler scaffolding.

Budget Item 5085

MONTOUR UNIT 2-REPLACE CONTROL SYSTEM

ER 102387

Replace the original Montour Unit 2 combustion control system with a microprocessor-based distributed control system. The replacement will be functionally equivalent to the existing system but will incorporate control logic for the new close-coupled and over-fire air systems and the low NOx burner. This project is required because the existing combustion control system is about 25 years old. The failure rate of control components is increasing and replacement parts and manufacturer support are not available. A few spare parts are available from other users as they replace and dismantle their old systems. These parts are used, often unreliable and not always available when needed. Therefore increased maintenance and repairs cannot support continued operation or protect against major equipment damage, significant lost generation and increased heat rate.

Budget Item 5150

MONTOUR-UNIT 1-REPLACE INTERMEDIATE PRESSURE TURBINE INNER CYLINDER

ER 102237

The Montour Unit 2 IP inner cylinder was found to be distorted during the 1993 annual overhaul. The cylinder is distorted in a twisted sway back shape such that the axial distance between the stages is closer at the top of the cylinder than at the bottom of the cylinder. The distortion has reached the point where action is needed. If the cylinder is not replaced axial clearance on the top of the cylinder will continue to be tighter reducing the total axial clearance. If the cylinder distorts further due to transient or continued creep a severe axial rub will result causing extensive blade damage.

Budget Item 8036

SUSQUEHANNA T-10 230KV SWITCHYARD

ER 101657

Bulk Power reliability improvement projects involving the Susquehanna 230KV Switchyard relay upgrade and the establishment of a T10 Tap Switchyard require corresponding changes to existing Susquehanna SES relay facilities. Changes required for Generator 1 230KV Span and T20 relaying include installation of solid state relays and new interconnecting scheme cables, installation of two fiber optic cables and removal of existing power line carrier equipment and electro-mechanical relays. The fiber optic cables will be installed from the plant location (to be determined) for the new solid state relays to a junction location at the Generator 1 230KV Span deadend structure (vicinity of Unit 1 Main Transformer) and to a junction location in the 500 KV Switchyard. At the junction locations, the fiber optic cables will be joined with fiber optic cables from the 230KV Switchyard, which will be installed as part of the Bulk Power Project to establish two diversely routed fiber optic cable relay/communication links between the plant and the Susquehanna 230KV Switchyard. Note that Control Room Panels 0C657 and 0C658 will be retired as part of the scope of this project. Changes required for T10 relaying involve installation of a fiber optic cable, installation of a solid state relay and new interconnecting cables, and removal of existing power line carrier equipment. The T10 changes are required to provide interface between existing plant electro-mechanical relays for Transformer T10, which are not required to be changed and new relaying to be provided by the Bulk Power Project at the T10 Tap Switchyard.

Budget Item 8042

NORTHERN PL 500KV TRANSMISSION-REPLACE PRIMARY #1 PILOT RELAY SCHEME

ER 122076

Install approximately 37.5 miles of fiber optic overhead ground wire (OPGW) on the Siegfried-Harwood 230kV Line. The OPGW will have 36 single-mode fibers. The existing overhead ground wire will be removed. This work is required to install a new pilot relaying scheme for Susquehanna SES-related 500kV lines and to provide a corporate communications system.

ER 122081

Install approximately 30 miles of fiber optic overhead ground wire (OPGW) on the Montour-Susquehanna T-10 230kV Line. One of the existing overhead ground wires will be removed. This work is required to provide a new relaying scheme and corporate communications system.

Budget Item 9005

HOSENSACK/BUXMONT 230KV LINE-RECONDUCTOR FOR HIGHER CAPACITY

ER 121266

Reconductor the Hosensack-Whitpain 230kV Line from Hosensack Substation to the Buxmont Tap point, a distance of 11.3 miles. Work includes the installation of 1-230kV steel pole on foundation, 3-1590 KCMIL 45/7 Lapwing ACSR power conductors, 1-1/2" EHS steel overhead ground wire and 1 fiber optic overhead ground wire; and the removal of 11.3 miles of 3-795 30/19 power conductors and 2-184 ACSR overhead ground wires. This work is required to avoid generation curtailments at Martins Creek SES due to single contingency thermal loading limits on this section of the line.

Budget Item 10088

CLINTON-MUNCY 69KV LINE-REBUILD SECTION FOR 138KV DOUBLE CIRCUIT

ER 161361

Rebuild approximately 3.4 miles of the single circuit Clinton- Muncy 69kV Line to double circuit 138kV (69kV initial operation) from Clinton Substation to the Lycoming-Muncy 69kV Line on the east side of the Susquehanna River. Work includes installation of 21 custom-designed steel poles, 3.4 miles of double circuit 556.5 KCMIL 24/7 ACSR conductor and 1-3/8" H.S. steel overhead ground wire. Seventy (70) wood poles, 3.4 miles of 336.4 KCMIL 26/7 ACSR conductor and 1-3/8" H.S. steel overhead ground wire will be removed. A load sectionalizing air break switch will be installed on the Clinton-Muncy line east of the tap to Koppers NUG. This work is required to provide an alternate source to carry the present load on the Clinton-Muncy line for a single contingency outage of the line.

Budget Item 20042

HOFFMAN-MINOOKA 69KV LINE-RECONSTRUCT FOR DOUBLE CIRCUIT 138KV

ER 161378

Replace the overhead section of the Hoffman-Minooka 69kV Line with 138/69kV and remove Sauquoit 69kV Tap. Line replacement involves the installation of 31 new steel pole structures (14 self-supporting on concrete foundations; 5 guyed direct-embedded; 12 direct-embedded), 2.5 miles of 6-556.5 KCMIL 24/7 ACSR power conductors and 1-3/8" H.S. steel overhead ground wire. Approximately 26 wood pole structures, 6 steel poles, 3.0 miles of 3 and 0.5 mile of 6-4/0 AWG HD copper conductors and 1-3/8" H.S. steel overhead ground wire will be removed. Sauquoit Tap involves the removal of 0.5 mile of 3-336 ACSR power conductors and 1-3/8" H.S. steel overhead ground wire. This work is required for capacity and voltage reinforcement in the Scranton Region.

ER 161445

Install approximately 0.4 mile of 138/69kV underground line.

Work involves the installation of new 138kV double circuit 1500 KCMIL CU EPR power cable, lightning arrestors and terminators. Four spans of overhead conductor to the existing Minooka dead-end structure will be removed.

This work is required for capacity and voltage reinforcement in the Scranton Region.

ER 169852

Perform the siting work to select a preferred line route, acquire right-of-way, obtain the necessary permits and secure PPUC approval to replace the existing Hoffman-Minooka 69kV Line.

This work is required now so right-of-way will be available when needed for construction.

Budget Item 40086**EAST PALMERTON-WAGNERS 69KV LINE RECONSTRUCT FOR DOUBLE CIRCUIT OPERATION FROM EAST PALMERTON TO CHRISTMANS - 10.2 MILES (PART 1)****ER 161395**

Tap the East Palmerton-Mount Pocono 138/69kV Line at East Palmerton Substation and add a second 138/69kV circuit to the East Palmerton-Wagners 138/69kV Line for approximately 0.6 mile. Add a second 138/69kV circuit to the East Palmerton-Wagners 138/69kV Line for approximately 8.4 miles from the Weissport 69kV Tap to Christmans Substation. This involves the installation of approximately 20 direct - embedded steel poles, 3 self-supporting steel poles on concrete foundations, 1 wood pole, 4 load sectionalizing air break switches, 8.2 miles of 3-556.5 KCM ACSR conductors and 0.3 mile of 3/8" HS steel overhead ground wire. Approximately 12 wood poles, 2 air break switches, 1 parallel break air break switch, 1 load sectionalizing air break switch, 0.6 mile of 3-556.5 KCM ACSR conductors and 0.5 mile of 3.8" HS steel overhead ground wire will be removed.

Budget Item 60069

**WEST SHORE-CARLISLE #1 & #2-RECONSTRUCT MECHANICSBURG TO
CARLISLE SECTION**

ER 161355

Reconstruct the existing West Shore-Carlisle #1 and #2 138/69kV Lines. This involves the following work: Install 9.1 miles of double circuit 138/69kV steel pole line in the West Shore-Carlisle lines from Mechanicsburg Substation to Carlisle Substation. This includes the installation of 76 direct-embedded steel poles, 11 foundation steel poles and 9.1 miles of 556.5 KCMIL ACSR conductor; Remove 800' of the West Shore-Carlisle #1 circuit from Carlisle Substation to Pole 15906S31763; Remove 7.2 miles of the old West Shore-Carlisle #1 and #2 69kV Lines. This includes the removal of 202 wood poles and existing conductor; Remove 1.9 miles of the Cumberland-Carlisle 69kV Line. This includes the removal of 56 wood poles and existing conductor. Reconnect remaining section of this line by installing 3 direct-embedded steel poles and approximately 200' of 556.5 KCMIL ACSR conductor; Frog Switch Tap, Carlisle Barracks #1 Tap, Cumberland #2 Carlisle #1 Tie Line and Laurel Pump Tap will be connected to the new West Shore-Carlisle #2 circuit. This includes the removal of 2 wood poles and approximately 300' of conductor from the Frog Switch Tap, the installation of 1 foundation steel pole and approximately 150' of 556.5 KCMIL ACSR conductor in the Cumberland #2-Carlisle #1 Tie Line, and the removal of 23 wood poles and the existing conductor from 0.9 mile of the Laurel Pump Tap; Connect the Purina-Mechanicsburg Tap to the West Shore- Carlisle #2 circuit by installing 1100' of double circuit (single circuit initially) 69kV steel pole line. This includes the installation of 3 direct-embedded steel poles, 1 foundation steel pole and 1100' of 556.5 KCMIL ACSR conductor. Fifteen (15) wood poles and 2400' of existing conductor will be removed; Install a 36 fiber optic overhead ground wire (OPGW) cable on the 4.5 mile section of the reconstructed West Shore- Carlisle #1 and #2 lines from the West Shore-Carlisle crossing to Mechanicsburg Substation. Existing overhead ground wire will be removed; Install 4 load sectionalizing air break switches in the West Shore-Carlisle #2 line. This ER also includes the installation of fiber optic overhead ground wire on a 4.5 mile section of the reconstructed lines. This work is required for capacity reinforcement of supply, to replace deteriorated facilities, and to provide a corporate communications system.

Budget Item 60086

JUNIATA-RICHFIELD 69KV-REBUILD NEWPORT TO THOMPSONTOWN SECTION

ER 161466

Rebuild the 69kV H-frame section of the Juniata-Richfield line, between Newport and Thompsontown Substations, to 69kV double circuit (single circuit initially) operation. Work includes installation of 57 steel poles, 1 self-supporting steel pole with foundation, 9.3 miles of 3-556.5 KCMIL 24/7 ACSR power conductors and 9.3 miles of 1-36 fiber optical ground wire. Seventy-three (73) H-frame wood poles, 9.3 miles of 3-2/0F CWC power conductors and 9.3 miles of 2-11/32" EHS CW overhead ground wire will be removed. This work will provide the required capacity for the existing load on this line, and allow the McAllisterville and Richfield loads to be transferred to the Juniata source.

Budget Item 70015

WEST HEMPFIELD 230-138KV SUBSTATION

ER 140086

Construct a new 230-138kV substation consisting of 2-336 MVA transformers, 2-138kV buses and 2-138kV line terminals arranged in a double-bus, double-breaker configuration. Install a 230kV motor-operated disconnect switch on each transformer and a high-speed ground switch on Transformer No. 4. M5-style switchboard panels incorporating programmable logic controllers will be installed. This style panel will provide physical separation between primary and backup relaying systems. Work includes site preparation, fence installation, roadway construction and the construction of a new and separate 40' x 60' control house. In the existing 230-69kV control cubicle, replace the SCADA with Programmable Logic Controller (PLC)-based SCADA. Add six (6) coupling capacitor voltage transformers on the existing 230kV dead-end structure. Add motor operators to each of the two (2) gang-operated disconnect switches to convert them to: motor-operated disconnect switches. This work is required to supply the projected load in the core section of the Lancaster Region.

Budget Item 70016

SOUTH AKRON 230-138KV SUBSTATION

ER 140085

On a newly purchased site adjacent to the existing South Akron 230-69kV Substation, construct a 230-138kV substation designed for breaker-and-one-half operation. Two 336 MVA 230-138kV transformers, 2-138kV transformer circuit breakers and 2-138kV double bus/double circuit breaker line terminals will be installed. One transformer will be connected to the South Akron-Berks 230kV Line and the other transformer to the Manor-South Akron 230kV Line by extending 230kV leads to the new substation and terminating on motor-operated disconnects with high-speed ground switches. Work includes site preparation, fence installation, roadway construction and the construction of a new 40' x 60' control house. All controls will be based on programmable logic controllers. One (1) simplex switchboard panel and 2-230kV automatic ground switches will be removed from the South Akron 230-69kV Substation. This work is required to provide reliability of supply to the growing load in the central core of the Lancaster Region.

Budget Item 70017

WEST HEMPFIELD-SOUTH MANHEIM #1 & 2 69KV LINE-CONVERT TO 138KV OPERATION FROM WEST HEMPFIELD TO PRINCE (9.5 MILES)

ER 161420

Convert the West Hempfield-South Manheim #1 and #2 69kV overhead lines to 138kV operation from West Hempfield Substation to Prince Substation. Work includes the following: Install 4-138kV air break switches and 5-138kV load sectionalizing air break switches in the West Hempfield-South Manheim #1 and #2 lines. Remove four tangent poles; Relocate approximately 1000' of the West Hempfield-South Manheim #1 and #2 lines between Donnelly and Prince Taps. This involves the installation of one 2-pole switch structure, 1-138kV load sectionalizing air break switch and 1000' of 556.5 KCMIL ACSR conductors. Remove 1-2 pole switch structure, 1-69kV load sectionalizing air break switch and three tangent poles; Install 2-138kV load sectionalizing air break switches and one 2-pole switch structure in the Air Products Tap. Two 69kV load sectionalizing air break switches and one 2-pole switch structure will be removed; This work is required to establish a 138kV system in the core area of the Lancaster Region.

Budget Item 77113

PRINCE 69-12KV SUBSTATION-CONVERT TO 138KV

ER 170643

Convert Prince 69-12kV Substation to 138-12kV operation. Work includes the installation of 4-138/69-12kV 34 MVA power transformers and protection cabinets, 8 coupling capacitor voltage transformers, 24 surge arresters, 4 circuit switchers and Programmable Logic Controller (PLC)-based SCADA. Convert 6 air break switches to load sectionalizing air break (LSAB) switches by adding an LSAB kit with MOV (motor operated voltage limiters). Install motor operators on two existing air break switches. Four (4) 69-12kV 25 MVA power transformers, the fire protection system and existing SCADA will be removed. This work is required to provide additional capacity for present and future load growth.

Budget Item 82001

BENTON FOUNDRY-SITING, RIGHT OF WAY, AND LINE CONSTRUCTION

ER 167025

Perform line route siting and secure necessary right-of-way and permits. Construct approximately 4.0 miles of single circuit 69kV line from the Benton 69kV Tap to the proposed customer-owned substation. Approximately 3.25 miles will overbuild existing Commonwealth Telephone and/or PP&L 12kV facilities. Work includes the installation of 10 custom foundation-type steel poles, 45 light-duty equivalent steel poles with guyed angles, 3-336.4 KCMIL 26/7 ACSR conductors and 1-3/8" H.S. steel overhead ground wire. This work is required to provide the customer, Benton Foundry, with 69kV service to supply increased load consisting of an additional electric induction furnace.

Budget Item 85090

HAZLETON OPERATING AREA SERVICE CENTER

ER 601429

Work includes the addition of truck bays; complete replacement of the lighting and floor covering; and replacement of the entire parking lot. Also included is the removal of vehicle sheds and internal walls.

Budget Item 86005

NUCLEAR INFORMATION MANAGEMENT SYSTEM

ER 606012

This project will implement a Windows based information system to collect, integrate, and disseminate information required to support construction, plant operations, and maintenance.

The project encompasses the following business areas: Personnel Files, Component Data Management, Training and Qualification Management, Radiation Protection Management, Document Management, Action Management, Configuration Management and Work Management.

Budget Item 89002

**BRUNNER ISLAND UNIT2-REPLACE HORIZONTAL REHEATER,
SUPERHEATER & ECONOMIZER**

ER 102222

Replace the economizer, economizer expansion joints, horizontal reheater, and horizontal superheater in Brunner Island's Unit 2 backpass. This project is required because normal operation has eroded these original tubes and the tubes are approaching the end of their useful lives. Many tubes have less than 60% of original wall thickness which is thinner than the ASME Boiler & Pressure Vessel Code guidelines and below PP&L's guidelines for replacement. Tube leaks in these sections of the boiler are not common yet, but will become significant if tubes are not replaced. Because of the nested nature of these tube bundles, many of the individual tubes are not easily accessible for inspection or replacement. Replacement is inevitable to prevent tube failures from occurring at an accelerated rate.

**THREE MILE ISLAND-PEACH BOTTOM #5007 500KV LINE - REPLACE
DAMAGED TOWER**

ER 122084

Replace the Susquehanna River crossing tower (Grid 29993S27816) in the Three Mile Island-Peach Bottom #5007 500kV Line. This "FTT" tower collapsed during a severe thunderstorm. This replacement is required to return the line to service.

SYSTEM - PURCHASE SPARE 500-138kV TRANSFORMER

ER 144016

Purchase a spare 500-138kV transformer to be delivered and stored at PP&L's Elroy Substation. A new regional supply 500-138kV transformer is required to provide adequate system spare coverage at Elroy and Wescosville Substations for the contingency failure of an existing in-service unit.

WESCOSVILLE-TREXLERTOWN NUMBERS 3 & 4 138/69KV LINES

ER 161335

Construct approximately 14,600' of double circuit 138/69kV line between the Wescosville-Crackersport/Siegfried-Wescosville #2 69kV Lines outside Wescosville Substation and the Wescosville-Trexlerstown #1 and #2 69kV Lines east of Fogelsville Tap. This work includes the installation of 29 new custom-designed steel poles (15 foundation; 14 direct-embedded), 1 wood pole, 14,600' of 6-556.5 KCMIL ACSR conductors and 14,600' of 1-3/8" H.S. steel overhead ground wire. Reconductor approximately 1,500' of the existing Wescosville-Trexlerstown #1 and #2 lines between Fogelsville Tap and the new line. The existing 2/0 CU conductors will be replaced with 556.5 KCMIL ACSR conductors. In addition, sets of attachments on all wood poles within this line section will be replaced. All wood crossarms will be replaced with steel arms. Remove approximately 7,100' of the Wescosville-Trexlerstown #1 and #2 lines between the Wescosville-Crackersport/Siegfried-Wescosville #2 lines and the vicinity of Structure 5 in the new line. This includes the removal of 42 wood poles, 6-2/0 CU conductors, 1-3/8" H.S. steel overhead ground wire and 2 air break switches 60374S46927 and 75/18. This work is required to prevent an overload on either the Wescosville-Crackersport or Siegfried-Wescosville #2 lines for loss of the other.

Q. If the company has included any costs associated with canceled construction projects or obsolete inventory in the base year, separately identify the items, provide the related amounts, and explain the reason for the cancellation or obsolescence.

A. Attachment 1 provides a schedule which lists construction projects canceled in the base year along with the related amounts. The projects are grouped by the reason for cancellation.

Obsolete inventory costs in the base year were nearly \$312,000. The majority of this cost, about \$265,000, was obsolete materials associated with the Continuous Emissions Monitoring systems installed at the fossil-fueled power plants.

Other obsolete material was generated through events such as changes in material specifications, regulatory changes, and exceedance of shelf life.

RP - F.5

ATTACHMENT 1

Based on the cost/benefit analysis performed during development of the project scope and estimate, the following Expenditure Requisitions are not economically justified for implementation.

<u>BI</u> <u>Number</u>	<u>ER</u> <u>Number</u>	<u>ER DESCRIPTION</u>	<u>TOTAL</u>
497	101435	SSES-CMN-SPING REPLACEMENT	214,570
497	101472	SSES-CMN-INSTALL REMS SYSTEM	126,067
426	101619	SSES-U1-ION CHROMATOGRAPH	110,180
427	101620	SSES-U1-REMOVE WATER SAMPLE EQP	135,148
429	101621	SSES-U2-ION CHROMATOGRAPH	79,931
430	101623	SSES-U2-INLINE CLEAN UP MODS	120,598
433	101631	SSES-U2-APPX R MOV CNTRL CIRCUIT	441,872
448	101645	SSES-U1-APPX R MOV CNTRL CIRCUIT	213,342
980	101738	SSES-UC-EROSION CONTROL UPGRADES	39,945
8000	102344	MTR-INSTL WTR TREATMNT FILTER	12,676
7013	103866	HARW CTG-RPL EXHAUST STACKS	653
30052	142384	BLMNG GRVE 230-69KV SUB-INSTL	3,224
10003	161367	FRACK-FISH #3 69KV-RCNST/RCNDCTR	18,781
13708	161450	NRTHMBRLND 138/69KV TAP CONSTR	4,004
13708	170734	NORTHMBERLND NEW TWIN SUB CONSTR	7,061
30052	181680	WLPK-INSTL DTT/UPGRD 69 RLAY	<u>5,655</u>
		TOTAL	1,533,707

The following Expenditure Requisitions were initiated based on a preliminary evaluation. Upon further investigation, other alternatives, including maintenance work and operational changes were pursued.

<u>BI</u> <u>Number</u>	<u>ER</u> <u>Number</u>	<u>ER DESCRIPTION</u>	<u>TOTAL</u>
50052	161402	SIEG-HAUTO 1-RCNDCTR SIEG-TREICH	20,199
50053	161403	SIEGFRD-HAUTO #4 69KV-RECONDTR	4,137
70042	170849	CONESTOGA-RBLD/RPL FACILITY	12,021
87002	621093	MONTOUR PRES.-FURN & EQUIP-1995	617
81005	196111	QUARRYVILLE SUB-RPL BUS DISC	398
80001	253221	LC CO-RLC FAC SR 272-008	<u>286</u>
		TOTAL	37,658

The following Expenditure Requisitions were initiated to address environmental issues related to issuance of the 1992 Pennsylvania Residual Waste Regulations. Subsequent ground water monitoring and other additional studies indicated these projects were not required to maintain compliance with the Regulations.

<u>BI</u> <u>Number</u>	<u>ER</u> <u>Number</u>	<u>ER DESCRIPTION</u>	<u>TOTAL</u>
4163	102044	BI-CONSTR ASH BASIN #8-PH II	453,471
1121	102058	MC-CLOSE ASH BASIN #1	160,559
3036	102158	HLT SES-CLOSE ASH BASIN #2-PH I	123,822
1140	102204	MC #1,#2-BTM ASH HANDLING SYSTEM	120,463
4235	102372	BI-WAST WTR TRTMNT FAC BSN 4-PH1	72,063
1165	102382	MC-RPL LVWB WITH SLUICE CNANNELS	15,664
4241	102392	BI-NEW BOTTOM ASH FACILITIES	40,458
3039	102409	HOLT SES-ADDL WASTWTR TRTMNT EQ	38,306
		TOTAL	1,024,806

The following projects were deferred based on economic considerations or decreased current need.

<u>BI</u> <u>Number</u>	<u>ER</u> <u>Number</u>	<u>ER DESCRIPTION</u>	<u>TOTAL</u>
980	101792	SSES-U2#8 RX RECIRC PUMP SHAFT	6,472
70028	161437	S AKRN-MORGN 1-RCND-PH1-EARL/BRK	5,997
70028	161477	S AKRN-MORGN 1-RCND-PH2-BRK/MRGN	1,196
10020	161489	LK HVN-FLMNGTN/RENO-RCNDR-LH/HAM	1,644
10020	169934	LK HVN-FLEM/RENO-RCNST-LH/HAM-RW	207
14206	201415	PENNS SUB-RCND 74-2 12KV LN	4,456
19016	240465	WADESVILLE 4-12KV CONV	3,457
		TOTAL	23,428

The following Expenditure Requisitions were initiated to address specific customer requests such as pole/line relocations or new service extension. The customer subsequently indicated the service request is no longer desired.

<u>BI</u> <u>Number</u>	<u>ER</u> <u>Number</u>	<u>ER DESCRIPTION</u>	<u>TOTAL</u>
81103	166030	FISH-FRAC#1-69KV LN RELOC	13,433
82001	167009	DONSCO 138-69 LN-R/W-CONST	3,251
82001	167026	TEX EAST GAS 138/69-STG/RW/CNST	7,561
82001	167028	LV HOSP-CC 138/69-SITG-R/W-CNST	15,955
82002	220369	LE CO-MORNINGSIDE DEV OH/UG	2,298
82002	220755	DA CO-STURBRIDGE COMM DEV UG	979
82002	220804	BE CO-ROSEWOOD DEV UG	821
82002	220826	UN CO-3 PH UG EXT FERO SUBDIV	699
82002	221023	TECHNAGLAS-ALT 12KV SUPPLY	2,027
80001	250007	LC CO-RLC FAC SR 772-008	78
80001	253962	JEWELCOR - RELOC LINE - OH	2,554
80001	336522	JEWELCOR - RELOC LINE - UG	1,120
83001	360570	DA-STATE ST SL RECONSTR	1,771
83001	360640	INST ST. LIGHTS MARRIOTT CORP -4	2,127
		TOTAL	54,674

The following Expenditure Requisitions were initiated to address anticipated load growth in a particular area. Lower than expected load growth and subsequent risk assessments have indicated these projects are no longer needed.

<u>BI</u> <u>Number</u>	<u>ER</u> <u>Number</u>	<u>ER DESCRIPTION</u>	<u>TOTAL</u>
56207	170648	ELLIOTT HGTS SUB-UPGD FACILITIES	321,825
58403	170745	ORVILLA 69-12KV SB-ADL 12KV LN	1,123
52811	170749	CRAKRSPRT 69-12KV SB-ADL LN TRM	1,799
55903	170752	WESTGTE 69-12 SUB-ADL 12KV LN TR	452
67704	170756	LINGLESTWN-ADDL 12KV TERML/SCADA	616
21505	170781	EDELLA SUB-ADDL 12KV LINE TERMNL	1,940
24440	170822	SCRANTON SUB-ADDL 12KV LN TERML	6,200
41003	170832	BLYTHEBURN SUB-INCR XFMR CAP	433
52911	170836	S WHITEHALL-ADDL 12KV LINE TERM	681
56309	201246	MINSI TRAIL 25-3 RLC OH LN	27,873
57204	201345	E GREENVLE 10-1 3PH RCNST	15,732
56308	201362	MINSI TRAIL 25-4 RLC OH	4,274
52508	201365	SCHNECKSVILLE 37-1 LN-RCND	7,156
31219	201371	SANDY SHORE TAP-ADDL PH	1,191
33205	201372	CLOUD CREST TAP-ADD PH	3,895
80004	201388	GALLAGHER TAP-RCND/RLC 12KV LN	12,608
54602	201441	ALTON PARK 63-1 & 2 TIE - OH	101
20718	240472	CREAMTOWN 12KV CONV PT 2	28,631
20719	240474	CREAMTON 12KV CONV PT III	1,001
56309	312434	MINSI TRAIL 25-3 RLC UG LN	6,210
24440	320559	SCR LTN-CEN SCR 5TH CBL UG	37,990
		TOTAL	481,731

The following Expenditure Requisitions were initiated based on a preliminary evaluation. Upon further investigation, these project were no longer needed.

<u>BI</u> <u>Number</u>	<u>ER</u> <u>Number</u>	<u>ER DESCRIPTION</u>	<u>TOTAL</u>
980	101787	SSES-U2-PERM JET PMP SENSG CLAMP	443,833
980	101807	SSES-CM-EOF SEWAGE TREATMT UPGRD	1,476
980	101849	SSES-U1-FW PENETRNR BYPASS LEAKAG	36,885
8000	102020	HOLT HES-MAINT AREA AND OFFICE	2,627
7960	106995	WAPK HES-HEAD GATE HOIST	443
900	107607	SSES-U2-BAL DAMP RX BLDG DCT	91,197
70052	161508	MARIETTA TAP-ADD 2ND CIRC-PT 1	1,365
81102	164388	STANTON-BROOKSD-INSTL LSABS/STRS	2,201
84003	169915	FAXON 69KV TAP-PERFECT RW	2,136
40096	169926	BUTLER 138/69KV TAP-SITG-CERT-RW	32,416
64010	170785	MECHANICSBURG-UPGD FACILITIES	0
89001	170827	HARWOOD 69-12 SUB-INCR XFMR CAP	1,836
10505	170862	WOOLRICH-INCR XFMR CAPACITY	2,354
81113	181961	WILLIAMSPORT-UPGD ABS TO LSABS	297
81113	181962	BLOOMSBURG-UPGD ABS TO LSABS	297
80019	201392	DA CO-CAMP HEBRON CWC RPL	472
66112	201431	ROCKVILLE 65-1-RPL CBL	1,614
82002	220979	BE CO-SPRG RDG CLUSTER DEV UG	5,823
80017	280491	LC CO-HESS UG CBL RPL	918
89001	351406	LE CO-3PH FAC PARKLAND ADMIN CNT	81
87001	601408	EXP SCH OFC TO CREATE SVC CNTR	76,546
		TOTAL	704,818

- Q.F.6 Provide work papers showing the development of the allocation of common equity plant, etc. (if applicable). Include the calculations performed to develop the allocation and the supporting documents, studies, or other information used. Common utility plant refers to any plant in service which is used as a common facility between the company and an affiliate or non-affiliate and from which a billing results.
- A.F.6. None of PP&L's generation, transmission or distribution facilities included in PUC jurisdictional revenue requirements are shared in common with any non-regulated business. However, PP&L does rent a minimal amount of office space to several affiliates. Any revenue received for these rentals is recorded in FERC Account 454-Other Operating Revenue and reflected as a reduction to jurisdictional revenue requirements.

RP - F.7.
D.S. Hoch

Q. Explain in detail what accounts the contributions in aid of construction were contributed for and whether the company depreciated any of the contributions in aid of construction?

A. Contributions in aid of construction are received from customers for work performed on Distribution Plant assets. Those contributions are credited directly against the plant assets being constructed. Credits generally are applied to the following plant accounts:

360	Land Rights
364	Poles, Towers and Fixtures
365	Overhead Conductors and Devices
366	Underground Conduit
367	Underground Conductors
369	Services
373	Street Lighting and Signal Systems

Therefore, customer payments reduce the depreciable plant balances. The Company calculates depreciation on the basis of the reduced plant account balance.

RP - F.8.
M. J. Berish

- Q. Provide the work papers and supporting documentation relied upon to derive the projected balance of customer advances and customer deposits.

- A. The Company's historic data related to the balances of customer advances and customer deposits is included in the response to Question RP-G.5. The Company is not providing projected data for customer advances or customer deposits.

RP - F.9.
M. J. Berish

- Q. If a claim for prepayments is included in the Working Capital amount, provide a breakdown of the monthly balance of prepayments by type of prepayment for the base year.
- A. The monthly balances of Prepayments for the base year ended December 31, 1996 are provided as Attachment 1.

RP - F.9.

ATTACHMENT 1

PENNSYLVANIA POWER & LIGHT COMPANY

Average Prepayments
As of December 31, 1996
(Thousands of Dollars)

Line No.	Month	Taxes	Insurance		NRC Annual Fee	PUC Annual Assessment	Postage	Cowanesque Project	Spent Nuclear Fuel Canisters	Other	Total
			Nuclear	Other							
1	December 1995	\$642	\$3,792	\$2,538	\$0	\$1,836	\$413	\$1,055	\$0	\$0	\$10,276
2	January 1996	575	3,900	5,539	881	1,542	405	901	0	695	\$14,438
3	February	567	1,811	5,166	440	1,249	386	747	0	347	\$10,713
4	March	60,441	3,227	4,797	0	955	403	593	0	1,270	\$71,686
5	April	77,574	2,604	4,411	881	637	794	439	0	2,294	\$89,634
6	May	66,093	2,243	4,014	440	318	339	271	0	1,948	\$75,666
7	June	54,305	1,883	3,648	0	3,590	404	102	0	1,601	\$65,533
8	July	42,125	1,523	3,249	0	3,291	324	14	0	2,295	\$52,821
9	August	30,479	1,162	2,850	269	2,992	442	1,551	0	1,948	\$41,693
10	September	18,678	2,263	2,450	0	2,692	435	1,377	0	970	\$28,865
11	October	7,121	1,896	2,166	0	2,393	335	1,201	0	1,011	\$16,123
12	November	1,148	4,433	1,779	412	2,094	450	1,111	0	447	\$11,874
13	December	<u>708</u>	<u>4,041</u>	<u>2,281</u>	<u>41</u>	<u>1,795</u>	<u>410</u>	<u>935</u>	<u>810</u>	<u>557</u>	<u>\$11,578</u>
14	Total Prepayments	<u>\$360,456</u>	<u>\$34,778</u>	<u>\$44,888</u>	<u>\$3,364</u>	<u>\$25,384</u>	<u>\$5,540</u>	<u>\$10,297</u>	<u>\$810</u>	<u>\$15,383</u>	<u>\$500,900</u>
15	Monthly Average	<u>\$27,727</u>	<u>\$2,675</u>	<u>\$3,453</u>	<u>\$259</u>	<u>\$1,953</u>	<u>\$426</u>	<u>\$792</u>	<u>\$62</u>	<u>\$1,183</u>	<u>\$38,531</u>

RP-F.10.
D.S. Hoch

Q. Provide schedules supporting claimed amounts for Electric Plant in Service by Function and by account if available.

A. See Attachment 1.

RP-F.10.

ATTACHMENT 1

Pennsylvania Power & Light Company

Reference No. 110500-ADR-1996

Retirements Summary

	Original Cost <u>1/1/96</u>	<u>Additions</u>	<u>Retirements</u>	<u>Adjustments</u>	Original Cost <u>12/31/96</u>
<u>Intangible</u>					
301.0 Organization	\$ 476,252	\$ -	\$ -	\$ -	\$ 476,252
302.0 Franchises and Consents	147,084	-	-	-	147,084
303.0 Misc Intang Plt - Other	22,055	-	-	-	22,055
303.2 Misc Intang Plt - Computer Software	20,492,844	4,007,214	(701,291)	-	23,798,767
303.4 Misc Intang Plt - Fiber Optics	<u>165,743</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>165,743</u>
Subtotal -- Intangible	\$ 21,138,235	\$ 4,007,214	\$ (701,291)	\$ -	\$ 24,609,901

Steam Production

<u>Sunbury SES</u>					
310.2 Land	\$ 929,765	\$ -	\$ -	\$ -	\$ 929,765
310.4 Land Rights	11,088	-	-	-	11,088
311.0 Structures and Improvements	36,090,818	85,046	-	-	36,175,864
312.0 Boiler Plant Equipment	139,610,459	11,112,935	(249,225)	(22,954)	150,451,215
314.0 Turbo-Generator Units	60,434,981	11,208	-	-	60,446,189
315.0 Accessory Electric Equipment	21,897,182	574,496	236,739	(302,017)	22,406,400
316.0 Misc Power Plant Equipment	<u>3,919,277</u>	<u>23,765</u>	<u>(1,822)</u>	<u>170</u>	<u>3,941,390</u>
Subtotal -- Sunbury SES	\$ 262,893,569	\$ 11,807,450	\$ (14,309)	\$ (324,801)	\$ 274,361,910

<u>Martins Creek #1 & #2 SES</u>					
310.2 Land	\$ 3,114,091	\$ -	\$ -	\$ -	\$ 3,114,091
310.4 Land Rights	718	-	-	-	718
311.0 Structures and Improvements	20,951,259	(217,487)	-	-	20,733,772
312.0 Boiler Plant Equipment	100,649,482	1,317,940	(94,753)	22,954	101,895,624
314.0 Turbo-Generator Units	49,265,780	(436,716)	116,492	-	48,945,556
315.0 Accessory Electric Equipment	12,351,475	936,052	(202,001)	-	13,085,526
316.0 Misc Power Plant Equipment	<u>7,371,668</u>	<u>3,465</u>	<u>(757)</u>	<u>-</u>	<u>7,374,376</u>
Subtotal -- Martins Creek #1 & #2 SES	\$ 193,704,473	\$ 1,603,255	\$ (181,019)	\$ 22,954	\$ 195,149,663

Pennsylvania Power & Light Company

Reference No. 110500-ADR-1996

Retirements Summary

		Original Cost				Original Cost
		<u>1/1/96</u>	<u>Additions</u>	<u>Retirements</u>	<u>Adjustments</u>	<u>12/31/96</u>
<u>Martins Creek #3 & #4 SES</u>						
310.2	Land	\$ -	\$ -	\$ -	\$ -	\$ -
310.4	Land Rights	-	-	-	-	-
311.0	Structures and Improvements	51,022,111	208,884	-	-	51,230,994
312.0	Boiler Plant Equipment	196,482,179	19,828,917	(4,149,076)	-	212,162,020
314.0	Turbo-Generator Units	122,232,122	(395,308)	284,646	-	122,121,459
315.0	Accessory Electric Equipment	35,606,842	665,502	(209,341)	-	36,063,004
316.0	Misc Power Plant Equipment	<u>166,637</u>	<u>8,604</u>	-	-	<u>175,240</u>
	Subtotal -- Martins Creek #3 & #4 SES	\$ 405,509,891	\$ 20,316,598	\$ (4,073,771)	\$ -	\$ 421,752,718
 <u>Brunner Island SES</u>						
310.2	Land	\$ 1,741,997	\$ -	\$ -	\$ -	\$ 1,741,997
310.4	Land Rights	1,266	-	-	-	1,266
311.0	Structures and Improvements	54,875,426	1,610,049	(173,938)	-	56,311,537
312.0	Boiler Plant Equipment	325,776,826	18,645,046	(2,160,086)	-	342,261,787
314.0	Turbo-Generator Units	109,552,557	404,041	(446,807)	-	109,509,791
315.0	Accessory Electric Equipment	24,679,138	70,857	(292,789)	-	24,457,205
316.0	Misc Power Plant Equipment	<u>3,609,697</u>	<u>89,606</u>	<u>(17,879)</u>	-	<u>3,681,424</u>
	Subtotal -- Brunner Island SES	\$ 520,236,906	\$ 20,819,600	\$ (3,091,499)	\$ -	\$ 537,965,007
 <u>Conemaugh SES</u>						
310.2	Land	\$ 257,192	\$ -	\$ -	\$ 27,206	\$ 284,398
311.0	Structures and Improvements	10,132,208	395,107	(14,727)	-	10,512,588
312.0	Boiler Plant Equipment	72,302,506	1,304,048	(123,378)	-	73,483,176
314.0	Turbo-Generator Units	12,211,544	65,995	-	-	12,277,539
315.0	Accessory Electric Equipment	2,471,269	45,717	(1,246)	-	2,515,740
316.0	Misc Power Plant Equipment	<u>1,201,838</u>	<u>(140,338)</u>	-	-	<u>1,061,500</u>
	Subtotal -- Conemaugh SES	\$ 98,576,557	\$ 1,670,529	\$ (139,351)	\$ 27,206	\$ 100,134,941
 <u>Keystone SES</u>						
310.2	Land	\$ 500,715	\$ -	\$ -	\$ -	\$ 500,715
311.0	Structures and Improvements	10,135,681	539,016	-	-	10,674,697
312.0	Boiler Plant Equipment	35,463,162	943,533	(16,914)	-	36,389,780
314.0	Turbo-Generator Units	13,790,828	266,194	(19,818)	-	14,037,203
315.0	Accessory Electric Equipment	2,606,852	1,300	(264)	-	2,607,889
316.0	Misc Power Plant Equipment	<u>1,055,645</u>	<u>8,461</u>	-	-	<u>1,064,106</u>
	Subtotal -- Keystone SES	\$ 63,552,883	\$ 1,758,504	\$ (36,996)	\$ -	\$ 65,274,391

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Retirements Summary

		Original Cost <u>1/1/96</u>	<u>Additions</u>	<u>Retirements</u>	<u>Adjustments</u>	Original Cost <u>12/31/96</u>
<u>Montour SES</u>						
310.2	Land	3,889,541	59,897	-	-	3,949,439
310.4	Land Rights	2,437,021	-	-	-	2,437,021
311.0	Structures and Improvements	42,368,741	435,515	-	-	42,804,256
312.0	Boiler Plant Equipment	257,811,628	7,245,396	(1,127,573)	-	263,929,451
314.0	Turbo-Generator Units	117,635,531	2,416,417	(520,180)	-	119,531,768
315.0	Accessory Electric Equipment	26,401,804	-	-	-	26,401,804
316.0	Misc Power Plant Equipment	<u>4,138,222</u>	<u>51,950</u>	<u>-</u>	<u>(13,012)</u>	<u>4,177,160</u>
	Subtotal -- Montour SES	\$ 454,682,489	\$ 10,209,175	\$ (1,647,753)	\$ (13,012)	\$ 463,230,899
 <u>Holtwood SES</u>						
310.2	Land	\$ 160,092	\$ -	\$ -	\$ -	\$ 160,092
311.0	Structures and Improvements	11,842,143	(263)	-	-	11,841,880
312.0	Boiler Plant Equipment	40,770,512	404,233	(5,538)	-	41,169,206
314.0	Turbo-Generator Units	7,071,933	-	-	-	7,071,933
315.0	Accessory Electric Equipment	3,421,715	-	-	-	3,421,715
316.0	Misc Power Plant Equipment	<u>1,446,436</u>	<u>2,664</u>	<u>(56,132)</u>	<u>-</u>	<u>1,392,968</u>
	Subtotal -- Holtwood SES	\$ 64,712,831	\$ 406,634	\$ (61,670)	\$ -	\$ 65,057,795
	Subtotal -- Steam Production	\$ 2,063,869,600	\$ 68,591,743	\$ (9,246,367)	\$ (287,653)	\$ 2,122,927,322
		\$ 0				

Nuclear Production

<u>Susquehanna SES Unit #1</u>						
321.0	Structures and Improvements	\$ 239,574,095	\$ 80,260	\$ -	\$ -	\$ 239,654,355
322.0	Reactor Plant Equipment	847,288,608	(6,212,547)	(4,048,692)	84,391	837,111,761
323.0	Turbo-Generator Units	244,048,888	834,604	(102,117)	626,084	245,407,458
324.0	Accessory Electric Equipment	156,025,079	847,852	-	-	156,872,931
325.0	Misc Power Plant Equipment	<u>9,129,627</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,129,627</u>
	Subtotal -- Susquehanna SES Unit #1	\$ 1,496,066,297	\$ (4,449,831)	\$ (4,150,809)	\$ 710,475	\$ 1,488,176,132

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Retirements Summary

	Original Cost 1/1/96	Additions	Retirements	Adjustments	Original Cost 12/31/96
<u>Susquehanna SES Unit #2</u>					
321.0 Structures and Improvements	\$ 226,281,887	\$ (755,164)	\$ -	\$ -	\$ 225,526,723
322.0 Reactor Plant Equipment	857,087,176	9,178,886	369,326	-	866,635,388
323.0 Turbo-Generator Units	258,931,160	652,841	(31,637)	-	259,552,364
324.0 Accessory Electric Equipment	144,367,007	437,235	-	-	144,804,242
325.0 Misc Power Plant Equipment	<u>10,903,803</u>	<u>227,545</u>	<u>-</u>	<u>-</u>	<u>11,131,348</u>
Subtotal -- Susquehanna SES Unit #2	\$ 1,497,571,033	\$ 9,741,343	\$ 337,689	\$ -	\$ 1,507,650,065
<u>Susquehanna SES Common</u>					
320.2 Land	\$ 5,539,258	\$ -	\$ -	\$ -	\$ 5,539,258
320.4 Land Rights	8,521,424	143,577	-	-	8,665,001
321.0 Structures and Improvements	444,483,326	3,172,225	(190,056)	-	447,465,496
322.0 Reactor Plant Equipment	174,968,601	4,784,470	(4,933,007)	(84,391)	174,735,672
323.0 Turbo-Generator Units	55,283,982	4,871,877	(17,899,477)	(626,084)	41,630,298
324.0 Accessory Electric Equipment	251,129,133	2,325,070	(1,911,872)	-	251,542,330
325.0 Misc Power Plant Equipment	<u>111,128,596</u>	<u>1,360,284</u>	<u>(1,065,904)</u>	<u>-</u>	<u>111,422,976</u>
Subtotal -- Susquehanna SES Common	\$ 1,051,054,320	\$ 16,657,502	\$ (26,000,316)	\$ (710,475)	\$ 1,041,001,032
Subtotal -- Nuclear Production	\$ 4,044,691,650	\$ 21,949,014	\$ (29,813,436)	\$ -	\$ 4,036,827,228

Hydro Production

	Original Cost 1/1/96	Additions	Retirements	Adjustments	Original Cost 12/31/96
<u>Wallenpaupack HES</u>					
330.2 Land and Land Rights - Other	\$ 2,493,884	\$ -	\$ -	\$ -	\$ 2,493,884
330.4 Land and Land Rights - Rec Fac	35,278	-	-	-	35,278
331.2 Structures and Improvements - Other	1,725,898	-	-	-	1,725,898
331.4 Structures and Improvements - Rec Fac	1,819,438	-	-	-	1,819,438
332.2 Resv, Dam, Waterway - Flow Line	6,189,211	-	-	-	6,189,211
332.4 Resv, Dam, Waterway - Other	5,427,986	-	-	-	5,427,986
333.0 Water Wheels, Turbines and Generators	822,789	43,491	18,880	-	885,160
334.0 Accessory Electric Equipment	1,263,564	(27,826)	-	-	1,235,738
335.2 Misc Power Plant Equipment - Other	109,493	-	-	-	109,493
335.4 Misc Power Plant Equipment - Rec Fac	367,664	-	-	-	367,664
336.0 Roads, Railroads and Bridges	<u>167,902</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>167,902</u>
Subtotal -- Wallenpaupack HES	\$ 20,423,107	\$ 15,665	\$ 18,880	\$ -	\$ 20,457,652

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Retirements Summary

		Original Cost <u>1/1/96</u>	<u>Additions</u>	<u>Retirements</u>	<u>Adjustments</u>	Original Cost <u>12/31/96</u>
<u>Holtwood HES</u>						
330.2	Land - Other	\$ 1,262,591	\$ -	\$ -	\$ (790,812)	\$ 471,779
330.4	Land - Rec Fac	200,133	-	-	(4,913)	195,220
330.6	Land Rights - Other	790,202	-	-	790,812	1,581,014
330.8	Land Rights - Rec Fac	4,913	-	-	4,913	9,826
331.2	Structures and Improvements - Other	3,112,974	(444,932)	-	-	2,668,042
331.4	Structures and Improvements - Rec Fac	1,279,219	-	-	-	1,279,219
332.4	Resv, Dam, Waterway - Other	14,284,767	189,626	-	-	14,474,393
333.0	Water Wheels, Turbines and Generators	35,889,589	938,107	-	-	36,827,696
334.0	Accessory Electric Equipment	23,128,581	140,019	(181,042)	-	23,087,558
335.2	Misc Power Plant Equipment - Other	2,498,505	257,024	-	-	2,755,529
335.4	Misc Power Plant Equipment - Rec Fac	105,994	-	-	-	105,994
336.0	Roads, Railroads and Bridges	<u>92,106</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>92,106</u>
	Subtotal -- Holtwood HES	\$ 82,649,574	\$ 1,079,845	\$ (181,042)	\$ (0)	\$ 83,548,377
	Subtotal -- Hydro Production	\$ 103,072,681	\$ 1,095,510	\$ (162,162)	\$ (0)	\$ 104,006,029

Other Production

<u>Allentown C/T</u>						
341.0	Structures and Improvements	\$ 603	\$ -	\$ -	\$ -	\$ 603
342.0	Fuel Holders, Producers and Accessories	349,039	-	(1)	-	349,038
343.0	Prime Movers	3,201,444	-	-	-	3,201,444
344.0	Generators	1,396,478	-	-	-	1,396,478
345.0	Accessory Electric Equipment	520,125	-	-	-	520,125
346.0	Misc Power Plant Equipment	<u>31,068</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,068</u>
	Subtotal -- Allentown C/T	\$ 5,498,757	\$ -	\$ (1)	\$ -	\$ 5,498,756

<u>Harwood C/T</u>						
341.0	Structures and Improvements	\$ 8,531	\$ -	\$ -	\$ -	\$ 8,531
342.0	Fuel Holders, Producers and Accessories	169,485	67,128	(1)	-	236,612
343.0	Prime Movers	1,713,440	(67,128)	-	-	1,646,312
344.0	Generators	769,977	-	-	-	769,977
345.0	Accessory Electric Equipment	319,723	-	-	-	319,723
346.0	Misc Power Plant Equipment	<u>8,995</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,995</u>
	Subtotal -- Harwood C/T	\$ 2,990,151	\$ -	\$ (1)	\$ -	\$ 2,990,150

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		Original Cost <u>1/1/96</u>	<u>Additions</u>	<u>Retirements</u>	<u>Adjustments</u>	Original Cost <u>12/31/96</u>
<u>Williamsport C/T</u>						
341.0	Structures and Improvements	\$ 22,716	\$ -	\$ -	\$ -	\$ 22,716
342.0	Fuel Holders, Producers and Accessories	140,047	95,608	-	-	235,655
343.0	Prime Movers	2,076,836	(95,608)	-	-	1,981,228
344.0	Generators	897,032	-	-	-	897,032
345.0	Accessory Electric Equipment	300,197	-	-	-	300,197
346.0	Misc Power Plant Equipment	<u>12,630</u>	-	<u>(5,875)</u>	-	<u>6,755</u>
	Subtotal -- Williamsport C/T	\$ 3,449,458	\$ -	\$ (5,875)	\$ -	\$ 3,443,583
 <u>Harrisburg C/T</u>						
341.0	Structures and Improvements	\$ 28,601	\$ -	\$ -	\$ -	\$ 28,601
342.0	Fuel Holders, Producers and Accessories	322,651	-	-	-	322,651
343.0	Prime Movers	3,217,768	135,891	(53,067)	-	3,300,592
344.0	Generators	1,616,620	-	(2)	-	1,616,618
345.0	Accessory Electric Equipment	552,784	-	-	-	552,784
346.0	Misc Power Plant Equipment	<u>11,962</u>	-	-	-	<u>11,962</u>
	Subtotal -- Harrisburg C/T	\$ 5,750,386	\$ 135,891	\$ (53,069)	\$ -	\$ 5,833,208
 <u>Jenkins C/T</u>						
341.0	Structures and Improvements	\$ 79,010	\$ -	\$ -	\$ -	\$ 79,010
342.0	Fuel Holders, Producers and Accessories	257,654	-	-	-	257,654
343.0	Prime Movers	1,904,525	-	-	-	1,904,525
344.0	Generators	853,716	-	-	-	853,716
345.0	Accessory Electric Equipment	326,559	-	-	-	326,559
346.0	Misc Power Plant Equipment	<u>9,353</u>	-	-	-	<u>9,353</u>
	Subtotal -- Jenkins C/T	\$ 3,430,817	\$ -	\$ -	\$ -	\$ 3,430,817
 <u>Sunbury (D) C/T</u>						
342.0	Fuel Holders, Producers and Accessories	\$ 1,292	\$ -	\$ -	\$ -	\$ 1,292
343.0	Prime Movers	339,984	-	-	-	339,984
344.0	Generators	58,723	-	-	-	58,723
345.0	Accessory Electric Equipment	128,447	-	-	-	128,447
346.0	Misc Power Plant Equipment	<u>1,325</u>	-	-	-	<u>1,325</u>
	Subtotal -- Sunbury (D) C/T	\$ 529,771	\$ -	\$ -	\$ -	\$ 529,771

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		Original Cost <u>1/1/96</u>	<u>Additions</u>	<u>Retirements</u>	<u>Adjustments</u>	Original Cost <u>12/31/96</u>
<u>Sunbury C/T</u>						
341.0	Structures and Improvements	\$ 116,907	\$ -	\$ -	\$ -	\$ 116,907
342.0	Fuel Holders, Producers and Accessories	257,696	-	-	-	257,696
343.0	Prime Movers	49,032	-	-	-	49,032
345.0	Accessory Electric Equipment	76,722	-	-	-	76,722
346.0	Misc Power Plant Equipment	<u>8,352</u>	-	-	-	<u>8,352</u>
	Subtotal -- Sunbury C/T	\$ 508,709	\$ -	\$ -	\$ -	\$ 508,709
 <u>Martins Creek (D) C/T</u>						
342.0	Fuel Holders, Producers and Accessories	\$ 2,335	\$ -	\$ -	\$ -	\$ 2,335
343.0	Prime Movers	277,309	-	-	-	277,309
344.0	Generators	58,499	-	-	-	58,499
345.0	Accessory Electric Equipment	130,196	-	-	-	130,196
346.0	Misc Power Plant Equipment	<u>4,433</u>	-	-	-	<u>4,433</u>
	Subtotal -- Martins Creek (D) C/T	\$ 472,772	\$ -	\$ -	\$ -	\$ 472,772
 <u>Martins Creek C/T</u>						
341.0	Structures and Improvements	\$ 238,075	\$ -	\$ -	\$ -	\$ 238,075
342.0	Fuel Holders, Producers and Accessories	106,115	-	-	-	106,115
343.0	Prime Movers	82,127	-	-	-	82,127
345.0	Accessory Electric Equipment	134,002	-	-	-	134,002
346.0	Misc Power Plant Equipment	<u>20,899</u>	-	-	-	<u>20,899</u>
	Subtotal -- Martins Creek C/T	\$ 581,218	\$ -	\$ -	\$ -	\$ 581,218
 <u>Brunner Island (D) C/T</u>						
342.0	Fuel Holders, Producers and Accessories	\$ 1,589	\$ -	\$ -	\$ -	\$ 1,589
343.0	Prime Movers	411,593	-	-	-	411,593
344.0	Generators	87,256	-	-	-	87,256
345.0	Accessory Electric Equipment	160,997	-	-	-	160,997
346.0	Misc Power Plant Equipment	<u>1,325</u>	-	-	-	<u>1,325</u>
	Subtotal -- Brunner Island (D) C/T	\$ 662,760	\$ -	\$ -	\$ -	\$ 662,760
 <u>Conemaugh (D) C/T</u>						
344.0	Generators	\$ 107,642	\$ -	\$ -	\$ -	\$ 107,642
345.0	Accessory Electric Equipment	<u>2,910</u>	-	-	-	<u>2,910</u>
	Subtotal -- Conemaugh (D) C/T	\$ 110,552	\$ -	\$ -	\$ -	\$ 110,552

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		Original Cost <u>1/1/96</u>	<u>Additions</u>	<u>Retirements</u>	<u>Adjustments</u>	Original Cost <u>12/31/96</u>
<u>Keystone (D) C/T</u>						
342.0	Fuel Holders, Producers and Accessories	\$ 5,319	\$ -	\$ -	\$ -	\$ 5,319
344.0	Generators	113,606	-	-	-	113,606
345.0	Accessory Electric Equipment	<u>10,845</u>	-	-	-	<u>10,845</u>
	Subtotal -- Keystone (D) C/T	\$ 129,770	\$ -	\$ -	\$ -	\$ 129,770
 <u>Fishbach C/T</u>						
340.2	Land	\$ 49,917	\$ -	\$ -	\$ -	\$ 49,917
341.0	Structures and Improvements	84,431	-	-	-	84,431
342.0	Fuel Holders, Producers and Accessories	136,653	-	-	-	136,653
343.0	Prime Movers	2,236,671	-	-	-	2,236,671
344.0	Generators	520,407	-	-	-	520,407
345.0	Accessory Electric Equipment	488,867	-	-	-	488,867
346.0	Misc Power Plant Equipment	<u>13,037</u>	-	-	-	<u>13,037</u>
	Subtotal -- Fishbach C/T	\$ 3,529,983	\$ -	\$ -	\$ -	\$ 3,529,983
 <u>West Shore C/T</u>						
341.0	Structures and Improvements	\$ 51,652	\$ -	\$ -	\$ -	\$ 51,652
342.0	Fuel Holders, Producers and Accessories	216,298	-	-	-	216,298
343.0	Prime Movers	2,071,043	-	-	-	2,071,043
344.0	Generators	519,936	-	-	-	519,936
345.0	Accessory Electric Equipment	486,272	-	-	-	486,272
346.0	Misc Power Plant Equipment	<u>10,868</u>	-	-	-	<u>10,868</u>
	Subtotal -- West Shore C/T	\$ 3,356,069	\$ -	\$ -	\$ -	\$ 3,356,069
 <u>Lock Haven C/T</u>						
340.2	Land	\$ 17,777	\$ -	\$ -	\$ -	\$ 17,777
341.0	Structures and Improvements	168,659	-	-	-	168,659
342.0	Fuel Holders, Producers and Accessories	242,605	-	(0)	-	242,605
343.0	Prime Movers	1,048,575	-	-	-	1,048,575
344.0	Generators	809,126	-	-	-	809,126
345.0	Accessory Electric Equipment	258,085	-	-	-	258,085
346.0	Misc Power Plant Equipment	<u>7,229</u>	-	-	-	<u>7,229</u>
	Subtotal -- Lock Haven C/T	\$ 2,552,056	\$ -	\$ (0)	\$ -	\$ 2,552,056
	Subtotal -- Other Production	\$ 33,553,229	\$ 135,891	\$ (58,946)	\$ -	\$ 33,630,173

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	Original Cost <u>1/1/96</u>	<u>Additions</u>	<u>Retirements</u>	<u>Adjustments</u>	Original Cost <u>12/31/96</u>
<u>Transmission</u>					
350.2 Land	\$ 2,199,693	\$ -	\$ (246)	\$ -	\$ 2,199,447
350.4 Land Rights	20,881,993	6,295	-	-	20,888,288
352.0 Structures and Improvements	7,864,743	129,385	3,681	-	7,997,809
353.0 Station Equipment	150,870,663	6,514,883	(1,921,236)	(323,827)	155,140,483
354.0 Towers and Fixtures	107,797,721	745,113	(450,922)	-	108,091,912
354.2 Clearing Land and R/W - Towers	6,087,882	54,827	-	-	6,142,509
355.0 Poles and Fixtures	1,846,073	156,161	(13,547)	-	1,988,686
355.2 Clearing Land and R/W - Poles	211,587	-	-	-	211,587
356.0 Overhead Conductors and Devices	70,999,696	7,297,763	(401,652)	-	77,895,807
359.0 Roads and Trails	<u>5,589,098</u>	<u>28,650</u>	<u>-</u>	<u>-</u>	<u>5,617,748</u>
Subtotal -- Transmission	\$ 374,348,949	\$ 14,933,077	\$ (2,783,922)	\$ (323,827)	\$ 386,174,277

Distribution

360.2 Land	\$ 13,951,363	\$ 149,454	\$ (25,331)	\$ (199,793)	\$ 13,875,693
360.4 Land Rights	90,198,646	2,765,461	(196,931)	784,089	93,551,265
361.0 Structures and Improvements	39,912,931	2,407,949	(121,442)	(278,465)	41,920,973
362.0 Station Equipment	372,653,240	21,432,525	(2,846,795)	648,472	391,887,441
364.2 Towers and Fixtures	98,322,446	11,388,198	(349,568)	-	109,361,076
364.4 Poles and Fixtures	521,866,215	13,605,624	(2,775,686)	-	532,696,154
364.6 Clearing Land and R/W - Towers	4,368,297	325,144	-	-	4,693,441
364.8 Clearing Land and R/W - Poles	35,144,410	1,185,234	(86,196)	-	36,243,448
365.0 Overhead Conductors and Devices	475,936,824	28,367,192	(3,368,172)	-	500,935,843
366.0 Underground Conduit	82,672,845	5,705,991	(88,482)	-	88,290,354
367.0 Underground Conductors and Devices	179,184,865	16,575,912	(483,603)	-	195,277,174
368.2 Transformers - Overhead Type	196,516,735	3,268,939	(2,786,633)	(5,363)	196,993,678
368.4 Transformers - Submersible or Pad Mtd	96,939,624	4,065,488	(412,903)	(22,478)	100,569,731
368.6 Transformers - Non-Network Housing	1,665,363	257	25,590	-	1,691,210
369.0 Services	306,005,328	20,756,762	(1,283,690)	-	325,478,401
370.0 Meters	81,532,530	4,219,352	(3,213,009)	5,214	82,544,087
371.2 Installations on Customers Premises	679,809	418	-	-	680,227
371.4 Area Lighting Fixtures	3,352,935	343,589	(109,469)	-	3,587,056
373.2 Street Lighting and Signal Systems	<u>51,145,935</u>	<u>3,091,862</u>	<u>(290,370)</u>	<u>-</u>	<u>53,947,428</u>
Subtotal -- Distribution	\$ 2,652,050,342	\$ 139,655,353	\$ (18,412,691)	\$ 931,675	\$ 2,774,224,678

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	Original Cost <u>1/1/96</u>	<u>Additions</u>	<u>Retirements</u>	<u>Adjustments</u>	Original Cost <u>12/31/96</u>
<u>General Plant</u>					
389.2 Land	9,228,427	-	(1,941)	(24,080)	9,202,406
389.4 Land Rights	4,399	-	-	-	4,399
390.2 Struct. and Imprvmnts - Buildings	173,880,888	1,684,119	(2,835,306)	-	172,729,701
390.4 Struct. and Imprvmnts - Air Cond. Equip.	14,677,323	1,585,095	(334,049)	-	15,928,370
391.2 Office Furn. and Equip. - Furniture	15,990,807	177,359	-	(170)	16,167,996
391.4 Office Furn. and Equip. - Mech Equip	2,293,038	20,064	(165)	-	2,312,937
391.6 Computer Equip. - General	2,237,720	95,946	(1,360)	-	2,332,306
391.8 Computer Equip. - Power Mgmt System	37,027,762	-	-	-	37,027,762
392.4 Transportation Equipment - Trailers	104,340	-	-	-	104,340
393.0 Stores Equipment	2,084,833	2,938	-	-	2,087,771
394.0 Tools & Work Equip. - L&S Line Crews	2,336,017	(39,071)	(1,566)	-	2,295,380
394.4 Tools & Work Equip. - Const Dept	11,259,192	267,427	-	-	11,526,618
394.6 Tools & Work Equip. - Other	3,562,612	177,304	(0)	-	3,739,915
394.8 Transportation Equip. - Garage Equip.	7,840,736	153,961	(40,025)	-	7,954,673
395.0 Laboratory Equipment	4,466,601	68,044	-	13,012	4,547,658
397.0 Communication Equipment	8,315,603	404,241	-	-	8,719,844
398.0 Miscellaneous Equipment	<u>3,390,048</u>	<u>39,830</u>	<u>(4,206)</u>	<u>-</u>	<u>3,425,672</u>
Subtotal -- General Plant	\$ 298,700,346	\$ 4,637,257	\$ (3,218,618)	\$ (11,238)	\$ 300,107,748
Total -- Electric Plant in Service	\$ 9,591,425,031	\$ 255,005,059	\$ (64,397,434)	\$ 308,957	\$ 9,782,507,357

Pennsylvania Power & Light Company

Reference No. 110500-ADR-1996

Retirements Summary

	Original Cost 1/1/96	Additions	Retirements	Adjustments	Original Cost 12/31/96
<u>Steam Production -- Leasehold Improvements</u>					
<u>Sunbury SES</u>					
311.0	Structures and Improvements	\$ 49,346	\$ -	\$ -	\$ 49,346
	Subtotal -- Sunbury SES	\$ 49,346	\$ -	\$ -	\$ 49,346
<u>Martins Creek #1 & #2 SES</u>					
312.0	Boiler Plant Equipment	\$ -	\$ -	\$ -	\$ -
316.0	Misc Power Plant Equipment	6,427	-	-	6,427
	Subtotal -- Martins Creek #1 & #2 SES	\$ 6,427	\$ -	\$ -	\$ 6,427
<u>Martins Creek #3 & #4 SES</u>					
311.0	Structures and Improvements	\$ 277,620	\$ -	\$ -	\$ 277,620
312.0	Boiler Plant Equipment	1,989,576	-	-	1,989,576
315.0	Accessory Electric Equipment	26,978	-	-	26,978
316.0	Misc Power Plant Equipment	5,039	-	-	5,039
	Subtotal -- Martins Creek #3 & #4 SES	\$ 2,299,213	\$ -	\$ -	\$ 2,299,213
<u>Montour SES</u>					
316.0	Misc Power Plant Equipment	\$ 24,385	\$ -	\$ -	\$ 24,385
	Subtotal -- Montour SES	\$ 24,385	\$ -	\$ -	\$ 24,385
	Subtotal -- Steam Production	\$ 2,379,371	\$ -	\$ -	\$ 2,379,371
<u>Nuclear Production -- Leasehold Improvements</u>					
<u>Susquehanna SES Common</u>					
325.0	Misc Power Plant Equipment	\$ 451,364	\$ -	\$ -	\$ 451,364
	Subtotal -- Susquehanna SES Common	\$ 451,364	\$ -	\$ -	\$ 451,364
	Subtotal -- Nuclear Production	\$ 451,364	\$ -	\$ -	\$ 451,364

Pennsylvania Power & Light Company

Reference No. 110500-ADR-1996

Retirements Summary

	Original Cost <u>1/1/96</u>	Additions	Retirements	Adjustments	Original Cost <u>12/31/96</u>
<u>Other Production -- Leasehold Improvements</u>					
<u>Sunbury C/T</u>					
343.0 Prime Movers	\$ 748,918	\$ -	\$ -	\$ -	\$ 748,918
344.0 Generators	381,764	-	-	-	381,764
345.0 Accessory Electric Equipment	<u>80,158</u>	-	-	-	<u>80,158</u>
Subtotal -- Sunbury C/T	\$ 1,210,840	\$ -	\$ -	\$ -	\$ 1,210,840
<u>Martins Creek C/T</u>					
342.0 Fuel Holders, Producers and Accessories	\$ 130,344	\$ -	\$ -	\$ -	\$ 130,344
343.0 Prime Movers	1,475,033	-	-	-	1,475,033
344.0 Generators	134,356	-	-	-	134,356
345.0 Accessory Electric Equipment	<u>112,010</u>	-	-	-	<u>112,010</u>
Subtotal -- Martins Creek (D) C/T	\$ 1,851,743	\$ -	\$ -	\$ -	\$ 1,851,743
Subtotal -- Other Production	\$ 3,062,583	\$ -	\$ -	\$ -	\$ 3,062,583
<u>General Plant -- Leasehold Improvements</u>					
390.2 Struct. and Imprvmnts - Buildings	\$ 1,150,634	\$ 31,306	\$ (89,195)	\$ -	\$ 1,092,746
390.4 Struct. and Imprvmnts - Air Cond. Equip.	714,451	-	(83,281)	-	631,170
391.6 Computer Equip. - General	24,256	-	-	-	24,256
392.2 Transportation Equip. - Vehicles	899,022	-	(294,323)	-	604,699
392.4 Transportation Equip. - Trailers	82,705	-	-	-	82,705
394.4 Tools & Work Equip. - Const Dept	68,067	-	-	-	68,067
397.0 Communication Equipment	389,270	60,197	(19,615)	-	429,852
398.0 Miscellaneous Equipment	<u>22,263</u>	-	-	-	<u>22,263</u>
Subtotal -- General Plant	\$ 3,350,668	\$ 91,503	\$ (486,413)	\$ -	\$ 2,955,758
Total -- Electric Plant in Service -- Leasehold Improvements	\$ 9,243,986	\$ 91,503	\$ (486,413)	\$ -	\$ 8,849,076

Pennsylvania Power & Light Company

Reference No. 110500-ADR-1996

Retirements Summary

	Original Cost <u>1/1/96</u>	<u>Additions</u>	<u>Retirements</u>	<u>Adjustments</u>	Original Cost <u>12/31/96</u>
<u>Common Plant</u>					
<u>Steam Production -- Common Plant</u>					
<u>Martins Creek #3 & #4 SES</u>					
311.0	\$ 103,255	\$ -	\$ -	\$ -	\$ 103,255
312.0	451,354	-	-	-	451,354
314.0	246,320	-	-	-	246,320
315.0	79,951	-	-	-	79,951
316.0	<u>5,789</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,789</u>
	Subtotal -- Martins Creek #3 & #4 SES	\$ -	\$ -	\$ -	\$ 886,669
	\$ 886,669	\$ -	\$ -	\$ -	\$ 886,669
 <u>Nuclear Production -- Common Plant</u>					
<u>Susquehanna SES Common</u>					
321.0	\$ 13,186,330	\$ -	\$ -	\$ -	\$ 13,186,330
322.0	5,292,850	-	-	-	5,292,850
323.0	1,280,402	-	-	-	1,280,402
324.0	5,952,606	-	-	-	5,952,606
325.0	<u>2,790,134</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,790,134</u>
	Subtotal -- Susquehanna SES Common	\$ -	\$ -	\$ -	\$ 28,502,322
	\$ 28,502,322	\$ -	\$ -	\$ -	\$ 28,502,322
 <u>Transmission -- Common Plant</u>					
353.0	\$ <u>12,296</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,296</u>
	Subtotal -- Transmission	\$ -	\$ -	\$ -	\$ 12,296
	\$ 12,296	\$ -	\$ -	\$ -	\$ 12,296
 <u>Total -- Common Plant</u>					
	\$ 29,401,287	\$ -	\$ -	\$ -	\$ 29,401,287
 <u>Total -- Electric Plant in Service</u>					
	\$ 9,630,070,304	\$ 255,096,563	\$ (64,883,847)	\$ 308,957	\$ 9,820,757,720

Pennsylvania Power & Light Company

Reference No. 110500-ADR-1996

Retirements Summary

	Original Cost <u>1/1/96</u>	<u>Additions</u>	<u>Retirements</u>	<u>Adjustments</u>	Original Cost <u>12/31/96</u>
<u>RECAP -- Electric Plant in Service</u>					
Intangible	\$ 21,138,235	\$ 4,007,214	\$ (701,291)	\$ -	\$ 24,444,158
Steam Production	2,067,135,639	68,591,743	(9,246,367)	(287,653)	2,126,193,362
Nuclear Production	4,073,645,336	21,949,014	(29,813,436)	-	4,065,780,914
Hydro Production	103,072,681	1,095,510	(162,162)	(0)	104,006,029
Other Production	36,615,812	135,891	(58,946)	-	36,692,756
Transmission	374,361,245	14,933,077	(2,783,922)	(323,827)	386,186,573
Distribution	2,652,050,342	139,655,353	(18,412,691)	931,675	2,774,224,678
General Plant	<u>302,051,014</u>	<u>4,728,761</u>	<u>(3,705,031)</u>	<u>(11,238)</u>	<u>303,063,506</u>
Total -- Electric Plant in Service	<u>\$ 9,630,070,304</u>	<u>\$ 255,096,563</u>	<u>\$ (64,883,847)</u>	<u>\$ 308,957</u>	<u>\$ 9,820,591,977</u>

RP-F.11.
D.S. Hoch

- Q. Provide a comparison of the calculated depreciation reserve amount versus the book reserve amount at the end of the base year. Provide this comparison by functional group and by account, if available.
- A. See Attachment 1.

Pennsylvania Power & Light Company

Calculated Depreciation Reserve versus Book Reserve

		Book at 12/31/96	Calculated at 12/31/96
<u>Intangible</u>			
301.0	Organization	Non-Depreciable	Non-Depreciable
302.0	Franchises and Consents	Non-Depreciable	Non-Depreciable
303.0	Misc Intang Plt - Other	Non-Depreciable	Non-Depreciable
303.2	Misc Intang Plt - Computer Software	11,932,041	11,932,041
303.4	Misc Intang Plt - Fiber Optics	<u>18,415</u>	<u>18,415</u>
	Subtotal -- Intangible	11,950,457	11,950,457
 <u>Steam Production</u>			
	<u>Sunbury SES</u>		
310.2	Land	Non-Depreciable	Non-Depreciable
310.4	Land Rights	894	7,010
311.0	Structures and Improvements	29,381,719	24,366,965
312.0	Boiler Plant Equipment	71,699,119	58,191,968
314.0	Turbo-Generator Units	23,902,499	21,393,188
315.0	Accessory Electric Equipment	11,602,267	10,077,863
316.0	Misc Power Plant Equipment	<u>2,036,936</u>	<u>1,950,878</u>
	Subtotal -- Sunbury SES	138,623,435	115,987,872
	 <u>Martins Creek #1 & #2 SES</u>		
310.2	Land	Non-Depreciable	Non-Depreciable
310.4	Land Rights	48	386
311.0	Structures and Improvements	13,354,478	10,503,549
312.0	Boiler Plant Equipment	39,609,206	33,066,126
314.0	Turbo-Generator Units	15,235,685	13,913,657
315.0	Accessory Electric Equipment	5,795,698	4,585,765
316.0	Misc Power Plant Equipment	<u>3,835,525</u>	<u>3,286,443</u>
	Subtotal -- Martins Creek #1 & #2 SES	77,830,641	65,355,926
	 <u>Martins Creek #3 & #4 SES</u>		
310.2	Land	Non-Depreciable	Non-Depreciable
310.4	Land Rights	0	0
311.0	Structures and Improvements	29,665,479	30,730,435
312.0	Boiler Plant Equipment	100,343,704	100,787,571
314.0	Turbo-Generator Units	56,656,127	60,610,767
315.0	Accessory Electric Equipment	21,063,591	21,091,885
316.0	Misc Power Plant Equipment	<u>21,236</u>	<u>88,472</u>
	Subtotal -- Martins Creek #3 & #4 SES	207,750,137	213,309,130
	 <u>Brunner Island SES</u>		
310.2	Land	Non-Depreciable	Non-Depreciable
310.4	Land Rights	74	762
311.0	Structures and Improvements	25,900,442	22,856,526
312.0	Boiler Plant Equipment	131,147,295	110,330,959
314.0	Turbo-Generator Units	46,126,717	39,466,152
315.0	Accessory Electric Equipment	13,589,853	11,690,615
316.0	Misc Power Plant Equipment	<u>1,938,695</u>	<u>1,565,614</u>
	Subtotal -- Brunner Island SES	218,703,076	185,910,628

Pennsylvania Power & Light Company

Calculated Depreciation Reserve versus Book Reserve

		Book at 12/31/96	Calculated at 12/31/96
	<u>Conemaugh SES</u>		
310.0	Land and Land Rights	Non-Depreciable	Non-Depreciable
311.0	Structures and Improvements	5,128,368	4,534,760
312.0	Boiler Plant Equipment	21,582,119	19,065,344
314.0	Turbo-Generator Units	7,767,713	6,628,869
315.0	Accessory Electric Equipment	1,695,878	1,487,000
316.0	Misc Power Plant Equipment	<u>421,380</u>	<u>341,023</u>
	Subtotal -- Conemaugh SES	36,595,458	32,056,996
	 <u>Keystone SES</u>		
310.0	Land and Land Rights	Non-Depreciable	Non-Depreciable
311.0	Structures and Improvements	6,165,711	5,100,387
312.0	Boiler Plant Equipment	18,892,585	16,525,962
314.0	Turbo-Generator Units	7,640,464	6,543,788
315.0	Accessory Electric Equipment	2,017,883	1,604,460
316.0	Misc Power Plant Equipment	<u>448,658</u>	<u>411,839</u>
	Subtotal -- Keystone SES	35,165,302	30,186,436
	 <u>Montour SES</u>		
310.2	Land	Non-Depreciable	Non-Depreciable
310.4	Land Rights	529,541	619,539
311.0	Structures and Improvements	22,424,837	20,128,265
312.0	Boiler Plant Equipment	103,778,829	91,853,667
314.0	Turbo-Generator Units	46,312,564	45,082,477
315.0	Accessory Electric Equipment	14,829,321	12,657,145
316.0	Misc Power Plant Equipment	<u>1,831,942</u>	<u>1,615,287</u>
	Subtotal -- Montour SES	189,707,033	171,956,380
	 <u>Holtwood SES</u>		
310.2	Land	Non-Depreciable	Non-Depreciable
311.0	Structures and Improvements	8,699,784	7,254,716
312.0	Boiler Plant Equipment	26,929,462	20,724,910
314.0	Turbo-Generator Units	4,576,890	3,758,889
315.0	Accessory Electric Equipment	2,877,848	1,955,088
316.0	Misc Power Plant Equipment	<u>603,050</u>	<u>647,789</u>
	Subtotal -- Holtwood SES	43,687,033	34,341,392
	Subtotal -- Steam Production	948,062,115	849,104,760

Pennsylvania Power & Light Company

Calculated Depreciation Reserve versus Book Reserve

		Book at 12/31/96		Calculated at 12/31/96
<u>Nuclear Production</u>				
	<u>Susquehanna SES Unit #1</u>			
321.0	Structures and Improvements	72,435,510		72,437,587
322.0	Reactor Plant Equipment	215,523,880		215,112,639
323.0	Turbo-Generator Units	58,621,879		60,184,786
324.0	Accessory Electric Equipment	46,012,096		46,139,330
325.0	Misc Power Plant Equipment	<u>2,625,212</u>		<u>2,629,479</u>
	Subtotal -- Susquehanna SES Unit #1	395,218,576		396,503,820
	 <u>Susquehanna SES Unit #2</u>			
321.0	Structures and Improvements	63,266,032		63,285,724
322.0	Reactor Plant Equipment	201,884,700		201,109,375
323.0	Turbo-Generator Units	68,914,925		69,230,276
324.0	Accessory Electric Equipment	38,776,420		38,800,020
325.0	Misc Power Plant Equipment	<u>2,970,819</u>		<u>2,962,773</u>
	Subtotal -- Susquehanna SES Unit #2	375,812,897		375,388,168
	 <u>Susquehanna SES Common</u>			
320.2	Land	Non-Depreciable	Non-Depreciable	
320.4	Land Rights	1,824,765		1,913,236
321.0	Structures and Improvements	125,543,757		125,420,803
322.0	Reactor Plant Equipment	39,341,709		39,525,795
323.0	Turbo-Generator Units	(7,124,458)		(7,143,610)
324.0	Accessory Electric Equipment	68,235,015		68,178,561
325.0	Misc Power Plant Equipment	<u>13,146,565</u>		<u>12,784,917</u>
	Subtotal -- Susquehanna SES Common	240,967,353		240,679,702
	Subtotal -- Nuclear Production	1,011,998,825		1,012,571,690

Pennsylvania Power & Light Company

Calculated Depreciation Reserve versus Book Reserve

		<u>Book</u> <u>at 12/31/96</u>	<u>Calculated</u> <u>at 12/31/96</u>
<u>Hydro Production</u>			
	<u>Wallenpaupack HES</u>		
330.2	Land and Land Rights - Other	Non-Depreciable	Non-Depreciable
330.4	Land and Land Rights - Rec Fac	Non-Depreciable	Non-Depreciable
331.2	Structures and Improvements - Other	767,876	827,040
331.4	Structures and Improvements - Rec Fac	1,137,682	504,914
332.2	Resv, Dam, Waterway - Flow Line	3,682,085	3,230,086
332.4	Resv, Dam, Waterway - Other	2,177,621	2,169,189
333.0	Water Wheels, Turbines and Generators	636,358	394,695
334.0	Accessory Electric Equipment	509,905	393,152
335.2	Misc Power Plant Equipment - Other	78,573	58,993
335.4	Misc Power Plant Equipment - Rec Fac	128,648	57,189
336.0	Roads, Railroads and Bridges	<u>53,377</u>	<u>105,797</u>
	Subtotal -- Wallenpaupack HES	9,172,126	7,741,055
	<u>Holtwood HES</u>		
330.2	Land - Other	Non-Depreciable	Non-Depreciable
330.4	Land - Rec Fac	Non-Depreciable	Non-Depreciable
330.6	Land Rights - Other	45,476	643,430
330.8	Land Rights - Rec Fac	187	3,633
331.2	Structures and Improvements - Other	1,258,571	883,892
331.4	Structures and Improvements - Rec Fac	1,041,831	382,090
332.4	Resv, Dam, Waterway - Other	5,765,271	5,896,563
333.0	Water Wheels, Turbines and Generators	6,530,654	5,713,014
334.0	Accessory Electric Equipment	1,705,351	1,546,336
335.2	Misc Power Plant Equipment - Other	451,135	525,219
335.4	Misc Power Plant Equipment - Rec Fac	78,527	26,456
336.0	Roads, Railroads and Bridges	<u>81,482</u>	<u>30,934</u>
	Subtotal -- Holtwood HES	16,958,486	15,651,567
	Subtotal -- Hydro Production	26,130,611	23,392,622
<u>Other Production</u>			
	<u>Allentown C/T</u>		
341.0	Structures and Improvements	(1,762)	437
342.0	Fuel Holders, Producers and Accessories	227,860	207,563
343.0	Prime Movers	2,797,100	2,508,806
344.0	Generators	1,158,560	1,040,893
345.0	Accessory Electric Equipment	479,049	427,777
346.0	Misc Power Plant Equipment	<u>21,676</u>	<u>20,966</u>
	Subtotal -- Allentown C/T	4,682,482	4,206,442
	<u>Harwood C/T</u>		
341.0	Structures and Improvements	7,927	6,484
342.0	Fuel Holders, Producers and Accessories	155,782	150,697
343.0	Prime Movers	1,566,939	1,369,340
344.0	Generators	571,422	543,521
345.0	Accessory Electric Equipment	292,020	260,895
346.0	Misc Power Plant Equipment	<u>(2,952)</u>	<u>7,240</u>
	Subtotal -- Harwood C/T	2,591,138	2,338,177

Pennsylvania Power & Light Company

Calculated Depreciation Reserve versus Book Reserve

		Book at 12/31/96	Calculated at 12/31/96
	<u>Williamsport C/T</u>		
341.0	Structures and Improvements	17,884	18,795
342.0	Fuel Holders, Producers and Accessories	137,375	148,260
343.0	Prime Movers	1,664,495	1,479,783
344.0	Generators	645,557	589,594
345.0	Accessory Electric Equipment	268,105	240,502
346.0	Misc Power Plant Equipment	<u>(8,836)</u>	<u>2,241</u>
	Subtotal -- Williamsport C/T	2,724,580	2,479,175
	 <u>Harrisburg C/T</u>		
341.0	Structures and Improvements	25,078	21,450
342.0	Fuel Holders, Producers and Accessories	201,218	205,124
343.0	Prime Movers	2,708,214	2,439,821
344.0	Generators	1,134,695	1,059,800
345.0	Accessory Electric Equipment	508,166	449,661
346.0	Misc Power Plant Equipment	<u>(4,345)</u>	<u>9,355</u>
	Subtotal -- Harrisburg C/T	4,573,026	4,185,211
	 <u>Jenkins C/T</u>		
341.0	Structures and Improvements	76,454	65,006
342.0	Fuel Holders, Producers and Accessories	165,068	164,503
343.0	Prime Movers	1,666,469	1,496,188
344.0	Generators	644,711	592,441
345.0	Accessory Electric Equipment	285,599	255,269
346.0	Misc Power Plant Equipment	<u>7,643</u>	<u>7,528</u>
	Subtotal -- Jenkins C/T	2,845,944	2,580,935
	 <u>Sunbury (D) C/T</u>		
342.0	Fuel Holders, Producers and Accessories	1,288	894
343.0	Prime Movers	278,653	205,020
344.0	Generators	57,180	40,404
345.0	Accessory Electric Equipment	116,646	83,964
346.0	Misc Power Plant Equipment	<u>858</u>	<u>902</u>
	Subtotal -- Sunbury (D) C/T	454,625	331,184
	 <u>Sunbury C/T</u>		
341.0	Structures and Improvements	104,305	75,234
342.0	Fuel Holders, Producers and Accessories	156,163	143,375
343.0	Prime Movers	45,382	32,125
345.0	Accessory Electric Equipment	67,152	48,731
346.0	Misc Power Plant Equipment	<u>6,589</u>	<u>5,099</u>
	Subtotal -- Sunbury C/T	379,591	304,564

Pennsylvania Power & Light Company

Calculated Depreciation Reserve versus Book Reserve

		Book at 12/31/96		Calculated at 12/31/96
	<u>Martins Creek (D) C/T</u>			
342.0	Fuel Holders, Producers and Accessories	2,169		1,462
343.0	Prime Movers	259,339		171,649
344.0	Generators	54,760		36,210
345.0	Accessory Electric Equipment	118,105		78,536
346.0	Misc Power Plant Equipment	<u>3,224</u>		<u>2,386</u>
	Subtotal -- Martins Creek (D) C/T	437,597		290,243
	 <u>Martins Creek C/T</u>			
341.0	Structures and Improvements	200,024		136,599
342.0	Fuel Holders, Producers and Accessories	74,886		54,018
343.0	Prime Movers	70,657		47,841
345.0	Accessory Electric Equipment	115,908		78,094
346.0	Misc Power Plant Equipment	<u>15,540</u>		<u>11,048</u>
	Subtotal -- Martins Creek C/T	477,015		327,600
	 <u>Brunner Island (D) C/T</u>			
342.0	Fuel Holders, Producers and Accessories	1,290		1,014
343.0	Prime Movers	352,193		259,917
344.0	Generators	74,758		55,101
345.0	Accessory Electric Equipment	139,363		101,607
346.0	Misc Power Plant Equipment	<u>781</u>		<u>832</u>
	Subtotal -- Brunner Island (D) C/T	568,385		418,471
	 <u>Conemaugh (D) C/T</u>			
344.0	Generators	84,467		71,369
345.0	Accessory Electric Equipment	2,298		1,930
346.0	Misc Power Plant Equipment	<u>0</u>		<u>0</u>
	Subtotal -- Conemaugh (D) C/T	86,765		73,299
	 <u>Keystone (D) C/T</u>			
342.0	Fuel Holders, Producers and Accessories	4,592		3,901
344.0	Generators	97,352		83,124
345.0	Accessory Electric Equipment	<u>9,134</u>		<u>7,823</u>
	Subtotal -- Keystone (D) C/T	111,078		94,848
	 <u>Fishbach C/T</u>			
340.0	Land and Land Rights	Non-Depreciable	Non-Depreciable	
341.0	Structures and Improvements	75,403		64,977
342.0	Fuel Holders, Producers and Accessories	115,811		100,398
343.0	Prime Movers	1,907,587		1,686,549
344.0	Generators	470,366		409,045
345.0	Accessory Electric Equipment	416,295		377,726
346.0	Misc Power Plant Equipment	<u>10,732</u>		<u>9,728</u>
	Subtotal -- Fishbach C/T	2,996,193		2,648,423

Pennsylvania Power & Light Company

Calculated Depreciation Reserve versus Book Reserve

		<u>Book</u> <u>at 12/31/96</u>	<u>Calculated</u> <u>at 12/31/96</u>
	<u>West Shore C/T</u>		
341.0	Structures and Improvements	42,082	37,759
342.0	Fuel Holders, Producers and Accessories	144,329	132,770
343.0	Prime Movers	1,843,444	1,613,331
344.0	Generators	469,118	408,675
345.0	Accessory Electric Equipment	431,100	374,123
346.0	Misc Power Plant Equipment	<u>8,390</u>	<u>8,141</u>
	Subtotal -- West Shore C/T	2,938,464	2,574,799
	<u>Lock Haven C/T</u>		
340.0	Land and Land Rights	Non-Depreciable	Non-Depreciable
341.0	Structures and Improvements	151,913	132,224
342.0	Fuel Holders, Producers and Accessories	125,974	115,993
343.0	Prime Movers	933,097	817,172
344.0	Generators	293,401	277,668
345.0	Accessory Electric Equipment	226,852	197,679
346.0	Misc Power Plant Equipment	<u>5,655</u>	<u>5,411</u>
	Subtotal -- Lock Haven C/T	1,736,892	1,546,147
	Subtotal -- Other Production	27,603,775	24,399,518
	<u>Transmission</u>		
350.2	Land	Non-Depreciable	Non-Depreciable
350.4	Land Rights	6,326,918	7,670,915
352.0	Structures and Improvements	1,680,335	2,172,604
353.0	Station Equipment	24,108,325	45,010,962
354.0	Towers and Fixtures	52,000,311	41,868,480
354.2	Clearing Land and R/W - Towers	3,023,994	2,203,366
355.0	Poles and Fixtures	725,223	471,734
355.2	Clearing Land and R/W - Poles	81,694	51,095
356.0	Overhead Conductors and Devices	33,759,099	32,125,478
359.0	Roads and Trails	<u>1,492,330</u>	<u>1,500,523</u>
	Subtotal -- Transmission	123,198,230	133,075,157

Pennsylvania Power & Light Company

Calculated Depreciation Reserve versus Book Reserve

		Book at 12/31/96	Calculated at 12/31/96
<u>Distribution</u>			
360.2	Land	Non-Depreciable	Non-Depreciable
360.4	Land Rights	32,353,392	27,226,081
361.0	Structures and Improvements	16,496,894	10,581,933
362.0	Station Equipment	124,616,078	80,971,353
364.2	Towers and Fixtures	27,655,487	20,052,985
364.4	Poles and Fixtures	181,204,828	127,445,337
364.6	Clearing Land and R/W - Towers	1,476,696	1,178,152
364.8	Clearing Land and R/W - Poles	14,106,817	11,337,201
365.0	Overhead Conductors and Devices	188,598,125	146,112,910
366.0	Underground Conduit	14,717,023	17,392,794
367.0	Underground Conductors and Devices	45,430,004	58,342,494
368.2	Transformers - Overhead Type	81,172,480	74,084,737
368.4	Transformers - Submersible or Pad Mounted	34,173,107	17,779,608
368.6	Transformers - Non-Network Housing	981,403	1,116,860
369.0	Services	156,218,114	106,317,263
370.0	Meters	23,192,007	27,129,249
371.2	Installations on Customers Premises	100,479	90,329
371.4	Area Lighting Fixtures	2,114,180	1,261,811
373.2	Street Lighting and Signal Systems	<u>22,389,960</u>	<u>18,902,943</u>
	Subtotal -- Distribution	966,997,073	747,324,040
 <u>General Plant</u>			
389.2	Land	Non-Depreciable	Non-Depreciable
389.4	Land Rights	91	1,180
390.2	Structures and Improvements - Buildings	46,454,889	30,141,675
390.4	Structures and Improvements - Air Cond. Equip.	8,168,051	4,320,878
391.2	Office Furniture and Equipment - Furniture	7,363,793	7,363,793
391.4	Office Furniture and Equipment - Mech Equip	1,403,923	1,403,923
391.6	Computer Equipment - General	1,345,662	1,345,662
391.8	Computer Equipment - Power Mgmt System	29,409,740	27,232,765
392.4	Transportation Equipment - Trailers	74,514	55,115
393.0	Stores Equipment	1,187,853	1,187,853
394.0	Tools & Work Equipment - L&S Line Crews	716,540	716,540
394.4	Tools & Work Equipment - Const Dept	3,070,439	3,070,439
394.6	Tools & Work Equipment - Other	1,260,618	1,260,618
394.8	Transportation Equipment - Garage Equipment	794,392	794,392
395.0	Laboratory Equipment	1,974,902	1,974,902
397.0	Communication Equipment	3,795,856	3,280,718
398.0	Miscellaneous Equipment	<u>1,525,173</u>	<u>1,525,173</u>
	Subtotal -- General Plant	108,546,437	85,675,626
	Total -- Accumulated Depreciation -- Electric Plant in Service	<u>3,224,487,523</u>	<u>2,887,493,870</u>

Pennsylvania Power & Light Company

Calculated Depreciation Reserve versus Book Reserve

<u>Net Salvage</u>	<u>Book at 12/31/96</u>	<u>Calculated at 12/31/96</u>
Steam Production	(13,944,668)	(13,944,668)
Nuclear Production	(6,137,687)	(6,137,687)
Hydro Production	(740,872)	(740,872)
Other Production	(5,044)	(5,044)
Transmission	(1,065,675)	(1,065,675)
Distribution	(12,892,747)	(12,892,747)
General Plant	<u>(1,362,363)</u>	<u>(1,362,363)</u>
Total -- Net Salvage	(36,149,055)	(36,149,055)

Steam Production -- Leasehold Improvements

<u>Sunbury SES</u>		
311.0	Structures and Improvements	49,346
	Subtotal -- Sunbury SES	49,346
 <u>Martins Creek #1 & #2 SES</u>		
311.0	Structures and Improvements	0
312.0	Boiler Plant Equipment	0
316.0	Misc Power Plant Equipment	6,427
	Subtotal -- Martins Creek #1 & #2 SES	6,427
 <u>Martins Creek #3 & #4 SES</u>		
311.0	Structures and Improvements	218,879
312.0	Boiler Plant Equipment	1,530,516
315.0	Accessory Electric Equipment	21,369
316.0	Misc Power Plant Equipment	4,563
	Subtotal -- Martins Creek #3 & #4 SES	1,775,328
 <u>Montour SES</u>		
316.0	Misc Power Plant Equipment	17,485
	Subtotal -- Montour SES	17,485
	Subtotal -- Steam Production	1,848,586

Nuclear Production -- Leasehold Improvements

<u>Susquehanna SES Common</u>		
325.0	Misc Power Plant Equipment	449,993
	Subtotal -- Susquehanna SES Common	449,993
	Subtotal -- Nuclear Production	449,993

Pennsylvania Power & Light Company

Calculated Depreciation Reserve versus Book Reserve

		Book at 12/31/96		Calculated at 12/31/96
<u>Other Production -- Leasehold Improvements</u>				
	<u>Sunbury C/T</u>			
343.0	Prime Movers	748,917		748,917
344.0	Generators	381,764		381,764
345.0	Accessory Electric Equipment	<u>80,158</u>		<u>80,158</u>
	Subtotal -- Sunbury C/T	1,210,839		1,210,839
	<u>Martins Creek (D) C/T</u>			
341.0	Structures and Improvements	0		0
342.0	Fuel Holders, Producers and Accessories	130,344		130,344
343.0	Prime Movers	1,475,033		1,475,033
344.0	Generators	134,356		134,356
345.0	Accessory Electric Equipment	<u>112,010</u>		<u>112,010</u>
	Subtotal -- Martins Creek (D) C/T	1,851,742		1,851,742
	Subtotal -- Other Production	3,062,582		3,062,582
<u>General Plant -- Leasehold Improvements</u>				
390.2	Structures and Improvements - Buildings	975,150		975,150
390.4	Structures and Improvements - Air Cond. Equip.	589,852		589,852
391.6	Computer Equipment - General	21,428		21,428
392.2	Transportation Equipment - Vehicles	495,256		495,256
392.4	Transportation Equipment - Trailers	74,880		74,880
394.4	Tools & Work Equipment - Const Dept	39,394		39,394
397.0	Communication Equipment	407,070		407,070
398.0	Miscellaneous Equipment	<u>22,263</u>		<u>22,263</u>
	Subtotal -- General Plant	2,625,293		2,625,293
	Total -- Accumulated Amortization -- Leasehold Improvements	<u>7,986,453</u>		<u>7,986,453</u>

Pennsylvania Power & Light Company

Calculated Depreciation Reserve versus Book Reserve

	Book at 12/31/96	Calculated at 12/31/96
<u>Common Plant</u>		
<u>Steam Production -- Common Plant</u>		
<u> Martins Creek #3 & #4 SES</u>		
311.0 Structures and Improvements	59,957	59,957
312.0 Boiler Plant Equipment	262,106	262,106
314.0 Turbo-Generator Units	143,015	143,015
315.0 Accessory Electric Equipment	46,396	46,396
316.0 Misc Power Plant Equipment	<u>3,331</u>	<u>3,331</u>
Subtotal -- Martins Creek #3 & #4 SES	514,805	514,805
 <u>Nuclear Production -- Common Plant</u>		
<u> Susquehanna SES Common</u>		
321.0 Structures and Improvements	3,754,377	3,754,377
322.0 Reactor Plant Equipment	1,507,017	1,507,017
323.0 Turbo-Generator Units	364,497	364,497
324.0 Accessory Electric Equipment	1,694,801	1,694,801
325.0 Misc Power Plant Equipment	<u>794,590</u>	<u>794,590</u>
Subtotal -- Susquehanna SES Common	8,115,282	8,115,282
 <u>Transmission -- Common Plant</u>		
353.0 Station Equipment	<u>7,150</u>	<u>7,150</u>
Subtotal -- Transmission	7,150	7,150
Total -- Accumulated Amortization -- Common Plant	<u>8,637,237</u>	<u>8,637,237</u>
Total -- Accumulated Depreciation and Amortization	<u>3,204,962,158</u>	<u>2,867,968,505</u>
 <u>RECAP -- Accumulated Depreciation and Amortization</u>		
Intangible	11,950,457	11,950,457
Steam Production	936,480,837	837,523,483
Nuclear Production	1,014,426,414	1,014,999,278
Hydro Production	25,389,740	22,651,750
Other Production	30,661,313	27,457,056
Transmission	122,139,705	132,016,632
Distribution	954,104,326	734,431,293
General Plant	<u>109,809,366</u>	<u>86,938,556</u>
Total -- Accumulated Depreciation and Amortization	<u>3,204,962,158</u>	<u>2,867,968,505</u>

RP - F.12.
D.S. Hoch

- Q. Provide supporting schedules which indicate the procedures and calculations employed to develop the original cost plant and applicable reserves to the base year end as submitted in the current proceeding.
- A. The procedures and calculations employed to develop original cost plant to the base year end are provided in response to RP-F.10. The procedures and calculations employed to develop applicable reserves are provided in response to RP-E.2

RP-F.13.
D.S. Hoch

Q. Provide a schedule showing details of adjustments.

A. Not applicable

RP-F.14.
Various

- Q. Provide a schedule showing the base year rate base and rates of return at original cost less accrued depreciation under present rates and under proposed unbundled rates. Claims made on this schedule should be cross-referenced to appropriate supporting schedules.
- A. See the response to Question RP-A.3.

Q. For construction work in progress, provide a supporting schedule which sets forth separately, revenue-producing and non revenue-producing amounts, and include, for each category a summary of the work orders, amounts expended by the end of the base year and anticipated in-service dates. Indicate if the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page of the work order. Include final completion dates and estimated total amounts to be spent on each project.

A. Attachment 1 provides by authority number, pollution control projects included in construction work in progress as of December 31, 1996. Summarized on Attachment 1 are expenditures as of December 31, 1996, total estimated cost, and expected in-service dates. There are no retirements anticipated with these projects.

Attachment 2 provides copies of an excerpt from each expenditure requisition for each project included in the pollution control schedule.

None of the pollution control projects in construction work in progress will result in insurance recoveries or reimbursements to the Company.

FILE

CONTINUED