

**PENNSYLVANIA POWER & LIGHT COMPANY**

*R. 973954*

**Exhibit JMK 1**  
**Cost Allocation Study**  
**Test Year Ended September 30, 1995**

*JK*  
*8-18-97*  
*MS*

**Witness: Joseph M. Kleha**

**PENNSYLVANIA POWER & LIGHT COMPANY**

**Exhibit JMK 1  
Cost Allocation Study  
Test Year Ended September 30, 1995**

**Witness: Joseph M. Kleha**

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**PENNSYLVANIA POWER & LIGHT COMPANY**

**EXHIBIT JMK 1**

**COST ALLOCATION STUDY**

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**FUTURE TEST YEAR ENDED SEPTEMBER 30, 1995**

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**PENNSYLVANIA POWER & LIGHT COMPANY**

**EXHIBIT JMK 1**

**COST ALLOCATION STUDY**

**FUTURE TEST YEAR ENDED SEPTEMBER 30, 1995**

**PREFACE**

This exhibit represents PP&L's compliance with the results of the Commission's Final Order in the Company's most recent base rate proceeding at Docket No. R-00943271.

Cost allocation studies were submitted in support of the direct testimony of J. M. Kleha and in response to the Commission's filing Regulation IV-E-1 regarding a fully distributed Cost-of-Service study at Docket No. R-00943271. Exhibit JMK 1 presented the results for the future test year ended September 30, 1995. The Commission's order at Docket No. R-80031114 provided that PP&L's future retail rate filings should be on a Pennsylvania jurisdictional basis only. The study contained herein provides the allocation of system costs between the Federal and Pennsylvania jurisdictions and the allocation of the Pennsylvania jurisdictional costs to the retail customer rate schedule classes in compliance with the Commission's Final Order at Docket No. R-00943271.

This preface explains the general methodology utilized in the preparation of PP&L's compliance study.

Total cost of service, broadly stated, is made up of the following generally recognized and accepted components:

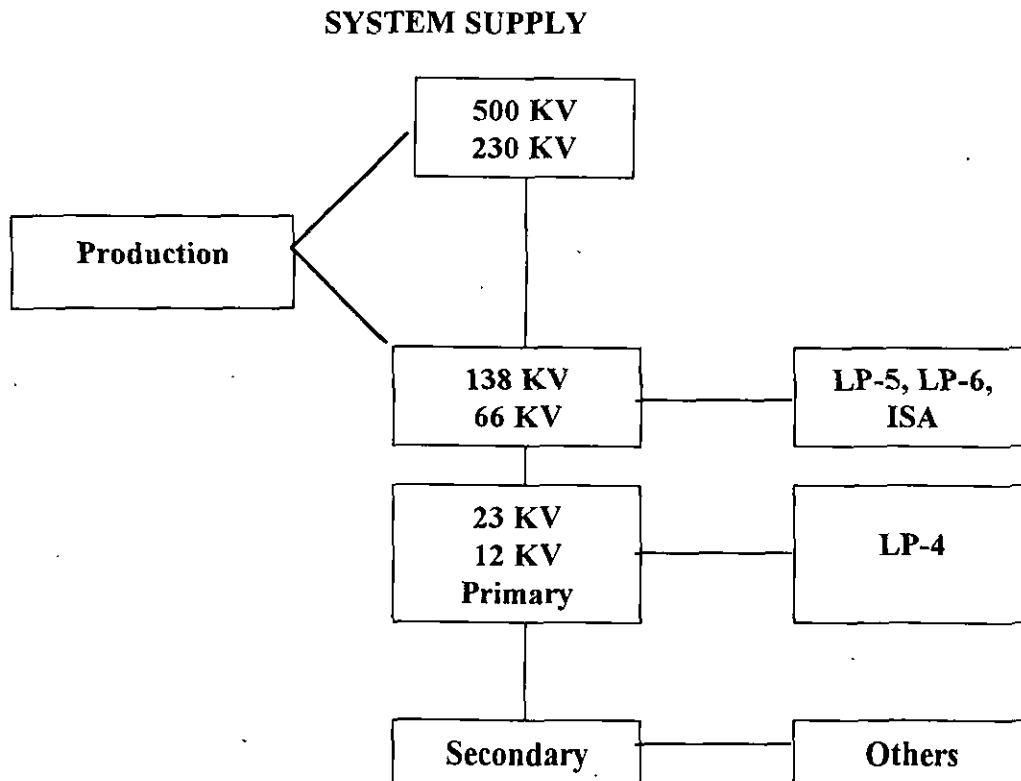
1. Operation and maintenance expenses.
2. Depreciation and amortization expenses associated with the investment of utility facilities.
3. Taxes, including income taxes.
4. Return on net investment in utility facilities, fuel stocks, materials and supplies, and other working capital requirements, collectively called measures of value or rate base.

Through a cost allocation study, total Company costs are assigned to residential, commercial, industrial and other identifiable customer groups. Comparing the costs to serve for any customer group with that group's rate revenues provides a measure of the return realized from that group. Relating that realized return to the allocated rate base for the group results in the rate of return (expressed as a percentage) which can be compared with the system average rates of return and the rates of returns realized from other classes of customers.

Overall costs of service are assigned to groups of customers on the basis of their distinctive service characteristics. One principal service characteristic is the voltage level at which the electric supply is rendered. PP&L's investment in utility property and operating costs must be broken down and reassembled into the following functional voltage level component categories:

1. Production and high voltage transmission facilities which are necessary to serve all customer classes;
2. Transmission system (138 KV and 69 KV) facilities from which large power customers (Rate Schedules LP-5, LP-6, and Interruptible Service by Agreement rider) and certain resale customers are directly served, and which also are necessary to serve all other classes at lower voltages;
3. Primary system (23 KV and 12 KV) facilities from which large general service customers (Rate Schedule LP-4) and certain other resale customers are directly served, and which are necessary to serve other classes at lower voltages, but are not required to serve customers at transmission voltage levels; and
4. Secondary distribution system, encompassing the remainder of the system, from which street lighting, general service, commercial space heating, and residential customers are served and which is not required to serve customers served at higher voltage levels.

The following block diagram illustrates this functional breakdown:



PP&L's records are kept in accordance with the Federal Energy Regulatory Commission's Uniform System of Accounts (US of A), which has been adopted by this Commission. The US of A does not identify the costs in precisely the functional category groupings required for allocation purposes. Thus, a substantial rearrangement of book data is required. Major examples of the steps in this process, which are fully detailed in Section A, are:

1. Identification of investment in distribution facilities having a production and transmission function;
2. Separation of distribution facilities between the primary and secondary voltages, and the classification of the customer-related and demand-related components of secondary investment.
3. Assignment of operation and maintenance expenses to categories comparable to plant investment assignments; and
4. Assignment of production expenses to demand and energy-related components.

After reassembling the costs into the appropriate functional components, each customer group is allocated its share of the investment and operating costs of the applicable functional categories. Thus, residential customers will be assigned some part of the costs of all categories because all components of PP&L's production, transmission, and distribution system are used to provide service to that group of customers. Conversely, transmission voltage customers require only the production and transmission system functional categories. Thus, transmission voltage customers share in the costs of only those categories.

The four basic classification criteria for determining the share of component costs chargeable to particular customer groups are:

- (1) Relative demand responsibility. A major factor governing the assignment of plant investment is the necessity to provide capacity (production, transmission, and distribution) sufficient to be able to reliably meet the combined demands of all PP&L's customers. Investment and other costs considered demand-related are allocated on the basis of the pro rata demand responsibilities of the classes.
- (2) Customer costs. A substantial portion of system costs is not related to the amount of service provided. Meter investment and meter reading costs are customer-related, as are customer account costs. In addition, a utility's investment in poles, line transformers, conductors, service drops, etc., must be made irrespective of the customer's demand, or simply because the customer is there to be served. Costs considered customer-related are allocated on the basis of the numbers of customers in each class.
- (3) Energy use. Fuel expense is directly related to the amount of energy used by customers and is allocated on the basis of such use by customer classes. Other costs considered energy-related are allocated in the same manner.

- (4) Direct assignment. In a few cases, the US of A makes a specific identification of costs which permits assignment directly to the rate class or customer responsible for those costs. An example is the direct assignment of street lighting-related costs to the street lighting customer group.

PP&L allocates production, transmission, and primary demand-related costs on the monthly peak responsibility method, or 12 coincident peak (12 CP) method. Under this method, a class's responsibility is based on the relationship of the average of its twelve monthly contributions to system peak to the average of such monthly system peaks. The 12 CP method most reasonably represents PP&L's situation. At the secondary level (distribution system below 12 KV), significant diversity of demand does not exist. Consequently, secondary demand-related costs are allocated by the relationship of a class's maximum annual non-coincident peak to the sum of the maximum annual non-coincident peaks of all classes sharing in such costs.

The Company's compliance cost allocation study contained herein begins with the functional categories of rate base, operating revenues, and operating expenses shown in Exhibit Future I (as modified consistent with the Commission's Final Order at Docket No. R-00943271) or as developed in Section A of this exhibit. Three steps are required in the allocation process. First, assignment of costs applicable to PP&L's FERC jurisdictional bulk power capacity and energy agreements with Atlantic City Electric Company, Jersey Central Power & Light Company, and Baltimore Gas & Electric Company is made. Second, the remaining total electric system costs are allocated between other FERC jurisdictional wholesale service customers and Pennsylvania jurisdictional customers. The Pennsylvania jurisdictional values then are allocated among the retail customer classes and related to the present and proposed revenues to determine the class rates of return on rate base. Section III of this exhibit presents the process in detail for approved rate levels.

**PENNSYLVANIA POWER & LIGHT COMPANY**

**EXHIBIT JMK 1**

**SUMMARY OF COST ALLOCATION STUDY RESULTS**

**RATES APPROVED AT Docket No. R-00943271**

**FUTURE TEST YEAR ENDED SEPTEMBER 30, 1995**

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

Further details are shown in Section III.

FUTURE TEST YEAR COST ALLOCATION  
COMPANY AND PPUC ADJUSTMENTS FOR COMPLIANCE FILING

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
COMPONENTS OF OPERATING EXPENSES AT APPROVED RATE LEVELS  
WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

PART 3  
SUMMARY

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	OPERATING REVENUES AT APPROVED RATE LEVELS								
2	SALE OF ELECTRICITY								
3	RATE REVENUE APPROVED	RRP		2,348,853	953,918	21,492	168,178	531,689	269,460
4	ENERGY REVENUE APPROVED	ECRP		25	1,399	50	115	514	-531
5	STATE TAX ADJ SURCHARGE	STASP		0	0	0	0	0	0
6	SPEC BASE RATE CREDIT ADJ	SBRCAP		-39,498	-15,835	-357	-2,791	-8,880	-4,694
7	TOTAL SALE OF ELECTRICITY								
8	ANNUALIZATION	ANNP	R RTP	2,309,380	939,482	21,185	165,502	523,323	264,235
9	LATE PAY CHARGES	SLIP	CH4 R11P	26,556	8,493	380	3,518	5,536	4,919
10	TOT ADJ'D SALE OF ELECTRIC		RRTP	2,343,277	951,616	21,593	170,383	530,445	269,545
11	OTHER OPERATING REVENUES								
12	TOTAL OPERATING REVENUES		ROOT ROTP	2,508,812	994,427	22,976	176,388	553,662	283,431
13	OPERATING EXPENSES								
14	OPERATING AND MAINTENANCE EXPENSES								
15	PRODUCTION								
16	FUEL		EOPF1	431,704	153,338	5,471	21,424	94,562	56,935
17	POWER PURCHASES		EOPP1	252,511	89,959	3,252	12,539	55,412	33,177
18	OTHER PRODUCTION		EOPD1	297,079	110,334	4,707	14,881	66,888	36,943
19	TOTAL PRODUCTION								
20	O & M TRANSMISSION		EE10T	981,294	353,631	13,430	48,844	216,862	127,055
21	O & M DISTRIBUTION		EE20	10,487	4,025	192	529	2,411	1,243
22	OTHER OPER & MAINT EXP		EE30	92,936	51,714	2,093	7,737	15,501	5,019
23	TOTAL OPER & MAINT EXPENSES		EOHT1	224,529	131,620	3,364	15,862	31,831	15,394
			EE00T	1,309,246	540,990	19,079	72,972	266,605	148,711
24	DEPRECIATION EXPENSE								
25	PRODUCTION								
26	TRANSMISSION		ED10	231,599	88,905	4,233	11,683	53,235	27,455
27	DISTRIBUTION		ED20	7,753	2,988	142	393	1,789	922
28	GENERAL		ED30	70,147	41,443	1,514	5,654	10,577	2,998
29	TOTAL DEPRECIATION EXPENSE		ED88	11,298	5,602	204	714	2,084	986
30	AMORTIZATION EXP (ACCT 406)		EDOST	320,797	138,938	6,093	18,444	67,685	32,361
31	TOTAL DEPRECIATION AND		ED97T	0	0	0	0	0	0
32	AMORTIZATION EXPENSE		ED00	305,523	133,074	5,814	17,673	64,175	30,550
33	MISC ALLOWABLE EXPENSES								
			TX89	-29,674	-11,376	-541	-1,496	-6,816	-3,525
34	TAXES								
35	INCREASE CAPITAL STOCK		ET11	31,238	13,905	606	1,841	6,550	3,059
36	-OTHER W/O CAP STOCK		ET001	57,584	26,400	1,072	3,464	11,591	5,507
37	DEFERRED INCOME TAXES		TX1	-10,078	-1,179	-121	-149	-3,168	-2,125
38	NET INV TAX CR		TX91	-8,625	-3,876	-167	-513	-1,788	-830
39	GROSS RECEIPTS TAX		TXGRP	103,104	41,872	950	7,497	23,339	11,860
40	STATE INCOME TAX		TSXP	71,450	21,772	-658	7,425	19,332	9,305
41	FEDERAL INCOME TAX		TFTXP	200,344	60,716	-1,907	20,917	54,350	26,168
42	TOTAL TAXES		TEX1	445,017	159,609	-225	40,482	110,206	52,944
43	TOTAL OPERATING EXP								
			TEXP1	2,030,112	822,297	24,127	129,631	434,170	228,680
44	RETURN (LN 12 - 42)								
			PRERTN	478,700	172,130	-1,151	46,757	119,492	54,751
45	TOTAL RATE BASE								
			RBX	5,017,708	2,251,525	97,298	298,179	1,044,620	485,782
46	RATE OF RETURN (LN 43 / RBX)								
			PRRTRP	9.54	7.65	-1.18	15.68	11.44	11.27
47	CLASS RATE IN % OF TOTAL								
			PRCLRT	100.0	80.1	-12.4	164.4	119.9	118.1

FUTURE TEST YEAR COST ALLOCATION  
COMPANY AND PPUC ADJUSTMENTS FOR COMPLIANCE FILING

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
COMPONENTS OF OPERATING EXPENSES AT APPROVED RATE LEVELS  
WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

PART 3  
SUMMARY

	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
1	OPERATING REVENUES AT APPROVED RATE LEVELS								
2	SALE OF ELECTRICITY								
3	RATE REVENUE APPROVED	RRP		21,274	179,975	102,067	8,824	20,991	1,196
4	ENERGY REVENUE APPROVED	ECRP		-54	-770	-579	-36	-131	-3
5	STATE TAX ADJ SURCHARGE	STASP		0	0	0	0	0	0
6	SPEC BASE RATE CREDIT ADJ	SBRCAP		-353	-3,206	-1,694	-146	-363	-20
7	TOTAL SALE OF ELECTRICITY		R RTP	20,867	175,999	99,794	8,642	20,497	1,173
8	ANNUALIZATION	ANNP		0	5,156	0	0	0	0
9	LATE PAY CHARGES	S11P	CM4	0	138	0	0	0	0
10	TOT ADJ'D SALE OF ELECTRIC		RRTPP	20,867	181,293	99,794	8,642	20,497	1,173
11	OTHER OPERATING REVENUES		ROOT	6,374	10,519	43,960	459	13,915	35
12	TOTAL OPERATING REVENUES		ROTP	27,241	191,812	143,754	9,101	34,412	1,208
13	OPERATING EXPENSES								
14	OPERATING AND MAINTENANCE EXPENSES								
15	PRODUCTION								
16	FUEL		EOPF1	5,709	44,098	31,792	1,972	7,158	154
17	POWER PURCHASES		EOPPI	3,325	25,665	18,427	1,153	4,147	90
18	OTHER PRODUCTION		EOPOL	3,667	28,039	18,879	1,325	4,233	112
19	TOTAL PRODUCTION		EE10T	12,701	97,802	69,098	4,450	15,538	356
20	O & M TRANSMISSION		EE20	122	927	585	46	131	4
21	O & M DISTRIBUTION		EE30	447	1,583	784	84	218	6
22	OTHER OPER & MAINT EXP		EQMT1	1,482	10,700	7,192	511	1,591	43
23	TOTAL OPER & MAINT EXPENSES		EE00T	14,752	111,012	77,659	5,091	17,478	409
24	DEPRECIATION EXPENSE								
25	PRODUCTION		ED10	2,704	20,475	12,918	1,011	2,882	92
26	TRANSMISSION		ED20	91	688	434	27	75	3
27	DISTRIBUTION		ED30	282	909	505	47	126	4
28	GENERAL		ED88	97	685	430	34	97	3
29	TOTAL DEPRECIATION EXPENSE		ED08T	3,174	22,757	14,287	1,119	3,180	102
30	AMORTIZATION EXP (ACCT 406)		ED97T	0	0	0	0	0	0
31	TOTAL DEPRECIATION AND								
32	AMORTIZATION EXPENSE		ED00	2,996	21,406	13,435	1,052	2,990	96
33	MISC ALLOWABLE EXPENSES		TX89	-346	-2,630	-1,664	-130	-370	-11
34	TAXES								
35	INCREASE CAPITAL STOCK		ET11	300	2,065	1,295	101	288	9
36	-OTHER M/O CAP STOCK		ET001	543	3,744	2,400	184	533	15
37	DEFERRED INCOME TAXES		TXT	-210	-1,880	-1,227	-94	-277	-8
38	NET INV TAX CR		TX91	-82	-557	-350	-28	-77	-2
39	GROSS RECEIPTS TAX		TXGRP	919	7,976	4,391	381	902	51
40	STATE INCOME TAX		TSTXP	862	5,322	5,131	267	1,398	70
41	FEDERAL INCOME TAX		TFTXP	2,423	14,945	14,456	751	3,943	197
42	TOTAL TAXES		TEX1	4,754	31,637	26,095	1,562	6,710	333
43	TOTAL OPERATING EXP		TEXP1	22,156	161,425	115,525	7,575	26,808	827
44	RETURN (LN 12 - 42)		PRRTN	5,085	30,387	28,229	1,526	7,604	381
45	TOTAL RATE BASE		RBX	47,620	325,549	205,020	15,838	45,327	1,434
46	RATE OF RETURN (LN 43 / RBX)		PRRTRP	10.68	9.33	13.77	9.64	16.78	26.57
47	CLASS RATE IN % OF TOTAL		PRCLRT	111.9	97.8	144.3	101.0	175.8	278.5

FUTURE TEST YEAR COST ALLOCATION  
 COMPANY AND PPUC ADJUSTMENTS FOR COMPLIANCE FILING

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 COMPONENTS OF OPERATING EXPENSES AT APPROVED RATE LEVELS  
 WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
 PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

PART 3  
 SUMMARY

	INPUT	ALLOC	OUTPUT	GH	SL/AL
1	OPERATING REVENUES AT APPROVED RATE LEVELS				
2	SALE OF ELECTRICITY				
3	RATE REVENUE APPROVED	RRP		47,083	22,706
4	ENERGY REVENUE APPROVED	ECRP		43	8
5	STATE TAX ADJ SURCHARGE	STASP		0	0
6	SPEC BASE RATE CREDIT ADJ	SBRCAP		-782	-377
7	TOTAL SALE OF ELECTRICITY		R RTP	46,344	22,337
8	ANNUALIZATION	ANNP		-1,051	-395
9	LATE PAY CHARGES	SLIP	CM4 R11P	140	54
10	TOT ADJ'D SALE OF ELECTRIC		RRTPP	45,433	21,996
11	OTHER OPERATING REVENUES		ROOT	1,817	1,154
12	TOTAL OPERATING REVENUES		ROTP	47,250	23,150
13	OPERATING EXPENSES				
14	OPERATING AND MAINTENANCE EXPENSES				
15	PRODUCTION				
16	FUEL		EOPF1	7,616	1,475
17	POWER PURCHASES		EOPP1	4,517	848
18	OTHER PRODUCTION		EOP01	6,316	755
19	TOTAL PRODUCTION		EE10T	18,449	3,078
20	O & M TRANSMISSION		EE20	252	20
21	O & M DISTRIBUTION		EE30	2,144	5,606
22	OTHER OPER & MAINT EXP		EOHT1	3,274	1,665
23	TOTAL OPER & MAINT EXPENSES		EE00T	24,119	10,369
24	DEPRECIATION EXPENSE				
25	PRODUCTION		ED10	5,571	435
26	TRANSMISSION		ED20	187	14
27	DISTRIBUTION		ED30	1,409	4,679
28	GENERAL		ED88	229	133
29	TOTAL DEPRECIATION EXPENSE		ED0ST	7,396	5,261
30	AMORTIZATION EXP (ACCT 406)		ED97T	0	0
31	TOTAL DEPRECIATION AND				
32	AMORTIZATION EXPENSE		ED00	7,029	5,233
33	MISC ALLOWABLE EXPENSES				
			TX89	-712	-57
34	TAXES				
35	INCREASE CAPITAL STOCK		ET11	721	498
36	-OTHER W/O CAP STOCK		ET001	1,258	853
37	DEFERRED INCOME TAXES		TXT	-266	626
38	NET INV TAX CR		TX91	-197	-158
39	GROSS RECEIPTS TAX		TXGRP	1,999	967
40	STATE INCOME TAX		TSTXP	1,211	13
41	FEDERAL INCOME TAX		TFTXP	3,385	0
42	TOTAL TAXES		TEX1	8,112	2,798
43	TOTAL OPERATING EXP		TEXP1	38,548	18,343
44	RETURN (LN 12 - 42)		PRRTN	8,702	4,807
45	TOTAL RATE BASE		RBX	115,105	84,411
46	RATE OF RETURN (LN 43 / RBX)		PRRTRP	7.56	5.69
47	CLASS RATE IN % OF TOTAL		PRCLRT	79.2	59.7

**PENNSYLVANIA POWER & LIGHT COMPANY**

**EXHIBIT JMK 1**

**COST ALLOCATION STUDY - APPROVED RATES**

**FUTURE TEST YEAR ENDED SEPTEMBER 30, 1995**

This section consists of three parts. Part I shows the assignment of the costs to Bulk Power Capacity and Energy Agreements. Part II shows the assignment of the net system costs to other Federal jurisdictional wholesale customers supplied on a system cost basis. Part III shows the allocations to PUC rate classes of the Pennsylvania jurisdictional costs, comparisons with associated revenues, and a calculation of the resulting returns and rates of return on allocated rate base. The outputs of each part form the inputs to each succeeding part. Allocators are summarized at the end of each part as developed in Section B. Basic input cost data are provided from Exhibit Future 1. Functionalized input data are developed in Section A.

**SECTION III**

**PART I**

**ASSIGNMENT TO BULK POWER CAPACITY AND ENERGY  
AGREEMENTS**

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 RATE BASE ITEMS

PART 1

ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

	INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1 ELECTRIC PLANT IN SERVICE									
2 PRODUCTION PLANT									
3 NUCLEAR	Q07	A1B	P07	JMK 1	4,068,284	0	455,038	268,506	3,344,740
4 WHOLLY-OWNED COAL	Q08	A1C	P08	JMK 1	1,491,002	51,022	166,769	0	1,273,211
5 OTHER NON-NUCLEAR	Q09	A1CC	P09	JMK 1	725,159	0	81,109	0	644,050
6 TOTAL PRODUCTION PLANT			P10		6,284,445	51,022	702,916	268,506	5,262,001
7 TRANSMISSION PLANT									
8 500/230 KV	Q15	A1D	P15	JMK 1	347,314	5,303	38,848	5,425	297,738
9 138/69 KV	Q16	A1D	P16	JMK 1	99,679	1,522	11,149	1,557	85,451
10 TOTAL TRANSMISSION PLANT			P20		446,993	6,825	49,997	6,982	383,189
11 DISTRIBUTION PLANT									
12 SUBSTATIONS									
13 GENERATION STEP-UP	Q26	A1A	P26	JMK 1	6,491	0	0	0	6,491
14 138/69 KV	Q27	A1A	P27	JMK 1	76,358	0	0	0	76,358
15 PRIMARY	Q28	A1A	P28	JMK 1	257,050	0	0	0	257,050
16 SECONDARY	Q29	A1A	P29	JMK 1	5,392	0	0	0	5,392
17 TOTAL SUBSTATIONS			PSS		345,291	0	0	0	345,291
18 OVERHEAD LINES									
19 138/69 KV	Q31	A1A	P31	JMK 1	307,784	0	0	0	307,784
20 PRIMARY	Q32	A1A	P32	JMK 1	254,573	0	0	0	254,573
21 SECONDARY									
22 DEMAND COMPONENT	Q33D	A1A	P33D	JMK 1	280,628	0	0	0	280,628
23 CUSTOMER COMPONENT	Q33C	A1A	P33C	JMK 1	345,237	0	0	0	345,237
24 STREET LIGHTING	Q34	A1A	P34	JMK 1	31,788	0	0	0	31,788
25 TOTAL OVERHEAD LINES			POL		1,220,010	0	0	0	1,220,010
26 UNDERGROUND LINES									
27 138/69 KV	Q35	A1A	P35	JMK 1	10,471	0	0	0	10,471
28 PRIMARY	Q36	A1A	P36	JMK 1	36,128	0	0	0	36,128
29 SECONDARY									
30 DEMAND COMPONENT	Q37D	A1A	P37D	JMK 1	81,697	0	0	0	81,697
31 CUSTOMER COMPONENT	Q37C	A1A	P37C	JMK 1	136,336	0	0	0	136,336
32 TOTAL UNDERGROUND LINES			PUG		264,632	0	0	0	264,632
33 LINE TRANSFORMERS									
34 DEMAND COMPONENT	Q38D	A1A	P38D	JMK 1	128,470	0	0	0	128,470
35 CUSTOMER COMPONENT	Q38C	A1A	P38C	JMK 1	166,524	0	0	0	166,524
36 TOTAL LINE TRANSFORMERS			PLT		294,994	0	0	0	294,994
37 SERVICES									
38 DEMAND COMPONENT	Q39D	A1A	P39D	JMK 1	25,029	0	0	0	25,029
39 CUSTOMER COMPONENT	Q39C	A1A	P39C	JMK 1	270,128	0	0	0	270,128
40 TOTAL SERVICES			PSV		295,157	0	0	0	295,157
41 METERS	Q43	A1A	P43	JMK 1	83,147	0	0	0	83,147
42 AREA LIGHTING FIXTURES	Q44	A1A	P44	JMK 1	3,897	0	0	0	3,897
43 STREET LIGHTING	Q46	A1A	P46	JMK 1	48,886	0	0	0	48,886
44 TOTAL DISTRIBUTION PLANT			P30		2,556,014	0	0	0	2,556,014
45 DEMAND COMPONENT			P30D		1,470,071	0	0	0	1,470,071
46 CUSTOMER COMPONENT			P30C		1,085,943	0	0	0	1,085,943
47 TOTAL GENERAL PLANT	Q88	K433	P88	JMK 1	298,117	2,607	22,972	6,432	266,106
48 DEMAND COMPONENT			P88D		237,883	2,607	22,972	6,432	205,872
49 CUSTOMER COMPONENT			P88C		60,234	0	0	0	60,234
50 TOTAL INTANGIBLE PLANT	Q95	K433	P95	JMK 1	21,903	192	1,687	473	19,551
51 DEMAND COMPONENT			P95D		17,478	192	1,687	473	15,126
52 CUSTOMER COMPONENT			P95C		4,425	0	0	0	4,425
53 TOTAL ELECTRIC PLANT IN SVC			P98		9,607,472	60,646	777,572	282,393	8,486,861
54 IL CAPACITY VALUE EFFECT	CREDIT				0	0	0	0	0
55 TOTAL ADJUSTED ELECTRIC PLT			POST		9,607,472	60,646	777,572	282,393	8,486,861

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 RATE BASE ITEMS

PART 1

\$1,000  
 ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

	INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
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PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 RATE BASE ITEMS

PART 1

\$1,000  
 ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

	INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1	TOTAL NET ELECTRIC PLANT		P01		6,746,901	37,340	559,365	223,629	5,926,567
2	DEMAND COMPONENT		P01D		6,013,229	37,340	559,365	223,629	5,192,895
3	CUSTOMER COMPONENT		P01C		733,672	0	0	0	733,672
4	NET PLANT NUCLEAR		P01N		3,248,162	0	363,307	214,378	2,670,477
5	TOTAL ELECTRIC PLANT IN SVC		P00		9,607,472	60,646	777,572	282,393	8,486,861
6	DEMAND COMPONENT		P00D		8,456,870	60,646	777,572	282,393	7,336,259
7	CUSTOMER COMPONENT		P00C		1,150,602	0	0	0	1,150,602
8	ELEC PLT NUCLEAR		P00N		4,068,284	0	455,038	268,506	3,344,740
9	ELEC PLT NON-NUCLEAR		P000		5,539,188	60,646	322,534	13,887	5,142,121
10	DEMAND COMPONENT		P000D		4,388,586	60,646	322,534	13,887	3,991,519
11	CUSTOMER COMPONENT		P000C		1,150,602	0	0	0	1,150,602
12	ELEC PLANT LESS P07,08		P0000		4,048,186	9,624	155,765	13,887	3,868,910
13	DEMAND COMPONENT		P0000D		2,897,584	9,624	155,765	13,887	2,718,308
14	CUSTOMER COMPONENT		P0000C		1,150,602	0	0	0	1,150,602
15	TOTAL PROD/TRANS/DIST PLANT		AT1		9,287,452	57,847	752,913	275,488	8,201,204
16	DEMAND COMPONENT		AT1D		8,201,509	57,847	752,913	275,488	7,115,261
17	CUSTOMER COMPONENT		AT1C		1,085,943	0	0	0	1,085,943
18	TOTAL TRANS/DIST PLANT		AT2		3,003,007	6,825	49,997	6,982	2,939,203
19	DEMAND COMPONENT		AT2D		1,917,064	6,825	49,997	6,982	1,853,260
20	CUSTOMER COMPONENT		AT2C		1,085,943	0	0	0	1,085,943
21	DEPREC RES NUCLEAR		A00N		820,122	0	91,731	54,128	674,263
22	DEPREC RES NON-NUCL		A000		2,040,449	23,306	126,476	4,636	1,886,031
23	DEMAND COMPONENT		A000D		1,623,519	23,306	126,476	4,636	1,469,101
24	CUSTOMER COMPONENT		A000C		416,930	0	0	0	416,930
25	GENERAL PLANT ALLOCATOR		K433		221,822	1,940	17,093	4,786	198,003
26	DEMAND COMPONENT		K433D		177,003	1,940	17,093	4,786	153,184
27	CUSTOMER COMPONENT		K433C		44,819	0	0	0	44,819
28	TOTAL W & S ALLOCATOR		K939		262,978	2,299	20,265	5,674	234,740
29	DEMAND COMPONENT		K939D		146,412	1,253	13,170	3,954	128,035
30	ENERGY COMPONENT		K939E		63,432	1,046	7,095	1,720	53,571
31	CUSTOMER COMPONENT		K939C		53,134	0	0	0	53,134
32	EXCLUDING ADMIN & GENERAL		K929		221,822	1,939	17,094	4,786	198,003
33	DEMAND COMPONENT		K929D		123,498	1,057	11,109	3,335	107,997
34	ENERGY COMPONENT		K929E		53,505	882	5,985	1,451	45,187
35	CUSTOMER COMPONENT		K929C		44,819	0	0	0	44,819

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 RATE BASE ITEMS

PART 1

\$1,000  
 ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

	INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT	
1	SUBTRACTIVE ADJUSTMENTS									
2	ACCUM DEFERRED INCOME TAXES									
3	TEST POWER SUSQUEHANNA	TC18	A1B	DF18	SCHED C-6	-16,852	0	-1,885	-1,112	-13,855
4	ACCEL AMORTIZATION PROPER	TC40A	A1C	DF40A	SCHED C-6	456	16	51	0	389
5	CLASS LIFE SYSTEM	TC42A	P000	DF42A	SCHED C-6	39,195	429	2,282	99	36,385
6	DEMAND COMPONENT			DF42AD		31,053	429	2,282	99	28,243
7	CUSTOMER COMPONENT			DF42AC		8,142	0	0	0	8,142
8	COST OF REMOVAL	TC42B	P000	DF42B	SCHED C-6	4,931	54	287	12	4,578
9	DEMAND COMPONENT			DF42BD		3,907	54	287	12	3,554
10	CUSTOMER COMPONENT			DF42BC		1,024	0	0	0	1,024
11	TEST FUEL MARTINS CREEK	TC44	A1CC	DF44	SCHED C-6	2,909	0	325	0	2,584
12	ACRS AND MACRS									
13	WHOLLY-OWNED COAL PROP	TC46A	P08	DF46A	SCHED C-6	62,660	2,144	7,009	0	53,507
14	NUCLEAR PROPERTY	TC46B	P07	DF46B	SCHED C-6	837,298	0	93,652	55,261	688,385
15	NUCLEAR FUEL	TC46C	A1B	DF46C	SCHED C-6	7,929	0	887	523	6,519
16	OTHER NON-NUCLEAR PROP	TC46D	P0000	DF46D	SCHED C-6	168,986	402	6,502	580	161,502
17	DEMAND COMPONENT			DF46DD		120,956	402	6,502	580	113,472
18	CUSTOMER COMPONENT			DF46DC		48,030	0	0	0	48,030
19	TOTAL ACRS AND MACRS			DF46T		1,076,873	2,546	108,050	56,364	909,913
20	TOTAL ACCUM DEFERRED INC TAX			DFT		1,107,512	3,045	109,110	55,363	939,994
21	DEMAND COMPONENT			DFTD		1,056,330	3,045	109,783	55,952	887,550
22	ENERGY COMPONENT			DFTE		-6,014	0	-673	-589	-4,752
23	CUSTOMER COMPONENT			DFTC		57,196	0	0	0	57,196
24	CUSTOMER ADVANCES	AC	A1A	CA00	SCHED C-1	40	0	0	0	40
25	CUSTOMER DEPOSITS	AD	A1A	DA00	SCHED C-1	1,106	0	0	0	1,106
26	TOTAL SUBTRACTIVE ADJUSTMENTS			PLDED		1,108,658	3,045	109,110	55,363	941,140
27	DEMAND COMPONENT			PLDEDD		1,056,330	3,045	109,783	55,952	887,550
28	ENERGY COMPONENT			PLDEDE		-6,014	0	-673	-589	-4,752
29	CUSTOMER COMPONENT			PLDEDC		58,342	0	0	0	58,342

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 RATE BASE ITEMS

PART 1

\$1,000  
 ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

	INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1	ADDITIVE ADJUSTMENTS								
2	PLANT HELD FOR FUTURE USE								
3	QF10	A1C	PF10		0	0	0	0	0
4	QF11	A1CC	PF11		0	0	0	0	0
5	QF20	A1D	PF20		0	0	0	0	0
6	DISTRIBUTION PLANT								
7	QF31	A1A	PF31		0	0	0	0	0
8	QF32	A1A	PF32		0	0	0	0	0
9	QF33	P30	PF33		0	0	0	0	0
10	DEMAND COMPONENT								
11	CUSTOMER COMPONENT								
12	TOTAL DISTRIBUTION PLANT								
13	QF88	K433	PF88		0	0	0	0	0
14	DEMAND COMPONENT								
15	CUSTOMER COMPONENT								
16	TOTAL PLANT FUTURE USE								
17	POLLUTION CONTROL PROJECTS								
18	IPCA	A1B	PCAO	SCHED C-1	0	0	0	0	0
19	IPCB	A1C	PCBO	SCHED C-1	6,603	226	739	0	5,638
20	IPCC	A1CC	PCCO	SCHED C-1	8,257	0	924	0	7,333
21	TOTAL POLLUTION CONTROL								
22	TOTAL ADDITIVE ADJUSTMENTS								
23	DEMAND COMPONENT								
24	CUSTOMER COMPONENT								
25	TOTAL NET ORIG COST RATE BASE								
26	DEMAND COMPONENT								
27	ENERGY COMPONENT								
28	CUSTOMER COMPONENT								
29	WORKING CAPITAL								
30	FUEL INVENTORY								
31	M10A	A1C	W10A		76,413	2,615	8,547	0	65,251
32	M10B	A1CC	W10B		30,665	0	3,430	0	27,235
33	M10C	A1B	W10C		0	0	0	0	0
34	TOTAL FUEL								
35	PLANT MATERIALS & SUPPLIES								
36	PRODUCTION								
37	M11A	A1B	W11A		39,675	0	4,438	2,618	32,619
38	M11B	A1C	W11B		43,307	1,482	4,844	0	36,981
39	M11C	A1CC	W11C		14,341	0	1,604	0	12,737
40	TOTAL PRODUCTION								
41	M14	AT2	W14		97,323	1,482	10,886	2,618	82,337
42	TRANS/DIST								
43	DEMAND COMPONENT								
44	CUSTOMER COMPONENT								
45	TOTAL PLANT M & S								
46	TOTAL FUEL AND M & S								
47	DEMAND COMPONENT								
48	ENERGY COMPONENT								
49	CUSTOMER COMPONENT								
50	CASH	WCAP	WCA	REVISED-4	17,683	235	1,434	247	15,767
51	WORKING CASH O & M								
52	DEMAND COMPONENT								
53	ENERGY COMPONENT								
54	CUSTOMER COMPONENT								

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 RATE BASE ITEMS

PART 1

\$1,000  
 ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

	INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1	WORKING CAPITAL CONTINUED								
2	WORKING CASH CONTINUED								
3	PREPAYMENTS								
4	INSURANCE								
5	NUCLEAR PRODUCTION	MCPA	A1B	WCPIA SCHED C-4	2,264	0	253	150	1,861
6	WHOLLY-OWNED COAL PROD	MCPB	A1C	WCPIB SCHED C-4	1,907	65	214	0	1,628
7	OTHER NON-NUCLEAR PROD	MCPC	A1CC	WCPIC SCHED C-4	988	0	111	0	877
8	OTHER PROPERTY	MCPD	AT2	WCPID SCHED C-4	389	1	6	1	381
9	DEMAND COMPONENT			WCPIDD	248	1	6	1	240
10	CUSTOMER COMPONENT			WCPIDC	141	0	0	0	141
11	TOTAL PREPAID INSURANCE			WCPIIT	5,548	66	584	151	4,747
12	RENTS	MCPR	AT2	WCPR	0	0	0	0	0
13	DEMAND COMPONENT			WCPRD	0	0	0	0	0
14	CUSTOMER COMPONENT			WCPRC	0	0	0	0	0
15	NRC FEE	MCPF	P01N	WC PF SCHED C-4	172	0	19	12	141
16	POSTAGE	MCPO	K433	WCPO SCHED C-4	156	1	12	4	139
17	DEMAND COMPONENT			WCPOD	125	1	12	4	108
18	CUSTOMER COMPONENT			WCPOC	31	0	0	0	31
19	PPUC ANNUAL ASSESS	MCPRE	A1A	WC PRE REVISED-4	1,782	0	0	0	1,782
20	DEMAND COMPONENT			WC PRED	972	0	0	0	972
21	ENERGY COMPONENT			WC PREE	407	0	0	0	407
22	CUSTOMER COMPONENT			WC PREC	403	0	0	0	403
23	MISCELLANEOUS	MCPM	K939	WC PM SCHED C-4	6,758	59	521	146	6,032
24	DEMAND COMPONENT			WC PMD	3,763	32	339	101	3,291
25	ENERGY COMPONENT			WC PME	1,630	27	182	45	1,376
26	CUSTOMER COMPONENT			WC PMC	1,365	0	0	0	1,365
27	TOTAL PREPAYMENTS			WCPT	14,416	126	1,136	313	12,841
28	ACCRUED TAXES	MCT	WCAP	WC T REVISED-4	-190	-3	-15	-3	-169
29	DEMAND COMPONENT			WC TD	-50	-1	-5	-1	-43
30	ENERGY COMPONENT			WC TE	-124	-2	-10	-2	-110
31	CUSTOMER COMPONENT			WC TC	-16	0	0	0	-16
32	SEMI ANNUAL INTEREST & PREFERRED DIVIDEND PAYMENTS								
33	SEMI ANNUAL INTEREST	AES	WCAP	EAS ADJUSTED	-31,072	-414	-2,518	-434	-27,706
34	DEMAND COMPONENT			EASD	-8,148	-90	-859	-247	-6,952
35	ENERGY COMPONENT			EASE	-20,299	-324	-1,659	-187	-18,129
36	CUSTOMER COMPONENT			EASC	-2,625	0	0	0	-2,625
37	PREFERRED DIVIDEND PAYMENT	AFS	WCAP	FAS SCHED C-4	-837	-11	-68	-12	-746
38	DEMAND COMPONENT			FASD	-220	-2	-24	-6	-188
39	ENERGY COMPONENT			FASE	-547	-9	-44	-6	-488
40	CUSTOMER COMPONENT			FASC	-71	0	0	0	-71
41	TOT INT & PREF DIV PAYMENTS			EAFAT	-31,909	-425	-2,586	-446	-28,452
42									
43	WORKING CASH ADJUSTMENT	PUCP			-63	0	0	0	-63
44	TOTAL WORKING CASH			CWC	-63	-67	-31	111	-76
45	DEMAND COMPONENT			WC CD	6,595	57	556	153	5,829
46	ENERGY COMPONENT			WC CE	-7,381	-124	-587	-42	-6,628
47	CUSTOMER COMPONENT			WC CC	723	0	0	0	723
48	TOTAL WORKING CAPITAL			WOO	226,634	4,081	23,203	2,781	196,569
49	DEMAND COMPONENT			WOOD	118,151	1,590	11,813	2,823	101,925
50	ENERGY COMPONENT			WOOE	99,697	2,491	11,390	-42	85,858
51	CUSTOMER COMPONENT			WOOO	8,786	0	0	0	8,786
52	TOTAL RATE BASE			RBX	5,879,737	38,602	475,121	171,047	5,194,967
53	DEMAND COMPONENT			RBXD	5,089,910	36,111	463,058	170,500	4,420,241
54	ENERGY COMPONENT			RBXE	105,711	2,491	12,063	547	90,610
55	CUSTOMER COMPONENT			RBXC	684,116	0	0	0	684,116

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES

PART 1

\$1,000  
 ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

	INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1	OPERATION & MAINTENANCE EXPENSES								
2	PRODUCTION								
3	FUEL								
4	NUCLEAR	G01A	A1B	EE01A SCHED B-5	74,210	0	8,300	4,898	61,012
5	WHOLLY-OWNED COAL	G01B	A1C	EE01B SCHED B-5	354,015	12,114	39,597	0	302,304
6	OTHER NON-NUCLEAR	G01C	A1CC	EE01C SCHED B-5	97,664	0	10,924	0	86,740
7	TOTAL FUEL			EE01T	525,889	12,114	58,821	4,898	450,056
8	POWER PURCHASES								
9	OTHER UTILITIES	G04E	A1A	EE04E SCHED D-3	20,186	0	0	0	20,186
10	NON-UTILITY GENER	G05E	A1A	EE05E SCHED D-3	229,157	0	0	0	229,157
11	SAFE HARBOR	G06D	A1A	EE06D SCHED D-3	9,845	0	0	0	9,845
12	PJM INTERCHANGE	G07E	A1A	EE07E SCHED D-3	3,989	0	0	0	3,989
13	BORDERLINE-DEMAND	G08D	A1A	EE08D SCHED D-3	6	0	0	0	6
14	BORDERLINE-ENERGY	G08E	A1A	EE08E SCHED D-3	113	0	0	0	113
15	TOTAL POWER PURCHASES			EE09	263,296	0	0	0	263,296
16	DEMAND COMPONENT			EE09D	9,851	0	0	0	9,851
17	ENERGY COMPONENT			EE09E	253,445	0	0	0	253,445
18	INSTALLED CAPACITY PAYMENTS	G12	A1A	EE12 JMK 1	0	0	0	0	0
19	NUCLEAR DECOMMISSIONING	G13	A1B	EE13 JMK 1	7,125	0	797	470	5,858
20	FOSSIL FUEL HANDLING								
21	WHOLLY-OWNED COAL	G02A	A1C	EE02A SCHED B-5	17,415	596	1,948	0	14,871
22	OTHER NON-NUCLEAR	G02B	A1CC	EE02B SCHED B-5	6,742	0	754	0	5,988
23	TOTAL FUEL HANDLING			EE02	24,157	596	2,702	0	20,859
24	ENERGY TRUST								
25	FINANCING, OTHER	G03	A1B	EE03 SCHED B-5	6,841	0	765	452	5,624
26	OTHER PRODUCTION								
27	NUCLEAR								
28	DEMAND COMPONENT	G17AD	A1B	EE17AD JMK 1	110,261	0	12,333	7,277	90,651
29	ENERGY COMPONENT	G17AE	A1B	EE17AE JMK 1	42,629	0	4,768	2,814	35,047
30	TOTAL NUCLEAR			EE17A	152,890	0	17,101	10,091	125,698
31	WHOLLY-OWNED COAL								
32	DEMAND COMPONENT	G17BD	A1C	EE17BD JMK 1	44,216	1,513	4,946	0	37,757
33	ENERGY COMPONENT	G17BE	A1C	EE17BE JMK 1	69,637	2,383	7,789	0	59,465
34	TOTAL WHOLLY-OWNED COAL			EE17B	113,853	3,896	12,735	0	97,222
35	OTHER NON-NUCLEAR								
36	DEMAND COMPONENT	G17CD	A1CC	EE17CD JMK 1	46,852	0	5,240	0	41,612
37	ENERGY COMPONENT	G17CE	A1CC	EE17CE JMK 1	15,469	0	1,730	0	13,739
38	TOTAL OTHER NON-NUCLEAR			EE17C	62,321	0	6,970	0	55,351
39	TOTAL OTHER PRODUCTION			EE17T	329,064	3,896	36,806	10,091	278,271
40	DEMAND COMPONENT			EE17TD	201,329	1,513	22,519	7,277	170,020
41	ENERGY COMPONENT			EE17TE	127,735	2,383	14,287	2,814	108,251
42	TOTAL PRODUCTION			EE10	1,156,372	16,606	99,891	15,911	1,023,964
43	DEMAND COMPONENT			EE10D	218,305	1,513	23,316	7,747	185,729
44	ENERGY COMPONENT			EE10E	938,067	15,093	76,575	8,164	838,235
45	TRANSMISSION	G20	P20	EE20 JMK 1	12,819	196	1,434	200	10,989

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES

PART 1

\$1,000  
 ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

	INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1	OPERATION & MAINTENANCE EXPENSES CONTINUED								
2	DISTRIBUTION								
3	SUBSTATIONS								
4	GENERATION STEP-UP	G26	A1A	EE26 JMK 1	238	0	0	0	238
5	138/69 KV	G27	A1A	EE27 JMK 1	2,806	0	0	0	2,806
6	PRIMARY	G28	A1A	EE28 JMK 1	9,446	0	0	0	9,446
7	SECONDARY	G29	A1A	EE29 JMK 1	198	0	0	0	198
8	TOTAL SUBSTATIONS			EESS	12,688	0	0	0	12,688
9	OVERHEAD LINES								
10	138/69 KV	G31	A1A	EE31 JMK 1	9,580	0	0	0	9,580
11	PRIMARY	G32	A1A	EE32 JMK 1	7,932	0	0	0	7,932
12	SECONDARY								
13	DEMAND COMPONENT	G33D	A1A	EE33D JMK 1	8,773	0	0	0	8,773
14	CUSTOMER COMPONENT	G33C	A1A	EE33C JMK 1	10,738	0	0	0	10,738
15	STREET LIGHTING	G34	A1A	EE34 JMK 1	1,004	0	0	0	1,004
16	TOTAL OVERHEAD LINES			EEOL	38,027	0	0	0	38,027
17	UNDERGROUND LINES								
18	138/69 KV	G35	A1A	EE35 JMK 1	144	0	0	0	144
19	PRIMARY	G36	A1A	EE36 JMK 1	494	0	0	0	494
20	SECONDARY								
21	DEMAND COMPONENT	G37D	A1A	EE37D JMK 1	1,118	0	0	0	1,118
22	CUSTOMER COMPONENT	G37C	A1A	EE37C JMK 1	1,866	0	0	0	1,866
23	TOTAL UNDERGROUND LINES			EEUG	3,622	0	0	0	3,622
24	LINE TRANSFORMERS								
25	DEMAND COMPONENT	G38D	A1A	EE38D JMK 1	2,123	0	0	0	2,123
26	CUSTOMER COMPONENT	G38C	A1A	EE38C JMK 1	2,751	0	0	0	2,751
27	TOTAL LINE TRANSFORMERS			EELT	4,874	0	0	0	4,874
28	SERVICES								
29	DEMAND COMPONENT	G39D	A1A	EE39D JMK 1	425	0	0	0	425
30	CUSTOMER COMPONENT	G39C	A1A	EE39C JMK 1	4,582	0	0	0	4,582
31	TOTAL SERVICES			EESV	5,007	0	0	0	5,007
32	MISC DIST EXPENSE & RENTS	G42	A1A	EE42 JMK 1	12,438	0	0	0	12,438
33	DEMAND COMPONENT								
34	CUSTOMER COMPONENT			EE42D	7,154	0	0	0	7,154
35	METERS	G43	A1A	EE43 JMK 1	5,284	0	0	0	5,284
36	STREET LIGHTING	G46	A1A	EE46 JMK 1	10,543	0	0	0	10,543
37	CUSTOMER INSTALLATIONS	G47	A1A	EE47 JMK 1	2,549	0	0	0	2,549
38	TOTAL DISTRIBUTION			EE30	4,051	0	0	0	4,051
39	DEMAND COMPONENT								
40	CUSTOMER COMPONENT			EE30D	93,799	0	0	0	93,799
				EE30C	50,431	0	0	0	50,431
				EE30C	43,368	0	0	0	43,368
41	CUSTOMER ACCOUNTS								
42	METER READING	G50	A1A	EE50 JMK 1	9,378	0	0	0	9,378
43	UNCOLLECTIBLE	G51	A1A	EE51 JMK 1	16,932	0	0	0	16,932
44	OTHER	G55	A1A	EE55 JMK 1	25,674	0	0	0	25,674
45	TOTAL CUSTOMER ACCTS			EE56	51,984	0	0	0	51,984
46	CUST SERVICE & INFORMATION	G60	A1A	EE60 JMK 1	18,067	0	0	0	18,067
47	SALES	G65	A1A	EE65 JMK 1	4,959	0	0	0	4,959
48	ADMINISTRATIVE & GENERAL EXPENSES								
49	PPUC REGULATORY	G70	A1A	EE70 JMK 1	4,218	0	0	0	4,218
50	DEMAND COMPONENT			EE70D	2,301	0	0	0	2,301
51	ENERGY COMPONENT			EE70E	963	0	0	0	963
52	CUSTOMER COMPONENT			EE70C	955	0	0	0	955

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES

PART 1

\$1,000  
 ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

	INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1	OPERATION & MAINTENANCE EXPENSES CONTINUED								
2	FERC REGULATORY	G71	A1A	EE71 JMK 1	701	0	0	0	701
3	DEMAND COMPONENT			EE71D	382	0	0	0	382
4	ENERGY COMPONENT			EE71E	160	0	0	0	160
5	CUSTOMER COMPONENT			EE71C	159	0	0	0	159
6	PROPERTY INSURANCE								
7	NUCLEAR PRODUCTION	G72A	A1B	EE72A JMK 1	5,827	0	652	384	4,791
8	WHOLLY-OWNED COAL PROD	G72B	A1C	EE72B JMK 1	1,766	60	198	0	1,508
9	OTHER NON-NUCLEAR PROD	G72C	A1CC	EE72C JMK 1	915	0	102	0	813
10	OTHER PROPERTY	G72D	AT2	EE72D JMK 1	360	1	6	1	352
11	DEMAND COMPONENT			EE72DD	230	1	6	1	222
12	CUSTOMER COMPONENT			EE72DC	130	0	0	0	130
13	TOTAL PROPERTY INSURANCE			EE72T	8,868	61	958	385	7,464
14	EMPLOYEE BENEFITS	G73	K939	EE73 JMK 1	66,373	580	5,115	1,432	59,246
15	DEMAND COMPONENT			EE73D	36,953	316	3,324	998	32,315
16	ENERGY COMPONENT			EE73E	16,010	264	1,791	434	13,521
17	CUSTOMER COMPONENT			EE73C	13,411	0	0	0	13,411
18	OTHER A & G	G75	K929	EE75 JMK 1	93,166	814	7,180	2,010	83,162
19	DEMAND COMPONENT			EE75D	51,870	444	4,666	1,400	45,360
20	ENERGY COMPONENT			EE75E	22,472	370	2,514	610	18,978
21	CUSTOMER COMPONENT			EE75C	18,824	0	0	0	18,824
22	TOT ADMIN & GENERAL EXPENSES			EE79	173,326	1,455	13,253	3,827	154,791
23	DEMAND COMPONENT			EE79D	100,244	821	8,948	2,784	87,691
24	ENERGY COMPONENT			EE79E	39,604	634	4,305	1,043	33,622
25	CUSTOMER COMPONENT			EE79C	33,478	0	0	0	33,478
26	TOTAL O & M BEFORE ADJUST			EE80	1,511,326	18,257	114,578	19,938	1,358,553
27	DEMAND COMPONENT			EE80D	386,757	2,530	33,698	10,731	339,798
28	ENERGY COMPONENT			EE80E	977,671	15,727	80,880	9,207	871,857
29	CUSTOMER COMPONENT			EE80C	146,897	0	0	0	146,897
30	ADJUSTMENTS TO O & M EXPENSES								
31	W/O COAL & OTHER SALES	G81A	A1C	EE81A SCHED D-2	1,062	36	119	0	907
32	PJM & OTHER UTILITY PURCH	G81B	A1A	EE81B SCHED D-2	9,817	0	0	0	9,817
33	TOTAL ENERGY COST ADJUST			EE81	10,879	36	119	0	10,724
34	WAGE EXPENSE	G82	K939	EE82 SCHED D-2	-671	-6	-52	-14	-599
35	EMPLOYEE BENEFITS EXPENSE	G83	K939	EE83 REVISED-2	-3,827	-33	-295	-83	-3,416
36	RATE CASE EXPENSE	G84	A1A	EE84 SCHED D-2	-745	0	0	0	-745
37	LAND MGT/RECREATIONAL FACIL	G85	A1C	EE85 SCHED D-2	-533	-18	-60	0	-455
38	INTEREST ON CUST DEPOSITS	G86	A1A	EE86 REVISED-2	64	0	0	0	64
39	VOLUNTARY EARLY RETIREMENT	G87	K939	EE87 REVISED-2	-12,742	-111	-982	-275	-11,374
40	DECOMMISSIONING SSES	G88	A1B	EE88 SCHED D-2	22,916	0	2,563	1,513	18,840
41	DECOMMISSIONING FOSSIL PLTS	G89	A1C	EE89 REVISED-2	55,570	1,902	6,215	0	47,453
42	MANAGEMENT AUDIT COSTS	G90	A1A	EE90 SCHED D-2	182	0	0	0	182
43	AMORT OF WINDOW DEFERRAL	G91	A1A	EE91 REVISED-2	3,922	0	0	0	3,922
44	SOCIAL PROGRAMS	G92	A1A	EE92 SCHED D-2	3,530	0	0	0	3,530
45	ENVIRONMENTAL REMEDIATION	G93	A1C	EE93 SCHED D-2	1,350	46	151	0	1,153
46	TOTAL ADJUSTMENTS			EE99	79,895	1,816	7,659	1,141	69,279
47	DEMAND COMPONENT			EE99D	74,906	1,848	8,006	1,253	63,799
48	ENERGY COMPONENT			EE99E	7,568	-32	-347	-112	8,059
49	CUSTOMER COMPONENT			EE99C	-2,579	0	0	0	-2,579
50	TOTAL OPER & MAINT EXPENSES			EE00	1,591,221	20,073	122,237	21,079	1,427,832
51	DEMAND COMPONENT			EE00D	461,664	4,378	41,704	11,984	403,598
52	ENERGY COMPONENT			EE00E	985,239	15,695	80,533	9,095	879,916
53	CUSTOMER COMPONENT			EE00C	144,318	0	0	0	144,318

FUTURE TEST YEAR COST ALLOCATION  
 COMPANY AND PPUC ADJUSTMENTS FOR COMPLIANCE FILING

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES

PART 1

\$1,000  
 ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

	INPUT	ALLOC	OUTPUT	COST DATA	TOT ELECTRIC	ATLANTIC	JCP&L	BG&E	NET ELECTRIC
				REFERENCE	DEPARTMENT	CITY			DEPARTMENT
1	PPUC ADJUSTMENTS FOR COMPLIANCE FILING								
2	BENEFIT SAVINGS/EMPLOYEE RED PUCA				-171	0	0	0	-171
3	SUSQ 1 EARLY WINDOW DEFERRAL PUCB				-2,035	0	0	0	-2,035
4	ENVIRONMENTAL REMEDIATION PUC	PUC			-326	0	0	0	-326
5	UNCOLLECTIBLE ACCOUNTS PUCD	PUCD			-1,364	0	0	0	-1,364
6	RATE CASE EXPENSE PUC	PUC			-373	0	0	0	-373
7	NUCLEAR DECOMMISSIONING PUCF	PUCF			-14,109	0	0	0	-14,109
8	FOSSIL DECOMMISSIONING PUCG	PUCG			-45,284	0	0	0	-45,284
9	SOCIAL PROGRAMS PUCH	PUCH			-2,500	0	0	0	-2,500
10	TOTAL OPER & MAINT EXPENSES				1,525,059	20,073	122,237	21,079	1,361,670
11	DEMAND COMPONENT		EE00		395,502	4,378	41,704	11,984	337,436
12	ENERGY COMPONENT		EE0E		985,239	15,695	80,533	9,095	879,916
13	CUSTOMER COMPONENT		EE0C		144,318	0	0	0	144,318

FUTURE TEST YEAR COST ALLOCATION  
 COMPANY AND PPUC ADJUSTMENTS FOR COMPLIANCE FILING

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES

PART 1

\$1,000  
 ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

	INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1 DEPRECIATION EXPENSE									
2 PRODUCTION									
3 NUCLEAR	GD07	A1B	ED07	JMK 1	187,579	0	20,981	12,380	154,218
4 WHOLLY-OWNED COAL	GD08	A1C	ED08	JMK 1	76,623	2,622	8,570	0	65,431
5 OTHER NON-NUCLEAR	GD09	A1CC	ED09	JMK 1	25,946	0	2,902	0	23,044
6 TOTAL PRODUCTION			ED10		290,148	2,622	32,453	12,380	242,693
7 TRANSMISSION									
8 500/138 KV	GD15	A1D	ED15	JMK 1	7,365	112	824	115	6,314
9 138/69 KV	GD16	A1D	ED16	JMK 1	2,114	32	237	33	1,812
10 TOTAL TRANSMISSION			ED20		9,479	144	1,061	148	8,126
11 DISTRIBUTION									
12 SUBSTATIONS									
13 GENERATION STEP-UP	GD26	A1A	ED26	JMK 1	119	0	0	0	119
14 138/69 KV	GD27	A1A	ED27	JMK 1	1,356	0	0	0	1,356
15 PRIMARY	GD28	A1A	ED28	JMK 1	4,548	0	0	0	4,548
16 SECONDARY	GD29	A1A	ED29	JMK 1	97	0	0	0	97
17 TOTAL SUBSTATIONS			EDSS		6,120	0	0	0	6,120
18 OVERHEAD LINES									
19 138/69 KV	GD31	A1A	ED31	JMK 1	7,664	0	0	0	7,664
20 PRIMARY	GD32	A1A	ED32	JMK 1	6,808	0	0	0	6,808
21 SECONDARY									
22 DEMAND COMPONENT	GD33D	A1A	ED33D	JMK 1	7,229	0	0	0	7,229
23 CUSTOMER COMPONENT	GD33C	A1A	ED33C	JMK 1	9,415	0	0	0	9,415
24 STREET LIGHTING	GD34	A1A	ED34	JMK 1	726	0	0	0	726
25 TOTAL OVERHEAD LINES			EDOL		31,842	0	0	0	31,842
26 UNDERGROUND LINES									
27 138/69 KV	GD35	A1A	ED35	JMK 1	361	0	0	0	361
28 PRIMARY	GD36	A1A	ED36	JMK 1	1,299	0	0	0	1,299
29 SECONDARY									
30 DEMAND COMPONENT	GD37D	A1A	ED37D	JMK 1	2,909	0	0	0	2,909
31 CUSTOMER COMPONENT	GD37C	A1A	ED37C	JMK 1	4,856	0	0	0	4,856
32 TOTAL UNDERGROUND LINES			EDUG		9,425	0	0	0	9,425
33 LINE TRANSFORMERS									
34 DEMAND COMPONENT	GD38D	A1A	ED38D	JMK 1	3,415	0	0	0	3,415
35 CUSTOMER COMPONENT	GD38C	A1A	ED38C	JMK 1	4,427	0	0	0	4,427
36 TOTAL LINE TRANSFORMERS			EDLT		7,842	0	0	0	7,842
37 SERVICES									
38 DEMAND COMPONENT	GD39D	A1A	ED39D	JMK 1	817	0	0	0	817
39 CUSTOMER COMPONENT	GD39C	A1A	ED39C	JMK 1	8,817	0	0	0	8,817
40 TOTAL SERVICES			EDSV		9,634	0	0	0	9,634
41 METERS	GD43	A1A	ED43	JMK 1	3,451	0	0	0	3,451
42 AREA LIGHTING FIXTURES	GD44	A1A	ED44	JMK 1	171	0	0	0	171
43 STREET LIGHTING	GD46	A1A	ED46	JMK 1	2,207	0	0	0	2,207
44 TOTAL DISTRIBUTION			ED30		70,692	0	0	0	70,692
45 DEMAND COMPONENT			ED30D		36,622	0	0	0	36,622
46 CUSTOMER COMPONENT			ED30C		34,070	0	0	0	34,070
47 GENERAL	GD88	K433	ED88	JMK 1	13,068	114	1,007	282	11,665
48 DEMAND COMPONENT			ED88D		10,428	114	1,007	282	9,025
49 CUSTOMER COMPONENT			ED88C		2,640	0	0	0	2,640
50 FOSSIL PLANT DEPRECIATION	PUCI				-15,274	0	0	0	-15,274
51 TOTAL DEPRECIATION AND									
52 AMORTIZATION EXPENSE			ED00		368,113	2,880	34,521	12,810	317,902
53 DEMAND COMPONENT			ED00D		331,403	2,880	34,521	12,810	281,192
54 CUSTOMER COMPONENT			ED00C		36,710	0	0	0	36,710

FUTURE TEST YEAR COST ALLOCATION  
 COMPANY AND PPUC ADJUSTMENTS FOR COMPLIANCE FILING

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES

PART 1

\$1,000  
 ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

	INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1 TAXES									
2 TAXES OTHER THAN INCOME,									
3 EXCLUDING GROSS RECEIPTS									
4 CAPITAL STOCK	GT1	P01	ET1	SCHED D-18	36,041	199	2,989	1,194	31,659
5 DEMAND COMPONENT			ET1D		32,122	199	2,989	1,194	27,740
6 CUSTOMER COMPONENT			ET1C		3,919	0	0	0	3,919
7 PUBLIC UTILITY REALTY	GT3	P01	ET3	SCHED D-18	45,750	253	3,793	1,517	40,187
8 DEMAND COMPONENT			ET3D		40,775	253	3,793	1,517	35,212
9 CUSTOMER COMPONENT			ET3C		4,975	0	0	0	4,975
10 REGULATORY ASSESSMENT	GT5	A1A	ET5	SCHED B-5	813	0	0	0	813
11 DEMAND COMPONENT			ET5D		443	0	0	0	443
12 ENERGY COMPONENT			ET5E		186	0	0	0	186
13 CUSTOMER COMPONENT			ET5C		184	0	0	0	184
14 LOCAL PROPERTY & OTHER	GT6	P01	ET6	SCHED B-5	771	4	64	26	677
15 DEMAND COMPONENT			ET6D		687	4	64	26	593
16 CUSTOMER COMPONENT			ET6C		84	0	0	0	84
17 SALES & USE	GT7	P01	ET7	SCHED B-5	0	0	0	0	0
18 DEMAND COMPONENT			ET7D		0	0	0	0	0
19 CUSTOMER COMPONENT			ET7C		0	0	0	0	0
20 FEDERAL ENVIRONMENTAL	GT8	P01	ET8	SCHED B-5	783	4	65	26	688
21 DEMAND COMPONENT			ET8D		698	4	65	26	603
22 CUSTOMER COMPONENT			ET8C		85	0	0	0	85
23 PAYROLL TAXES	GP01	K939	EP01	SCHED B-5	19,261	168	1,485	415	17,193
24 DEMAND COMPONENT			EP01D		10,723	92	965	289	9,377
25 ENERGY COMPONENT			EP01E		4,646	76	520	126	3,924
26 CUSTOMER COMPONENT			EP01C		3,892	0	0	0	3,892
27 TOTAL TAXES OTHER THAN INCOME,									
28 EXCLUDING GROSS RECEIPTS			ET01		103,419	628	8,396	3,178	91,217
29 DEMAND COMPONENT			ET01D		85,449	552	7,876	3,052	73,969
30 ENERGY COMPONENT			ET01E		4,831	76	520	126	4,109
31 CUSTOMER COMPONENT			ET01C		13,139	0	0	0	13,139
32 CAPITAL STOCK INCREASE	GT1P	A1A	ET1P	SCHED D-19	685	0	0	0	685
33 TOTAL AT PROPOSED LEVEL			ET01P		104,104	628	8,396	3,178	91,902

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES

PART 1

\$1,000  
 ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

	INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT	
1	TAXES									
2	DEFERRED INCOME TAXES									
3	TEST POWER SUSQUEHANNA	ITD18	A1B	TX18	SCHED D-20	788	0	88	52	648
4	POLLUTION CONTROL FACILITIE	ITD40A	A1C	TX40A	SCHED D-20	-95	-3	-11	0	-81
5	CLASS LIFE SYSTEM	ITD42A	P000	TX42A	SCHED D-20	-1,327	-15	-77	-3	-1,232
6	DEMAND COMPONENT			TX42AD		-1,051	-15	-77	-3	-956
7	CUSTOMER COMPONENT			TX42AC		-276	0	0	0	-276
8	COST OF REMOVAL	ITD42B	P000	TX42B	SCHED D-20	-779	-9	-45	-2	-723
9	DEMAND COMPONENT			TX42BD		-617	-9	-45	-2	-561
10	CUSTOMER COMPONENT			TX42BC		-162	0	0	0	-162
11	ACRS AND MACRS									
12	WHOLLY-OWNED COAL PROP	ITD46A	P08	TX46A	SCHED D-20	2,270	78	254	0	1,938
13	NUCLEAR PROPERTY	ITD46B	P07	TX46B	SCHED D-20	-40,640	0	-4,546	-2,682	-33,412
14	NUCLEAR FUEL	ITD46C	A1B	TX46C	SCHED D-20	-4,514	0	-505	-298	-3,711
15	OTHER NON-NUCLEAR PROP	ITD46D	P0000	TX46D	SCHED D-20	21,044	50	810	72	20,112
16	DEMAND COMPONENT			TX46DD		15,063	50	810	72	14,131
17	CUSTOMER COMPONENT			TX46DC		5,981	0	0	0	5,981
18	TOTAL ACRS AND MACRS			TX46T		-21,840	128	-3,987	-2,908	-15,073
19	MARTINS CREEK TEST FUEL	ITD50	A1CC	TX50	SCHED D-20	-197	0	-22	0	-175
20	FOSSIL PLANT DEPRECIATION	PUCJ				5,346	0	0	0	5,346
21	TOTAL DEFERRED INCOME TAXES			TXT		-18,104	101	-4,054	-2,861	-11,290
22	DEMAND COMPONENT			TXTD		-19,134	101	-3,549	-2,563	-13,123
23	CUSTOMER COMPONENT			TXTC		5,544	0	0	0	5,544

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES

PART 1

\$1,000  
 ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

	INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT	
1 TAXES CONTINUED										
2	INVESTMENT TAX CREDIT									
3	AMORTIZATION	ITDA91	P00	TXA91	SCHED D-19	-10,109	-64	-818	-297	-8,930
4	DEMAND COMPONENT			TXA91D		-8,898	-64	-818	-297	-7,719
5	CUSTOMER COMPONENT			TXA91C		-1,211	0	0	0	-1,211
6	PROVISION	ITDB91	P00	TXB91		0	0	0	0	0
7	DEMAND COMPONENT			TXB91D		0	0	0	0	0
8	CUSTOMER COMPONENT			TXB91C		0	0	0	0	0
9	NET INVESTMENT TAX CREDIT			TX91		-10,109	-64	-818	-297	-8,930
10	DEMAND COMPONENT			TX91D		-8,898	-64	-818	-297	-7,719
11	CUSTOMER COMPONENT			TX91C		-1,211	0	0	0	-1,211
12	GROSS RECEIPTS TAX			TXG		104,645	0	0	0	104,645
13	DEMAND COMPONENT			TXGD		57,032	0	0	0	57,032
14	ENERGY COMPONENT			TXGE		35,048	0	0	0	35,048
15	CUSTOMER COMPONENT			TXGC		12,565	0	0	0	12,565
16 STATE AND FEDERAL INCOME TAXES FROM										
17 PRESENT REVENUES AT ACTUAL CLASS RATES OF RETURN										
18	TOTAL STATE INC TAX			TSTX		80,207	404	5,215	2,656	71,932
19	DEMAND COMPONENT			TSTXD		68,170	359	4,839	2,488	60,484
20	ENERGY COMPONENT			TSTXE		6,307	45	377	167	5,718
21	CUSTOMER COMPONENT			TSTXC		5,730	0	0	0	5,730
22	TOTAL FEDERAL INC TAX			TFTX		225,198	1,147	14,799	7,534	201,718
23	DEMAND COMPONENT			TFTXD		193,486	1,019	13,731	7,060	171,676
24	ENERGY COMPONENT			TFTXE		15,956	129	1,067	473	14,287
25	CUSTOMER COMPONENT			TFTXC		15,756	0	0	0	15,756
26	TOTAL TAXES			TX99		485,940	2,217	23,537	10,210	449,976
27	DEMAND COMPONENT			TX99D		376,789	1,966	22,080	9,740	343,003
28	ENERGY COMPONENT			TX99E		57,628	250	1,459	468	55,451
29	CUSTOMER COMPONENT			TX99C		51,523	0	0	0	51,523
30 MISCELLANEOUS ALLOWABLE EXPENSES.										
31	POWER PLANT INVENTORY	ITD81A	A10	TX81A		-24,476	-401	-2,650	-531	-20,894
32	GE SETTLEMENT	ITD81B	ALM	TX81B		-14,595	-845	-861	-937	-11,952
33	SSES OUTAGE COSTS	ITD81C	A1B	TX81C		2,723	0	305	179	2,239
34	REGULATORY CREDITS/DEBITS			TX81		-36,348	-1,246	-3,206	-1,289	-30,607
35	EMISSION ALLOWANCE DISPOSAL	ITD82	A1A	TX82	SCHED D-19	-486	0	0	0	-486
36	TOTAL MISC ALLOWABLE EXPENSES			TX89		-36,834	-1,246	-3,206	-1,289	-31,093
37 TOTAL OPERATING EXPENSES										
38	DEMAND COMPONENT			TOE		2,342,278	23,924	177,089	42,810	2,098,455
39	ENERGY COMPONENT			TOED		1,066,859	7,979	95,097	33,246	930,537
40	CUSTOMER COMPONENT			TOEE		1,042,868	15,945	81,992	9,563	935,368
				TOEC		232,551	0	0	0	232,551
41	(LN 26 -14 -18)			OEBT		2,036,874	22,372	157,076	32,620	1,824,806
42	DEMAND COMPONENT			OEBTD		805,204	6,601	76,527	23,698	698,378
43	ENERGY COMPONENT			OEBTE		1,020,604	15,771	80,549	8,922	915,362
44	CUSTOMER COMPONENT			OEBTC		211,066	0	0	0	211,066
45	OTHER OPER EXP W/O SIT & FIT			TOOE		2,036,874	22,372	157,076	32,620	1,824,806
46	DEMAND COMPONENT			TOOED		805,204	6,601	76,527	23,698	698,378
47	ENERGY COMPONENT			TOOEE		1,020,604	15,771	80,549	8,922	915,362
48	CUSTOMER COMPONENT			TOOEC		211,066	0	0	0	211,066

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 SUMMARY - OPERATING EXPENSES

PART 1

\$1,000  
 ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

	INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1	SUMMARY - TOTAL TAXES								
2	TOTAL TAXES OTHER THAN INCOME,								
3	TOTAL AT PROPOSED LEVEL								
4			ET01P		104,104	628	8,396	3,178	91,902
			TXT		-18,104	101	-4,054	-2,861	-11,290
5			TX91		-10,109	-64	-818	-297	-8,930
6			TXG		104,645	0	0	0	104,645
7			TSTX		80,207	404	5,215	2,656	71,932
8			TFTX		225,198	1,147	14,799	7,534	201,718
9			TX99		485,940	2,217	23,537	10,210	449,976
10	SUMMARY - OPERATING EXPENSES								
11			EE10		1,156,372	16,606	99,891	15,911	1,023,964
12			EE20		12,819	196	1,434	200	10,989
13			EE30		93,799	0	0	0	93,799
14			EE56		51,984	0	0	0	51,984
15			EE60		18,067	0	0	0	18,067
16			EE65		4,959	0	0	0	4,959
17			EE79		173,326	1,455	13,253	3,827	154,791
18			EE99		79,895	1,816	7,659	1,141	69,279
19			EE00		1,525,059	20,073	122,237	21,079	1,361,670
20			EE00D		395,502	4,378	41,704	11,984	337,436
21			EE00E		985,239	15,695	80,533	9,095	879,916
22			EE00C		144,318	0	0	0	144,318
23			ED00		368,113	2,880	34,521	12,810	317,902
24			ED00D		331,403	2,880	34,521	12,810	281,192
25			ED00C		36,710	0	0	0	36,710
26			TX99		485,940	2,217	23,537	10,210	449,976
27			TX99D		376,789	1,966	22,080	9,740	343,003
28			TX99E		57,628	250	1,459	468	55,451
29			TX99C		51,523	0	0	0	51,523
30			TX89		-36,834	-1,246	-3,206	-1,289	-31,093
31			TOE		2,342,278	23,924	177,089	42,810	2,098,455
32			TOED		1,066,859	7,979	95,097	33,246	930,537
33			TOEE		1,042,868	15,945	81,992	9,563	935,368
34			TOEC		232,551	0	0	0	232,551
35	SUMMARY - OPERATING EXPENSES								
36			TSTX		80,207	404	5,215	2,656	71,932
37			TFTX		225,198	1,147	14,799	7,534	201,718
38			TOOE		2,036,874	22,372	157,076	32,620	1,824,806
39			TOE		2,342,278	23,924	177,089	42,810	2,098,455

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING REVENUES

PART 1

\$1,000  
 ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

	INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1	OPERATING REVENUES								
2	SALE OF ELECTRICITY								
3					2,699,145	26,006	202,791	55,176	2,415,172
4	RR				25	0	0	0	25
5	ECR				0	0	0	0	0
6	STAS				0	0	0	0	0
7	SBRCA				-39,498	0	0	0	-39,498
8			RRT		2,659,672	26,006	202,791	55,176	2,375,699
9	ANN				26,556	0	0	0	26,556
10	S11	A1A	R11	PROPOSED	7,341	0	0	0	7,341
11			RRTT		2,693,569	26,006	202,791	55,176	2,409,596
12	OTHER OPERATING REVENUES								
13	S20	A1A	R20	SCHED D-3	203	0	0	0	203
14	S23	P30	R23	SCHED D-3	12,692	0	0	0	12,692
15			R23D		7,300	0	0	0	7,300
16			R23C		5,392	0	0	0	5,392
17	S24	K939	R24	SCHED D-3	7,981	70	615	172	7,124
18			R24D		4,443	38	400	120	3,885
19			R24E		1,925	32	215	52	1,626
20	S25	A1D	R24C	SCHED D-3	1,613	0	0	0	1,613
21			R25		25,529	390	2,855	399	21,885
22	S32	A1A	R32	SCHED D-3	3,043	0	0	0	3,043
23	S34	A1C	R34	SCHED D-3	22,940	785	2,566	0	19,589
24	S38	A1A	R38	SCHED D-3	107,642	0	0	0	107,642
25			R40		133,625	785	2,566	0	130,274
26	TOTAL OTHER OPERATING REVS								
27			ROOT		180,030	1,245	6,036	571	172,178
28			ROOTD		37,272	428	3,255	519	33,070
29			ROOTE		135,550	817	2,781	52	131,900
30			ROOTC		7,208	0	0	0	7,208
31	TOTAL OPERATING REVENUES								
32			ROT		2,873,599	27,251	208,827	55,747	2,581,774
33	TXGR				104,645	0	0	0	104,645
34	GROSS RECEIPTS TAX								
35	COPIED FROM PART 2								

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 CALCULATION OF INCOME TAXES

PART 1

\$1,000  
 ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

	INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1	DERIVATION-								
2	TAXABLE NET INCOME								
3	OPERATING REVENUES								
4			ROT		2,873,599	27,251	208,827	55,747	2,581,774
5			MINUS: OTHER OPERATING EXPENSES (LN 26 -14 -18)	OEBT	2,036,874	22,372	157,076	32,620	1,824,806
6			EQUALS: TAXABLE INCOME	TAXI	836,725	4,879	51,751	23,127	756,968
7			PLUS: ADJ'S TO TAXABLE INCOME (P22 LN 26)	TAT	-98,984	-1,212	-4,501	956	-94,227
8			EQUALS: TAXABLE NET INCOME	TNI	737,741	3,667	47,250	24,083	662,741
9	STATE INCOME TAX CALCULATION								
10	TAXABLE NET INCOME								
11			TNI		737,741	3,667	47,250	24,083	662,741
12			ADJUSTMENTS TO STATE TAXABLE INCOME (P23 LN 16)	TASI	89	3	10	0	76
13			STATE TAXABLE INCOME	TSIT	737,830	3,670	47,260	24,083	662,817
14			STATE INCOME TAX @ 10.99%	GSIT	81,088	403	5,194	2,647	72,844
15			STATE INCOME TAX ADJ'S (P23 LN 25)	TSTA	252	1	21	9	221
16	ADJUST TAXABLE INCOME	PUCL			-920	0	0	0	-920
17	TAX DEFICIENCY ACCRUALS	PUCN			-213	0	0	0	-213
18	TOTAL STATE INCOME TAX (LN 15 + 17)		TSIT1		80,207	404	5,215	2,656	71,932
19	FEDERAL INC TAX CALCULATION								
20	TAXABLE NET INCOME								
21			TNI		737,741	3,667	47,250	24,083	662,741
22			DEDUCTIONS	GSIT	81,088	403	5,194	2,647	72,844
23			STATE INCOME TAX (LN 15)	TSFS	81,088	403	5,194	2,647	72,844
24			TOTAL DEDUCTIONS	TFTI	656,653	3,264	42,056	21,436	589,897
25			FEDERAL TAXABLE INCOME	GFIT	229,829	1,142	14,720	7,503	206,464
26			FEDERAL INCOME TAX @ 35.0%						
27			FEDERAL INCOME TAX ADJ'S (P24 LN 21)	TAFI	948	5	79	31	833
28	CONSOLIDATED TAX SAVINGS	PUCK			-2,161	0	0	0	-2,161
29	ADJUST TAXABLE INCOME	PUCM			-2,614	0	0	0	-2,614
30	TAX DEFICIENCY ACCRUALS	PUCO			-804	0	0	0	-804
31	TOTAL FEDERAL INCOME TAX		TFIT1		225,198	1,147	14,799	7,534	201,718

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 CALCULATION OF INCOME TAXES  
 \$1,000

PART 1

ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

	INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT	
1	ADJUSTMENTS TO TAXABLE INCOME									
2	INTEREST EXPENSE	ITA1	RBX	TA1	REVISED-19	-218,138	-1,432	-17,627	-6,346	-192,733
3	DEMAND COMPONENT			TA1D		-188,835	-1,340	-17,179	-6,326	-163,990
4	ENERGY COMPONENT			TA1E		-3,922	-92	-448	-20	-3,362
5	CUSTOMER COMPONENT			TA1C		-25,381	0	0	0	-25,381
6	TOTAL DEFERRED INCOME TAXES			TX1		-18,104	101	-4,054	-2,861	-11,290
7	DEMAND COMPONENT			TX1D		-19,134	101	-3,549	-2,563	-13,123
8	ENERGY COMPONENT			TX1E		-4,514	0	-505	-298	-3,711
9	CUSTOMER COMPONENT			TX1C		5,544	0	0	0	5,544
10	NET INVESTMENT TAX CREDIT			TX91		-10,109	-64	-818	-297	-8,930
11	DEMAND COMPONENT			TX91D		-8,898	-64	-818	-297	-7,719
12	CUSTOMER COMPONENT			TX91C		-1,211	0	0	0	-1,211
13	BOOK DEPRECIATION & AMORT									
14	NUCLEAR	ITAA13	ED00N	TAA13	REV-COMPL	187,579	0	20,981	12,380	154,218
15	WHOLLY-OWNED COAL	ITAB13	ED08	TAB13	REV-COMPL	57,879	1,981	6,473	0	49,425
16	OTHER PRODUCTION	ITAC13	ED09	TAC13	REV-COMPL	25,946	0	2,902	0	23,044
17	TRANSMISSION	ITAD13	ED20	TAD13	REV-COMPL	9,479	144	1,061	148	8,126
18	DISTRIBUTION	ITAE13	ED30	TAE13	REV-COMPL	70,692	0	0	0	70,692
19	DEMAND COMPONENT			TAE13D		40,658	0	0	0	40,658
20	CUSTOMER COMPONENT			TAE13C		30,034	0	0	0	30,034
21	GENERAL PLANT	ITAF13	ED88	TAF13	REV-COMPL	13,068	114	1,007	282	11,665
22	DEMAND COMPONENT			TAF13D		10,428	114	1,007	282	9,025
23	ENERGY COMPONENT			TAF13E		0	0	0	0	0
24	CUSTOMER COMPONENT			TAF13C		2,640	0	0	0	2,640
25	TOTAL BOOK DEPREC & AMORT			TA13		364,643	2,239	32,424	12,810	317,170
26	DEMAND COMPONENT			TA13D		331,969	2,239	32,424	12,810	284,496
27	ENERGY COMPONENT			TA13E		0	0	0	0	0
28	CUSTOMER COMPONENT			TA13C		32,674	0	0	0	32,674
29	DEPREC CHARGED TO CLEARING	ITA14	ED000	TA14	SCHED D-19	740	12	55	2	671
30	DEMAND COMPONENT			TA14D		590	12	55	2	521
31	CUSTOMER COMPONENT			TA14C		150	0	0	0	150
32	TAX DEPRECIATION									
33	NUCLEAR PROPERTY	ITAA15	ED00N	TAA15	SCHED D-19	-34,000	0	-3,803	-2,244	-27,953
34	WHOLLY-OWNED COAL	ITAB15	ED08	TAB15	SCHED D-19	-55,546	-1,901	-6,212	0	-47,433
35	OTHER PRODUCTION	ITAC15	ED09	TAC15	SCHED D-19	-26,668	0	-2,983	0	-23,685
36	TRANSMISSION	ITAD15	ED20	TAD15	SCHED D-19	-14,098	-214	-1,578	-220	-12,086
37	DISTRIBUTION	ITAE15	ED30	TAE15	SCHED D-19	-105,024	0	0	0	-105,024
38	DEMAND COMPONENT			TAE15D		-60,404	0	0	0	-60,404
39	CUSTOMER COMPONENT			TAE15C		-44,620	0	0	0	-44,620
40	GENERAL PLANT	ITAF15	ED88	TAF15	SCHED D-19	-27,436	-239	-2,115	-592	-24,490
41	DEMAND COMPONENT			TAF15D		-21,893	-239	-2,115	-592	-18,947
42	CUSTOMER COMPONENT			TAF15C		-5,543	0	0	0	-5,543
43	NUCLEAR FUEL	ITAG15	A1B	TAG15	SCHED D-19	-44,055	0	-4,928	-2,907	-36,220
44	TOTAL TAX DEPRECIATION			TA15		-306,827	-2,354	-21,619	-5,963	-276,891
45	DEMAND COMPONENT			TA15D		-212,608	-2,354	-16,691	-3,056	-190,507
46	ENERGY COMPONENT			TA15E		-44,055	0	-4,928	-2,907	-36,220
47	CUSTOMER COMPONENT			TA15C		-50,164	0	0	0	-50,164
48	ENERGY COST RATE	ITA18	A1A	TA18	SCHED D-19	9,690	0	0	0	9,690
49	POST RETIREMENT BENEFITS	ITA20	K929	TA20	SCHED D-19	8,643	76	666	186	7,715
50	DEMAND COMPONENT			TA20D		4,812	41	433	130	4,208
51	ENERGY COMPONENT			TA20E		2,085	35	233	56	1,761
52	CUSTOMER COMPONENT			TA20C		1,746	0	0	0	1,746
53	BALANCE CARRIED FORWARD									
54	ADJUSTMENTS TO TAXABLE INCOME									
55	DEMAND COMPONENT			TAST1		-169,462	-1,422	-10,973	-2,469	-154,598
56	ENERGY COMPONENT			TAST1D		-92,106	-1,364	-5,326	700	-86,116
57	CUSTOMER COMPONENT			TAST1E		-40,716	-58	-5,647	-3,169	-31,842
				TAST1C		-36,640	0	0	0	-36,640

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 CALCULATION OF INCOME TAXES

PART 1

\$1,000  
 ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

	INPUT	ALLOC	OUTPUT	COST_DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1	BALANCE BROUGHT FORWARD								
2	ADJUSTMENTS TO TAXABLE INCOME		TAST1		-169,462	-1,422	-10,973	-2,469	-154,598
3	CONTINUED								
4	NUCLEAR DECOMMISSIONING	ITA22	A1B	TA22 SCHED D-19	1,321	0	148	87	1,086
5	MINERS HEALTH CARE	ITA24	A1C	TA24 SCHED D-19	2,772	95	310	0	2,367
6	NUCLEAR FUEL	ITA25	A1B	TA25 SCHED D-19	58,073	0	6,495	3,833	47,745
7	PENSIONS & SUPP RETIRE	ITA30	K939	TA30 REVISED-19	9,033	79	696	195	8,063
8	DEMAND COMPONENT			TA30D	5,029	43	452	136	4,398
9	ENERGY COMPONENT			TA30E	2,179	36	244	59	1,840
10	CUSTOMER COMPONENT			TA30C	1,825	0	0	0	1,825
11	MISCELLANEOUS	ITA32	K939	TA32 SCHED D-19	1,381	12	106	30	1,233
12	DEMAND COMPONENT			TA32D	769	7	68	21	673
13	ENERGY COMPONENT			TA32E	333	5	38	9	281
14	CUSTOMER COMPONENT			TA32C	279	0	0	0	279
15	AMORTIZATION WINDOW DEFERRAL	ITA34	A1A	TA34 REVISED-19	3,922	0	0	0	3,922
16	DEMAND COMPONENT			TA34D	2,139	0	0	0	2,139
17	ENERGY COMPONENT			TA34E	895	0	0	0	895
18	CUSTOMER COMPONENT			TA34C	888	0	0	0	888
19	POWER PLANT INVENTORY	ITA42	A10	TA42 SCHED D-19	-5,012	-82	-543	-108	-4,279
20	DOE-URANIUM ENRICH CLEANUP	ITA43	A1B	TA43 SCHED D-19	2,889	0	323	191	2,375
21	LOW LEVEL RADWASTE DISPOSAL	ITA47	A1C	TA47 SCHED D-19	4,401	151	492	0	3,758
22	SSES OUTAGE COSTS	ITA50	A1B	TA50 SCHED D-19	2,724	0	305	179	2,240
23	BAD DEBTS	ITA54	A1A	TA54 SCHED D-19	1,959	0	0	0	1,959
24	DEMAND COMPONENT			TA54D	1,069	0	0	0	1,069
25	ENERGY COMPONENT			TA54E	447	0	0	0	447
26	CUSTOMER COMPONENT			TA54C	443	0	0	0	443
27	AMORTIZ LEASED EQUIP	ITA58	P01	TA58 SCHED D-19	7,759	43	643	257	6,816
28	DEMAND COMPONENT			TA58D	6,915	43	643	257	5,972
29	CUSTOMER COMPONENT			TA58C	844	0	0	0	844
30	REMOVAL COSTS	ITA60	A1B	TA60 SCHED D-19	-15,244	0	-1,705	-1,006	-12,533
31	DEMAND COMPONENT			TA60D	-13,692	0	-1,705	-1,006	-10,981
32	CUSTOMER COMPONENT			TA60C	-1,552	0	0	0	-1,552
33	ESOP DIVIDEND	ITA72	K929	TA72 SCHED D-19	-9,478	-83	-730	-205	-8,460
34	DEMAND COMPONENT			TA72D	-5,277	-45	-475	-143	-4,614
35	ENERGY COMPONENT			TA72E	-2,286	-38	-255	-62	-1,931
36	CUSTOMER COMPONENT			TA72C	-1,915	0	0	0	-1,915
37	CONTRIB IN AID OF CONSTR.	ITA78	A1A	TA78 SCHED D-19	4,809	0	0	0	4,809
38	DEMAND COMPONENT			TA78D	2,766	0	0	0	2,766
39	CUSTOMER COMPONENT			TA78C	2,043	0	0	0	2,043
40	PREFERRED DIV PD CREDIT	ITA95	P01	TA95 SCHED D-19	-831	-5	-68	-28	-730
41	DEMAND COMPONENT			TA95D	-741	-5	-68	-28	-640
42	CUSTOMER COMPONENT			TA95C	-90	0	0	0	-90
43	TOTAL ADJ'S TO TAXABLE INCOME		TAT		-98,984	-1,212	-4,501	956	-94,227
44	DEMAND COMPONENT		TATD		-92,419	-1,253	-6,312	-84	-84,770
45	ENERGY COMPONENT		TATE		27,310	41	1,811	1,040	24,418
46	CUSTOMER COMPONENT		TATC		-33,874	0	0	0	-33,874

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 CALCULATION OF INCOME TAXES

PART 1

\$1,000  
 ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

	INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT	
1	INCOME TAX ADJUSTMENTS									
2	ADJUSTMENTS TO STATE									
3	TAXABLE INCOME									
4	TAX PREFERENCE INCOME	ITS1	A1C	TS1	SCHED D-19	-694	-24	-77	0	-593
5	MISCELLANEOUS	ITS4	P01	TS4		0	0	0	0	0
6	DEMAND COMPONENT			TS4D		0	0	0	0	0
7	CUSTOMER COMPONENT			TS4C		0	0	0	0	0
8	FEDERAL ENVIRONMENTAL TAX	ITS5	A1C	TS5	SCHED D-19	783	27	87	0	669
9	DEMAND COMPONENT			TS5D		0	0	0	0	0
10	ENERGY COMPONENT			TS5E		0	0	0	0	0
11	CUSTOMER COMPONENT			TS5C		0	0	0	0	0
12	TOTAL ADJUSTMENTS TO									
13	STATE TAXABLE INCOME			TASI		89	3	10	0	76
14	DEMAND COMPONENT			TASID		89	3	10	0	76
15	ENERGY COMPONENT			TASIE		0	0	0	0	0
16	CUSTOMER COMPONENT			TASIC		0	0	0	0	0
17	ADJUSTMENTS (LN 18 -21)									
18	DEMAND COMPONENT			TSTA		252	1	21	9	221
19	ENERGY COMPONENT	SCONS		TSTAD		225	1	21	9	194
20	CUSTOMER COMPONENT			TSTAE		0	0	0	0	0
				TSTAC		27	0	0	0	27
21	MINIMUM TAX CREDIT	ITF1	P01	TF1	SCHED D-19	948	5	79	31	833
22	DEMAND COMPONENT			TF1D		845	5	79	31	730
23	CUSTOMER COMPONENT			TF1C		103	0	0	0	103
24	TOTAL ADJUSTMENTS TO									
25	FEDERAL TAXABLE INCOME			TAFI		948	5	79	31	833
26	DEMAND COMPONENT			TAFID		845	5	79	31	730
27	ENERGY COMPONENT			TAFIE		0	0	0	0	0
28	CUSTOMER COMPONENT			TAFIC		103	0	0	0	103

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 DEVELOPMENT OF WAGES AND SALARIES ALLOCATORS

PART 1

\$1,000  
 ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

	INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1	WAGES AND SALARIES ALLOCATOR								
2	FOR ADMIN & GEN EXP AND								
3	PAYROLL TAXES								
4	WAGES AND SALARIES ALLOCATOR								
5	EXCLUDING ADMIN & GENERAL								
6	PRODUCTION								
7	NUCLEAR								
8		KA900D	A1B	KA901T	71,052	0	7,947	4,690	58,415
9		KA900E	A1B	KA901D	49,069	0	5,488	3,239	40,342
10				KA901E	21,983	0	2,459	1,451	18,073
11				KB901T	53,910	1,844	6,031	0	46,035
12		KB900D	A1C	KB901D	28,121	962	3,146	0	24,013
13		KB900E	A1C	KB901E	25,789	882	2,885	0	22,022
14				KC901T	21,666	0	2,423	0	19,243
15		KC900D	A1CC	KC901D	15,933	0	1,782	0	14,151
16		KC900E	A1CC	KC901E	5,733	0	641	0	5,092
17				K901	146,628	1,844	16,401	4,690	123,693
18		K904	P20	K905	6,195	95	693	96	5,311
19		K906	P30	K907	37,315	0	0	0	37,315
20				K907D	21,461	0	0	0	21,461
21				K907C	15,854	0	0	0	15,854
22		K920	A1A	K921	21,382	0	0	0	21,382
23		K922	A1A	K923	7,583	0	0	0	7,583
24		K924	A1A	K925	2,719	0	0	0	2,719
25	WAGE & SALARY ALLOCATOR								
26	EXCLUDING ADMIN & GENERAL								
27				K929A	71,052	0	7,947	4,690	58,415
28				K929B	150,770	1,939	9,147	96	139,588
29	TOTAL W & S ALLOCATOR								
30				K929	221,822	1,939	17,094	4,786	198,003
31				K929D	123,498	1,057	11,109	3,335	107,997
32				K929E	53,505	882	5,985	1,451	45,187
33				K929C	44,819	0	0	0	44,819
34				K929S	219,883	0	17,094	4,786	198,003
35		K930	K929	K931	41,156	360	3,171	888	36,737
36	WAGES & SALARIES ALLOCATOR								
37	INCLUDING ADMIN & GEN								
38	TOTAL W & S ALLOCATOR								
39				K939	262,978	2,299	20,265	5,674	234,740
40	WAGES & SALARIES ALLOCATOR FOR								
41	GENERAL PLANT								
42	PRODUCTION								
43		KA910	A1B	KA911	71,052	0	7,947	4,690	58,415
44		KB910	A1C	KB911	53,910	1,845	6,030	0	46,035
45		KC910	A1CC	KC911	21,666	0	2,423	0	19,243
46				K911	146,628	1,845	16,400	4,690	123,693
47		K904	P20	K905	6,195	95	693	96	5,311
48		K906	P30	K907	37,315	0	0	0	37,315
49				K907D	21,461	0	0	0	21,461
50				K907C	15,854	0	0	0	15,854
51		K920	A1A	K921	21,382	0	0	0	21,382
52		K922	A1A	K923	7,583	0	0	0	7,583
53		K924	A1A	K925	2,719	0	0	0	2,719
54	TOTAL W & S ALLOCATOR FOR								
55				K433	221,822	1,940	17,093	4,786	198,003
56				K433D	177,003	1,940	17,093	4,786	153,184
57				K433C	44,819	0	0	0	44,819

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 SUMMARY OF ALLOCATORS

PART 1  
 SUMMARY

\$1,000  
 ASSIGNMENT TO ATLANTIC CITY ELECTRIC, JERSEY CENTRAL POWER & LIGHT, AND BALTIMORE GAS & ELECTRIC

	INPUT	ALLOC	OUTPUT	COST DATA REFERENCE	TOT ELECTRIC DEPARTMENT	ATLANTIC CITY	JCP&L	BG&E	NET ELECTRIC DEPARTMENT
1 AMOUNTS EXPRESSED IN PERCENT =====									
2	DIR ASSIGNMENT 100% TO PART 2								
3	NET ELECTRIC DEPARTMENT	A1A		9/95	100.000	0.0	0.0	0.0	100.000
4	DIR ASSIGNMENT TO CONTRACTS OF								
5	NUCLEAR PRODUCTION PLANT	A1B		9/95	100.000	0.0	11.185	6.600	82.215
6	DIR ASSIGNMENT TO CONTRACTS OF								
7	WHOLLY-OWNED COAL	A1C		9/95	100.000	3.422	11.185	0.0	85.393
8	DIR ASSIGNMENT TO CONTRACTS OF								
9	OTHER NON-NUCLEAR PRODUCTION	A1CC		9/95	100.000	0.0	11.185	0.0	88.815
10	DIR ASSIGNMENT TO CONTRACTS OF								
11	TRANSMISSION PLANT	A1D		9/95	100.000	1.527	11.185	1.562	85.726
12 DIRECT ASSIGNMENT =====									
13	DIR ASSIGN GE REFUND CREDIT	A1M			14,595	845	861	937	11,952
14	DIR ASSIGN PWR PLT INVENTORY	A1O			24,476	401	2,650	531	20,894
15 TOTAL APPLICABLE EXPENSE									
16	DEMAND COMPONENT		WCAP		1,508,127	20,073	122,237	21,079	1,344,738
17	ENERGY COMPONENT		WCAPD		395,502	4,378	41,704	11,984	337,436
18	CUSTOMER COMPONENT		WCAPE		985,239	15,695	80,533	9,095	879,916
			WCAPC		127,386	0	0	0	127,386

**SECTION III**

**PART II**

**ASSIGNMENT TO OTHER WHOLESALE SERVICES**

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 RATE BASE ITEMS  
 \$1,000

PART 2

ASSIGNMENT TO FERC SYSTEM SUPPLY CUSTOMERS  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM SUPPLY RESALE			UGI	PENNA. JURISDICT
					TRANSMISSION	PRIMARY	TOTAL		
1 ELECTRIC PLANT IN SERVICE									
2 PRODUCTION PLANT									
3 NUCLEAR	Q07	D10	P07	3,344,740	72,944	22,327	95,271	57,639	3,191,830
4 WHOLLY-OWNED COAL	Q08	D10	P08	1,273,211	27,767	8,499	36,266	21,941	1,215,004
5 OTHER NON-NUCLEAR	Q09	D10	P09	644,050	14,046	4,299	18,345	11,099	614,606
6 TOTAL PRODUCTION PLANT			P10	5,262,001	114,757	35,125	149,882	90,679	5,021,440
7 TRANSMISSION PLANT									
8 500/230 KV	Q15	D10	P15	297,738	6,493	1,988	8,481	5,131	284,126
9 138/69 KV	Q16	D15	P16	85,451	1,894	580	2,474	1,496	81,481
10 TOTAL TRANSMISSION PLANT			P20	383,189	8,387	2,568	10,955	6,627	365,607
11 DISTRIBUTION PLANT									
12 SUBSTATIONS									
13 GENERATION STEP-UP	Q26	D10	P26	6,491	142	43	185	112	6,194
14 138/69 KV	Q27	D10	P27	76,358	1,665	510	2,175	1,316	72,867
15 PRIMARY	Q28	D20	P28	257,050	0	2,126	2,126	0	254,924
16 SECONDARY	Q29	D30	P29	5,392	0	0	0	0	5,392
17 TOTAL SUBSTATIONS			PSS	345,291	1,807	2,679	4,486	1,428	339,377
18 OVERHEAD LINES									
19 138/69 KV	Q31	D10	P31	307,704	6,712	2,055	8,767	5,304	293,713
20 PRIMARY	Q32	D20	P32	254,573	0	2,106	2,106	0	252,467
21 SECONDARY									
22 DEMAND COMPONENT	Q33D	D30	P33D	280,628	0	0	0	0	280,628
23 CUSTOMER COMPONENT	Q33C	C30	P33C	345,237	0	0	0	0	345,237
24 STREET LIGHTING	Q34	K401	P34	31,788	0	0	0	0	31,788
25 TOTAL OVERHEAD LINES			POL	1,220,010	6,712	4,161	10,873	5,304	1,203,833
26 UNDERGROUND LINES									
27 138/69 KV	Q35	D10	P35	10,471	228	70	298	181	9,992
28 PRIMARY	Q36	D20	P36	36,128	0	299	299	0	35,829
29 SECONDARY									
30 DEMAND COMPONENT	Q37D	D30	P37D	81,697	0	0	0	0	81,697
31 CUSTOMER COMPONENT	Q37C	C30	P37C	136,336	0	0	0	0	136,336
32 TOTAL UNDERGROUND LINES			PUG	264,632	228	369	597	181	263,854
33 LINE TRANSFORMERS									
34 DEMAND COMPONENT	Q38D	D30	P38D	128,470	0	0	0	0	128,470
35 CUSTOMER COMPONENT	Q38C	CW8	P38C	166,524	0	0	0	0	166,524
36 TOTAL LINE TRANSFORMERS			PLT	294,994	0	0	0	0	294,994
37 SERVICES									
38 DEMAND COMPONENT	Q39D	D30	P39D	25,029	0	0	0	0	25,029
39 CUSTOMER COMPONENT	Q39C	CW9	P39C	270,128	0	0	0	0	270,128
40 TOTAL SERVICES			PSV	295,157	0	0	0	0	295,157
41 METERS	Q43	CW1	P43	83,147	99	48	147	0	83,000
42 AREA LIGHTING FIXTURES	Q44	K401	P44	3,897	0	0	0	0	3,897
43 STREET LIGHTING	Q46	K401	P46	48,886	0	0	0	0	48,886
44 TOTAL DISTRIBUTION PLANT			P30	2,556,014	8,846	7,257	16,103	6,913	2,532,998
45 DEMAND COMPONENT			P30D	1,470,071	8,747	7,209	15,956	6,913	1,447,202
46 CUSTOMER COMPONENT			P30C	1,085,943	99	48	147	0	1,085,796
47 TOTAL GENERAL PLANT	Q88	K433	P88	266,106	3,955	1,298	5,253	3,127	257,726
48 DEMAND COMPONENT			P88D	205,872	3,953	1,297	5,250	3,127	197,495
49 CUSTOMER COMPONENT			P88C	60,234	2	1	3	0	60,231
50 TOTAL INTANGIBLE PLANT	Q95	K433	P95	19,551	291	95	386	230	18,935
51 DEMAND COMPONENT			P95D	15,126	291	95	386	230	14,510
52 CUSTOMER COMPONENT			P95C	4,425	0	0	0	0	4,425
53 TOTAL ELECTRIC PLANT IN SVC			P98	8,486,861	136,236	46,343	182,579	107,576	8,196,706
54 IL CAPACITY VALUE EFFECT	CREDIT			0	0	0	0	0	0
55 TOTAL ADJUSTED ELECTRIC PLT			POST	8,486,861	136,236	46,343	182,579	107,576	8,196,706

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 RATE BASE ITEMS  
 \$1,000

PART 2

ASSIGNMENT TO FERC SYSTEM SUPPLY CUSTOMERS  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM	SUPPLY	RESALE	UGI	PENNA. JURISDICT
					TRANSMISSION	PRIMARY	TOTAL		
1 DEPRECIATION RESERVE									
2 PRODUCTION PLANT									
3 NUCLEAR	H07	D10	A07	674,263	14,705	4,501	19,206	11,619	643,438
4 WHOLLY-OWNED COAL	H08	D10	A08	502,989	10,969	3,358	14,327	8,668	479,994
5 OTHER NON-NUCLEAR	H09	D10	A09	286,421	6,246	1,912	8,158	4,936	273,327
6 TOTAL PRODUCTION PLANT			A10	1,463,673	31,920	9,771	41,691	25,223	1,396,759
7 TRANSMISSION PLANT									
8 500/230 KV	H15	D10	A15	94,592	2,063	631	2,694	1,630	90,268
9 138/69 KV	H16	D15	A16	27,148	602	184	786	475	25,887
10 TOTAL TRANSMISSION PLANT			A20	121,740	2,665	815	3,480	2,105	116,155
11 DISTRIBUTION PLANT									
12 SUBSTATIONS									
13 GENERATION STEP-UP	H26	D10	A26	2,170	47	15	62	37	2,071
14 138/69 KV	H27	D10	A27	25,348	553	169	722	437	24,189
15 PRIMARY	H28	D20	A28	84,424	0	698	698	0	83,726
16 SECONDARY	H29	D30	A29	1,780	0	0	0	0	1,780
17 TOTAL SUBSTATIONS			AST	113,722	600	882	1,482	474	111,766
18 OVERHEAD LINES									
19 138/69 KV	H31	D10	A31	102,016	2,225	681	2,906	1,758	97,352
20 PRIMARY	H32	D20	A32	86,922	0	719	719	0	86,203
21 SECONDARY									
22 DEMAND COMPONENT	H33D	D30	A33D	94,289	0	0	0	0	94,289
23 CUSTOMER COMPONENT	H33C	C30	A33C	118,893	0	0	0	0	118,893
24 STREET LIGHTING	H34	K401	A34	10,167	0	0	0	0	10,167
25 TOTAL OVERHEAD LINES			AOL	412,287	2,225	1,400	3,625	1,758	406,904
26 UNDERGROUND LINES									
27 138/69 KV	H35	D10	A35	1,850	40	13	53	32	1,765
28 PRIMARY	H36	D20	A36	6,486	0	54	54	0	6,432
29 SECONDARY									
30 DEMAND COMPONENT	H37D	D30	A37D	14,617	0	0	0	0	14,617
31 CUSTOMER COMPONENT	H37C	C30	A37C	24,394	0	0	0	0	24,394
32 TOTAL UNDERGROUND LINES			AUG	47,347	40	67	107	32	47,208
33 LINE TRANSFORMERS									
34 DEMAND COMPONENT	H38D	D30	A38D	48,482	0	0	0	0	48,482
35 CUSTOMER COMPONENT	H38C	CM8	A38C	62,843	0	0	0	0	62,843
36 TOTAL LINE TRANSFORMERS			ALT	111,325	0	0	0	0	111,325
37 SERVICES									
38 DEMAND COMPONENT	H39D	D30	A39D	12,149	0	0	0	0	12,149
39 CUSTOMER COMPONENT	H39C	CM9	A39C	131,119	0	0	0	0	131,119
40 TOTAL SERVICES			ASV	143,268	0	0	0	0	143,268
41 METERS	H43	CM1	A43	24,700	29	15	44	0	24,656
42 AREA LIGHTING FIXTURES	H44	K401	A44	2,294	0	0	0	0	2,294
43 STREET LIGHTING	H46	K401	A46	19,869	0	0	0	0	19,869
44 TOTAL DISTRIBUTION PLANT			A30	874,812	2,894	2,364	5,258	2,264	867,290
45 DEMAND COMPONENT			A30D	480,533	2,865	2,349	5,214	2,264	473,055
46 CUSTOMER COMPONENT			A30C	394,279	29	15	44	0	394,235
47 TOTAL GENERAL PLANT	H88	K433	A88	92,169	1,370	450	1,820	1,082	89,267
48 DEMAND COMPONENT			A88D	71,306	1,369	450	1,819	1,082	68,405
49 CUSTOMER COMPONENT			A88C	20,863	1	0	1	0	20,862
50 TOTAL INTANGIBLE PLANT	H95	K433	A95	7,900	117	39	156	93	7,651
51 DEMAND COMPONENT			A95D	6,112	117	39	156	93	5,863
52 CUSTOMER COMPONENT			A95C	1,788	0	0	0	0	1,788
53 TOTAL DEPRECIATION AND									
54 AMORTIZATION RESERVE			A00	2,560,294	38,966	13,439	52,405	30,767	2,477,122

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 RATE BASE ITEMS  
 \$1,000

PART 2

ASSIGNMENT TO FERC SYSTEM SUPPLY CUSTOMERS  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM	SUPPLY	RESALE	UGI	PENNA. JURISDICT
					TRANSMISSION	PRIMARY	TOTAL		
1	TOTAL NET ELECTRIC PLANT		P01	5,926,567	97,270	32,904	130,174	76,809	5,719,584
2	DEMAND COMPONENT		P01D	5,192,895	97,199	32,870	130,069	76,809	4,986,017
3	CUSTOMER COMPONENT		P01C	733,672	71	34	105	0	733,567
4	NET PLANT NUCLEAR		P01N	2,670,477	58,239	17,826	76,065	46,020	2,548,392
5	TOTAL ELECTRIC PLANT IN SVC		P00	8,486,861	136,236	46,343	182,579	107,576	8,196,706
6	DEMAND COMPONENT		P00D	7,336,259	136,135	46,294	182,429	107,576	7,046,254
7	CUSTOMER COMPONENT		P00C	1,150,602	101	49	150	0	1,150,452
8	ELEC PLT NUCLEAR		P00N	3,344,740	72,944	22,327	95,271	57,639	3,191,830
9	ELEC PLT NON-NUCLEAR		P000	5,142,121	63,292	24,016	87,308	49,937	5,004,876
10	DEMAND COMPONENT		P000D	3,991,519	63,191	23,967	87,158	49,937	3,854,424
11	CUSTOMER COMPONENT		P000C	1,150,602	101	49	150	0	1,150,452
12	ELEC PLANT LESS P07,08		P0000	3,868,910	35,525	15,517	51,042	27,996	3,789,872
13	DEMAND COMPONENT		P0000D	2,718,308	35,424	15,468	50,892	27,996	2,639,420
14	CUSTOMER COMPONENT		P0000C	1,150,602	101	49	150	0	1,150,452
15	TOTAL PROD/TRANS/DIST PLANT		AT1	8,201,204	131,990	44,950	176,940	104,219	7,920,045
16	DEMAND COMPONENT		AT1D	7,115,261	131,891	44,902	176,793	104,219	6,834,249
17	CUSTOMER COMPONENT		AT1C	1,085,943	99	48	147	0	1,085,796
18	TOTAL TRANS/DIST PLANT		AT2	2,939,203	17,233	9,825	27,058	13,540	2,898,605
19	DEMAND COMPONENT		AT2D	1,853,260	17,134	9,777	26,911	13,540	1,812,809
20	CUSTOMER COMPONENT		AT2C	1,085,943	99	48	147	0	1,085,796
21	DEPREC RES NUCLEAR		A00N	674,263	14,705	4,501	19,206	11,619	643,438
22	AMORTIZATION RESERVE		A00	2,560,294	38,966	13,439	52,405	30,767	2,477,122
23	DEMAND COMPONENT		A00D	2,143,364	38,936	13,424	52,360	30,767	2,060,237
24	CUSTOMER COMPONENT		A00C	416,930	30	15	45	0	416,885
25	DEPREC RES NON-NUCL		A000	1,886,031	24,261	8,938	33,199	19,148	1,833,684
26	DEMAND COMPONENT		A000D	1,469,101	24,231	8,923	33,154	19,148	1,416,799
27	CUSTOMER COMPONENT		A000C	416,930	30	15	45	0	416,885
28	GENERAL PLANT ALLOCATOR		K433	198,003	2,943	966	3,909	2,326	191,768
29	DEMAND COMPONENT		K433D	153,184	2,942	965	3,907	2,326	146,951
30	CUSTOMER COMPONENT		K433C	44,819	1	1	2	0	44,817
31	TOTAL W & S ALLOCATOR		K939	234,740	3,418	1,131	4,549	2,577	227,614
32	DEMAND COMPONENT		K939D	128,035	2,320	786	3,106	1,833	123,096
33	ENERGY COMPONENT		K939E	53,571	1,097	343	1,440	745	51,386
34	CUSTOMER COMPONENT		K939C	53,134	2	1	3	0	53,131
35	EXCLUDING ADMIN & GENERAL		K929	198,003	2,883	954	3,837	2,174	191,992
36	DEMAND COMPONENT		K929D	107,997	1,957	663	2,620	1,546	103,831
37	ENERGY COMPONENT		K929E	45,187	925	290	1,215	628	43,344
38	CUSTOMER COMPONENT		K929C	44,819	1	1	2	0	44,817

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 RATE BASE ITEMS  
 \$1,000

PART 2

ASSIGNMENT TO FERC SYSTEM SUPPLY CUSTOMERS  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM SUPPLY RESALE			UGI	PENNA. JURISDICT	
					TRANSMISSION	PRIMARY	TOTAL			
1	SUBTRACTIVE ADJUSTMENTS									
2	ACCUM DEFERRED INCOME TAXES									
3	TEST POWER SUSQUEHANNA	TC18	D10	DF18	-13,855	-302	-93	-395	-238	-13,222
4	ACCEL AMORTIZATION PROPERTY	TC40A	D10	DF40A	389	8	3	11	7	371
5	CLASS LIFE SYSTEM	TC42A	P000	DF42A	36,385	448	170	618	353	35,414
6	DEMAND COMPONENT			DF42AD	28,243	447	170	617	353	27,273
7	CUSTOMER COMPONENT			DF42AC	8,142	1	0	1	0	8,141
8	COST OF REMOVAL	TC42B	P000	DF42B	4,578	56	22	78	44	4,456
9	DEMAND COMPONENT			DF42BD	3,554	56	22	78	44	3,432
10	CUSTOMER COMPONENT			DF42BC	1,024	0	0	0	0	1,024
11	TEST FUEL MARTINS CREEK	TC44	D10	DF44	2,584	56	18	74	44	2,466
12	ACRS AND MACRS									
13	WHOLLY-OWNED COAL PROP	TC46A	P08	DF46A	53,507	1,167	357	1,524	922	51,061
14	NUCLEAR PROPERTY	TC46B	P07	DF46B	688,385	15,013	4,595	19,608	11,863	656,914
15	NUCLEAR FUEL	TC46C	EG10	DF46C	6,519	133	42	175	91	6,253
16	OTHER NON-NUCLEAR PROP	TC46D	P0000	DF46D	161,502	1,483	648	2,131	1,168	158,203
17	DEMAND COMPONENT			DF46DD	113,472	1,479	646	2,125	1,168	110,179
18	CUSTOMER COMPONENT			DF46DC	48,030	4	2	6	0	48,024
19	TOTAL ACRS AND MACRS			DF46T	909,913	17,796	5,642	23,438	14,044	872,431
20	TOTAL ACCUM DEFERRED INC TAX			DFT	939,994	18,062	5,762	23,824	14,254	901,916
21	DEMAND COMPONENT			DFTD	887,550	18,170	5,793	23,963	14,357	849,230
22	ENERGY COMPONENT			DFTE	-4,752	-113	-33	-146	-103	-4,503
23	CUSTOMER COMPONENT			DFTC	57,196	5	2	7	0	57,189
24	CUSTOMER ADVANCES	AC	CN7	CA00	40	0	0	0	0	40
25	CUSTOMER DEPOSITS	AD	CN6	DA00	1,106	0	0	0	0	1,106
26	TOTAL-SUBTRACTIVE ADJUSTMENTS			PLDED	941,140	18,062	5,762	23,824	14,254	903,062
27	DEMAND COMPONENT			PLDEDD	887,550	18,170	5,793	23,963	14,357	849,230
28	ENERGY COMPONENT			PLDEDE	-4,752	-113	-33	-146	-103	-4,503
29	CUSTOMER COMPONENT			PLDEDC	58,342	5	2	7	0	58,335

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 RATE BASE ITEMS  
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PART 2

ASSIGNMENT TO FERC SYSTEM SUPPLY CUSTOMERS  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM	SUPPLY	RESALE	UGI	PENNA.
					TRANSMISSION	PRIMARY	TOTAL		JURISDICT
1 ADDITIVE ADJUSTMENTS									
2 PLANT HELD FOR FUTURE USE									
3 PRODUCTION W-O-C	QF10	D10	PF10	0	0	0	0	0	0
4 PRODUCTION OTHER	QF11	D10	PF11	0	0	0	0	0	0
5 TRANSMISSION PLANT	QF20	D10	PF20	0	0	0	0	0	0
6 DISTRIBUTION PLANT									
7 66-138KV	QF31	D10	PF31	0	0	0	0	0	0
8 PRIMARY	QF32	D20	PF32	0	0	0	0	0	0
9 SECONDARY	QF33	P30	PF33	0	0	0	0	0	0
10 DEMAND COMPONENT			PF33D	0	0	0	0	0	0
11 CUSTOMER COMPONENT			PF33C	0	0	0	0	0	0
12 TOTAL DISTRIBUTION PLANT			PF30	0	0	0	0	0	0
13 GENERAL PLANT	QF88	K433	PF88	0	0	0	0	0	0
14 DEMAND COMPONENT			PF88D	0	0	0	0	0	0
15 CUSTOMER COMPONENT			PF88C	0	0	0	0	0	0
16 TOTAL PLANT FUTURE USE			PF00	0	0	0	0	0	0
17 POLLUTION CONTROL PROJECTS									
18 NUCLEAR	IPCA	D10	PCA0	0	0	0	0	0	0
19 WHOLLY-OWNED COAL	IPCB	D10	PCB0	5,638	123	38	161	97	5,380
20 OTHER NON-NUCLEAR	IPCC	D10	PCC0	7,333	160	49	209	126	6,998
21 TOTAL POLLUTION CONTROL			PCT0	12,971	283	87	370	223	12,378
22 TOTAL ADDITIVE ADJUSTMENTS			PLADD	12,971	283	87	370	223	12,378
23 DEMAND COMPONENT			PLADDD	12,971	283	87	370	223	12,378
24 CUSTOMER COMPONENT			PLADDC	0	0	0	0	0	0
25 TOTAL NET ORIG COST RATE BASE			NOP	4,998,398	79,491	27,229	106,720	62,778	4,828,900
26 DEMAND COMPONENT			NOPD	4,318,316	79,312	27,164	106,476	62,675	4,149,165
27 ENERGY COMPONENT			NOPE	4,752	113	33	146	103	4,503
28 CUSTOMER COMPONENT			NOPC	675,330	66	32	98	0	675,232
29 WORKING CAPITAL									
30 FUEL INVENTORY									
31 WHOLLY-OWNED COAL	M10A	EG10	M10A	65,251	1,335	420	1,755	906	62,590
32 OTHER NON-NUCLEAR	M10B	EG10	M10B	27,235	557	176	733	378	26,124
33 NUCLEAR FUEL	M10C	EG10	M10C	0	0	0	0	0	0
34 TOTAL FUEL			M10T	92,486	1,892	596	2,488	1,284	88,714
35 PLANT MATERIALS & SUPPLIES									
36 PRODUCTION									
37 NUCLEAR	M11A	D10	M11A	32,619	711	218	929	562	31,128
38 WHOLLY-OWNED COAL	M11B	D10	M11B	36,981	807	246	1,053	638	35,290
39 OTHER NON-NUCLEAR	M11C	D10	M11C	12,737	278	85	363	219	12,155
40 TOTAL PRODUCTION			M11T	82,337	1,796	549	2,345	1,419	78,573
41 TRANS/DIST	M14	AT2	M14	21,822	128	73	201	100	21,521
42 DEMAND COMPONENT			M14D	13,759	127	73	200	100	13,459
43 CUSTOMER COMPONENT			M14C	8,063	1	0	1	0	8,062
44 TOTAL PLANT M & S			M20T	104,159	1,924	622	2,546	1,519	100,094
45 TOTAL FUEL AND M & S			WCD	196,645	3,816	1,218	5,034	2,803	188,808
46 DEMAND COMPONENT			WCDD	96,096	1,923	622	2,545	1,519	92,032
47 ENERGY COMPONENT			WCDE	92,486	1,892	596	2,488	1,284	88,714
48 CUSTOMER COMPONENT			WCDC	8,063	1	0	1	0	8,062
49 WORKING CASH									
50 WORKING CASH O & M	CASH	WCAP	WCA	15,767	286	95	381	199	15,187
51 DEMAND COMPONENT			WCAD	3,994	75	28	103	57	3,834
52 ENERGY COMPONENT			WCAE	10,247	211	67	278	142	9,827
53 CUSTOMER COMPONENT			WCAC	1,526	0	0	0	0	1,526

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
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PART 2

ASSIGNMENT TO FERC SYSTEM SUPPLY CUSTOMERS  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM SUPPLY RESALE			UGI	PENNA. JURISDICT
					TRANSMISSION	PRIMARY	TOTAL		
1 WORKING CAPITAL CONTINUED									
2 WORKING CASH CONTINUED									
3 PREPAYMENTS									
4 INSURANCE									
5 NUCLEAR PRODUCTION	MCPA	D10	MCPIA	1,861	41	12	53	32	1,776
6 WHOLLY-OWNED COAL PROD	MCPB	D10	MCPIB	1,628	36	10	46	28	1,554
7 OTHER NON-NUCLEAR PROD	MCPD	D10	MCPIB	877	19	6	25	15	837
8 OTHER PROPERTY	MCPD	AT2	MCPIB	381	2	2	4	1	376
9 DEMAND COMPONENT			MCPIB	240	2	2	4	1	235
10 CUSTOMER COMPONENT			MCPIB	141	0	0	0	0	141
11 TOTAL PREPAID INSURANCE			MCPIB	4,747	98	30	128	76	4,543
12 RENTS	MCPD	AT2	MCPIB	0	0	0	0	0	0
13 DEMAND COMPONENT			MCPIB	0	0	0	0	0	0
14 CUSTOMER COMPONENT			MCPIB	0	0	0	0	0	0
15 NRC FEE	MCPD	P01N	MCPIB	141	3	1	4	2	135
16 POSTAGE	MCPD	K433	MCPO	139	2	1	3	1	135
17 DEMAND COMPONENT			MCPOD	107	2	1	3	1	103
18 CUSTOMER COMPONENT			MCPOC	32	0	0	0	0	32
19 PPUC ANNUAL ASSESS	MCPRE	K401	MCPRE	1,782	0	0	0	0	1,782
20 DEMAND COMPONENT			MCPRD	964	0	0	0	0	964
21 ENERGY COMPONENT			MCPRD	402	0	0	0	0	402
22 CUSTOMER COMPONENT			MCPRC	416	0	0	0	0	416
23 MISCELLANEOUS	MCPM	K939	MCPM	6,032	88	29	117	66	5,849
24 DEMAND COMPONENT			MCPMD	3,290	60	20	80	47	3,163
25 ENERGY COMPONENT			MCPME	1,377	28	9	37	19	1,321
26 CUSTOMER COMPONENT			MCPMC	1,365	0	0	0	0	1,365
27 TOTAL PREPAYMENTS			MCPT	12,841	191	61	252	145	12,444
28 ACCRUED TAXES	MCT	WCAP	MCT	-169	-3	-1	-4	-2	-163
29 DEMAND COMPONENT			MCTD	-43	-1	0	-1	-1	-41
30 ENERGY COMPONENT			MCTE	-110	-2	-1	-3	-1	-106
31 CUSTOMER COMPONENT			MCTC	-16	0	0	0	0	-16
32 SEMI ANNUAL INTEREST & PREFERRED DIVIDEND PAYMENTS									
34 SEMI ANNUAL INTEREST	AES	WCAP	EAS	-27,706	-503	-167	-670	-350	-26,686
35 DEMAND COMPONENT			EASD	-7,019	-132	-49	-181	-101	-6,737
36 ENERGY COMPONENT			EASE	-18,006	-370	-119	-489	-249	-17,268
37 CUSTOMER COMPONENT			EASC	-2,681	0	0	0	0	-2,681
38 PREFERRED DIVIDEND PAYMENT	AFS	WCAP	FAS	-746	-14	-4	-18	-9	-719
39 DEMAND COMPONENT			FASD	-189	-4	-1	-5	-2	-182
40 ENERGY COMPONENT			FASE	-485	-10	-3	-13	-7	-465
41 CUSTOMER COMPONENT			FASC	-72	0	0	0	0	-72
42 TOT INT & PREF DIV PAYMENTS			EAFAT	-28,452	-517	-171	-688	-359	-27,405
43 WORKING CASH ADJUSTMENT	PUCPC	K401	PUCP	-63	0	0	0	0	-63
44 TOTAL WORKING CASH			CWC	-76	-43	-16	-59	-17	0
45 DEMAND COMPONENT			CWCD	5,789	101	30	131	79	5,579
46 ENERGY COMPONENT			CWCE	-6,575	-144	-46	-190	-96	-6,289
47 CUSTOMER COMPONENT			CWCC	710	0	0	0	0	710
48 TOTAL WORKING CAPITAL			WOO	196,569	3,773	1,202	4,975	2,786	188,808
49 DEMAND COMPONENT			WOOD	101,885	2,024	652	2,676	1,598	97,611
50 ENERGY COMPONENT			WOOE	85,911	1,748	550	2,298	1,188	82,425
51 CUSTOMER COMPONENT			WOOC	8,772	1	0	1	0	8,771
52 TOTAL RATE BASE			RBX	5,194,967	83,264	28,431	111,695	65,564	5,017,708
53 DEMAND COMPONENT			RBXD	4,420,201	81,336	27,816	109,152	64,274	4,246,775
54 ENERGY COMPONENT			RBXE	90,663	1,861	583	2,444	1,291	86,928
55 CUSTOMER COMPONENT			RBXC	684,102	67	32	99	0	684,003

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES  
 \$1,000

PART 2

ASSIGNMENT TO FERC SYSTEM SUPPLY CUSTOMERS  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM SUPPLY RESALE			UGI	PENNA. JURISDICT
					TRANSMISSION	PRIMARY	TOTAL		
1 OPERATION & MAINTENANCE EXPENSES									
2 PRODUCTION									
3 FUEL									
4 NUCLEAR	G01A	EG10	EE01A	61,012	1,249	392	1,641	847	58,524
5 WHOLLY-OWNED COAL	G01B	EG10	EE01B	302,304	6,186	1,947	8,133	4,194	289,977
6 OTHER NON-NUCLEAR	G01C	EG10	EE01C	86,740	1,775	559	2,334	1,203	83,203
7 TOTAL FUEL			EE01T	450,056	9,210	2,898	12,108	6,244	431,704
8 POWER PURCHASES									
9 OTHER UTILITIES	G04E	EG10	EE04E	20,186	413	130	543	280	19,363
10 NON-UTILITY GENER	G05E	EG10	EE05E	229,157	4,689	1,476	6,165	3,179	219,813
11 SAFE HARBOR	G06D	D10	EE06D	9,845	215	65	280	170	9,395
12 PJM INTERCHANGE	G07E	EG10	EE07E	3,989	82	25	107	56	3,826
13 BORDERLINE-DEMAND	G08D	D10	EE08D	6	0	0	0	0	6
14 BORDERLINE-ENERGY	G08E	EG10	EE08E	113	2	1	3	2	108
15 TOTAL POWER PURCHASES			EE09	263,296	5,401	1,697	7,098	3,687	252,511
16 DEMAND COMPONENT			EE09D	9,851	215	65	280	170	9,401
17 ENERGY COMPONENT			EE09E	253,445	5,186	1,632	6,818	3,517	243,110
18 INSTALLED CAPACITY PAYMENTS	G12	D10	EE12	0	0	0	0	0	0
19 DECOMMISSIONING	G13	D10	EE13	5,858	128	39	167	101	5,590
20 FOSSIL FUEL HANDLING									
21 WHOLLY-OWNED COAL	G02A	EG10	EE02A	14,871	304	96	400	206	14,265
22 OTHER NON-NUCLEAR	G02B	EG10	EE02B	5,988	123	38	161	83	5,744
23 TOTAL FUEL HANDLING			EE02	20,859	427	134	561	289	20,009
24 ENERGY TRUST									
25 FINANCING, OTHER	G03	EG10	EE03	5,624	115	36	151	78	5,395
26 OTHER PRODUCTION EXP									
27 NUCLEAR									
28 DEMAND COMPONENT	G17AD	D10	EE17AD	90,651	1,977	605	2,582	1,562	86,507
29 ENERGY COMPONENT	G17AE	EG10	EE17AE	35,047	717	226	943	486	33,618
30 TOTAL NUCLEAR			EE17A	125,698	2,694	831	3,525	2,048	120,125
31 WHOLLY-OWNED COAL									
32 DEMAND COMPONENT	G17BD	D10	EE17BD	37,757	823	252	1,075	651	36,031
33 ENERGY COMPONENT	G17BE	EG10	EE17BE	59,465	1,217	383	1,600	825	57,040
34 TOTAL WHOLLY-OWNED COAL			EE17B	97,222	2,040	635	2,675	1,476	93,071
35 OTHER NON-NUCLEAR									
36 DEMAND COMPONENT	G17CD	D10	EE17CD	41,612	908	277	1,185	717	39,710
37 ENERGY COMPONENT	G17CE	EG10	EE17CE	13,739	281	89	370	190	13,179
38 TOTAL OTHER NON-NUCLEAR			EE17C	55,351	1,189	366	1,555	907	52,889
39 TOTAL OTHER PRODUCTION EXP			EE17T	278,271	5,923	1,832	7,755	4,431	266,085
40 DEMAND COMPONENT			EE17TD	170,020	3,708	1,134	4,842	2,930	162,248
41 ENERGY COMPONENT			EE17TE	108,251	2,215	698	2,913	1,501	103,837
42 TOTAL PRODUCTION			EE10	1,023,964	21,204	6,636	27,840	14,830	981,294
43 DEMAND COMPONENT			EE10D	185,729	4,051	1,238	5,289	3,201	177,239
44 ENERGY COMPONENT			EE10E	838,235	17,153	5,398	22,551	11,629	804,055
45 TRANSMISSION	G20	D10	EE20	10,989	240	73	313	189	10,487

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
OPERATING EXPENSES  
\$1,000

PART 2

ASSIGNMENT TO FERC SYSTEM SUPPLY CUSTOMERS  
CAPACITY ALLOCATION METHOD-MONTHLY PEAK RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM TRANSMISSION	SUPPLY PRIMARY	RESALE TOTAL	UGI	PENNA. JURISDICT
1	OPERATION & MAINTENANCE EXPENSES CONTINUED								
2	DISTRIBUTION								
3	SUBSTATIONS								
4	GENERATION STEP-UP	G26	D10	EE26	5	2	7	4	227
5	138/69 KV	G27	D10	EE27	61	19	80	48	2,678
6	PRIMARY	G28	D20	EE28	0	78	78	0	9,368
7	SECONDARY	G29	D30	EE29	0	0	0	0	198
8	TOTAL SUBSTATIONS			EESS	66	99	165	52	12,471
9	OVERHEAD LINES								
10	138/69 KV	G31	D10	EE31	209	64	273	165	9,142
11	PRIMARY	G32	D20	EE32	0	66	66	0	7,866
12	SECONDARY								
13	DEMAND COMPONENT	G33D	D30	EE33D	0	0	0	0	8,773
14	CUSTOMER COMPONENT	G33C	C30	EE33C	0	0	0	0	10,738
15	STREET LIGHTING	G34	K401	EE34	0	0	0	0	1,004
16	TOTAL OVERHEAD LINES			EEOL	209	130	339	165	37,523
17	UNDERGROUND LINES								
18	138/69 KV	G35	D10	EE35	3	1	4	3	137
19	PRIMARY	G36	D20	EE36	0	4	4	0	490
20	SECONDARY								
21	DEMAND COMPONENT	G37D	D30	EE37D	0	0	0	0	1,118
22	CUSTOMER COMPONENT	G37C	C30	EE37C	0	0	0	0	1,866
23	TOTAL UNDERGROUND LINES			EEUG	3	5	8	3	3,611
24	LINE TRANSFORMERS								
25	DEMAND COMPONENT	G38D	D30	EE38D	0	0	0	0	2,123
26	CUSTOMER COMPONENT	G38C	CW8	EE38C	0	0	0	0	2,751
27	TOTAL LINE TRANSFORMERS			EELT	0	0	0	0	4,874
28	SERVICES								
29	DEMAND COMPONENT	G39D	D30	EE39D	0	0	0	0	425
30	CUSTOMER COMPONENT	G39C	CW9	EE39C	0	0	0	0	4,582
31	TOTAL SERVICES			EESV	0	0	0	0	5,007
32	MISC DIST EXPENSE & RENTS	G42	P30	EE42	43	35	78	34	12,326
33	DEMAND COMPONENT			EE42D	43	34	77	34	7,043
34	CUSTOMER COMPONENT			EE42C	0	1	1	0	5,283
35	METERS	G43	CW1	EE43	13	6	19	0	10,524
36	STREET LIGHTING	G46	K401	EE46	0	0	0	0	2,549
37	CUSTOMER INSTALLATIONS	G47	CW9	EE47	0	0	0	0	4,051
38	TOTAL DISTRIBUTION			EE30	334	275	609	254	92,936
39	DEMAND COMPONENT			EE30D	321	268	589	254	49,588
40	CUSTOMER COMPONENT			EE30C	13	7	20	0	43,348
41	CUSTOMER ACCOUNTS								
42	METER READING	G50	CW2	EE50	1	1	2	0	9,376
43	UNCOLLECTIBLE	G51	CW5	EE51	0	0	0	0	16,932
44	OTHER	G55	C10	EE55	0	0	0	0	25,674
45	TOTAL CUSTOMER ACCTS			EE56	1	1	2	0	51,982
46	CUST SERVICE & INFORMATION	G60	K401	EE60	0	0	0	0	18,067
47	SALES	G65	K401	EE65	0	0	0	0	4,959
48	ADMINISTRATIVE & GENERAL EXPENSES								
49	PPUC REGULATORY	G70	K401	EE70	0	0	0	0	4,218
50	DEMAND COMPONENT			EE70D	0	0	0	0	2,281
51	ENERGY COMPONENT			EE70E	0	0	0	0	952
52	CUSTOMER COMPONENT			EE70C	0	0	0	0	985

PENNSYLVANIA POWER & LIGHT COMPANY  
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ASSIGNMENT TO FERC SYSTEM SUPPLY CUSTOMERS  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM SUPPLY RESALE			UGI	PENNA. JURISDICT
					TRANSMISSION	PRIMARY	TOTAL		
1 OPERATION & MAINTENANCE EXPENSES CONTINUED									
2 FERC REGULATORY	G71	C11	EE71	701	350	351	701	0	0
3 DEMAND COMPONENT			EE71D	478	234	244	478	0	0
4 ENERGY COMPONENT			EE71E	222	116	106	222	0	0
5 CUSTOMER COMPONENT			EE71C	0	0	0	0	0	0
6 PROPERTY INSURANCE									
7 NUCLEAR PRODUCTION	G72A	D10	EE72A	4,791	104	32	136	83	4,572
8 WHOLLY-OWNED COAL PROD	G72B	D10	EE72B	1,508	33	10	43	26	1,439
9 OTHER NON-NUCLEAR PROD	G72C	D10	EE72C	813	18	5	23	14	776
10 OTHER PROPERTY	G72D	AT2	EE72D	352	2	1	3	2	347
11 DEMAND COMPONENT			EE72DD	222	2	1	3	2	217
12 CUSTOMER COMPONENT			EE72DC	130	0	0	0	0	130
13 TOTAL PROPERTY INSURANCE			EE72T	7,464	157	48	205	125	7,134
14 EMPLOYEE BENEFITS	G73	K939	EE73	59,246	863	285	1,148	651	57,447
15 DEMAND COMPONENT			EE73D	32,315	586	198	784	463	31,068
16 ENERGY COMPONENT			EE73E	13,521	277	87	364	188	12,969
17 CUSTOMER COMPONENT			EE73C	13,410	0	1	1	0	13,409
18 OTHER A & G	G75	K929	EE75	83,162	1,211	401	1,612	913	80,637
19 DEMAND COMPONENT			EE75D	45,359	822	279	1,101	649	43,609
20 ENERGY COMPONENT			EE75E	18,979	389	121	510	264	18,205
21 CUSTOMER COMPONENT			EE75C	18,824	1	0	1	0	18,823
22 TOT ADMIN & GEN EXPENSES			EE79	154,791	2,581	1,085	3,666	1,689	149,436
23 DEMAND COMPONENT			EE79D	87,767	1,799	769	2,568	1,237	83,962
24 ENERGY COMPONENT			EE79E	33,674	781	315	1,096	452	32,126
25 CUSTOMER COMPONENT			EE79C	33,349	1	1	2	0	33,347
26 TOTAL O & M BEFORE ADJUST			EE80	1,358,553	24,360	8,070	32,430	16,962	1,309,161
27 DEMAND COMPONENT			EE80D	339,875	6,410	2,349	8,759	4,881	326,235
28 ENERGY COMPONENT			EE80E	871,909	17,934	5,713	23,647	12,081	836,181
29 CUSTOMER COMPONENT			EE80C	146,769	16	8	24	0	146,745
30 ADJUSTMENTS TO O & M EXPENSES									
31 W/O COAL & OTHER SALES	G81A	EG10	EE81A	907	19	5	24	13	870
32 PJM & OTHER UTILITY PURCH	G81B	EG10	EE81B	9,817	201	63	264	136	9,417
33 TOTAL ENERGY COST ADJUST			EE81	10,724	220	68	288	149	10,287
34 WAGE EXPENSE	G82	K939	EE82	-599	-9	-3	-12	-6	-581
35 EMPLOYEE BENEFITS EXPENSE	G83	K939	EE83	-3,416	-50	-16	-66	-38	-3,312
36 RATE CASE EXPENSE	G84	K401	EE84	-745	0	0	0	0	-745
37 LAND MGT/RECREATIONAL FACIL	G85	D10	EE85	-455	-10	-3	-13	-8	-434
38 INTEREST ON CUST DEPOSITS	G86	K401	EE86	64	0	0	0	0	64
39 VOLUNTARY EARLY RETIREMENT	G87	K939	EE87	-11,374	-166	-54	-220	-125	-11,029
40 DECOMMISSIONING SSES	G88	D10	EE88	18,840	411	126	537	324	17,979
41 DECOMMISSIONING FOSSIL	G89	D10	EE89	47,453	1,035	317	1,352	817	45,284
42 MANAGEMENT AUDIT COSTS	G90	K401	EE90	182	0	0	0	0	182
43 AMORT OF WINDOW DEFERRAL	G91	K401	EE91	3,922	0	0	0	0	3,922
44 SOCIAL PROGRAMS	G92	K401	EE92	3,530	0	0	0	0	3,530
45 ENVIRONMENTAL REMEDIATION	G93	D10	EE93	1,153	25	8	33	20	1,100
46 TOTAL ADJUSTMENTS			EE99	69,279	1,456	443	1,899	1,133	66,247
47 DEMAND COMPONENT			EE99D	63,782	1,308	398	1,706	1,032	61,044
48 ENERGY COMPONENT			EE99E	8,050	148	46	194	100	7,756
49 CUSTOMER COMPONENT			EE99C	-2,553	0	0	0	0	-2,553
50 TOTAL OPER & MAINT EXPENSES			EE00	1,427,832	25,816	8,513	34,329	18,095	1,375,408
51 DEMAND COMPONENT			EE00D	403,657	7,718	2,746	10,464	5,914	387,279
52 ENERGY COMPONENT			EE00E	879,959	18,082	5,759	23,841	12,181	843,937
53 CUSTOMER COMPONENT			EE00C	144,216	16	8	24	0	144,192

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 CAPACITY ALLOCATION METHOD-MONTHLY PEAK RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM		RESALE	UGI	PENNA. JURISDICT
					TRANSMISSION	SUPPLY PRIMARY	TOTAL		
1	PPUC ADJUSTMENTS FOR COMPLIANCE FILING								
2	BENEFIT SAVINGS/EMPLOYEE RED PUCAC	K401	PUCA	-171	0	0	0	0	-171
3	SUSQ 1 EARLY WINDOW DEFERRAL PUCBC	K401	PUCB	-2,035	0	0	0	0	-2,035
4	ENVIRONMENTAL REMEDIATION PUCCE	K401	PUC	-326	0	0	0	0	-326
5	UNCOLLECTIBLE ACCOUNTS PUCDC	K401	PUCD	-1,364	0	0	0	0	-1,364
6	RATE CASE EXPENSE PUCEC	K401	PUCE	-373	0	0	0	0	-373
7	NUCLEAR DECOMMISSIONING PUCFC	K401	PUCF	-14,109	0	0	0	0	-14,109
8	FOSSIL DECOMMISSIONING PUCGC	K401	PUCG	-45,284	0	0	0	0	-45,284
9	SOCIAL PROGRAMS PUCHC	K401	PUCH	-2,500	0	0	0	0	-2,500
10	TOTAL OPER & MAINT EXPENSES		EE00	1,361,670	25,816	8,513	34,329	18,095	1,309,246
11	DEMAND COMPONENT		EE00D	337,495	7,718	2,746	10,464	5,914	321,117
12	ENERGY COMPONENT		EE00E	879,959	18,082	5,759	23,841	12,181	843,937
13	CUSTOMER COMPONENT		EE00C	144,216	16	8	24	0	144,192

PENNSYLVANIA POWER & LIGHT COMPANY  
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 CAPACITY ALLOCATION METHOD-MONTHLY PEAK RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM			UGI	PENNA. JURISDICT
					TRANSMISSION	SUPPLY PRIMARY	RESALE TOTAL		
1 DEPRECIATION EXPENSE									
2 PRODUCTION									
3 NUCLEAR	GD07	D10	ED07	154,218	3,363	1,030	4,393	2,657	147,168
4 WHOLLY-OWNED COAL	GD08	D10	ED08	65,431	1,427	437	1,864	1,127	62,440
5 OTHER NON-NUCLEAR	GD09	D10	ED09	23,044	503	153	656	397	21,991
6 TOTAL PRODUCTION			ED10	242,693	5,293	1,620	6,913	4,181	231,599
7 TRANSMISSION									
8 500/230 KV	GD15	D10	ED15	6,314	138	42	180	109	6,025
9 138/69 KV	GD16	D15	ED16	1,812	40	12	52	32	1,728
10 TOTAL TRANSMISSION			ED20	8,126	178	54	232	141	7,753
11 DISTRIBUTION									
12 SUBSTATIONS									
13 GENERATION STEP-UP	GD26	D10	ED26	119	3	0	3	2	114
14 138/69 KV	GD27	D10	ED27	1,356	30	9	39	23	1,294
15 PRIMARY	GD28	D20	ED28	4,548	0	38	38	0	4,510
16 SECONDARY	GD29	D30	ED29	97	0	0	0	0	97
17 TOTAL SUBSTATIONS			EDSS	6,120	33	47	80	25	6,015
18 OVERHEAD LINES									
19 138/69 KV	GD31	D10	ED31	7,664	167	51	218	132	7,314
20 PRIMARY	GD32	D20	ED32	6,808	0	56	56	0	6,752
21 SECONDARY									
22 DEMAND COMPONENT	GD33D	D30	ED33D	7,229	0	0	0	0	7,229
23 CUSTOMER COMPONENT	GD33C	C30	ED33C	9,415	0	0	0	0	9,415
24 STREET LIGHTING	GD34	K401	ED34	726	0	0	0	0	726
25 TOTAL OVERHEAD LINES			ED0L	31,842	167	107	274	132	31,436
26 UNDERGROUND LINES									
27 138/69 KV	GD35	D10	ED35	361	8	2	10	7	344
28 PRIMARY	GD36	D20	ED36	1,299	0	11	11	0	1,288
29 SECONDARY									
30 DEMAND COMPONENT	GD37D	D30	ED37D	2,909	0	0	0	0	2,909
31 CUSTOMER COMPONENT	GD37C	C30	ED37C	4,856	0	0	0	0	4,856
32 TOTAL UNDERGROUND LINES			EDUG	9,425	8	13	21	7	9,397
33 LINE TRANSFORMERS									
34 DEMAND COMPONENT	GD38D	D30	ED38D	3,415	0	0	0	0	3,415
35 CUSTOMER COMPONENT	GD38C	CM8	ED38C	4,427	0	0	0	0	4,427
36 TOTAL LINE TRANSFORMERS			EDLT	7,842	0	0	0	0	7,842
37 SERVICES									
38 DEMAND COMPONENT	GD39D	D30	ED39D	817	0	0	0	0	817
39 CUSTOMER COMPONENT	GD39C	CM9	ED39C	8,817	0	0	0	0	8,817
40 TOTAL SERVICES			EDSV	9,634	0	0	0	0	9,634
41 METERS	GD43	CM1	ED43	3,451	4	2	6	0	3,445
42 AREA LIGHTING FIXTURES	GD44	K401	ED44	171	0	0	0	0	171
43 STREET LIGHTING	GD46	K401	ED46	2,207	0	0	0	0	2,207
44 TOTAL DISTRIBUTION			ED30	70,692	212	169	381	164	70,147
45 DEMAND COMPONENT			ED30D	36,622	208	167	375	164	36,083
46 CUSTOMER COMPONENT			ED30C	34,070	4	2	6	0	34,064
47 GENERAL	GD88	K433	ED88	11,665	173	57	230	137	11,298
48 DEMAND COMPONENT			ED88D	9,025	173	57	230	137	8,658
49 CUSTOMER COMPONENT			ED88C	2,640	0	0	0	0	2,640
50 FOSSIL PLANT DEPRECIATION	PUCIC	K401	PUCI	-15,274	0	0	0	0	-15,274
51 TOTAL DEPRECIATION AND									
52 AMORTIZATION EXPENSE			ED00	317,902	5,856	1,900	7,756	4,623	305,523
53 DEMAND COMPONENT			ED00D	281,192	5,852	1,898	7,750	4,623	268,819
54 CUSTOMER COMPONENT			ED00C	36,710	4	2	6	0	36,704

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ASSIGNMENT TO FERC SYSTEM SUPPLY CUSTOMERS  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM		RESALE	UGI	PENNA. JURISDICT
					TRANSMISSION	SUPPLY PRIMARY	TOTAL		
1 TAXES									
2 TAXES OTHER THAN INCOME,									
3 EXCLUDING GROSS RECEIPTS									
4 CAPITAL STOCK	GT1	P01	ET1	31,659	520	175	695	411	30,553
5 DEMAND COMPONENT			ET1D	27,740	520	174	694	411	26,635
6 CUSTOMER COMPONENT			ET1C	3,919	0	1	1	0	3,918
7 PUBLIC UTILITY REALTY	GT3	P01	ET3	40,187	660	223	883	521	38,783
8 DEMAND COMPONENT			ET3D	35,212	660	222	882	521	33,809
9 CUSTOMER COMPONENT			ET3C	4,975	0	1	1	0	4,974
10 REGULATORY ASSESSMENT	GT5	K401	ET5	813	0	0	0	0	813
11 DEMAND COMPONENT			ET5D	440	0	0	0	0	440
12 ENERGY COMPONENT			ET5E	184	0	0	0	0	184
13 CUSTOMER COMPONENT			ET5C	190	0	0	0	0	190
14 LOCAL PROPERTY & OTHER	GT6	P01	ET6	677	11	4	15	9	653
15 DEMAND COMPONENT			ET6D	593	11	4	15	9	569
16 CUSTOMER COMPONENT			ET6C	84	0	0	0	0	84
17 SALES & USE	GT7	P01	ET7	0	0	0	0	0	0
18 DEMAND COMPONENT			ET7D	0	0	0	0	0	0
19 CUSTOMER COMPONENT			ET7C	0	0	0	0	0	0
20 FEDERAL ENVIRONMENTAL	GT8	P01	ET8	688	11	4	15	9	664
21 DEMAND COMPONENT			ET8D	603	11	4	15	9	579
22 CUSTOMER COMPONENT			ET8C	85	0	0	0	0	85
23 PAYROLL TAXES	GP01	K939	EP01	17,193	250	83	333	189	16,671
24 DEMAND COMPONENT			EP01D	9,378	170	57	227	135	9,016
25 ENERGY COMPONENT			EP01E	3,924	80	25	105	55	3,764
26 CUSTOMER COMPONENT			EP01C	3,892	0	0	0	0	3,892
27 TOTAL TAXES OTHER THAN INCOME,									
28 EXCLUDING GROSS RECEIPTS			ET01	91,217	1,452	489	1,941	1,139	88,137
29 DEMAND COMPONENT			ET01D	73,965	1,371	463	1,834	1,084	71,047
30 ENERGY COMPONENT			ET01E	4,107	80	25	105	55	3,947
31 CUSTOMER COMPONENT			ET01C	13,144	1	0	1	0	13,143
32 CAPITAL STOCK INCREASE	GT1P	K401	ET1P	685	0	0	0	0	685
33 TOTAL AT PROPOSED LEVEL			ET01P	91,902	1,452	489	1,941	1,139	88,822

PENNSYLVANIA POWER & LIGHT COMPANY  
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 CAPACITY ALLOCATION METHOD-MONTHLY PEAK RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM SUPPLY RESALE			UGI	PENNA. JURISDICT
					TRANSMISSION	PRIMARY	TOTAL		
1 TAXES									
2 DEFERRED INCOME TAXES									
3 TEST POWER SUSQUEHANNA	ITD18	D10	TX18	648	14	4	18	12	618
4 POLLUTION CONTROL FACILITIE	ITD40A	D10	TX40A	-81	-2	0	-2	-2	-77
5 CLASS LIFE SYSTEM	ITD42A	P000	TX42A	-1,232	-15	-6	-21	-12	-1,199
6 DEMAND COMPONENT			TX42AD	-956	-15	-6	-21	-12	-923
7 CUSTOMER COMPONENT			TX42AC	-276	0	0	0	0	-276
8 COST OF REMOVAL	ITD42B	P000	TX42B	-723	-9	-3	-12	-7	-704
9 DEMAND COMPONENT			TX42BD	-561	-9	-3	-12	-7	-542
10 CUSTOMER COMPONENT			TX42BC	-162	0	0	0	0	-162
11 ACRS AND MACRS									
12 WHOLLY-OWNED COAL PROP	ITD46A	P08	TX46A	1,938	42	13	55	34	1,849
13 NUCLEAR PROPERTY	ITD46B	P07	TX46B	-33,412	-729	-223	-952	-575	-31,885
14 NUCLEAR FUEL	ITD46C	EG10	TX46C	-3,711	-76	-24	-100	-51	-3,560
15 OTHER NON-NUCLEAR PROP	ITD46D	P0000	TX46D	20,112	185	80	265	146	19,701
16 DEMAND COMPONENT			TX46DD	14,131	184	80	264	146	13,721
17 CUSTOMER COMPONENT			TX46DC	5,981	1	0	1	0	5,980
18 TOTAL ACRS AND MACRS			TX46T	-15,073	-578	-154	-732	-446	-13,895
19 MARTINS CREEK TEST FUEL	ITD50	D10	TX50	-175	-4	-1	-5	-3	-167
20 FOSSIL PLANT DEPRECIATION	PUCJC	K401	PUCJ	5,346	0	0	0	0	5,346
21 TOTAL DEFERRED INCOME TAXES			TXT	-11,290	-594	-160	-754	-458	-10,078
22 DEMAND COMPONENT			TXTD	-13,123	-518	-137	-655	-407	-12,061
23 CUSTOMER COMPONENT			TXTC	5,544	0	1	1	0	5,543

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 CAPACITY ALLOCATION METHOD-MONTHLY PEAK RESPONSIBILITY

1	TAXES CONTINUED	INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM			UGI	PENNA. JURISDICT
						TRANSMISSION	SUPPLY PRIMARY	RESALE TOTAL		
2	INVESTMENT TAX CREDIT									
3	AMORTIZATION	ITDA91	P00	TXA91	-8,930	-143	-49	-192	-113	-8,625
4	DEMAND COMPONENT			TXA91D	-7,719	-143	-49	-192	-113	-7,414
5	CUSTOMER COMPONENT			TXA91C	-1,211	0	0	0	0	-1,211
6	PROVISION	ITDB91	P00	TXB91	0	0	0	0	0	0
7	DEMAND COMPONENT			TXB91D	0	0	0	0	0	0
8	CUSTOMER COMPONENT			TXB91C	0	0	0	0	0	0
9	NET INVESTMENT TAX CREDIT			TX91	-8,930	-143	-49	-192	-113	-8,625
10	DEMAND COMPONENT			TX91D	-7,719	-143	-49	-192	-113	-7,414
11	CUSTOMER COMPONENT			TX91C	-1,211	0	0	0	0	-1,211
12	GROSS RECEIPTS TAX			TXG	104,645	1,541	0	1,541	0	103,104
13	DEMAND COMPONENT			TXGD	56,883	932	0	932	0	55,951
14	ENERGY COMPONENT			TXGE	34,966	607	0	607	0	34,359
15	CUSTOMER COMPONENT			TXGC	12,796	1	0	1	0	12,795
16	STATE AND FEDERAL INCOME TAXES FROM P									
17	PRESENT REVENUES AND ACTUAL CLASS RATES OF RETURN									
18	TOTAL STATE INC TAX			TSTX	71,932	1,186	-1,080	106	376	71,450
19	DEMAND COMPONENT			TSTXD	60,442	1,101	-1,013	88	354	60,000
20	ENERGY COMPONENT			TSTXE	5,786	85	-67	18	22	5,746
21	CUSTOMER COMPONENT			TSTXC	5,703	1	-1	0	0	5,703
22	TOTAL FEDERAL INC TAX			TFTX	201,718	3,366	-3,061	305	1,069	200,344
23	DEMAND COMPONENT			TFTXD	171,730	3,125	-2,871	254	1,008	170,468
24	ENERGY COMPONENT			TFTXE	14,371	240	-189	51	61	14,259
25	CUSTOMER COMPONENT			TFTXC	15,617	2	-2	0	0	15,617
26	TOTAL TAXES			TX99	449,977	6,809	-3,862	2,947	2,012	445,018
27	DEMAND COMPONENT			TX99D	342,864	5,867	-3,606	2,261	1,927	338,676
28	ENERGY COMPONENT			TX99E	55,519	936	-254	682	86	54,751
29	CUSTOMER COMPONENT			TX99C	51,594	5	-1	4	0	51,590
30	MISCELLANEOUS ALLOWABLE EXPENSE									
31	POWER PLANT INVENTORY	ITD81A	D10	TX81A	-20,894	-456	-139	-595	-360	-19,939
32	GE SETTLEMENT	ITD81B	D10	TX81B	-11,952	-261	-79	-340	-206	-11,406
33	SSES OUTAGE COSTS	ITD81C	D10	TX81C	2,239	49	15	64	38	2,137
34	REGULATORY CREDITS/DEBITS			TX81	-30,607	-668	-203	-871	-528	-29,208
35	EMISSION ALLOWANCE DISPOSAL	ITD82	EG10	TX82	-486	-10	-3	-13	-7	-466
36	TOTAL-MISC ALLOWABLE EXPENSE			TX89	-31,093	-678	-206	-884	-535	-29,674
37	TOTAL OPERATING EXPENSES			TOE	2,098,456	37,803	6,345	44,148	24,195	2,030,113
38	DEMAND COMPONENT			TOED	930,457	18,760	832	19,592	11,928	898,937
39	ENERGY COMPONENT			TOEE	935,479	19,018	5,505	24,523	12,267	898,689
40	CUSTOMER COMPONENT			TOEC	232,520	25	8	33	0	232,487
41	(LN 26 -14 -18)			OEBT	1,824,806	33,250	10,487	43,737	22,751	1,758,318
42	DEMAND COMPONENT			OEBTD	698,285	14,534	4,716	19,250	10,567	668,468
43	ENERGY COMPONENT			OEBTE	915,322	18,694	5,760	24,454	12,184	878,684
44	CUSTOMER COMPONENT			OEBTC	211,199	22	11	33	0	211,166
45	OTHER OPER EXP W/O SIT & FIT			TOOE	1,824,806	33,250	10,487	43,737	22,751	1,758,318
46	DEMAND COMPONENT			TOOED	698,285	14,534	4,716	19,250	10,567	668,468
47	ENERGY COMPONENT			TOOEE	915,322	18,694	5,760	24,454	12,184	878,684
48	CUSTOMER COMPONENT			TOOEC	211,199	22	11	33	0	211,166

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 SUMMARY - OPERATING EXPENSES  
 \$1,000

PART 2

ASSIGNMENT TO FERC SYSTEM SUPPLY CUSTOMERS  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM SUPPLY RESALE			UGI	PENNA. JURISDICT
					TRANSMISSION	PRIMARY	TOTAL		
1	SUMMARY - TOTAL TAXES								
2	TOTAL-TAXES OTHER THAN INCOME,								
3	TOTAL AT PROPOSED LEVEL		ETO1P	91,902	1,452	489	1,941	1,139	88,822
4	TOT-DEF INC TAXES		TXT	-11,290	-594	-160	-754	-458	-10,078
5	TOTAL-ITC		TX91	-8,930	-143	-49	-192	-113	-8,625
6	GROSS RECEIPTS TAX		TXG	104,645	1,541	0	1,541	0	103,104
7	TOTAL-STATE INC TAX		TSTX	71,932	1,186	-1,080	106	376	71,450
8	TOTAL-FED INC TAX		TFTX	201,718	3,366	-3,061	305	1,069	200,344
9	TOTAL TAXES		TX99	449,977	6,809	-3,862	2,947	2,012	445,018
10	SUMMARY - OPERATING EXPENSES								
11	O & M PRODUCTION		EE10	1,023,964	21,204	6,636	27,840	14,830	981,294
12	O & M TRANSMISSION		EE20	10,989	240	73	313	189	10,487
13	O & M DISTRIBUTION		EE30	93,799	334	275	609	254	92,936
14	O & M CUSTOMER ACCOUNTS		EE56	51,984	1	1	2	0	51,982
15	O & M CUST SVC & INFO		EE60	18,067	0	0	0	0	18,067
16	O & M SALES		EE65	4,959	0	0	0	0	4,959
17	O & M ADMIN & GENERAL		EE79	154,791	2,581	1,085	3,666	1,689	149,436
18	ADJUSTS TO O & M EXPENSES		EE99	69,279	1,456	443	1,899	1,133	66,247
19	TOTAL OPER & MAINT EXPENSES		EE00	1,361,670	25,816	-8,513	34,329	18,095	1,309,246
20	DEMAND COMPONENT		EE00D	337,495	7,718	2,746	10,464	5,914	321,117
21	ENERGY COMPONENT		EE00E	879,959	18,082	5,759	23,841	12,181	843,937
22	CUSTOMER COMPONENT		EE00C	144,216	16	8	24	0	144,192
23	DEPRECIATION & AMORTIZATION		ED00	317,902	5,856	1,900	7,756	4,623	305,523
24	DEMAND COMPONENT		ED00D	281,192	5,852	1,898	7,750	4,623	268,819
25	CUSTOMER COMPONENT		ED00C	36,710	4	2	6	0	36,704
26	TAXES		TX99	449,977	6,809	-3,862	2,947	2,012	445,018
27	DEMAND COMPONENT		TX99D	342,864	5,867	-3,606	2,261	1,927	338,676
28	ENERGY COMPONENT		TX99E	55,519	936	-254	682	86	54,751
29	CUSTOMER COMPONENT		TX99C	51,594	5	-1	4	0	51,590
30	MISC ALLOWABLE EXPENSES		TX89	-31,093	-678	-206	-884	-535	-29,674
31	TOTAL OPERATING EXPENSES		TOE	2,098,456	37,803	6,345	44,148	24,195	2,030,113
32	DEMAND COMPONENT		TOED	930,457	18,760	832	19,592	11,928	898,937
33	ENERGY COMPONENT		TOEE	935,479	19,018	5,505	24,523	12,267	898,689
34	CUSTOMER COMPONENT		TOEC	232,520	25	8	33	0	232,487
35	SUMMARY - OPERATING EXPENSES								
36	STATE INCOME TAX		TSTX	71,932	1,186	-1,080	106	376	71,450
37	FEDERAL INCOME TAX		TFTX	201,718	3,366	-3,061	305	1,069	200,344
38	OTHER OPER EXP W/O SIT & FIT		TOOE	1,824,806	33,250	10,487	43,737	22,751	1,758,318
39	TOTAL OPERATING EXPENSES		TOE	2,098,456	37,803	6,345	44,148	24,195	2,030,113

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING REVENUES  
 \$1,000

PART 2

ASSIGNMENT TO FERC SYSTEM SUPPLY CUSTOMERS  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK RESPONSIBILITY

1 OPERATING REVENUES	INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM SUPPLY RESALE			UGI	PENNA. JURISDICT
					TRANSMISSION	PRIMARY	TOTAL		
2 SALE OF ELECTRICITY									
3 RATE REVENUE	RR			2,415,172	41,691	0	41,691	24,628	2,348,853
4 ENERGY/FUEL REVS	ECR			25	0	0	0	0	25
5 STATE TAX ADJ SURCHARGE	STAS			0	0	0	0	0	0
6 SPEC BASE RATE CREDIT ADJ	SBRCA			-39,498	0	0	0	0	-39,498
7 TOTAL SALE OF ELECTRICITY			RRT	2,375,699	41,691	0	41,691	24,628	2,309,380
8 ANNUALIZATION	ANN			26,556	0	0	0	0	26,556
9 LATE PAYMENT CHARGES	S11	K401	R11	7,341	0	0	0	0	7,341
10 TOT ADJ'D SALE OF ELECTRIC			RRTT	2,409,596	41,691	0	41,691	24,628	2,343,277
11 OTHER OPERATING REVENUES									
12 MISC SERVICE REVS (451)	S20	K401	R20	203	0	0	0	0	203
13 RENT-ELEC ATTACHM'TS (454)	S23	P30	R23	12,692	44	36	80	34	12,578
14 DEMAND COMPONENT			R23D	7,300	44	35	79	34	7,187
15 CUSTOMER COMPONENT			R23C	5,392	0	1	1	0	5,391
16 GENERAL (456)	S24	K939	R24	7,124	104	34	138	78	6,908
17 DEMAND COMPONENT			R24D	3,886	71	23	94	56	3,736
18 ENERGY COMPONENT			R24E	1,626	33	11	44	22	1,560
19 CUSTOMER COMPONENT			R24C	1,613	0	0	0	0	1,613
20 CAPAC & TRANS ENTITL(456)	S25	010	R25	21,885	477	146	623	378	20,884
21 ENERGY SALES (ACCT 447)									
22 GPU (NUG OUTPUT) (447)	S32	EG10	R32	3,043	62	20	82	42	2,919
23 2-PARTY (447)	S34	EG10	R34	19,589	401	126	527	272	18,790
24 PJM (447)	S38	EG10	R38	107,642	2,203	693	2,896	1,493	103,253
25 TOTAL ENERGY SALES			R40	130,274	2,666	839	3,505	1,807	124,962
26 TOTAL OTHER OPERATING REVS			ROOT	172,178	3,291	1,055	4,346	2,297	165,535
27 DEMAND COMPONENT			ROOTD	33,070	591	205	796	468	31,806
28 ENERGY COMPONENT			ROOTE	131,900	2,699	850	3,549	1,829	126,522
29 CUSTOMER COMPONENT			ROOTC	7,208	1	0	1	0	7,207
30 TOTAL OPERATING REVENUES			ROT	2,581,774	44,982	1,055	46,037	26,925	2,508,812
31 DERIVATION-									
32 BASE FOR GROSS RECEIPTS TAX									
33 TOTAL OPERATING REVENUES			ROT	2,581,774	44,982	1,055	46,037	26,925	2,508,812
34 MINUS: EXEMPT GRT REVENUE									
35 CITIZENS ELECTRIC	FTR1			6,665	6,665	0	6,665	0	0
36 PRIMARY (NONE)	FPRI			0	0	0	0	0	0
37 UGI	FUGI			24,628	0	0	0	24,628	0
38 GRT ADJUSTMENT	ADJGRT			0	0	0	0	0	0
39 TOTAL OTHER OPERATING REVS			ROOT	172,178	3,291	1,055	4,346	2,297	165,535
40 BASE FOR GR RECEIPTS TAX			RRBG	2,378,303	35,026	0	35,026	0	2,343,277
41 GROSS RECEIPTS TAX									
42 (LN 44 X 4.4%)			TXGR	104,645	1,541	0	1,541	0	103,104

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
CALCULATION OF INCOME TAXES  
\$1,000

PART 2

ASSIGNMENT TO FERC SYSTEM SUPPLY CUSTOMERS  
CAPACITY ALLOCATION METHOD-MONTHLY PEAK RESPONSIBILITY

1 DERIVATION-	INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM SUPPLY RESALE			UGI	PENNA. JURISDICT
					TRANSMISSION	PRIMARY	TOTAL		
2 TAXABLE NET INCOME									
3 OPERATING REVENUES			ROT	2,581,774	44,982	1,055	46,037	26,925	2,508,812
4 MINUS: OTHER OPERATING EXPENSES (LN 26 -14 -18)			OEBT	1,824,806	33,250	10,487	43,737	22,751	1,758,318
5 EQUALS: TAXABLE INCOME			TAXI	756,968	11,732	-9,432	2,300	4,174	750,494
6 PLUS: ADJ'S TO TAXABLE INCOME (P22 LN 22)			TAT	-94,227	-971	-409	-1,380	-778	-92,069
7 EQUALS: TAXABLE NET INCOME			TNI	662,741	10,761	-9,841	920	3,396	658,425
10 STATE INCOME TAX CALCULATION									
11 TAXABLE NET INCOME			TNI	662,741	10,761	-9,841	920	3,396	658,425
12 ADJUSTMENTS TO STATE TAXABLE INCOME (P23 LN 16)			TASI	76	-3	-1	-4	-3	83
14 STATE TAXABLE INCOME			TSTI	662,817	10,758	-9,842	916	3,393	658,508
15 STATE INCOME TAX @ 10.99%			GSIT	72,844	1,182	-1,081	101	373	72,370
16 STATE INCOME TAX ADJ'S (P23 LN 25)			TSTA	221	4	1	5	3	213
18 ADJUST TAXABLE INCOME	PUCLC	K401	PUCL	-920	0	0	0	0	-920
19 TAX DEFICIENCY ACCRUALS	PUCNC	K401	PUCN	-213	0	0	0	0	-213
20 TOTAL-STATE INCOME TAX (LN 15 + 17)			TSIT1	71,932	1,186	-1,080	106	376	71,450
22 FEDERAL INC TAX CALCULATION									
23 TAXABLE NET INCOME			TNI	662,741	10,761	-9,841	920	3,396	658,425
24 DEDUCTIONS									
25 STATE INCOME TAX (LN 15)			GSIT	72,844	1,182	-1,081	101	373	72,370
26 TOTAL-DEDUCTIONS			TSFS	72,844	1,182	-1,081	101	373	72,370
27 FEDERAL TAXABLE INCOME			TFTI	589,897	9,579	-8,760	819	3,023	586,055
28 FEDERAL INCOME TAX @ 35.0%			GFIT	206,464	3,352	-3,065	287	1,058	205,119
29 FEDERAL INCOME TAX ADJ'S (P24 LN 21)			TAFI	833	14	4	18	11	804
31 CONSOLIDATED TAX SAVINGS	PUCKC	K401	PUCK	-2,161	0	0	0	0	-2,161
32 ADJUST TAXABLE INCOME	PUCMC	K401	PUCM	-2,614	0	0	0	0	-2,614
33 TAX DEFICIENCY ACCRUALS	PUCOC	K401	PUCO	-804	0	0	0	0	-804
34 TOTAL-FEDERAL INCOME TAX			TFIT1	201,718	3,366	-3,061	305	1,069	200,344

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 CALCULATION OF INCOME TAXES  
 \$1,000

PART 2

ASSIGNMENT TO FERC SYSTEM SUPPLY CUSTOMERS  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM	SUPPLY	RESALE	UGI	PENNA. JURISDICT	
					TRANSMISSION	PRIMARY	TOTAL			
1	ADJUSTMENTS TO TAXABLE INCOME									
2	INTEREST EXPENSE	ITA1	RBX	TA1	-192,733	-3,089	-1,055	-4,144	-2,432	-186,157
3	DEMAND COMPONENT			TA1D	-163,989	-3,017	-1,033	-4,050	-2,384	-157,555
4	ENERGY COMPONENT			TA1E	-3,364	-69	-22	-91	-48	-3,225
5	CUSTOMER COMPONENT			TA1C	-25,380	-2	-2	-4	0	-25,376
6	TOTAL DEFERRED INCOME TAXES			TX1	-11,290	-594	-160	-754	-458	-10,078
7	DEMAND COMPONENT			TX1D	-13,123	-518	-137	-655	-407	-12,061
8	ENERGY COMPONENT			TX1E	-3,711	-76	-24	-100	-51	-3,560
9	CUSTOMER COMPONENT			TX1C	5,544	0	1	1	0	5,543
10	NET INVESTMENT TAX CREDIT			TX91	-8,930	-143	-49	-192	-113	-8,625
11	DEMAND COMPONENT			TX91D	-7,719	-143	-49	-192	-113	-7,414
12	CUSTOMER COMPONENT			TX91C	-1,211	0	0	0	0	-1,211
13	BOOK DEPRECIATION & AMORT									
14	NUCLEAR	ITAA13	ED00N	TAA13	154,218	3,363	1,030	4,393	2,657	147,168
15	WHOLLY-OWNED COAL	ITAB13	ED08	TAB13	49,425	1,078	330	1,408	851	47,166
16	OTHER PRODUCTION	ITAC13	ED09	TAC13	23,044	503	153	656	397	21,991
17	TRANSMISSION	ITAD13	ED20	TAD13	8,126	178	54	232	141	7,753
18	DISTRIBUTION	ITAE13	ED30	TAE13	70,692	212	169	381	164	70,147
19	DEMAND COMPONENT			TAE13D	40,619	210	168	378	164	40,077
20	CUSTOMER COMPONENT			TAE13C	30,073	2	1	3	0	30,070
21	GENERAL PLANT	ITAF13	ED88	TAF13	11,665	173	57	230	137	11,298
22	DEMAND COMPONENT			TAF13D	9,025	173	57	230	137	8,658
23	ENERGY COMPONENT			TAF13E	0	0	0	0	0	0
24	CUSTOMER COMPONENT			TAF13C	2,640	0	0	0	0	2,640
25	TOTAL BOOK DEPREC & AMORT			TA13	317,170	5,507	1,793	7,300	4,347	305,523
26	DEMAND COMPONENT			TA13D	284,457	5,505	1,791	7,296	4,347	272,814
27	ENERGY COMPONENT			TA13E	0	0	0	0	0	0
28	CUSTOMER COMPONENT			TA13C	32,713	2	2	4	0	32,709
29	DEPREC CHARGED TO CLEARING	ITA14	ED000	TA14	671	10	4	14	8	649
30	DEMAND COMPONENT			TA14D	521	10	4	14	8	499
31	CUSTOMER COMPONENT			TA14C	150	0	0	0	0	150
32	TAX DEPRECIATION									
33	NUCLEAR PROPERTY	ITAA15	ED00N	TAA15	-27,953	-610	-186	-796	-482	-26,675
34	WHOLLY-OWNED COAL	ITAB15	ED08	TAB15	-47,433	-1,034	-317	-1,351	-817	-45,265
35	OTHER PRODUCTION	ITAC15	ED09	TAC15	-23,685	-517	-157	-674	-408	-22,603
36	TRANSMISSION	ITAD15	ED20	TAD15	-12,086	-265	-80	-345	-210	-11,531
37	DISTRIBUTION	ITAE15	ED30	TAE15	-105,024	-315	-251	-566	-244	-104,214
38	DEMAND COMPONENT			TAE15D	-60,346	-311	-250	-561	-244	-59,541
39	CUSTOMER COMPONENT			TAE15C	-44,678	-4	-1	-5	0	-44,673
40	GENERAL PLANT	ITAF15	ED88	TAF15	-24,490	-363	-120	-483	-287	-23,720
41	DEMAND COMPONENT			TAF15D	-18,946	-363	-120	-483	-287	-18,176
42	CUSTOMER COMPONENT			TAF15C	-5,544	0	0	0	0	-5,544
43	NUCLEAR FUEL	ITAG15	EG10	TAG15	-36,220	-741	-233	-974	-503	-34,743
44	TOTAL TAX DEPRECIATION			TA15	-276,891	-3,845	-1,344	-5,189	-2,951	-268,751
45	DEMAND COMPONENT			TA15D	-190,450	-3,100	-1,110	-4,210	-2,448	-183,792
46	ENERGY COMPONENT			TA15E	-36,220	-741	-233	-974	-503	-34,743
47	CUSTOMER COMPONENT			TA15C	-50,221	-4	-1	-5	0	-50,216
48	ENERGY COST RATE	ITA18	K401	TA18	9,690	0	0	0	0	9,690
49	POST RETIREMENT BENEFITS	ITA20	K929	TA20	7,715	112	38	150	84	7,481
50	DEMAND COMPONENT			TA20D	4,208	76	26	102	60	4,046
51	ENERGY COMPONENT			TA20E	1,761	36	11	47	25	1,689
52	CUSTOMER COMPONENT			TA20C	1,746	0	0	0	0	1,746
53	BALANCE CARRIED FORWARD									
54	ADJUSTMENTS TO TAXABLE INCOME			TAST1	-154,598	-2,042	-773	-2,815	-1,515	-150,268
55	DEMAND COMPONENT			TAST1D	-86,096	-1,189	-504	-1,693	-937	-83,466
56	ENERGY COMPONENT			TAST1E	-31,844	-850	-267	-1,117	-578	-30,149
57	CUSTOMER COMPONENT			TAST1C	-36,658	-3	-2	-5	0	-36,653

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 CALCULATION OF INCOME TAXES  
 \$1,000

PART 2

ASSIGNMENT TO FERC SYSTEM SUPPLY CUSTOMERS  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM			UGI	PENNA. JURISDICT
					TRANSMISSION	SUPPLY PRIMARY	RESALE TOTAL		
1	BALANCE BROUGHT FORWARD								
2	ADJUSTMENTS TO TAXABLE INCOME		TAST1	-154,598	-2,042	-773	-2,815	-1,515	-150,268
3	CONTINUED								
4	NUCLEAR DECOMMISSIONING	ITA22	D10 TA22	1,086	24	7	31	19	1,036
5	MINERS HEALTH COSTS	ITA24	EG10 TA24	2,367	48	16	64	33	2,270
6	NUCLEAR FUEL	ITA25	EG10 TA25	47,745	977	307	1,284	663	45,798
7	PENSIONS & SUPP RETIRE	ITA30	K939 TA30	8,063	117	39	156	89	7,818
8	DEMAND COMPONENT		TA30D	4,398	79	28	107	63	4,228
9	ENERGY COMPONENT		TA30E	1,840	38	11	49	26	1,765
10	CUSTOMER COMPONENT		TA30C	1,825	0	0	0	0	1,825
11	MISCELLANEOUS	ITA32	K939 TA32	1,233	18	6	24	13	1,196
12	DEMAND COMPONENT		TA32D	672	12	4	16	10	646
13	ENERGY COMPONENT		TA32E	281	6	2	8	3	270
14	CUSTOMER COMPONENT		TA32C	279	0	0	0	0	279
15	AMORTIZATION WINDOW DEFERRAL	ITA34	K401 TA34	3,922	0	0	0	0	3,922
16	DEMAND COMPONENT		TA34D	2,121	0	0	0	0	2,121
17	ENERGY COMPONENT		TA34E	885	0	0	0	0	885
18	CUSTOMER COMPONENT		TA34C	916	0	0	0	0	916
19	POWER PLANT INVENTORY	ITA42	K419 TA42	-4,279	-116	0	-116	-80	-4,083
20	DOE-URANIUM ENRICH CLEANUP	ITA43	EG10 TA43	2,375	49	15	64	33	2,278
21	LOW LEVEL RADWASTE DISPOSAL	ITA47	D10 TA47	3,758	82	25	107	65	3,586
22	SSS OUTAGE COSTS	ITA50	D10 TA50	2,240	49	15	64	38	2,138
23	BAD DEBTS	ITA54	K401 TA54	1,959	0	0	0	0	1,959
24	DEMAND COMPONENT		TA54D	1,059	0	0	0	0	1,059
25	ENERGY COMPONENT		TA54E	442	0	0	0	0	442
26	CUSTOMER COMPONENT		TA54C	457	0	0	0	0	457
27	AMORTIZ LEASED EQUIP	ITA58	P01 TA58	6,816	112	38	150	88	6,578
28	DEMAND COMPONENT		TA58D	5,972	112	38	150	88	5,734
29	CUSTOMER COMPONENT		TA58C	844	0	0	0	0	844
30	REMOVAL COSTS	ITA60	P000 TA60	-12,533	-154	-59	-213	-122	-12,198
31	DEMAND COMPONENT		TA60D	-9,729	-154	-59	-213	-122	-9,394
32	CUSTOMER COMPONENT		TA60C	-2,804	0	0	0	0	-2,804
33	ESOP DIVIDEND	ITA72	K929 TA72	-8,460	-123	-41	-164	-93	-8,203
34	DEMAND COMPONENT		TA72D	-4,614	-83	-29	-112	-66	-4,436
35	ENERGY COMPONENT		TA72E	-1,931	-39	-13	-52	-27	-1,852
36	CUSTOMER COMPONENT		TA72C	-1,915	0	0	0	0	-1,915
37	CONTRIB IN AID OF CONSTR.	ITA78	K401 TA78	4,809	0	0	0	0	4,809
38	DEMAND COMPONENT		TA78D	2,748	0	0	0	0	2,748
39	CUSTOMER COMPONENT		TA78C	2,061	0	0	0	0	2,061
40	PREFERRED DIV PD CREDIT	ITA95	P01 TA95	-730	-12	-4	-16	-9	-705
41	DEMAND COMPONENT		TA95D	-640	-12	-4	-16	-9	-615
42	CUSTOMER COMPONENT		TA95C	-90	0	0	0	0	-90
43	TOTAL ADJ'S TO TAXABLE INCOME		TAT	-94,227	-971	-409	-1,380	-778	-92,069
44	DEMAND COMPONENT		TATD	-83,543	-1,244	-495	-1,739	-970	-80,834
45	ENERGY COMPONENT		TATE	24,401	277	87	364	192	23,845
46	CUSTOMER COMPONENT		TATC	-35,086	-3	-2	-5	0	-35,081

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 CALCULATION OF INCOME TAXES  
 \$1,000

PART 2

ASSIGNMENT TO FERC SYSTEM SUPPLY CUSTOMERS  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM		RESALE	UGI	PENNA. JURISDICT	
					TRANSMISSION	PRIMARY	TOTAL			
1	INCOME TAX ADJUSTMENTS									
2	ADJUSTMENTS TO STATE									
3	TAXABLE INCOME									
4	TAX PREFERENCE INCOME	ITS1	D10	TS1	-593	-13	-4	-17	-10	-566
5	MISCELLANEOUS	ITS4	ED000	TS4	0	0	0	0	0	0
6	DEMAND COMPONENT			TS4D	0	0	0	0	0	0
7	CUSTOMER COMPONENT			TS4C	0	0	0	0	0	0
8	FEDERAL ENVIRONMENTAL TAX	ITS5	K939	TS5	669	10	3	13	7	649
9	DEMAND COMPONENT			TS5D	365	7	2	9	5	351
10	ENERGY COMPONENT			TS5E	153	3	1	4	2	147
11	CUSTOMER COMPONENT			TS5C	152	0	0	0	0	152
12	TOTAL ADJUSTMENTS TO									
13	STATE TAXABLE INCOME			TAS1	76	-3	-1	-4	-3	83
14	DEMAND COMPONENT			TAS1D	-228	-6	-2	-8	-5	-215
15	ENERGY COMPONENT			TAS1E	153	3	1	4	2	147
16	CUSTOMER COMPONENT			TAS1C	152	0	0	0	0	152
17	ADJUSTMENTS (LN 18 -21)									
18	DEMAND COMPONENT			TSTAD	221	4	1	5	3	213
19	ENERGY COMPONENT	SCONS		TSTAE	194	4	1	5	3	186
20	CUSTOMER COMPONENT			TSTAC	0	0	0	0	0	0
21	MINIMUM TAX CREDIT	ITF1	P01	TF1	833	14	4	18	11	804
22	DEMAND COMPONENT			TF1D	730	14	4	18	11	701
23	CUSTOMER COMPONENT			TF1C	103	0	0	0	0	103
24	TOTAL ADJUSTMENTS TO									
25	FEDERAL TAXABLE INCOME			TAFI	833	14	4	18	11	804
26	DEMAND COMPONENT			TAFID	730	14	4	18	11	701
27	ENERGY COMPONENT			TAFIE	0	0	0	0	0	0
28	CUSTOMER COMPONENT			TAFIC	103	0	0	0	0	103

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 DEVELOPMENT OF WAGES AND SALARIES ALLOCATORS  
 \$1,000

PART 2

ASSIGNMENT TO FERC SYSTEM SUPPLY CUSTOMERS  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM SUPPLY RESALE			UGI	PENNA. JURISDICT
					TRANSMISSION	PRIMARY	TOTAL		
1 WAGES AND SALARIES ALLOCATOR									
2 FOR ADMIN & GEN EXP AND									
3 PAYROLL TAXES									
4 WAGES AND SALARIES ALLOCATOR									
5 EXCLUDING ADMIN & GENERAL									
6 PRODUCTION									
7 NUCLEAR			KA901T	58,415	1,250	385	1,635	946	55,834
8 DEMAND COMPONENT	KA900D	D10	KA901D	40,342	880	269	1,149	695	38,498
9 ENERGY COMPONENT	KA900E	EG10	KA901E	18,073	370	116	486	251	17,336
10 WHOLLY-OWNED COAL			KB901T	46,035	975	301	1,276	720	44,039
11 DEMAND COMPONENT	KB900D	D10	KB901D	24,013	524	160	684	414	22,915
12 ENERGY COMPONENT	KB900E	EG10	KB901E	22,022	451	141	592	306	21,124
13 OTHER NON-NUCLEAR			KC901T	19,243	413	127	540	315	18,388
14 DEMAND COMPONENT	KC900D	D10	KC901D	14,151	309	94	403	244	13,504
15 ENERGY COMPONENT	KC900E	EG10	KC901E	5,092	104	33	137	71	4,884
16 TOTAL PRODUCTION			K901	123,693	2,638	813	3,451	1,981	118,261
17 TRANSMISSION	K904	D10	K905	5,311	116	35	151	92	5,068
18 DISTRIBUTION	K906	P30	K907	37,315	129	106	235	101	36,979
19 DEMAND COMPONENT			K907D	21,461	128	105	233	101	21,127
20 CUSTOMER COMPONENT			K907C	15,854	1	1	2	0	15,852
21 CUSTOMER ACCTS	K920	C10	K921	21,382	0	0	0	0	21,382
22 CUSTOMER SERV & INFO	K922	C10	K923	7,583	0	0	0	0	7,583
23 SALES	K924	K401	K925	2,719	0	0	0	0	2,719
24 WAGE & SALARY ALLOCATOR									
25 EXCLUDING ADMIN & GENERAL									
26 ASSIGN TO NUCLEAR			K929A	58,415	1,250	385	1,635	946	55,834
27 ASSIGN TO NON-NUCLEAR			K929B	139,588	1,633	569	2,202	1,228	136,158
28 TOTAL M & S ALLOCATOR									
29 EXCLUDING ADMIN & GENERAL			K929	198,003	2,883	954	3,837	2,174	191,992
30 DEMAND COMPONENT			K929D	107,997	1,957	663	2,620	1,546	103,831
31 ENERGY COMPONENT			K929E	45,187	925	290	1,215	628	43,344
32 CUSTOMER COMPONENT			K929C	44,819	1	1	2	0	44,817
33 ADMIN & GENERAL	K930	K929	K931	36,737	535	177	712	403	35,622
34 WAGES & SALARIES ALLOCATOR									
35 INCLUDING ADMIN & GEN									
36 TOTAL M & S ALLOCATOR			K939	234,740	3,418	1,131	4,549	2,577	227,614
37 WAGES & SALARIES ALLOCATOR FOR									
38 GENERAL PLANT									
39 PRODUCTION									
40 NUCLEAR	KA910	D10	KA911	58,415	1,274	390	1,664	1,007	55,744
41 WHOLLY-OWNED COAL	KB910	D10	KB911	46,035	1,004	307	1,311	794	43,930
42 OTHER NON-NUCLEAR	KC910	D10	KC911	19,243	420	128	548	332	18,363
43 TOTAL PRODUCTION			K911	123,693	2,698	825	3,523	2,133	118,037
44 TRANSMISSION	K904	D10	K905	5,311	116	35	151	92	5,068
45 DISTRIBUTION	K906	P30	K907	37,315	129	106	235	101	36,979
46 DEMAND COMPONENT			K907D	21,461	128	105	233	101	21,127
47 CUSTOMER COMPONENT			K907C	15,854	1	1	2	0	15,852
48 CUSTOMER ACCTS	K920	C10	K921	21,382	0	0	0	0	21,382
49 CUSTOMER SERV & INFO	K922	C10	K923	7,583	0	0	0	0	7,583
50 SALES	K924	K401	K925	2,719	0	0	0	0	2,719
51 TOTAL M & S ALLOCATOR FOR									
52 GENERAL PLANT ALLOCATOR			K433	198,003	2,943	966	3,909	2,326	191,768
53 DEMAND COMPONENT			K433D	153,184	2,942	965	3,907	2,326	146,951
54 CUSTOMER COMPONENT			K433C	44,819	1	1	2	0	44,817

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 SUMMARY OF ALLOCATORS  
 \$1,000

PART 2  
 SUMMARY

ASSIGNMENT TO FERC SYSTEM SUPPLY CUSTOMERS  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK RESPONSIBILITY

I. CUSTOMERS, WEIGHTED	INPUT	ALLOC	OUTPUT	NET ELECTRIC DEPARTMENT	SYSTEM		RESALE	UGI	PENNA. JURISDICT
					TRANSMISSION	SUPPLY PRIMARY	TOTAL		
A-EXPRESSED IN \$1,000									
1 METER INVESTMENT	CM1			83,145	99	48	147	0	82,998
2 METER READING EXPENSE	CM2			9,375	1	1	2	0	9,373
3 LATE PAYMENTS	CM4			6,763	0	0	0	0	6,763
4 UNCOLLECTIBLE ACCOUNTS	CM5			10,628	0	0	0	0	10,628
5 CUSTOMER DEPOSITS	CM6			1,065	0	0	0	0	1,065
6 CUSTOMER ADVANCES	CM7			40	0	0	0	0	40
B-EXPRESSED IN UNITS									
7 LINE TRANSFORMERS, CUST COMP	CM8			1,475,214	0	0	0	0	1,475,214
8 SERVICES CUSTOMER COMPONENT	CM9			1,413,615	0	0	0	0	1,413,615
II. CUSTOMERS (UNITS)									
9 TOTAL CUSTOMERS	C10			1,228,066	9	9	18	1	1,228,047
10 FERC SYSTEM CUSTOMERS	C11			18	9	9	18	0	0
11 SECONDARY CUSTOMERS	C30			1,227,074	0	0	0	0	1,227,074
III. DEMANDS (KM)									
12 GENERATION LEVEL DEMANDS	D10			5,580,546	121,704	37,252	158,956	96,167	5,325,423
13 69 KV LEVEL DEMANDS	D15			5,490,994	121,704	37,252	158,956	96,167	5,235,871
14 PRIMARY LEVEL DEMANDS	D20			4,503,203	0	37,252	37,252	0	4,465,951
15 SECONDARY LEVEL DEMANDS	D30			5,971,000	0	0	0	0	5,971,000
IV. ENERGY (1,000 KWH)									
16 GENERATION LEVEL ENERGY	EG10			34,887,121	713,930	224,636	938,566	484,000	33,464,555
17 SALES LEVEL MMH SALES	ES15			32,798,564	695,280	213,198	908,478	484,000	31,406,086
18 SALES LEVEL (FERC CUSTOMERS)	ES15F			908,478	695,280	213,198	908,478	0	0
19 TOTAL ELECTRIC PLANT IN SVC			P00	8,486,861	136,236	46,343	182,579	107,576	8,196,706
20 ORDER 144 ELECTRIC PLANT			P00K	182,579	136,236	46,343	182,579	0	0
V. DIRECT ASSIGNMENT									
21 100% TO PA. JURISDICTION	K401			1	0	0	0	0	1
22 POWER PLANT INVENTORY	K419			20,894	566	0	566	389	19,939

**SECTION III**

**PART III**

**PENNSYLVANIA JURISDICTIONAL ALLOCATION**

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
RATE BASE ITEMS  
\$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4	
1	ELECTRIC PLANT IN SERVICE									
2	PRODUCTION PLANT									
3	NUCLEAR	Q07	D10	P07	3,191,830	1,225,253	58,357	161,024	733,654	378,391
4	WHOLLY-OWNED COAL	Q08	D10	P08	1,215,004	466,406	22,214	61,296	279,273	144,038
5	OTHER NON-NUCLEAR	Q09	D10	P09	614,606	235,929	11,237	31,006	141,270	72,861
6	TOTAL PRODUCTION PLANT			P10	5,021,440	1,927,588	91,808	253,326	1,154,197	595,290
7	TRANSMISSION PLANT									
8	500/230 KV	Q15	D10	P15	284,126	109,068	5,195	14,334	65,307	33,683
9	138/69 KV	Q16	D15	P16	81,481	31,814	1,515	4,181	19,049	9,825
10	TOTAL TRANSMISSION PLANT			P20	365,607	140,882	6,710	18,515	84,356	43,508
11	DISTRIBUTION PLANT									
12	SUBSTATIONS									
13	GENERATION STEP-UP	Q26	D10	P26	6,194	2,378	113	312	1,424	734
14	138/69 KV	Q27	D10	P27	72,867	27,971	1,333	3,676	16,749	8,638
15	PRIMARY	Q28	D20	P28	254,924	116,691	5,557	15,336	69,872	36,037
16	SECONDARY	Q29	D30	P29	5,392	3,067	239	420	1,436	0
17	TOTAL SUBSTATIONS			PSS	339,377	150,107	7,242	19,744	89,481	45,409
18	OVERHEAD LINES									
19	138/69 KV	Q31	D10	P31	293,713	112,748	5,370	14,818	67,511	34,819
20	PRIMARY	Q32	D20	P32	252,467	115,567	5,504	15,188	69,198	35,690
21	SECONDARY									
22	DEMAND COMPONENT	Q33D	D30	P33D	280,628	159,607	12,454	21,854	74,728	0
23	CUSTOMER COMPONENT	Q33C	C30	P33C	345,237	300,113	4,092	34,159	5,331	0
24	STREET LIGHTING	Q34	K405	P34	31,788	0	0	0	0	0
25	TOTAL OVERHEAD LINES			POL	1,203,833	688,035	27,420	86,019	216,768	70,509
26	UNDERGROUND LINES									
27	138/69 KV	Q35	D10	P35	9,992	3,836	183	504	2,297	1,184
28	PRIMARY	Q36	D20	P36	35,829	16,401	781	2,155	9,821	5,065
29	SECONDARY									
30	DEMAND COMPONENT	Q37D	D30	P37D	81,697	46,466	3,625	6,362	21,755	0
31	CUSTOMER COMPONENT	Q37C	C30	P37C	136,336	118,516	1,616	13,490	2,105	0
32	TOTAL UNDERGROUND LINES			PUG	263,854	185,219	6,205	22,511	35,978	6,249
33	LINE TRANSFORMERS									
34	DEMAND COMPONENT	Q38D	D30	P38D	128,470	73,067	5,702	10,005	34,210	0
35	CUSTOMER COMPONENT	Q38C	CW8	P38C	166,524	121,939	1,656	18,684	5,553	0
36	TOTAL LINE TRANSFORMERS			PLT	294,994	195,006	7,358	28,689	39,763	0
37	SERVICES									
38	DEMAND COMPONENT	Q39D	D30	P39D	25,029	14,235	1,111	1,949	6,665	0
39	CUSTOMER COMPONENT	Q39C	CW9	P39C	270,128	205,271	2,792	25,714	5,231	0
40	TOTAL SERVICES			PSV	295,157	219,506	3,903	27,663	11,896	0
41	METERS	Q43	CM1	P43	83,000	39,574	3,057	13,650	16,003	3,609
42	AREA LIGHTING FIXTURES	Q44	K403	P44	3,897	0	0	0	0	0
43	STREET LIGHTING	Q46	K405	P46	48,886	0	0	0	0	0
44	TOTAL DISTRIBUTION PLANT			P30	2,532,998	1,477,447	55,185	198,276	409,889	125,776
45	DEMAND COMPONENT			P30D	1,447,202	692,034	41,972	92,579	375,666	122,167
46	CUSTOMER COMPONENT			P30C	1,085,796	785,413	13,213	105,697	34,223	3,609
47	TOTAL GENERAL PLANT	Q88	K433	P88	257,726	127,785	4,646	16,281	47,535	22,514
48	DEMAND COMPONENT			P88D	197,495	78,563	3,925	10,358	46,263	22,417
49	CUSTOMER COMPONENT			P88C	60,231	49,222	721	5,923	1,272	97
50	TOTAL INTANGIBLE PLANT	Q95	K433	P95	18,935	9,389	341	1,196	3,493	1,654
51	DEMAND COMPONENT			P95D	14,510	5,773	288	761	3,399	1,647
52	CUSTOMER COMPONENT			P95C	4,425	3,616	53	435	94	7
53	TOTAL ELECTRIC PLANT IN SVC			P98	8,196,706	3,683,091	158,690	487,594	1,699,470	788,742
54	TOTAL ADJUSTED ELECTRIC PLT			POST	8,196,706	3,683,091	158,690	487,594	1,699,470	788,742

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 RATE BASE ITEMS  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
1 ELECTRIC PLANT IN SERVICE									
2 PRODUCTION PLANT									
3 NUCLEAR	Q07	D10	P07	37,256	282,189	178,009	13,939	39,734	1,259
4 WHOLLY-OWNED COAL	Q08	D10	P08	14,182	107,418	67,761	5,306	15,125	479
5 OTHER NON-NUCLEAR	Q09	D10	P09	7,174	54,337	34,277	2,685	7,651	242
6 TOTAL PRODUCTION PLANT			P10	58,612	443,944	280,047	21,930	62,510	1,980
7 TRANSMISSION PLANT									
8 500/230 KV	Q15	D10	P15	3,317	25,119	15,846	1,241	3,537	112
9 138/69 KV	Q16	D15	P16	967	7,327	4,622	0	0	33
10 TOTAL TRANSMISSION PLANT			P20	4,284	32,446	20,468	1,241	3,537	145
11 DISTRIBUTION PLANT									
12 SUBSTATIONS									
13 GENERATION STEP-UP	Q26	D10	P26	73	547	346	27	77	2
14 138/69 KV	Q27	D10	P27	851	6,442	4,064	318	907	29
15 PRIMARY	Q28	D20	P28	3,548	0	0	0	0	0
16 SECONDARY	Q29	D30	P29	0	0	0	0	0	0
17 TOTAL SUBSTATIONS			PSS	4,472	6,989	4,410	345	984	31
18 OVERHEAD LINES									
19 138/69 KV	Q31	D10	P31	3,428	25,968	16,380	1,283	3,656	116
20 PRIMARY	Q32	D20	P32	3,514	0	0	0	0	0
21 SECONDARY									
22 DEMAND COMPONENT	Q33D	D30	P33D	0	0	0	0	0	0
23 CUSTOMER COMPONENT	Q33C	C30	P33C	0	0	0	0	0	0
24 STREET LIGHTING	Q34	K405	P34	0	0	0	0	0	0
25 TOTAL OVERHEAD LINES			POL	6,942	25,968	16,380	1,283	3,656	116
26 UNDERGROUND LINES									
27 138/69 KV	Q35	D10	P35	117	883	558	44	124	4
28 PRIMARY	Q36	D20	P36	498	0	0	0	0	0
29 SECONDARY									
30 DEMAND COMPONENT	Q37D	D30	P37D	0	0	0	0	0	0
31 CUSTOMER COMPONENT	Q37C	C30	P37C	0	0	0	0	0	0
32 TOTAL UNDERGROUND LINES			PUG	615	883	558	44	124	4
33 LINE TRANSFORMERS									
34 DEMAND COMPONENT	Q38D	D30	P38D	0	0	0	0	0	0
35 CUSTOMER COMPONENT	Q38C	CM8	P38C	0	0	0	0	0	0
36 TOTAL LINE TRANSFORMERS			PLT	0	0	0	0	0	0
37 SERVICES									
38 DEMAND COMPONENT	Q39D	D30	P39D	0	0	0	0	0	0
39 CUSTOMER COMPONENT	Q39C	CM9	P39C	0	0	0	0	0	0
40 TOTAL SERVICES			PSV	0	0	0	0	0	0
41 METERS	Q43	CM1	P43	0	2,594	0	168	316	0
42 AREA LIGHTING FIXTURES	Q44	K403	P44	0	0	0	0	0	0
43 STREET LIGHTING	Q46	K405	P46	0	0	0	0	0	0
44 TOTAL DISTRIBUTION PLANT			P30	12,029	36,434	21,348	1,840	5,080	151
45 DEMAND COMPONENT			P30D	12,029	33,840	21,348	1,672	4,764	151
46 CUSTOMER COMPONENT			P30C	0	2,594	0	168	316	0
47 TOTAL GENERAL PLANT	Q88	K433	P88	2,207	15,618	9,818	771	2,198	69
48 DEMAND COMPONENT			P88D	2,206	15,566	9,815	768	2,192	69
49 CUSTOMER COMPONENT			P88C	1	52	3	3	6	0
50 TOTAL INTANGIBLE PLANT	Q95	K433	P95	162	1,147	722	57	161	5
51 DEMAND COMPONENT			P95D	162	1,143	722	57	161	5
52 CUSTOMER COMPONENT			P95C	0	4	0	0	0	0
53 TOTAL ELECTRIC PLANT IN SVC			P98	77,294	529,589	332,403	25,839	73,486	2,350
54 TOTAL ADJUSTED ELECTRIC PLT			POST	77,294	529,589	332,403	25,839	73,486	2,350

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 RATE BASE ITEMS  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	GH	SL/AL
1 ELECTRIC PLANT IN SERVICE					
2 PRODUCTION PLANT					
3 NUCLEAR	Q07	D10	P07	76,771	5,994
4 WHOLLY-OWNED COAL	Q08	D10	P08	29,224	2,282
5 OTHER NON-NUCLEAR	Q09	D10	P09	14,783	1,154
6 TOTAL PRODUCTION PLANT			P10	120,778	9,430
7 TRANSMISSION PLANT					
8 500/230 KV	Q15	D10	P15	6,834	533
9 138/69 KV	Q16	D15	P16	1,993	155
10 TOTAL TRANSMISSION PLANT			P20	8,827	688
11 DISTRIBUTION PLANT					
12 SUBSTATIONS					
13 GENERATION STEP-UP	Q26	D10	P26	149	12
14 138/69 KV	Q27	D10	P27	1,752	137
15 PRIMARY	Q28	D20	P28	7,312	571
16 SECONDARY	Q29	D30	P29	206	24
17 TOTAL SUBSTATIONS			PSS	9,419	744
18 OVERHEAD LINES					
19 138/69 KV	Q31	D10	P31	7,065	551
20 PRIMARY	Q32	D20	P32	7,241	565
21 SECONDARY					
22 DEMAND COMPONENT	Q33D	D30	P33D	10,716	1,269
23 CUSTOMER COMPONENT	Q33C	C30	P33C	1,258	284
24 STREET LIGHTING	Q34	K405	P34	0	31,788
25 TOTAL OVERHEAD LINES			POL	26,280	34,457
26 UNDERGROUND LINES					
27 138/69 KV	Q35	D10	P35	240	18
28 PRIMARY	Q36	D20	P36	1,028	80
29 SECONDARY					
30 DEMAND COMPONENT	Q37D	D30	P37D	3,120	369
31 CUSTOMER COMPONENT	Q37C	C30	P37C	497	112
32 TOTAL UNDERGROUND LINES			PUG	4,885	579
33 LINE TRANSFORMERS					
34 DEMAND COMPONENT	Q38D	D30	P38D	4,905	581
35 CUSTOMER COMPONENT	Q38C	CW8	P38C	934	17,758
36 TOTAL LINE TRANSFORMERS			PLT	5,839	18,339
37 SERVICES					
38 DEMAND COMPONENT	Q39D	D30	P39D	956	113
39 CUSTOMER COMPONENT	Q39C	CW9	P39C	1,058	30,062
40 TOTAL SERVICES			PSV	2,014	30,175
41 METERS	Q43	CW1	P43	4,029	0
42 AREA LIGHTING FIXTURES	Q44	K403	P44	0	3,897
43 STREET LIGHTING	Q46	K405	P46	0	48,886
44 TOTAL DISTRIBUTION PLANT			P30	52,466	137,077
45 DEMAND COMPONENT			P30D	44,690	4,290
46 CUSTOMER COMPONENT			P30C	7,776	132,787
47 TOTAL GENERAL PLANT	Q88	K433	P88	5,241	3,043
48 DEMAND COMPONENT			P88D	4,948	405
49 CUSTOMER COMPONENT			P88C	293	2,638
50 TOTAL INTANGIBLE PLANT	Q95	K433	P95	385	223
51 DEMAND COMPONENT			P95D	363	29
52 CUSTOMER COMPONENT			P95C	22	194
53 TOTAL ELECTRIC PLANT IN SVC			P98	187,697	150,461
54 TOTAL ADJUSTED ELECTRIC PLT			POST	187,697	150,461

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 RATE BASE ITEMS  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1 DEPRECIATION RESERVE									
2 PRODUCTION PLANT									
3 NUCLEAR	H07	D10	A07	643,438	246,998	11,764	32,461	147,896	76,280
4 WHOLLY-OWNED COAL	H08	D10	A08	479,994	184,256	8,776	24,215	110,329	56,903
5 OTHER NON-NUCLEAR	H09	D10	A09	273,327	104,922	4,997	13,789	62,825	32,403
6 TOTAL PRODUCTION PLANT			A10	1,396,759	536,176	25,537	70,465	321,050	165,586
7 TRANSMISSION PLANT									
8 500/230 KV	H15	D10	A15	90,268	34,652	1,650	4,554	20,748	10,702
9 138/69 KV	H16	D15	A16	25,887	10,107	481	1,328	6,052	3,122
10 TOTAL TRANSMISSION PLANT			A20	116,155	44,759	2,131	5,882	26,800	13,824
11 DISTRIBUTION PLANT									
12 SUBSTATIONS									
13 GENERATION STEP-UP	H26	D10	A26	2,071	795	38	104	477	245
14 138/69 KV	H27	D10	A27	24,189	9,285	442	1,220	5,560	2,868
15 PRIMARY	H28	D20	A28	83,726	38,326	1,825	5,037	22,948	11,836
16 SECONDARY	H29	D30	A29	1,780	1,012	79	139	474	0
17 TOTAL SUBSTATIONS			AST	111,766	49,418	2,384	6,500	29,459	14,949
18 OVERHEAD LINES									
19 138/69 KV	H31	D10	A31	97,352	37,371	1,780	4,911	22,377	11,541
20 PRIMARY	H32	D20	A32	86,203	39,459	1,880	5,186	23,627	12,186
21 SECONDARY									
22 DEMAND COMPONENT	H33D	D30	A33D	94,289	53,627	4,185	7,343	25,108	0
23 CUSTOMER COMPONENT	H33C	C30	A33C	118,893	103,353	1,409	11,764	1,836	0
24 STREET LIGHTING	H34	K405	A34	10,167	0	0	0	0	0
25 TOTAL OVERHEAD LINES			AOL	406,904	233,810	9,254	29,204	72,948	23,727
26 UNDERGROUND LINES									
27 138/69 KV	H35	D10	A35	1,765	677	33	89	406	209
28 PRIMARY	H36	D20	A36	6,432	2,945	140	387	1,763	909
29 SECONDARY									
30 DEMAND COMPONENT	H37D	D30	A37D	14,617	8,313	649	1,138	3,893	0
31 CUSTOMER COMPONENT	H37C	C30	A37C	24,394	21,206	289	2,414	376	0
32 TOTAL UNDERGROUND LINES			AUG	47,208	33,141	1,111	4,028	6,438	1,118
33 LINE TRANSFORMERS									
34 DEMAND COMPONENT	H38D	D30	A38D	48,482	27,574	2,152	3,776	12,910	0
35 CUSTOMER COMPONENT	H38C	CM8	A38C	62,843	46,017	625	7,051	2,096	0
36 TOTAL LINE TRANSFORMERS			ALT	111,325	73,591	2,777	10,827	15,006	0
37 SERVICES									
38 DEMAND COMPONENT	H39D	D30	A39D	12,149	6,910	539	946	3,235	0
39 CUSTOMER COMPONENT	H39C	CM9	A39C	131,119	99,637	1,356	12,481	2,539	0
40 TOTAL SERVICES			ASV	143,268	106,547	1,895	13,427	5,774	0
41 METERS	H43	CW1	A43	24,656	11,756	908	4,055	4,754	1,072
42 AREA LIGHTING FIXTURES	H44	K403	A44	2,294	0	0	0	0	0
43 STREET LIGHTING	H46	K405	A46	19,869	0	0	0	0	0
44 TOTAL DISTRIBUTION PLANT			A30	867,290	508,263	18,329	68,041	134,379	40,866
45 DEMAND COMPONENT			A30D	473,055	226,294	13,742	30,276	122,778	39,794
46 CUSTOMER COMPONENT			A30C	394,235	281,969	4,587	37,765	11,601	1,072
47 TOTAL GENERAL PLANT	H88	K433	A88	89,267	44,260	1,609	5,639	16,465	7,798
48 DEMAND COMPONENT			A88D	68,405	27,211	1,360	3,587	16,025	7,764
49 CUSTOMER COMPONENT			A88C	20,862	17,049	249	2,052	440	34
50 TOTAL INTANGIBLE PLANT	H95	K433	A95	7,651	3,794	138	483	1,411	669
51 DEMAND COMPONENT			A95D	5,863	2,332	117	307	1,374	666
52 CUSTOMER COMPONENT			A95C	1,788	1,462	21	176	37	3
53 TOTAL DEPRECIATION AND									
54 AMORTIZATION RESERVE			A00	2,477,122	1,137,252	47,744	150,510	500,105	228,743

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 RATE BASE ITEMS  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
1	DEPRECIATION RESERVE								
2	PRODUCTION PLANT								
3	NUCLEAR	H07	A07	7,510	56,886	35,885	2,810	8,010	254
4	WHOLLY-OWNED COAL	H08	A08	5,602	42,437	26,769	2,097	5,975	189
5	OTHER NON-NUCLEAR	H09	A09	3,190	24,165	15,244	1,193	3,402	108
6	TOTAL PRODUCTION PLANT		A10	16,302	123,488	77,898	6,100	17,387	551
7	TRANSMISSION PLANT								
8	500/230 KV	H15	A15	1,053	7,981	5,034	394	1,124	36
9	138/69 KV	H16	A16	307	2,328	1,468	0	0	10
10	TOTAL TRANSMISSION PLANT		A20	1,360	10,309	6,502	394	1,124	46
11	DISTRIBUTION PLANT								
12	SUBSTATIONS								
13	GENERATION STEP-UP	H26	A26	24	183	116	9	26	1
14	138/69 KV	H27	A27	282	2,139	1,349	105	301	10
15	PRIMARY	H28	A28	1,165	0	0	0	0	0
16	SECONDARY	H29	A29	0	0	0	0	0	0
17	TOTAL SUBSTATIONS		AST	1,471	2,322	1,465	114	327	11
18	OVERHEAD LINES								
19	138/69 KV	H31	A31	1,136	8,607	5,430	426	1,212	38
20	PRIMARY	H32	A32	1,200	0	0	0	0	0
21	SECONDARY								
22	DEMAND COMPONENT	H33D	A33D	0	0	0	0	0	0
23	CUSTOMER COMPONENT	H33C	A33C	0	0	0	0	0	0
24	STREET LIGHTING	H34	A34	0	0	0	0	0	0
25	TOTAL OVERHEAD LINES		AOL	2,336	8,607	5,430	426	1,212	38
26	UNDERGROUND LINES								
27	138/69 KV	H35	A35	21	156	98	7	22	1
28	PRIMARY	H36	A36	90	0	0	0	0	0
29	SECONDARY								
30	DEMAND COMPONENT	H37D	A37D	0	0	0	0	0	0
31	CUSTOMER COMPONENT	H37C	A37C	0	0	0	0	0	0
32	TOTAL UNDERGROUND LINES		AUG	111	156	98	7	22	1
33	LINE TRANSFORMERS								
34	DEMAND COMPONENT	H38D	A38D	0	0	0	0	0	0
35	CUSTOMER COMPONENT	H38C	A38C	0	0	0	0	0	0
36	TOTAL LINE TRANSFORMERS		ALT	0	0	0	0	0	0
37	SERVICES								
38	DEMAND COMPONENT	H39D	A39D	0	0	0	0	0	0
39	CUSTOMER COMPONENT	H39C	A39C	0	0	0	0	0	0
40	TOTAL SERVICES		ASV	0	0	0	0	0	0
41	METERS	H43	A43	0	770	0	50	94	0
42	AREA LIGHTING FIXTURES	H44	A44	0	0	0	0	0	0
43	STREET LIGHTING	H46	A46	0	0	0	0	0	0
44	TOTAL DISTRIBUTION PLANT		A30	3,918	11,855	6,993	597	1,655	50
45	DEMAND COMPONENT		A30D	3,918	11,085	6,993	547	1,561	50
46	CUSTOMER COMPONENT		A30C	0	770	0	50	94	0
47	TOTAL GENERAL PLANT	H88	A88	764	5,409	3,401	267	761	24
48	DEMAND COMPONENT		A88D	764	5,391	3,400	266	759	24
49	CUSTOMER COMPONENT		A88C	0	18	1	1	2	0
50	TOTAL INTANGIBLE PLANT	H95	A95	65	464	291	23	66	2
51	DEMAND COMPONENT		A95D	65	462	291	23	66	2
52	CUSTOMER COMPONENT		A95C	0	2	0	0	0	0
53	TOTAL DEPRECIATION AND								
54	AMORTIZATION RESERVE		A00	22,409	151,525	95,085	7,381	20,993	673

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 RATE BASE ITEMS  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	GH	SL/AL
1 DEPRECIATION RESERVE					
2 PRODUCTION PLANT					
3 NUCLEAR	H07	D10	A07	15,476	1,208
4 WHOLLY-OWNED COAL	H08	D10	A08	11,545	901
5 OTHER NON-NUCLEAR	H09	D10	A09	6,575	514
6 TOTAL PRODUCTION PLANT			A10	33,596	2,623
7 TRANSMISSION PLANT					
8 500/230 KV	H15	D10	A15	2,171	169
9 138/69 KV	H16	D15	A16	634	50
10 TOTAL TRANSMISSION PLANT			A20	2,805	219
11 DISTRIBUTION PLANT					
12 SUBSTATIONS					
13 GENERATION STEP-UP	H26	D10	A26	49	4
14 138/69 KV	H27	D10	A27	582	46
15 PRIMARY	H28	D20	A28	2,402	187
16 SECONDARY	H29	D30	A29	68	8
17 TOTAL SUBSTATIONS			AST	3,101	245
18 OVERHEAD LINES					
19 138/69 KV	H31	D10	A31	2,341	182
20 PRIMARY	H32	D20	A32	2,472	193
21 SECONDARY					
22 DEMAND COMPONENT	H33D	D30	A33D	3,600	426
23 CUSTOMER COMPONENT	H33C	C30	A33C	433	98
24 STREET LIGHTING	H34	K405	A34	0	10,167
25 TOTAL OVERHEAD LINES			AOL	8,846	11,066
26 UNDERGROUND LINES					
27 138/69 KV	H35	D10	A35	42	4
28 PRIMARY	H36	D20	A36	184	14
29 SECONDARY					
30 DEMAND COMPONENT	H37D	D30	A37D	558	66
31 CUSTOMER COMPONENT	H37C	C30	A37C	89	20
32 TOTAL UNDERGROUND LINES			AUG	873	104
33 LINE TRANSFORMERS					
34 DEMAND COMPONENT	H38D	D30	A38D	1,851	219
35 CUSTOMER COMPONENT	H38C	CM8	A38C	352	6,702
36 TOTAL LINE TRANSFORMERS			ALT	2,203	6,921
37 SERVICES					
38 DEMAND COMPONENT	H39D	D30	A39D	464	55
39 CUSTOMER COMPONENT	H39C	CM9	A39C	514	14,592
40 TOTAL SERVICES			ASV	978	14,647
41 METERS	H43	CM1	A43	1,197	0
42 AREA LIGHTING FIXTURES	H44	K403	A44	0	2,294
43 STREET LIGHTING	H46	K405	A46	0	19,869
44 TOTAL DISTRIBUTION PLANT			A30	17,198	55,146
45 DEMAND COMPONENT			A30D	14,613	1,404
46 CUSTOMER COMPONENT			A30C	2,585	53,742
47 TOTAL GENERAL PLANT	H88	K433	A88	1,816	1,054
48 DEMAND COMPONENT			A88D	1,714	140
49 CUSTOMER COMPONENT			A88C	102	914
50 TOTAL INTANGIBLE PLANT	H95	K433	A95	155	90
51 DEMAND COMPONENT			A95D	146	12
52 CUSTOMER COMPONENT			A95C	9	78
53 TOTAL DEPRECIATION AND					
54 AMORTIZATION RESERVE			A00	55,570	59,132

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 RATE BASE ITEMS  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	TOTAL NET ELECTRIC PLANT		P01	5,719,584	2,545,839	110,946	337,084	1,199,365	559,999
2	DEMAND COMPONENT		P01D	4,986,017	2,008,066	101,817	265,021	1,175,856	557,394
3	CUSTOMER COMPONENT		P01C	733,567	537,773	9,129	72,063	23,509	2,605
4	NET PLANT NUCLEAR		P01N	2,548,392	978,255	46,593	128,563	585,758	302,111
5	TOTAL ELECTRIC PLANT IN SVC		P00	8,196,706	3,683,091	158,690	487,594	1,699,470	788,742
6	DEMAND COMPONENT		P00D	7,046,254	2,844,839	144,702	375,539	1,663,881	785,029
7	CUSTOMER COMPONENT		P00C	1,150,452	838,252	13,988	112,055	35,589	3,713
8	ELEC PLT NUCLEAR		P00N	3,191,830	1,225,253	58,357	161,024	733,654	378,391
9	ELEC PLT NON-NUCLEAR		P000	5,004,876	2,457,838	100,333	326,570	965,816	410,351
10	DEMAND COMPONENT		P000D	3,854,424	1,619,586	86,345	214,515	930,227	406,638
11	CUSTOMER COMPONENT		P000C	1,150,452	838,252	13,988	112,055	35,589	3,713
12	ELEC PLANT LESS P07,08		P0000	3,789,872	1,991,432	78,119	265,274	686,543	266,313
13	DEMAND COMPONENT		P0000D	2,639,420	1,153,180	64,131	153,219	650,954	262,600
14	CUSTOMER COMPONENT		P0000C	1,150,452	838,252	13,988	112,055	35,589	3,713
15	TOTAL PROD/TRANS/DIST PLANT		AT1	7,920,045	3,545,917	153,703	470,117	1,648,442	764,574
16	DEMAND COMPONENT		AT1D	6,834,249	2,760,504	140,490	364,420	1,614,219	760,965
17	CUSTOMER COMPONENT		AT1C	1,085,796	785,413	13,213	105,697	34,223	3,609
18	TOTAL TRANS/DIST PLANT		AT2	2,898,605	1,618,329	61,895	216,791	494,245	169,284
19	DEMAND COMPONENT		AT2D	1,812,809	832,916	48,682	111,094	460,022	165,675
20	CUSTOMER COMPONENT		AT2C	1,085,796	785,413	13,213	105,697	34,223	3,609
21	DEPREC RES NUCLEAR		A00N	643,438	246,998	11,764	32,461	147,896	76,280
22	DEPREC RES NON-NUCL		A000	1,833,684	890,254	35,980	118,049	352,209	152,463
23	DEMAND COMPONENT		A000D	1,416,799	589,775	31,121	78,057	340,129	151,355
24	CUSTOMER COMPONENT		A000C	416,885	300,479	4,859	39,992	12,080	1,108
25	GENERAL PLANT ALLOCATOR		K433	191,768	95,082	3,457	12,114	35,370	16,752
26	DEMAND COMPONENT		K433D	146,951	58,457	2,920	7,707	34,423	16,680
27	CUSTOMER COMPONENT		K433C	44,817	36,625	537	4,407	947	72
28	TOTAL M & S ALLOCATOR		K939	227,614	111,351	3,815	14,332	41,438	20,576
29	DEMAND COMPONENT		K939D	123,096	49,679	2,528	6,558	29,059	13,715
30	ENERGY COMPONENT		K939E	51,386	18,252	650	2,549	11,257	6,776
31	CUSTOMER COMPONENT		K939C	53,132	43,420	637	5,225	1,122	85
32	EXCLUDING ADMIN & GENERAL		K929	191,992	93,924	3,218	12,089	34,953	17,356
33	DEMAND COMPONENT		K929D	103,831	41,904	2,132	5,532	24,511	11,568
34	ENERGY COMPONENT		K929E	43,344	15,395	549	2,150	9,495	5,716
35	CUSTOMER COMPONENT		K929C	44,817	36,625	537	4,407	947	72

FUTURE TEST YEAR COST ALLOCATION  
 COMPANY AND PPUC ADJUSTMENTS FOR COMPLIANCE FILING

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 RATE BASE ITEMS  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
1	TOTAL NET ELECTRIC PLANT		P01	54,885	378,064	237,318	18,458	52,493	1,677
2	DEMAND COMPONENT		P01D	54,884	376,204	237,316	18,338	52,267	1,677
3	CUSTOMER COMPONENT		P01C	1	1,860	2	120	226	0
4	NET PLANT NUCLEAR		P01N	29,746	225,303	142,124	11,129	31,724	1,005
5	TOTAL ELECTRIC PLANT IN SVC		P00	77,294	529,589	332,403	25,839	73,486	2,350
6	DEMAND COMPONENT		P00D	77,293	526,939	332,400	25,668	73,163	2,350
7	CUSTOMER COMPONENT		P00C	1	2,650	3	171	323	0
8	ELEC PLT NUCLEAR		P00N	37,256	282,189	178,009	13,939	39,734	1,259
9	ELEC PLT NON-NUCLEAR		P000	40,038	247,400	154,394	11,900	33,752	1,091
10	DEMAND COMPONENT		P000D	40,037	244,750	154,391	11,729	33,429	1,091
11	CUSTOMER COMPONENT		P000C	1	2,650	3	171	323	0
12	ELEC PLANT LESS P07,08		P0000	25,856	139,982	86,633	6,594	18,627	612
13	DEMAND COMPONENT		P0000D	25,855	137,332	86,630	6,423	18,304	612
14	CUSTOMER COMPONENT		P0000C	1	2,650	3	171	323	0
15	TOTAL PROD/TRANS/DIST PLANT		AT1	74,925	512,824	321,863	25,011	71,127	2,276
16	DEMAND COMPONENT		AT1D	74,925	510,230	321,863	24,843	70,811	2,276
17	CUSTOMER COMPONENT		AT1C	0	2,594	0	168	316	0
18	TOTAL TRANS/DIST PLANT		AT2	16,313	68,880	41,816	3,081	8,617	296
19	DEMAND COMPONENT		AT2D	16,313	66,286	41,816	2,913	8,301	296
20	CUSTOMER COMPONENT		AT2C	0	2,594	0	168	316	0
21	DEPREC RES NUCLEAR		A00N	7,510	56,886	35,885	2,810	8,010	254
22	DEPREC RES NON-NUCL		A000	14,899	94,639	59,200	4,571	12,983	419
23	DEMAND COMPONENT		A000D	14,899	93,849	59,199	4,520	12,887	419
24	CUSTOMER COMPONENT		A000C	0	790	1	51	96	0
25	GENERAL PLANT ALLOCATOR		K433	1,642	11,621	7,306	574	1,635	51
26	DEMAND COMPONENT		K433D	1,641	11,583	7,304	571	1,630	51
27	CUSTOMER COMPONENT		K433C	1	38	2	3	5	0
28	TOTAL M & S ALLOCATOR		K939	2,032	14,505	9,596	691	2,152	59
29	DEMAND COMPONENT		K939D	1,350	9,211	5,809	455	1,295	40
30	ENERGY COMPONENT		K939E	681	5,248	3,784	233	852	19
31	CUSTOMER COMPONENT		K939C	1	47	2	3	5	0
32	EXCLUDING ADMIN & GENERAL		K929	1,714	12,235	8,094	583	1,815	50
33	DEMAND COMPONENT		K929D	1,139	7,770	4,900	383	1,092	34
34	ENERGY COMPONENT		K929E	574	4,427	3,192	197	718	16
35	CUSTOMER COMPONENT		K929C	1	38	2	3	5	0

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 RATE BASE ITEMS  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT		
				GH	SL/AL
1	TOTAL NET ELECTRIC PLANT		P01	132,127	91,329
2	DEMAND COMPONENT		P01D	126,732	10,445
3	CUSTOMER COMPONENT		P01C	5,395	80,884
4	NET PLANT NUCLEAR		P01N	61,295	4,786
5	TOTAL ELECTRIC PLANT IN SVC		P00	187,697	150,461
6	DEMAND COMPONENT		P00D	179,608	14,843
7	CUSTOMER COMPONENT		P00C	8,089	135,618
8	ELEC PLT NUCLEAR		P00N	76,771	5,994
9	ELEC PLT NON-NUCLEAR		P000	110,926	144,467
10	DEMAND COMPONENT		P000D	102,837	8,849
11	CUSTOMER COMPONENT		P000C	8,089	135,618
12	ELEC PLANT LESS P07,08		P0000	81,702	142,185
13	DEMAND COMPONENT		P0000D	73,613	6,567
14	CUSTOMER COMPONENT		P0000C	8,089	135,618
15	TOTAL PROD/TRANS/DIST PLANT		AT1	182,071	147,195
16	DEMAND COMPONENT		AT1D	174,295	14,408
17	CUSTOMER COMPONENT		AT1C	7,776	132,787
18	TOTAL TRANS/DIST PLANT		AT2	61,293	137,765
19	DEMAND COMPONENT		AT2D	53,517	4,978
20	CUSTOMER COMPONENT		AT2C	7,776	132,787
21	DEPREC RES NUCLEAR		A00N	15,476	1,208
22	DEPREC RES NON-NUCL		A000	40,094	57,924
23	DEMAND COMPONENT		A000D	37,399	3,190
24	CUSTOMER COMPONENT		A000C	2,695	54,734
25	GENERAL PLANT ALLOCATOR		K433	3,900	2,264
26	DEMAND COMPONENT		K433D	3,682	302
27	CUSTOMER COMPONENT		K433C	218	1,962
28	TOTAL W & S ALLOCATOR		K939	4,302	2,765
29	DEMAND COMPONENT		K939D	3,136	261
30	ENERGY COMPONENT		K939E	908	177
31	CUSTOMER COMPONENT		K939C	258	2,327
32	EXCLUDING ADMIN & GENERAL		K929	3,629	2,332
33	DEMAND COMPONENT		K929D	2,645	221
34	ENERGY COMPONENT		K929E	766	149
35	CUSTOMER COMPONENT		K929C	218	1,962

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
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PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4	
1	SUBTRACTIVE ADJUSTMENTS									
2	ACCUM DEFERRED INCOME TAXES									
3	TEST POWER SUSQUEHANNA	TC18	D10	DF18	-13,222	-5,075	-242	-667	-3,039	-1,568
4	ACCEL AMORTIZATION PROPER	TC40A	D10	DF40A	371	143	7	19	85	44
5	CLASS LIFE SYSTEM	TC42A	P000	DF42A	35,414	17,392	710	2,311	6,834	2,903
6	DEMAND COMPONENT			DF42AD	27,274	11,460	611	1,518	6,582	2,877
7	CUSTOMER COMPONENT			DF42AC	8,140	5,932	99	793	252	26
8	COST OF REMOVAL	TC42B	P000	DF42B	4,456	2,188	90	291	860	365
9	DEMAND COMPONENT			DF42BD	3,432	1,442	78	191	828	362
10	CUSTOMER COMPONENT			DF42BC	1,024	746	12	100	32	3
11	TEST FUEL MARTINS CREEK	TC44	D10	DF44	2,466	947	45	124	567	293
12	ACRS AND MACRS									
13	WHOLLY-OWNED COAL PROP	TC46A	P08	DF46A	51,061	19,601	933	2,576	11,737	6,053
14	NUCLEAR PROPERTY	TC46B	P07	DF46B	656,914	252,170	12,011	33,141	150,994	77,877
15	NUCLEAR FUEL	TC46C	EG10	DF46C	6,253	2,221	79	310	1,370	825
16	OTHER NON-NUCLEAR PROP	TC46D	P0000	DF46D	158,203	83,130	3,261	11,073	28,659	11,117
17	DEMAND COMPONENT			DF46DD	110,179	48,138	2,677	6,396	27,173	10,962
18	CUSTOMER COMPONENT			DF46DC	48,024	34,992	584	4,677	1,486	155
19	TOTAL ACRS AND MACRS			DF46T	872,431	357,122	16,284	47,100	192,760	95,872
20	TOTAL ACCUM DEFERRED INC TAX			DFT	901,916	372,717	16,894	49,178	198,067	97,909
21	DEMAND COMPONENT			DFTD	836,009	327,879	16,075	43,174	194,361	96,606
22	ENERGY COMPONENT			DFTE	8,719	3,168	124	434	1,937	1,118
23	CUSTOMER COMPONENT			DFTC	57,188	41,670	695	5,570	1,769	185
24	CUSTOMER ADVANCES	AC	CW7	CA00	40	16	0	17	7	0
25	CUSTOMER DEPOSITS	AD	CW6	DA00	1,106	21	0	309	680	46
26	TOTAL SUBTRACTIVE ADJUSTMENTS			PLDED	903,062	372,754	16,894	49,504	198,754	97,955
27	DEMAND COMPONENT			PLDEDD	836,009	327,879	16,075	43,174	194,361	96,606
28	ENERGY COMPONENT			PLOEDE	8,719	3,168	124	434	1,937	1,118
29	CUSTOMER COMPONENT			PLDEDC	58,334	41,707	695	5,896	2,456	231

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
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PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY	
1	SUBTRACTIVE ADJUSTMENTS									
2	ACCUM DEFERRED INCOME TAXES									
3	TEST PWR SUSQUEHANNA	TC18	D10	DF18	-154	-1,169	-737	-58	-165	-5
4	ACCEL AMORTIZATION PROPER	TC40A	D10	DF40A	4	33	21	2	4	0
5	CLASS LIFE SYSTEM	TC42A	P000	DF42A	284	1,750	1,093	84	239	8
6	DEMAND COMPONENT			DF42AD	284	1,731	1,093	83	237	8
7	CUSTOMER COMPONENT			DF42AC	0	19	0	1	2	0
8	COST OF REMOVAL	TC42B	P000	DF42B	36	220	137	11	30	1
9	DEMAND COMPONENT			DF42BD	36	218	137	11	30	1
10	CUSTOMER COMPONENT			DF42BC	0	2	0	0	0	0
11	TEST FUEL MARTINS CREEK	TC44	D10	DF44	28	218	138	11	31	1
12	ACRS AND MACRS									
13	NHOLLY-OWNED COAL PROP	TC46A	P08	DF46A	596	4,514	2,848	223	635	20
14	NUCLEAR PROPERTY	TC46B	P07	DF46B	7,667	58,078	36,636	2,869	8,178	259
15	NUCLEAR FUEL	TC46C	EG10	DF46C	82	639	461	29	103	2
16	OTHER NON-NUCLEAR PROP	TC46D	P0000	DF46D	1,079	5,844	3,616	275	778	26
17	DEMAND COMPONENT			DF46DD	1,079	5,733	3,616	268	765	26
18	CUSTOMER COMPONENT			DF46DC	0	111	0	7	13	0
19	TOTAL ACRS AND MACRS			DF46T	9,424	69,075	43,561	3,396	9,694	307
20	TOTAL ACCUM DEFERRED INC TAX			DFT	9,622	70,127	44,213	3,446	9,833	312
21	DEMAND COMPONENT			DFTD	9,512	69,138	43,614	3,397	9,683	309
22	ENERGY COMPONENT			DFTE	110	857	599	40	134	3
23	CUSTOMER COMPONENT			DFTC	0	132	0	9	16	0
24	CUSTOMER ADVANCES	AC	CW7	CA00	0	0	0	0	0	0
25	CUSTOMER DEPOSITS	AD	CW6	DA00	0	3	0	0	0	0
26	TOTAL SUBTRACTIVE ADJUSTMENTS			PLDED	9,622	70,130	44,213	3,446	9,833	312
27	DEMAND COMPONENT			PLDEDD	9,512	69,138	43,614	3,397	9,683	309
28	ENERGY COMPONENT			PLDEDE	110	857	599	40	134	3
29	CUSTOMER COMPONENT			PLDEDC	0	135	0	9	16	0

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 RATE BASE ITEMS  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	GH	SL/AL	
1	SUBSTRACTIVE ADJUSTMENTS					
2	ACCUM DEFERRED INCOME TAXES					
3	TEST POWER SUSQUEHANNA	TC18	D10	DF18	-318	-25
4	ACCEL AMORTIZATION PROPER	TC40A	D10	DF40A	9	0
5	CLASS LIFE SYSTEM	TC42A	P000	DF42A	784	1,022
6	DEMAND COMPONENT			DF42AD	727	63
7	CUSTOMER COMPONENT			DF42AC	57	959
8	COST OF REMOVAL	TC42B	P000	DF42B	99	128
9	DEMAND COMPONENT			DF42BD	91	7
10	CUSTOMER COMPONENT			DF42BC	8	121
11	TEST FUEL MARTINS CREEK	TC44	D10	DF44	59	4
12	ACRS AND MACRS					
13	WHOLLY-OWNED COAL PROP	TC46A	P08	DF46A	1,229	96
14	NUCLEAR PROPERTY	TC46B	P07	DF46B	15,800	1,234
15	NUCLEAR FUEL	TC46C	EG10	DF46C	111	21
16	OTHER NON-NUCLEAR PROP	TC46D	P0000	DF46D	3,410	5,935
17	DEMAND COMPONENT			DF46DD	3,072	274
18	CUSTOMER COMPONENT			DF46DC	338	5,661
19	TOTAL ACRS AND MACRS			DF46T	20,550	7,286
20	TOTAL ACCUM DEFERRED INC TAX			DFT	21,183	8,415
21	DEMAND COMPONENT			DFTD	20,611	1,650
22	ENERGY COMPONENT			DFTE	170	25
23	CUSTOMER COMPONENT			DFTE	402	6,740
24	CUSTOMER ADVANCES	AC	CW7	CA00	0	0
25	CUSTOMER DEPOSITS	AD	CW6	DA00	47	0
26	TOTAL SUBSTRACTIVE ADJUSTMENTS			PLDED	21,230	8,415
27	DEMAND COMPONENT			PLDEDD	20,611	1,650
28	ENERGY COMPONENT			PLDEDE	170	25
29	CUSTOMER COMPONENT			PLDEDC	449	6,740

PENNSYLVANIA POWER & LIGHT COMPANY  
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PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	ADDITIVE ADJUSTMENTS								
2	PLANT HELD FOR FUTURE USE								
3	QF10	D10	PF10	0	0	0	0	0	0
4	QF11	D10	PF11	0	0	0	0	0	0
5	QF20	D10	PF20	0	0	0	0	0	0
6	DISTRIBUTION PLANT								
7	QF31	D10	PF31	0	0	0	0	0	0
8	QF32	D20	PF32	0	0	0	0	0	0
9	QF33	P30	PF33	0	0	0	0	0	0
10	DEMAND COMPONENT								
11	CUSTOMER COMPONENT								
12	TOTAL DISTRIBUTION PLANT								
13	QF88	K433	PF88	0	0	0	0	0	0
14	DEMAND COMPONENT								
15	CUSTOMER COMPONENT								
16	TOTAL PLANT FUTURE USE								
17	POLLUTION CONTROL PROJECTS								
18	IPCA	D10	PCA0	0	0	0	0	0	0
19	IPCB	D10	PCB0	5,380	2,065	98	271	1,237	638
20	IPCC	D10	PCC0	6,998	2,687	128	353	1,609	829
21	TOTAL POLLUTION CONTROL								
22	TOTAL ADDITIVE ADJUSTMENTS								
23	DEMAND COMPONENT								
24	CUSTOMER COMPONENT								
25	TOTAL NET ORIG COST RATE BASE								
26	DEMAND COMPONENT								
27	ENERGY COMPONENT								
28	CUSTOMER COMPONENT								
29	WORKING CAPITAL								
30	FUEL INVENTORY								
31	M10A	EG10	M10A	62,590	22,232	793	3,106	13,710	8,255
32	M10B	EG10	M10B	26,124	9,279	331	1,296	5,723	3,445
33	M10C	EG10	M10C	0	0	0	0	0	0
34	TOTAL FUEL								
35	PLANT MATERIALS & SUPPLIES								
36	PRODUCTION								
37	M11A	D10	M11A	31,128	11,949	569	1,570	7,155	3,690
38	M11B	D10	M11B	35,290	13,547	645	1,780	8,112	4,183
39	M11C	D10	M11C	12,155	4,666	222	613	2,794	1,441
40	TOTAL PRODUCTION								
41	M14	AT2	M14	21,521	12,015	460	1,610	3,669	1,257
42	DEMAND COMPONENT								
43	CUSTOMER COMPONENT								
44	TOTAL PLANT M & S								
45	TOTAL FUEL AND M & S								
46	DEMAND COMPONENT								
47	ENERGY COMPONENT								
48	CUSTOMER COMPONENT								
49	WORKING CASH								
50	CASH	WCAP	WCA	15,187	6,224	223	846	3,107	1,736
51	DEMAND COMPONENT								
52	ENERGY COMPONENT								
53	CUSTOMER COMPONENT								

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
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 \$1,000

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PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
1	ADDITIVE ADJUSTMENTS								
2	PLANT HELD FOR FUTURE USE								
3	PRODUCTION W-O-C	QF10	D10	PF10	0	0	0	0	0
4	PRODUCTION OTHER	QF11	D10	PF11	0	0	0	0	0
5	TRANSMISSION PLANT	QF20	D10	PF20	0	0	0	0	0
6	DISTRIBUTION PLANT								
7	138/69KV	QF31	D10	PF31	0	0	0	0	0
8	PRIMARY	QF32	D20	PF32	0	0	0	0	0
9	SECONDARY	QF33	P30	PF33	0	0	0	0	0
10	DEMAND COMPONENT			PF33D	0	0	0	0	0
11	CUSTOMER COMPONENT			PF33C	0	0	0	0	0
12	TOTAL DISTRIBUTION PLANT								
13	GENERAL PLANT	QF88	K433	PF88	0	0	0	0	0
14	DEMAND COMPONENT			PF88D	0	0	0	0	0
15	CUSTOMER COMPONENT			PF88C	0	0	0	0	0
16	TOTAL PLANT FUTURE USE								
17	POLLUTION CONTROL PROJECTS								
18	NUCLEAR	IPCA	D10	PCA0	0	0	0	0	0
19	WHOLLY-OWNED COAL	IPCB	D10	PCB0	63	475	300	24	67
20	OTHER NON-NUCLEAR	IPCC	D10	PCC0	82	619	390	30	87
21	TOTAL POLLUTION CONTROL								
				PCT0	145	1,094	690	54	154
22	TOTAL ADDITIVE ADJUSTMENTS								
23	DEMAND COMPONENT			PLADD	145	1,094	690	54	154
24	CUSTOMER COMPONENT			PLADD	145	1,094	690	54	154
				PLADC	0	0	0	0	0
25	TOTAL NET ORIG COST RATE BASE								
26	DEMAND COMPONENT			NOP	45,408	309,028	193,795	15,066	42,814
27	ENERGY COMPONENT			NOPD	45,517	308,160	194,392	14,994	42,738
28	CUSTOMER COMPONENT			NOPE	-110	-857	-599	-40	-134
				NOPC	1	1,725	2	112	210
29	WORKING CAPITAL								
30	FUEL INVENTORY								
31	WHOLLY-OWNED COAL	M10A	EG10	W10A	827	6,394	4,609	286	1,038
32	OTHER NON-NUCLEAR	M10B	EG10	W10B	346	2,668	1,924	120	433
33	NUCLEAR FUEL	M10C	EG10	W10C	0	0	0	0	0
34	TOTAL FUEL								
				W10T	1,173	9,062	6,533	406	1,471
35	PLANT MATERIALS & SUPPLIES								
36	PRODUCTION								
37	NUCLEAR	M11A	D10	W11A	364	2,752	1,736	136	387
38	WHOLLY-OWNED COAL	M11B	D10	W11B	412	3,120	1,969	154	439
39	OTHER NON-NUCLEAR	M11C	D10	W11C	142	1,075	677	53	152
40	TOTAL PRODUCTION								
				W11T	918	6,947	4,382	343	978
41	TRANS/DIST	M14	AT2	W14	121	512	310	23	64
42	DEMAND COMPONENT			W14D	121	493	310	22	62
43	CUSTOMER COMPONENT			W14C	0	19	0	1	2
44	TOTAL PLANT M & S								
				W20T	1,039	7,459	4,692	366	1,042
45	TOTAL FUEL AND M & S								
				WCD	2,212	16,521	11,225	772	2,513
46	DEMAND COMPONENT			WCDD	1,039	7,440	4,692	365	1,040
47	ENERGY COMPONENT			WCDE	1,173	9,062	6,533	406	1,471
48	CUSTOMER COMPONENT			WCDC	0	19	0	1	2
49	WORKING CASH								
50	WORKING CASH O & M	CASH	WCAP	WCA	172	1,298	905	59	205
51	DEMAND COMPONENT			WCAD	42	289	182	15	41
52	ENERGY COMPONENT			WCAE	129	1,005	723	45	163
53	CUSTOMER COMPONENT			WCAC	0	4	0	0	1

FUTURE TEST YEAR COST ALLOCATION  
 COMPANY AND PPUC ADJUSTMENTS FOR COMPLIANCE FILING

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 RATE BASE ITEMS  
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PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	GH	SL/AL
1	ADDITIVE ADJUSTMENTS				
2	PLANT HELD FOR FUTURE USE				
3	PRODUCTION M-O-C	QF10 D10	PF10	0	0
4	PRODUCTION OTHER	QF11 D10	PF11	0	0
5	TRANSMISSION PLANT	QF20 D10	PF20	0	0
6	DISTRIBUTION PLANT				
7	138/69KV	QF31 D10	PF31	0	0
8	PRIMARY	QF32 D20	PF32	0	0
9	SECONDARY	QF33 P30	PF33	0	0
10	DEMAND COMPONENT				
11	CUSTOMER COMPONENT				
12	TOTAL DISTRIBUTION PLANT				
13	GENERAL PLANT	QF88 K433	PF88	0	0
14	DEMAND COMPONENT				
15	CUSTOMER COMPONENT				
16	TOTAL PLANT FUTURE USE				
17	POLLUTION CONTROL PROJECTS				
18	NUCLEAR	IPCA D10	PCAO	0	0
19	WHOLLY-OWNED COAL	IPCB D10	PCBO	130	10
20	OTHER NON-NUCLEAR	IPCC D10	PCCO	168	13
21	TOTAL POLLUTION CONTROL				
22	TOTAL ADDITIVE ADJUSTMENTS				
23	DEMAND COMPONENT				
24	CUSTOMER COMPONENT				
25	TOTAL NET ORIG COST RATE BASE				
26	DEMAND COMPONENT				
27	ENERGY COMPONENT				
28	CUSTOMER COMPONENT				
29	WORKING CAPITAL				
30	FUEL INVENTORY				
31	WHOLLY-OWNED COAL	M10A EG10	W10A	1,104	214
32	OTHER NON-NUCLEAR	M10B EG10	W10B	461	89
33	NUCLEAR FUEL	M10C EG10	W10C	0	0
34	TOTAL FUEL				
35	PLANT MATERIALS & SUPPLIES				
36	PRODUCTION				
37	NUCLEAR	M11A D10	W11A	749	59
38	WHOLLY-OWNED COAL	M11B D10	W11B	849	66
39	OTHER NON-NUCLEAR	M11C D10	W11C	292	23
40	TOTAL PRODUCTION				
41	TRANS/DIST	M14 AT2	W14	455	1,023
42	DEMAND COMPONENT				
43	CUSTOMER COMPONENT				
44	TOTAL PLANT M & S				
45	TOTAL FUEL AND M & S				
46	DEMAND COMPONENT				
47	ENERGY COMPONENT				
48	CUSTOMER COMPONENT				
49	WORKING CASH				
50	WORKING CASH O & M	CASH WCAP	WCA	283	124
51	DEMAND COMPONENT				
52	ENERGY COMPONENT				
53	CUSTOMER COMPONENT				

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 RATE BASE ITEMS  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4	
1	WORKING CAPITAL CONTINUED									
2	WORKING CASH CONTINUED									
3	PREPAYMENTS									
4	INSURANCE									
5	NUCLEAR PRODUCTION	MCPA	D10	MCPIA	1,776	682	32	90	408	210
6	WHOLLY-OWNED COAL PROD	MCPB	D10	MCPIB	1,554	597	28	78	358	184
7	OTHER NON-NUCLEAR PROD	MCPC	D10	MCPIC	837	321	15	42	193	99
8	OTHER PROPERTY	MCPD	AT2	MCPID	376	210	8	28	64	22
9	DEMAND COMPONENT			MCPIDD	235	108	6	14	60	21
10	CUSTOMER COMPONENT			MCPIDC	141	102	2	14	4	1
11	TOTAL PREPAID INSURANCE			MCPIT	4,543	1,810	83	238	1,023	515
12	RENTS	MCPR	AT2	MCPR	0	0	0	0	0	0
13	DEMAND COMPONENT			MCPRD	0	0	0	0	0	0
14	CUSTOMER COMPONENT			MCPRC	0	0	0	0	0	0
15	NRC FEE	MCPF	P01N	MCPF	135	52	2	7	31	16
16	POSTAGE	MCPO	K433	MCPO	135	67	2	9	24	12
17	DEMAND COMPONENT			MCPOD	103	41	2	6	23	12
18	CUSTOMER COMPONENT			MCPOC	32	26	0	3	1	0
19	PPUC ANNUAL ASSESS	MCPRE	K939	MCPRE	1,782	871	30	112	325	161
20	DEMAND COMPONENT			MCPRED	964	389	20	51	228	107
21	ENERGY COMPONENT			MCPREE	402	143	5	20	88	53
22	CUSTOMER COMPONENT			MCPREC	416	339	5	41	9	0
23	MISCELLANEOUS	MCPM	K939	MCPM	5,849	2,862	98	368	1,065	529
24	DEMAND COMPONENT			MCPMD	3,163	1,277	65	168	747	353
25	ENERGY COMPONENT			MCPME	1,320	470	16	65	290	174
26	CUSTOMER COMPONENT			MCPMC	1,365	1,116	17	134	29	2
27	TOTAL PREPAYMENTS			MCPPT	12,444	5,662	215	734	2,468	1,233
28	ACCRUED TAXES	MCT	WCAP	MCT	-163	-67	-2	-9	-33	-19
29	DEMAND COMPONENT			MCTD	-41	-17	0	-2	-10	-4
30	ENERGY COMPONENT			MCTE	-106	-38	-1	-5	-23	-14
31	CUSTOMER COMPONENT			MCTC	-16	-12	-1	-2	0	0
32	SEMI ANNUAL INTEREST & PREFERRED DIVIDEND PAYMENTS									
33	SEMI ANNUAL INTEREST	AES	WCAP	EAS	-26,686	-10,938	-392	-1,487	-5,459	-3,050
34	DEMAND COMPONENT			EASD	-6,737	-2,709	-137	-357	-1,589	-760
35	ENERGY COMPONENT			EASE	-17,268	-6,134	-219	-857	-3,782	-2,278
36	CUSTOMER COMPONENT			EASC	-2,681	-2,095	-36	-273	-87	-14
37	PREFERRED DIVIDEND PAYMENT	AFS	WCAP	FAS	-719	-295	-10	-40	-147	-82
38	DEMAND COMPONENT			FASD	-181	-73	-3	-10	-42	-21
39	ENERGY COMPONENT			FASE	-465	-165	-6	-23	-102	-61
40	CUSTOMER COMPONENT			FASC	-72	-56	-1	-7	-3	0
41	TOT INT & PREF DIV PAYMENTS			EAFAT	-27,405	-11,233	-402	-1,527	-5,606	-3,132
42										
43	WORKING CASH ADJUSTMENT	PUCPC	CWC	PUCP	-63	-586	-34	-44	64	182
44	TOTAL WORKING CASH			CWC	0	0	0	0	0	0
45	DEMAND COMPONENT			CWCD	5,578	1,623	73	247	1,375	832
46	ENERGY COMPONENT			CWCE	-6,289	-2,234	-80	-312	-1,377	-829
47	CUSTOMER COMPONENT			CWCC	711	611	7	65	2	-2
48	TOTAL WORKING CAPITAL			WOO	188,808	73,688	3,020	9,975	41,163	22,271
49	DEMAND COMPONENT			WOOD	97,610	37,970	1,870	5,035	22,850	11,377
50	ENERGY COMPONENT			WOOE	82,425	29,277	1,044	4,090	18,056	10,871
51	CUSTOMER COMPONENT			WOOC	8,773	6,442	104	850	256	24
52	TOTAL RATE BASE			RBX	5,017,708	2,251,525	97,298	298,179	1,044,620	485,782
53	DEMAND COMPONENT			RBXD	4,259,996	1,722,909	87,838	227,506	1,007,191	473,632
54	ENERGY COMPONENT			RBXE	73,706	26,109	920	3,656	16,119	9,753
55	CUSTOMER COMPONENT			RBXC	684,006	502,508	8,538	67,017	21,309	2,398

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 RATE BASE ITEMS  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY	
1	WORKING CAPITAL CONTINUED									
2	WORKING CASH CONTINUED									
3	PREPAYMENTS									
4	INSURANCE									
5	NUCLEAR PRODUCTION	MCPA	D10	WCPA	21	157	99	7	22	1
6	WHOLLY-OWNED COAL PROD	MCPB	D10	WCPB	18	137	87	6	19	1
7	OTHER NON-NUCLEAR PROD	MCPD	D10	WCPD	10	74	46	4	11	0
8	OTHER PROPERTY	MCPD	AT2	WCPD	2	9	6	0	1	0
9	DEMAND COMPONENT			WCPIDD	2	9	6	0	1	0
10	CUSTOMER COMPONENT			WCPIDC	0	0	0	0	0	0
11	TOTAL PREPAID INSURANCE			WCPIT	51	377	238	17	53	2
12	RENTS	MCPD	AT2	WCPD	0	0	0	0	0	0
13	DEMAND COMPONENT			WCPD	0	0	0	0	0	0
14	CUSTOMER COMPONENT			WCPD	0	0	0	0	0	0
15	NRC FEE	MCPD	P01N	WCPD	1	12	8	1	2	0
16	POSTAGE	MCPD	K433	WCPD	1	9	5	0	1	0
17	DEMAND COMPONENT			WCPD	1	9	5	0	1	0
18	CUSTOMER COMPONENT			WCPD	0	0	0	0	0	0
19	PPUC ANNUAL ASSESS	MCPD	K939	WCPD	16	113	75	6	17	0
20	DEMAND COMPONENT			WCPD	11	72	45	4	10	0
21	ENERGY COMPONENT			WCPD	6	40	30	2	7	0
22	CUSTOMER COMPONENT			WCPD	0	1	0	0	0	0
23	MISCELLANEOUS	MCPD	K939	WCPD	52	373	246	17	56	2
24	DEMAND COMPONENT			WCPD	34	237	149	11	34	1
25	ENERGY COMPONENT			WCPD	17	135	97	6	23	0
26	CUSTOMER COMPONENT			WCPD	0	1	0	0	1	0
27	TOTAL PREPAYMENTS			WCPD	121	884	572	41	129	4
28	ACCRUED TAXES	MCT	WCAP	WCT	-2	-14	-10	-1	-2	0
29	DEMAND COMPONENT			WCTD	-1	-3	-2	0	-1	0
30	ENERGY COMPONENT			WCTE	-2	-11	-8	-1	-1	0
31	CUSTOMER COMPONENT			WCTC	0	0	0	0	0	0
32	SEMI ANNUAL INTEREST & PREFERRED DIVIDEND PAYMENTS									
33	SEMI ANNUAL INTEREST	AES	WCAP	EAS	-303	-2,280	-1,592	-105	-358	-8
34	DEMAND COMPONENT			EASD	-74	-508	-320	-25	-71	-2
35	ENERGY COMPONENT			EASE	-228	-1,764	-1,272	-79	-286	-6
36	CUSTOMER COMPONENT			EASC	0	-8	0	-1	-1	0
37	PREFERRED DIVIDEND PAYMENT	AFS	WCAP	FAS	-8	-62	-43	-3	-9	0
38	DEMAND COMPONENT			FASD	-2	-14	-8	0	-2	0
39	ENERGY COMPONENT			FASE	-6	-48	-34	-2	-8	0
40	CUSTOMER COMPONENT			FASC	0	0	0	0	0	0
41	TOT INT & PREF DIV PAYMENTS			EAFAT	-311	-2,342	-1,635	-108	-367	-8
42										
43	WORKING CASH ADJUSTMENT	PUCPC	CWC	PUCP	20	174	168	9	35	-1
44	TOTAL WORKING CASH			CWC	0	0	0	0	0	0
45	DEMAND COMPONENT			CMCD	83	645	464	30	103	1
46	ENERGY COMPONENT			CMCE	-84	-643	-464	-30	-102	-2
47	CUSTOMER COMPONENT			CMCC	0	-2	0	0	0	0
48	TOTAL WORKING CAPITAL			WOO	2,212	16,521	11,225	772	2,513	64
49	DEMAND COMPONENT			WOO	1,122	8,085	5,156	395	1,142	34
50	ENERGY COMPONENT			WOOE	1,089	8,419	6,069	376	1,369	29
51	CUSTOMER COMPONENT			WOOO	0	18	0	2	2	0
52	TOTAL RATE BASE			RBX	47,620	325,549	205,020	15,838	45,327	1,434
53	DEMAND COMPONENT			RBXD	46,640	316,244	199,548	15,389	43,880	1,408
54	ENERGY COMPONENT			RBXE	979	7,562	5,470	336	1,235	26
55	CUSTOMER COMPONENT			RBXC	1	1,743	2	113	212	0

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 RATE BASE ITEMS  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	GH	SL/AL
1	WORKING CAPITAL CONTINUED				
2	WORKING CASH CONTINUED				
3	PREPAYMENTS				
4	INSURANCE				
5	NUCLEAR PRODUCTION	MCPA	D10	WCPA	43
6	WHOLLY-OWNED COAL PROD	MCPB	D10	WCPB	38
7	OTHER NON-NUCLEAR PROD	MCPD	D10	WCPD	20
8	OTHER PROPERTY	MCPD	AT2	WCPD	8
9	DEMAND COMPONENT			WCPIDD	7
10	CUSTOMER COMPONENT			WCPIDC	1
11	TOTAL PREPAID INSURANCE			WCPIT	109
12	RENTS	MCPR	AT2	WCPR	0
13	DEMAND COMPONENT			WCPRD	0
14	CUSTOMER COMPONENT			WCPRC	0
15	NRC FEE	MCPF	P01N	WCPF	3
16	POSTAGE	MCPD	K433	WCPO	3
17	DEMAND COMPONENT			WCPOD	3
18	CUSTOMER COMPONENT			WCPOC	0
19	PPUC ANNUAL ASSESS	MCPRE	K939	WCPRE	34
20	DEMAND COMPONENT			WCPRED	25
21	ENERGY COMPONENT			WCPREE	7
22	CUSTOMER COMPONENT			WCPREC	2
23	MISCELLANEOUS	MCPM	K939	WCPM	110
24	DEMAND COMPONENT			WCPMD	80
25	ENERGY COMPONENT			WCPME	23
26	CUSTOMER COMPONENT			WCPMC	6
27	TOTAL PREPAYMENTS			WCPT	259
28	ACCRUED TAXES	MCT	WCAP	WCT	-3
29	DEMAND COMPONENT			WCTD	-1
30	ENERGY COMPONENT			WCTE	-2
31	CUSTOMER COMPONENT			WCTC	0
32	SEMI ANNUAL INTEREST & PREFERRED DIVIDEND PAYMENTS				
33	SEMI ANNUAL INTEREST	AES	WCAP	EAS	-497
34	DEMAND COMPONENT			EASD	-171
35	ENERGY COMPONENT			EASE	-304
36	CUSTOMER COMPONENT			EASC	-22
37	PREFERRED DIVIDEND PAYMENT	AFS	WCAP	FAS	-14
38	DEMAND COMPONENT			FASD	-5
39	ENERGY COMPONENT			FASE	-8
40	CUSTOMER COMPONENT			FASC	-1
41	TOT INT & PREF DIV PAYMENTS			EAFAT	-511
42					
43	WORKING CASH ADJUSTMENT	PUCPC	CNC	PUCP	-28
44	TOTAL WORKING CASH			CNC	0
45	DEMAND COMPONENT			CNCD	111
46	ENERGY COMPONENT			CNCE	-111
47	CUSTOMER COMPONENT			CNCC	-1
48	TOTAL WORKING CAPITAL			WOOD	3,910
49	DEMAND COMPONENT			WOOD	2,399
50	ENERGY COMPONENT			WOOE	1,454
51	CUSTOMER COMPONENT			WOOC	58
52	TOTAL RATE BASE			RBX	115,105
53	DEMAND COMPONENT			RBXD	108,818
54	ENERGY COMPONENT			RBXE	1,284
55	CUSTOMER COMPONENT			RBXC	5,004

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
OPERATING EXPENSES  
\$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4	
1	OPERATION & MAINTENANCE EXPENSES									
2	PRODUCTION									
3	FUEL									
4	NUCLEAR	G01A	EG10	EE01A	58,524	20,787	742	2,904	12,820	7,718
5	WHOLLY-OWNED COAL	G01B	EG10	EE01B	289,977	102,998	3,674	14,391	63,517	38,244
6	OTHER NON-NUCLEAR	G01C	EG10	EE01C	83,203	29,553	1,055	4,129	18,225	10,973
7	TOTAL FUEL			EE01T	431,704	153,338	5,471	21,424	94,562	56,935
8	POWER PURCHASES									
9	OTHER UTILITIES	G04E	EG10	EE04E	19,363	6,877	245	961	4,241	2,554
10	NON-UTILITY GENERATION	G05E	EG10	EE05E	219,813	78,076	2,785	10,909	48,148	28,990
11	SAFE HARBOR	G06D	D10	EE06D	9,395	3,607	172	474	2,159	1,114
12	PJM INTERCHANGE	G07E	EG10	EE07E	3,826	1,359	48	190	838	505
13	BORDERLINE-DEMAND	G08D	D10	EE08D	6	2	0	0	2	0
14	BORDERLINE-ENERGY	G08E	EG10	EE08E	108	38	2	5	24	14
15	TOTAL POWER PURCHASES			EE09	252,511	89,959	3,252	12,539	55,412	33,177
16	DEMAND COMPONENT			EE09D	9,401	3,609	172	474	2,161	1,114
17	ENERGY COMPONENT			EE09E	243,110	86,350	3,080	12,065	53,251	32,063
18	INSTALLED CAPACITY PAYMENTS	G12	D10	EE12	0	0	0	0	0	0
19	DECOMMISSIONING	G13	D10	EE13	5,590	2,146	102	282	1,285	663
20	FOSSIL FUEL HANDLING									
21	WHOLLY-OWNED COAL	G02A	EG10	EE02A	14,265	5,067	181	708	3,125	1,881
22	OTHER NON-NUCLEAR	G02B	EG10	EE02B	5,744	2,040	73	285	1,258	758
23	TOTAL FUEL HANDLING			EE02	20,009	7,107	254	993	4,383	2,639
24	ENERGY TRUST									
25	FINANCING, OTHER	G03	EG10	EE03	5,395	1,916	69	268	1,181	712
26	OTHER PRODUCTION EXP									
27	NUCLEAR									
28	DEMAND COMPONENT	G17AD	D10	EE17AD	86,507	33,208	1,582	4,364	19,884	10,256
29	ENERGY COMPONENT	G17AE	EG10	EE17AE	33,618	11,941	426	1,668	7,364	4,434
30	TOTAL NUCLEAR			EE17A	120,125	45,149	2,008	6,032	27,248	14,690
31	WHOLLY-OWNED COAL									
32	DEMAND COMPONENT	G17BD	D10	EE17BD	36,031	13,832	658	1,818	8,282	4,271
33	ENERGY COMPONENT	G17BE	EG10	EE17BE	57,040	20,260	723	2,831	12,494	7,523
34	TOTAL WHOLLY-OWNED COAL			EE17B	93,071	34,092	1,381	4,649	20,776	11,794
35	OTHER NON-NUCLEAR									
36	DEMAND COMPONENT	G17CD	D10	EE17CD	39,710	15,243	726	2,003	9,128	4,707
37	ENERGY COMPONENT	G17CE	EG10	EE17CE	13,179	4,681	167	654	2,887	1,738
38	TOTAL OTHER NON-NUCLEAR			EE17C	52,889	19,924	893	2,657	12,015	6,445
39	TOTAL OTHER PRODUCTION EXP									
40	DEMAND COMPONENT			EE17T	266,085	99,165	4,282	13,338	60,039	32,929
41	ENERGY COMPONENT			EE17D	162,248	62,283	2,966	8,185	37,294	19,234
				EE17E	103,837	36,882	1,316	5,153	22,745	13,695
42	TOTAL PRODUCTION									
43	DEMAND COMPONENT			EE10	981,294	353,631	13,430	48,844	216,862	127,055
44	ENERGY COMPONENT			EE10E	177,239	68,038	3,240	8,941	40,740	21,011
				EE10E	804,055	285,593	10,190	39,903	176,122	106,044
45	TRANSMISSION									
	G20	D10	EE20	10,487	4,025	192	529	2,411	1,243	

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY	
1	OPERATION & MAINTENANCE EXPENSES									
2	PRODUCTION									
3	FUEL									
4	NUCLEAR	G01A	EG10	EE01A	774	5,978	4,310	267	970	21
5	WHOLLY-OWNED COAL	G01B	EG10	EE01B	3,834	29,621	21,355	1,325	4,808	103
6	OTHER NON-NUCLEAR	G01C	EG10	EE01C	1,101	8,499	6,127	380	1,380	30
7	TOTAL FUEL			EE01T	5,709	44,098	31,792	1,972	7,158	154
8	POWER PURCHASES									
9	OTHER UTILITIES	G04E	EG10	EE04E	256	1,978	1,426	88	321	7
10	NON-UTILITY GENERATION	G05E	EG10	EE05E	2,907	22,454	16,187	1,005	3,645	78
11	SAFE HARBOR	G06D	D10	EE06D	110	830	524	41	117	4
12	PJM INTERCHANGE	G07E	EG10	EE07E	50	391	282	18	63	1
13	BORDERLINE-DEMAND	G08D	D10	EE08D	0	1	0	0	0	0
14	BORDERLINE-ENERGY	G08E	EG10	EE08E	2	11	8	1	1	0
15	TOTAL POWER PURCHASES			EE09	3,325	25,665	18,427	1,153	4,147	90
16	DEMAND COMPONENT			EE09D	110	831	524	41	117	4
17	ENERGY COMPONENT			EE09E	3,215	24,834	17,903	1,112	4,030	86
18	INSTALLED CAPACITY PAYMENTS	G12	D10	EE12	0	0	0	0	0	0
19	DECOMMISSIONING	G13	D10	EE13	65	494	312	25	69	2
20	FOSSIL FUEL HANDLING									
21	WHOLLY-OWNED COAL	G02A	EG10	EE02A	189	1,457	1,050	65	237	5
22	OTHER NON-NUCLEAR	G02B	EG10	EE02B	76	586	423	26	96	2
23	TOTAL FUEL HANDLING			EE02	265	2,043	1,473	91	333	7
24	ENERGY TRUST									
25	FINANCING, OTHER	G03	EG10	EE03	71	551	398	25	89	2
26	OTHER PRODUCTION EXP									
27	NUCLEAR									
28	DEMAND COMPONENT	G17AD	D10	EE17AD	1,009	7,648	4,825	378	1,077	34
29	ENERGY COMPONENT	G17AE	EG10	EE17AE	444	3,434	2,476	154	558	12
30	TOTAL NUCLEAR			EE17A	1,453	11,082	7,301	532	1,635	46
31	WHOLLY-OWNED COAL									
32	DEMAND COMPONENT	G17BD	D10	EE17BD	421	3,185	2,010	158	448	14
33	ENERGY COMPONENT	G17BE	EG10	EE17BE	754	5,827	4,200	261	946	20
34	TOTAL WHOLLY-OWNED COAL			EE17B	1,175	9,012	6,210	419	1,394	34
35	OTHER NON-NUCLEAR									
36	DEMAND COMPONENT	G17CD	D10	EE17CD	464	3,511	2,214	173	495	16
37	ENERGY COMPONENT	G17CE	EG10	EE17CE	174	1,346	971	60	218	5
38	TOTAL OTHER NON-NUCLEAR			EE17C	638	4,857	3,185	233	713	21
39	TOTAL OTHER PRODUCTION EXP			EE17T	3,266	24,951	16,696	1,184	3,742	101
40	DEMAND COMPONENT			EE17TD	1,894	14,344	9,049	709	2,020	64
41	ENERGY COMPONENT			EE17TE	1,372	10,607	7,647	475	1,722	37
42	TOTAL PRODUCTION			EE10	12,701	97,802	69,098	4,450	15,538	356
43	DEMAND COMPONENT			EE10D	2,069	15,669	9,885	775	2,206	70
44	ENERGY COMPONENT			EE10E	10,632	82,133	59,213	3,675	13,332	286
45	TRANSMISSION	G20	D10	EE20	122	927	585	46	131	4

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES  
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PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	GH	SL/AL
1	OPERATION & MAINTENANCE EXPENSES				
2	PRODUCTION				
3	FUEL				
4	NUCLEAR	G01A	EG10	EE01A	1,033 200
5	WHOLLY-OWNED COAL	G01B	EG10	EE01B	5,116 991
6	OTHER NON-NUCLEAR	G01C	EG10	EE01C	1,467 284
7	TOTAL FUEL			EE01T	7,616 1,475
8	POWER PURCHASES				
9	OTHER UTILITIES	G04E	EG10	EE04E	342 67
10	NON-UTILITY GENERATION	G05E	EG10	EE05E	3,878 751
11	SAFE HARBOR	G06D	D10	EE06D	226 17
12	PJM INTERCHANGE	G07E	EG10	EE07E	68 13
13	BORDERLINE-DEMAND	G08D	D10	EE08D	1 0
14	BORDERLINE-ENERGY	G08E	EG10	EE08E	2 0
15	TOTAL POWER PURCHASES			EE09	4,517 848
16	DEMAND COMPONENT			EE09D	227 17
17	ENERGY COMPONENT			EE09E	4,290 831
18	INSTALLED CAPACITY PAYMENTS	G12	D10	EE12	0 0
19	DECOMMISSIONING	G13	D10	EE13	135 10
20	FOSSIL FUEL HANDLING				
21	WHOLLY-OWNED COAL	G02A	EG10	EE02A	251 49
22	OTHER NON-NUCLEAR	G02B	EG10	EE02B	101 20
23	TOTAL FUEL HANDLING			EE02	352 69
24	ENERGY TRUST				
25	FINANCING, OTHER	G03	EG10	EE03	95 18
26	OTHER PRODUCTION EXP				
27	NUCLEAR				
28	DEMAND COMPONENT	G17AD	D10	EE17AD	2,080 162
29	ENERGY COMPONENT	G17AE	EG10	EE17AE	593 114
30	TOTAL NUCLEAR			EE17A	2,673 276
31	WHOLLY-OWNED COAL				
32	DEMAND COMPONENT	G17BD	D10	EE17BD	867 67
33	ENERGY COMPONENT	G17BE	EG10	EE17BE	1,006 195
34	TOTAL WHOLLY-OWNED COAL			EE17B	1,873 262
35	OTHER NON-NUCLEAR				
36	DEMAND COMPONENT	G17CD	D10	EE17CD	955 75
37	ENERGY COMPONENT	G17CE	EG10	EE17CE	233 45
38	TOTAL OTHER NON-NUCLEAR			EE17C	1,188 120
39	TOTAL OTHER PRODUCTION EXP			EE17T	5,734 658
40	DEMAND COMPONENT			EE17TD	3,902 304
41	ENERGY COMPONENT			EE17TE	1,832 354
42	TOTAL PRODUCTION			EE10	18,449 3,078
43	DEMAND COMPONENT			EE10D	4,264 331
44	ENERGY COMPONENT			EE10E	14,185 2,747
45	TRANSMISSION	G20	D10	EE20	252 20

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
OPERATING EXPENSES  
\$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	OPERATION & MAINTENANCE EXPENSES CONTINUED								
2	DISTRIBUTION								
3	SUBSTATIONS								
4	GENERATION STEP-UP	G26	D10	EE26	227	87	11	53	27
5	138/69 KV	G27	D10	EE27	2,678	1,028	135	616	317
6	PRIMARY	G28	D20	EE28	9,368	4,288	204	564	1,325
7	SECONDARY	G29	D30	EE29	198	113	8	15	0
8	TOTAL SUBSTATIONS			EES5	12,471	5,516	265	725	1,669
9	OVERHEAD LINES								
10	138/69 KV	G31	D10	EE31	9,142	3,509	167	461	1,083
11	PRIMARY	G32	D20	EE32	7,866	3,600	172	473	1,112
12	SECONDARY								
13	DEMAND COMPONENT	G33D	D30	EE33D	8,773	4,989	390	683	2,336
14	CUSTOMER COMPONENT	G33C	C30	EE33C	10,738	9,334	128	1,062	166
15	STREET LIGHTING	G34	K405	EE34	1,004	0	0	0	0
16	TOTAL OVERHEAD LINES			EE0L	37,523	21,432	857	2,679	6,760
17	UNDERGROUND LINES								
18	138/69 KV	G35	D10	EE35	137	53	2	7	17
19	PRIMARY	G36	D20	EE36	490	224	11	29	69
20	SECONDARY								
21	DEMAND COMPONENT	G37D	D30	EE37D	1,118	636	50	87	298
22	CUSTOMER COMPONENT	G37C	C30	EE37C	1,866	1,622	22	185	28
23	TOTAL UNDERGROUND LINES			EEUG	3,611	2,535	85	308	492
24	LINE TRANSFORMERS								
25	DEMAND COMPONENT	G38D	D30	EE38D	2,123	1,207	94	165	566
26	CUSTOMER COMPONENT	G38C	CM8	EE38C	2,751	2,015	27	309	91
27	TOTAL LINE TRANSFORMERS			EELT	4,874	3,222	121	474	657
28	SERVICES								
29	DEMAND COMPONENT	G39D	D30	EE39D	425	242	19	33	113
30	CUSTOMER COMPONENT	G39C	CM9	EE39C	4,582	3,482	47	436	89
31	TOTAL SERVICES			EESV	5,007	3,724	66	469	202
32	MISC DIST EXPENSE & RENTS	G42	P30	EE42	12,326	7,189	269	965	1,994
33	DEMAND COMPONENT			EE42D	7,043	3,367	204	451	1,827
34	CUSTOMER COMPONENT			EE42C	5,283	3,822	65	514	167
35	METERS	G43	CM1	EE43	10,524	5,018	388	1,731	2,029
36	STREET LIGHTING	G46	K405	EE46	2,549	0	0	0	0
37	CUSTOMER INSTALLATIONS	G47	CM9	EE47	4,051	3,078	42	386	78
38	TOTAL DISTRIBUTION			EE30	92,936	51,714	2,093	7,737	15,501
39	DEMAND COMPONENT			EE30D	49,588	23,343	1,374	3,114	12,853
40	CUSTOMER COMPONENT			EE30C	43,348	28,371	719	4,623	2,648
41	CUSTOMER ACCOUNTS								
42	METER READING	G50	CM2	EE50	9,376	7,863	127	968	229
43	UNCOLLECTIBLE	G51	CM5	EE51	16,932	13,795	121	1,182	1,375
44	OTHER	G55	C10	EE55	25,674	22,301	304	2,538	396
45	TOTAL CUSTOMER ACCTS			EE56	51,982	43,959	552	4,688	2,000
46	CUST SERVICE & INFORMATION	G60	C10	EE60	18,067	15,693	214	1,786	279
47	SALES	G65	AT10	EE65	4,959	2,003	102	264	1,172
48	ADMINISTRATIVE & GENERAL EXPENSES								
49	PPUC REGULATORY	G70	K939	EE70	4,218	2,064	70	266	767
50	DEMAND COMPONENT			EE70D	2,281	921	46	122	538
51	ENERGY COMPONENT			EE70E	952	338	12	47	209
52	CUSTOMER COMPONENT			EE70C	985	805	12	97	21

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES  
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PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY	
1	OPERATION & MAINTENANCE EXPENSES CONTINUED									
2	DISTRIBUTION									
3	SUBSTATIONS									
4	GENERATION STEP-UP	G26	D10	EE26	2	20	13	1	3	0
5	138/69 KV	G27	D10	EE27	31	237	149	12	34	1
6	PRIMARY	G28	D20	EE28	130	0	0	0	0	0
7	SECONDARY	G29	D30	EE29	0	0	0	0	0	0
8	TOTAL SUBSTATIONS			EES5	163	257	162	13	37	1
9	OVERHEAD LINES									
10	138/69 KV	G31	D10	EE31	107	808	510	40	114	4
11	PRIMARY	G32	D20	EE32	110	0	0	0	0	0
12	SECONDARY									
13	DEMAND COMPONENT	G33D	D30	EE33D	0	0	0	0	0	0
14	CUSTOMER COMPONENT	G33C	C30	EE33C	0	0	0	0	0	0
15	STREET LIGHTING	G34	K405	EE34	0	0	0	0	0	0
16	TOTAL OVERHEAD LINES			EEOL	217	808	510	40	114	4
17	UNDERGROUND LINES									
18	138/69 KV	G35	D10	EE35	1	12	8	1	2	0
19	PRIMARY	G36	D20	EE36	7	0	0	0	0	0
20	SECONDARY									
21	DEMAND COMPONENT	G37D	D30	EE37D	0	0	0	0	0	0
22	CUSTOMER COMPONENT	G37C	C30	EE37C	0	0	0	0	0	0
23	TOTAL UNDERGROUND LINES			EEUG	8	12	8	1	2	0
24	LINE TRANSFORMERS									
25	DEMAND COMPONENT	G38D	D30	EE38D	0	0	0	0	0	0
26	CUSTOMER COMPONENT	G38C	CW8	EE38C	0	0	0	0	0	0
27	TOTAL LINE TRANSFORMERS			EELT	0	0	0	0	0	0
28	SERVICES									
29	DEMAND COMPONENT	G39D	D30	EE39D	0	0	0	0	0	0
30	CUSTOMER COMPONENT	G39C	CW9	EE39C	0	0	0	0	0	0
31	TOTAL SERVICES			EESV	0	0	0	0	0	0
32	MISC DIST EXPENSE & RENTS	G42	P30	EE42	59	177	104	9	25	1
33	DEMAND COMPONENT			EE42D	59	164	104	9	23	1
34	CUSTOMER COMPONENT			EE42C	0	13	0	0	2	0
35	METERS	G43	CW1	EE43	0	329	0	21	40	0
36	STREET LIGHTING	G46	K405	EE46	0	0	0	0	0	0
37	CUSTOMER INSTALLATIONS	G47	CW9	EE47	0	0	0	0	0	0
38	TOTAL DISTRIBUTION			EE30	447	1,583	784	84	218	6
39	DEMAND COMPONENT			EE30D	447	1,241	784	63	176	6
40	CUSTOMER COMPONENT			EE30C	0	342	0	21	42	0
41	CUSTOMER ACCOUNTS									
42	METER READING	G50	CW2	EE50	0	19	0	1	0	0
43	UNCOLLECTIBLE	G51	CW5	EE51	0	0	120	0	0	0
44	OTHER	G55	C10	EE55	1	2	1	0	0	0
45	TOTAL CUSTOMER ACCTS			EE56	1	21	121	1	0	0
46	CUST SERVICE & INFORMATION	G60	C10	EE60	0	2	0	0	0	0
47	SALES	G65	AT10	EE65	54	370	234	18	51	2
48	ADMINISTRATIVE & GENERAL EXPENSES									
49	PPUC REGULATORY	G70	K939	EE70	37	269	178	13	40	1
50	DEMAND COMPONENT			EE70D	25	171	107	8	24	1
51	ENERGY COMPONENT			EE70E	13	97	70	4	16	0
52	CUSTOMER COMPONENT			EE70C	0	1	0	0	0	0

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	GH	SL/AL
1	OPERATION & MAINTENANCE EXPENSES CONTINUED				
2	DISTRIBUTION				
3	SUBSTATIONS				
4	GENERATION STEP-UP	G26	D10	EE26	5
5	138/69 KV	G27	D10	EE27	64
6	PRIMARY	G28	D20	EE28	269
7	SECONDARY	G29	D30	EE29	8
8	TOTAL SUBSTATIONS			EES	346
9	OVERHEAD LINES				28
10	138/69 KV	G31	D10	EE31	220
11	PRIMARY	G32	D20	EE32	225
12	SECONDARY				
13	DEMAND COMPONENT	G33D	D30	EE33D	335
14	CUSTOMER COMPONENT	G33C	C30	EE33C	39
15	STREET LIGHTING	G34	K405	EE34	0
16	TOTAL OVERHEAD LINES			EEOL	819
17	UNDERGROUND LINES				1,088
18	138/69 KV	G35	D10	EE35	3
19	PRIMARY	G36	D20	EE36	14
20	SECONDARY				
21	DEMAND COMPONENT	G37D	D30	EE37D	42
22	CUSTOMER COMPONENT	G37C	C30	EE37C	7
23	TOTAL UNDERGROUND LINES			EEUG	66
24	LINE TRANSFORMERS				
25	DEMAND COMPONENT	G38D	D30	EE38D	81
26	CUSTOMER COMPONENT	G38C	CW8	EE38C	16
27	TOTAL LINE TRANSFORMERS			EELT	97
28	SERVICES				303
29	DEMAND COMPONENT	G39D	D30	EE39D	16
30	CUSTOMER COMPONENT	G39C	CW9	EE39C	18
31	TOTAL SERVICES			EESV	34
32	MISC DIST EXPENSE & RENTS	G42	P30	EE42	255
33	DEMAND COMPONENT			EE42D	218
34	CUSTOMER COMPONENT			EE42C	37
35	METERS	G43	CW1	EE43	511
36	STREET LIGHTING	G46	K405	EE46	0
37	CUSTOMER INSTALLATIONS	G47	CW9	EE47	16
38	TOTAL DISTRIBUTION			EE30	2,144
39	DEMAND COMPONENT			EE30D	1,500
40	CUSTOMER COMPONENT			EE30C	644
41	CUSTOMER ACCOUNTS				
42	METER READING	G50	CW2	EE50	83
43	UNCOLLECTIBLE	G51	CW5	EE51	0
44	OTHER	G55	C10	EE55	93
45	TOTAL CUSTOMER ACCTS			EE56	176
46	CUST SERVICE & INFORMATION	G60	C10	EE60	66
47	SALES	G65	AT1D	EE65	127
48	ADMINISTRATIVE & GENERAL EXPENSES				
49	PPUC REGULATORY	G70	K939	EE70	80
50	DEMAND COMPONENT			EE70D	59
51	ENERGY COMPONENT			EE70E	17
52	CUSTOMER COMPONENT			EE70C	5

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4	
1	OPERATION & MAINTENANCE EXPENSES CONTINUED									
2	FERC REGULATORY EXPENSE NOT APPLICABLE TO PPUC									
3	PROPERTY INSURANCE									
4		G72A	D10	EE72A	4,572	1,755	84	231	1,051	542
5		G72B	D10	EE72B	1,439	552	26	73	330	171
6		G72C	D10	EE72C	776	298	14	39	179	92
7		G72D	AT2	EE72D	347	194	7	26	59	20
8				EE72DD	216	100	5	13	55	20
9				EE72DC	131	94	2	13	4	0
10				EE72T	7,134	2,799	131	369	1,619	825
11		G73	K939	EE73	57,447	28,104	963	3,617	10,459	5,193
12				EE73D	31,068	12,538	638	1,655	7,335	3,461
13				EE73E	12,969	4,607	164	643	2,841	1,711
14				EE73C	13,410	10,959	161	1,319	283	21
15		G75	K929	EE75	80,637	39,449	1,351	5,077	14,681	7,289
16				EE75D	43,610	17,600	895	2,323	10,295	4,859
17				EE75E	18,205	6,466	231	903	3,988	2,401
18				EE75C	18,823	15,383	226	1,851	398	30
19				EE79	149,436	72,416	2,515	9,329	27,526	13,689
20				EE79D	83,962	33,764	1,709	4,456	19,783	9,399
21				EE79E	32,126	11,411	407	1,594	7,037	4,237
22				EE79C	33,348	27,241	400	3,279	706	53
23				EE80	1,309,161	543,441	19,098	73,177	265,751	148,012
24				EE80D	326,234	131,174	6,617	17,304	76,959	36,749
25				EE80E	836,181	297,004	10,597	41,497	183,159	110,281
26				EE80C	146,745	115,263	1,884	14,377	5,632	982
27	ADJUSTMENTS TO O & M EXPENSE									
28		G81A	EG10	EE81A	870	309	11	43	191	114
29		G81B	EG10	EE81B	9,417	3,344	120	467	2,063	1,242
30				EE81	10,287	3,653	131	510	2,254	1,356
31		G82	K939	EE82	-581	-284	-10	-37	-105	-53
32		G83	K939	EE83	-3,312	-1,620	-56	-209	-603	-299
33		G84	K939	EE84	-745	-364	-12	-47	-136	-67
34				EE84D	-403	-162	-8	-22	-95	-45
35				EE84E	-168	-60	-2	-8	-37	-22
36				EE84C	-175	-142	-2	-17	-4	0
37		G85	D10	EE85	-434	-166	-8	-22	-100	-51
38		G86	CM6	EE86	64	1	0	18	39	3
39		G87	K939	EE87	-11,029	-5,396	-185	-694	-2,008	-997
40		G88	D10	EE88	17,979	6,902	329	907	4,133	2,131
41		G89	D10	EE89	45,284	17,383	828	2,285	10,408	5,369
42		G90	K939	EE90	182	89	3	11	34	16
43		G91	D10	EE91	3,922	1,506	71	198	901	465
44		G92	K939	EE92	3,530	1,726	60	222	643	319
45		G93	D10	EE93	1,100	423	20	55	253	131
46				EE99	66,247	23,853	1,171	3,197	15,713	8,323
47				EE99D	61,386	23,438	1,108	3,078	14,070	7,324
48				EE99E	7,589	2,694	97	376	1,663	1,000
49				EE99C	-2,728	-2,280	-33	-257	-20	-1
50	TOTAL OPER & MAINT EXPENSES									
51				EE00	1,375,408	567,294	20,269	76,374	281,464	156,335
52				EE00D	387,621	154,612	7,725	20,382	91,029	44,073
53				EE00E	843,770	299,698	10,694	41,872	184,823	111,281
54				EE00C	144,017	112,984	1,850	14,120	5,612	981

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
OPERATING EXPENSES  
\$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
1	OPERATION & MAINTENANCE EXPENSES CONTINUED								
2	FERC REGULATORY EXPENSE NOT APPLICABLE TO PPUC								
3	PROPERTY INSURANCE								
4									
5									
6									
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26									
27	ADJUSTMENTS TO O & M EXPENSE								
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38									
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43									
44									
45									
46									
47									
48									
49									
50	TOTAL OPER & MAINT EXPENSES								
51									
52									
53									

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES  
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PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	GH	SL/AL
1	OPERATION & MAINTENANCE EXPENSES CONTINUED				
2	FERC REGULATORY EXPENSE NOT APPLICABLE TO PPUC				
3	PROPERTY INSURANCE				
4	NUCLEAR PRODUCTION	G72A	D10	EE72A	110 8
5	WHOLLY-OWNED COAL PROD	G72B	D10	EE72B	35 3
6	OTHER NON-NUCLEAR PROD	G72C	D10	EE72C	19 1
7	OTHER PROPERTY	G72D	AT2	EE72D	7 17
8	DEMAND COMPONENT			EE72DD	7 0
9	CUSTOMER COMPONENT			EE72DC	0 17
10	TOTAL PROPERTY INSURANCE			EE72T	171 29
11	EMPLOYEE BENEFITS	G73	K939	EE73	1,085 698
12	DEMAND COMPONENT			EE73D	791 66
13	ENERGY COMPONENT			EE73E	229 45
14	CUSTOMER COMPONENT			EE73C	65 587
15	OTHER A & G	G75	K929	EE75	1,524 979
16	DEMAND COMPONENT			EE75D	1,111 93
17	ENERGY COMPONENT			EE75E	322 62
18	CUSTOMER COMPONENT			EE75C	91 824
19	TOT ADMIN & GENERAL EXPENSES			EE79	2,860 1,757
20	DEMAND COMPONENT			EE79D	2,130 177
21	ENERGY COMPONENT			EE79E	567 110
22	CUSTOMER COMPONENT			EE79C	162 1,470
23	TOTAL O & M BEFORE ADJUST			EE80	24,074 10,507
24	DEMAND COMPONENT			EE80D	8,273 679
25	ENERGY COMPONENT			EE80E	14,752 2,857
26	CUSTOMER COMPONENT			EE80C	1,049 6,971
27	ADJUSTMENTS TO O & M EXPENSE				
28	W/O COAL & OTHER SALES	G81A	EG10	EE81A	16 3
29	PJM & OTHER UTILITY PURCH	G81B	EG10	EE81B	166 33
30	TOTAL ENERGY COST ADJUST			EE81	182 36
31	WAGE EXPENSE	G82	K939	EE82	-11 -7
32	EMPLOYEE BENEFITS EXPENSE	G83	K939	EE83	-63 -40
33	RATE CASE EXPENSE	G84	K939	EE84	-15 -10
34	DEMAND COMPONENT			EE84D	-11 -1
35	ENERGY COMPONENT			EE84E	-3 0
36	CUSTOMER COMPONENT			EE84C	-1 -9
37	LAND MGT/RECREATIONAL FACIL	G85	D10	EE85	-11 -1
38	INTEREST ON CUST DEPOSITS	G86	CM6	EE86	3 0
39	VOLUNTARY EARLY RETIREMENT	G87	K939	EE87	-208 -134
40	DECOMMISSIONING SSES	G88	D10	EE88	432 33
41	DECOMMISSIONING FOSSIL	G89	D10	EE89	1,089 85
42	MANAGEMENT AUDIT COSTS	G90	K939	EE90	3 2
43	AMORT OF WINDOW DEFERRAL	G91	D10	EE91	95 7
44	SOCIAL PROGRAMS	G92	K939	EE92	66 43
45	ENVIRONMENTAL REMEDIATION	G93	D10	EE93	26 2
46	TOTAL ADJUSTMENTS			EE99	1,588 16
47	DEMAND COMPONENT			EE99D	1,465 112
48	ENERGY COMPONENT			EE99E	134 27
49	CUSTOMER COMPONENT			EE99C	-11 -123
50	TOTAL OPER & MAINT EXPENSES			EE00	25,662 10,523
51	DEMAND COMPONENT			EE00D	9,737 791
52	ENERGY COMPONENT			EE00E	14,886 2,884
53	CUSTOMER COMPONENT			EE00C	1,038 6,848

FUTURE YEAR COST ALLOCATION  
 COMPANY AND PPUC ADJUSTMENTS FOR COMPLIANCE FILING

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	PPUC ADJUSTMENTS FOR COMPLIANCE FILING								
2	BENEFIT SAVINGS/EMPLOYEE RED	PUCAC K939	PUCA	-171	-83	-3	-11	-31	-15
3	SUSQ 1 EARLY WINDOW DEFERRAL	PUCBC D10	PUCB	-2,035	-781	-37	-103	-467	-242
4	ENVIRONMENTAL REMEDIATION	PUCCC D10	PUC	-326	-125	-6	-16	-75	-39
5	UNCOLLECTIBLE ACCOUNTS	PUCDC CH5	PUCD	-1,364	-1,111	-10	-95	-111	-27
6	RATE CASE EXPENSE	PUCEC K939	PUCE	-373	-182	-6	-23	-68	-34
7	NUCLEAR DECOMMISSIONING	PUCFC D10	PUCF	-14,109	-5,416	-258	-712	-3,243	-1,672
8	FOSSIL DECOMMISSIONING	PUCGC D10	PUCG	-45,284	-17,383	-828	-2,285	-10,408	-5,369
9	SOCIAL PROGRAMS	PUCHC K939	PUCH	-2,500	-1,223	-42	-157	-456	-226
10	ALL THESE HAVE BEEN INCLUDED AS DEMAND COMPONENT								
11	TOTAL OPER & MAINT EXPENSES		EE00	1,309,246	540,990	19,079	72,972	266,605	148,711
12	DEMAND COMPONENT		EE0D	321,459	128,308	6,535	16,980	76,170	36,449
13	ENERGY COMPONENT		EE0E	843,770	299,698	10,694	41,872	184,823	111,281
14	CUSTOMER COMPONENT		EE0C	144,017	112,984	1,850	14,120	5,612	981

FUTURE TEST YEAR COST ALLOCATION  
 COMPANY AND PPUC ADJUSTMENTS FOR COMPLIANCE FILING

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT							
1	PPUC ADJUSTMENTS FOR COMPLIANCE FILING			ISP	LP-5,6	IST	LPEP	ISA	STANDBY	
2	BENEFIT SAVINGS/EMPLOYEE RED	PUCAC	K939	PUCA	-2	-11	-7	-1	-2	0
3	SUSQ 1 EARLY WINDOW DEFERRAL	PUCBC	D10	PUCB	-23	-180	-114	-9	-25	-1
4	ENVIRONMENTAL REMEDIATION	PUCCC	D10	PUCC	-4	-29	-18	-2	-4	0
5	UNCOLLECTIBLE ACCOUNTS	PUCDC	CW5	PUCD	0	0	-10	0	0	0
6	RATE CASE EXPENSE	PUCEC	K939	PUCE	-3	-24	-16	-1	-3	0
7	NUCLEAR DECOMMISSIONING	PUCFC	D10	PUCF	-165	-1,247	-787	-61	-176	-6
8	FOSSIL DECOMMISSIONING	PUCGC	D10	PUCG	-528	-4,004	-2,525	-198	-564	-18
9	SOCIAL PROGRAMS	PUCHC	K939	PUCH	-22	-159	-106	-7	-23	-1
10	ALL THESE HAVE BEEN INCLUDED AS DEMAND COMPONENT									
11	TOTAL OPER & MAINT EXPENSES			EE00	14,752	111,012	77,659	5,091	17,478	409
12	DEMAND COMPONENT			EE00D	3,592	24,433	15,398	1,211	3,443	109
13	ENERGY COMPONENT			EE00E	11,159	86,188	62,138	3,856	13,991	300
14	CUSTOMER COMPONENT			EE00C	1	392	122	24	45	0

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT		
				GH	SL/AL
1	PPUC ADJUSTMENTS FOR COMPLIANCE FILING				
2	BENEFIT SAVINGS/EMPLOYEE RED	PUCAC K939	PUCA	-3	-2
3	SUSQ 1 EARLY WINDOM DEFERRAL	PUCBC D10	PUCB	-49	-4
4	ENVIRONMENTAL REMEDIATION	PUCCC D10	PUCC	-8	0
5	UNCOLLECTIBLE ACCOUNTS	PUCDC CWS	PUCD	0	0
6	RATE CASE EXPENSE	PUCEC K939	PUCE	-8	-5
7	NUCLEAR DECOMMISSIONING	PUCFC D10	PUCF	-339	-27
8	FOSSIL DECOMMISSIONING	PUCGC D10	PUCG	-1,089	-85
9	SOCIAL PROGRAMS	PUCHC K939	PUCH	-47	-31
10	ALL THESE HAVE BEEN INCLUDED AS DEMAND COMPONENT				
11	TOTAL OPER & MAINT EXPENSES		EE00	24,119	10,369
12	DEMAND COMPONENT		EE00D	8,194	637
13	ENERGY COMPONENT		EE00E	14,886	2,884
14	CUSTOMER COMPONENT		EE00C	1,038	6,848

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

1 DEPRECIATION EXPENSE	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
2 PRODUCTION									
3 NUCLEAR	GD07	D10	ED07	147,168	56,494	2,690	7,424	33,828	17,446
4 WHOLLY-OWNED COAL	GD08	D10	ED08	62,440	23,969	1,141	3,150	14,352	7,402
5 OTHER NON-NUCLEAR	GD09	D10	ED09	21,991	8,442	402	1,109	5,055	2,607
6 TOTAL PRODUCTION			ED10	231,599	88,905	4,233	11,683	53,235	27,455
7 TRANSMISSION									
8 500/230 KV	GD15	D10	ED15	6,025	2,313	110	304	1,385	714
9 138/69 KV	GD16	D15	ED16	1,728	675	32	89	404	208
10 TRANSMISSION			ED20	7,753	2,988	142	393	1,789	922
11 DISTRIBUTION									
12 SUBSTATIONS									
13 GENERATION STEP-UP	GD26	D10	ED26	114	44	2	6	26	13
14 138/69 KV	GD27	D10	ED27	1,294	496	24	65	298	153
15 PRIMARY	GD28	D20	ED28	4,510	2,065	98	271	1,236	638
16 SECONDARY	GD29	D30	ED29	97	56	4	8	25	0
17 TOTAL SUBSTATIONS			EDSS	6,015	2,661	128	350	1,585	804
18 OVERHEAD LINES									
19 138/69 KV	GD31	D10	ED31	7,314	2,807	134	369	1,681	867
20 PRIMARY	GD32	D20	ED32	6,752	3,091	147	406	1,851	954
21 SECONDARY									
22 DEMAND COMPONENT	GD33D	D30	ED33D	7,229	4,111	321	563	1,925	0
23 CUSTOMER COMPONENT	GD33C	C30	ED33C	9,415	8,184	112	932	145	0
24 STREET LIGHTING	GD34	K405	ED34	726	0	0	0	0	0
25 TOTAL OVERHEAD LINES			ED0L	31,436	18,193	714	2,270	5,602	1,821
26 UNDERGROUND LINES									
27 138/69 KV	GD35	D10	ED35	344	132	7	17	79	41
28 PRIMARY	GD36	D20	ED36	1,288	589	29	77	354	182
29 SECONDARY									
30 DEMAND COMPONENT	GD37D	D30	ED37D	2,909	1,655	129	227	774	0
31 CUSTOMER COMPONENT	GD37C	C30	ED37C	4,856	4,221	58	480	75	0
32 TOTAL UNDERGROUND LINES			EDUG	9,397	6,597	223	801	1,282	223
33 LINE TRANSFORMERS									
34 DEMAND COMPONENT	GD38D	D30	ED38D	3,415	1,943	151	266	909	0
35 CUSTOMER COMPONENT	GD38C	CH8	ED38C	4,427	3,242	44	497	147	0
36 TOTAL LINE TRANSFORMERS			EDLT	7,842	5,185	195	763	1,056	0
37 SERVICES									
38 DEMAND COMPONENT	GD39D	D30	ED39D	817	464	37	64	217	0
39 CUSTOMER COMPONENT	GD39C	CH9	ED39C	8,817	6,700	91	839	171	0
40 TOTAL SERVICES			EDSV	9,634	7,164	128	903	388	0
41 METERS	GD43	CH1	ED43	3,445	1,643	126	567	664	150
42 AREA LIGHTING FIXTURES	GD44	K403	ED44	171	0	0	0	0	0
43 STREET LIGHTING	GD46	K405	ED46	2,207	0	0	0	0	0
44 TOTAL DISTRIBUTION			ED30	70,147	41,443	1,514	5,654	10,577	2,998
45 DEMAND COMPONENT			ED30D	36,083	17,453	1,083	2,339	9,375	2,848
46 CUSTOMER COMPONENT			ED30C	34,064	23,990	431	3,315	1,202	150
47 GENERAL	GD88	K433	ED88	11,298	5,602	204	714	2,084	986
48 DEMAND COMPONENT			ED88D	8,658	3,444	172	454	2,028	982
49 CUSTOMER COMPONENT			ED88C	2,640	2,158	32	260	56	4
50 FOSSIL PLANT DEPRECIATION	PUCIC	D10	PUCI	-15,274	-5,864	-279	-771	-3,510	-1,811
51 TOTAL DEPRECIATION AND									
52 AMORTIZATION EXPENSE			ED00	305,523	133,074	5,814	17,673	64,175	30,550
53 DEMAND COMPONENT			ED00D	268,819	106,926	5,351	14,098	62,917	30,396
54 CUSTOMER COMPONENT			ED00C	36,704	26,148	463	3,575	1,258	154

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
1 DEPRECIATION EXPENSE									
2 PRODUCTION									
3 NUCLEAR	GD07	D10	ED07	1,718	13,011	8,208	643	1,832	58
4 WHOLLY-OWNED COAL	GD08	D10	ED08	729	5,520	3,483	272	777	25
5 OTHER NON-NUCLEAR	GD09	D10	ED09	257	1,944	1,227	96	273	9
6 TOTAL PRODUCTION			ED10	2,704	20,475	12,918	1,011	2,882	92
7 TRANSMISSION									
8 500/230 KV	GD15	D10	ED15	70	533	336	27	75	2
9 138/69 KV	GD16	D15	ED16	21	155	98	0	0	1
10 TRANSMISSION			ED20	91	688	434	27	75	3
11 DISTRIBUTION									
12 SUBSTATIONS									
13 GENERATION STEP-UP	GD26	D10	ED26	2	10	6	1	2	0
14 138/69 KV	GD27	D10	ED27	15	115	72	5	16	1
15 PRIMARY	GD28	D20	ED28	63	0	0	0	0	0
16 SECONDARY	GD29	D30	ED29	0	0	0	0	0	0
17 TOTAL SUBSTATIONS			EDSS	80	125	78	6	18	1
18 OVERHEAD LINES									
19 138/69 KV	GD31	D10	ED31	86	646	408	32	91	3
20 PRIMARY	GD32	D20	ED32	94	0	0	0	0	0
21 SECONDARY									
22 DEMAND COMPONENT	GD33D	D30	ED33D	0	0	0	0	0	0
23 CUSTOMER COMPONENT	GD33C	C30	ED33C	0	0	0	0	0	0
24 STREET LIGHTING	GD34	K405	ED34	0	0	0	0	0	0
25 TOTAL OVERHEAD LINES			EDOL	180	646	408	32	91	3
26 UNDERGROUND LINES									
27 138/69 KV	GD35	D10	ED35	4	31	19	2	4	0
28 PRIMARY	GD36	D20	ED36	18	0	0	0	0	0
29 SECONDARY									
30 DEMAND COMPONENT	GD37D	D30	ED37D	0	0	0	0	0	0
31 CUSTOMER COMPONENT	GD37C	C30	ED37C	0	0	0	0	0	0
32 TOTAL UNDERGROUND LINES			EDUG	22	31	19	2	4	0
33 LINE TRANSFORMERS									
34 DEMAND COMPONENT	GD38D	D30	ED38D	0	0	0	0	0	0
35 CUSTOMER COMPONENT	GD38C	CH8	ED38C	0	0	0	0	0	0
36 TOTAL LINE TRANSFORMERS			EDLT	0	0	0	0	0	0
37 SERVICES									
38 DEMAND COMPONENT	GD39D	D30	ED39D	0	0	0	0	0	0
39 CUSTOMER COMPONENT	GD39C	CH9	ED39C	0	0	0	0	0	0
40 TOTAL SERVICES			EDSV	0	0	0	0	0	0
41 METERS	GD43	CH1	ED43	0	107	0	7	13	0
42 AREA LIGHTING FIXTURES	GD44	K403	ED44	0	0	0	0	0	0
43 STREET LIGHTING	GD46	K405	ED46	0	0	0	0	0	0
44 TOTAL DISTRIBUTION			ED30	282	909	505	47	126	4
45 DEMAND COMPONENT			ED300	282	802	505	40	113	4
46 CUSTOMER COMPONENT			ED30C	0	107	0	7	13	0
47 GENERAL	GD88	K433	ED88	97	685	430	34	97	3
48 DEMAND COMPONENT			ED88D	97	683	430	34	96	3
49 CUSTOMER COMPONENT			ED88C	0	2	0	0	1	0
50 FOSSIL PLANT DEPRECIATION	PUCIC	D10	PUCI	-178	-1,351	-852	-67	-190	-6
51 TOTAL DEPRECIATION AND									
52 AMORTIZATION EXPENSE			ED00	2,996	21,406	13,435	1,052	2,990	96
53 DEMAND COMPONENT			ED00D	2,996	21,297	13,435	1,045	2,976	96
54 CUSTOMER COMPONENT			ED00C	0	109	0	7	14	0

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	GH	SL/AL
1 DEPRECIATION EXPENSE					
2 PRODUCTION					
3 NUCLEAR	GD07	D10	ED07	3,540	276
4 WHOLLY-OWNED COAL	GD08	D10	ED08	1,502	118
5 OTHER NON-NUCLEAR	GD09	D10	ED09	529	41
6 TOTAL PRODUCTION			ED10	5,571	435
7 TRANSMISSION					
8 500/230 KV	GD15	D10	ED15	145	11
9 138/69 KV	GD16	D15	ED16	42	3
10 TRANSMISSION			ED20	187	14
11 DISTRIBUTION					
12 SUBSTATIONS					
13 GENERATION STEP-UP	GD26	D10	ED26	2	0
14 138/69 KV	GD27	D10	ED27	31	3
15 PRIMARY	GD28	D20	ED28	129	10
16 SECONDARY	GD29	D30	ED29	4	0
17 TOTAL SUBSTATIONS			EDSS	166	13
18 OVERHEAD LINES					
19 138/69 KV	GD31	D10	ED31	176	14
20 PRIMARY	GD32	D20	ED32	194	15
21 SECONDARY					
22 DEMAND COMPONENT	GD33D	D30	ED33D	276	33
23 CUSTOMER COMPONENT	GD33C	C30	ED33C	34	8
24 STREET LIGHTING	GD34	K405	ED34	0	726
25 TOTAL OVERHEAD LINES			EDOL	680	796
26 UNDERGROUND LINES					
27 138/69 KV	GD35	D10	ED35	8	0
28 PRIMARY	GD36	D20	ED36	36	3
29 SECONDARY					
30 DEMAND COMPONENT	GD37D	D30	ED37D	111	13
31 CUSTOMER COMPONENT	GD37C	C30	ED37C	18	4
32 TOTAL UNDERGROUND LINES			EDUG	173	20
33 LINE TRANSFORMERS					
34 DEMAND COMPONENT	GD38D	D30	ED38D	131	15
35 CUSTOMER COMPONENT	GD38C	CW8	ED38C	25	472
36 TOTAL LINE TRANSFORMERS			EDLT	156	487
37 SERVICES					
38 DEMAND COMPONENT	GD39D	D30	ED39D	31	4
39 CUSTOMER COMPONENT	GD39C	CW9	ED39C	35	981
40 TOTAL SERVICES			EDSV	66	985
41 METERS	GD43	CW1	ED43	168	0
42 AREA LIGHTING FIXTURES	GD44	K403	ED44	0	171
43 STREET LIGHTING	GD46	K405	ED46	0	2,207
44 TOTAL DISTRIBUTION			ED30	1,409	4,679
45 DEMAND COMPONENT			ED30D	1,129	110
46 CUSTOMER COMPONENT			ED30C	280	4,569
47 GENERAL	GD88	K433	ED88	229	133
48 DEMAND COMPONENT			ED88D	217	18
49 CUSTOMER COMPONENT			ED88C	12	115
50 FOSSIL PLANT DEPRECIATION	PUCIC	D10	PUCI	-367	-28
51 TOTAL DEPRECIATION AND					
52 AMORTIZATION EXPENSE			ED00	7,029	5,233
53 DEMAND COMPONENT			ED00D	6,737	549
54 CUSTOMER COMPONENT			ED00C	292	4,684

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1 TAXES									
2 TAXES OTHER THAN INCOME, 3 EXCLUDING GROSS RECEIPTS									
4 CAPITAL STOCK	GT1	P01	ET1	30,553	13,600	592	1,801	6,406	2,992
5 DEMAND COMPONENT			ET1D	26,635	10,727	543	1,416	6,280	2,978
6 CUSTOMER COMPONENT			ET1C	3,918	2,873	49	385	126	14
7 PUBLIC UTILITY REALTY	GT3	P01	ET3	38,783	17,262	753	2,286	8,132	3,797
8 DEMAND COMPONENT			ET3D	33,809	13,615	692	1,797	7,973	3,779
9 CUSTOMER COMPONENT			ET3C	4,974	3,647	61	489	159	18
10 REGULATORY ASSESSMENT	GT5	K939	ET5	813	397	14	51	148	74
11 DEMAND COMPONENT			ET5D	440	177	10	23	104	49
12 ENERGY COMPONENT			ET5E	184	65	2	9	40	25
13 CUSTOMER COMPONENT			ET5C	190	155	2	19	4	0
14 LOCAL PROPERTY & OTHER	GT6	P01	ET6	653	290	13	38	137	64
15 DEMAND COMPONENT			ET6D	569	229	12	30	134	64
16 CUSTOMER COMPONENT			ET6C	84	61	1	8	3	0
17 SALES & USE	GT7	P01	ET7	0	0	0	0	0	0
18 DEMAND COMPONENT			ET7D	0	0	0	0	0	0
19 CUSTOMER COMPONENT			ET7C	0	0	0	0	0	0
20 FEDERAL ENVIRONMENTAL	GT8	P01	ET8	664	295	13	39	139	65
21 DEMAND COMPONENT			ET8D	579	232	12	31	136	65
22 CUSTOMER COMPONENT			ET8C	85	63	1	8	3	0
23 PAYROLL TAXES	GP01	K939	EP01	16,671	8,156	279	1,050	3,035	1,507
24 DEMAND COMPONENT			EP01D	9,016	3,639	185	480	2,129	1,004
25 ENERGY COMPONENT			EP01E	3,764	1,337	47	187	824	497
26 CUSTOMER COMPONENT			EP01C	3,891	3,180	47	383	82	6
27 TOTAL TAXES OTHER THAN INCOME, 28 EXCLUDING GROSS RECEIPTS			ET01	88,137	40,000	1,664	5,265	17,997	8,499
29 DEMAND COMPONENT			ET01D	71,048	28,620	1,453	3,778	16,755	7,940
30 ENERGY COMPONENT			ET01E	3,947	1,402	50	196	864	521
31 CUSTOMER COMPONENT			ET01C	13,142	9,978	162	1,292	376	39
32 CAPITAL STOCK INCREASE	GT1P	P01	ET1P	685	305	14	40	144	67
33 DEMAND COMPONENT			ET1PD	597	241	13	31	142	66
34 CUSTOMER COMPONENT			ET1PC	88	64	1	9	2	1
35 TOTAL AT APPROVED LEVEL			ET01P	88,822	40,305	1,678	5,305	18,141	8,566
36 DEMAND COMPONENT			ET01PD	71,645	28,861	1,465	3,809	16,897	8,006
37 ENERGY COMPONENT			ET01PE	3,947	1,402	50	196	864	521
38 CUSTOMER COMPONENT			ET01PC	13,230	10,042	163	1,300	380	39

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES  
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PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
1 TAXES									
2 TAXES OTHER THAN INCOME,									
3 EXCLUDING GROSS RECEIPTS									
4 CAPITAL STOCK	GT1	P01	ET1	293	2,020	1,267	99	281	9
5 DEMAND COMPONENT			ET1D	293	2,011	1,267	98	279	9
6 CUSTOMER COMPONENT			ET1C	0	9	0	1	2	0
7 PUBLIC UTILITY REALTY	GT3	P01	ET3	373	2,563	1,609	126	356	11
8 DEMAND COMPONENT			ET3D	373	2,551	1,609	125	354	11
9 CUSTOMER COMPONENT			ET3C	0	12	0	1	2	0
10 REGULATORY ASSESSMENT	GT5	K939	ET5	7	52	34	3	8	0
11 DEMAND COMPONENT			ET5D	5	33	21	2	5	0
12 ENERGY COMPONENT			ET5E	2	19	13	1	3	0
13 CUSTOMER COMPONENT			ET5C	0	0	0	0	0	0
14 LOCAL PROPERTY & OTHER	GT6	P01	ET6	7	43	27	2	6	0
15 DEMAND COMPONENT			ET6D	7	43	27	2	6	0
16 CUSTOMER COMPONENT			ET6C	0	0	0	0	0	0
17 SALES & USE	GT7	P01	ET7	0	0	0	0	0	0
18 DEMAND COMPONENT			ET7D	0	0	0	0	0	0
19 CUSTOMER COMPONENT			ET7C	0	0	0	0	0	0
20 FEDERAL ENVIRONMENTAL	GT8	P01	ET8	7	44	27	2	6	0
21 DEMAND COMPONENT			ET8D	7	43	27	2	6	0
22 CUSTOMER COMPONENT			ET8C	0	1	0	0	0	0
23 PAYROLL TAXES	GP01	K939	EP01	149	1,062	703	51	157	4
24 DEMAND COMPONENT			EP01D	99	675	425	33	95	3
25 ENERGY COMPONENT			EP01E	49	385	277	17	62	2
26 CUSTOMER COMPONENT			EP01C	0	4	0	0	0	0
27 TOTAL TAXES OTHER THAN INCOME,									
28 EXCLUDING GROSS RECEIPTS			ET01	836	5,784	3,667	283	814	24
29 DEMAND COMPONENT			ET01D	784	5,354	3,376	263	746	23
30 ENERGY COMPONENT			ET01E	52	403	291	18	65	1
31 CUSTOMER COMPONENT			ET01C	0	26	1	1	3	0
32 CAPITAL STOCK INCREASE	GT1P	P01	ET1P	7	45	28	2	7	0
33 DEMAND COMPONENT			ET1PD	7	45	28	2	7	0
34 CUSTOMER COMPONENT			ET1PC	0	0	0	0	0	0
35 TOTAL AT APPROVED LEVEL			ET01P	843	5,829	3,695	285	821	24
36 DEMAND COMPONENT			ET01PD	791	5,399	3,404	265	753	23
37 ENERGY COMPONENT			ET01PE	52	403	291	18	65	1
38 CUSTOMER COMPONENT			ET01PC	0	26	1	2	3	0

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	GH	SL/AL
1 TAXES					
2 TAXES OTHER THAN INCOME,					
3 EXCLUDING GROSS RECEIPTS					
4 CAPITAL STOCK	GT1	P01	ET1	706	487
5 DEMAND COMPONENT			ET1D	678	56
6 CUSTOMER COMPONENT			ET1C	28	431
7 PUBLIC UTILITY REALTY	GT3	P01	ET3	896	619
8 DEMAND COMPONENT			ET3D	859	71
9 CUSTOMER COMPONENT			ET3C	37	548
10 REGULATORY ASSESSMENT	GT5	K939	ET5	15	10
11 DEMAND COMPONENT			ET5D	10	1
12 ENERGY COMPONENT			ET5E	4	1
13 CUSTOMER COMPONENT			ET5C	1	9
14 LOCAL PROPERTY & OTHER	GT6	P01	ET6	15	11
15 DEMAND COMPONENT			ET6D	14	1
16 CUSTOMER COMPONENT			ET6C	1	10
17 SALES & USE	GT7	P01	ET7	0	0
18 DEMAND COMPONENT			ET7D	0	0
19 CUSTOMER COMPONENT			ET7C	0	0
20 FEDERAL ENVIRONMENTAL	GT8	P01	ET8	16	11
21 DEMAND COMPONENT			ET8D	16	2
22 CUSTOMER COMPONENT			ET8C	0	9
23 PAYROLL TAXES	GP01	K939	EP01	316	202
24 DEMAND COMPONENT			EP01D	230	19
25 ENERGY COMPONENT			EP01E	67	13
26 CUSTOMER COMPONENT			EP01C	19	170
27 TOTAL TAXES OTHER THAN INCOME,					
28 EXCLUDING GROSS RECEIPTS			ET01	1,964	1,340
29 DEMAND COMPONENT			ET01D	1,807	149
30 ENERGY COMPONENT			ET01E	70	14
31 CUSTOMER COMPONENT			ET01C	86	1,178
32 CAPITAL STOCK INCREASE	GT1P	P01	ET1P	15	11
33 DEMAND COMPONENT			ET1PD	14	1
34 CUSTOMER COMPONENT			ET1PC	1	10
35 TOTAL AT APPROVED LEVEL			ET01P	1,979	1,351
36 DEMAND COMPONENT			ET01PD	1,822	150
37 ENERGY COMPONENT			ET01PE	70	14
38 CUSTOMER COMPONENT			ET01PC	87	1,187

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	TAXES								
2	DEFERRED INCOME TAXES								
3	TEST POWER SUSQUEHANNA	ITD18	D10 TX18	618	237	12	31	142	73
4	POLLUTION CONTROL FACILITIES	ITD40A	D10 TX40A	-77	-29	-1	-4	-18	-9
5	CLASS LIFE DEPREC SYSTEM	ITD42A	P000 TX42A	-1,199	-589	-24	-78	-232	-98
6	DEMAND COMPONENT		TX42AD	-923	-388	-21	-51	-224	-97
7	CUSTOMER COMPONENT		TX42AC	-276	-201	-3	-27	-8	-1
8	COST OF REMOVAL	ITD42B	P000 TX42B	-704	-346	-14	-46	-136	-58
9	DEMAND COMPONENT		TX42BD	-542	-228	-12	-30	-131	-58
10	CUSTOMER COMPONENT		TX42BC	-162	-118	-2	-16	-5	0
11	ACRS AND MACRS								
12	WHOLLY-OWNED COAL PROP	ITD46A	P08 TX46A	1,849	710	34	93	425	219
13	NUCLEAR PROPERTY	ITD46B	P07 TX46B	-31,885	-12,239	-583	-1,609	-7,328	-3,780
14	NUCLEAR FUEL	ITD46C	EG10 TX46C	-3,560	-1,264	-45	-177	-779	-470
15	OTHER NON-NUCLEAR PROP	ITD46D	P0000 TX46D	19,701	10,352	406	1,379	3,569	1,384
16	DEMAND COMPONENT		TX46DD	13,720	5,994	333	796	3,384	1,365
17	CUSTOMER COMPONENT		TX46DC	5,981	4,358	73	583	185	19
18	TOTAL ACRS AND MACRS		TX46T	-13,895	-2,441	-188	-314	-4,113	-2,647
19	MARTINS CREEK TEST FUEL	ITD50	D10 TX50	-167	-64	-3	-8	-39	-20
20	FOSSIL PLANT DEPRECIATION	PUCJC	D10 PUCJ	5,346	2,053	97	270	1,228	634
21	TOTAL DEFERRED INCOME TAXES		TXT	-10,078	-1,179	-121	-149	-3,168	-2,125
22	DEMAND COMPONENT		TXTD	-12,062	-3,954	-143	-512	-2,560	-1,673
23	CUSTOMER COMPONENT		TXTC	5,544	4,039	67	540	171	18

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
1	TAXES								
2	DEFERRED INCOME TAXES								
3	TEST POWER SUSQUEHANNA	ITD18	D10 TX18	8	54	35	3	8	0
4	POLLTUION CONTROL FACILITIE	ITD40A	D10 TX40A	-1	-6	-5	0	-1	0
5	CLASS LIFE DEPREC SYSTEM	ITD42A	P000 TX42A	-10	-59	-37	-3	-8	0
6	DEMAND COMPONENT		TX42AD	-10	-58	-37	-3	-8	0
7	CUSTOMER COMPONENT		TX42AC	0	-1	0	0	0	0
8	COST OF REMOVAL	ITD42B	P000 TX42B	-5	-35	-22	-2	-4	0
9	DEMAND COMPONENT		TX42BD	-5	-34	-22	-2	-4	0
10	CUSTOMER COMPONENT		TX42BC	0	-1	0	0	0	0
11	ACRS AND MACRS								
12	WHOLLY-OWNED COAL PROP	ITD46A	P08 TX46A	22	164	103	8	23	1
13	NUCLEAR PROPERTY	ITD46B	P07 TX46B	-373	-2,819	-1,778	-139	-397	-13
14	NUCLEAR FUEL	ITD46C	EG10 TX46C	-47	-364	-262	-17	-59	-1
15	OTHER NON-NUCLEAR PROP	ITD46D	P0000 TX46D	135	727	451	34	96	3
16	DEMAND COMPONENT		TX46DD	135	713	451	33	95	3
17	CUSTOMER COMPONENT		TX46DC	0	14	0	1	1	0
18	TOTAL ACRS AND MACRS		TX46T	-263	-2,292	-1,486	-114	-337	-10
19	MARTINS CREEK TEST FUEL	ITD50	D10 TX50	-2	-14	-10	-1	-2	0
20	FOSSIL PLANT DEPRECIATION	PUCJC	D10 PUCJ	63	472	298	23	67	2
21	TOTAL DEFERRED INCOME TAXES		TXT	-210	-1,880	-1,227	-94	-277	-8
22	DEMAND COMPONENT		TXTD	-163	-1,529	-965	-78	-220	-7
23	CUSTOMER COMPONENT		TXTC	0	13	0	1	2	0

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	GH	SL/AL
1	TAXES				
2	DEFERRED INCOME TAXES				
3	TEST POWER SUSQUEHANNA	ITD18	D10 TX18	14	1
4	POLLUTION CONTROL FACILITIES	ITD40A	D10 TX40A	-2	-1
5	CLASS LIFE DEPREC SYSTEM	ITD42A	P000 TX42A	-26	-35
6	DEMAND COMPONENT		TX42AD	-24	-2
7	CUSTOMER COMPONENT		TX42AC	-2	-33
8	COST OF REMOVAL	ITD42B	P000 TX42B	-16	-20
9	DEMAND COMPONENT		TX42BD	-15	-1
10	CUSTOMER COMPONENT		TX42BC	-1	-19
11	ACRS AND MACRS				
12	WHOLLY-OWNED COAL PROP	ITD46A	P08 TX46A	44	3
13	NUCLEAR PROPERTY	ITD46B	P07 TX46B	-767	-60
14	NUCLEAR FUEL	ITD46C	EG10 TX46C	-63	-12
15	OTHER NON-NUCLEAR PROP	ITD46D	P0000 TX46D	425	740
16	DEMAND COMPONENT		TX46DD	383	35
17	CUSTOMER COMPONENT		TX46DC	42	705
18	TOTAL ACRS AND MACRS		TX46T	-361	671
19	MARTINS CREEK TEST FUEL	ITD50	D10 TX50	-4	0
20	FOSSIL PLANT DEPRECIATION	PUCJC	D10 PUCJ	129	10
21	TOTAL DEFERRED INCOME TAXES				
22	DEMAND COMPONENT		TXT	-266	626
23	CUSTOMER COMPONENT		TXTD	-242	-16
			TXTC	39	654

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES AT APPROVED RATE LEVELS  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1 TAXES CONTINUED									
2 INVESTMENT TAX CREDIT									
3 AMORTIZATION	ITDA91	P00	TXA91	-8,625	-3,876	-167	-513	-1,788	-830
4 DEMAND COMPONENT			TXA91D	-7,415	-2,994	-152	-395	-1,751	-826
5 CUSTOMER COMPONENT			TXA91C	-1,210	-882	-15	-118	-37	-4
6 PROVISION	ITDB91	P00	TXB91	0	0	0	0	0	0
7 DEMAND COMPONENT			TXB91D	0	0	0	0	0	0
8 CUSTOMER COMPONENT			TXB91C	0	0	0	0	0	0
9 TOTAL ITC			TX91	-8,625	-3,876	-167	-513	-1,788	-830
10 DEMAND COMPONENT			TX91D	-7,415	-2,994	-152	-395	-1,751	-826
11 CUSTOMER COMPONENT			TX91C	-1,210	-882	-15	-118	-37	-4
12 GROSS RECEIPTS TAX			TXGP	103,104	41,872	950	7,497	23,339	11,860
			TXGPD	56,802	20,862	433	4,151	15,340	7,232
			TXGPE	34,278	12,092	428	1,742	7,520	4,560
			TXGPC	12,025	8,917	90	1,604	479	68
13 STATE AND FEDERAL INCOME TAXES FROM PAGE 33									
14 COMPONENTS FROM PAGE 44 BASED ON									
15 APPROVED REVENUES AND ACTUAL CLASS RATES OF RETURN									
16 TOTAL STATE INC TAX			TSTXP	71,450	21,772	-658	7,425	19,332	9,305
17 DEMAND COMPONENT			TSTXD	61,886	17,511	-607	5,770	17,799	8,506
18 ENERGY COMPONENT			TSTXE	5,677	1,875	51	317	1,293	778
19 CUSTOMER COMPONENT			TSTXC	3,887	2,386	-102	1,338	241	20
20 TOTAL FEDERAL INC TAX			TFTXP	200,344	60,716	-1,907	20,917	54,350	26,168
21 DEMAND COMPONENT			TFTXD	175,813	49,795	-1,714	16,377	50,540	24,157
22 ENERGY COMPONENT			TFTXE	14,062	4,415	108	781	3,237	2,005
23 CUSTOMER COMPONENT			TFTXC	10,469	6,506	-300	3,759	573	5
24 TOTAL TAXES			TX99	445,017	159,609	-225	40,482	110,206	52,944
25 DEMAND COMPONENT			TX99D	346,669	110,081	-719	29,200	96,265	45,403
26 ENERGY COMPONENT			TX99E	54,404	18,520	592	2,859	12,135	7,395
27 CUSTOMER COMPONENT			TX99C	43,944	31,008	-98	8,422	1,807	146
28 MISCELLANEOUS ALLOWABLE EXPENSE									
29 REGULATORY CREDITS/DEBITS			TX81	-29,208	-11,211	-535	-1,473	-6,714	-3,463
30 EMISSION ALLOWANCE DISPOSAL	ITD82	EG10	TX82	-466	-165	-6	-23	-102	-62
31 TOTAL MISC ALLOWABLE EXPENSE			TX89	-29,674	-11,376	-541	-1,496	-6,816	-3,525
32 TOTAL OPERATING EXPENSES			TOE	2,030,112	822,297	24,127	129,631	434,170	228,680
33 DEMAND COMPONENT			TOED	907,273	333,939	10,627	58,782	228,536	108,724
34 ENERGY COMPONENT			TOEE	898,174	318,218	11,286	44,732	196,958	118,675
35 CUSTOMER COMPONENT			TOEC	224,666	170,139	2,215	26,117	8,677	1,281

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES AT APPROVED RATE LEVELS  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
1 TAXES CONTINUED									
2 INVESTMENT TAX CREDIT									
3 AMORTIZATION	ITDA91	P00	TXA91	-82	-557	-350	-28	-77	-2
4 DEMAND COMPONENT			TXA91D	-82	-554	-350	-28	-77	-2
5 CUSTOMER COMPONENT			TXA91C	0	-3	0	0	0	0
6 PROVISION	ITDB91	P00	TXB91	0	0	0	0	0	0
7 DEMAND COMPONENT			TXB91D	0	0	0	0	0	0
8 CUSTOMER COMPONENT			TXB91C	0	0	0	0	0	0
9 TOTAL ITC			TX91	-82	-557	-350	-28	-77	-2
10 DEMAND COMPONENT			TX91D	-82	-554	-350	-28	-77	-2
11 CUSTOMER COMPONENT			TX91C	0	-3	0	0	0	0
12 GROSS RECEIPTS TAX			TXGP	919	7,976	4,391	381	902	51
			TXGPD	471	4,388	1,881	224	329	40
			TXGPE	448	3,557	2,506	155	568	12
			TXGPC	0	31	4	2	5	0
13 STATE AND FEDERAL INCOME TAXES FROM PAGE 33									
14 COMPONENTS FROM PAGE 44 BASED ON									
15 APPROVED REVENUES AND ACTUAL CLASS RATES OF RETURN									
16 TOTAL STATE INC TAX			TSTXP	862	5,322	5,131	267	1,398	70
17 DEMAND COMPONENT			TSTXD	786	4,737	4,672	241	1,283	67
18 ENERGY COMPONENT			TSTXE	77	577	462	26	112	3
19 CUSTOMER COMPONENT			TSTXC	-1	8	-4	1	4	0
20 TOTAL FEDERAL INC TAX			TFTXP	2,423	14,945	14,456	751	3,943	197
21 DEMAND COMPONENT			TFTXD	2,231	13,458	13,265	684	3,639	189
22 ENERGY COMPONENT			TFTXE	200	1,499	1,224	67	297	8
23 CUSTOMER COMPONENT			TFTXC	-7	-12	-32	0	6	0
24 TOTAL TAXES			TX99	4,754	31,637	26,095	1,562	6,710	333
25 DEMAND COMPONENT			TX99D	4,033	25,898	21,908	1,309	5,708	309
26 ENERGY COMPONENT			TX99E	729	5,673	4,221	249	981	23
27 CUSTOMER COMPONENT			TX99C	-8	65	-32	5	20	0
28 MISCELLANEOUS ALLOWABLE EXPENSE									
29 REGULATORY CREDITS/DEBITS			TX81	-340	-2,583	-1,629	-128	-363	-11
30 EMISSION ALLOWANCE DISPOSAL	ITD82	EG10	TX82	-6	-47	-35	-2	-7	0
31 TOTAL MISC ALLOWABLE EXPENSE			TX89	-346	-2,630	-1,664	-130	-370	-11
32 TOTAL OPERATING EXPENSES			TOE	22,156	161,425	115,525	7,575	26,808	827
33 DEMAND COMPONENT			TOED	10,274	68,998	49,077	3,434	11,757	504
34 ENERGY COMPONENT			TOEE	11,888	91,860	66,359	4,105	14,973	323
35 CUSTOMER COMPONENT			TOEC	-7	566	90	37	78	0

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING EXPENSES AT APPROVED RATE LEVELS  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	GH	SL/AL
1 TAXES CONTINUED					
2 INVESTMENT TAX CREDIT					
3 AMORTIZATION	ITDA91	P00	TXA91	-197	-158
4 DEMAND COMPONENT			TXA91D	-188	-16
5 CUSTOMER COMPONENT			TXA91C	-9	-142
6 PROVISION	ITDB91	P00	TXB91	0	0
7 DEMAND COMPONENT			TXB91D	0	0
8 CUSTOMER COMPONENT			TXB91C	0	0
9 TOTAL ITC			TX91	-197	-158
10 DEMAND COMPONENT			TX91D	-188	-16
11 CUSTOMER COMPONENT			TX91C	-9	-142
12 GROSS RECEIPTS TAX			TXGP	1,999	967
			TXGPD	1,337	114
			TXGPE	580	110
			TXGPC	82	743
13 STATE AND FEDERAL INCOME TAXES FROM PAGE 33					
14 COMPONENTS FROM PAGE 44 BASED ON					
15 APPROVED REVENUES AND ACTUAL CLASS RATES OF RETURN					
16 TOTAL STATE INC TAX			TSTXP	1,211	13
17 DEMAND COMPONENT			TSTXD	1,095	26
18 ENERGY COMPONENT			TSTXE	94	12
19 CUSTOMER COMPONENT			TSTXC	22	-26
20 TOTAL FEDERAL INC TAX			TFTXP	3,385	0
21 DEMAND COMPONENT			TFTXD	3,116	76
22 ENERGY COMPONENT			TFTXE	219	2
23 CUSTOMER COMPONENT			TFTXC	50	-79
24 TOTAL TAXES			TX99	8,112	2,798
25 DEMAND COMPONENT			TX99D	6,940	334
26 ENERGY COMPONENT			TX99E	901	126
27 CUSTOMER COMPONENT			TX99C	271	2,338
28 MISCELLANEOUS ALLOWABLE EXPENSE					
29 REGULATORY CREDITS/DEBITS			TX81	-703	-55
30 EMISSION ALLOWANCE DISPOSAL	ITD82	EG10	TX82	-9	-2
31 TOTAL MISC ALLOWABLE EXPENSE			TX89	-712	-57
32 TOTAL OPERATING EXPENSES			TOE	38,548	18,343
33 DEMAND COMPONENT			TOED	21,158	1,463
34 ENERGY COMPONENT			TOEE	15,787	3,010
35 CUSTOMER COMPONENT			TOEC	1,603	13,870

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 SUMMARY - OPERATING EXPENSES AT APPROVED REVENUE LEVELS  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	SUMMARY - TOTAL TAXES								
2	TOTAL TAXES OTHER THAN INCOME,								
3			ET01P	88,822	40,305	1,678	5,305	18,141	8,566
4			TXT	-10,078	-1,179	-121	-149	-3,168	-2,125
5			TX91	-8,625	-3,876	-167	-513	-1,788	-830
6			TXGP	103,104	41,872	950	7,497	23,339	11,860
7			TSTXP	71,450	21,772	-658	7,425	19,332	9,305
8			TFTXP	200,344	60,716	-1,907	20,917	54,350	26,168
9			TX99	445,017	159,609	-225	40,482	110,206	52,944
10	SUMMARY - OPERATING EXPENSES								
11			EE10	981,294	353,631	13,430	48,844	216,862	127,055
12			EE20	10,487	4,025	192	529	2,411	1,243
13			EE30	92,936	51,714	2,093	7,737	15,501	5,019
14			EE56	51,982	43,959	552	4,688	2,000	442
15			EE60	18,067	15,693	214	1,786	279	12
16			EE65	4,959	2,003	102	264	1,172	552
17			EE79	149,436	72,416	2,515	9,329	27,526	13,689
18			EE99	66,247	23,853	1,171	3,197	15,713	8,323
19			EE00	1,309,246	540,990	19,079	72,972	266,605	148,711
20			EE00D	321,459	128,308	6,535	16,980	76,170	36,449
21			EE00E	843,770	299,698	10,694	41,872	184,823	111,281
22			EE00C	144,017	112,984	1,850	14,120	5,612	981
23			ED00	305,523	133,074	5,814	17,673	64,175	30,550
24			ED00D	268,819	106,926	5,351	14,098	62,917	30,396
25			ED00C	36,704	26,148	463	3,575	1,258	154
26			TX99	445,017	159,609	-225	40,482	110,206	52,944
27			TX99D	346,669	110,081	-719	29,200	96,265	45,403
28			TX99E	54,404	18,520	592	2,859	12,135	7,395
29			TX99C	43,944	31,008	-98	8,422	1,807	146
30			TX89	-29,674	-11,376	-541	-1,496	-6,816	-3,525
31			TOE	2,030,112	822,297	24,127	129,631	434,170	228,680
32			TOED	907,273	333,939	10,627	58,782	228,536	108,724
33			TOEE	898,174	318,218	11,286	44,732	196,958	118,675
34			TOEC	224,666	170,139	2,215	26,117	8,677	1,281
35	SUMMARY - OPERATING EXPENSES								
36			TSTXP	71,450	21,772	-658	7,425	19,332	9,305
37			TFTXP	200,344	60,716	-1,907	20,917	54,350	26,168
38			TOEE	1,758,318	739,810	26,692	101,289	360,488	193,207
39			TOE	2,030,112	822,297	24,127	129,631	434,170	228,680

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 SUMMARY - OPERATING EXPENSES AT APPROVED REVENUE LEVELS  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
1 SUMMARY - TOTAL TAXES									
2 TOTAL TAXES OTHER THAN INCOME,									
3 TOTAL AT APPROVED LEVEL	ET01P			843	5,829	3,695	285	821	24
4 TOT DEF INC TAXES	TXT			-210	-1,880	-1,227	-94	-277	-8
5 TOTAL ITC	TX91			-82	-557	-350	-28	-77	-2
6 GROSS RECEIPTS TAX	TXGP			919	7,976	4,391	381	902	51
7 TOTAL STATE INC TAX	TSTXP			862	5,322	5,131	267	1,398	70
8 TOTAL FED INC TAX	TFTXP			2,423	14,945	14,456	751	3,943	197
9 TOTAL TAXES	TX99			4,754	31,637	26,095	1,562	6,710	333
10 SUMMARY - OPERATING EXPENSES									
11 O & M PRODUCTION	EE10			12,701	97,802	69,098	4,450	15,538	356
12 O & M TRANSMISSION	EE20			122	927	585	46	131	4
13 O & M DISTRIBUTION	EE30			447	1,583	784	84	218	6
14 O & M CUSTOMER ACCOUNTS	EE56			1	21	121	1	0	0
15 O & M CUST SVC & INFO	EE60			0	2	0	0	0	0
16 O & M SALES	EE65			54	370	234	18	51	2
17 O & M ADMIN & GENERAL	EE79			1,351	9,677	6,381	462	1,433	40
18 ADJUSTS TO O & M EXPENSES	EE99			823	6,284	4,039	309	904	27
19 TOTAL OPER & MAINT EXPENSES	EE00			14,752	111,012	77,659	5,091	17,478	409
20 DEMAND COMPONENT	EE00D			3,592	24,433	15,398	1,211	3,443	109
21 ENERGY COMPONENT	EE00E			11,159	86,188	62,138	3,856	13,991	300
22 CUSTOMER COMPONENT	EE00C			1	392	122	24	45	0
23 DEPRECIATION & AMORTIZATION	E000			2,996	21,406	13,435	1,052	2,990	96
24 DEMAND COMPONENT	E000D			2,996	21,297	13,435	1,045	2,976	96
25 CUSTOMER COMPONENT	E000C			0	109	0	7	14	0
26 TAXES	TX99			4,754	31,637	26,095	1,562	6,710	333
27 DEMAND COMPONENT	TX99D			4,033	25,898	21,908	1,309	5,708	309
28 ENERGY COMPONENT	TX99E			729	5,673	4,221	249	981	23
29 CUSTOMER COMPONENT	TX99C			-8	65	-32	5	20	0
30 MISC ALLOWABLE EXPENSES	TX89			-346	-2,630	-1,664	-130	-370	-11
31 TOTAL OPERATING EXPENSES	TOE			22,156	161,425	115,525	7,575	26,808	827
32 DEMAND COMPONENT	TOED			10,274	68,998	49,077	3,434	11,757	504
33 ENERGY COMPONENT	TOEE			11,888	91,860	66,359	4,105	14,973	323
34 CUSTOMER COMPONENT	TOEC			-7	566	90	37	78	0
35 SUMMARY - OPERATING EXPENSES									
36 STATE INCOME TAX	TSTXP			862	5,322	5,131	267	1,398	70
37 FEDERAL INCOME TAX	TFTXP			2,423	14,945	14,456	751	3,943	197
38 OTHER OPER EXP W/O SIT & FIT	TOEE			18,872	141,156	95,939	6,557	21,467	559
39 TOTAL OPERATING EXPENSES	TOE			22,156	161,425	115,525	7,575	26,808	827

FUTURE TEST YEAR COST ALLOCATION  
 COMPANY AND PPUC ADJUSTMENTS FOR COMPLIANCE FILING

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 SUMMARY - OPERATING EXPENSES AT APPROVED REVENUE LEVELS  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	GH	SL/AL
1	SUMMARY - TOTAL TAXES				
2	TOTAL TAXES OTHER THAN INCOME,				
3	TOTAL AT APPROVED LEVEL				
4	TOT DEF INC TAXES		ET01P	1,979	1,351
5	TOTAL ITC		TX91	-266	626
6	GROSS RECEIPTS TAX		TX91	-197	-158
7	TOTAL STATE INC TAX		TXGP	1,999	967
8	TOTAL FED INC TAX		TSTXP	1,211	13
9	TOTAL TAXES		TFTXP	3,385	0
			TX99	8,112	2,798
10	SUMMARY - OPERATING EXPENSES				
11	O & M PRODUCTION		EE10	18,449	3,078
12	O & M TRANSMISSION		EE20	252	20
13	O & M DISTRIBUTION		EE30	2,144	5,606
14	O & M CUSTOMER ACCOUNTS		EE56	176	21
15	O & M CUST SVC & INFO		EE60	66	15
16	O & M SALES		EE65	127	10
17	O & M ADMIN & GENERAL		EE79	2,860	1,757
18	ADJUSTS TO O & M EXPENSES		EE99	1,588	16
19	TOTAL OPER & MAINT EXPENSES		EE00	24,119	10,369
20	DEMAND COMPONENT		EE00D	8,194	637
21	ENERGY COMPONENT		EE00E	14,886	2,884
22	CUSTOMER COMPONENT		EE00C	1,038	6,848
23	DEPRECIATION & AMORTIZATION		ED00	7,029	5,233
24	DEMAND COMPONENT		ED00D	6,737	549
25	CUSTOMER COMPONENT		ED00C	292	4,684
26	TAXES		TX99	8,112	2,798
27	DEMAND COMPONENT		TX99D	6,940	334
28	ENERGY COMPONENT		TX99E	901	126
29	CUSTOMER COMPONENT		TX99C	271	2,338
30	MISC ALLOWABLE EXPENSES		TX89	-712	-57
31	TOTAL OPERATING EXPENSES		TOE	38,548	18,343
32	DEMAND COMPONENT		TOED	21,158	1,463
33	ENERGY COMPONENT		TOEE	15,787	3,010
34	CUSTOMER COMPONENT		TOEC	1,603	13,870
35	SUMMARY - OPERATING EXPENSES				
36	STATE INCOME TAX		TSTXP	1,211	13
37	FEDERAL INCOME TAX		TFTXP	3,385	0
38	OTHER OPER EXP W/O SIT & FIT		TOOE	33,951	18,331
39	TOTAL OPERATING EXPENSES		TOE	38,548	18,343

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING REVENUES AT APPROVED RATE LEVELS  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

1	OPERATING REVENUES AT APPROVED RATE LEVELS	INPUT	ALLOC LEVELS	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
2	SALE OF ELECTRICITY									
3	RATE REVENUE APPROVED LEVEL	RRP			2,348,853	953,918	21,492	168,178	531,689	269,460
4	ENERGY REVENUE PRESENT LEV	ECRP			25	1,399	50	115	514	-531
5	STATE TAX ADJ SURCHARGE	STASP			0	0	0	0	0	0
6	SPEC BASE RATE CREDIT ADJ	SBRCAP			-39,498	-15,835	-357	-2,791	-8,880	-4,694
7	TOTAL SALE OF ELECTRICITY			R RTP	2,309,380	939,482	21,185	165,502	523,323	264,235
8	ANNUALIZATION	ANNP			26,556	8,493	380	3,518	5,536	4,919
9	APPROVED LATE PAY CHARGES	S11P	CW4	R11P	7,341	3,641	28	1,363	1,586	391
10	TOT ADJ'D SALE OF ELECTRIC			R RTP	2,343,277	951,616	21,593	170,383	530,445	269,545
11	OTHER OPERATING REVENUES									
12	GE-ATLANTIC CITY	S18	D10	R18	0	0	0	0	0	0
13	MISC SERVICE REVS (451)	S20	CW9	R20	203	154	2	19	4	0
14	RENT-GENERAL (454)	S22	AT2	R22	0	0	0	0	0	0
15	DEMAND COMPONENT			R22D	0	0	0	0	0	0
16	CUSTOMER COMPONENT			R22C	0	0	0	0	0	0
17	RENT ELEC ATTACHM'TS (454)	S23	P30	R23	12,578	7,336	274	985	2,035	624
18	DEMAND COMPONENT			R23D	7,186	3,437	208	460	1,865	606
19	CUSTOMER COMPONENT			R23C	5,392	3,899	66	525	170	18
20	GENERAL (456)	S24	K939	R24	6,908	3,379	116	435	1,258	624
21	DEMAND COMPONENT			R24D	3,736	1,508	77	199	882	416
22	ENERGY COMPONENT			R24E	1,560	554	20	77	342	206
23	CUSTOMER COMPONENT			R24C	1,612	1,318	19	159	34	2
24	CAPAC & TRANS ENTITLE(456)	S25	D10	R25	20,884	8,016	382	1,054	4,800	2,476
25	ALLEGHENY ELECTRIC	S26	D10	R26	0	0	0	0	0	0
26	HYDRO PROJECTS (456)	S27	D10	R27	0	0	0	0	0	0
27	GPU (NUG OUTPUT) (447)	S32	EG10	R32	2,919	1,037	37	145	639	385
28	2-PARTY (447)	S34	EG10	R34	18,790	6,674	238	932	4,116	2,478
29	RESERVATION SALES(447)	S36	EG10	R36	0	0	0	0	0	0
30	PJM (447)	S38	EG10	R38	103,253	36,675	1,309	5,124	22,617	13,618
31	TOTAL OTHER OPERATING REVS			ROOT	165,535	42,811	1,383	6,005	23,217	13,886
32	TOTAL OPERATING REVENUES			R RTP	2,508,812	994,427	22,976	176,388	553,662	283,431
33	DERIVATION-									
34	BASE FOR GROSS RECEIPTS TAX									
35	TOTAL OPERATING REVENUES			R RTP	2,508,812	994,427	22,976	176,388	553,662	283,431
36	MINUS: EXEMPT GRT REVENUE									
37	GRT ADJUSTMENT	ADJGRT			0	0	0	0	0	0
38	TOTAL OTHER OPERATING REVS			ROOT	165,535	42,811	1,383	6,005	23,217	13,886
39	BASE FOR GR RECEIPTS TAX			RRBGP	2,343,277	951,616	21,593	170,383	530,445	269,545
40	GROSS RECEIPTS TAX									
41	GROSS RECEIPTS TAX			TXGRP	103,104	41,872	950	7,497	23,339	11,860

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING REVENUES AT APPROVED RATE LEVELS  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

		INPUT	ALLOC	OUTPUT						
1 OPERATING REVENUES AT APPROVED RATE LEVELS					ISP	LP-5,6	IST	LPEP	ISA	STANDBY
2	SALE OF ELECTRICITY									
3	RATE REVENUE APPROVED LEVEL	RRP			21,274	179,975	102,067	8,824	20,991	1,196
4	ENERGY REVENUE PRESENT LEV	ECRP			-54	-770	-579	-36	-131	-3
5	STATE TAX ADJ SURCHARGE	STASP			0	0	0	0	0	0
6	SPEC BASE RATE CREDIT ADJ	SBRCAP			-353	-3,206	-1,694	-146	-363	-20
7	TOTAL SALE OF ELECTRICITY			R RTP	20,867	175,999	99,794	8,642	20,497	1,173
8	ANNUALIZATION	ANNP			0	5,156	0	0	0	0
9	APPROVED LATE PAY CHARGES	S11P	CW4	R11P	0	138	0	0	0	0
10	TOT ADJ'D SALE OF ELECTRIC			R RTP	20,867	181,293	99,794	8,642	20,497	1,173
11	OTHER OPERATING REVENUES									
12	GE-ATLANTIC CITY	S18	D10	R18	0	0	0	0	0	0
13	MISC SERVICE REVS (451)	S20	CW9	R20	0	0	0	0	0	0
14	RENT-GENERAL (454)	S22	AT2	R22	0	0	0	0	0	0
15	DEMAND COMPONENT			R22D	0	0	0	0	0	0
16	CUSTOMER COMPONENT			R22C	0	0	0	0	0	0
17	RENT ELEC ATTACHM'TS (454)	S23	P30	R23	60	181	106	9	25	1
18	DEMAND COMPONENT			R23D	60	168	106	8	24	1
19	CUSTOMER COMPONENT			R23C	0	13	0	1	1	0
20	GENERAL (456)	S24	K939	R24	62	440	291	21	66	2
21	DEMAND COMPONENT			R24D	41	280	176	14	40	1
22	ENERGY COMPONENT			R24E	20	160	114	7	26	1
23	CUSTOMER COMPONENT			R24C	0	2	0	0	0	0
24	CAPAC & TRANS ENTITLE(456)	S25	D10	R25	243	1,847	1,164	91	260	8
25	ALLEGHENY ELECTRIC	S26	D10	R26	0	0	0	0	0	0
26	HYDRO PROJECTS (456)	S27	D10	R27	0	0	0	0	0	0
27	GPU (NUG OUTPUT) (447)	S32	EG10	R32	39	298	215	13	48	1
28	2-PARTY (447)	S34	EG10	R34	249	1,919	1,384	86	312	7
29	RESERVATION SALES(447)	S36	EG10	R36	0	0	0	0	0	0
30	PJM (447)	S38	EG10	R38	1,365	10,547	7,604	472	1,712	37
31	TOTAL OTHER OPERATING REVS			ROOT	6,374	10,519	43,960	459	13,915	35
32	TOTAL OPERATING REVENUES			ROTP	27,241	191,812	143,754	9,101	34,412	1,208
33	DERIVATION-									
34	BASE FOR GROSS RECEIPTS TAX									
35	TOTAL OPERATING REVENUES			ROTP	27,241	191,812	143,754	9,101	34,412	1,208
36	MINUS: EXEMPT GRT REVENUE									
37	GRT ADJUSTMENT	ADJGRT			0	0	0	0	0	0
38	TOTAL OTHER OPERATING REVS			ROOT	6,374	10,519	43,960	459	13,915	35
39	BASE FOR GR RECEIPTS TAX			RRBGP	20,867	181,293	99,794	8,642	20,497	1,173
40	GROSS RECEIPTS TAX									
41	GROSS RECEIPTS TAX			TXGRP	919	7,976	4,391	381	902	51

FUTURE TEST YEAR COST ALLOCATION  
 COMPANY AND PPUC ADJUSTMENTS FOR COMPLIANCE FILING

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 OPERATING REVENUES AT APPROVED RATE LEVELS  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

1 OPERATING REVENUES AT APPROVED RATE LEVELS	INPUT	ALLOC	OUTPUT	GH	SL/AL
2 SALE OF ELECTRICITY					
3 RATE REVENUE APPROVED LEVEL	RRP			47,083	22,706
4 ENERGY REVENUE PRESENT LEV	ECRP			43	8
5 STATE TAX ADJ SURCHARGE	STASP			0	0
6 SPEC BASE RATE CREDIT ADJ	SBRCAP			-782	-377
7 TOTAL SALE OF ELECTRICITY			R RTP	46,344	22,337
8 ANNUALIZATION	ANNP			-1,051	-395
9 APPROVED LATE PAY CHARGES	SIIP	CW4	R IIP	140	54
10 TOT ADJ'D SALE OF ELECTRIC			R RTP	45,433	21,996
11 OTHER OPERATING REVENUES					
12 GE-ATLANTIC CITY	S18	D10	R18	0	0
13 MISC SERVICE REVS (451)	S20	CW9	R20	1	23
14 RENT-GENERAL (454)	S22	AT2	R22	0	0
15 DEMAND COMPONENT			R22D	0	0
16 CUSTOMER COMPONENT			R22C	0	0
17 RENT ELEC ATTACHM'TS (454)	S23	P30	R23	261	681
18 DEMAND COMPONENT			R23D	222	21
19 CUSTOMER COMPONENT			R23C	39	660
20 GENERAL (456)	S24	K939	R24	130	84
21 DEMAND COMPONENT			R24D	94	8
22 ENERGY COMPONENT			R24E	28	5
23 CUSTOMER COMPONENT			R24C	8	70
24 CAPAC & TRANS ENTITLE(456)	S25	D10	R25	503	40
25 ALLEGHENY ELECTRIC	S26	D10	R26	0	0
26 HYDRO PROJECTS (456)	S27	D10	R27	0	0
27 GPU (NUG OUTPUT) (447)	S32	EG10	R32	52	10
28 2-PARTY (447)	S34	EG10	R34	331	64
29 RESERVATION SALES(447)	S36	EG10	R36	0	0
30 PJM (447)	S38	EG10	R38	1,821	352
31 TOTAL OTHER OPERATING REVS			ROOT	1,817	1,154
32 TOTAL OPERATING REVENUES			ROTP	47,250	23,150
33 DERIVATION-					
34 BASE FOR GROSS RECEIPTS TAX					
35 TOTAL OPERATING REVENUES			ROTP	47,250	23,150
36 MINUS: EXEMPT GRT REVENUE					
37 GRT ADJUSTMENT	ADJGRT		ROOT	0	0
38 TOTAL OTHER OPERATING REVS			ROOT	1,817	1,154
39 BASE FOR GR RECEIPTS TAX			RRBGP	45,433	21,996
40 GROSS RECEIPTS TAX					
41 GROSS RECEIPTS TAX			TXGRP	1,999	967

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 CALCULATION OF INCOME TAXES AT APPROVED REVENUE LEVELS  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1 DERIVATION-									
2 TAXABLE NET INCOME									
3 OPERATING REVENUES AT APPROVE			ROTP	2,508,812	994,427	22,976	176,388	553,662	283,431
4 MINUS: OTHER OPERATING EXPENSES			OEBT	1,758,318	739,810	26,692	101,289	360,488	193,207
5 (LN 26 -14 -18)			TAXI	750,494	254,617	-3,716	75,099	193,174	90,224
6 EQUALS: TAXABLE INCOME			TAT	-92,069	-52,892	-2,107	-7,055	-15,500	-4,729
7 PLUS: ADJ'S TO TAXABLE INCOME			TNI	658,425	201,726	-5,822	68,044	177,674	85,494
8 (P22 LN 22)									
9 EQUALS: TAXABLE NET INCOME									
10 STATE INCOME TAX CALCULATION									
11 TAXABLE NET INCOME			TNI	658,425	201,726	-5,822	68,044	177,674	85,494
12 ADJUSTMENTS TO STATE TAXABLE			TASI	83	101	0	12	-12	-8
13 INCOME (P23 LN 16)			TSTI	658,508	201,827	-5,822	68,056	177,662	85,486
14 STATE TAXABLE INCOME			GSIT	72,370	22,181	-640	7,479	19,525	9,395
15 STATE INCOME TAX @ 10.99%			TSTA	213	95	4	13	44	21
16 STATE INCOME TAX ADJ'S									
17 (P23 LN 25)									
18 ADJUST TAXABLE INCOME	PUCLC	P01	PUCL	-920	-409	-18	-54	-193	-90
19 TAX DEFICIENCY ACCRUALS	PUCNC	P01	PUCN	-213	-95	-4	-13	-44	-21
20 TOTAL STATE INCOME TAX			TSIT1P	71,450	21,772	-658	7,425	19,332	9,305
21 (LN 15 + 17)									
22 FEDERAL INC TAX CALCULATION									
23 TAXABLE NET INCOME			TNI	658,425	201,726	-5,822	68,044	177,674	85,494
24 DEDUCTIONS			GSIT	72,370	22,181	-640	7,479	19,525	9,395
25 STATE INCOME TAX (LN 15)			TSFS	72,370	22,181	-640	7,479	19,525	9,395
26 TOTAL DEDUCTIONS			TFTI	586,055	179,546	-5,183	60,564	158,149	76,100
27 FEDERAL TAXABLE INCOME			GFIT	205,119	62,841	-1,814	21,198	55,352	26,635
28 FEDERAL INCOME TAX @ 35.0%			TAFI	804	358	15	47	169	79
29 FEDERAL INCOME TAX ADJ'S									
30 (P24 LN 21)									
31 CONSOLIDATED TAX SAVINGS	PUCKC	P01	PUCK	-2,161	-962	-42	-127	-454	-211
32 ADJUST TAXABLE INCOME	PUCMC	P01	PUCM	-2,614	-1,163	-51	-154	-548	-256
33 TAX DEFICIENCY ACCRUALS	PUCOC	P01	PUCO	-804	-358	-15	-47	-169	-79
34 TOTAL FEDERAL INCOME TAX			TFITIP	200,344	60,716	-1,907	20,917	54,350	26,168

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 CALCULATION OF INCOME TAXES AT APPROVED REVENUE LEVELS  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

1 DERIVATION-	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
2 TAXABLE NET INCOME									
3 OPERATING REVENUES AT APPROVE			ROTP	27,241	191,812	143,754	9,101	34,412	1,208
4 MINUS: OTHER OPERATING EXPENSES									
5 (LN 26 -14 -18)			OEBT	18,872	141,156	95,939	6,557	21,467	559
6 EQUALS: TAXABLE INCOME			TAXI	8,369	50,656	47,815	2,544	12,945	649
7 PLUS: ADJ'S TO TAXABLE INCOME									
8 (P22 LN 22)			TAT	-445	-1,668	-780	-85	-148	-9
9 EQUALS: TAXABLE NET INCOME			TNI	7,925	48,988	47,034	2,461	12,798	639
10 STATE INCOME TAX CALCULATION									
11 TAXABLE NET INCOME			TNI	7,925	48,988	47,034	2,461	12,798	639
12 ADJUSTMENTS TO STATE TAXABLE									
13 INCOME (P23 LN 16)			TASI	-1	-8	-5	-1	-1	0
14 STATE TAXABLE INCOME			TSTI	7,924	48,980	47,029	2,460	12,797	639
15 STATE INCOME TAX @ 10.9%			GSIT	871	5,383	5,169	270	1,406	70
16 STATE INCOME TAX ADJ'S									
17 (P23 LN 25)			TSTA	2	14	9	1	2	0
18 ADJUST TAXABLE INCOME	PUCLC	P01	PUCL	-9	-61	-38	-3	-8	0
19 TAX DEFICIENCY ACCRUALS	PUCNC	P01	PUCN	-2	-14	-9	-1	-2	0
20 TOTAL STATE INCOME TAX									
21 (LN 15 + 17)			TSIT1P	862	5,322	5,131	267	1,398	70
22 FEDERAL INC TAX CALCULATION									
23 TAXABLE NET INCOME			TNI	7,925	48,988	47,034	2,461	12,798	639
24 DEDUCTIONS									
25 STATE INCOME TAX (LN 15)			GSIT	871	5,383	5,169	270	1,406	70
26 TOTAL DEDUCTIONS			TSFS	871	5,383	5,169	270	1,406	70
27 FEDERAL TAXABLE INCOME			TFTI	7,054	43,605	41,866	2,190	11,391	569
28 FEDERAL INCOME TAX @ 35.0%			GFIT	2,469	15,261	14,653	766	3,987	199
29 FEDERAL INCOME TAX ADJ'S									
30 (P24 LN 21)			TAFI	7	54	33	3	7	0
31 CONSOLIDATED TAX SAVINGS	PUCKC	P01	PUCK	-21	-143	-89	-7	-20	-1
32 ADJUST TAXABLE INCOME	PUCMC	P01	PUCM	-25	-173	-108	-8	-24	-1
33 TAX DEFICIENCY ACCRUALS	PUCOC	P01	PUCO	-7	-54	-33	-3	-7	0
34 TOTAL FEDERAL INCOME TAX			TFIT1P	2,423	14,945	14,456	751	3,943	197

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 CALCULATION OF INCOME TAXES AT APPROVED REVENUE LEVELS  
 \$1,000

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

1 DERIVATION-	INPUT	ALLOC	OUTPUT	GH	SL/AL
2 TAXABLE NET INCOME					
3 OPERATING REVENUES AT APPROVE			ROTP	47,250	23,150
4 MINUS: OTHER OPERATING EXPENSES					
5 (LN 26 -14 -18)			OEBT	33,951	18,331
6 EQUALS: TAXABLE INCOME			TAXI	13,299	4,819
7 PLUS: ADJ'S TO TAXABLE INCOME					
8 (P22 LN 22)			TAT	-2,076	-4,575
9 EQUALS: TAXABLE NET INCOME			TNI	11,222	242
10 STATE INCOME TAX CALCULATION					
11 TAXABLE NET INCOME			TNI	11,222	242
12 ADJUSTMENTS TO STATE TAXABLE					
13 INCOME (P23 LN 16)			TASI	-1	7
14 STATE TAXABLE INCOME			TSTI	11,221	249
15 STATE INCOME TAX @ 10.99%			GSIT	1,233	28
16 STATE INCOME TAX ADJ'S					
17 (P23 LN 25)			TSTA	5	3
18 ADJUST TAXABLE INCOME	PUCLC	P01	PUCL	-22	-15
19 TAX DEFICIENCY ACCRUALS	PUCNC	P01	PUCN	-5	-3
20 TOTAL STATE INCOME TAX					
21 (LN 15 + 17)			TSIT1P	1,211	13
22 FEDERAL INC TAX CALCULATION					
23 TAXABLE NET INCOME			TNI	11,222	242
24 DEDUCTIONS					
25 STATE INCOME TAX (LN 15)			GSIT	1,233	28
26 TOTAL DEDUCTIONS			TSFS	1,233	28
27 FEDERAL TAXABLE INCOME			TFTI	9,989	215
28 FEDERAL INCOME TAX @ 35.0%			GFIT	3,496	76
29 FEDERAL INCOME TAX ADJ'S					
30 (P24 LN 21)			TAFI	19	13
31 CONSOLIDATED TAX SAVINGS	PUCKC	P01	PUCK	-50	-34
32 ADJUST TAXABLE INCOME	PUCMC	P01	PUCM	-61	-42
33 TAX DEFICIENCY ACCRUALS	PUCOC	P01	PUCO	-19	-13
34 TOTAL FEDERAL INCOME TAX			TFIT1P	3,385	0

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 ADJUSTMENTS FOR CALCULATION OF INCOME TAXES  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

1	ADJUSTMENTS TO TAXABLE INCOME	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
2	INTEREST EXPENSE			TA1	-186,157	-83,532	-3,610	-11,062	-38,756	-18,022
3	DEMAND COMPONENT			TA1D	-158,046	-63,920	-3,259	-8,440	-37,367	-17,572
4	ENERGY COMPONENT			TA1E	-2,734	-969	-34	-136	-598	-361
5	CUSTOMER COMPONENT			TA1C	-25,377	-18,643	-317	-2,486	-791	-89
6	TOTAL DEFERRED INCOME TAXES			TXT	-10,078	-1,179	-121	-149	-3,168	-2,125
7	DEMAND COMPONENT			TXTD	-12,062	-3,954	-143	-512	-2,560	-1,673
8	ENERGY COMPONENT			TXTE	-3,560	-1,264	-45	-177	-779	-470
9	CUSTOMER COMPONENT			TXTC	5,544	4,039	67	540	171	18
10	NET INVESTMENT TAX CREDIT			TX91	-8,625	-3,876	-167	-513	-1,788	-830
11	DEMAND COMPONENT			TX91D	-7,415	-2,994	-152	-395	-1,751	-826
12	CUSTOMER COMPONENT			TX91C	-1,210	-882	-15	-118	-37	-4
13	BOOK DEPRECIATION & AMORT									
14	NUCLEAR	ITAA13	ED00N	TAA13	147,168	56,494	2,690	7,424	33,828	17,446
15	WHOLLY-OWNED COAL	ITAB13	ED08	TAB13	47,166	18,106	862	2,379	10,842	5,591
16	OTHER PRODUCTION	ITAC13	ED09	TAC13	21,991	8,442	402	1,109	5,055	2,607
17	TRANSMISSION	ITAD13	ED20	TAD13	7,753	2,988	142	393	1,789	922
18	DISTRIBUTION	ITAE13	ED30	TAE13	70,147	41,443	1,514	5,654	10,577	2,998
19	DEMAND COMPONENT			TAE13D	38,945	19,405	1,152	2,640	9,694	2,912
20	CUSTOMER COMPONENT			TAE13C	31,202	22,038	362	3,014	883	86
21	GENERAL PLANT	ITAF13	ED88	TAF13	11,298	5,602	204	714	2,084	986
22	DEMAND COMPONENT			TAF13D	8,658	3,444	172	454	2,028	982
23	CUSTOMER COMPONENT			TAF13C	2,640	2,158	32	260	56	4
24	TOTAL BOOK DEPREC & AMORT			TA13	305,523	133,075	5,814	17,673	64,175	30,550
25	DEMAND COMPONENT			TA13D	271,681	108,880	5,420	14,399	63,236	30,460
26	CUSTOMER COMPONENT			TA13C	33,842	24,195	394	3,274	939	90
27	DEPREC CHARGED TO CLEARING	ITA14	ED000	TA14	649	314	13	42	124	54
28	DEMAND COMPONENT			TA14D	499	207	11	27	119	54
29	CUSTOMER COMPONENT			TA14C	150	107	2	15	5	0
30	TAX DEPRECIATION									
31	NUCLEAR PROPERTY	ITAA15	ED00N	TAA15	-26,675	-10,240	-488	-1,346	-6,131	-3,162
32	WHOLLY-OWNED COAL	ITAB15	ED08	TAB15	-45,265	-17,376	-827	-2,284	-10,404	-5,366
33	OTHER PRODUCTION	ITAC15	ED09	TAC15	-22,603	-8,677	-413	-1,140	-5,196	-2,679
34	TRANSMISSION	ITAD15	ED20	TAD15	-11,531	-4,444	-212	-585	-2,660	-1,372
35	DISTRIBUTION	ITAE15	ED30	TAE15	-104,214	-61,570	-2,249	-8,400	-15,714	-4,454
36	DEMAND COMPONENT			TAE15D	-57,860	-28,829	-1,711	-3,922	-14,402	-4,326
37	CUSTOMER COMPONENT			TAE15C	-46,354	-32,741	-538	-4,478	-1,312	-128
38	GENERAL PLANT	ITAF15	ED88	TAF15	-23,720	-11,761	-429	-1,499	-4,375	-2,070
39	DEMAND COMPONENT			TAF15D	-18,177	-7,230	-363	-954	-4,258	-2,061
40	CUSTOMER COMPONENT			TAF15C	-5,543	-4,531	-66	-545	-117	-9
41	NUCLEAR FUEL	ITAG15	EG10	TAG15	-34,743	-12,340	-441	-1,724	-7,610	-4,582
42	TOTAL TAX DEPRECIATION			TA15	-268,751	-126,408	-5,059	-16,978	-52,090	-23,685
43	DEMAND COMPONENT			TA15D	-182,111	-76,798	-4,013	-10,231	-43,051	-18,966
44	ENERGY COMPONENT			TA15E	-34,743	-12,340	-441	-1,724	-7,610	-4,582
45	CUSTOMER COMPONENT			TA15C	-51,897	-37,270	-605	-5,023	-1,429	-137
46	ENERGY COST RATE	ITA18	EG10	TA18	9,690	3,442	122	481	2,122	1,278
47	POST RETIREMENT BENEFITS	ITA20	K929	TA20	7,481	3,659	126	471	1,362	676
48	DEMAND COMPONENT			TA20D	4,046	1,633	83	216	955	450
49	ENERGY COMPONENT			TA20E	1,689	600	22	84	370	222
50	CUSTOMER COMPONENT			TA20C	1,746	1,426	21	172	37	2
51	BALANCE CARRIED FORWARD									
52	ADJUSTMENTS TO TAXABLE INCOME			TAST1	-150,268	-74,505	-2,882	-10,035	-28,019	-12,104
53	DEMAND COMPONENT			TAST1D	-83,407	-36,945	-2,053	-4,936	-20,419	-8,073
54	ENERGY COMPONENT			TAST1E	-29,659	-10,531	-377	-1,472	-6,499	-3,913
55	CUSTOMER COMPONENT			TAST1C	-37,203	-27,028	-452	-3,627	-1,105	-118

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 ADJUSTMENTS FOR CALCULATION OF INCOME TAXES  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
1	ADJUSTMENTS TO TAXABLE INCOME								
2	INTEREST EXPENSE		TA1	-1,767	-12,078	-7,606	-588	-1,682	-53
3	DEMAND COMPONENT		TA1D	-1,730	-11,733	-7,403	-571	-1,628	-52
4	ENERGY COMPONENT		TA1E	-37	-280	-203	-13	-46	0
5	CUSTOMER COMPONENT		TA1C	0	-65	0	-5	-8	0
6	TOTAL DEFERRED INCOME TAXES		TXT	-210	-1,880	-1,227	-94	-277	-8
7	DEMAND COMPONENT		TXTD	-163	-1,529	-965	-78	-220	-7
8	ENERGY COMPONENT		TXTE	-47	-364	-262	-17	-59	-1
9	CUSTOMER COMPONENT		TXTC	0	13	0	1	2	0
10	NET INVESTMENT TAX CREDIT		TX91	-82	-557	-350	-28	-77	-2
11	DEMAND COMPONENT		TX91D	-82	-554	-350	-28	-77	-2
12	CUSTOMER COMPONENT		TX91C	0	-3	0	0	0	0
13	BOOK DEPRECIATION & AMORT								
14	NUCLEAR	ITAA13 ED00N	TAA13	1,718	13,011	8,208	643	1,832	58
15	WHOLLY-OWNED COAL	ITAB13 ED08	TAB13	551	4,169	2,631	205	587	19
16	OTHER PRODUCTION	ITAC13 ED09	TAC13	257	1,944	1,227	96	273	9
17	TRANSMISSION	ITAD13 ED20	TAD13	91	688	434	27	75	3
18	DISTRIBUTION	ITAE13 ED30	TAE13	282	909	505	47	126	4
19	DEMAND COMPONENT		TAE13D	282	844	505	42	118	4
20	CUSTOMER COMPONENT		TAE13C	0	65	0	5	8	0
21	GENERAL PLANT	ITAF13 ED88	TAF13	97	685	430	34	97	3
22	DEMAND COMPONENT		TAF13D	97	683	430	34	96	3
23	CUSTOMER COMPONENT		TAF13C	0	2	0	0	1	0
24	TOTAL BOOK DEPREC & AMORT		TA13	2,996	21,406	13,435	1,052	2,990	96
25	DEMAND COMPONENT		TA13D	2,996	21,339	13,435	1,047	2,982	96
26	CUSTOMER COMPONENT		TA13C	0	67	0	5	8	0
27	DEPREC CHARGED TO CLEARING	ITA14 ED000	TA14	5	35	21	2	5	0
28	DEMAND COMPONENT		TA14D	5	34	21	2	5	0
29	CUSTOMER COMPONENT		TA14C	0	1	0	0	0	0
30	TAX DEPRECIATION								
31	NUCLEAR PROPERTY	ITAA15 ED00N	TAA15	-312	-2,358	-1,488	-116	-332	-11
32	WHOLLY-OWNED COAL	ITAB15 ED08	TAB15	-528	-4,002	-2,525	-197	-563	-18
33	OTHER PRODUCTION	ITAC15 ED09	TAC15	-264	-1,998	-1,261	-99	-281	-9
34	TRANSMISSION	ITAD15 ED20	TAD15	-135	-1,023	-646	-41	-111	-4
35	DISTRIBUTION	ITAE15 ED30	TAE15	-419	-1,350	-750	-70	-187	-6
36	DEMAND COMPONENT		TAE15D	-419	-1,254	-750	-64	-176	-6
37	CUSTOMER COMPONENT		TAE15C	0	-96	0	-6	-11	0
38	GENERAL PLANT	ITAF15 ED88	TAF15	-204	-1,438	-903	-72	-204	-6
39	DEMAND COMPONENT		TAF15D	-204	-1,433	-903	-72	-203	-6
40	CUSTOMER COMPONENT		TAF15C	0	-5	0	0	-1	0
41	NUCLEAR FUEL	ITAG15 EG10	TAG15	-460	-3,549	-2,558	-159	-577	-12
42	TOTAL TAX DEPRECIATION		TA15	-2,322	-15,718	-10,131	-754	-2,255	-66
43	DEMAND COMPONENT		TA15D	-1,862	-12,068	-7,573	-589	-1,665	-54
44	ENERGY COMPONENT		TA15E	-460	-3,549	-2,558	-159	-577	-12
45	CUSTOMER COMPONENT		TA15C	0	-101	0	-6	-13	0
46	ENERGY COST RATE	ITA18 EG10	TA18	129	989	714	45	161	3
47	POST RETIREMENT BENEFITS	ITA20 K929	TA20	67	477	315	23	71	2
48	DEMAND COMPONENT		TA20D	45	303	190	16	43	1
49	ENERGY COMPONENT		TA20E	23	172	125	7	28	1
50	CUSTOMER COMPONENT		TA20C	0	2	0	0	0	0
51	BALANCE CARRIED FORWARD								
52	ADJUSTMENTS TO TAXABLE INCOME		TAST1	-1,184	-7,326	-4,829	-342	-1,064	-28
53	DEMAND COMPONENT		TAST1D	-792	-4,207	-2,645	-200	-560	-18
54	ENERGY COMPONENT		TAST1E	-392	-3,032	-2,185	-136	-492	-11
55	CUSTOMER COMPONENT		TAST1C	0	-87	0	-6	-10	0

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 ADJUSTMENTS FOR CALCULATION OF INCOME TAXES  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	GH	SL/AL
1	ADJUSTMENTS TO TAXABLE INCOME				
2			TA1	-4,270	-3,131
3			TA1D	-4,037	-334
4			TA1E	-48	-9
5			TA1C	-185	-2,788
6			TXT	-266	626
7			TXTD	-242	-16
8			TXTE	-63	-12
9			TXTC	39	654
10			TX91	-197	-158
11			TX91D	-188	-16
12			TX91C	-9	-142
13	BOOK DEPRECIATION & AMORT				
14			TAA13	3,540	276
15			TAB13	1,135	89
16			TAC13	529	41
17			TAD13	187	14
18			TAE13	1,409	4,679
19			TAE13D	1,200	147
20			TAE13C	209	4,532
21			TAF13	229	133
22			TAF13D	217	18
23			TAF13C	12	115
24			TA13	7,029	5,232
25			TA13D	6,807	584
26			TA13C	222	4,648
27			TA14	14	20
28			TA14D	13	1
29			TA14C	1	19
30	TAX DEPRECIATION				
31			TAA15	-641	-50
32			TAB15	-1,089	-86
33			TAC15	-544	-42
34			TAD15	-278	-20
35			TAE15	-2,094	-6,951
36			TAE15D	-1,783	-218
37			TAE15C	-311	-6,733
38			TAF15	-480	-279
39			TAF15D	-453	-37
40			TAF15C	-27	-242
41			TAG15	-612	-119
42			TA15	-5,738	-7,547
43			TA15D	-4,789	-452
44			TA15E	-612	-119
45			TA15C	-337	-6,976
46			TA18	171	33
47			TA20	141	91
48			TA20D	103	8
49			TA20E	29	6
50			TA20C	9	77
51	BALANCE CARRIED FORWARD				
52			TAST1	-3,116	-4,834
53			TAST1D	-2,334	-225
54			TAST1E	-522	-101
55			TAST1C	-261	-4,509

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
ADJUSTMENTS FOR CALCULATION OF INCOME TAXES  
\$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	BALANCE BROUGHT FORWARD								
2	ADJUSTMENTS TO TAXABLE INCOME		TAST1	-150,268	-74,505	-2,882	-10,035	-28,019	-12,104
3	CONTINUED								
4	NUCLEAR DECOMMISSIONING	ITA22	D10 TA22	1,036	398	19	52	238	123
5	MINERS HEALTH COSTS	ITA24	EG10 TA24	2,270	806	29	113	497	299
6	NUCLEAR FUEL	ITA25	EG10 TA25	45,798	16,267	581	2,273	10,031	6,041
7	PENSIONS & SUPP RETIRE	ITA30	K939 TA30	7,818	3,824	131	492	1,424	706
8	DEMAND COMPONENT		TA30D	4,228	1,706	87	225	999	470
9	ENERGY COMPONENT		TA30E	1,765	627	22	88	386	233
10	CUSTOMER COMPONENT		TA30C	1,825	1,492	21	179	39	3
11	MISCELLANEOUS	ITA32	K939 TA32	1,196	586	20	75	218	108
12	DEMAND COMPONENT		TA32D	647	261	14	34	153	72
13	ENERGY COMPONENT		TA32E	270	96	4	13	60	35
14	CUSTOMER COMPONENT		TA32C	279	228	4	27	6	1
15	AMORTIZATION WINDOW DEFERRAL	ITA34	K929 TA34	3,922	1,918	66	247	714	355
16	DEMAND COMPONENT		TA34D	2,121	856	44	113	501	236
17	ENERGY COMPONENT		TA34E	885	314	12	44	194	117
18	CUSTOMER COMPONENT		TA34C	916	748	11	90	19	2
19	POWER PLANT INVENTORY	ITA42	D10 TA42	-4,083	-1,567	-75	-206	-938	-485
20	DOE-URANIUM ENRICH CLEANUP	ITA43	EG10 TA43	2,278	809	29	113	499	300
21	LOW LEVEL RADWASTE DISPOSAL	ITA47	D10 TA47	3,586	1,376	66	181	824	425
22	SSS OUTAGE COSTS	ITA50	D10 TA50	2,138	821	39	108	491	254
23	BAD DEBTS	ITA54	K939 TA54	1,959	959	32	123	357	177
24	DEMAND COMPONENT		TA54D	1,059	428	21	56	251	118
25	ENERGY COMPONENT		TA54E	442	157	6	22	97	58
26	CUSTOMER COMPONENT		TA54C	457	374	5	45	10	0
27	AMORTIZ LEASED EQUIP	ITA58	P01 TA58	6,578	2,928	128	388	1,379	644
28	DEMAND COMPONENT		TA58D	5,734	2,309	118	305	1,352	641
29	CUSTOMER COMPONENT		TA58C	844	619	10	83	27	3
30	REMOVAL COSTS	ITA60	P000 TA60	-12,198	-5,990	-245	-796	-2,354	-1,000
31	DEMAND COMPONENT		TA60D	-9,394	-3,947	-211	-523	-2,267	-991
32	CUSTOMER COMPONENT		TA60C	-2,804	-2,043	-34	-273	-87	-9
33	ESOP DIVIDEND	ITA72	K929 TA72	-8,203	-4,013	-137	-517	-1,493	-741
34	DEMAND COMPONENT		TA72D	-4,436	-1,791	-90	-237	-1,047	-493
35	ENERGY COMPONENT		TA72E	-1,852	-657	-24	-92	-406	-244
36	CUSTOMER COMPONENT		TA72C	-1,915	-1,565	-23	-188	-41	-3
37	CONTRIB IN AID OF CONSTR.	ITA78	P30 TA78	4,809	2,805	105	376	779	238
38	DEMAND COMPONENT		TA78D	2,748	1,314	80	176	714	231
39	CUSTOMER COMPONENT		TA78C	2,061	1,491	25	200	65	7
40	PREFERRED DIV PD-CREDIT	ITA95	P01 TA95	-705	-314	-13	-42	-147	-69
41	DEMAND COMPONENT		TA95D	-614	-247	-12	-33	-144	-69
42	CUSTOMER COMPONENT		TA95C	-91	-67	-1	-9	-3	0
43	TOTAL ADJ'S TO TAXABLE INCOME		TAT	-92,069	-52,892	-2,107	-7,055	-15,500	-4,729
44	DEMAND COMPONENT		TATD	-80,774	-35,850	-1,994	-4,792	-19,785	-7,794
45	ENERGY COMPONENT		TATE	24,337	8,709	320	1,210	5,354	3,180
46	CUSTOMER COMPONENT		TATC	-35,631	-25,751	-433	-3,473	-1,069	-115

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 ADJUSTMENTS FOR CALCULATION OF INCOME TAXES  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
1	BALANCE BROUGHT FORWARD								
2	ADJUSTMENTS TO TAXABLE INCOME		TAST1	-1,184	-7,326	-4,829	-342	-1,064	-28
3	CONTINUED								
4	NUCLEAR DECOMMISSIONING	ITA22	D10 TA22	12	92	58	5	13	0
5	MINERS HEALTH COSTS	ITA24	EG10 TA24	30	232	167	10	38	1
6	NUCLEAR FUEL	ITA25	EG10 TA25	605	4,678	3,373	210	760	16
7	PENSIONS & SUPP RETIRE	ITA30	K939 TA30	70	498	330	24	74	2
8	DEMAND COMPONENT		TA30D	47	316	200	16	44	1
9	ENERGY COMPONENT		TA30E	23	180	131	8	29	1
10	CUSTOMER COMPONENT		TA30C	0	1	1	0	0	0
11	MISCELLANEOUS	ITA32	K939 TA32	11	76	50	4	12	0
12	DEMAND COMPONENT		TA32D	7	49	30	3	7	0
13	ENERGY COMPONENT		TA32E	4	27	20	1	5	0
14	CUSTOMER COMPONENT		TA32C	0	0	0	0	0	0
15	AMORTIZATION WINDOW DEFERRAL	ITA34	K929 TA34	35	249	166	12	37	1
16	DEMAND COMPONENT		TA34D	24	158	100	8	22	1
17	ENERGY COMPONENT		TA34E	12	90	65	4	15	0
18	CUSTOMER COMPONENT		TA34C	0	1	0	0	0	0
19	POWER PLANT INVENTORY	ITA42	D10 TA42	-47	-361	-228	-17	-51	-2
20	DOE-URANIUM ENRICH CLEANUP	ITA43	EG10 TA43	31	232	168	10	38	1
21	LOW LEVEL RADWASTE DISPOSAL	ITA47	D10 TA47	42	317	200	16	45	1
22	SSES OUTAGE COSTS	ITA50	D10 TA50	25	189	119	9	27	1
23	BAD DEBTS	ITA54	K939 TA54	18	124	83	5	19	1
24	DEMAND COMPONENT		TA54D	12	78	51	4	11	0
25	ENERGY COMPONENT		TA54E	6	45	33	2	7	0
26	CUSTOMER COMPONENT		TA54C	0	1	0	0	0	0
27	AMORTIZ LEASED EQUIP	ITA58	P01 TA58	63	435	273	21	60	2
28	DEMAND COMPONENT		TA58D	63	433	273	21	60	2
29	CUSTOMER COMPONENT		TA58C	0	2	0	0	0	0
30	REMOVAL COSTS	ITA60	P000 TA60	-98	-603	-376	-29	-82	-3
31	DEMAND COMPONENT		TA60D	-98	-597	-376	-28	-81	-3
32	CUSTOMER COMPONENT		TA60C	0	-6	0	-1	-1	0
33	ESOP DIVIDEND	ITA72	K929 TA72	-74	-522	-346	-25	-78	-2
34	DEMAND COMPONENT		TA72D	-50	-331	-210	-17	-47	-1
35	ENERGY COMPONENT		TA72E	-24	-189	-137	-8	-31	-1
36	CUSTOMER COMPONENT		TA72C	0	-2	0	0	0	0
37	CONTRIB IN AID OF CONSTR.	ITA78	P30 TA78	23	69	41	4	10	0
38	DEMAND COMPONENT		TA78D	23	64	41	4	9	0
39	CUSTOMER COMPONENT		TA78C	0	5	0	0	1	0
40	PREFERRED DIV PD-CREDIT	ITA95	P01 TA95	-7	-47	-29	-2	-6	0
41	DEMAND COMPONENT		TA95D	-7	-47	-29	-2	-6	0
42	CUSTOMER COMPONENT		TA95C	0	0	0	0	0	0
43	TOTAL ADJ'S TO TAXABLE INCOME		TAT	-445	-1,668	-780	-85	-148	-9
44	DEMAND COMPONENT		TATD	-764	-4,036	-2,534	-189	-533	-18
45	ENERGY COMPONENT		TATE	319	2,453	1,754	110	396	10
46	CUSTOMER COMPONENT		TATC	0	-85	0	-5	-11	0

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 ADJUSTMENTS FOR CALCULATION OF INCOME TAXES  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	GH	SL/AL
1	BALANCE BROUGHT FORWARD				
2	ADJUSTMENTS TO TAXABLE INCOME		TAST1	-3,116	-4,834
3	CONTINUED				
4	NUCLEAR DECOMMISSIONING	ITA22	D10 TA22	24	2
5	MINERS HEALTH COSTS	ITA24	EG10 TA24	40	8
6	NUCLEAR FUEL	ITA25	EG10 TA25	807	156
7	PENSIONS & SUPP RETIRE	ITA30	K939 TA30	148	95
8	DEMAND COMPONENT		TA30D	108	9
9	ENERGY COMPONENT		TA30E	31	6
10	CUSTOMER COMPONENT		TA30C	9	80
11	MISCELLANEOUS	ITA32	K939 TA32	22	14
12	DEMAND COMPONENT		TA32D	16	1
13	ENERGY COMPONENT		TA32E	4	1
14	CUSTOMER COMPONENT		TA32C	1	12
15	AMORTIZATION WINDOW DEFERRAL	ITA34	K929 TA34	74	48
16	DEMAND COMPONENT		TA34D	54	4
17	ENERGY COMPONENT		TA34E	15	3
18	CUSTOMER COMPONENT		TA34C	4	41
19	POWER PLANT INVENTORY	ITA42	D10 TA42	-98	-8
20	DOE-URANIUM ENRICH CLEANUP	ITA43	EG10 TA43	40	8
21	LOW LEVEL RADWASTE DISPOSAL	ITA47	D10 TA47	86	7
22	SSES OUTAGE COSTS	ITA50	D10 TA50	51	4
23	BAD DEBTS	ITA54	K939 TA54	37	24
24	DEMAND COMPONENT		TA54D	27	2
25	ENERGY COMPONENT		TA54E	8	1
26	CUSTOMER COMPONENT		TA54C	2	20
27	AMORTIZ LEASED EQUIP	ITA58	P01 TA58	152	105
28	DEMAND COMPONENT		TA58D	145	12
29	CUSTOMER COMPONENT		TA58C	7	93
30	REMOVAL COSTS	ITA60	P000 TA60	-270	-352
31	DEMAND COMPONENT		TA60D	-250	-22
32	CUSTOMER COMPONENT		TA60C	-20	-330
33	ESOP DIVIDEND	ITA72	K929 TA72	-155	-100
34	DEMAND COMPONENT		TA72D	-113	-9
35	ENERGY COMPONENT		TA72E	-32	-7
36	CUSTOMER COMPONENT		TA72C	-9	-84
37	CONTRIB IN AID OF CONSTR.	ITA78	P30 TA78	99	260
38	DEMAND COMPONENT		TA78D	84	8
39	CUSTOMER COMPONENT		TA78C	15	252
40	PREFERRED DIV PD-CREDIT	ITA95	P01 TA95	-17	-12
41	DEMAND COMPONENT		TA95D	-16	-2
42	CUSTOMER COMPONENT		TA95C	-1	-10
43	TOTAL ADJ'S TO TAXABLE INCOME		TAT	-2,076	-4,575
44	DEMAND COMPONENT		TATD	-2,266	-219
45	ENERGY COMPONENT		TATE	443	79
46	CUSTOMER COMPONENT		TATC	-252	-4,437

FUTURE TEST YEAR COST ALLOCATION  
 COMPANY AND PPUC ADJUSTMENTS FOR COMPLIANCE FILING

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 ADJUSTMENTS FOR CALCULATION OF INCOME TAXES  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4	
1	INCOME TAX ADJUSTMENTS									
2	ADJUSTMENTS TO STATE									
3	TAXABLE INCOME									
4	TAX PREFERENCE INCOME	ITS1	D10	TS1	-566	-217	-10	-29	-130	-67
5	MISCELLANEOUS	ITS4	ED000	TS4	0	0	0	0	0	
6	DEMAND COMPONENT			TS4D	0	0	0	0	0	
7	CUSTOMER COMPONENT			TS4C	0	0	0	0	0	
8	FEDERAL ENVIRONMENTAL TAX	ITS5	K939	TS5	649	318	10	41	118	59
9	DEMAND COMPONENT			TS5D	351	142	7	19	83	39
10	ENERGY COMPONENT			TS5E	146	52	2	7	32	20
11	CUSTOMER COMPONENT			TS5C	152	124	2	15	3	0
12	TOTAL ADJUSTMENTS TO									
13	STATE TAXABLE INCOME									
14	DEMAND COMPONENT			TASI	83	101	0	12	-12	-8
15	ENERGY COMPONENT			TASID	-215	-75	-3	-10	-47	-28
16	CUSTOMER COMPONENT			TASIE	146	52	2	7	32	20
				TASIC	152	124	2	15	3	0
17	ADJUSTMENTS (LN 18 -21)									
18	DEMAND COMPONENT			TSTA	213	95	4	13	44	21
19	ENERGY COMPONENT	SCONS		TSTAD	186	75	4	10	43	21
20	CUSTOMER COMPONENT			TSTAE	0	0	0	0	0	0
				TSTAC	27	20	0	3	1	0
21	MINIMUM TAX CREDIT	ITF1	P01	TF1	804	358	15	47	169	79
22	DEMAND COMPONENT			TFID	701	282	14	37	166	78
23	CUSTOMER COMPONENT			TFIC	103	76	1	10	3	1
24	TOTAL ADJUSTMENTS TO									
25	FEDERAL TAXABLE INCOME									
26	DEMAND COMPONENT			TAFI	804	358	15	47	169	79
27	ENERGY COMPONENT			TAFID	701	282	14	37	166	78
28	CUSTOMER COMPONENT			TAFIE	0	0	0	0	0	0
				TAFIC	103	76	1	10	3	1

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 ADJUSTMENTS FOR CALCULATION OF INCOME TAXES  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY	
1	INCOME TAX ADJUSTMENTS									
2	ADJUSTMENTS TO STATE									
3	TAXABLE INCOME									
4	TAX PREFERENCE INCOME	ITS1	D10	TS1	-6	-50	-32	-3	-7	0
5	MISCELLANEOUS	ITS4	ED000	TS4	0	0	0	0	0	0
6	DEMAND COMPONENT			TS4D	0	0	0	0	0	0
7	CUSTOMER COMPONENT			TS4C	0	0	0	0	0	0
8	FEDERAL ENVIRONMENTAL TAX	ITS5	K939	TS5	5	42	27	2	6	0
9	DEMAND COMPONENT			TS5D	3	27	16	1	4	0
10	ENERGY COMPONENT			TS5E	1	16	10	0	3	0
11	CUSTOMER COMPONENT			TS5C	0	1	0	0	0	0
12	TOTAL ADJUSTMENTS TO									
13	STATE TAXABLE INCOME			TASI	-1	-8	-5	-1	-1	0
14	DEMAND COMPONENT			TASID	-3	-23	-16	-2	-3	0
15	ENERGY COMPONENT			TASIE	1	16	10	0	3	0
16	CUSTOMER COMPONENT			TASIC	0	1	0	0	0	0
17	ADJUSTMENTS (LN 18 -21)									
18	DEMAND COMPONENT			TSTA	2	14	9	1	2	0
19	ENERGY COMPONENT	SCONS		TSTAD	2	14	9	1	2	0
20	CUSTOMER COMPONENT			TSTAE	0	0	0	0	0	0
				TSTAC	0	0	0	0	0	0
21	MINIMUM TAX CREDIT	ITF1	P01	TF1	7	54	33	3	7	0
22	DEMAND COMPONENT			TF1D	7	54	33	3	7	0
23	CUSTOMER COMPONENT			TF1C	0	0	0	0	0	0
24	TOTAL ADJUSTMENTS TO									
25	FEDERAL TAXABLE INCOME			TAFI	7	54	33	3	7	0
26	DEMAND COMPONENT			TAFID	7	54	33	3	7	0
27	ENERGY COMPONENT			TAFIE	0	0	0	0	0	0
28	CUSTOMER COMPONENT			TAFIC	0	0	0	0	0	0

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 ADJUSTMENTS FOR CALCULATION OF INCOME TAXES  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	GH	SL/AL
1	INCOME TAX ADJUSTMENTS				
2	ADJUSTMENTS TO STATE				
3	TAXABLE INCOME				
4	TAX PREFERENCE INCOME	ITS1	D10 TS1	-14	-1
5	MISCELLANEOUS	ITS4	ED000 TS4	0	0
6	DEMAND COMPONENT		TS4D	0	0
7	CUSTOMER COMPONENT		TS4C	0	0
8	FEDERAL ENVIRONMENTAL TAX	ITS5	K939 TS5	13	8
9	DEMAND COMPONENT		TS5D	9	1
10	ENERGY COMPONENT		TS5E	2	1
11	CUSTOMER COMPONENT		TS5C	0	7
12	TOTAL ADJUSTMENTS TO				
13	STATE TAXABLE INCOME				
14	DEMAND COMPONENT		TASI	-1	7
15	ENERGY COMPONENT		TASID	-5	0
16	CUSTOMER COMPONENT		TASIE	2	1
			TASIC	0	7
17	ADJUSTMENTS (LN 18 -21)				
18	DEMAND COMPONENT		TSTA	5	3
19	ENERGY COMPONENT	SCONS	TSTAD	5	0
20	CUSTOMER COMPONENT		TSTAE	0	0
			TSTAC	0	3
21	MINIMUM TAX CREDIT	ITF1	P01 TF1	19	13
22	DEMAND COMPONENT		TFID	18	2
23	CUSTOMER COMPONENT		TFIC	1	11
24	TOTAL ADJUSTMENTS TO				
25	FEDERAL TAXABLE INCOME				
26	DEMAND COMPONENT		TAFI	19	13
27	ENERGY COMPONENT		TAFID	18	2
28	CUSTOMER COMPONENT		TAFIE	0	0
			TAFIC	1	11

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 DEVELOPMENT OF WAGES AND SALARIES ALLOCATORS  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4	
1	WAGES AND SALARIES ALLOCATOR									
2	FOR ADMIN & GEN EXP AND									
3	PAYROLL TAXES									
4	WAGES AND SALARIES ALLOCATOR									
5	EXCLUDING ADMIN & GENERAL									
6	PRODUCTION									
7			KA901T	55,834	20,935	924	2,802	12,647	6,850	
8			KA901D	38,498	14,778	704	1,942	8,849	4,564	
9	KA900D	D10	KA901E	17,336	6,157	220	860	3,798	2,286	
10	KA900E	EG10	KB901T	44,039	16,500	687	2,204	9,894	5,503	
11	KB900D	D10	KB901D	22,915	8,797	419	1,156	5,267	2,717	
12	KB900E	EG10	KB901E	21,124	7,503	268	1,048	4,627	2,786	
13			KC901T	18,388	6,918	308	923	4,174	2,245	
14	KC900D	D10	KC901D	13,504	5,183	247	681	3,104	1,601	
15	KC900E	EG10	KC901E	4,884	1,735	61	242	1,070	644	
16	TOTAL PRODUCTION			118,261	44,153	1,919	5,929	26,715	14,598	
17	K904	D10	K905	5,068	1,945	93	256	1,165	600	
18	K906	P30	K907	36,979	21,569	806	2,895	5,984	1,836	
19			K907D	21,127	10,103	613	1,352	5,484	1,783	
20			K907C	15,852	11,466	193	1,543	500	53	
21	K920	C10	K921	21,382	18,572	254	2,114	330	14	
22	K922	C10	K923	7,583	6,587	90	750	117	5	
23	K924	AT1D	K925	2,719	1,098	56	145	642	303	
24	WAGE & SALARY ALLOCATOR									
25	EXCLUDING ADMIN & GENERAL									
26			K929A	55,834	20,935	924	2,802	12,647	6,850	
27			K929B	136,158	72,989	2,294	9,287	22,306	10,506	
28	TOTAL W & S ALLOCATOR									
29			K929	191,992	93,924	3,218	12,089	34,953	17,356	
30			K929D	103,831	41,904	2,132	5,532	24,511	11,568	
31			K929E	43,344	15,395	549	2,150	9,495	5,716	
32			K929C	44,817	36,625	537	4,407	947	72	
33	K930	K929	K931	35,622	17,427	597	2,243	6,485	3,220	
34	WAGES & SALARIES ALLOCATOR									
35	INCLUDING ADMIN & GEN									
36			K939	227,614	111,351	3,815	14,332	41,438	20,576	
37	WAGES & SALARIES ALLOCATOR FOR									
38	GENERAL PLANT									
39	PRODUCTION									
40	KA910	D10	KA911	55,744	21,399	1,019	2,812	12,813	6,609	
41	KB910	D10	KB911	43,930	16,863	803	2,216	10,098	5,208	
42	KC910	D10	KC911	18,363	7,049	336	926	4,221	2,177	
43	TOTAL PRODUCTION			118,037	45,311	2,158	5,954	27,132	13,994	
44	K904	D10	K905	5,068	1,945	93	256	1,165	600	
45	K906	P30	K907	36,979	21,569	806	2,895	5,984	1,836	
46			K907D	21,127	10,103	613	1,352	5,484	1,783	
47			K907C	15,852	11,466	193	1,543	500	53	
48	K920	C10	K921	21,382	18,572	254	2,114	330	14	
49	K922	C10	K923	7,583	6,587	90	750	117	5	
50	K924	AT1D	K925	2,719	1,098	56	145	642	303	
51	TOTAL W & S ALLOCATOR FOR									
52	GENERAL PLANT ALLOCATOR			K433	191,768	95,082	3,457	12,114	35,370	16,752
53	DEMAND COMPONENT			K433D	146,951	58,457	2,920	7,707	34,423	16,680
54	CUSTOMER COMPONENT			K433C	44,817	36,625	537	4,407	947	72

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 DEVELOPMENT OF WAGES AND SALARIES ALLOCATORS  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
1	WAGES AND SALARIES ALLOCATOR								
2	FOR ADMIN & GEN EXP AND								
3	PAYROLL TAXES								
4	WAGES AND SALARIES ALLOCATOR								
5	EXCLUDING ADMIN & GENERAL								
6	PRODUCTION								
7			KA901T	678	5,175	3,424	247	766	21
8			KA901D	449	3,404	2,147	168	479	15
9	KA900D	D10	KA901E	229	1,771	1,277	79	287	6
10	KA900E	EG10	KB901T	547	4,183	2,834	196	635	17
11	KB900D	D10	KB901D	267	2,026	1,278	100	285	9
12	KB900E	EG10	KB901E	280	2,157	1,556	96	350	8
13			KC901T	223	1,693	1,112	81	249	7
14	KC900D	D10	KC901D	158	1,194	753	59	168	5
15	KC900E	EG10	KC901E	65	499	359	22	81	2
16	TOTAL PRODUCTION			1,448	11,051	7,370	524	1,650	45
17	K904	D10	K905	60	448	282	22	63	2
18	K906	P30	K907	175	532	312	27	74	2
19			K907D	175	495	312	24	69	2
20			K907C	0	37	0	3	5	0
21	K920	C10	K921	1	1	1	0	0	0
22	K922	C10	K923	0	0	1	0	0	0
23	K924	AT1D	K925	30	203	128	10	28	1
24	WAGE & SALARY ALLOCATOR								
25	EXCLUDING ADMIN & GENERAL								
26			K929A	678	5,175	3,424	247	766	21
27			K929B	1,036	7,060	4,670	336	1,049	29
28	TOTAL W & S ALLOCATOR								
29			K929	1,714	12,235	8,094	583	1,815	50
30			K929D	1,139	7,770	4,900	383	1,092	34
31			K929E	574	4,427	3,192	197	718	16
32			K929C	1	38	2	3	5	0
33	K930	K929	K931	318	2,270	1,502	108	337	9
34	WAGES & SALARIES ALLOCATOR								
35	INCLUDING ADMIN & GEN								
36	TOTAL W & S ALLOCATOR			2,032	14,505	9,596	691	2,152	59
37	WAGES & SALARIES ALLOCATOR FOR								
38	GENERAL PLANT								
39	PRODUCTION								
40	KA910	D10	KA911	650	4,929	3,108	243	694	22
41	KB910	D10	KB911	512	3,884	2,450	192	547	17
42	KC910	D10	KC911	214	1,624	1,024	80	229	7
43	TOTAL PRODUCTION			1,376	10,437	6,582	515	1,470	46
44	K904	D10	K905	60	448	282	22	63	2
45	K906	P30	K907	175	532	312	27	74	2
46			K907D	175	495	312	24	69	2
47			K907C	0	37	0	3	5	0
48	K920	C10	K921	1	1	1	0	0	0
49	K922	C10	K923	0	0	1	0	0	0
50	K924	AT1D	K925	30	203	128	10	28	1
51	TOTAL W & S ALLOCATOR FOR								
52	GENERAL PLANT ALLOCATOR			1,642	11,621	7,306	574	1,635	51
53	DEMAND COMPONENT			1,641	11,583	7,304	571	1,630	51
54	CUSTOMER COMPONENT			1	38	2	3	5	0

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 DEVELOPMENT OF WAGES AND SALARIES ALLOCATORS  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	GH	SL/AL
1	WAGES AND SALARIES ALLOCATOR				
2	FOR ADMIN & GEN EXP AND				
3	PAYROLL TAXES				
4	WAGES AND SALARIES ALLOCATOR				
5	EXCLUDING ADMIN & GENERAL				
6	PRODUCTION				
7	NUCLEAR				
8	KA900D	D10	KA901T	1,232	133
			KA901D	926	73
9	KA900E	EG10	KA901E	306	60
10	WHOLLY-OWNED COAL				
			KB901T	924	115
11	KB900D	D10	KB901D	551	43
12	KB900E	EG10	KB901E	373	72
13	OTHER NON-NUCLEAR				
			KC901T	412	43
14	KC900D	D10	KC901D	325	26
15	KC900E	EG10	KC901E	87	17
16	TOTAL PRODUCTION				
			K901	2,568	291
17	K904	D10	K905	122	10
18	K906	P30	K907	766	2,001
19	DEMAND COMPONENT				
			K907D	652	63
20	CUSTOMER COMPONENT				
			K907C	114	1,938
21	K920	C10	K921	77	18
22	K922	C10	K923	27	6
23	K924	AT10	K925	69	6
24	WAGE & SALARY ALLOCATOR				
25	EXCLUDING ADMIN & GENERAL				
26	ASSIGN TO NUCLEAR				
			K929A	1,232	133
27	ASSIGN TO NON-NUCLEAR				
			K929B	2,397	2,199
28	TOTAL W & S ALLOCATOR				
29	EXCLUDING ADMIN & GENERAL				
			K929	3,629	2,332
30	DEMAND COMPONENT				
			K929D	2,645	221
31	ENERGY COMPONENT				
			K929E	766	149
32	CUSTOMER COMPONENT				
			K929C	218	1,962
33	K930	K929	K931	673	433
34	WAGES & SALARIES ALLOCATOR				
35	INCLUDING ADMIN & GEN				
36	TOTAL W & S ALLOCATOR				
			K939	4,302	2,765
37	WAGES & SALARIES ALLOCATOR FOR				
38	GENERAL PLANT				
39	PRODUCTION				
40	NUCLEAR				
	KA910	D10	KA911	1,341	105
41	WHOLLY-OWNED COAL				
	KB910	D10	KB911	1,057	83
42	OTHER NON-NUCLEAR				
	KC910	D10	KC911	441	35
43	TOTAL PRODUCTION				
			K911	2,839	223
44	K904	D10	K905	122	10
45	K906	P30	K907	766	2,001
46	DEMAND COMPONENT				
			K907D	652	63
47	CUSTOMER COMPONENT				
			K907C	114	1,938
48	K920	C10	K921	77	18
49	K922	C10	K923	27	6
50	K924	AT10	K925	69	6
51	TOTAL W & S ALLOCATOR FOR				
52	GENERAL PLANT ALLOCATOR				
			K433	3,900	2,264
53	DEMAND COMPONENT				
			K433D	3,682	302
54	CUSTOMER COMPONENT				
			K433C	218	1,962

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
SUMMARY OF ALLOCATORS  
\$1,000

PART 3  
SUMMARY

PPUC JURISDICTIONAL COST ALLOCATION  
CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

I. CUSTOMERS, WEIGHTED		INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
A-EXPRESSED IN \$1,000										
1	METER INVESTMENT	CM1			82,998	39,573	3,057	13,650	16,002	3,609
2	METER READING EXPENSE	CM2			9,373	7,860	127	968	229	86
3	LATE PAYMENTS	CM4			6,763	3,354	26	1,256	1,461	360
4	UNCOLLECTIBLE ACCOUNTS	CM5			10,628	8,659	76	742	863	213
5	CUSTOMER DEPOSITS	CM6			1,065	20	0	298	654	45
6	CUSTOMER ADVANCES	CM7			39,911	15,512	0.0	17,168	7,231	0.0
B-EXPRESSED IN UNITS										
7	LINE TRANSFORMERS, CUST COMP	CM8			1,475,214	1,080,235	14,671	165,519	49,196	0
8	SERVICES CUSTOMER COMPONENT	CM9			1,413,615	1,074,207	14,614	134,564	27,373	0
II. CUSTOMERS (UNITS)										
9	TOTAL CUSTOMERS	C10			1,228,047	1,066,688	14,544	121,411	18,948	812
10	FERC SYSTEM CUSTOMERS	C11			0	0	0	0	0	0
11	SECONDARY CUSTOMERS	C30			1,227,074	1,066,688	14,544	121,411	18,948	0
12	IL CAPACITY VALUE EFFECT	CREDIT			0	-20,460	-975	-2,689	-12,252	-6,319
III. DEMANDS (KW)										
13	GENERATION LEVEL DEMANDS	D10			5,325,423	2,044,279	97,365	268,662	1,224,068	631,327
14	69 KV LEVEL DEMANDS	D15			5,235,871	2,044,279	97,365	268,662	1,224,068	631,327
15	PRIMARY LEVEL DEMANDS	D20			4,465,951	2,044,279	97,365	268,662	1,224,068	631,327
16	CLASS MAXIMUM DEMANDS	FTY D30			5,971,000	3,396,000	265,000	465,000	1,590,000	0
IV. ENERGY (1,000 KWH)										
17	GENERATION LEVEL ENERGY	EG10			33,464,555	11,886,363	424,093	1,660,724	7,330,148	4,413,526
18	SALES LEVEL MMH SALES	ES15			31,406,086	11,001,081	392,507	1,537,035	6,784,205	4,188,804
V. DIRECT ASSIGNMENT										
19	AREA LIGHTS	K403			1	0	0	0	0	0
20	STREET LIGHTS	K405			1	0	0	0	0	0
VI. AMOUNTS EXPRESSED IN \$1,000										
21	RATE REVENUE PRESENT LEVEL	RR			2,263,602	909,213	20,360	165,977	520,355	261,491
22	ENERGY REVENUE PRESENT LEV	ECR			24	1,399	49	115	514	-530
23	STATE TAX ADJ SURCHARGE	STAS			0	0	0	0	0	0
24	SPEC BASE RATE CREDIT ADJ	SBRCA			-38,084	-15,093	-338	-2,755	-8,692	-4,562
25	ANNUALIZATION REVENUES	ANN			25,591	8,185	366	3,390	5,335	4,740
26	ANNUALIZATION	ANNP			26,556	8,493	380	3,518	5,536	4,919

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 SUMMARY OF ALLOCATORS  
 \$1,000

PART 3  
 SUMMARY

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

I. CUSTOMERS, WEIGHTED		INPUT	ALLOC	OUTPUT	ISP	LP-5.6	IST	LPEP	ISA	STANDBY
A-EXPRESSED IN \$1,000										
1	METER INVESTMENT	CW1			0	2,594	0	168	316	0
2	METER READING EXPENSE	CW2			0	19	0	1	0	0
3	LATE PAYMENTS	CW4			0	127	0	0	0	0
4	UNCOLLECTIBLE ACCOUNTS	CW5			0	0	75	0	0	0
5	CUSTOMER DEPOSITS	CW6			0	3	0	0	0	0
6	CUSTOMER ADVANCES	CW7			0.0	0.0	0.0	0.0	0.0	0.0
B-EXPRESSED IN UNITS										
7	LINE TRANSFORMERS, CUST COMP	CW8			0	0	0	0	0	0
8	SERVICES CUSTOMER COMPONENT	CW9			0	0	0	0	0	0
II. CUSTOMERS (UNITS)										
9	TOTAL CUSTOMERS	C10			31	92	27	1	1	9
10	FERC SYSTEM CUSTOMERS	C11			0	0	0	0	0	0
11	SECONDARY CUSTOMERS	C30			0	0	0	0	0	0
12	IL CAPACITY VALUE EFFECT	CREDIT			4,356	-4,713	33,196	-233	11,492	-21
III. DEMANDS (KW)										
13	GENERATION LEVEL DEMANDS	D10			62,160	470,820	297,000	23,258	66,294	2,100
14	69 KV LEVEL DEMANDS	D15			62,160	470,820	297,000	0	0	2,100
15	PRIMARY LEVEL DEMANDS	D20			62,160	0	0	0	0	0
16	CLASS MAXIMUM DEMANDS	FTY D30			0	0	0	0	0	0
IV. ENERGY (1,000 KWH)										
17	GENERATION LEVEL ENERGY	EG10			442,532	3,418,373	2,464,378	152,923	554,938	11,909
18	SALES LEVEL MWH SALES	ES15			420,000	3,329,073	2,400,000	148,928	540,441	11,598
V. DIRECT ASSIGNMENT										
19	AREA LIGHTS	K403			0	0	0	0	0	0
20	STREET LIGHTS	K405			0	0	0	0	0	0
VI. AMOUNTS EXPRESSED IN \$1,000										
21	RATE REVENUE PRESENT LEVEL	RR			20,135	172,001	96,653	8,665	21,238	1,177
22	ENERGY REVENUE PRESENT LEV	ECR			-55	-770	-579	-36	-131	-3
23	STATE TAX ADJ SURCHARGE	STAS			0	0	0	0	0	0
24	SPEC BASE RATE CREDIT ADJ	SBRCA			-334	-3,073	-1,605	-144	-367	-20
25	ANNUALIZATION REVENUES	ANN			0	4,969	0	0	0	0
26	ANNUALIZATION	ANNP			0	5,156	0	0	0	0

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 SUMMARY OF ALLOCATORS  
 \$1,000

PART 3  
 SUMMARY

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	GH	SL/AL
<b>I. CUSTOMERS, WEIGHTED</b>					
-----					
<b>A-EXPRESSED IN \$1,000</b>					
1 METER INVESTMENT	CM1			4,029	0
2 METER READING EXPENSE	CM2			83	0
3 LATE PAYMENTS	CM4			129	50
4 UNCOLLECTIBLE ACCOUNTS	CM5			0	0
5 CUSTOMER DEPOSITS	CM6			45	0
6 CUSTOMER ADVANCES	CM7			0.0	0.0
<b>B-EXPRESSED IN UNITS</b>					
7 LINE TRANSFORMERS, CUST COMP	CM8			8,274	157,319
8 SERVICES CUSTOMER COMPONENT	CM9			5,538	157,319
<b>II. CUSTOMERS (UNITS)</b>					
-----					
9 TOTAL CUSTOMERS	C10			4,473	1,010
10 FERC SYSTEM CUSTOMERS	C11			0	0
11 SECONDARY CUSTOMERS	C30			4,473	1,010
12 IL CAPACITY VALUE EFFECT	CREDIT			-1,282	-100
<b>III. DEMANDS (KW)</b>					
-----					
13 GENERATION LEVEL DEMANDS	D10			128,090	10,000
14 69 KV LEVEL DEMANDS	D15			128,090	10,000
15 PRIMARY LEVEL DEMANDS	D20			128,090	10,000
16 CLASS MAXIMUM DEMANDS FTY	D30			228,000	27,000
<b>IV. ENERGY (1,000 KWH)</b>					
-----					
17 GENERATION LEVEL ENERGY	EG10			590,334	114,314
18 SALES LEVEL MMH SALES	ES15			546,615	105,799
<b>V. DIRECT ASSIGNMENT</b>					
-----					
19 AREA LIGHTS	K403			0	1
20 STREET LIGHTS	K405			0	1
<b>VI. AMOUNTS EXPRESSED IN \$1,000</b>					
-----					
21 RATE REVENUE PRESENT LEVEL	RR			44,746	21,591
22 ENERGY REVENUE PRESENT LEV	ECR			43	8
23 STATE TAX ADJ SURCHARGE	STAS			0	0
24 SPEC BASE RATE CREDIT ADJ	SBRCA			-743	-358
25 ANNUALIZATION REVENUES	ANN			-1,013	-381
26 ANNUALIZATION	ANNP			-1,051	-395

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 COMPONENTS OF RATE BASE

PART 3  
 SUMMARY

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
<b>1 RATE BASE</b>									
2	PLANT IN SERVICE								
3	PRODUCTION		P10	5,021,440	1,927,588	91,808	253,326	1,154,197	595,290
4	TRANSMISSION		P20	365,607	140,882	6,710	18,515	84,356	43,508
5	DISTRIBUTION		P30	2,532,998	1,477,447	55,185	198,276	409,889	125,776
6	OTHER		POY1	276,661	137,174	4,987	17,477	51,028	24,168
7	COMMON PLANT (ACCT 186)		P97T	0	0	0	0	0	0
8	TOTAL PLANT IN SERVICE		P00	8,196,706	3,683,091	158,690	487,594	1,699,470	788,742
9	DEPRECIATION RESERVE								
10	PRODUCTION		A10	1,396,759	536,176	25,537	70,465	321,050	165,586
11	TRANSMISSION		A20	116,155	44,759	2,131	5,882	26,800	13,824
12	DISTRIBUTION		A30	867,290	508,263	18,329	68,041	134,379	40,866
13	GENERAL PLANT		A88	89,267	44,260	1,609	5,639	16,465	7,798
14	INTANGIBLE PLANT		A95	7,651	3,794	138	483	1,411	669
15	TOTAL DEPRECIATION RESERVE		A0ST	2,477,122	1,137,252	47,744	150,510	500,105	228,743
16	AMORTIZATION RES (ACCT 186)		A97T	0	0	0	0	0	0
17	TOTAL DEPRECIATION AND								
18	AMORTIZATION RESERVE		A00	2,477,122	1,137,252	47,744	150,510	500,105	228,743
19	TOTAL NET PLANT IN SERVICE		P01	5,719,584	2,545,839	110,946	337,084	1,199,365	559,999
20	TOTAL SUBRACTIVE ADJUSTMENT		PLDED	903,062	372,754	16,894	49,504	198,754	97,955
21	TOTAL ADDITIVE ADJUSTMENTS		PLADD	12,378	4,752	226	624	2,846	1,467
22	TOTAL NET ORIG COST RATE BASE		NOP	4,828,900	2,177,837	94,278	288,204	1,003,457	463,511
23	WORKING CAPITAL								
24	FUEL INVENTORY								
25	WHOLLY-OWNED COAL		W10A	62,590	22,232	793	3,106	13,710	8,255
26	OTHER NON-NUCLEAR		W10B	26,124	9,279	331	1,296	5,723	3,445
27	NUCLEAR FUEL		W10C	0	0	0	0	0	0
28	TOTAL FUEL		W10T	88,714	31,511	1,124	4,402	19,433	11,700
29	OTHER		W0T1	100,094	42,177	1,896	5,573	21,730	10,571
30	TOTAL WORKING CAPITAL		W00	188,808	73,688	3,020	9,975	41,163	22,271
31	TOTAL RATE BASE		RBX	5,017,708	2,251,525	97,298	298,179	1,044,620	485,782

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 COMPONENTS OF RATE BASE

PART 3  
 SUMMARY

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
<b>1 RATE BASE</b>									
2	PLANT IN SERVICE								
3	PRODUCTION		P10	58,612	443,944	280,047	21,930	62,510	1,980
4	TRANSMISSION		P20	4,284	32,446	20,468	1,241	3,537	145
5	DISTRIBUTION		P30	12,029	36,434	21,348	1,840	5,080	151
6	OTHER		P0T1	2,369	16,765	10,540	828	2,359	74
7	COMMON PLANT (ACCT 186)		P97T	0	0	0	0	0	0
8	TOTAL PLANT IN SERVICE		P00	77,294	529,589	332,403	25,839	73,486	2,350
9	DEPRECIATION RESERVE								
10	PRODUCTION		A10	16,302	123,488	77,898	6,100	17,387	551
11	TRANSMISSION		A20	1,360	10,309	6,502	394	1,124	46
12	DISTRIBUTION		A30	3,918	11,855	6,993	597	1,655	50
13	GENERAL PLANT		A88	764	5,409	3,401	267	761	24
14	INTANGIBLE PLANT		A95	65	464	291	23	66	2
15	TOTAL DEPRECIATION RESERVE		A0ST	22,409	151,525	95,085	7,381	20,993	673
16	AMORTIZATION RES (ACCT 186)		A97T	0	0	0	0	0	0
17	TOTAL DEPRECIATION AND								
18	AMORTIZATION RESERVE		A00	22,409	151,525	95,085	7,381	20,993	673
19	TOTAL NET PLANT IN SERVICE		P01	54,885	378,064	237,318	18,458	52,493	1,677
20	TOTAL SUBRACTIVE ADJUSTMENT		PLDED	9,622	70,130	44,213	3,446	9,833	312
21	TOTAL ADDITIVE ADJUSTMENTS		PLADD	145	1,094	690	54	154	5
22	TOTAL NET ORIG COST RATE BASE		NOP	45,408	309,028	193,795	15,066	42,814	1,370
23	WORKING CAPITAL								
24	FUEL INVENTORY								
25	WHOLLY-OWNED COAL		W10A	827	6,394	4,609	286	1,038	22
26	OTHER NON-NUCLEAR		W10B	346	2,668	1,924	120	433	9
27	NUCLEAR FUEL		W10C	0	0	0	0	0	0
28	TOTAL FUEL		W10T	1,173	9,062	6,533	406	1,471	31
29	OTHER		W0T1	1,039	7,459	4,692	366	1,042	33
30	TOTAL WORKING CAPITAL		W00	2,212	16,521	11,225	772	2,513	64
31	TOTAL RATE BASE		RBX	47,620	325,549	205,020	15,838	45,327	1,434

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 COMPONENTS OF RATE BASE

PART 3  
 SUMMARY

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	GH	SL/AL
<b>1 RATE BASE</b>					
2	PLANT IN SERVICE				
3	PRODUCTION		P10	120,778	9,430
4	TRANSMISSION		P20	8,827	688
5	DISTRIBUTION		P30	52,466	137,077
6	OTHER		P0T1	5,626	3,266
7	COMMON PLANT (ACCT 186)		P97T	0	0
8	TOTAL PLANT IN SERVICE		P00	187,697	150,461
<b>9 DEPRECIATION RESERVE</b>					
10	PRODUCTION		A10	33,596	2,623
11	TRANSMISSION		A20	2,805	219
12	DISTRIBUTION		A30	17,198	55,146
13	GENERAL PLANT		A88	1,816	1,054
14	INTANGIBLE PLANT		A95	155	90
15	TOTAL DEPRECIATION RESERVE		A0ST	55,570	59,132
16	AMORTIZATION RES (ACCT 186)		A97T	0	0
17	TOTAL DEPRECIATION AND				
18	AMORTIZATION RESERVE		A00	55,570	59,132
19	TOTAL NET PLANT IN SERVICE		P01	132,127	91,329
20	TOTAL SUBTRACTIVE ADJUSTMENT		PLDED	21,230	8,415
21	TOTAL ADDITIVE ADJUSTMENTS		PLADD	298	23
22	TOTAL NET ORIG COST RATE BASE		NOP	111,195	82,937
<b>23 WORKING CAPITAL</b>					
24	FUEL INVENTORY				
25	WHOLLY-OWNED COAL		W10A	1,104	214
26	OTHER NON-NUCLEAR		W10B	461	89
27	NUCLEAR FUEL		W10C	0	0
28	TOTAL FUEL		W10T	1,565	303
29	OTHER		W0T1	2,345	1,171
30	TOTAL WORKING CAPITAL		W00	3,910	1,474
31	TOTAL RATE BASE		RBX	115,105	84,411

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
COMPONENTS OF OPERATING EXPENSES AT APPROVED RATE LEVELS  
WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

PART 3  
SUMMARY

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	OPERATING REVENUES AT APPROVED RATE LEVELS								
2	SALE OF ELECTRICITY								
3	RATE REVENUE APPROVED RRP 2,348,853 953,918 21,492 168,178 531,689 269,460								
4	ENERGY REVENUE APPROVED ECRP 25 1,399 50 115 514 -531								
5	STATE TAX ADJ SURCHARGE STASP 0 0 0 0 0 0								
6	SPEC BASE RATE CREDIT ADJ SBRCAP -39,498 -15,835 -357 -2,791 -8,880 -4,694								
7	TOTAL SALE OF ELECTRICITY RRT 2,309,380 939,482 21,185 165,502 523,323 264,235								
8	ANNUALIZATION ANNP 26,556 8,493 380 3,518 5,536 4,919								
9	LATE PAY CHARGES S11P CM4 R11P 7,341 3,641 28 1,363 1,586 391								
10	TOT ADJ'D SALE OF ELECTRIC RRTYP 2,343,277 951,616 21,593 170,383 530,445 269,545								
11	OTHER OPERATING REVENUES ROOT 165,535 42,811 1,383 6,005 23,217 13,886								
12	TOTAL OPERATING REVENUES ROTP 2,508,812 994,427 22,976 176,388 553,662 283,431								
13	OPERATING EXPENSES								
14	OPERATING AND MAINTENANCE EXPENSES								
15	PRODUCTION								
16	FUEL EOPF1 431,704 153,338 5,471 21,424 94,562 56,935								
17	POWER PURCHASES EOPP1 252,511 89,959 3,252 12,539 55,412 33,177								
18	OTHER PRODUCTION EOP1 297,079 110,334 4,707 14,881 66,888 36,943								
19	TOTAL PRODUCTION EE10T 981,294 353,631 13,430 48,844 216,862 127,055								
20	O & M TRANSMISSION EE20 10,487 4,025 192 529 2,411 1,243								
21	O & M DISTRIBUTION EE30 92,936 51,714 2,093 7,737 15,501 5,019								
22	OTHER OPER & MAINT EXP EOMT1 224,529 131,620 3,364 15,862 31,831 15,394								
23	TOTAL OPER & MAINT EXPENSES EE00T 1,309,246 540,990 19,079 72,972 266,605 148,711								
24	DEPRECIATION EXPENSE								
25	PRODUCTION ED10 231,599 88,905 4,233 11,683 53,235 27,455								
26	TRANSMISSION ED20 7,753 2,988 142 393 1,789 922								
27	DISTRIBUTION ED30 70,147 41,443 1,514 5,654 10,577 2,998								
28	GENERAL ED88 11,298 5,602 204 714 2,084 986								
29	TOTAL DEPRECIATION EXPENSE ED0ST 320,797 138,938 6,093 18,444 67,685 32,361								
30	AMORTIZATION EXP (ACCT 406) ED97T 0 0 0 0 0 0								
31	TOTAL DEPRECIATION AND								
32	AMORTIZATION EXPENSE ED00 305,523 133,074 5,814 17,673 64,175 30,550								
33	MISC ALLOWABLE EXPENSES TX89 -29,674 -11,376 -541 -1,496 -6,816 -3,525								
34	TAXES								
35	INCREASE CAPITAL STOCK ET11 31,238 13,905 606 1,841 6,550 3,059								
36	-OTHER W/O CAP STOCK ET001 57,584 26,400 1,072 3,464 11,591 5,507								
37	DEFERRED INCOME TAXES TXT -10,078 -1,179 -121 -149 -3,168 -2,125								
38	NET INV TAX CR TX91 -8,625 -3,876 -167 -513 -1,788 -830								
39	GROSS RECEIPTS TAX TXGRP 103,104 41,872 950 7,497 23,339 11,860								
40	STATE INCOME TAX TSTXP 71,450 21,772 -658 7,425 19,332 9,305								
41	FEDERAL INCOME TAX TFTXP 200,344 60,716 -1,907 20,917 54,350 26,168								
42	TOTAL TAXES TEX1 445,017 159,609 -225 40,482 110,206 52,944								
43	TOTAL OPERATING EXP TEXP1 2,030,112 822,297 24,127 129,631 434,170 228,680								
44	RETURN (LN 12 - 42) PRERTN 478,700 172,130 -1,151 46,757 119,492 54,751								
45	TOTAL RATE BASE RBX 5,017,708 2,251,525 97,298 298,179 1,044,620 485,782								
46	RATE OF RETURN (LN 43 / RBX) PRRTRP 9.54 7.65 -1.18 15.68 11.44 11.27								
47	CLASS RATE IN % OF TOTAL PRCLRT 100.0 80.1 -12.4 164.4 119.9 118.1								

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 COMPONENTS OF OPERATING EXPENSES AT APPROVED RATE LEVELS  
 WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
 PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

PART 3  
 SUMMARY

	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
1	OPERATING REVENUES AT APPROVED RATE LEVELS								
2	SALE OF ELECTRICITY								
3									
3	RATE REVENUE APPROVED	RRP		21,274	179,975	102,067	8,824	20,991	1,196
4	ENERGY REVENUE APPROVED	ECRP		-54	-770	-579	-36	-131	-3
5	STATE TAX ADJ SURCHARGE	STASP		0	0	0	0	0	0
6	SPEC BASE RATE CREDIT ADJ	SBRCAP		-353	-3,206	-1,694	-146	-363	-20
7	TOTAL SALE OF ELECTRICITY		RRTTP	20,867	175,999	99,794	8,642	20,497	1,173
8	ANNUALIZATION	ANNP		0	5,156	0	0	0	0
9	LATE PAY CHARGES	SI1P	CM4	0	138	0	0	0	0
10	TOT ADJ'D SALE OF ELECTRIC		RRTTP	20,867	181,293	99,794	8,642	20,497	1,173
11	OTHER OPERATING REVENUES		ROOT	6,374	10,519	43,960	459	13,915	35
12	TOTAL OPERATING REVENUES		ROTP	27,241	191,812	143,754	9,101	34,412	1,208
13	OPERATING EXPENSES								
14	OPERATING AND MAINTENANCE EXPENSES								
15	PRODUCTION								
16	FUEL		EOPF1	5,709	44,098	31,792	1,972	7,158	154
17	POWER PURCHASES		EOPP1	3,325	25,665	18,427	1,153	4,147	90
18	OTHER PRODUCTION		EOP01	3,667	28,039	18,879	1,325	4,233	112
19	TOTAL PRODUCTION		EE10T	12,701	97,802	69,098	4,450	15,538	356
20	O & M TRANSMISSION		EE20	122	927	585	46	131	4
21	O & M DISTRIBUTION		EE30	447	1,583	784	84	218	6
22	OTHER OPER & MAINT EXP		EOMT1	1,482	10,700	7,192	511	1,591	43
23	TOTAL OPER & MAINT EXPENSES		EE00T	14,752	111,012	77,659	5,091	17,478	409
24	DEPRECIATION EXPENSE								
25	PRODUCTION		ED10	2,704	20,475	12,918	1,011	2,882	92
26	TRANSMISSION		ED20	91	688	434	27	75	3
27	DISTRIBUTION		ED30	282	909	505	47	126	4
28	GENERAL		ED88	97	685	430	34	97	3
29	TOTAL DEPRECIATION EXPENSE		ED0ST	3,174	22,757	14,287	1,119	3,180	102
30	AMORTIZATION EXP (ACCT 406)		ED97T	0	0	0	0	0	0
31	TOTAL DEPRECIATION AND								
32	AMORTIZATION EXPENSE		ED00	2,996	21,406	13,435	1,052	2,990	96
33	MISC ALLOWABLE EXPENSES		TX89	-346	-2,630	-1,664	-130	-370	-11
34	TAXES								
35	INCREASE CAPITAL STOCK		ET11	300	2,065	1,295	101	288	9
36	-OTHER W/O CAP STOCK		ET001	543	3,764	2,400	184	533	15
37	DEFERRED INCOME TAXES		TXT	-210	-1,880	-1,227	-94	-277	-8
38	NET INV TAX CR		TX91	-82	-557	-350	-28	-77	-2
39	GROSS RECEIPTS TAX		TXGRP	919	7,976	4,391	381	902	51
40	STATE INCOME TAX		TSTXP	862	5,322	5,131	267	1,398	70
41	FEDERAL INCOME TAX		TFTXP	2,423	14,945	14,456	751	3,943	197
42	TOTAL TAXES		TEX1	4,754	31,637	26,095	1,562	6,710	333
43	TOTAL OPERATING EXP		TEXP1	22,156	161,425	115,525	7,575	26,808	827
44	RETURN (LN 12 - 42)		PRERTN	5,085	30,387	28,229	1,526	7,604	381
45	TOTAL RATE BASE		RBX	47,620	325,549	205,020	15,838	45,327	1,434
46	RATE OF RETURN (LN 43 / RBX)		PRRTRP	10.68	9.33	13.77	9.64	16.78	26.57
47	CLASS RATE IN % OF TOTAL		PRCLRT	111.9	97.8	144.3	101.0	175.8	278.5

FUTURE TEST YEAR COST ALLOCATION  
COMPANY AND PPUC ADJUSTMENTS FOR COMPLIANCE FILING

PENNSYLVANIA POWER & LIGHT COMPANY  
COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
COMPONENTS OF OPERATING EXPENSES AT APPROVED RATE LEVELS  
WITH RESULTING RETURN, RATE OF RETURN, AND CLASS RATE % OF TOTAL  
PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

PART 3  
SUMMARY

	INPUT	ALLOC	OUTPUT	GH	SL/AL
1	OPERATING REVENUES AT APPROVED RATE LEVELS				
2	SALE OF ELECTRICITY				
3		RRP		47,083	22,706
4		ECRP		43	8
5		STASP		0	0
6		SBRCAP		-782	-377
7			R RTP	46,344	22,337
8		ANNP		-1,051	-395
9		S11P	CM4 R11P	140	54
10			R RTP	45,433	21,996
11			ROOT	1,817	1,154
12			ROTP	47,250	23,150
13	OPERATING EXPENSES				
14	OPERATING AND MAINTENANCE EXPENSES				
15	PRODUCTION				
16			EOPF1	7,616	1,475
17			EOPP1	4,517	848
18			EOPO1	6,316	755
19			EE10T	18,449	3,078
20			EE20	252	20
21			EE30	2,144	5,606
22			EOMT1	3,274	1,665
23			EE00T	24,119	10,369
24	DEPRECIATION EXPENSE				
25			ED10	5,571	435
26			ED20	187	14
27			ED30	1,409	4,679
28			ED88	229	133
29			ED0ST	7,396	5,261
30			ED97T	0	0
31	TOTAL DEPRECIATION AND				
32			ED00	7,029	5,233
33	MISC ALLOWABLE EXPENSES				
			TX89	-712	-57
34	TAXES				
35			ET1I	721	498
36			ET00I	1,258	853
37			TXT	-266	626
38			TX91	-197	-158
39			TXGRP	1,999	967
40			TSTXP	1,211	13
41			TFTXP	3,385	0
42			TEX1	8,112	2,798
43	TOTAL OPERATING EXP				
			TEXP1	38,548	18,343
44	RETURN (LN 12 - 42)				
			PRERTN	8,702	4,807
45	TOTAL RATE BASE				
			RBX	115,105	84,411
46	RATE OF RETURN (LN 43 / RBX)				
			PRRTRP	7.56	5.69
47	CLASS RATE IN % OF TOTAL				
			PRCLRT	79.2	59.7

**PENNSYLVANIA POWER & LIGHT COMPANY**

**EXHIBIT JMK 1**

**DEMAND, ENERGY, AND CUSTOMER COMPONENTS OF REVENUE  
REQUIREMENTS AT APPROVED RATE LEVELS**

**FUTURE TEST YEAR ENDED SEPTEMBER 30, 1995**

Demand, energy, and customer components of the class revenue requirements are provided for informational and reference purposes. The components for approved rates at class rates of return and at class rates of return equal to the jurisdictional system rate of return also are provided. The summary shows the results of these two scenarios, obtained as extensions of the studies presented in Section III.

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

Calculations for the system rate of return scenario are made by changing the class rate of return to system average to obtain corresponding returns and taxes and components of the revenue requirements.

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 REVENUE REQUIREMENTS COMMON TO ALL RATE LEVELS FOR  
 INCOME TAX CALCULATION

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	REVENUE REQUIREMENTS EXCLUDING								
2	RETURN INCOME & GR REC TAX								
3	O & M PRODUCTION		EE10	981,294	353,631	13,430	48,844	216,862	127,055
4	DEMAND COMPONENT		EE10D	177,239	68,038	3,240	8,941	40,740	21,011
5	ENERGY COMPONENT		EE10E	804,055	285,593	10,190	39,903	176,122	106,044
6	O & M TRANSMISSION		EE20	10,487	4,025	192	529	2,411	1,243
7	O & M DISTRIBUTION		EE30	92,936	51,714	2,093	7,737	15,501	5,019
8	DEMAND COMPONENT		EE30D	49,588	23,343	1,374	3,114	12,853	4,545
9	CUSTOMER COMPONENT		EE30C	43,348	28,371	719	4,623	2,648	474
10	O & M CUSTOMER ACCTS		EE56	51,982	43,959	552	4,688	2,000	442
11	O & M CUST SERV & INFO		EE60	18,067	15,693	214	1,786	279	12
12	O & M SALES		EE65	4,959	2,003	102	264	1,172	552
13	O & M ADMIN & GENERAL		EE79	149,436	72,416	2,515	9,329	27,526	13,689
14	DEMAND COMPONENT		EE79D	83,962	33,764	1,709	4,456	19,783	9,399
15	ENERGY COMPONENT		EE79E	32,126	11,411	407	1,594	7,037	4,237
16	CUSTOMER COMPONENT		EE79C	33,348	27,241	400	3,279	706	53
17	O & M ADJUSTMENTS		EE99	66,247	23,853	1,171	3,197	15,713	8,323
18	DEMAND COMPONENT		EE99D	61,386	23,438	1,108	3,078	14,070	7,324
19	ENERGY COMPONENT		EE99E	7,589	2,694	97	376	1,663	1,000
20	CUSTOMER COMPONENT		EE99C	-2,728	-2,280	-33	-257	-20	-1
21	DEPRECIATION & AMORTIZATION		ED00	305,523	133,074	5,814	17,673	64,175	30,550
22	DEMAND COMPONENT		ED00D	268,819	106,926	5,351	14,098	62,917	30,396
23	CUSTOMER COMPONENT		ED00C	36,704	26,148	463	3,575	1,258	154
24	TAXES OTHER THAN INCOME & GR		TOTI	69,434	34,945	1,376	4,603	13,041	5,544
25	DEMAND COMPONENT		TOTID	51,571	21,673	1,156	2,871	12,444	5,441
26	ENERGY COMPONENT		TOTIE	387	138	5	19	85	51
27	CUSTOMER COMPONENT		TOTIC	17,476	13,134	215	1,714	510	53
28	MISC ALLOWABLE EXPENSE		TX89	-29,674	-11,376	-541	-1,496	-6,816	-3,525
29	OTHER OPERATING REVS - CR		ROOT	165,535	42,811	1,383	6,005	23,217	13,886
30	DEMAND COMPONENT		ROOTD	31,806	-7,501	-307	-976	-4,705	-2,821
31	ENERGY COMPONENT		ROOTE	126,522	44,940	1,604	6,278	27,714	16,687
32	CUSTOMER COMPONENT		ROOTC	7,207	5,371	87	703	208	20
33	TOTAL REVENUE REQMTS EXCLUDING								
34	RETURN INCOME & GR REC TAX								
35	DEMAND COMPONENT		TXDT	1,488,994	654,822	24,345	87,747	313,788	167,394
36	ENERGY COMPONENT		TXDTE	580,369	253,031	12,810	33,429	149,420	71,582
37	CUSTOMER COMPONENT		TXDTC	717,636	254,896	9,095	35,613	157,195	94,644
				190,990	146,895	2,440	18,705	7,173	1,167

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 REVENUE REQUIREMENTS COMMON TO ALL RATE LEVELS FOR

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
1	REVENUE REQUIREMENTS EXCLUDING								
2	RETURN INCOME & GR REC TAX								
3	O & M PRODUCTION	EE10		12,701	97,802	69,098	4,450	15,538	356
4	DEMAND COMPONENT	EE100		2,069	15,669	9,885	775	2,206	70
5	ENERGY COMPONENT	EE10E		10,632	82,133	59,213	3,675	13,332	286
6	O & M TRANSMISSION	EE20		122	927	585	46	131	4
7	O & M DISTRIBUTION	EE30		447	1,583	784	84	218	6
8	DEMAND COMPONENT	EE30D		447	1,241	784	63	176	6
9	CUSTOMER COMPONENT	EE30C		0	342	0	21	42	0
10	O & M CUSTOMER ACCTS	EE56		1	21	121	1	0	0
11	O & M CUST SERV & INFO	EE60		0	2	0	0	0	0
12	O & M SALES	EE65		54	370	234	18	51	2
13	O & M ADMIN & GENERAL	EE79		1,351	9,677	6,381	462	1,433	40
14	DEMAND COMPONENT	EE79D		925	6,366	4,014	314	897	28
15	ENERGY COMPONENT	EE79E		425	3,282	2,365	146	533	12
16	CUSTOMER COMPONENT	EE79C		1	29	2	2	3	0
17	O & M ADJUSTMENTS	EE99		823	6,284	4,039	309	904	27
18	DEMAND COMPONENT	EE99D		722	5,513	3,479	274	778	25
19	ENERGY COMPONENT	EE99E		102	773	560	35	126	2
20	CUSTOMER COMPONENT	EE99C		0	-3	0	0	0	0
21	DEPRECIATION & AMORTIZATION	ED00		2,996	21,406	13,435	1,052	2,990	96
22	DEMAND COMPONENT	ED00D		2,996	21,297	13,435	1,045	2,976	96
23	CUSTOMER COMPONENT	ED00C		0	109	0	7	14	0
24	TAXES OTHER THAN INCOME & GR	TOTI		544	3,347	2,090	161	460	14
25	DEMAND COMPONENT	TOTID		539	3,271	2,061	158	449	13
26	ENERGY COMPONENT	TOTIE		5	39	29	1	6	0
27	CUSTOMER COMPONENT	TOTIC		0	37	0	3	4	0
28	MISC ALLOWABLE EXPENSE	TX89		-346	-2,630	-1,664	-130	-370	-11
29	OTHER OPERATING REVS. - CR	ROOT		6,374	10,519	43,960	459	13,915	35
30	DEMAND COMPONENT	ROOTD		4,700	-2,418	34,642	-120	11,815	-11
31	ENERGY COMPONENT	ROOTE		1,673	12,924	9,317	578	2,098	46
32	CUSTOMER COMPONENT	ROOTC		0	14	1	1	1	0
33	TOTAL REVENUE REQMTS EXCLUDING								
34	RETURN INCOME & GR REC TAX	TXDT		11,572	122,616	47,560	5,715	6,643	473
35	DEMAND COMPONENT	TXDTD		2,080	48,790	-5,412	2,402	-5,317	219
36	ENERGY COMPONENT	TXDTE		9,491	73,304	52,848	3,279	11,900	255
37	CUSTOMER COMPONENT	TXDTC		2	523	122	33	61	0

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 REVENUE REQUIREMENTS COMMON TO ALL RATE LEVELS FOR  
 INCOME TAX CALCULATION

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	GH	SL/AL
1	REVENUE REQUIREMENTS EXCLUDING				
2	RETURN INCOME & GR REC TAX				
3	O & M PRODUCTION	EE10		18,449	3,078
4	DEMAND COMPONENT	EE10D		4,264	331
5	ENERGY COMPONENT	EE10E		14,185	2,747
6	O & M TRANSMISSION	EE20		252	20
7	O & M DISTRIBUTION	EE30		2,144	5,606
8	DEMAND COMPONENT	EE30D		1,500	142
9	CUSTOMER COMPONENT	EE30C		644	5,464
10	O & M CUSTOMER ACCTS	EE56		176	21
11	O & M CUST SERV & INFO	EE60		66	15
12	O & M SALES	EE65		127	10
13	O & M ADMIN & GENERAL	EE79		2,860	1,757
14	DEMAND COMPONENT	EE79D		2,130	177
15	ENERGY COMPONENT	EE79E		567	110
16	CUSTOMER COMPONENT	EE79C		162	1,470
17	O & M ADJUSTMENTS	EE99		1,588	16
18	DEMAND COMPONENT	EE99D		1,465	112
19	ENERGY COMPONENT	EE99E		134	27
20	CUSTOMER COMPONENT	EE99C		-11	-123
21	DEPRECIATION & AMORTIZATION	ED00		7,029	5,233
22	DEMAND COMPONENT	ED00D		6,737	549
23	CUSTOMER COMPONENT	ED00C		292	4,684
24	TAXES OTHER THAN INCOME & GR	TOTI		1,501	1,808
25	DEMAND COMPONENT	TOTID		1,378	117
26	ENERGY COMPONENT	TOTIE		7	2
27	CUSTOMER COMPONENT	TOTIC		117	1,689
28	MISC ALLOWABLE EXPENSE	TX89		-712	-57
29	OTHER OPERATING REVS - CR	ROOT		1,817	1,154
30	DEMAND COMPONENT	ROOTD		-462	-30
31	ENERGY COMPONENT	ROOTE		2,232	431
32	CUSTOMER COMPONENT	ROOTC		48	753
33	TOTAL REVENUE REQMTS EXCLUDING				
34	RETURN INCOME & GR REC TAX	TXDT		30,120	16,199
35	DEMAND COMPONENT	TXDTE		16,058	1,277
36	ENERGY COMPONENT	TXDTE		12,661	2,455
37	CUSTOMER COMPONENT	TXDTC		1,401	12,468

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 APPROVED REVENUE REQUIREMENTS @ ACTUAL CLASS RATES OF RETURN  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	REVENUE REQUIREMENTS EXCLUDING								
2	RETURN INCOME & GR REC TAX		TXDT	1,489,679	655,127	24,359	87,787	313,932	167,461
3	DEMAND COMPONENT		TXDTE	580,966	253,272	12,823	33,460	149,562	71,649
4	ENERGY COMPONENT		TXDTE	717,636	254,896	9,095	35,613	157,195	94,644
5	CUSTOMER COMPONENT		TXDTC	191,078	146,959	2,442	18,714	7,176	1,167
6	AT CLASS % RATE OF RETURN	RTRC		9.54	7.65	-1.18	15.68	11.44	11.27
7	RETURN ON RATE BASE		RTNC3	478,700	172,130	-1,151	46,757	119,492	54,751
8	DEMAND COMPONENT		RTNCD	415,018	131,859	-1,039	35,675	115,210	53,382
9	ENERGY COMPONENT		RTNCE	7,437	2,010	-11	573	1,844	1,099
10	CUSTOMER COMPONENT		RTNCC	56,245	38,262	-101	10,509	2,437	271
11	INCOME TAXES		TSF3	271,794	82,487	-2,565	28,342	73,682	35,473
12	DEMAND COMPONENT		TSF3D	237,699	67,306	-2,322	22,147	68,339	32,663
13	ENERGY COMPONENT		TSF3E	19,739	6,291	159	1,098	4,530	2,784
14	CUSTOMER COMPONENT		TSF3C	14,356	8,892	-403	5,096	815	25
15	ANNUALIZATION REVENUES	ANNP		26,556	8,493	380	3,518	5,536	4,919
16	DEMAND COMPONENT		ANN3D	14,625	3,072	248	2,669	3,474	3,733
17	ENERGY COMPONENT		ANN3E	8,829	3,120	109	442	1,939	1,168
18	CUSTOMER COMPONENT		ANN3C	3,102	2,301	23	407	123	18
19	LATE PAY CHARGES	S11P	CM4	7,341	3,641	28	1,363	1,586	391
20	DEMAND COMPONENT		R113D	4,042	2,142	-9	1,129	1,015	64
21	ENERGY COMPONENT		R113E	2,441	863	30	122	536	323
22	CUSTOMER COMPONENT		R113C	858	636	7	112	35	4
23	REVENUE REQTS BEFORE GRT		RRBC	2,206,276	897,610	20,235	158,005	499,984	252,375
24	DEMAND COMPONENT		RRBCD	1,215,016	447,222	9,223	87,484	328,622	153,897
25	ENERGY COMPONENT		RRBCE	733,541	259,213	9,105	36,720	161,093	97,037
26	CUSTOMER COMPONENT		RRBCC	257,719	191,175	1,908	33,800	10,270	1,440
27	GROSS RECEIPTS TAX @ 44 MILL		GRTA3	103,104	41,872	950	7,497	23,339	11,860
28	DEMAND COMPONENT		GRTA3D	56,802	20,862	433	4,151	15,340	7,232
29	ENERGY COMPONENT		GRTA3E	34,278	12,092	428	1,742	7,520	4,560
30	CUSTOMER COMPONENT		GRTA3C	12,025	8,917	90	1,604	479	68
31	TOTAL REVENUE REQUIREMENTS		RAA3	2,309,380	939,482	21,185	165,502	523,323	264,235
32	DEMAND COMPONENT		RAA3D	1,271,817	468,084	9,656	91,635	343,962	161,129
33	ENERGY COMPONENT		RAA3E	767,819	271,305	9,532	38,463	168,613	101,597
34	CUSTOMER COMPONENT		RAA3C	269,743	200,092	1,998	35,404	10,749	1,508

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 APPROVED REVENUE REQUIREMENTS @ ACTUAL CLASS RATES OF RETURN  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
1	REVENUE REQUIREMENTS EXCLUDING								
2	RETURN INCOME & GR REC TAX		TXDT	11,579	122,661	47,588	5,717	6,650	473
3	DEMAND COMPONENT		TXDTD	2,087	48,834	-5,384	2,404	-5,310	219
4	ENERGY COMPONENT		TXDTE	9,491	73,304	52,848	3,279	11,900	255
5	CUSTOMER COMPONENT		TXDTC	2	523	122	34	61	0
6	AT CLASS % RATE OF RETURN	RTRC		10.68	9.33	13.77	9.64	16.78	26.57
7	RETURN ON RATE BASE		RTNC3	5,085	30,387	28,229	1,526	7,604	381
8	DEMAND COMPONENT		RTNCD	4,980	29,519	27,475	1,483	7,361	374
9	ENERGY COMPONENT		RTNCE	105	706	753	33	207	7
10	CUSTOMER COMPONENT		RTNCC	0	162	1	11	35	0
11	INCOME TAXES		TSF3	3,285	20,267	19,587	1,019	5,341	267
12	DEMAND COMPONENT		TSF30	3,016	18,195	17,938	926	4,922	256
13	ENERGY COMPONENT		TSF3E	276	2,076	1,686	93	408	11
14	CUSTOMER COMPONENT		TSF3C	-8	-3	-37	1	10	0
15	ANNUALIZATION REVENUES	ANNP		0	5,156	0	0	0	0
16	DEMAND COMPONENT		ANN3D	-117	4,246	-656	-40	-150	-3
17	ENERGY COMPONENT		ANN3E	117	902	655	40	149	3
18	CUSTOMER COMPONENT		ANN3C	0	8	1	0	1	0
19	LATE PAY CHARGES	S11P	CH4	0	138	0	0	0	0
20	DEMAND COMPONENT		R113D	-32	-115	-181	-12	-41	-1
21	ENERGY COMPONENT		R113E	32	250	181	11	41	1
22	CUSTOMER COMPONENT		R113C	0	3	0	1	0	0
23	REVENUE REQTS BEFORE GRT		RRBC	19,948	168,023	95,403	8,261	19,595	1,122
24	DEMAND COMPONENT		RRBCD	10,232	92,417	40,866	4,865	7,165	853
25	ENERGY COMPONENT		RRBCE	9,723	74,933	54,452	3,354	12,325	268
26	CUSTOMER COMPONENT		RRBCC	-5	671	85	44	106	0
27	GROSS RECEIPTS TAX @ 44 MILL		GRTA3	919	7,976	4,391	381	902	51
28	DEMAND COMPONENT		GRTA3D	471	4,388	1,881	224	329	40
29	ENERGY COMPONENT		GRTA3E	448	3,557	2,506	155	568	12
30	CUSTOMER COMPONENT		GRTA3C	0	31	4	2	5	0
31	TOTAL REVENUE REQUIREMENTS		RAA3	20,867	175,999	99,794	8,642	20,497	1,173
32	DEMAND COMPONENT		RAA3D	10,703	96,805	42,747	5,088	7,494	892
33	ENERGY COMPONENT		RAA3E	10,170	78,491	56,958	3,508	12,891	280
34	CUSTOMER COMPONENT		RAA3C	-6	703	89	45	111	0

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 APPROVED REVENUE REQUIREMENTS @ ACTUAL CLASS RATES OF RETURN  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	GH	SL/AL	
1	REVENUE REQUIREMENTS EXCLUDING					
2	RETURN INCOME & GR REC TAX		TXDT	30,135	16,210	
3	DEMAND COMPONENT		TXDTD	16,072	1,278	
4	ENERGY COMPONENT		TXDTE	12,661	2,455	
5	CUSTOMER COMPONENT		TXDTC	1,401	12,477	
6	AT CLASS % RATE OF RETURN	RTRC		7.56	5.69	
7	RETURN ON RATE BASE		RTNCS	8,702	4,807	
8	DEMAND COMPONENT		RTNCO	8,227	512	
9	ENERGY COMPONENT		RTNCE	97	14	
10	CUSTOMER COMPONENT		RTNCC	379	4,279	
11	INCOME TAXES		TSF3	4,597	12	
12	DEMAND COMPONENT		TSF3D	4,212	101	
13	ENERGY COMPONENT		TSF3E	314	13	
14	CUSTOMER COMPONENT		TSF3C	72	-104	
15	ANNUALIZATION REVENUES	ANNP		-1,051	-395	
16	DEMAND COMPONENT		ANN3D	-1,228	-623	
17	ENERGY COMPONENT		ANN3E	155	30	
18	CUSTOMER COMPONENT		ANN3C	22	198	
19	LATE PAY CHARGES	S11P	CH4	R11P	140	54
20	DEMAND COMPONENT		R113D	91	-8	
21	ENERGY COMPONENT		R113E	43	8	
22	CUSTOMER COMPONENT		R113C	6	54	
23	REVENUE REQTS BEFORE GRT		RRBC	44,345	21,370	
24	DEMAND COMPONENT		RRBCD	29,647	2,523	
25	ENERGY COMPONENT		RRBCE	12,874	2,444	
26	CUSTOMER COMPONENT		RRBCC	1,823	16,402	
27	GROSS RECEIPTS TAX @ 44 MILL		GRTA3	1,999	967	
28	DEMAND COMPONENT		GRTA3D	1,337	114	
29	ENERGY COMPONENT		GRTA3E	580	110	
30	CUSTOMER COMPONENT		GRTA3C	82	743	
31	TOTAL REVENUE REQUIREMENTS		RRA3	46,344	22,337	
32	DEMAND COMPONENT		RRA3D	30,984	2,638	
33	ENERGY COMPONENT		RRA3E	13,455	2,556	
34	CUSTOMER COMPONENT		RRA3C	1,905	17,145	

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 CALCULATION OF INCOME TAXES FOR

PART 3

APPROVED REVENUE REQUIREMENTS @ ACTUAL CLASS RATES OF RETURN  
 PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	AT CLASS % RATE OF RETURN	RTRC		9.54	7.65	-1.18	15.68	11.44	11.27
2	RETURN ON RATE BASE		RTNC3	478,700	172,130	-1,151	46,757	119,492	54,751
3	DEMAND COMPONENT		RTNCD	415,018	131,859	-1,039	35,675	115,210	53,382
4	ENERGY COMPONENT		RTNCE	7,437	2,010	-11	573	1,844	1,099
5	CUSTOMER COMPONENT		RTNCC	56,245	38,262	-101	10,509	2,437	271
6	ADJUSTMENT TO TAXABLE INCOME		TAT	-92,069	-52,892	-2,107	-7,055	-15,500	-4,729
7	DEMAND COMPONENT		TATD	-80,774	-35,850	-1,994	-4,792	-19,785	-7,794
8	ENERGY COMPONENT		TATE	24,337	8,709	320	1,210	5,354	3,180
9	CUSTOMER COMPONENT		TATC	-35,631	-25,751	-433	-3,473	-1,069	-115
10	FEDERAL INCOME TAX ADJUSTMEN		TAFI	804	358	15	47	169	79
11	DEMAND COMPONENT		TAFID	701	282	14	37	166	78
12	ENERGY COMPONENT		TAFIE	0	0	0	0	0	0
13	CUSTOMER COMPONENT		TAFIC	103	76	1	10	3	1
14	STATE INCOME TAX ADJUSTMENT		TSTA	213	95	4	13	44	21
15	DEMAND COMPONENT		TSTAD	186	75	4	10	43	21
16	ENERGY COMPONENT		TSTAE	0	0	0	0	0	0
17	CUSTOMER COMPONENT		TSTAC	27	20	0	3	1	0
18	SUMMARY FOR FEDERAL INCOME								
19	TAX CALCULATION								
20	(2)+(6)+(10)+(14)		TFTI3	380,936	116,705	-3,369	39,367	102,797	49,464
21	DEMAND COMPONENT		TFTI3D	329,222	93,738	-3,131	30,582	94,395	45,109
22	ENERGY COMPONENT		TFTI3E	30,969	10,360	294	1,736	7,029	4,201
23	CUSTOMER COMPONENT		TFTI3C	20,744	12,606	-532	7,049	1,372	156
24	FEDERAL INCOME TAX								
25	.35 / .65 X (20)+(10)		TFIT3	200,344	60,716	-1,907	20,917	54,350	26,168
26	DEMAND COMPONENT		TFIT3D	175,813	49,795	-1,714	16,377	50,540	24,157
27	ENERGY COMPONENT		TFIT3E	14,062	4,415	108	781	3,237	2,005
28	CUSTOMER COMPONENT		TFIT3C	10,469	6,506	-300	3,759	573	5
29	ADJ TO STATE TAXABLE INCOME		TASI	83	101	0	12	-12	-8
30	DEMAND COMPONENT		TASID	-215	-75	-3	-10	-47	-28
31	ENERGY COMPONENT		TASIE	146	52	2	7	32	20
32	CUSTOMER COMPONENT		TASIC	152	124	2	15	3	0
33	SUMMARY FOR STATE INCOME								
34	TAX CALCULATION								
35	(2)+(6)+(14)+(25)+(29)		TSTI3	586,138	179,647	-5,183	60,576	158,137	76,092
36	DEMAND COMPONENT		TSTI3D	508,895	145,300	-4,770	47,193	145,724	69,626
37	ENERGY COMPONENT		TSTI3E	45,981	15,186	419	2,571	10,467	6,305
38	CUSTOMER COMPONENT		TSTI3C	31,262	19,161	-833	10,812	1,946	161
39	STATE INCOME TAX								
40	.1099 / .8901 X (35)+(14)		TSIT3	71,450	21,772	-658	7,425	19,332	9,305
41	DEMAND COMPONENT		TSIT3D	61,886	17,511	-607	5,770	17,799	8,506
42	ENERGY COMPONENT		TSIT3E	5,677	1,875	51	317	1,293	778
43	CUSTOMER COMPONENT		TSIT3C	3,887	2,386	-102	1,338	241	20

FUTURE TEST YEAR COST ALLOCATION  
 COMPANY AND PPUC ADJUSTMENTS FOR COMPLIANCE FILING

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 CALCULATION OF INCOME TAXES FOR  
 APPROVED REVENUE REQUIREMENTS @ ACTUAL CLASS RATES OF RETURN

PART 3

PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT						
1	AT CLASS % RATE OF RETURN	RTRC		ISP	LP-5,6	IST	LPEP	ISA	STANDBY
2	RETURN ON RATE BASE			10.68	9.33	13.77	9.64	16.78	26.57
3	DEMAND COMPONENT	RTNCD		5,085	30,387	28,229	1,526	7,604	381
4	ENERGY COMPONENT	RTNCE		4,980	29,519	27,475	1,483	7,361	374
5	CUSTOMER COMPONENT	RTNCC		105	706	753	33	207	7
6	ADJUSTMENT TO TAXABLE INCOME	TAT		0	162	1	11	35	0
7	DEMAND COMPONENT	TATD		-445	-1,668	-780	-85	-148	-9
8	ENERGY COMPONENT	TATE		-764	-4,036	-2,534	-189	-533	-18
9	CUSTOMER COMPONENT	TATC		319	2,453	1,754	110	396	10
10	FEDERAL INCOME TAX ADJUSTMEN	TAFI		0	-85	0	-5	-11	0
11	DEMAND COMPONENT	TAFID		7	54	33	3	7	0
12	ENERGY COMPONENT	TAFIE		7	54	33	3	7	0
13	CUSTOMER COMPONENT	TAFIC		0	0	0	0	0	0
14	STATE INCOME TAX ADJUSTMENT	TSTA		2	14	9	1	2	0
15	DEMAND COMPONENT	TSTAD		2	14	9	1	2	0
16	ENERGY COMPONENT	TSTAE		0	0	0	0	0	0
17	CUSTOMER COMPONENT	TSTAC		0	0	0	0	0	0
18	SUMMARY FOR FEDERAL INCOME								
19	TAX CALCULATION								
20	(2)+(6)+(10)+(14)	TFTI3		4,586	28,343	27,213	1,424	7,404	370
21	DEMAND COMPONENT	TFTI3D		4,168	25,160	24,739	1,279	6,783	353
22	ENERGY COMPONENT	TFTI3E		416	3,105	2,474	140	596	16
23	CUSTOMER COMPONENT	TFTI3C		0	78	0	5	26	0
24	FEDERAL INCOME TAX								
25	.35 / .65 X (20)+(10)	TFIT3		2,423	14,945	14,456	751	3,943	197
26	DEMAND COMPONENT	TFIT3D		2,231	13,458	13,265	684	3,639	189
27	ENERGY COMPONENT	TFIT3E		200	1,499	1,224	67	297	8
28	CUSTOMER COMPONENT	TFIT3C		-7	-12	-32	0	6	0
29	ADJ TO STATE TAXABLE INCOME	TASI		-1	-8	-5	-1	-1	0
30	DEMAND COMPONENT	TASID		-3	-23	-16	-2	-3	0
31	ENERGY COMPONENT	TASIE		1	16	10	0	3	0
32	CUSTOMER COMPONENT	TASIC		0	1	0	0	0	0
33	SUMMARY FOR STATE INCOME								
34	TAX CALCULATION								
35	(2)+(6)+(14)+(25)+(29)	TSTI3		7,053	43,597	41,861	2,189	11,390	569
36	DEMAND COMPONENT	TSTI3D		6,436	38,857	38,152	1,973	10,457	545
37	ENERGY COMPONENT	TSTI3E		625	4,672	3,742	210	902	24
38	CUSTOMER COMPONENT	TSTI3C		-7	66	-33	6	32	0
39	STATE INCOME TAX								
40	.1099 / .8901 X (35)+(14)	TSIT3		862	5,322	5,131	267	1,398	70
41	DEMAND COMPONENT	TSIT3D		786	4,737	4,672	241	1,283	67
42	ENERGY COMPONENT	TSIT3E		77	577	462	26	112	3
43	CUSTOMER COMPONENT	TSIT3C		-1	8	-4	1	4	0

FUTURE TEST YEAR COST ALLOCATION  
 COMPANY AND PPUC ADJUSTMENTS FOR COMPLIANCE FILING

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 CALCULATION OF INCOME TAXES FOR  
 APPROVED REVENUE REQUIREMENTS @ ACTUAL CLASS RATES OF RETURN

PART 3

PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	GH	SL/AL
1	AT CLASS % RATE OF RETURN	RTRC		7.56	5.69
2	RETURN ON RATE BASE		RTNC3	8,702	4,807
3	DEMAND COMPONENT		RTNCD	8,227	512
4	ENERGY COMPONENT		RTNCE	97	14
5	CUSTOMER COMPONENT		RTNCC	379	4,279
6	ADJUSTMENT TO TAXABLE INCOME		TAT	-2,076	-4,575
7	DEMAND COMPONENT		TATD	-2,266	-219
8	ENERGY COMPONENT		TATE	443	79
9	CUSTOMER COMPONENT		TATC	-252	-4,437
10	FEDERAL INCOME TAX ADJUSTMEN		TAFI	19	13
11	DEMAND COMPONENT		TAFID	18	2
12	ENERGY COMPONENT		TAFIE	0	0
13	CUSTOMER COMPONENT		TAFIC	1	11
14	STATE INCOME TAX ADJUSTMENT		TSTA	5	3
15	DEMAND COMPONENT		TSTAD	5	0
16	ENERGY COMPONENT		TSTAE	0	0
17	CUSTOMER COMPONENT		TSTAC	0	3
18	SUMMARY FOR FEDERAL INCOME				
19	TAX CALCULATION				
20	(2)+(6)+(10)+(14)		TFTI3	6,493	139
21	DEMAND COMPONENT		TFTI3D	5,846	201
22	ENERGY COMPONENT		TFTI3E	521	81
23	CUSTOMER COMPONENT		TFTI3C	126	-142
24	FEDERAL INCOME TAX				
25	.35 / .65 X (20)+(10)		TFIT3	3,385	0
26	DEMAND COMPONENT		TFIT3D	3,116	76
27	ENERGY COMPONENT		TFIT3E	219	2
28	CUSTOMER COMPONENT		TFIT3C	50	-79
29	ADJ TO STATE TAXABLE INCOME		TASI	-1	7
30	DEMAND COMPONENT		TASID	-5	0
31	ENERGY COMPONENT		TASIE	2	1
32	CUSTOMER COMPONENT		TASIC	0	7
33	SUMMARY FOR STATE INCOME				
34	TAX CALCULATION				
35	(21)+(6)+(14)+(25)+(29)		TSTI3	9,988	222
36	DEMAND COMPONENT		TSTI3D	9,050	352
37	ENERGY COMPONENT		TSTI3E	762	96
38	CUSTOMER COMPONENT		TSTI3C	177	-226
39	STATE INCOME TAX				
40	.1099 / .8901 X (35)+(14)		TSIT3	1,211	13
41	DEMAND COMPONENT		TSIT3D	1,095	26
42	ENERGY COMPONENT		TSIT3E	94	12
43	CUSTOMER COMPONENT		TSIT3C	22	-26

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 APPROVED REVENUE REQUIREMENTS @ EQUAL CLASS RATES OF RETURN  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
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PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 APPROVED REVENUE REQUIREMENTS @ EQUAL CLASS RATES OF RETURN  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
1	REVENUE REQUIREMENTS EXCLUDING								
2	RETURN INCOME & GR REC TAX		TXDT	11,579	122,661	47,588	5,717	6,650	473
3	DEMAND COMPONENT		TXDTD	2,087	48,834	-5,384	2,404	-5,310	219
4	ENERGY COMPONENT		TXDTE	9,491	73,304	52,848	3,279	11,900	255
5	CUSTOMER COMPONENT		TXDTC	2	523	122	34	61	0
6	AT SYSTEM % RATE OF RETURN	RTRD		9.54	9.54	9.54	9.54	9.54	9.54
7	RETURN ON RATE BASE		RTND4	4,543	31,058	19,560	1,511	4,324	137
8	DEMAND COMPONENT		RTNDD	4,450	30,170	19,037	1,468	4,186	134
9	ENERGY COMPONENT		RTNDE	93	722	522	32	118	3
10	CUSTOMER COMPONENT		RTNDC	0	167	0	11	20	0
11	INCOME TAXES		TSF4	2,890	20,755	13,273	1,008	2,952	89
12	DEMAND COMPONENT		TSF4D	2,630	18,669	11,791	915	2,610	82
13	ENERGY COMPONENT		TSF4E	269	2,087	1,517	93	344	7
14	CUSTOMER COMPONENT		TSF4C	-8	0	-37	0	-1	0
15	ANNUALIZATION REVENUES	ANNP		0	5,156	0	0	0	0
16	DEMAND COMPONENT		ANN4D	-116	4,245	-651	-41	-148	-3
17	ENERGY COMPONENT		ANN4E	116	903	650	40	147	3
18	CUSTOMER COMPONENT		ANN4C	0	8	1	1	1	0
19	LATE PAY CHARGES	S11P	R11P	0	138	0	0	0	0
20	DEMAND COMPONENT		R114D	-32	-114	-180	-13	-40	0
21	ENERGY COMPONENT		R114E	32	250	180	12	40	0
22	CUSTOMER COMPONENT		R114C	0	2	0	1	0	0
23	REVENUE REQTS BEFORE GRT		RRBD	19,012	169,181	80,419	8,236	13,927	699
24	DEMAND COMPONENT		RRBDD	9,314	93,543	26,276	4,841	1,674	438
25	ENERGY COMPONENT		RRBDE	9,704	74,959	54,059	3,352	12,173	261
26	CUSTOMER COMPONENT		RRBDC	-5	678	85	42	79	0
27	BASE FOR GROSS RECEIPTS TAX								
28	RRBB + R11		BGRT4	19,012	174,475	80,419	8,236	13,927	699
29	DEMAND COMPONENT		BGRT4D	9,166	97,674	25,445	4,787	1,486	435
30	ENERGY COMPONENT		BGRT4E	9,852	76,112	54,889	3,404	12,360	264
31	CUSTOMER COMPONENT		BGRT4C	-5	688	86	44	80	0
32	GROSS RECEIPTS TAX @ 44 MILL		GRTA4	919	7,976	4,391	381	902	51
33	.044/.956 * LINE 29		GRTA4D	449	4,411	1,435	223	108	33
34	.044/.956 * LINE 30		GRTA4E	468	3,535	2,951	154	789	20
35	.044/.956 * LINE 31		GRTA4C	0	32	5	2	5	0
36	TOTAL REVENUE REQUIREMENTS		RRA4	19,931	177,157	84,811	8,616	14,828	751
37	DEMAND COMPONENT		RRA4D	9,764	97,953	27,711	5,065	1,783	470
38	ENERGY COMPONENT		RRA4E	10,173	78,494	57,010	3,507	12,961	281
39	CUSTOMER COMPONENT		RRA4C	-7	711	89	44	85	0

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 APPROVED REVENUE REQUIREMENTS @ EQUAL CLASS RATES OF RETURN  
 \$1,000

PART 3

PPUC JURISDICTIONAL COST ALLOCATION  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	GH	SL/AL	
1	REVENUE REQUIREMENTS EXCLUDING					
2	RETURN INCOME & GR REC TAX		TXDT	30,135	16,210	
3	DEMAND COMPONENT		TXDTD	16,072	1,278	
4	ENERGY COMPONENT		TXDTE	12,661	2,455	
5	CUSTOMER COMPONENT		TXDTC	1,401	12,477	
6	AT SYSTEM % RATE OF RETURN	RTRD		9.54	9.54	
7	RETURN ON RATE BASE		RTND4	10,981	8,053	
8	DEMAND COMPONENT		RTND0	10,382	858	
9	ENERGY COMPONENT		RTNDE	122	24	
10	CUSTOMER COMPONENT		RTNDC	477	7,171	
11	INCOME TAXES		TSF4	6,256	2,377	
12	DEMAND COMPONENT		TSF4D	5,781	353	
13	ENERGY COMPONENT		TSF4E	332	21	
14	CUSTOMER COMPONENT		TSF4C	144	2,002	
15	ANNUALIZATION REVENUES	ANNP		-1,051	-395	
16	DEMAND COMPONENT		ANN4D	-1,230	-682	
17	ENERGY COMPONENT		ANN4E	155	30	
18	CUSTOMER COMPONENT		ANN4C	24	257	
19	LATE PAY CHARGES	S11P	CH4	R11P	140	54
20	DEMAND COMPONENT		R114D	90	-25	
21	ENERGY COMPONENT		R114E	43	8	
22	CUSTOMER COMPONENT		R114C	7	71	
23	REVENUE REQTS BEFORE GRT		RRBD	48,284	26,981	
24	DEMAND COMPONENT		RRBD0	33,374	3,197	
25	ENERGY COMPONENT		RRBDE	12,918	2,462	
26	CUSTOMER COMPONENT		RRBDC	1,992	21,322	
27	BASE FOR GROSS RECEIPTS TAX					
28	RRBB + R11		BGRT4	47,373	26,640	
29	DEMAND COMPONENT		BGRT4D	32,234	2,490	
30	ENERGY COMPONENT		BGRT4E	13,116	2,500	
31	CUSTOMER COMPONENT		BGRT4C	2,023	21,650	
32	GROSS RECEIPTS TAX @ 44 MILL		GRTA4	1,999	967	
33	.044/.956 * LINE 29		GRTA4D	1,382	115	
34	.044/.956 * LINE 30		GRTA4E	534	89	
35	.044/.956 * LINE 31		GRTA4C	82	765	
36	TOTAL REVENUE REQUIREMENTS		RRA4	50,283	27,948	
37	DEMAND COMPONENT		RRA4D	34,756	3,312	
38	ENERGY COMPONENT		RRA4E	13,453	2,550	
39	CUSTOMER COMPONENT		RRA4C	2,074	22,087	

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 CALCULATION OF INCOME TAXES FOR

PART 3

APPROVED REVENUE REQUIREMENTS @ EQUAL CLASS RATES OF RETURN  
 PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT	TOTAL PENNA.	RS	RTS	GS-1	GS-3	LP-4
1	AT SYSTEM % RATE OF RETURN	RTRD		9.54	9.54	9.54	9.54	9.54	9.54
2	RETURN ON RATE BASE		RTND4	478,700	214,800	9,283	28,447	99,659	46,344
3	DEMAND COMPONENT		RTNDD	406,412	164,369	8,380	21,705	96,088	45,185
4	ENERGY COMPONENT		RTNDE	7,032	2,491	88	349	1,538	930
5	CUSTOMER COMPONENT		RTNDC	65,256	47,940	815	6,394	2,033	228
6	ADJUSTMENT TO TAXABLE INCOME		TAT	-92,069	-52,892	-2,107	-7,055	-15,500	-4,729
7	DEMAND COMPONENT		TATD	-80,774	-35,850	-1,994	-4,792	-19,785	-7,794
8	ENERGY COMPONENT		TATE	24,337	8,709	320	1,210	5,354	3,180
9	CUSTOMER COMPONENT		TATC	-35,631	-25,751	-433	-3,473	-1,069	-115
10	FEDERAL INCOME TAX ADJUSTMEN		TAFI	804	358	15	47	169	79
11	DEMAND COMPONENT		TAFID	701	282	14	37	166	78
12	ENERGY COMPONENT		TAFIE	0	0	0	0	0	0
13	CUSTOMER COMPONENT		TAFIC	103	76	1	10	3	1
14	STATE INCOME TAX ADJUSTMENT		TSTA	213	95	4	13	44	21
15	DEMAND COMPONENT		TSTAD	186	75	4	10	43	21
16	ENERGY COMPONENT		TSTAE	0	0	0	0	0	0
17	CUSTOMER COMPONENT		TSTAC	27	20	0	3	1	0
18	SUMMARY FOR FEDERAL INCOME								
19	TAX CALCULATION								
20	(2)+(6)+(10)+(14)		TFTI4	380,936	159,374	7,065	21,056	82,965	41,058
21	DEMAND COMPONENT		TFTI4D	320,617	126,248	6,288	16,611	75,274	36,912
22	ENERGY COMPONENT		TFTI4E	30,564	10,841	394	1,512	6,723	4,031
23	CUSTOMER COMPONENT		TFTI4C	29,754	22,285	383	2,933	968	115
24	FEDERAL INCOME TAX								
25	.35 / .65 X (20)+(10)		TFIT4	200,344	83,692	3,711	11,057	43,671	21,641
26	DEMAND COMPONENT		TFIT4D	171,180	67,300	3,358	8,855	40,243	19,744
27	ENERGY COMPONENT		TFIT4E	13,844	4,674	161	660	3,072	1,915
28	CUSTOMER COMPONENT		TFIT4C	15,321	11,718	192	1,543	355	-17
29	ADJ TO STATE TAXABLE INCOME		TASI	83	101	0	12	-12	-8
30	DEMAND COMPONENT		TASID	-215	-75	-3	-10	-47	-28
31	ENERGY COMPONENT		TASIE	146	52	2	7	32	20
32	CUSTOMER COMPONENT		TASIC	152	124	2	15	3	0
33	SUMMARY FOR STATE INCOME								
34	TAX CALCULATION								
35	(2)+(6)+(14)+(25)+(29)		TSTI4	586,138	245,292	10,869	32,407	127,625	63,158
36	DEMAND COMPONENT		TSTI4D	495,656	195,315	9,722	25,700	116,306	57,016
37	ENERGY COMPONENT		TSTI4E	45,358	15,926	571	2,226	9,996	6,045
38	CUSTOMER COMPONENT		TSTI4C	45,124	34,051	576	4,481	1,323	97
39	STATE INCOME TAX								
40	.1099 / .8901 X (35)+(14)		TSIT4	71,450	29,877	1,324	3,947	15,565	7,708
41	DEMAND COMPONENT		TSIT4D	60,251	23,686	1,182	3,116	14,167	6,949
42	ENERGY COMPONENT		TSIT4E	5,600	1,967	70	275	1,234	746
43	CUSTOMER COMPONENT		TSIT4C	5,598	4,224	72	556	164	12

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 CALCULATION OF INCOME TAXES FOR

PART 3

APPROVED REVENUE REQUIREMENTS @ EQUAL CLASS RATES OF RETURN  
 PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT						
1	AT SYSTEM % RATE OF RETURN	RTRD		ISP	LP-5,6	IST	LPEP	ISA	STANDBY
2	RETURN ON RATE BASE			9.54	9.54	9.54	9.54	9.54	9.54
3	DEMAND COMPONENT		RTND4	4,543	31,058	19,560	1,511	4,324	137
4	ENERGY COMPONENT		RTNDD	4,450	30,170	19,037	1,468	4,186	134
5	CUSTOMER COMPONENT		RTNDE	93	722	522	32	118	3
6	ADJUSTMENT TO TAXABLE INCOME		RTNDC	0	167	0	11	20	0
7	DEMAND COMPONENT		TAT	-445	-1,668	-780	-85	-148	-9
8	ENERGY COMPONENT		TATD	-764	-4,036	-2,534	-189	-533	-18
9	CUSTOMER COMPONENT		TATE	319	2,453	1,754	110	396	10
10	FEDERAL INCOME TAX ADJUSTMEN		TATC	0	-85	0	-5	-11	0
11	DEMAND COMPONENT		TAFI	7	54	33	3	7	0
12	ENERGY COMPONENT		TAFID	7	54	33	3	7	0
13	CUSTOMER COMPONENT		TAFIE	0	0	0	0	0	0
14	STATE INCOME TAX ADJUSTMENT		TAFIC	0	0	0	0	0	0
15	DEMAND COMPONENT		TSTA	2	14	9	1	2	0
16	ENERGY COMPONENT		TSTAD	2	14	9	1	2	0
17	CUSTOMER COMPONENT		TSTAE	0	0	0	0	0	0
18	SUMMARY FOR FEDERAL INCOME		TSTAC	0	0	0	0	0	0
19	TAX CALCULATION								
20	(2)+(6)+(10)+(14)		TFTI4	4,043	29,014	18,544	1,408	4,124	126
21	DEMAND COMPONENT		TFTI4D	3,638	25,811	16,301	1,264	3,609	114
22	ENERGY COMPONENT		TFTI4E	406	3,120	2,243	139	506	12
23	CUSTOMER COMPONENT		TFTI4C	0	81	0	5	10	0
24	FEDERAL INCOME TAX								
25	.35 / .65 X (20)+(10)		TFIT4	2,132	15,306	9,788	744	2,177	65
26	DEMAND COMPONENT		TFIT4D	1,944	13,809	8,722	676	1,930	61
27	ENERGY COMPONENT		TFIT4E	193	1,507	1,100	67	249	6
28	CUSTOMER COMPONENT		TFIT4C	-7	-10	-33	0	-1	0
29	ADJ TO STATE TAXABLE INCOME		TASI	-1	-8	-5	-1	-1	0
30	DEMAND COMPONENT		TASID	-3	-23	-16	-2	-3	0
31	ENERGY COMPONENT		TASIE	1	16	10	0	3	0
32	CUSTOMER COMPONENT		TASIC	0	1	0	0	0	0
33	SUMMARY FOR STATE INCOME								
34	TAX CALCULATION								
35	(2)+(6)+(14)+(25)+(29)		TSTI4	6,220	44,628	28,524	2,166	6,345	193
36	DEMAND COMPONENT		TSTI4D	5,619	39,859	25,172	1,951	5,571	176
37	ENERGY COMPONENT		TSTI4E	608	4,696	3,386	210	765	17
38	CUSTOMER COMPONENT		TSTI4C	-7	72	-33	5	9	0
39	STATE INCOME TAX								
40	.1099 / .8901 X (35)+(14)		TSIT4	759	5,449	3,484	264	775	24
41	DEMAND COMPONENT		TSIT4D	685	4,860	3,070	237	680	22
42	ENERGY COMPONENT		TSIT4E	75	580	418	26	95	2
43	CUSTOMER COMPONENT		TSIT4C	-1	9	-4	0	1	0

PENNSYLVANIA POWER & LIGHT COMPANY  
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95  
 CALCULATION OF INCOME TAXES FOR  
 APPROVED REVENUE REQUIREMENTS @ EQUAL CLASS RATES OF RETURN

PART 3

PPUC JURISDICTIONAL COST ALLOCATION \$1,000  
 CAPACITY ALLOCATION METHOD-MONTHLY PEAK DEMAND RESPONSIBILITY

	INPUT	ALLOC	OUTPUT		
				GH	SL/AL
1	AT SYSTEM % RATE OF RETURN	RTRD		9.54	9.54
2	RETURN ON RATE BASE	RTND4		10,981	8,053
3	DEMAND COMPONENT	RTNDD		10,382	858
4	ENERGY COMPONENT	RTNDE		122	24
5	CUSTOMER COMPONENT	RTNDC		477	7,171
6	ADJUSTMENT TO TAXABLE INCOME	TAT		-2,076	-4,575
7	DEMAND COMPONENT	TATD		-2,266	-219
8	ENERGY COMPONENT	TATE		443	79
9	CUSTOMER COMPONENT	TATC		-252	-4,437
10	FEDERAL INCOME TAX ADJUSTMEN	TAFI		19	13
11	DEMAND COMPONENT	TAFID		18	2
12	ENERGY COMPONENT	TAFIE		0	0
13	CUSTOMER COMPONENT	TAFIC		1	11
14	STATE INCOME TAX ADJUSTMENT	TSTA		5	3
15	DEMAND COMPONENT	TSTAD		5	0
16	ENERGY COMPONENT	TSTAE		0	0
17	CUSTOMER COMPONENT	TSTAC		0	3
18	SUMMARY FOR FEDERAL INCOME				
19	TAX CALCULATION				
20	(2)+(6)+(10)+(14)	TFTI4		8,772	3,387
21	DEMAND COMPONENT	TFTI4D		8,000	547
22	ENERGY COMPONENT	TFTI4E		546	91
23	CUSTOMER COMPONENT	TFTI4C		226	2,748
24	FEDERAL INCOME TAX				
25	.35 / .65 X (20)+(10)	TFIT4		4,613	1,747
26	DEMAND COMPONENT	TFIT4D		4,276	262
27	ENERGY COMPONENT	TFIT4E		233	7
28	CUSTOMER COMPONENT	TFIT4C		103	1,478
29	ADJ TO STATE TAXABLE INCOME	TASI		-1	7
30	DEMAND COMPONENT	TASID		-5	0
31	ENERGY COMPONENT	TASIE		2	1
32	CUSTOMER COMPONENT	TASIC		0	7
33	SUMMARY FOR STATE INCOME				
34	TAX CALCULATION				
35	(21)+(6)+(14)+(25)+(29)	TSTI4		13,494	5,217
36	DEMAND COMPONENT	TSTI4D		12,365	884
37	ENERGY COMPONENT	TSTI4E		801	111
38	CUSTOMER COMPONENT	TSTI4C		328	4,222
39	STATE INCOME TAX				
40	.1099 / .8901 X (35)+(14)	TSIT4		1,645	629
41	DEMAND COMPONENT	TSIT4D		1,505	92
42	ENERGY COMPONENT	TSIT4E		99	13
43	CUSTOMER COMPONENT	TSIT4C		41	524

**PENNSYLVANIA POWER & LIGHT COMPANY**

**EXHIBIT JMK 1**

**FUNCTIONALIZATION & ASSIGNMENT OF CERTAIN RATE BASE, OPERATING  
REVENUE, AND OPERATING EXPENSE ITEMS**

**FUTURE TEST YEAR ENDED SEPTEMBER 30, 1995**

This section groups and assigns to functional categories those items of rate base, operating revenue, and operating expense which cannot be entered directly into the cost allocation studies from Exhibit Future 1. Wherever appropriate, classification of accounts is shown.

Because it is not feasible to analyze directly all distribution plant accounts as of September 30, 1995, the results of an analysis of the accounts as of December 31, 1993, were applied to the September 30, 1995, account balances. Distribution expense assignments were developed in a similar manner.

The tables in this section organized and referenced, where possible, to show the development of computer program inputs from Exhibit Future 1.

PENNSYLVANIA POWER & LIGHT COMPANY  
SUMMARY  
FUNCTIONALIZATION OF PLANT IN SERVICE  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED SEPTEMBER 30, 1995  
(\$000)

FUNCTION/ACCOUNT	INPUT	PLANT ACCOUNTS	TOTAL	PLANT	LEASEHOLD IMPROVEMENT	COMMON PLANT
INTANGIBLE PLANT	Q95	301-303	\$ 21,903	21,903		
PRODUCTION PLANT						
NUCLEAR	Q07	320-325	4,068,283	4,039,329	452	28,502
WHOLLY-OWNED COAL	Q08	310-316,330-346	1,491,002	1,490,843	159	0
OTHER NON-NUCLEAR	Q09	310-316,330-346	725,159	719,429	4,843	887
TOTAL PRODUCTION PLANT			6,284,444	6,249,601	5,454	29,389
TRANSMISSION PLANT						
500/230 KV	Q15	350-359	\$347,314			
138/69 KV	Q16	350-359	99,679			
TOTAL TRANSMISSION PLANT			446,993	446,981		12
DISTRIBUTION PLANT						
LAND		360.2	12,727	12,727		
LAND RIGHTS		360.4	94,711	94,711		
STRUCTURES & IMPROVEMENTS		361	32,643	32,643		
STATION EQUIPMENT		362	303,310	303,310		
POLES-TOWERS & FIXTURES		364	651,637	651,637		
OVERHEAD CONDUCTORS & DEVICES		365	470,351	470,351		
UNDERGROUND CONDUIT		366	82,612	82,612		
UNDERGROUND CONDUCTORS & DEVICES		367	181,942	181,942		
LINE TRANSFORMERS		368	294,994	294,994		
SERVICES		369	295,157	295,157		
METERS		370	83,147	83,147		
AREA LIGHTING FIXTURES		371	3,897	3,897		
STREET LIGHTING		373	48,886	48,886		
TOTAL DISTRIBUTION PLANT			2,556,014	2,556,014		
GENERAL PLANT	Q88	389-399	298,117	294,741	3,376	
TOTAL ELECTRIC PLANT IN SERVICE			9,607,471	9,569,240	\$ 8,830	\$ 29,401

**PENNSYLVANIA POWER & LIGHT COMPANY  
 SUBFUNCTIONALIZATION OF DISTRIBUTION PLANT  
 BASED ON % OF ACCOUNT TOTAL  
 FOR COST ALLOCATION PURPOSES  
 AS OF DECEMBER 31, 1993**

		3602	3604	3610	3620	3640
		LAND	LAND RIGHTS	STRUCT. & IMP.	STATION EQUIP.	POLES & TOWERS
<b>Substation</b>	Step Up	0.14	0.00	1.25	2.00	
	230 KV	0.00	0.00	0.00	0.00	
	138 KV	3.90	0.12	4.16	2.07	
	69 KV	9.28	0.00	20.65	19.85	
	Primary	58.45	0.00	72.80	74.46	
	Secondary	0.75	0.00	1.16	1.62	
	Subtotal	72.52	0.12	100.00	100.00	
<b>Overhead Lines</b>	138 KV	2.33	2.37			1.82
	69 KV	24.41	41.62			24.25
	Primary	0.21	15.56			19.58
	Sec. DMD	0.23	17.21			26.37
	Sec. CUST	0.28	21.07			23.39
	Street LT	0.03	1.97			4.59
	Subtotal	27.48	99.80			100.00
<b>Underground Lines</b>	138 KV		0.00			
	69 KV		0.00			
	Primary		0.01			
	Sec. DMD		0.03			
	Sec. CUST		0.04			
	Subtotal		0.08			
<b>Line Transformers</b>	Sec. DMD					
	Sec. CUST					
	Subtotal					
<b>Services</b>	Sec. DMD					
	Sec. CUST					
	Subtotal					
<b>Meters</b>	Meters					
	Subtotal					
<b>Area Light</b>	Area LT					
	Subtotal					
<b>Street Lighting</b>	Street LT					
	Subtotal					
<b>Account Total</b>		100.00	100.00	100.00	100.00	100.00

**PENNSYLVANIA POWER & LIGHT COMPANY  
 SUBFUNCTIONALIZATION OF DISTRIBUTION PLANT  
 BASED ON % OF ACCOUNT TOTAL  
 FOR COST ALLOCATION PURPOSES  
 AS OF DECEMBER 31, 1998**

		3650	3660	3670	3680	3690
		O.H. CONDUCTORS	U.G. CONDUIT	U.G. CONDUCTORS	LINE TRANSFORMER	SERVICES
<b>Substation</b>	Step Up					
	230 KV					
	138 KV					
	69 KV					
	Primary					
	Secondary					
	Subtotal					
<b>Overhead Lines</b>	138 KV	1.09				
	69 KV	18.65				
	Primary	23.85				
	Sec. DMD	19.66				
	Sec. CUST	36.75				
	Street LT					
	Subtotal	100.00				
<b>Underground Lines</b>	138 KV		0.46	0.96		
	69 KV		4.16	2.70		
	Primary		12.99	13.95		
	Sec. DMD		30.87	30.87		
	Sec. CUST		51.52	51.52		
	Subtotal		100.00	100.00		
<b>Line Transformers</b>	Sec. DMD				43.55	
	Sec. CUST				56.45	
	Subtotal				100.00	
<b>Services</b>	Sec. DMD					8.48
	Sec. CUST					91.52
	Subtotal					100.00
<b>Meters</b>	Meters					
	Subtotal					
<b>Area Light</b>	Area LT					
	Subtotal					
<b>Street Lighting</b>	Street LT					
	Subtotal					
<b>Account Total</b>		100.00	100.00	100.00	100.00	100.00

**PENNSYLVANIA POWER & LIGHT COMPANY  
 SUBFUNCTIONALIZATION OF DISTRIBUTION PLANT  
 BASED ON % OF ACCOUNT TOTAL  
 FOR COST ALLOCATION PURPOSES  
 AS OF DECEMBER 31, 1993**

		3700	3710	3730
		METERS	AREA LIGHTS	STREET LIGHTING
<b>Substation</b>	Step Up			
	230 KV			
	138 KV			
	69 KV			
	Primary			
<b>Overhead Lines</b>	Secondary			
	Subtotal			
	138 KV			
	69 KV			
	Primary			
<b>Underground Lines</b>	Sec. DMD			
	Sec. CUST			
	Street LT			
	Subtotal			
	138 KV			
<b>Line Transformers</b>	69 KV			
	Primary			
	Sec. DMD			
	Sec. CUST			
	Subtotal			
<b>Services</b>	Sec. DMD			
	Sec. CUST			
	Subtotal			
<b>Meters</b>	Meters	100.00		
	Subtotal	100.00		
<b>Area Light</b>	Area LT		100.00	
	Subtotal		100.00	
<b>Street Lighting</b>	Street LT			100.00
	Subtotal			100.00
<b>Account Total</b>		100.00	100.00	100.00

PENNSYLVANIA POWER & LIGHT COMPANY  
SUBFUNCTIONALIZATION OF DISTRIBUTION PLANT IN SERVICE  
BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED SEPTEMBER 30, 1995  
(\$000)

SUBFUNCTION	INPUT	TOTAL	LAND 360.2	LAND RIGHTS 360.4	STRUCTURES AND IMPROVEMENTS 361	STATION EQUIPMENT 362
<b>DISTRIBUTION PLANT SUBSTATIONS</b>						
GENERATION STEP-UP	Q26	\$ 6,491	\$ 18	\$ 0	\$ 409	\$ 6,064
69 KV	Q27	\$68,127	\$1,181	\$0	\$6,734	\$60,212
138 KV	Q27	88,231	\$496	\$109	\$1,357	\$6,269
PRIMARY	Q28	\$257,050	\$7,439	\$0	\$23,764	\$225,847
SECONDARY	Q29	85,392	\$95	\$0	\$379	\$4,918
<b>TOTAL SUBSTATIONS</b>		<b>345,291</b>	<b>9,229</b>	<b>109</b>	<b>32,643</b>	<b>303,310</b>
<b>OVERHEAD LINES</b>						
69 KV	Q31	288,256	3,108	39,421		
138 KV	Q31	19,528	296	2,242		
PRIMARY	Q32	\$254,573	\$26	\$14,740		
SECONDARY-DEMAND COMP.	Q33D	\$280,628	\$29	\$16,303		
SECONDARY-CUSTOMER COMP	Q33C	\$345,237	\$36	\$19,953		
STREET LIGHTING	Q34	\$31,788	\$3	\$1,865		
<b>TOTAL OVERHEAD LINES</b>		<b>1,220,010</b>	<b>3,498</b>	<b>94,524</b>		
<b>UNDERGROUND LINES</b>						
69 KV	Q35	8,355		\$0		
138 KV	Q35	2,116		0		
PRIMARY	Q36	36,128		11		
SECONDARY-DEMAND COMP.	Q37D	81,697		25		
SECONDARY-CUSTOMER COMP	Q37C	136,336		42		
<b>TOTAL UNDERGROUND LINES</b>		<b>264,632</b>		<b>78</b>		
<b>LINE TRANSFORMERS</b>						
DEMAND COMPONENT	Q38D	128,470				
CUSTOMER COMPONENT	Q38C	\$166,524				
<b>TOTAL LINE TRANSFORMERS</b>		<b>294,994</b>				
<b>SERVICES</b>						
DEMAND COMPONENT	Q39D	25,029				
CUSTOMER COMPONENT	Q39C	\$270,128				
<b>TOTAL SERVICES</b>		<b>295,157</b>				
<b>METERS</b>	Q43	83,147				
<b>AREA LIGHTING FIXTURES</b>	Q44	3,897				
<b>STREET LIGHTING</b>	Q46	48,886				
<b>TOTAL</b>		<b>\$ 2,556,014</b>	<b>\$ 12,727</b>	<b>\$ 94,711</b>	<b>\$ 32,643</b>	<b>\$ 303,310</b>

PENNSYLVANIA POWER & LIGHT COMPANY  
 SUBFUNCTIONALIZATION OF DISTRIBUTION PLANT IN SERVICE  
 BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED SEPTEMBER 30, 1995  
 (\$000)

SUBFUNCTION -----	POLES-TOWERS & FIXTURES 364 -----	O.H. COND. & DEVICES 365 -----	U.G. CONDUIT 366 -----	U.G. COND. & DEVICES 367
DISTRIBUTION PLANT				
SUBSTATIONS				
GENERATION STEP-UP				
69 KV				
138 KV				
PRIMARY				
SECONDARY				
TOTAL SUBSTATIONS				
OVERHEAD LINES				
69 KV	\$ 158,029	\$ 87,698		
138 KV	11,847	5,143		
PRIMARY	127,621	112,186		
SECONDARY-DEMAND COMP.	171,804	92,492		
SECONDARY-CUSTOMER COMP.	152,416	172,832		
STREET LIGHTING	29,920	0		
	-----	-----		
TOTAL OVERHEAD LINES	651,637	470,351		
UNDERGROUND LINES				
69 KV			\$ 3,440	\$ 4,915
138 KV			377	1,739
PRIMARY			10,731	25,386
SECONDARY-DEMAND COMP.			25,504	56,168
SECONDARY-CUSTOMER COMP.			42,560	93,734
			-----	-----
TOTAL UNDERGROUND LINES			82,612	181,942
LINE TRANSFORMERS				
DEMAND COMPONENT				
CUSTOMER COMPONENT				
TOTAL LINE TRANSFORMERS				
SERVICES				
DEMAND COMPONENT				
CUSTOMER COMPONENT				
TOTAL SERVICES				
METERS				
AREA LIGHTING FIXTURES				
STREET LIGHTING				
	-----	-----	-----	-----
TOTAL	\$ 651,637	\$ 470,351	\$ 82,612	\$ 181,942
	-----	-----	-----	-----

PENNSYLVANIA POWER & LIGHT COMPANY  
 SUBFUNCTIONALIZATION OF DISTRIBUTION PLANT IN SERVICE  
 BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED SEPTEMBER 30, 1995  
 (\$000)

SUBFUNCTION -----	LINE TRANSFORMERS 368 -----	SERVICES 369 -----	METERS 370 -----	AREA LTG. FIXTURES 371 -----	STREET LIGHTING 373 -----
DISTRIBUTION PLANT					
SUBSTATIONS					
GENERATION STEP-UP					
69 KV					
138 KV					
PRIMARY					
SECONDARY					
TOTAL SUBSTATIONS					
OVERHEAD LINES					
69 KV					
138 KV					
PRIMARY					
SECONDARY-DEMAND COMP.					
SECONDARY-CUSTOMER COMP.					
STREET LIGHTING					
TOTAL OVERHEAD LINES					
UNDERGROUND LINES					
69 KV					
138 KV					
PRIMARY					
SECONDARY-DEMAND COMP.					
SECONDARY-CUSTOMER COMP.					
TOTAL UNDERGROUND LINES					
LINE TRANSFORMERS					
DEMAND COMPONENT	\$ 128,470				
CUSTOMER COMPONENT	166,524				
TOTAL LINE TRANSFORMERS	----- 294,994				
SERVICES					
DEMAND COMPONENT		\$ 25,029			
CUSTOMER COMPONENT		270,128			
TOTAL SERVICES		----- 295,157			
METERS			\$ 83,147		
AREA LIGHTING FIXTURES				\$ 3,897	
STREET LIGHTING					\$ 48,886
TOTAL	----- \$ 294,994	\$ 295,157	\$ 83,147	\$ 3,897	\$ 48,886
	=====	=====	=====	=====	=====

PENNSYLVANIA POWER & LIGHT COMPANY  
SUMMARY OF FUNCTIONALIZATION OF  
RESERVE FOR DEPRECIATION AND AMORTIZATION  
FOR COST ALLOCATION PURPOSES  
YEAR ENDED SEPTEMBER 30, 1995  
(\$000)

FUNCTION/ACCOUNT	INPUT	PLANT ACCOUNTS	TOTAL	PLANT	NET SALVAGE	LEASEHOLD IMPROVEMENTS	
COMPUTER SOFTWARE (INTANGIBLE PLANT)	H95	301-303	\$ 8,850	\$ 8,850			
PRODUCTION PLANT							
NUCLEAR	H07	320-325	820,122	829,849	(16,659)	373	6,559
WHOLLY-OWNED COAL	H08	310-316,330-346	589,028	605,530	(16,948)	446	0
OTHER NON-NUCLEAR	H09	310-316,330-346	322,492	319,557	(902)	3,355	482
TOTAL PRODUCTION PLANT			1,731,642	1,754,936	(34,509)	4,174	7,041
TRANSMISSION PLANT							
500/230 KV	H15	350-359	110,342				
138/69 KV	H16	350-359	31,668				
TOTAL TRANSMISSION PLANT			142,010	142,634	(631)		7
DISTRIBUTION PLANT							
LAND		360.2	0	0			
LAND RIGHTS		360.4	30,676	30,676			
STRUCTURES & IMPROVEMENTS		361	13,768	13,787	(19)		
STATION EQUIPMENT		362	99,919	100,387	(468)		
POLES-TOWERS & FIXTURES		364	208,272	215,824	(7,552)		
OVERHEAD CONDUCTORS & DEVICES		365	173,399	177,798	(4,399)		
UNDERGROUND CONDUIT		366	12,545	12,717	(172)		
UNDERGROUND CONDUCTORS & DEVICES		367	34,777	35,338	(561)		
LINE TRANSFORMERS		368	111,325	112,812	(1,487)		
SERVICES		369	143,268	145,314	(2,046)		
METERS		370	24,700	25,713	(1,013)		
AREA LIGHTING FIXTURES		371	2,294	2,441	(147)		
STREET LIGHTING		373	19,869	20,084	(215)		
TOTAL DISTRIBUTION PLANT			874,812	892,891	(18,079)		
GENERAL PLANT	H88	389-399	103,256	101,113	(549)	2,692	
TOTAL DEPRECIATION RESERVE			\$ 2,860,570	\$ 2,900,424	\$ (53,768)	\$ 6,866	7048
AMORTIZATION RESERVE - COMMON PLANT		186					

PENNSYLVANIA POWER & LIGHT COMPANY  
 SUBFUNCTIONALIZATION OF DISTRIBUTION RESERVE FOR DEPRECIATION  
 BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED SEPTEMBER 30, 1995  
 (\$000)

SUBFUNCTION	INPUT	TOTAL	LAND 360.2	LAND RIGHTS 360.4	AND IMPROVEMENTS 361	STATION EQUIPMENT 362
<b>DISTRIBUTION PLANT SUBSTATIONS</b>						
GENERATION STEP-UP	H26	2,170	0	0	173	1,997
69 KV	H27	\$22,676	\$0	\$0	\$2,840	\$19,836
138 KV	H27	\$2,672	\$0	\$35	\$572	\$2,065
PRIMARY	H28	\$84,424	\$0	\$0	\$10,023	\$74,401
SECONDARY	H29	\$1,780	\$0	\$0	\$160	\$1,620
<b>TOTAL SUBSTATIONS</b>		<b>113,722</b>	<b>0</b>	<b>35</b>	<b>13,768</b>	<b>99,919</b>
<b>OVERHEAD LINES</b>						
69 KV	H31	95,608	0	12,768		
138 KV	H31	6,408	0	726		
PRIMARY	H32	\$86,922	\$0	\$4,774		
SECONDARY-DEMAND COMP.	H33D	\$94,289	\$0	\$5,280		
SECONDARY-CUSTOMER COMP	H33C	\$118,893	\$0	\$6,463		
STREET LIGHTING	H34	\$10,167	\$0	\$604		
<b>TOTAL OVERHEAD LINES</b>		<b>412,287</b>	<b>0</b>	<b>30,615</b>		
<b>UNDERGROUND LINES</b>						
69 KV	H35	1,461		0		
138 KV	H35	389		0		
PRIMARY	H36	6,486		4		
SECONDARY-DEMAND COMP.	H37D	14,617		8		
SECONDARY-CUSTOMER COMP	H37C	\$24,394		\$14		
<b>TOTAL UNDERGROUND LINES</b>		<b>47,347</b>		<b>26</b>		
<b>LINE TRANSFORMERS</b>						
DEMAND COMPONENT	H38D	48,482				
CUSTOMER COMPONENT	H38C	\$62,843				
<b>TOTAL LINE TRANSFORMERS</b>		<b>111,325</b>				
<b>SERVICES</b>						
DEMAND COMPONENT	H39D	12,149				
CUSTOMER COMPONENT	H39C	\$131,119				
<b>TOTAL SERVICES</b>		<b>143,268</b>				
METERS	H43	24,700				
AREA LIGHTING FIXTURES	H44	2,294				
STREET LIGHTING	H46	19,869				
<b>TOTAL</b>		<b>\$ 874,812</b>	<b>\$ 0</b>	<b>\$ 30,676</b>	<b>\$ 13,768</b>	<b>\$ 99,919</b>

NOTE: ACCOUNT 360.4, 361 AND 362 FORCED TO ROUND.

PENNSYLVANIA POWER & LIGHT COMPANY  
 SUBFUNCTIONALIZATION OF DISTRIBUTION RESERVE FOR DEPRECIATION  
 BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED SEPTEMBER 30, 1995  
 (\$000)

SUBFUNCTION -----	POLES-TOWERS & FIXTURES 364 -----	O.H. COND. & DEVICES 365 -----	U.G. CONDUIT 366 -----	U.G. COND. & DEVICES 367 -----
DISTRIBUTION PLANT				
SUBSTATIONS				
GENERATION STEP-UP				
69 KV				
138 KV				
PRIMARY				
SECONDARY				
TOTAL SUBSTATIONS				
OVERHEAD LINES				
69 KV	\$ 50,509	\$ 32,331		
138 KV	3,786	1,896		
PRIMARY	40,790	41,358		
SECONDARY-DEMAND COMP.	54,911	34,098		
SECONDARY-CUSTOMER COMP.	48,714	63,716		
STREET LIGHTING	9,563	0		
TOTAL OVERHEAD LINES	208,273	173,399		
UNDERGROUND LINES				
69 KV			\$ 522	\$ 939
138 KV			57	332
PRIMARY			1,630	4,852
SECONDARY-DEMAND COMP.			3,873	10,736
SECONDARY-CUSTOMER COMP.			6,463	17,917
TOTAL UNDERGROUND LINES			12,545	34,776
LINE TRANSFORMERS				
DEMAND COMPONENT				
CUSTOMER COMPONENT				
TOTAL LINE TRANSFORMERS				
SERVICES				
DEMAND COMPONENT				
CUSTOMER COMPONENT				
TOTAL SERVICES				
METERS				
AREA LIGHTING FIXTURES				
STREET LIGHTING				
TOTAL	\$ 208,273	\$ 173,399	\$ 12,545	\$ 34,777

**PENNSYLVANIA POWER & LIGHT COMPANY**  
**SUBFUNCTIONALIZATION OF DISTRIBUTION RESERVE FOR DEPRECIATION**  
**BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION**  
**FOR COST ALLOCATION PURPOSES**  
**YEAR ENDED SEPTEMBER 30, 1995**  
**( \$000 )**

SUBFUNCTION -----	LINE TRANSFORMERS 368 -----	SERVICES 369 -----	METERS 370 -----	AREA LTG. FIXTURES 371 -----	STREET LIGHTING 373 -----
DISTRIBUTION PLANT					
SUBSTATIONS					
GENERATION STEP-UP					
69 KV					
138 KV					
PRIMARY					
SECONDARY					
TOTAL SUBSTATIONS					
OVERHEAD LINES					
69 KV					
138 KV					
PRIMARY					
SECONDARY-DEMAND COMP.					
SECONDARY-CUSTOMER COMP.					
STREET LIGHTING					
TOTAL OVERHEAD LINES					
UNDERGROUND LINES					
69 KV					
138 KV					
PRIMARY					
SECONDARY-DEMAND COMP.					
SECONDARY-CUSTOMER COMP.					
TOTAL UNDERGROUND LINES					
LINE TRANSFORMERS					
DEMAND COMPONENT					
	\$	48,482			
CUSTOMER COMPONENT					
		62,843			
TOTAL LINE TRANSFORMERS					
		-----			
		111,325			
SERVICES					
DEMAND COMPONENT					
		\$	12,149		
CUSTOMER COMPONENT					
			131,119		
TOTAL SERVICES					
			-----		
			143,268		
METERS					
			\$	24,700	
AREA LIGHTING FIXTURES					
			\$	2,294	
STREET LIGHTING					
					\$
					19,869
-----					
TOTAL					
	\$	111,325	\$	143,268	\$
			\$	24,700	\$
				2,294	\$
					19,869
					-----

PENNSYLVANIA POWER & LIGHT COMPANY  
 ASSIGNMENT OF PRODUCTION OPERATION AND MAINTENANCE EXPENSES  
 PRORATION OF SUPERVISION AND ENGINEERING ACCOUNTS  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED SEPTEMBER 30, 1995  
 (\$000)

STEAM POWER GENERATION OPERATIONS	ACCOUNT 500 PRORATION
WHOLLY-OWNED COAL	WHOLLY-OWNED COAL

ACCOUNT	ACCOUNT TOTAL	LABOR	MATERIAL		
500	\$ 3,876				
502	12,422	\$ 9,827	\$ 2,595	\$ 1,698	
503	0	0	0	0	
504	0	0	0	0	
505	5,803	5,158	645	891	
506	15,438	7,448	7,990	1,287	
507	0	0	0	0	
SUBTOTAL (EXCL. 501)	\$ 33,663	\$ 22,433	\$ 11,230	\$ 3,876	

STEAM POWER GENERATION OPERATIONS	ACCOUNT 500 PRORATION
OTHER NON-NUCLEAR	OTHER NON-NUCLEAR

ACCOUNT	ACCOUNT TOTAL	LABOR	MATERIAL		
500	\$ 6,158				
502	2,962	\$ 1,362	\$ 1,600	\$ 1,286	
503	0	0	0	0	
504	0	0	0	0	
505	1,863	1,289	574	1,217	
506	14,023	3,871	10,152	3,655	
507	155	0	155	0	
SUBTOTAL (EXCL. 501)	\$ 19,003	\$ 6,522	\$ 12,481	\$ 6,158	

PENNSYLVANIA POWER & LIGHT COMPANY  
 ASSIGNMENT OF PRODUCTION OPERATION AND MAINTENANCE EXPENSES  
 PRORATION OF SUPERVISION AND ENGINEERING ACCOUNTS  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED SEPTEMBER 30, 1995  
 (\$000)

ACCOUNT	STEAM POWER GENERATION MAINTENANCE			ACCOUNT 510 PRORATION	
	ACCOUNT TOTAL	LABOR	MATERIAL	WHOLLY-OWNED COAL	
510	\$ 2,851				
511	4,013	1,266	2,747	\$ 167	
512	54,632	14,729	39,903	1,948	
513	12,535	4,224	8,311	559	
514	2,164	1,340	824	177	
SUBTOTAL	\$ 73,344	\$ 21,559	\$ 51,785	\$ 2,851	

ACCOUNT	STEAM POWER GENERATION MAINTENANCE			ACCOUNT 510 PRORATION	
	ACCOUNT TOTAL	LABOR	MATERIAL	OTHER NON-NUCLEAR	
510	\$ 2,677				
511	1,238	158	1,080	\$ 178	
512	6,120	1,263	4,857	1,427	
513	1,734	588	1,146	664	
514	5,253	361	4,892	408	
SUBTOTAL	\$ 14,345	\$ 2,370	\$ 11,975	\$ 2,677	

PENNSYLVANIA POWER & LIGHT COMPANY  
 ASSIGNMENT OF PRODUCTION OPERATION AND MAINTENANCE EXPENSES  
 PRORATION OF SUPERVISION AND ENGINEERING ACCOUNTS  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED SEPTEMBER 30, 1995  
 (\$000)

-----  
 NUCLEAR POWER GENERATION OPERATIONS                      ACCOUNT 517 PRORATION  
 -----

ACCOUNT -----	ACCOUNT TOTAL -----	LABOR -----	MATERIAL -----		
517	\$ 17,876				
519	3,595	\$ 2,452	\$ 1,143	\$	1,244
520	25,698	11,285	14,413	\$	5,724
521	0	0	0	\$	0
522	0	0	0	\$	0
523	2,989	2,714	275	\$	1,376
524	41,967	18,795	23,172	\$	9,532
525	568	0	568	\$	0
	-----	-----	-----	-----	-----
SUBTOTAL (EXCL. 518)	\$ 74,817	\$ 35,246	\$ 39,571	\$	17,876
	=====	=====	=====	=====	=====

-----  
 NUCLEAR POWER GENERATION MAINTENANCE                      ACCOUNT 528 PRORATION  
 -----

ACCOUNT -----	ACCOUNT TOTAL -----	LABOR -----	MATERIAL -----		
528	\$ 22,073				
529	6,657	\$ 2,257	\$ 4,400	\$	3,390
530	18,066	6,908	11,158	\$	10,375
531	8,909	3,515	5,394	\$	5,279
532	4,493	2,017	2,476	\$	3,029
	-----	-----	-----	-----	-----
SUBTOTAL	\$ 38,125	\$ 14,697	\$ 23,428	\$	22,073
	=====	=====	=====	=====	=====

PENNSYLVANIA POWER & LIGHT COMPANY  
 ASSIGNMENT OF PRODUCTION OPERATION AND MAINTENANCE EXPENSES  
 PRORATION OF SUPERVISION AND ENGINEERING ACCOUNTS  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED SEPTEMBER 30, 1995  
 (\$000)

HYDRAULIC POWER GENERATION OPERATIONS      ACCOUNT 535 PRORATION

ACCOUNT	ACCOUNT TOTAL	LABOR	MATERIAL
535	\$ 541		
536	348	\$ 0	348
537	844	396	448
538	997	947	50
539	1,085	392	693
540	27	0	27
<b>SUBTOTAL</b>	<b>\$ 3,301</b>	<b>\$ 1,735</b>	<b>\$ 1,566</b>

HYDRAULIC POWER GENERATION MAINTENANCE      ACCOUNT 541 PRORATION

ACCOUNT	ACCOUNT TOTAL	LABOR	MATERIAL
541	\$ 159		
542	160	\$ 46	\$ 114
543	843	331	512
544	518	353	165
545	508	146	362
<b>SUBTOTAL</b>	<b>\$ 2,029</b>	<b>\$ 876</b>	<b>\$ 1,153</b>

PENNSYLVANIA POWER & LIGHT COMPANY  
 ASSIGNMENT OF PRODUCTION OPERATION AND MAINTENANCE EXPENSES  
 PRORATION OF SUPERVISION AND ENGINEERING ACCOUNTS  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED SEPTEMBER 30, 1995  
 (\$000)

OTHER POWER GENERATION OPERATIONS
ACCOUNT 546 PRORATION

<u>ACCOUNT</u>	<u>ACCOUNT</u>	<u>LABOR</u>	<u>MATERIAL</u>		
<u>-----</u>	<u>TOTAL</u>	<u>-----</u>	<u>-----</u>		
546	\$ 165				
548	99	\$ 50	\$ 49	\$	83
549	153	50	103		83
550	1,655	0	1,655		0
	-----		-----		
<b>SUBTOTAL</b>	<b>\$ 1,907</b>	<b>\$ 100</b>	<b>\$ 1,807</b>	<b>\$</b>	<b>165</b>
	=====		=====		

OTHER POWER GENERATION MAINTENANCE
ACCOUNT 551 PRORATION

<u>ACCOUNT</u>	<u>ACCOUNT</u>	<u>LABOR</u>	<u>MATERIAL</u>		
<u>-----</u>	<u>TOTAL</u>	<u>-----</u>	<u>-----</u>		
551	\$ 165				
552	215	\$ 57	\$ 158	\$	21
553	1,788	393	1,395		144
554	0	0	0		0
	-----		-----		
<b>SUBTOTAL</b>	<b>\$ 2,003</b>	<b>\$ 450</b>	<b>\$ 1,553</b>	<b>\$</b>	<b>165</b>
	=====		=====		

PENNSYLVANIA POWER & LIGHT COMPANY  
 ASSIGNMENT OF PRODUCTION OPERATION AND MAINTENANCE EXPENSES  
 EXCEPT FUEL & PURCHASED POWER  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED SEPTEMBER 30, 1995  
 (\$000)

ACCOUNT	DESCRIPTION	REFERENCE	TOTAL AMOUNT	WHOLLY-OWNED DEMAND	COAL ENERGY	OTHER NON-NUCLEAR DEMAND	OTHER NON-NUCLEAR ENERGY
<b>A. STEAM POWER GENERATION</b>							
500	OPERATION SUPERVISION & ENGINEERING		\$ 0	\$ 0		\$ 0	
502	STEAM EXPENSES		18,368	14,120	0	4,248	0
503	OTHER STEAM EXPENSES		0		0		0
504	TRANSFERRED STEAM EXPENSES		0		0		0
505	ELECTRIC EXPENSES		9,770	6,690	0	3,080	0
506	MISC. STEAM POWER EXPENSES		34,359	16,705		17,654	
507	RENTS		335	180		155	
510	MAINT. SUPERVISION & ENGINEERING		0		0		0
511	MAINT. OF STRUCTURES		5,596	4,180		1,416	
512	MAINT. OF BOILER PLANT		64,097		56,550		7,547
513	MAINT. OF ELECTRIC PLANT		15,477		13,087		2,390
514	MAINT. OF MISC. STEAM PLANT		8,002	2,341		5,661	
TOTAL POWER PRODUCTION EXPENSE - STEAM POWER			\$ 156,004	\$ 44,216	\$ 69,637	\$ 32,214	\$ 9,937
<b>B. NUCLEAR POWER GENERATION</b>							
			NUCLEAR POWER GENERATION				
517	OPERATION SUPERVISION & ENGINEERING		\$ 0	\$ 0			
519	COOLANTS AND WATER		4,839	4,839	0		
520	STEAM EXPENSES		31,422	31,422	0		
521	STEAM FROM OTHER SOURCES		0		0		
522	STEAM TRANSFERRED - CR.		0		0		
523	ELECTRIC EXPENSES		4,365	4,365	0		
524	MISC. NUCLEAR POWER EXPENSES (W/O DECOMMISSIONING)		51,499	51,499			
524.20	DECOMMISSIONING		7,125	7,125			
525	RENTS		568	568			
528	MAINT. SUPERVISION & ENGINEERING		0		0		
529	MAINT. OF STRUCT & IMPROV		10,047	10,047			
530	MAINT. OF REACTOR PLANT EQUIPMENT		28,441		28,441		
531	MAINT. OF ELECTRIC PLANT		14,188		14,188		
532	MAINT. OF MISC NUCLEAR PLANT		7,521	7,521			
TOTAL POWER PRODUCTION EXPENSE - NUCLEAR PLANT			\$ 160,015	\$ 117,386	\$ 42,629		
NET NUCLEAR PLANT (W/O ACCOUNT 524.20)			\$ 152,890	\$ 110,261	\$ 42,629		
<b>C. HYDRAULIC POWER GENERATION</b>							
535	OPERATION SUPERVISION & ENGINEERING		\$ 0			\$ 0	
536	WATER FOR POWER		348			348	
537	HYDRAULIC EXPENSES		967			967	
538	ELECTRIC EXPENSES		1,292			1,292	0
539	MISC HYDRAULIC POWER GENER EXPENSES		1,207			1,207	
540	RENTS		27			27	
541	MAINT. SUPERVISION & ENGINEERING		0			0	
542	MAINT. OF STRUCTURES		168			168	
543	MAINT. OF RESERVOIRS, DAMS & WATERWAYS		903			903	
544	MAINT. OF ELECTRIC PLANT		582				582
545	MAINT. OF MISC OTHER POWER GENER PLANT		535			535	
TOTAL POWER PRODUCTION EXPENSE - HYDRAULIC POWER			\$ 6,029			\$ 5,447	\$ 582

PENNSYLVANIA POWER & LIGHT COMPANY  
 ASSIGNMENT OF PRODUCTION OPERATION AND MAINTENANCE EXPENSES  
 EXCEPT FUEL & PURCHASED POWER (ACCOUNT 555)  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED SEPTEMBER 30, 1995  
 (\$000)

ACCOUNT	DESCRIPTION	REFERENCE	TOTAL AMOUNT	WHOLLY-OWNED COAL DEMAND	COAL ENERGY	OTHER DEMAND	NON-NUCLEAR ENERGY
D.	OTHER POWER GENERATION						
546	OPERATION SUPERVISION & ENGINEERING		0			0	
548	GENERATION EXPENSES		182			182	
549	MISC. OTHER POWER GENERATION EXPENSES		236			236	
550	RENTS		1,655			1,655	
551	MAINT. SUPERVISION & ENGINEERING		0			0	
552	MAINT. OF STRUCTURES		236			236	
553	MAINT. OF GENER AND ELECTRIC PLANT		1,932			1,932	
554	MAINT. OF MISC OTHER POWER GENER PLANT		0			0	
	TOTAL POWER PRODUCTION EXPENSE - OTHER POWER		\$ 4,241			\$ 4,241	\$ 0
E.	OTHER POWER SUPPLY EXPENSES						
556	SYSTEM CONTROL AND LOAD DISPATCHING		\$ 9,398			4,699	4,699
557	OTHER EXPENSES - OTHER		502			251	251
	NET OTHER POWER SUPPLY EXPENSES (556 + 557 TOTAL - 557.40)		\$ 9,900			\$ 4,950	\$ 4,950
SUMMARY							
A.	STEAM POWER GENERATION		\$ 156,004	\$ 44,216	\$ 69,637	\$ 32,214	\$ 9,937
C.	HYDRAULIC POWER GENERATION		6,029			5,447	582
D.	OTHER POWER GENERATION		4,241			4,241	0
E.	OTHER POWER SUPPLY (NET)		9,900			4,950	4,950
	TOTAL EX NUCLEAR		176,174	44,216	69,637	46,852	15,469
B.	NUCLEAR (W/O ACCOUNT 524.20)		152,890	110,261	42,629		
	SUBTOTAL POWER GENERATION		329,064				
524.20	DECOMMISSIONING		7,125				
557.40	TEST POWER & ENERGY SAVINGS						
	TOTAL POWER PRODUCTION EXPENSE (LESS FUEL & ACCOUNT 555)		\$ 336,189				

**PENNSYLVANIA POWER & LIGHT COMPA**  
**ASSIGNMENT OF PRODUCTION OPERATION AND MAINTENEANCE EXPENSES**  
**ACCOUNT 555 - PURCHASED POWER**  
**FOR COST ALLOCATION PURPOSES**  
**YEAR ENDED SEPTEMBER 30, 1995**  
**(\$000)**

<u>DESCRIPTION</u>	<u>REFERENCE</u>	<u>TOTAL AMOUNT</u>	<u>DEMAND</u>	<u>ENERGY</u>
<u>POWER PURCHASES ACCT 555</u>				
PJM INTERCHANGE		3,989	0	3,989
BORDERLINE		119	6	113
OTHER UTILITIES		20,186	0	20,186
NON-UTILITY GENERATION		229,157	0	229,157
SAFE HARBOR		9,845	9,845	0
<b>TOTAL POWER PURCHASES</b>		<b>263,296</b>	<b>9,851</b>	<b>253,445</b>

PENNSYLVANIA POWER & LIGHT COMPANY  
 ASSIGNMENT OF WAGES AND SALARIES - PRODUCTION  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED SEPTEMBER 30, 1995  
 (\$000)

ACCOUNT	DESCRIPTION	REFERENCE	TOTAL AMOUNT	WHOLLY-OWNED DEMAND	COAL ENERGY	OTHER NON-NUCLEAR DEMAND	ENERGY
<b>A. STEAM POWER GENERATION</b>							
500	OPERATION SUPERVISION & ENGINEERING		\$ 6,779	\$ 3,082		\$ 3,697	
501	FUEL		4,631		\$ 4,336		\$ 295
502	STEAM EXPENSES		11,189	9,827		1,362	
503	OTHER STEAM EXPENSES		0		0		0
504	TRANSFERRED STEAM EXPENSES		0		0		0
505	ELECTRIC EXPENSES		6,447	5,158		1,289	
506	MISC. STEAM POWER EXPENSES		11,319	7,448		3,871	
507	RENTS		0	0		0	
510	MAINT. SUPERVISION & ENGINEERING		4,033		2,500		1,533
511	MAINT. OF STRUCTURES		1,424	1,266		158	
512	MAINT. OF BOILER PLANT		15,992		14,729		1,263
513	MAINT. OF ELECTRIC PLANT		4,812		4,224		588
514	MAINT. OF MISC. STEAM PLANT		1,701	1,340		361	
TOTAL POWER PRODUCTION EXPENSE - STEAM POWER			\$ 68,327	\$ 28,121	\$ 25,789	\$ 10,738	\$ 3,679
<b>B. NUCLEAR POWER GENERATION</b>							
NUCLEAR POWER GENERATION							
517	OPERATION SUPERVISION & ENGINEERING		\$ 9,549	\$ 9,549			
518	FUEL		0			0	
519	COOLANTS AND WATER		2,452	2,452			
520	STEAM EXPENSES		11,285	11,285			
521	STEAM FROM OTHER SOURCES		0			0	
522	STEAM TRANSFERRED - CR.		0			0	
523	ELECTRIC EXPENSES		2,714	2,714			
524	MISC. NUCLEAR POWER EXPENSES		18,795	18,795			
525	RENTS		11,560			11,560	
528	MAINT. SUPERVISION & ENGINEERING		0				
529	MAINT. OF STRUCT & IMPROV		2,257	2,257			
530	MAINT. OF REACTOR PLANT EQUIPMENT		6,908			6,908	
531	MAINT. OF ELECTRIC PLANT		3,515			3,515	
532	MAINT. OF MISC NUCLEAR PLANT		2,017	2,017			
TOTAL POWER PRODUCTION EXPENSE - NUCLEAR PLANT			\$ 71,052	\$ 49,069	\$ 21,983		
			KA910	KA900D	KA900E		
<b>C. HYDRAULIC POWER GENERATION</b>							
535	OPERATION SUPERVISION & ENGINEERING		\$ 374			\$ 374	
536	WATER FOR POWER		0			0	
537	HYDRAULIC EXPENSES		396			396	
538	ELECTRIC EXPENSES		947			947	
539	MISC HYDRAULIC POWER GENER EXPENSES		392			392	
540	RENTS		0			0	
541	MAINT. SUPERVISION & ENGINEERING		132			132	
542	MAINT. OF STRUCTURES		46			46	
543	MAINT. OF RESERVOIRS, DAMS & WATERWAYS		331			331	
544	MAINT. OF ELECTRIC PLANT		353				\$ 353
545	MAINT. OF MISC OTHER POWER GENER PLANT		146			146	
TOTAL POWER PRODUCTION EXPENSE - HYDRAULIC POWER			\$ 3,117			\$ 2,764	\$ 353

PENNSYLVANIA POWER & LIGHT COMPANY  
 ASSIGNMENT OF WAGES AND SALARIES - PRODUCTION  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED SEPTEMBER 30, 1995  
 (\$000)

ACCOUNT	DESCRIPTION	REFERENCE	TOTAL AMOUNT	WHOLLY-OWNED COAL		OTHER NON-NUCLEAR		
				DEMAND	ENERGY	DEMAND	ENERGY	
<b>D. OTHER POWER GENERATION</b>								
546	OPERATION SUPERVISION & ENGINEERING		53			53		
547	FUEL		0					0
548	GENERATION EXPENSES		50			50		
549	MISC. OTHER POWER GENERATION EXPENSES		50			50		
550	RENTS		0			0		
551	MAINT. SUPERVISION & ENGINEERING		127			127		
552	MAINT. OF STRUCTURES		57			57		
553	MAINT. OF GENER AND ELECTRIC PLANT		393			393		
554	MAINT. OF MISC OTHER POWER GENER PLANT		0			0		
TOTAL POWER PRODUCTION EXPENSE - OTHER POWER			\$ 730	\$ 0	\$ 0	\$ 730	\$ 0	
<b>E. OTHER POWER SUPPLY EXPENSES</b>								
555	PURCHASED POWER		0			0		0
556	SYSTEM CONTROL AND LOAD DISPATCHING		3,280			1,640		1,640
557	OTHER EXPENSES		122			61		61
TOTAL OTHER POWER SUPPLY EXPENSES			\$ 3,402			\$ 1,701	\$ 1,701	
<b>SUMMARY</b>								
A.	STEAM POWER GENERATION		\$ 68,327	\$ 28,121	\$ 25,789	\$ 10,738	\$ 3,679	
C.	HYDRAULIC POWER GENERATION		3,117			2,764		353
D.	OTHER POWER GENERATION		730	0	0	730		0
E.	OTHER POWER SUPPLY (NET)		3,402			1,701		1,701
TOTAL EX NUCLEAR			75,576	28,121	25,789	15,933		5,733
				KB900D	KB900E	KC900D		KC900E
				KB910	53,910	KC910		21,666
<b>B. NUCLEAR</b>			71,052					
TOTAL POWER PRODUCTION EXPENSE			146,628					

PENNSYLVANIA POWER & LIGHT COMPANY  
 ASSIGNMENT OF WAGES AND SALARIES - NON PRODUCTION  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED SEPTEMBER 30, 1995  
 (\$000)

ACCOUNT	DESCRIPTION	REFERENCE	TOTAL AMOUNT	INPUT
560-567	TRANSMISSION EXPENSES			
	TRANSMISSION OPERATION	\$	3,928	
568-573	TRANSMISSION MAINTENANCE		2,267	
	TOTAL TRANSMISSION EXPENSE		6,195	
	ADJUSTMENT		0	
	PROFORMA TOTAL TRANSMISSION EXPENSE		6,195	K904
580-589	DISTRIBUTION EXPENSES			
	DISTRIBUTION OPERATION		17,354	
590-598	DISTRIBUTION MAINTENANCE		19,961	
	TOTAL DISTRIBUTION EXPENSE		37,315	
	ADJUSTMENT		0	
	PROFORMA TOTAL DISTRIBUTION EXPENSE		37,315	K906
901-905	CUSTOMER ACCOUNTS EXPENSES - OPERATION		21,382	
	ADJUSTMENT		0	
	PROFORMA CUSTOMER ACCOUNTS EXPENSE		21,382	K920
907-910	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES - OPERATION		7,583	
	ADJUSTMENT		0	
	PROFORMA CUSTOMER SERVICE AND INFORMATION		7,583	K922
911-916	SALES EXPENSES - OPERATION		2,719	
	ADJUSTMENT		0	
	PROFORMA SALES EXPENSES		2,719	K924
	TOTAL EXCLUDING A & G		221,822	K929,K433
920-931	ADMINISTRATIVE AND GENERAL EXPENSES			
	ADMIN AND GENERAL - OPERATION		39,914	
935	ADMIN AND GENERAL - MAINTENANCE		1,242	
	TOTAL ADMIN AND GENERAL EXPENSES		41,156	
	ADJUSTMENT		0	
	PROFORMA ADMIN AND GENERAL EXPENSES		41,156	K930
	TOTAL TRANSMISSION/DISTRIBUTION/OTHER		116,350	
	TOTAL PRODUCTION		146,628	
	TOTAL WAGES AND SALARIES	\$	262,978	K939

PENNSYLVANIA POWER & LIGHT COMPANY  
 DISTRIBUTION EXPENSE ACCOUNT AMOUNTS  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED SEPTEMBER 30, 1995  
 (\$000)

ACCOUNT -----	DESCRIPTION -----	AMOUNT -----
	<b>DISTRIBUTION OPERATION</b>	
580	SUPERVISION & ENGINEERING	\$ 5,529
581	LOAD DISPATCHING	3,847
582	STATION EXPENSES	3,733
583	OVERHEAD LINE EXPENSES	2,801
584	UNDERGROUND LINE EXPENSES	1,225
585	STREET LIGHTING & SIGNAL SYSTEMS	162
586	METER EXPENSES	5,260
587	CUSTOMER INSTALLATIONS EXPENSES	3,170
588	MISCELLANEOUS DISTRIBUTION EXPENSES	5,930
589	RENTS	5,386
		-----
	<b>TOTAL OPERATION</b>	<b>37,043</b>
		-----
	<b>DISTRIBUTION MAINTENANCE</b>	
590	SUPERVISION & ENGINEERING	5,803
591	MAINTENANCE OF STRUCTURES	214
592	MAINTENANCE OF STATION EQUIPMENT	5,989
593	MAINTENANCE OF OVERHEAD LINES	29,691
593.5	MAINTENANCE OF OVERHEAD SERVICES	2,951
594	MAINTENANCE OF UNDERGROUND LINES	1,431
594.3	MAINTENANCE OF UNDERGROUND SERVICES	63
594.6	MAINTENANCE OF UNDERGROUND OTHER SERVICES	1,253
595	MAINTENANCE OF LINE TRANSFORMERS	4,235
596	MAINTENANCE OF STREET LIGHTING & SIGNAL SYSTEMS	1,665
597	MAINTENANCE OF METERS	3,026
598	MAINTENANCE OF MISC. DISTRIBUTION PLANT	435
		-----
	<b>TOTAL MAINTENANCE</b>	<b>56,756</b>
		-----
	<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>\$ 93,799</b>
		=====

PENNSYLVANIA POWER & LIGHT COMPANY  
 SUBFUNCTIONALIZATION OF DISTRIBUTION EXPENSE ACCOUNTS  
 PRORATION OF SUPERVISION AND ENGINEERING ACCOUNTS  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED SEPTEMBER 30, 1995  
 (\$000)

DISTRIBUTION OPERATION				ACCOUNT 580 PRORATION	
ACCOUNT	ACCOUNT TOTAL	LABOR	MATERIAL	TOTAL	FUNCTIONAL ASSIGNMENT
580	\$ 5,529				
582	3,733	\$ 2,257	\$ 1,476	\$ 1,017	SUBS.
583	2,801	1,050	1,751	473	OH LINES
584	1,225	474	751	214	UG LINES
585	162	135	27	61	ST. LTG.
586	5,260	3,907	1,353	1,761	METERS
587	3,170	1,955	1,215	881	CUST. INST.
588	5,930	2,490	3,440	1,122	MISC.
TOTAL (EXC. 580)	\$ 22,281	\$ 12,268	\$ 10,013	\$ 5,529	
DISTRIBUTION MAINTENANCE				ACCOUNT 590 PRORATION	
ACCOUNT	ACCOUNT TOTAL	LABOR	MATERIAL	TOTAL	FUNCTIONAL ASSIGNMENT
590	\$ 5,803				
591	214	\$ 93	\$ 121	\$ 29	SUBS.
592	5,989	3,124	2,865	967	SUBS.
593	29,691	7,943	21,748	2,459	OH LINES
593.5	2,951	1,696	1,255	525	OH SERVICES
594	1,431	798	633	247	UG LINES
594.3	63	42	21	13	UG SERVICES
594.6	1,253	651	602	202	UG OTHER SERVICES
595	4,235	2,063	2,172	639	LINE TRANSF.
596	1,665	557	1,108	172	ST. LTG.
597	3,026	1,602	1,424	496	METERS
598	435	178	257	55	ST. LTG.
TOTAL (EXC. 590)	\$ 50,953	\$ 18,747	\$ 32,206	\$ 5,803	
DIST. MAINTENANCE					
SUBSTATION TOTAL	---	---	---	\$ 996	SUBS.
STREET LIGHTING TOTAL	---	---	---	\$ 227	ST. LTG.
SERVICES TOTAL	---	---	---	\$ 740	SERVICES

ACCOUNT 580 PRORATED OVER LABOR COMPONENT OF ACCOUNTS 582-588.  
 ACCOUNT 590 PRORATED OVER LABOR COMPONENT OF ACCOUNTS 591-598.

PENNSYLVANIA POWER & LIGHT COMPANY  
 SUBFUNCTIONALIZATION OF DISTRIBUTION OPERATION EXPENSES  
 % OF ACCOUNT TOTAL  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED SEPTEMBER 30, 1995

SUBFUNCTION	ACCOUNT					
	580	581	582	583	584	
SUBSTATIONS						
GENERATION STEP-UP	0.35	0.36	1.88			
69 KV	3.63	3.79	19.73			
138 KV	0.44	0.46	2.39			
PRIMARY	13.69	14.30	74.45			
SECONDARY	0.29	0.30	1.56			
TOTAL SUBSTATIONS	18.40	19.21	100.01			
OVERHEAD LINES						
69 KV	2.02	15.96		23.59		
138 KV	0.14	1.08		1.6		
PRIMARY	1.78	14.11		20.86		
SECONDARY-DEMAND COMP.	1.97	15.61		23.07		
SECONDARY-CUSTOMER COMP.	2.42	19.11		28.24		
STREET LIGHTING	0.23	1.79		2.64		
TOTAL OVERHEAD LINES	8.56	67.66		100.00		
UNDERGROUND LINES						
69 KV	0.12	0.42			3.17	
138 KV	0.03	0.10			0.79	
PRIMARY	0.53	1.79			13.64	
SECONDARY-DEMAND COMP.	1.19	4.05			30.87	
SECONDARY-CUSTOMER COMP.	1.99	6.77			51.52	
TOTAL UNDERGROUND LINES	3.86	13.13			99.99	
SERVICES						
DEMAND COMPONENT						
CUSTOMER COMPONENT						
TOTAL SERVICES						
TOTAL		100.00	100.01	100.00	99.99	
SUBFUNCTION						
		585	586	587	588	589
LINE TRANSFORMERS						
DEMAND COMPONENT						
CUSTOMER COMPONENT						
TOTAL LINE TRANSFORMERS						
MISC. DIST. EXPENSE & RENTS	20.29				100.00	100.00
METERS	31.85		100.00			
STREET LIGHTING	1.10	100.00				
CUSTOMER INSTALLATIONS	15.93			100.00		
TOTAL	99.99	100.00	100.00	100.00	100.00	100.00

PENNSYLVANIA POWER & LIGHT COMPANY  
 SUBFUNCTIONALIZATION OF DISTRIBUTION MAINTENANCE EXPENSES  
 % OF ACCOUNT TOTAL  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED SEPTEMBER 30, 1995

SUBFUNCTION	ACCOUNT				
	590	591	592	593	594
<b>SUBSTATIONS</b>					
GENERATION STEP-UP	0.32	1.88	1.88		
69 KV	3.39	19.73	19.73		
138 KV	0.41	2.39	2.39		
PRIMARY	12.78	74.45	74.45		
SECONDARY	0.27	1.56	1.56		
<b>TOTAL SUBSTATIONS</b>	<b>17.17</b>	<b>100.01</b>	<b>100.01</b>		
<b>OVERHEAD LINES</b>					
69 KV	10.00			21.46	
138 KV	0.68			1.46	
PRIMARY	8.84			18.97	
SECONDARY-DEMAND COMP.	9.78			20.98	
SECONDARY-CUSTOMER COMP.	11.97			25.68	
STREET LIGHTING	1.12			2.40	
<b>TOTAL OVERHEAD LINES</b>	<b>42.39</b>			<b>90.95</b>	
<b>UNDERGROUND LINES</b>					
69 KV	0.14				1.65
138 KV	0.03				0.41
PRIMARY	0.58				7.11
SECONDARY-DEMAND COMP.	1.31				16.08
SECONDARY-CUSTOMER COMP.	2.19				26.84
<b>TOTAL UNDERGROUND LINES</b>	<b>4.25</b>				<b>52.09</b>
<b>SERVICES</b>					
DEMAND COMPONENT	1.08			0.77	4.06
CUSTOMER COMPONENT	11.67			8.27	43.84
<b>TOTAL SERVICES</b>	<b>12.75</b>			<b>9.04</b>	<b>47.90</b>
<b>TOTAL</b>		<b>100.01</b>	<b>100.01</b>	<b>99.99</b>	<b>99.99</b>

SUBFUNCTION	ACCOUNT			
	595	596	597	598
<b>LINE TRANSFORMERS</b>				
DEMAND COMPONENT	4.80	43.55		
CUSTOMER COMPONENT	6.22	56.45		
<b>TOTAL LINE TRANSFORMERS</b>	<b>11.02</b>	<b>100.00</b>		
<b>MISC. DIST. EXPENSE &amp; RENTS</b>				
<b>METERS</b>	8.55		100.00	
<b>STREET LIGHTING</b>	3.89	100.00		100.00
<b>CUSTOMER INSTALLATIONS</b>				
<b>TOTAL</b>	<b>100.02</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>

PENNSYLVANIA POWER & LIGHT COMPANY  
 SUBFUNCTIONALIZATION OF DISTRIBUTION OPERATION EXPENSE  
 BASED ON O&M % BREAKDOWN TO SUBFUNCTION  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED SEPTEMBER 30, 1995  
 (\$000)

SUBFUNCTION	INPUT	TOTAL	ACCOUNT				
			580	581	582	583	584
<b>SUBSTATIONS</b>							
GENERATION STEP-UP	G26	\$ 239	\$ 19	\$ 14	\$ 70		
69 KV	G27	2,505	201	146	737		
138 KV	G27	\$303	\$24	\$18	\$89		
PRIMARY	G28	\$9,446	\$757	\$550	\$2,779		
SECONDARY	G29	\$198	\$16	\$12	\$58		
<b>TOTAL SUBSTATIONS</b>		<b>12,691</b>	<b>1,017</b>	<b>740</b>	<b>3,733</b>		
<b>OVERHEAD LINES</b>							
69 KV	G31	8,972	112	614		\$ 661	
138 KV	G31	611	8	42		45	
PRIMARY	G32	\$7,930	\$98	\$543		\$584	
SECONDARY-DEMAND COMP.	G33D	\$8,772	\$109	\$601		\$646	
SECONDARY-CUSTOMER COMP.	G33C	\$10,737	\$134	\$735		\$791	
STREET LIGHTING	G34	\$1,004	\$13	\$69		\$74	
<b>TOTAL OVERHEAD LINES</b>		<b>38,026</b>	<b>474</b>	<b>2,604</b>		<b>2,801</b>	
<b>UNDERGROUND LINES</b>							
69 KV	G35	115	7	16		\$ 39	
138 KV	G35	29	2	4		10	
PRIMARY	G36	\$494	\$29	\$69		\$167	
SECONDARY-DEMAND COMP.	G37D	\$1,118	\$66	\$156		\$378	
SECONDARY-CUSTOMER COMP.	G37C	\$1,865	\$110	\$260		\$631	
<b>TOTAL UNDERGROUND LINES</b>		<b>3,621</b>	<b>214</b>	<b>505</b>		<b>1,225</b>	
<b>SERVICES</b>							
DEMAND COMPONENT	G39D	426					
CUSTOMER COMPONENT	G39C	\$4,580					
<b>TOTAL SERVICES</b>		<b>5,006</b>					
<b>TOTAL</b>			<b>\$ 3,847</b>	<b>\$ 3,733</b>	<b>\$ 2,801</b>	<b>\$ 1,225</b>	
SUBFUNCTION	INPUT		ACCOUNT				
			585	586	587	588	
<b>LINE TRANSFORMERS</b>							
DEMAND COMPONENT	G38D	2,123					
CUSTOMER COMPONENT	G38C	\$2,752					
<b>TOTAL LINE TRANSFORMERS</b>		<b>4,875</b>					
MISC. DIST. EXPENSE & RENTS	G42	7,052	1,122			\$ 5,930	
METERS	G43	10,543	1,761	\$ 5,260			
STREET LIGHTING	G46	2,549	61	162			
CUSTOMER INSTALLATIONS	G47	4,051	881		\$ 3,170		
<b>TOTAL</b>		<b>\$ 88,414</b>	<b>\$ 5,529</b>	<b>\$ 162</b>	<b>\$ 5,260</b>	<b>\$ 3,170</b>	<b>\$ 5,930</b>

SUBFUNCTIONALIZATION OF DISTRIBUTION MAINTENANCE EXPENSE  
 BASED ON O&M % BREAKDOWN TO SUBFUNCTION  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED SEPTEMBER 30, 1995  
 (\$000)

SUBFUNCTION	ACCOUNT				
	590	591	592	593	594
<b>SUBSTATIONS</b>					
GENERATION STEP-UP	\$ 19	\$ 4	113		
69 KV	197	42	1,182		
138 KV	24	5	143		
PRIMARY	742	159	4,459		
SECONDARY	16	3	93		
<b>TOTAL SUBSTATIONS</b>	<b>998</b>	<b>213</b>	<b>5,990</b>		
<b>OVERHEAD LINES</b>					
69 KV	580			\$ 7,005	
138 KV	39			477	
PRIMARY	513			6,192	
SECONDARY-DEMAND COMP.	568			6,848	
SECONDARY-CUSTOMER COMP	695			8,382	
STREET LIGHTING	65			783	
<b>TOTAL OVERHEAD LINES</b>	<b>2,460</b>			<b>29,687</b>	
<b>UNDERGROUND LINES</b>					
69 KV	8			\$ 45	
138 KV	2			11	
PRIMARY	34			195	
SECONDARY-DEMAND COMP.	76			442	
SECONDARY-CUSTOMER COMP	127			737	
<b>TOTAL UNDERGROUND LINES</b>	<b>247</b>			<b>1,430</b>	
<b>SERVICES</b>					
DEMAND COMPONENT	63			251	112
CUSTOMER COMPONENT	677			2,699	1,204
<b>TOTAL SERVICES</b>	<b>740</b>			<b>2,950</b>	<b>1,316</b>
<b>TOTAL</b>	<b>\$ 214</b>	<b>\$ 5,989</b>	<b>\$ 32,642</b>	<b>\$ 2,747</b>	

SUBFUNCTION	ACCOUNT				
	595	596	597	598	
<b>LINE TRANSFORMERS</b>					
DEMAND COMPONENT	279	\$ 1,844			
CUSTOMER COMPONENT	361	2,391			
<b>TOTAL LINE TRANSFORMERS</b>	<b>640</b>	<b>4,235</b>			
<b>MISC. DIST. EXPENSE &amp; RENTS</b>					
METERS	496		\$ 3,026		
STREET LIGHTING	226	\$ 1,665		\$ 435	
<b>CUSTOMER INSTALLATIONS</b>					
<b>TOTAL</b>	<b>\$5,803</b>	<b>\$ 4,235</b>	<b>\$ 1,665</b>	<b>\$ 3,026</b>	<b>\$ 435</b>

**PENNSYLVANIA POWER & LIGHT COMPANY**  
**ASSIGNMENT OF CUSTOMER ACCOUNTS EXPENSES**  
**FOR COST ALLOCATION PURPOSES**  
**YEAR ENDED SEPTEMBER 30, 1995**  
**(\$000)**

ACCOUNT	DESCRIPTION	REFERENCE	TOTAL	METERS	UNCOLLECTIBLES	BALANCE
901	SUPERVISION		\$ 1,636	\$ 0	\$ 0	\$ 1,636
902	METER READING EXPENSES		9,378	9,378	0	0
903	CUSTOMER RECORDS AND COLLECTION EXPENSES		22,222	0	0	22,222
904	UNCOLLECTIBLE ACCOUNTS		16,932	0	16,932	0
905	MISC. CUSTOMER ACCOUNTS EXPENSES		1,816	0	0	1,816
901-905	TOTAL		\$ 51,984	\$ 9,378	\$ 16,932	\$ 25,674
	INPUTS			G50	G51	G55

**PENNSYLVANIA POWER & LIGHT COMPANY**  
**SEGREGATION OF ADMINISTRATIVE AND GENERAL EXPENSES**  
**FOR COST ALLOCATION PURPOSES**  
**YEAR ENDED SEPTEMBER 30, 1995**  
**(000)**

ACCOUNT	DESCRIPTION	REFERENCE	TOTAL AMOUNT	INPUT
928	REGULATORY COMMISSION EXPENSE - PPUC		\$ 0	G70
	REGULATORY COMMISSION EXPENSE - FERC		4,919	G71
	TOTAL REGULATORY COMMISSION EXPENSE		----- 4,919	
924	PRODUCTION PROPERTY INSURANCE - NUCLEAR		5,827	G72A
	PRODUCTION PROPERTY INSURANCE - WHOLE-OWNED COAL		442	G72B
	PRODUCTION PROPERTY INSURANCE - NON-NUCLEAR		264	G72C
	OTHER PROPERTY INSURANCE		2,335	G72D
	TOTAL PROPERTY INSURANCE		----- 8,868	
926	EMPLOYEE BENEFITS		66,373	G73
920-935	OTHER ADM & GEN EXPENSE		93,166	G75
	SUBTOTAL		----- 159,539	
	TOTAL ADMINISTRATIVE & GENERAL EXPENSE		\$ 173,326 =====	

PENNSYLVANIA POWER & LIGHT COMPANY

SUMMARY OF FUNCTIONALIZATION  
OF DEPRECIATION EXPENSE

FOR COST ALLOCATION PURPOSES

YEAR ENDED SEPTEMBER 30, 1995  
(\$000)

FUNCTION/ACCOUNT	INPUT	PLANT ACCOUNTS	TOTAL	PLANT	NET SALVAGE	CLEARING AND CUST ADVANCES	COMMON PLANT
<b>PRODUCTION PLANT</b>							
NUCLEAR	G007	320-325	187,579	181,920	4,414		\$ 1,245
WHOLLY-OWNED COAL	G008	310-316,330-346	76,623	69,243	7,380		0
OTHER NON-NUCLEAR	G009	310-316,330-346	25,946	25,491	428		27
<b>TOTAL PRODUCTION PLANT</b>			<b>290,148</b>	<b>276,654</b>	<b>12,222</b>		<b>1,272</b>
<b>TRANSMISSION PLANT</b>	<b>G020</b>	<b>350-359</b>	<b>9,479</b>	<b>9,482</b>	<b>(3)</b>		
<b>DISTRIBUTION PLANT</b>							
LAND		360.2	0	0			
LAND RIGHTS		360.4	1,747	1,747			
STRUCTURES & IMPROVEMENTS		361	486	455	31		
STATION EQUIPMENT		362	5,633	5,323	310		
POLES-TOWERS & FIXTURES		364	15,062	12,573	2,489		
OVERHEAD CONDUCTORS & DEVICES		365	15,034	12,410	2,624		
UNDERGROUND CONDUIT		366	1,672	1,480	192		
UNDERGROUND CONDUCTORS & DEVICES		367	7,753	7,478	275		
LINE TRANSFORMERS		368	7,842	7,099	743		
SERVICES		369	9,634	8,845	789		
METERS		370	3,451	3,053	398		
AREA LIGHTING FIXTURES		371	171	110	61		
STREET LIGHTING		373	2,207	2,190	17		
<b>TOTAL DISTRIBUTION PLANT</b>			<b>70,692</b>	<b>62,763</b>	<b>7,929</b>		
<b>GENERAL PLANT</b>	<b>G088</b>	<b>389-399</b>	<b>13,068</b>	<b>15,577</b>	<b>21</b>	<b>-2,530</b>	
<b>TOTAL DEPRECIATION AND AMORTIZATION EXPENSE</b>			<b>\$ 383,387</b>	<b>\$ 364,476</b>	<b>\$ 20,169</b>	<b>\$ (2,530)</b>	<b>\$ 1,272</b>

PENNSYLVANIA POWER & LIGHT COMPANY  
 SUBFUNCTIONALIZATION OF DISTRIBUTION DEPRECIATION EXPENSE  
 BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED SEPTEMBER 30, 1995  
 (\$000)

SUBFUNCTION	INPUT	TOTAL	LAND 360.2	LAND RIGHTS 360.4	STRUCTURES AND IMPROVEMENTS 361	STATION EQUIPMENT 362
<b>SUBSTATIONS</b>						
GENERATION STEP-UP	GD26	119	0	0	6	113
69 KV	GD27	1,218	0	0	100	1,118
138 KV	GD27	138	0	2	20	116
PRIMARY	GD28	4,548	0	0	354	4,194
SECONDARY	GD29	97	0	0	6	91
<b>TOTAL SUBSTATIONS</b>		<b>6,120</b>	<b>0</b>	<b>2</b>	<b>486</b>	<b>5,632</b>
<b>OVERHEAD LINES</b>						
69 KV	GD31	7,185	0	729		
138 KV	GD31	479	0	41		
PRIMARY	GD32	6,808	0	272		
SECONDARY-DEMAND COMP.	GD33D	7,229	0	301		
SECONDARY-CUSTOMER COMP.	GD33C	9,416	0	368		
STREET LIGHTING	GD34	726	0	34		
<b>TOTAL OVERHEAD LINES</b>		<b>31,843</b>	<b>0</b>	<b>1,745</b>		
<b>UNDERGROUND LINES</b>						
69 KV	GD35	279		0		
138 KV	GD35	82		0		
PRIMARY	GD36	1,299		0		
SECONDARY-DEMAND COMP.	GD37D	2,909		0		
SECONDARY-CUSTOMER COMP.	GD37C	4,856		1		
<b>TOTAL UNDERGROUND LINES</b>		<b>9,425</b>		<b>1</b>		
<b>LINE TRANSFORMERS</b>						
DEMAND COMPONENT	GD38D	3,415				
CUSTOMER COMPONENT	GD38C	4,427				
<b>TOTAL LINE TRANSFORMERS</b>		<b>7,842</b>				
<b>SERVICES</b>						
DEMAND COMPONENT	GD39D	817				
CUSTOMER COMPONENT	GD39C	8,817				
<b>TOTAL SERVICES</b>		<b>9,634</b>				
METERS	GD43	3,451				
AREA LIGHTING FIXTURES	GD44	171				
STREET LIGHTING	GD46	2,207				
<b>TOTAL</b>		<b>\$ 70,693</b>	<b>\$ 0</b>	<b>\$ 1,748</b>	<b>\$ 486</b>	<b>\$ 5,633</b>

PENNSYLVANIA POWER & LIGHT COMPANY  
 SUBFUNCTIONALIZATION OF DISTRIBUTION DEPRECIATION EXPENSE  
 BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED SEPTEMBER 30, 1995  
 (\$000)

SUBFUNCTION	POLES-TOWERS & FIXTURES 364	O.H. COND. & DEVICES 365	U.G. CONDUIT 366	U.G. COND. & DEVICES 367
SUBSTATIONS				
GENERATION STEP-UP				
69 KV				
138 KV				
PRIMARY				
SECONDARY				
TOTAL SUBSTATIONS				
OVERHEAD LINES				
69 KV	\$ 3,653	\$ 2,803		
138 KV	274	164		
PRIMARY	2,950	3,586		
SECONDARY-DEMAND COMP.	3,971	2,957		
SECONDARY-CUSTOMER COMP.	3,523	5,525		
STREET LIGHTING	692	0		
TOTAL OVERHEAD LINES	15,063	15,035		
UNDERGROUND LINES				
69 KV			\$ 70	\$ 209
138 KV			8	74
PRIMARY			217	1,082
SECONDARY-DEMAND COMP.			516	2,393
SECONDARY-CUSTOMER COMP.			861	3,994
TOTAL UNDERGROUND LINES			1,672	7,752
LINE TRANSFORMERS				
DEMAND COMPONENT				
CUSTOMER COMPONENT				
TOTAL LINE TRANSFORMERS				
SERVICES				
DEMAND COMPONENT				
CUSTOMER COMPONENT				
TOTAL SERVICES				
METERS				
AREA LIGHTING FIXTURES				
STREET LIGHTING				
TOTAL	\$ 15,063	\$ 15,035	\$ 1,672	\$ 7,753

**PENNSYLVANIA POWER & LIGHT COMPANY**  
**SUBFUNCTIONALIZATION OF DISTRIBUTION DEPRECIATION EXPENSE**  
**BY ACCOUNT BASED ON PLANT % BREAKDOWN TO SUBFUNCTION**  
**FOR COST ALLOCATION PURPOSES**  
**YEAR ENDED SEPTEMBER 30, 1995**  
**( \$000 )**

SUBFUNCTION -----	LINE TRANSFORMERS 368 -----	SERVICES 369 -----	METERS 370 -----	AREA LTG. FIXTURES 371 -----	STREET LIGHTING 373 -----
<b>SUBSTATIONS</b>					
GENERATION STEP-UP					
69 KV					
138 KV					
PRIMARY					
SECONDARY					
<b>TOTAL SUBSTATIONS</b>					
<b>OVERHEAD LINES</b>					
69 KV					
138 KV					
PRIMARY					
SECONDARY-DEMAND COMP.					
SECONDARY-CUSTOMER COMP.					
STREET LIGHTING					
<b>TOTAL OVERHEAD LINES</b>					
<b>UNDERGROUND LINES</b>					
69 KV					
138 KV					
PRIMARY					
SECONDARY-DEMAND COMP.					
SECONDARY-CUSTOMER COMP.					
<b>TOTAL UNDERGROUND LINES</b>					
<b>LINE TRANSFORMERS</b>					
DEMAND COMPONENT					
	\$	3,415			
CUSTOMER COMPONENT					
		4,427			
<b>TOTAL LINE TRANSFORMERS</b>					
		7,842			
<b>SERVICES</b>					
DEMAND COMPONENT					
		\$	817		
CUSTOMER COMPONENT					
			8,817		
<b>TOTAL SERVICES</b>					
			9,634		
<b>METERS</b>					
			\$	3,451	
<b>AREA LIGHTING FIXTURES</b>					
				\$	171
<b>STREET LIGHTING</b>					
					\$
					2,207
<b>TOTAL</b>					
	\$	7,842	\$	9,634	\$
			\$	3,451	\$
				171	\$
					2,207
					2,207

**PENNSYLVANIA POWER & LIGHT COMPANY**

**EXHIBIT JMK 1**

**ALLOCATION FACTORS**

**FUTURE TEST YEAR ENDED SEPTEMBER 30, 1995**

This section identifies the Rate Schedules that make up the Rate Classes used in the jurisdictional allocation studies and all the allocation factors used in those studies. Generally, allocators are derived from three classes--Direct Assignments, Program Generated, and Calculated (Energy, Demand, and Customer-Related). The development of specific calculated allocators is shown in this section.

PENNSYLVANIA POWER & LIGHT COMPANY

## EXHIBIT JMK 1

## CUSTOMER CLASS DESIGNATIONS &amp; ABBREVIATIONS

HISTORIC PERIOD - YEAR ENDED SEPTEMBER 30, 1995

Rate Classes	Abbreviations	PUC Jurisdictional Rate Schedules
Residential Service	RS	RS, RTD
Residential Service - Thermal Storage	RTS	RTS
Small General Service	GS-1	GS-1, BL
Large General Service - Secondary	GS-3	GS-3, IS-1
Large General Service - 12 KV	LP-4	LP-4
Large General Service - 66 KV	LP-5	LP-5
Large General Service - 66 KV Standby	Standby	Standby
Large General Service - Electric Propulsion	LPEP	LPEP
Interruptible Service by Agreement	ISA	ISA
Commercial and Industrial Heating	GH	GH-1, GH-2
Street and Area Lighting	SL/AL	SA, SM, SHS, SE, TS, SI1

**PENNSYLVANIA POWER & LIGHT COMPANY**  
**ALLOCATION OF METER COSTS**  
**FOR THE 12 MONTHS ENDED DECEMBER 31, 1998**  
**(2000)**

<b>RATE CLASS</b>	<b>METER TYPE</b>	<b>UNIT COST</b>	<b>CUSTOMERS</b>	<b>TOTAL COST</b>
<b>RS</b>	A	\$41	1,045,280	\$42,856,480
	B	205	323	66,215
	C	164	404	66,256
	<b>TOTAL RATE CLASS</b>		<b>1,046,007</b>	<b>42,988,951</b>
<b>RTS</b>	C	164	13,683	2,244,012
	<b>TOTAL RATE CLASS</b>		<b>13,683</b>	<b>2,244,012</b>
<b>GS1</b>	A	41	49,042	2,010,722
	B	205	87	17,835
	C	164	811	133,004
	D	123	68,771	8,458,833
	E	3,072	17	52,224
	<b>TOTAL RATE CLASS</b>		<b>118,728</b>	<b>10,672,618</b>
<b>GSB</b>	A	41	36	1,476
	F	634	15,992	10,138,928
	G	734	2,046	1,501,764
	H	1,336	77	102,872
	<b>TOTAL RATE CLASS</b>		<b>18,151</b>	<b>11,745,040</b>
<b>LPS</b>	I	3,200	826	2,643,200
	K	1,408	4	5,632
	<b>TOTAL RATE CLASS</b>		<b>830</b>	<b>2,648,832</b>
<b>LPS</b>	J	16,278	117	1,904,490
	<b>TOTAL RATE CLASS</b>		<b>117</b>	<b>1,904,490</b>
<b>Standby</b>	J	15,420	8	123,360
	<b>TOTAL RATE CLASS</b>		<b>8</b>	<b>123,360</b>
<b>ISA</b>	J	231,774	1	231,774
	<b>TOTAL RATE CLASS</b>		<b>1</b>	<b>231,774</b>
<b>GM</b>	E	3,072	3	9,216
	F	634	4,489	2,846,026
	G	734	134	98,356
	I	3,200	1	3,200
	<b>TOTAL RATE CLASS</b>		<b>4,627</b>	<b>2,956,798</b>
<b>TOTAL METER COST</b>			<b>1,202,152</b>	<b>\$75,515,875</b>

PENNSYLVANIA POWER & LIGHT COMPANY  
 ALLOCATION OF METER COSTS  
 METER PLANT INVESTMENT (CW1)  
 YEAR ENDED SEPTEMBER 30, 1995  
 (\$000)

RATE CLASS	1993 TYPE A METER COST (\$000)	1993 METER STUDY NON TYPE A METERS (\$000)	PRORATED METER COST (\$000)	1995 METER COST	1995 CUSTOMERS	AVERAGE COST
RS	\$ 39,393	\$ 132	\$ 180	\$ 39,573	1,066,688	\$ 37
RTS	0	2,244	3,057	3,057	14,544	210
GS1	1,848	8,662	11,802	13,650	121,411	112
GS3	1	11,744	16,001	16,002	18,948	845
LP4	0	2,649	3,609	3,609	843	4,281
LP5	0	1,904	2,594	2,594	121	21,438
STANDBY	0	123	168	168	9	18,667
ISM	0	232	316	316	1	316,000
GH	0	2,957	4,029	4,029	4,473	901
SL	0	0	0	0	1,010	0
<b>TOTAL PPUC</b>	<b>41,242</b>	<b>30,647</b>	<b>41,756</b>	<b>82,998</b>	<b>1,228,048</b>	<b>0</b>
RES66	99		0	99	9	0
RES12	48		0	48	9	0
<b>TOTAL RESALE</b>	<b>147</b>		<b>0</b>	<b>147</b>	<b>18</b>	<b>0</b>
<b>TOTAL SYSTEM</b>	<b>\$ 41,389</b>	<b>\$ 30,647</b>	<b>\$ 41,756</b>	<b>\$ 83,145</b>	<b>\$ 1,228,066</b>	<b>\$ 0</b>

PENNSYLVANIA POWER & LIGHT COMPANY  
 ALLOCATION OF METER COSTS  
 METER READING EXPENSE (CW2)  
 YEAR ENDED SEPTEMBER 30, 1995  
 (\$000)

RATE CLASS	LARGE POWER CUSTOMERS		OTHER CUSTOMERS		TOTALS		AVERAGE	
	CUSTOMERS	PRORATED EXPENSE (\$000)	CUSTOMERS	PRORATED EXPENSE (\$000)	CUSTOMERS	METER READING EXPENSE (\$000)	METER READING EXPENSE	
RS	444	\$ 68	1,066,244	\$ 7,792	1,066,688	\$ 7,860	\$	7
RTS	145	22	14,399	105	14,544	127		9
GS1	550	85	120,861	883	121,411	968		8
GS3	619	95	18,329	134	18,948	229		12
LP4	546	84	297	2	843	86		102
LP5	119	18	1	0	120	18		150
STANDBY	9	1	0	0	9	1		111
ISM	1	0	0	0	1	0		0
GH	343	53	4,130	30	4,473	83		19
SL	983	0	27	0	1,010	0		0
TOTAL PPUC	3,759	426	1,224,288	8,946	1,228,047	9,372		0
RES66	9	1	0	0	9	1		0
RES12	9	1	0	0	9	1		0
TOTAL RESALE	18	2	0	0	18	2		222
TOTAL SYSTEM	3,777	\$ 428	1,224,288	\$ 8,946	1,228,065	\$ 9,374	\$	0

PENNSYLVANIA POWER & LIGHT COMPANY  
 ALLOCATION FACTOR CW4 FOR ACCOUNT 450 (LATE PAYMENTS)  
 ALLOCATION FACTOR CW5 FOR ACCOUNT 904 (UNCOLLECTIBLES)  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED SEPTEMBER 30, 1994  
 (\$000)

RATE CLASS	LATE PAYMENTS CW4	ALLOCATOR LATE PAYMENTS (3)	NON- RESIDENTIAL (3)	RESIDENTIAL	UNCOLLECTIBLES CW5
RS	\$ 3,354	\$ 0	\$ 0	\$ 15,366	\$ 15,248
RTS	26	0	0	0	118
GS-1	1,256	1,256	742	0	742
GS-3	1,461	1,461	863	0	863
LP-4	360	360	213	0	213
LP-5	127	127	75	0	75
ISA	0	0	0	0	0
GH	129	129	76	0	76
SL/AL	50	50	30	0	30
LPEP	0	0	0	0	0
STANDBY	0	0	0	0	0
<b>TOTAL PPUC</b>	<b>6,763</b>	<b>3,383</b>	<b>1,999</b>	<b>15,366</b>	<b>17,365</b>
RES66	0	0	0	0	0
RES12	2	2	1	0	1
UGI	0	0	0	0	0
<b>TOTAL RESALE</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>1</b>
<b>TOTAL SYSTEM</b>	<b>\$ 6,765</b>	<b>\$ 3,385</b>	<b>\$ 2,000</b>	<b>\$ 15,366</b>	<b>\$ 17,366</b>

(1) BY ACCOUNT ANALYSIS. SEE BELOW.

(2) PER STUDY OF LATE PAYMENT CHARGES BY RATE CLASS FOR 12 MONTHS ENDED SEPTEMBER 30, 1994.

(3) ALLOCATION OF NON-RESIDENTIAL (PPUC) BASED ON ADJUSTED ALLOCATOR CW4.

	NET WRITE-OFFS	ACCOUNT 904
RESIDENTIAL (RS)	\$ 14,830	\$ 15,366
NON-RESIDENTIAL	1,931	2,001
<b>TOTAL SYSTEM</b>	<b>\$ 16,761</b>	<b>\$ 17,367</b>

PENNSYLVANIA POWER & LIGHT COMPANY  
 ALLOCATION FACTOR CW6 FOR ACCOUNT 23510 (CUSTOMER DEPOSITS)  
 ALLOCATION FACTOR CW7 FOR ACCOUNT 25210 (CUSTOMER ADVANCES)  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED OF SEPTEMBER 30, 1994  
 (\$000)

RATE CLASS	CUSTOMER DEPOSITS CW6	CUSTOMER ADVANCES CW7
RS	43	16
RTS	0	0
GS-1	298	17
GS-3	654	7
LP-4	48	0
LP-5	5	0
ISA	0	0
GH	45	0
SL/AL	3	0
LPEP		
STANDBY		
<b>TOTAL PPUC</b>	<b>1,096</b>	<b>39</b>
RES66	0	0
RES12	0	0
UGI	0	0
<b>TOTAL SYSTEM</b>	<b>1,096</b>	<b>39</b>

PENNSYLVANIA POWER & LIGHT COMPANY  
 SECONDARY CUSTOMER COMPONENT STUDY  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED SEPTEMBER 30, 1995

	<u>RS</u>	<u>RTS</u>	<u>GS-1</u>	<u>GS-3</u>	<u>GM</u>	<u>SL/AL</u>	<u>TOTAL SYSTEM</u>
SINGLE PHASE CUSTOMERS	1,053,141	14,417	97,712	3,767	2,552	157,319	1,328,908
TWO PHASE CUSTOMERS	13,547	127	3,290	114	38	0	17,116
THREE PHASE CUSTOMERS	0	0	20,409	15,067	1,882	0	37,358
TOTAL EQUIVALENT CUSTOMERS	1,066,688	14,544	121,411	18,948	4,472	157,319	1,383,382

CWB - CUSTOMER COMPONENT ALLOCATOR FOR ACCOUNT 368 (LINE TRANSFORMERS CUSTOMER COMPONENT)

	<u>RS</u>	<u>RTS</u>	<u>GS-1</u>	<u>GS-3</u>	<u>GM</u>	<u>SL/AL</u>	<u>TOTAL SYSTEM</u>
SINGLE PHASE EQUIVALENT	1,053,141	14,417	97,712	3,767	2,552	157,319	1,328,908
TWO PHASE EQUIVALENT	27,094	254	6,580	228	76	0	34,232
THREE PHASE EQUIVALENT	0	0	61,227	45,201	5,646	0	112,074
WEIGHTED ALLOCATOR	1,080,235	14,671	165,519	49,196	8,274	157,319	1,475,214

WEIGHTED CUSTOMER ALLOCATOR FOR CWB FOR SINGLE PHASE IS 1, FOR TWO PHASE IS 2, FOR THREE PHASE IS 3

CW9 - CUSTOMER COMPONENT ALLOCATOR FOR ACCOUNT 369 (SERVICES CUSTOMER COMPONENT)

	<u>RS</u>	<u>RTS</u>	<u>GS-1</u>	<u>GS-3</u>	<u>GM</u>	<u>SL/AL</u>	<u>TOTAL SYSTEM</u>
SINGLE PHASE EQUIVALENT	1,053,141	14,417	97,712	3,767	2,552	157,319	1,328,908
TWO PHASE EQUIVALENT	21,066	197	5,116	177	59	0	26,615
THREE PHASE EQUIVALENT	0	0	31,736	23,429	2,927	0	58,092
WEIGHTED ALLOCATOR	1,074,207	14,614	134,564	27,373	5,538	157,319	1,413,615

WEIGHTED CUSTOMER ALLOCATOR FOR CW9 FOR SINGLE PHASE IS 1, FOR TWO PHASE IS 1.555, FOR THREE PHASE IS 1.555

PENNSYLVANIA POWER & LIGHT COMPANY  
 ALLOCATION OF PRODUCTION AND TRANSMISSION PLANT  
 TO ATLANTIC CITY, JERSEY CENTRAL, AND BALTIMORE GAS & ELECTRIC  
 DEVELOPMENT OF ALLOCATORS FOR PART 1  
 FOR COST ALLOCATION PURPOSES  
 FUTURE TEST YEAR ENDED 9/30/95

STATION	CAPACITY (WINTER)	ALLOCATORS - %			
		AIB	AIC	AICC	AID
		NUCLEAR PRODUCTION PLANT	WHOLLY-OWNED COAL PROD. PLANT	OTHER NON-NUCLEAR PLANT	TRANSMISSION PLANT
BRUNNER ISLAND	1,469				
MONTOUR	1,525				
SUNBURY	389				
MARTINS CREEK COAL	300				
HOLTHOOD	73				
<b>TOTAL WHOLLY-OWNED COAL</b>	<b>3,756</b>		100.000		
SUSQUEHANNA (PP&L 90%)	1,995	100.000			
MARTINS CREEK OIL	1,640				
KEYSTONE (PP&L 12.34%)	210				
CONEMAUGH (PP&L 11.39%)	194				
<b>TOTAL PP&amp;L STEAM CAPACITY</b>	<b>7,795</b>				
DIESEL CAPACITY	22				
COMBINATION TURBINE CAPACITY	486				
HYDRO CAPACITY	166				
<b>PP&amp;L TOTAL OWNED INSTALLED CAPACITY</b>	<b>8,449</b>			100.000	100.000
CONTRACT FOR CAPACITY:					
SAFE HARBOR (1/3 OUTPUT)	139				
SALE OF SUSQUEHANNA CAPACITY TO BALTIMORE G & E	(132)	6.600	0.000	0.000	1.562
WHOLLY-OWNED COAL TO ATLANTIC CITY	(129)	0.000	3.422	0.000	1.527
SALE OF SLICE OF SYSTEM TO JERSEY CENTRAL	(945)	11.185	11.185	11.185	11.185
<b>TOTAL PP&amp;L CAPACITY</b>	<b>7,382</b>				
<b>BALANCE (PP&amp;L-ACE-JCP&amp;L-BG&amp;E) = NET ELECTRIC</b>		82.215	85.393	88.815	85.726

DERIVATION OF ALLOCATOR PERCENTAGES

- 945 / 8449 = 11.185% (JERSEY CENTRAL POWER & LIGHT)
- 132 / 8449 = 1.562% (BALTIMORE G&E ELECTRIC TRANSMISSION)
- 132 / 1995 = 6.6% (BALTIMORE G&E NUCLEAR PRODUCTION)
- 129 / 3756 = 3.422% (ATLANTIC CITY WHOLLY-OWNED COAL)
- 129 / 8449 = 1.527% (ATLANTIC CITY ELECTRIC TRANSMISSION)

PENNSYLVANIA POWER & LIGHT COMPANY  
 DETERMINATION OF ENERGY ALLOCATORS  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED SEPTEMBER 30, 1995

RATE CLASS (1)	SALES MMH (2)	GENERATION LEVEL MMH (3)	ANNUALIZATION ADJUSTMENT MMH (4)	ANNUALIZED SALES CUSTOMER LEVEL MMH (5) = (2)+(4)	ANNUALIZED SALES GENERATION LEVEL MMH (6) = (5)/(12)*13
RTS	385,160	416,155	7,347	392,507	424,093
RS	10,899,001	11,776,068	102,080	11,001,081	11,886,363
GS-1,BL	1,501,893	1,622,754	35,142	1,537,035	1,660,724
GS-3,IS-1	6,712,870	7,253,072	71,335	6,784,205	7,330,148
LP-4	4,621,059	4,763,606	87,745	4,608,804	4,856,058
LP-5	5,587,277	5,737,151	141,796	5,729,073	5,882,751
ISA	540,441	554,938	0	540,441	554,938
GH	559,846	604,623	(13,231)	546,615	590,334
SL/AL	107,737	116,408	(1,938)	105,799	114,314
LPEP	148,928	152,923	0	148,928	
STANDBY	11,598	11,909	0	11,598	11,909
<b>TOTAL PUC</b>	<b>30,975,810</b>	<b>33,009,607</b>	<b>430,276</b>	<b>31,406,086</b>	<b>33,311,631</b>
RES66	695,280	713,930	--	695,280	713,930
RES12	213,198	224,636	--	213,198	224,636
USI	484,000	484,000	--	484,000	484,000
<b>TOTAL SYSTEM SALES</b>	<b>32,368,288</b>	<b>34,432,173</b>	<b>430,276</b>	<b>32,798,564</b>	<b>34,734,197</b>

PENNSYLVANIA POWER & LIGHT COMPANY

DEMAND ALLOCATION FACTORS - KM  
GENERATION LEVEL

12 COINCIDENT PEAK METHOD

FOR COST ALLOCATION PURPOSES

YEAR ENDED SEPTEMBER 30, 1995

RATE CLASS	AVG. OF 12 MONTHLY CONTRIBUTIONS TO PEAK	SUBTRANSMISSION	PRIMARY	CLASS MAXIMUM PEAK (NCD)	SECONDARY
	D10	D15 (D10 M/O 230 KV)	D20 (D10 M/O 69,230 KV)		D30 (NCD EXCL 12,69,230)
RTS	97,365	97,365	97,365	265,000	265,000
RS	2,044,279	2,044,279	2,044,279	3,396,000	3,396,000
GS-1,BL	268,662	268,662	268,662	465,000	465,000
GS-3,IS-1	1,224,068	1,224,068	1,224,068	1,590,000	1,590,000
LP-4	693,487	693,487	693,487	844,000	0
LP-5	767,820	767,820	0	791,210	0
ISA	66,294	0	0	125,490	0
GH	128,090	128,090	128,090	228,000	228,000
SL/AL	10,000	10,000	10,000	27,000	27,000
LPEP	23,258	0	0	48,000	0
STANDBY	2,100	2,100	0	22,300	0
<b>TOTAL PUC</b>	<b>5,325,423</b>	<b>5,235,871</b>	<b>4,465,951</b>	<b>7,802,000</b>	<b>5,971,000</b>
RES66	121,704	121,704	0		
RES12	37,252	37,252	37,252		
UGI	96,167	96,167	0		
<b>TOTAL</b>	<b>5,580,546</b>	<b>5,490,994</b>	<b>4,503,203</b>		

PENNSYLVANIA POWER & LIGHT COMPANY  
 DEMAND ALLOCATION FACTORS - MW  
 AVERAGE AND EXCESS OVER WINTER PEAK RESPONSIBILITY METHOD  
 FOR COST ALLOCATION PURPOSES  
 YEAR ENDED SEPTEMBER 30, 1995

RATE CLASS	(1) ANNUAL ENERGY MWH	(2) AVERAGE ANNUAL DEMAND	(3) CLASS MAXIMUM DEMANDS(NCD)	(4) CLASS EXCESS EXCESS (3) - (2)	(5) ADJ. CLASS EXCESS 1/	(6) AVERAGE & EXCESS (2) + (5)	(7) EXCESS DEMAND RESPONSIBILITY SUBTRANSMISSION	PRIMARY
						D10	D15	D20
RTS	416,155	47,506	265,000	217,494	134,222	181,728	181,728	181,728
RS	11,776,068	1,344,300	3,396,000	2,051,700	1,266,166	2,610,466	2,610,466	2,610,466
GS-1,BL	1,622,754	185,246	465,000	279,754	172,645	357,891	357,891	357,891
GS-3,IS-1	7,253,072	827,976	1,590,000	762,024	470,268	1,298,244	1,298,244	1,298,244
LP-4	4,763,606	543,791	844,000	300,209	185,268	729,059	729,059	729,059
LP-5	5,737,151	654,926	791,210	136,284	84,105	739,031	739,031	0
ISA	554,938	63,349	125,490	62,141	38,349	101,698	0	0
GH	604,623	69,021	228,000	158,979	98,111	167,132	167,132	167,132
SL/AL	116,408	13,289	27,000	13,711	8,461	21,750	21,750	21,750
LPEP	152,923	17,457	48,000	30,543	18,849	36,306	0	0
STANDBY	11,909	1,359	22,300	20,941	12,923	14,282	14,282	0
	<u>33,009,607</u>	<u>3,768,220</u>	<u>7,802,000</u>	<u>4,033,780</u>	<u>2,489,367</u>	<u>6,257,587</u>	<u>6,119,583</u>	<u>5,366,270</u>