

PENNSYLVANIA POWER & LIGHT COMPANY

R-973954

**Exhibit JMK 2
Cost Allocation Study
Unbundling of Costs**

8/18/97
WJ
JK

Witness: Joseph M. Kleha

PENNSYLVANIA POWER & LIGHT COMPANY

**Exhibit JMK 2
Cost Allocation Study
Test Year Ended September 30, 1995**

Witness: Joseph M. Kleha

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PENNSYLVANIA POWER & LIGHT COMPANY

EXHIBIT JMK 2

UNBUNDLING OF COSTS

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FUTURE TEST YEAR ENDED SEPTEMBER 30, 1995

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PENNSYLVANIA POWER & LIGHT COMPANY

EXHIBIT JMK 2

UNBUNDLING OF COSTS

FUTURE TEST YEAR ENDED SEPTEMBER 30, 1995

PREFACE

Unbundling of costs commences with PP&L's Compliance Filing contained in Exhibit JMK 1. All costs included in the Compliance filing and upon which approved rates were based are assigned and allocated to Energy, Other Production, Transmission and Distribution. Section III contains the details of this unbundling.

The four resultant columns in Section III are passed into four separate programs to allocate the four unbundled cost categories to the rate classes. Sections IV, V, VI, and VII show the details of these allocations. In each section, the revenue requirements developed at rate class rates of return are used as the basis of rate development. A summary of these results is shown in Section II.

PENNSYLVANIA POWER & LIGHT COMPANY

EXHIBIT JMK 2

SUMMARY OF UNBUNDLED COSTS

RATES APPROVED AT DOCKET NO. R-00943271

FUTURE TEST YEAR ENDED SEPTEMBER 30, 1995

The summary contained in this section presents the results of the detailed allocation of Pennsylvania jurisdictional costs at approved rates for the future test period contained in Sections IV through Section VII. The summaries consist of an array of revenue requirements for energy, capacity, transmission and distribution developed in Section III.

PENNSYLVANIA POWER & LIGHT COMPANY
 FUTURE TEST YEAR REVENUE REQUIREMENTS BY FUNCTION
 (\$1,000)

	PA JURIS	RS	RTS	GS-1	GS-3	LP-4	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
ENERGY	595,753	211,887	7,604	29,573	130,603	78,438	7,864	60,721	43,696	2,721	9,836	211
OTHER PRODUCTION	1,169,321	430,533	10,044	78,136	295,591	152,838	9,819	103,561	45,363	5,268	8,027	841
TRANSMISSION	121,017	40,527	455	8,695	30,567	15,421	1,484	9,870	8,591	468	2,036	106
DISTRIBUTION	423,289	256,535	3,082	49,098	66,562	17,538	1,700	1,847	2,144	185	598	15
TOTAL	2,309,380	939,482	21,185	165,502	523,323	264,235	20,867	175,999	99,794	8,642	20,497	1,173
COMPLIANCE FILING (PPUC 9/95)	2,309,380	939,482	21,185	165,502	523,323	264,235	20,867	175,999	99,794	8,642	20,497	1,173

	GH	SL/AL
ENERGY	10,577	2,022
OTHER PRODUCTION	25,839	3,461
TRANSMISSION	2,470	327
DISTRIBUTION	7,458	16,527
TOTAL	46,344	22,337
COMPLIANCE FILING (PPUC 9/95)	46,344	22,337

PENNSYLVANIA POWER & LIGHT COMPANY

EXHIBIT JMK 2

UNBUNDLING OF COSTS

FUTURE TEST YEAR ENDED SEPTEMBER 30, 1995

This section contains the details of the cost allocation study which unbundles the compliance filing costs into Net Energy, Other Production or Capacity, Transmission and Distribution. The results of the four output columns provides the input to the next four sections.

FUTURE TEST YEAR COST ALLOCATION
 COMPANY AND PPUC ADJUSTMENTS FOR COMPLIANCE FILING
 UNBUNDLING OF COSTS TO CATEGORIES FOR INPUT TO RATE CLASSES

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

ASSIGNMENT AND ALLOCATION TO UNBUNDLED COST CATEGORIES

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICTION	PRODUCTION COSTS			
					NET ENERGY	ALL OTHER	TRANSMISSION	DISTRIBUTION
1 ELECTRIC PLANT IN SERVICE								
2 PRODUCTION PLANT								
3 NUCLEAR	Q07	DA9	P07	3,191,830	0	3,191,830	0	0
4 WHOLLY-OWNED COAL	Q08	DA9	P08	1,215,004	0	1,215,004	0	0
5 OTHER NON-NUCLEAR	Q09	DA9	P09	614,606	0	614,606	0	0
6 TOTAL PRODUCTION PLANT			P10	5,021,440	0	5,021,440	0	0
7 TRANSMISSION PLANT								
8 500/230 KV	Q15	DA1	P15	284,126	0	0	284,126	0
9 138/69 KV	Q16	DA1	P16	81,481	0	0	81,481	0
10 TOTAL TRANSMISSION PLANT			P20	365,607	0	0	365,607	0
11 DISTRIBUTION PLANT								
12 SUBSTATIONS								
13 GENERATION STEP-UP	Q26	DA2	P26	6,194	0	0	6,194	0
14 138/69 KV	Q27	DA2	P27	72,867	0	0	72,867	0
15 PRIMARY	Q28	DA3	P28	254,924	0	0	0	254,924
16 SECONDARY	Q29	DA4	P29	5,392	0	0	0	5,392
17 TOTAL SUBSTATIONS			PSS	339,377	0	0	79,061	260,316
18 OVERHEAD LINES								
19 138/69 KV	Q31	DA2	P31	293,713	0	0	293,713	0
20 PRIMARY	Q32	DA3	P32	252,467	0	0	0	252,467
21 SECONDARY								
22 DEMAND COMPONENT	Q33D	DA4	P33D	280,628	0	0	0	280,628
23 CUSTOMER COMPONENT	Q33C	DA6	P33C	345,237	0	0	0	345,237
24 STREET LIGHTING	Q34	DA6	P34	31,788	0	0	0	31,788
25 TOTAL OVERHEAD LINES			POL	1,203,833	0	0	293,713	910,120
26 UNDERGROUND LINES								
27 138/69 KV	Q35	DA2	P35	9,992	0	0	9,992	0
28 PRIMARY	Q36	DA3	P36	35,829	0	0	0	35,829
29 SECONDARY								
30 DEMAND COMPONENT	Q37D	DA4	P37D	81,697	0	0	0	81,697
31 CUSTOMER COMPONENT	Q37C	DA6	P37C	136,336	0	0	0	136,336
32 TOTAL UNDERGROUND LINES			PUG	263,854	0	0	9,992	253,862
33 LINE TRANSFORMERS								
34 DEMAND COMPONENT	Q38D	DA4	P38D	128,470	0	0	0	128,470
35 CUSTOMER COMPONENT	Q38C	DA6	P38C	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	DA4	P39D	25,029	0	0	0	25,029
39 CUSTOMER COMPONENT	Q39C	DA6	P39C	270,128	0	0	0	270,128
40 TOTAL SERVICES			PSV	295,157	0	0	0	295,157
41 METERS	Q43	DA6	P43	83,000	0	0	0	83,000
42 AREA LIGHTING FIXTURES	Q44	DA6	P44	3,897	0	0	0	3,897
43 STREET LIGHTING	Q46	DA6	P46	48,886	0	0	0	48,886
44 TOTAL DISTRIBUTION PLANT			P30	2,532,998	0	0	382,766	2,150,232
45 DEMAND COMPONENT			P30D	1,447,202	0	0	382,766	1,064,436
46 CUSTOMER COMPONENT			P30C	1,085,796	0	0	0	1,085,796
47 TOTAL GENERAL PLANT	Q88	K433	P88	257,726	0	160,952	14,666	82,108
48 DEMAND COMPONENT			P88D	197,495	0	160,952	14,666	21,877
49 CUSTOMER COMPONENT			P88C	60,231	0	0	0	60,231
50 TOTAL INTANGIBLE PLANT	Q95	K433	P95	18,935	0	11,825	1,078	6,032
51 DEMAND COMPONENT			P95D	14,510	0	11,825	1,078	1,607
52 CUSTOMER COMPONENT			P95C	4,425	0	0	0	4,425
53 TOTAL ELECTRIC PLANT IN SVC			P98	8,196,706	0	5,194,217	764,117	2,238,372
54 TOTAL ADJUSTED ELECTRIC PLT			POST	8,196,706	0	5,194,217	764,117	2,238,372

FUTURE YEAR COST ALLOCATION
 COMPANY AND PPUC ADJUSTMENTS FOR COMPLIANCE FILING
 UNBUNDLING OF COSTS TO CATEGORIES FOR INPUT TO RATE CLASSES

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

ASSIGNMENT AND ALLOCATION TO UNBUNDLED COST CATEGORIES

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICTION	PRODUCTION COSTS			
					NET ENERGY	ALL OTHER	TRANSMISSION	DISTRIBUTION
1 DEPRECIATION RESERVE								
2 PRODUCTION PLANT								
3 NUCLEAR	H07	P07	A07	643,438	0	643,438	0	0
4 WHOLLY-OWNED COAL	H08	P08	A08	479,994	0	479,994	0	0
5 OTHER NON-NUCLEAR	H09	P09	A09	273,327	0	273,327	0	0
6 TOTAL PRODUCTION PLANT			A10	1,396,759	0	1,396,759	0	0
7 TRANSMISSION PLANT								
8 500/230 KV	H15	P15	A15	90,268	0	0	90,268	0
9 138/69 KV	H16	P16	A16	25,887	0	0	25,887	0
10 TOTAL TRANSMISSION PLANT			A20	116,155	0	0	116,155	0
11 DISTRIBUTION PLANT								
12 SUBSTATIONS								
13 GENERATION STEP-UP	H26	P26	A26	2,071	0	0	2,071	0
14 138/69 KV	H27	P27	A27	24,189	0	0	24,189	0
15 PRIMARY	H28	P28	A28	83,726	0	0	0	83,726
16 SECONDARY	H29	P29	A29	1,780	0	0	0	1,780
17 TOTAL SUBSTATIONS			AST	111,766	0	0	26,260	85,506
18 OVERHEAD LINES								
19 138/69 KV	H31	P31	A31	97,352	0	0	97,352	0
20 PRIMARY	H32	P32	A32	86,203	0	0	0	86,203
21 SECONDARY								
22 DEMAND COMPONENT	H33D	P33D	A33D	94,289	0	0	0	94,289
23 CUSTOMER COMPONENT	H33C	P33C	A33C	118,893	0	0	0	118,893
24 STREET LIGHTING	H34	P34	A34	10,167	0	0	0	10,167
25 TOTAL OVERHEAD LINES			AOL	406,904	0	0	97,352	309,552
26 UNDERGROUND LINES								
27 138/69 KV	H35	P35	A35	1,765	0	0	1,765	0
28 PRIMARY	H36	P36	A36	6,432	0	0	0	6,432
29 SECONDARY								
30 DEMAND COMPONENT	H37D	P37D	A37D	14,617	0	0	0	14,617
31 CUSTOMER COMPONENT	H37C	P37C	A37C	24,394	0	0	0	24,394
32 TOTAL UNDERGROUND LINES			AUG	47,208	0	0	1,765	45,443
33 LINE TRANSFORMERS								
34 DEMAND COMPONENT	H38D	P38D	A38D	48,482	0	0	0	48,482
35 CUSTOMER COMPONENT	H38C	P38C	A38C	62,843	0	0	0	62,843
36 TOTAL LINE TRANSFORMERS			ALT	111,325	0	0	0	111,325
37 SERVICES								
38 DEMAND COMPONENT	H39D	P39D	A39D	12,149	0	0	0	12,149
39 CUSTOMER COMPONENT	H39C	P39C	A39C	131,119	0	0	0	131,119
40 TOTAL SERVICES			ASV	143,268	0	0	0	143,268
41 METERS	H43	P43	A43	24,656	0	0	0	24,656
42 AREA LIGHTING FIXTURES	H44	P44	A44	2,294	0	0	0	2,294
43 STREET LIGHTING	H46	P46	A46	19,869	0	0	0	19,869
44 TOTAL DISTRIBUTION PLANT			A30	867,290	0	0	125,377	741,913
45 DEMAND COMPONENT			A30D	473,055	0	0	125,377	347,678
46 CUSTOMER COMPONENT			A30C	394,235	0	0	0	394,235
47 TOTAL GENERAL PLANT	H88	P88	A88	89,267	0	55,748	5,080	28,439
48 DEMAND COMPONENT			A88D	68,406	0	55,748	5,080	7,578
49 CUSTOMER COMPONENT			A88C	20,861	0	0	0	20,861
50 TOTAL INTANGIBLE PLANT	H95	P95	A95	7,651	0	4,778	436	2,437
51 DEMAND COMPONENT			A95D	5,863	0	4,778	436	649
52 CUSTOMER COMPONENT			A95C	1,788	0	0	0	1,788
53 TOTAL DEPRECIATION AND								
54 AMORTIZATION RESERVE			A00	2,477,122	0	1,457,285	247,048	772,789

FUTURE YEAR COST ALLOCATION
 COMPANY AND PPUC ADJUSTMENTS FOR COMPLIANCE FILING
 UNBUNDLING OF COSTS TO CATEGORIES FOR INPUT TO RATE CLASSES

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

ASSIGNMENT AND ALLOCATION TO UNBUNDLED COST CATEGORIES

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICTION	PRODUCTION COSTS			
					NET ENERGY	ALL OTHER	TRANSMISSION	DISTRIBUTION
1	TOTAL NET ELECTRIC PLANT		P01	5,719,584	0	3,736,932	517,069	1,465,583
2	DEMAND COMPONENT		P01D	4,986,017	0	3,736,932	517,069	732,016
3	CUSTOMER COMPONENT		P01C	733,567	0	0	0	733,567
4	NET PLANT NUCLEAR		P01N	2,548,392	0	2,548,392	0	0
5	TOTAL ELECTRIC PLANT IN SVC		P00	8,196,706	0	5,194,217	764,117	2,238,372
6	DEMAND COMPONENT		P00D	7,046,254	0	5,194,217	764,117	1,087,920
7	CUSTOMER COMPONENT		P00C	1,150,452	0	0	0	1,150,452
8	ELEC PLT NUCLEAR		P00N	3,191,830	0	3,191,830	0	0
9	ELEC PLT NON-NUCLEAR		P000	5,004,876	0	2,002,387	764,117	2,238,372
10	DEMAND COMPONENT		P000D	3,854,424	0	2,002,387	764,117	1,087,920
11	CUSTOMER COMPONENT		P000C	1,150,452	0	0	0	1,150,452
12	ELEC PLANT LESS P07,08		P0000	3,789,872	0	787,383	764,117	2,238,372
13	DEMAND COMPONENT		P0000D	2,639,420	0	787,383	764,117	1,087,920
14	CUSTOMER COMPONENT		P0000C	1,150,452	0	0	0	1,150,452
15	TOTAL PROD/TRANS/DIST PLANT		AT1	7,920,045	0	5,021,440	748,373	2,150,232
16	DEMAND COMPONENT		AT1D	6,834,249	0	5,021,440	748,373	1,064,436
17	CUSTOMER COMPONENT		AT1C	1,085,796	0	0	0	1,085,796
18	TOTAL TRANS/DIST PLANT		AT2	2,898,605	0	0	748,373	2,150,232
19	DEMAND COMPONENT		AT2D	1,812,809	0	0	748,373	1,064,436
20	CUSTOMER COMPONENT		AT2C	1,085,796	0	0	0	1,085,796
21	DEPREC RES NUCLEAR		A00N	643,438	0	643,438	0	0
22	AMORTIZATION RESERVE		A00	2,477,122	0	1,457,285	247,048	772,789
23	DEMAND COMPONENT		A00D	2,060,238	0	1,457,285	247,048	355,905
24	CUSTOMER COMPONENT		A00C	416,884	0	0	0	416,884
25	DEPREC RES NON-NUCL		A000	1,833,684	0	813,847	247,048	772,789
26	DEMAND COMPONENT		A000D	1,416,800	0	813,847	247,048	355,905
27	CUSTOMER COMPONENT		A000C	416,884	0	0	0	416,884
28	GENERAL PLANT ALLOCATOR		K433	191,768	0	119,761	10,913	61,094
29	DEMAND COMPONENT		K433D	146,952	0	119,761	10,913	16,278
30	CUSTOMER COMPONENT		K433C	44,816	0	0	0	44,816
31	TOTAL W & S ALLOCATOR		K939	227,614	0	142,247	12,938	72,429
32	DEMAND COMPONENT		K939D	123,097	0	90,861	12,938	19,298
33	ENERGY COMPONENT		K939E	51,386	0	51,386	0	0
34	CUSTOMER COMPONENT		K939C	53,131	0	0	0	53,131
35	EXCLUDING ADMIN & GENERAL		K929	191,992	0	119,985	10,913	61,094
36	DEMAND COMPONENT		K929D	103,832	0	76,641	10,913	16,278
37	ENERGY COMPONENT		K929E	43,344	0	43,344	0	0
38	CUSTOMER COMPONENT		K929C	44,816	0	0	0	44,816

FUTURE TEST YEAR COST ALLOCATION
 COMPANY AND PPUC ADJUSTMENTS FOR COMPLIANCE FILING
 UNBUNDLING OF COSTS TO CATEGORIES FOR INPUT TO RATE CLASSES

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

ASSIGNMENT AND ALLOCATION TO UNBUNDLED COST CATEGORIES

	INPUT	ALLOC	OUTPUT	TOTAL	PRODUCTION COSTS			
				PENNA. JURISDICTION	NET ENERGY	ALL OTHER	TRANSMISSION	DISTRIBUTION
1	SUBTRACTIVE ADJUSTMENTS							
2	ACCUM DEFERRED INCOME TAXES							
3	TC18	DA9	DF18	-13,222	0	-13,222	0	0
4	TC40A	DA9	DF40A	371	0	371	0	0
5	TC42A	P000	DF42A	35,414	0	14,169	5,407	15,838
6			DF42AD	27,274	0	14,169	5,407	7,698
7			DF42AC	8,140	0	0	0	8,140
8	TC42B	P000	DF42B	4,456	0	1,783	680	1,993
9			DF42BD	3,431	0	1,783	680	968
10			DF42BC	1,025	0	0	0	1,025
11	TC44	DA9	DF44	2,466	0	2,466	0	0
12	ACRS AND MACRS							
13	TC46A	P08	DF46A	51,061	0	51,061	0	0
14	TC46B	P07	DF46B	656,914	0	656,914	0	0
15	TC46C	DA9	DF46C	6,253	0	6,253	0	0
16	TC46D	P0000	DF46D	158,203	0	32,868	31,897	93,438
17			DF46DD	110,178	0	32,868	31,897	45,413
18			DF46DC	48,025	0	0	0	48,025
19	TOTAL ACRS AND MACRS			872,431	0	747,096	31,897	93,438
20	TC48A	P00	DF48A	0	0	0	0	0
21	TC48B	P00	DF48B	0	0	0	0	0
22	TOTAL ACCUM DEFERRED INC TAX			901,916	0	752,663	37,984	111,269
23			DFTD	849,230	0	757,166	37,984	54,080
24			DFTE	-4,503	0	-4,503	0	0
25			DFTC	57,189	0	0	0	57,189
26	AC	DA7	CA00	40	0	0	0	40
27	AD	DA7	DA00	1,106	0	0	0	1,106
28	TOTAL-SUBTRACTIVE ADJUSTMENTS			903,062	0	752,663	37,984	112,415
29			PLDEDD	849,230	0	757,166	37,984	54,080
30			PLDEDE	-4,503	0	-4,503	0	0
31			PLDEDC	58,335	0	0	0	58,335

FUTURE YEAR COST ALLOCATION
 COMPANY AND PPUC ADJUSTMENTS FOR COMPLIANCE FILING
 UNBUNDLING OF COSTS TO CATEGORIES FOR INPUT TO RATE CLASSES

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

ASSIGNMENT AND ALLOCATION TO UNBUNDLED COST CATEGORIES

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICTION	PRODUCTION COSTS			
					NET ENERGY	ALL OTHER	TRANSMISSION	DISTRIBUTION
1 ADDITIVE ADJUSTMENTS								
2 PLANT HELD FOR FUTURE USE								
3 PRODUCTION M-O-C	QF10	DA9	PF10	0	0	0	0	0
4 PRODUCTION OTHER	QF11	DA9	PF11	0	0	0	0	0
5 TRANSMISSION PLANT	QF20	P20	PF20	0	0	0	0	0
6 DISTRIBUTION PLANT								
7 66-138KV	QF31	DA2	PF31	0	0	0	0	0
8 PRIMARY	QF32	DA3	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			PF30	0	0	0	0	0
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			PF00	0	0	0	0	0
17 POLLUTION CONTROL PROJECTS								
18 NUCLEAR	IPCA	DA9	PCAO	0	0	0	0	0
19 WHOLLY-OWNED COAL	IPCB	DA9	PCBO	5,380	0	5,380	0	0
20 OTHER NON-NUCLEAR	IPCC	DA9	PCCO	6,998	0	6,998	0	0
21 TOTAL POLLUTION CONTROL			PCTO	12,378	0	12,378	0	0
22 TOTAL ADDITIVE ADJUSTMENTS			PLADD	12,378	0	12,378	0	0
23 DEMAND COMPONENT			PLADD	12,378	0	12,378	0	0
24 CUSTOMER COMPONENT			PLADD	0	0	0	0	0
25 TOTAL NET ORIG COST RATE BASE			NOP	4,828,900	0	2,996,647	479,085	1,353,168
26 DEMAND COMPONENT			NOPD	4,149,165	0	2,992,144	479,085	677,936
27 ENERGY COMPONENT			NOPE	4,503	0	4,503	0	0
28 CUSTOMER COMPONENT			NOPC	675,232	0	0	0	675,232
29 WORKING CAPITAL								
30 FUEL INVENTORY								
31 WHOLLY-OWNED COAL	M10A	DA9	M10A	62,590	0	62,590	0	0
32 OTHER NON-NUCLEAR	M10B	DA9	M10B	26,124	0	26,124	0	0
33 NUCLEAR FUEL	M10C	DA9	M10C	0	0	0	0	0
34 TOTAL FUEL			M10T	88,714	0	88,714	0	0
35 PLANT MATERIALS & SUPPLIES								
36 PRODUCTION								
37 NUCLEAR	M11A	DA9	M11A	31,128	0	31,128	0	0
38 WHOLLY-OWNED COAL	M11B	DA9	M11B	35,290	0	35,290	0	0
39 OTHER NON-NUCLEAR	M11C	DA9	M11C	12,155	0	12,155	0	0
40 TOTAL PRODUCTION			M11T	78,573	0	78,573	0	0
41 TRANS/DIST	M14	AT2	M14	21,521	0	0	5,556	15,965
42 DEMAND COMPONENT			M14D	13,459	0	0	5,556	7,903
43 CUSTOMER COMPONENT			M14C	8,062	0	0	0	8,062
44 TOTAL PLANT M & S			M20T	100,094	0	78,573	5,556	15,965
45 TOTAL FUEL AND M & S			MCD	188,808	0	167,287	5,556	15,965
46 DEMAND COMPONENT			M added	92,032	0	78,573	5,556	7,903
47 ENERGY COMPONENT			M added	88,714	0	88,714	0	0
48 CUSTOMER COMPONENT			M added	8,062	0	0	0	8,062
49 WORKING CASH								
50 WORKING CASH O & M	CASH	WCAP	WCA	15,187	0	9,814	821	4,552
51 DEMAND COMPONENT			WCAD	7,924	0	5,782	821	1,321
52 ENERGY COMPONENT			WCAE	4,032	0	4,032	0	0
53 CUSTOMER COMPONENT			WCAC	3,231	0	0	0	3,231

FUTURE TEST YEAR COST ALLOCATION
 COMPANY AND PPUC ADJUSTMENTS FOR COMPLIANCE FILING
 UNBUNDLING OF COSTS TO CATEGORIES FOR INPUT TO RATE CLASSES

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

ASSIGNMENT AND ALLOCATION TO UNBUNDLED COST CATEGORIES

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICTION	PRODUCTION COSTS			
					NET ENERGY	ALL OTHER	TRANSMISSION	DISTRIBUTION
1	WORKING CAPITAL CONTINUED							
2	WORKING CASH CONTINUED							
3	PREPAYMENTS							
4	INSURANCE							
5	NUCLEAR PRODUCTION	MCPA	DA9	WCPIA	1,776	0	1,776	0
6	WHOLLY-OWNED COAL PROD	MCPB	DA9	WCPIB	1,554	0	1,554	0
7	OTHER NON-NUCLEAR PROD	MCPD	DA9	WCPIA	837	0	837	0
8	OTHER PROPERTY	MCPD	AT2	WCPIA	376	0	0	97
9	DEMAND COMPONENT			WCPIA	235	0	0	97
10	CUSTOMER COMPONENT			WCPIA	141	0	0	141
11	TOTAL PREPAID INSURANCE			WCPIA	4,543	0	4,167	97
12	RENTS	MCPR	AT2	WCPIA	0	0	0	0
13	DEMAND COMPONENT			WCPIA	0	0	0	0
14	CUSTOMER COMPONENT			WCPIA	0	0	0	0
15	NRC FEE	MCPF	P01N	WCPIA	135	0	135	0
16	POSTAGE	MCPD	K433	WCPIA	135	0	84	8
17	DEMAND COMPONENT			WCPIA	103	0	84	8
18	CUSTOMER COMPONENT			WCPIA	32	0	0	0
19	PPUC ANNUAL ASSESS	MCPRE	P98	WCPIA	1,782	0	1,129	166
20	DEMAND COMPONENT			WCPIA	1,130	0	721	166
21	ENERGY COMPONENT			WCPIA	408	0	408	0
22	CUSTOMER COMPONENT			WCPIA	244	0	0	0
23	MISCELLANEOUS	MCPM	K939	WCPIA	5,849	0	3,655	332
24	DEMAND COMPONENT			WCPIA	3,163	0	2,335	332
25	ENERGY COMPONENT			WCPIA	1,320	0	1,320	0
26	CUSTOMER COMPONENT			WCPIA	1,366	0	0	0
27	TOTAL PREPAYMENTS			WCPIA	12,444	0	9,170	603
28	ACCRUED TAXES	MCT	WCAP	WCPIA	-163	0	-105	-9
29	DEMAND COMPONENT			WCPIA	-85	0	-62	-9
30	ENERGY COMPONENT			WCPIA	-43	0	-43	0
31	CUSTOMER COMPONENT			WCPIA	-35	0	0	0
32	SEMI ANNUAL INTEREST & PREFERRED DIVIDEND PAYMENTS							
34	SEMI ANNUAL INTEREST	AES	WCAP	EAS	-26,686	0	-17,245	-1,442
35	DEMAND COMPONENT			EASD	-13,924	0	-10,161	-1,442
36	ENERGY COMPONENT			EASE	-7,084	0	-7,084	0
37	CUSTOMER COMPONENT			EASC	-5,678	0	0	0
38	PREFERRED DIVIDEND PAYMENT	AFS	WCAP	FAS	-719	0	-465	-39
39	DEMAND COMPONENT			FASD	-375	0	-274	-39
40	ENERGY COMPONENT			FASE	-191	0	-191	0
41	CUSTOMER COMPONENT			FASC	-153	0	0	0
42	TOT INT & PREF DIV PAYMENTS			EAFAT	-27,405	0	-17,710	-1,481
43	WORKING CASH ADJUSTMENT	PUCPC	WCAP	PUCP	-63	0	-41	-3
44	TOTAL WORKING CASH			CWC	0	0	1,128	-69
45	DEMAND COMPONENT			CWCD	2,410	0	2,686	-69
46	ENERGY COMPONENT			CWCE	-1,559	0	-1,559	0
47	CUSTOMER COMPONENT			CWCC	-852	0	0	0
48	TOTAL WORKING CAPITAL			W00	188,808	0	168,415	5,487
49	DEMAND COMPONENT			W00D	94,442	0	81,259	5,487
50	ENERGY COMPONENT			W00E	87,155	0	87,155	0
51	CUSTOMER COMPONENT			W00C	7,210	0	0	0
52	TOTAL RATE BASE			RBX	5,017,708	0	3,165,062	484,572
53	DEMAND COMPONENT			RBXD	4,243,607	0	3,073,404	484,572
54	ENERGY COMPONENT			RBXE	91,658	0	91,658	0
55	CUSTOMER COMPONENT			RBXC	682,443	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 COMPANY AND PPUC ADJUSTMENTS FOR COMPLIANCE FILING
 UNBUNDLING OF COSTS TO CATEGORIES FOR INPUT TO RATE CLASSES

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

ASSIGNMENT AND ALLOCATION TO UNBUNDLED COST CATEGORIES

	INPUT	ALLOC	OUTPUT	TOTAL	PRODUCTION COSTS			
				PENNA. JURISDICTION	NET ENERGY	ALL OTHER	TRANSMISSION	DISTRIBUTION
1	OPERATION & MAINTENANCE EXPENSES							
2	PRODUCTION							
3	FUEL							
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FUTURE TEST YEAR COST ALLOCATION
 COMPANY AND PPUC ADJUSTMENTS FOR COMPLIANCE FILING
 UNBUNDLING OF COSTS TO CATEGORIES FOR INPUT TO RATE CLASSES

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

ASSIGNMENT AND ALLOCATION TO UNBUNDLED COST CATEGORIES

	INPUT	ALLOC	OUTPUT	TOTAL	PRODUCTION COSTS				
				PENNA. JURISDICTION	NET ENERGY	ALL OTHER	TRANSMISSION	DISTRIBUTION	
1 OPERATION & MAINTENANCE EXPENSES CONTINUED									
2 DISTRIBUTION									
3 SUBSTATIONS									
4 GENERATION STEP-UP	G26	P26	EE26	227	0	0	227	0	
5 138/69 KV	G27	P27	EE27	2,678	0	0	2,678	0	
6 PRIMARY	G28	P28	EE28	9,368	0	0	0	9,368	
7 SECONDARY	G29	P29	EE29	198	0	0	0	198	
8 TOTAL SUBSTATIONS			EES5	12,471	0	0	2,905	9,566	
9 OVERHEAD LINES									
10 138/69 KV	G31	P31	EE31	9,142	0	0	9,142	0	
11 PRIMARY	G32	P32	EE32	7,866	0	0	0	7,866	
12 SECONDARY									
13 DEMAND COMPONENT	G33D	P33D	EE33D	8,773	0	0	0	8,773	
14 CUSTOMER COMPONENT	G33C	P33C	EE33C	10,738	0	0	0	10,738	
15 STREET LIGHTING	G34	P34	EE34	1,004	0	0	0	1,004	
16 TOTAL OVERHEAD LINES			EEOL	37,523	0	0	9,142	28,381	
17 UNDERGROUND LINES									
18 138/69 KV	G35	P35	EE35	137	0	0	137	0	
19 PRIMARY	G36	P36	EE36	490	0	0	0	490	
20 SECONDARY									
21 DEMAND COMPONENT	G37D	P37D	EE37D	1,118	0	0	0	1,118	
22 CUSTOMER COMPONENT	G37C	P37C	EE37C	1,866	0	0	0	1,866	
23 TOTAL UNDERGROUND LINES			EEUG	3,611	0	0	137	3,474	
24 LINE TRANSFORMERS									
25 DEMAND COMPONENT	G38D	P38D	EE38D	2,123	0	0	0	2,123	
26 CUSTOMER COMPONENT	G38C	P38C	EE38C	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	P37D	EE39D	425	0	0	0	425	
30 CUSTOMER COMPONENT	G39C	P37C	EE39C	4,582	0	0	0	4,582	
31 TOTAL SERVICES			EESV	5,007	0	0	0	5,007	
32 MISC DIST EXPENSE & RENTS	G42	P30	EE42	12,326	0	0	1,863	10,463	
33 DEMAND COMPONENT			EE42D	7,042	0	0	1,863	5,179	
34 CUSTOMER COMPONENT			EE42C	5,284	0	0	0	5,284	
35 METERS	G43	P43	EE43	10,524	0	0	0	10,524	
36 STREET LIGHTING	G46	P46	EE46	2,549	0	0	0	2,549	
37 CUSTOMER INSTALLATIONS	G47	DA6	EE47	4,051	0	0	0	4,051	
38 TOTAL DISTRIBUTION			EE30	92,936	0	0	14,047	78,889	
39 DEMAND COMPONENT			EE30D	49,587	0	0	14,047	35,540	
40 CUSTOMER COMPONENT			EE30C	43,349	0	0	0	43,349	
41 CUSTOMER ACCOUNTS									
42 METER READING	G50	DA7	EE50	9,376	0	0	0	9,376	
43 UNCOLLECTIBLE	G51	DA7	EE51	16,932	0	0	0	16,932	
44 OTHER	G55	DA7	EE55	25,674	0	0	0	25,674	
45 TOTAL CUSTOMER ACCTS			EE56	51,982	0	0	0	51,982	
46 CUST SERVICE & INFORMATION	G60	DA7	EE60	18,067	0	0	0	18,067	
47 SALES	G65	DA7	EE65	4,959	0	0	0	4,959	
48 ADMINISTRATIVE & GENERAL EXPENSES									
49 PPUC REGULATORY	G70	P01	EE70	4,218	0	2,756	381	1,081	
50 DEMAND COMPONENT			EE70D	2,693	0	1,760	381	552	
51 ENERGY COMPONENT			EE70E	996	0	996	0	0	
52 CUSTOMER COMPONENT			EE70C	529	0	0	0	529	

FUTURE TEST YEAR COST ALLOCATION
 COMPANY AND PPUC ADJUSTMENTS FOR COMPLIANCE FILING
 UNBUNDLING OF COSTS TO CATEGORIES FOR INPUT TO RATE CLASSES

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

ASSIGNMENT AND ALLOCATION TO UNBUNDLED COST CATEGORIES

	INPUT	ALLOC	OUTPUT	TOTAL	PRODUCTION COSTS			
				PENNA. JURISDICTION	NET ENERGY	ALL OTHER	TRANSMISSION	DISTRIBUTION
1	OPERATION & MAINTENANCE EXPENSES CONTINUED							
2	FERC REGULATORY	G71	DA1	EE71	0	0	0	0
3	DEMAND COMPONENT			EE71D	0	0	0	0
4	ENERGY COMPONENT			EE71E	0	0	0	0
5	CUSTOMER COMPONENT			EE71C	0	0	0	0
6	PROPERTY INSURANCE							
7	NUCLEAR PRODUCTION	G72A	DA9	EE72A	4,572	0	4,572	0
8	WHOLLY-OWNED COAL PROD	G72B	DA9	EE72B	1,439	0	1,439	0
9	OTHER NON-NUCLEAR PROD	G72C	DA9	EE72C	776	0	776	0
10	OTHER PROPERTY	G72D	AT2	EE72D	347	0	0	257
11	DEMAND COMPONENT			EE72DD	217	0	0	127
12	CUSTOMER COMPONENT			EE72DC	130	0	0	130
13	TOTAL PROPERTY INSURANCE			EE72T	7,134	0	6,787	90
14	EMPLOYEE BENEFITS	G73	K939	EE73	57,447	0	35,901	3,265
15	DEMAND COMPONENT			EE73D	31,068	0	22,932	3,265
16	ENERGY COMPONENT			EE73E	12,969	0	12,969	0
17	CUSTOMER COMPONENT			EE73C	13,410	0	0	13,410
18	OTHER A & G	G75	K929	EE75	80,637	0	50,394	4,583
19	DEMAND COMPONENT			EE75D	43,610	0	32,189	4,583
20	ENERGY COMPONENT			EE75E	18,205	0	18,205	0
21	CUSTOMER COMPONENT			EE75C	18,822	0	0	18,822
22	TOT ADMIN & GEN EXPENSES			EE79	149,436	0	95,838	8,319
23	DEMAND COMPONENT			EE79D	84,375	0	63,669	8,319
24	ENERGY COMPONENT			EE79E	32,169	0	32,169	0
25	CUSTOMER COMPONENT			EE79C	32,892	0	0	32,892
26	TOTAL O & M BEFORE ADJUST			EE80	1,309,161	684,215	392,917	32,853
27	DEMAND COMPONENT			EE80D	326,647	9,401	231,507	32,853
28	ENERGY COMPONENT			EE80E	836,224	674,814	161,410	0
29	CUSTOMER COMPONENT			EE80C	146,290	0	0	146,290
30	ADJUSTMENTS TO O & M EXPENSES							
31	M/O COAL & OTHER SALES	G81A	DA8	EE81A	870	870	0	0
32	PJM & OTHER UTILITY PURCH	G81B	DA8	EE81B	9,417	9,417	0	0
33	TOTAL ENERGY COST ADJUST			EE81	10,287	10,287	0	0
34	MAGE EXPENSE	G82	K939	EE82	-581	0	-363	-33
35	EMPLOYEE BENEFITS EXPENSE	G83	K939	EE83	-3,312	0	-2,070	-188
36	RATE CASE EXPENSE	G84	DA7	EE84	-745	0	0	0
37	LAND MGT/RECREATIONAL FACIL	G85	DA9	EE85	-434	0	-434	0
38	INTEREST ON CUST DEPOSITS	G86	DA7	EE86	64	0	0	64
39	VOLUNTARY EARLY RETIREMENT	G87	K939	EE87	-11,029	0	-6,893	-627
40	DECOMMISSIONING SSES	G88	DA9	EE88	17,979	0	17,979	0
41	DECOMMISSIONING FOSSIL	G89	DA9	EE89	45,284	0	45,284	0
42	MANAGEMENT AUDIT COSTS	G90	DA7	EE90	182	0	0	182
43	AMORT OF WINDOW DEFERRAL	G91	DA9	EE91	3,922	0	3,922	0
44	SOCIAL PROGRAMS	G92	DA7	EE92	3,530	0	0	3,530
45	ENVIRONMENTAL REMEDIATION	G93	DA9	EE93	1,100	0	1,100	0
46	TOTAL ADJUSTMENTS			EE99	66,247	10,287	58,525	-848
47	DEMAND COMPONENT			EE99D	66,247	10,287	58,525	-848
48	ENERGY COMPONENT			EE99E	0	0	0	0
49	CUSTOMER COMPONENT			EE99C	0	0	0	0
50	TOTAL OPER & MAINT EXPENSES			EE00	1,375,408	694,502	451,442	32,005
51	DEMAND COMPONENT			EE00D	392,894	19,688	290,032	32,005
52	ENERGY COMPONENT			EE00E	836,224	674,814	161,410	0
53	CUSTOMER COMPONENT			EE00C	146,290	0	0	146,290

FUTURE TEST YEAR COST ALLOCATION
 COMPANY AND PPUC ADJUSTMENTS FOR COMPLIANCE FILING
 UNBUNDLING OF COSTS TO CATEGORIES FOR INPUT TO RATE CLASSES

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

ASSIGNMENT AND ALLOCATION TO UNBUNDLED COST CATEGORIES

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICTION	PRODUCTION COSTS			
					NET ENERGY	ALL OTHER	TRANSMISSION	DISTRIBUTION
1	PPUC ADJUSTMENTS FOR COMPLIANCE FILING							
2	BENEFIT SAVINGS/EMPLOYEE RED PUCAC	K939	PUCA	-171	0	-107	-10	-54
3	SUSQ 1 EARLY WINDOW DEFERRAL PUCBC	DA9	PUCB	-2,035	0	-2,035	0	0
4	ENVIRONMENTAL REMEDIATION PUCDC	DA9	PUCD	-326	0	-326	0	0
5	UNCOLLECTIBLE ACCOUNTS PUCDC	DA7	PUCD	-1,364	0	0	0	-1,364
6	RATE CASE EXPENSE PUCDC	DA7	PUCD	-373	0	0	0	-373
7	NUCLEAR DECOMMISSIONING PUCFC	DA9	PUCF	-14,109	0	-14,109	0	0
8	FOSSIL DECOMMISSIONING PUCGC	DA9	PUCG	-45,284	0	-45,284	0	0
9	SOCIAL PROGRAMS PUCHC	DA7	PUCH	-2,500	0	0	0	-2,500
10	TOTAL OPER & MAINT EXPENSES		EE00	1,309,246	694,502	389,581	31,995	193,168
11	DEMAND COMPONENT		EE00D	326,732	19,688	228,171	31,995	46,878
12	ENERGY COMPONENT		EE00E	836,224	674,814	161,410	0	0
13	CUSTOMER COMPONENT		EE00C	146,290	0	0	0	146,290

FUTURE TEST YEAR COST ALLOCATION
 COMPANY AND PUC ADJUSTMENTS FOR COMPLIANCE FILING
 UNBUNDLING OF COSTS TO CATEGORIES FOR INPUT TO RATE CLASSES

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

ASSIGNMENT AND ALLOCATION TO UNBUNDLED COST CATEGORIES

1	DEPRECIATION EXPENSE	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICTION	PRODUCTION COSTS			
						NET ENERGY	ALL OTHER	TRANSMISSION	DISTRIBUTION
2	PRODUCTION								
3	NUCLEAR	GD07	DA9	ED07	147,168	0	147,168	0	0
4	WHOLLY-OWNED COAL	GD08	DA9	ED08	62,440	0	62,440	0	0
5	OTHER NON-NUCLEAR	GD09	DA9	ED09	21,991	0	21,991	0	0
6	TOTAL PRODUCTION			ED10	231,599	0	231,599	0	0
7	TRANSMISSION								
8	500/230 KV	GD15	DA1	ED15	6,025	0	0	6,025	0
9	138/69 KV	GD16	DA1	ED16	1,728	0	0	1,728	0
10	TOTAL TRANSMISSION			ED20	7,753	0	0	7,753	0
11	DISTRIBUTION								
12	SUBSTATIONS								
13	GENERATION STEP-UP	GD26	P26	ED26	114	0	0	114	0
14	138/69 KV	GD27	P27	ED27	1,294	0	0	1,294	0
15	PRIMARY	GD28	P29	ED28	4,510	0	0	0	4,510
16	SECONDARY	GD29	P29	ED29	97	0	0	0	97
17	TOTAL SUBSTATIONS			EDSS	6,015	0	0	1,408	4,607
18	OVERHEAD LINES								
19	138/69 KV	GD31	P31	ED31	7,314	0	0	7,314	0
20	PRIMARY	GD32	P32	ED32	6,752	0	0	0	6,752
21	SECONDARY								
22	DEMAND COMPONENT	GD33D	P33D	ED33D	7,229	0	0	0	7,229
23	CUSTOMER COMPONENT	GD33C	P33C	ED33C	9,415	0	0	0	9,415
24	STREET LIGHTING	GD34	P34	ED34	726	0	0	0	726
25	TOTAL OVERHEAD LINES			ED0L	31,436	0	0	7,314	24,122
26	UNDERGROUND LINES								
27	138/69 KV	GD35	P35	ED35	344	0	0	344	0
28	PRIMARY	GD36	P36	ED36	1,288	0	0	0	1,288
29	SECONDARY								
30	DEMAND COMPONENT	GD37D	P37D	ED37D	2,909	0	0	0	2,909
31	CUSTOMER COMPONENT	GD37C	P37C	ED37C	4,856	0	0	0	4,856
32	TOTAL UNDERGROUND LINES			EDUG	9,397	0	0	344	9,053
33	LINE TRANSFORMERS								
34	DEMAND COMPONENT	GD38D	P38D	ED38D	3,415	0	0	0	3,415
35	CUSTOMER COMPONENT	GD38C	P38C	ED38C	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	P38D	ED39D	817	0	0	0	817
39	CUSTOMER COMPONENT	GD39C	P38C	ED39C	8,817	0	0	0	8,817
40	TOTAL SERVICES			EDSV	9,634	0	0	0	9,634
41	METERS	GD43	P43	ED43	3,445	0	0	0	3,445
42	AREA LIGHTING FIXTURES	GD44	P44	ED44	171	0	0	0	171
43	STREET LIGHTING	GD46	P46	ED46	2,207	0	0	0	2,207
44	TOTAL DISTRIBUTION			ED30	70,147	0	0	9,066	61,081
45	DEMAND COMPONENT			ED30D	36,083	0	0	9,066	27,017
46	CUSTOMER COMPONENT			ED30C	34,064	0	0	0	34,064
47	GENERAL	GD88	K433	ED88	11,298	0	7,056	643	3,599
48	DEMAND COMPONENT			ED88D	8,658	0	7,056	643	959
49	CUSTOMER COMPONENT			ED88C	2,640	0	0	0	2,640
50	FOSSIL PLANT DEPRECIATION	PUCIC	DA9	PUCI	-15,274	0	-15,274	0	0
51	TOTAL DEPRECIATION AND								
52	AMORTIZATION EXPENSE			ED00	305,523	0	223,381	17,462	64,680
53	DEMAND COMPONENT			ED00D	268,819	0	223,381	17,462	27,976
54	CUSTOMER COMPONENT			ED00C	36,704	0	0	0	36,704

FUTURE TEST YEAR COST ALLOCATION
 COMPANY AND PPUC ADJUSTMENTS FOR COMPLIANCE FILING
 UNBUNDLING OF COSTS TO CATEGORIES FOR INPUT TO RATE CLASSES

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

ASSIGNMENT AND ALLOCATION TO UNBUNDLED COST CATEGORIES

	INPUT	ALLOC	OUTPUT	TOTAL	PRODUCTION COSTS			
				PENNA. JURISDICTION	NET ENERGY	ALL OTHER	TRANSMISSION	DISTRIBUTION
1 TAXES								
2 TAXES OTHER THAN INCOME,								
3 EXCLUDING GROSS RECEIPTS								
4 CAPITAL STOCK	GT1	P01	ET1	30,553	0	19,962	2,762	7,829
5 DEMAND COMPONENT			ET1D	26,635	0	19,962	2,762	3,911
6 CUSTOMER COMPONENT			ET1C	3,918	0	0	0	3,918
7 PUBLIC UTILITY REALTY	GT3	P01	ET3	38,783	0	25,339	3,506	9,938
8 DEMAND COMPONENT			ET3D	33,808	0	25,339	3,506	4,963
9 CUSTOMER COMPONENT			ET3C	4,975	0	0	0	4,975
10 REGULATORY ASSESSMENT	GT5	P01	ET5	813	0	531	73	209
11 DEMAND COMPONENT			ET5D	519	0	340	73	106
12 ENERGY COMPONENT			ET5E	192	0	192	0	0
13 CUSTOMER COMPONENT			ET5C	103	0	0	0	103
14 LOCAL PROPERTY & OTHER	GT6	P01	ET6	653	0	427	59	167
15 DEMAND COMPONENT			ET6D	570	0	427	59	84
16 CUSTOMER COMPONENT			ET6C	83	0	0	0	83
17 SALES & USE	GT7	P01	ET7	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	DA9	ET8	664	0	664	0	0
21 DEMAND COMPONENT			ET8D	664	0	664	0	0
22 CUSTOMER COMPONENT			ET8C	0	0	0	0	0
23 PAYROLL TAXES	GP01	K939	EP01	16,671	0	10,419	948	5,304
24 DEMAND COMPONENT			EP01D	9,017	0	6,656	948	1,413
25 ENERGY COMPONENT			EP01E	3,764	0	3,764	0	0
26 CUSTOMER COMPONENT			EP01C	3,891	0	0	0	3,891
27 TOTAL TAXES OTHER THAN INCOME,			ET01	88,137	0	57,342	7,348	23,447
28 EXCLUDING GROSS RECEIPTS			ET01D	71,212	0	53,386	7,348	10,478
29 DEMAND COMPONENT			ET01E	3,956	0	3,956	0	0
30 ENERGY COMPONENT			ET01C	12,969	0	0	0	12,969
31 CUSTOMER COMPONENT								
32 CAPITAL STOCK INCREASE	GT1P	P01	ET1P	685	0	448	62	175
33 TOTAL AT APPROVED RATES			ET01P	88,822	0	57,790	7,410	23,622

FUTURE YEAR COST ALLOCATION
 COMPANY PPUC ADJUSTMENTS FOR COMPLIANCE FILING
 UNBUNDLING OF COSTS TO CATEGORIES FOR INPUT TO RATE CLASSES

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

ASSIGNMENT AND ALLOCATION TO UNBUNDLED COST CATEGORIES

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICTION	PRODUCTION COSTS			
					NET ENERGY	ALL OTHER	TRANSMISSION	DISTRIBUTION
1 TAXES								
2 DEFERRED INCOME TAXES								
3 TEST POWER SUSQUEHANNA	ITD18	DA9	TX18	618	0	618	0	0
4 POLLUTION CONTROL FACILITIES	ITD40A	DA9	TX40A	-77	0	-77	0	0
5 CLASS LIFE SYSTEM	ITD42A	P000	TX42A	-1,199	0	-480	-183	-536
6 DEMAND COMPONENT			TX42AD	-924	0	-480	-183	-261
7 CUSTOMER COMPONENT			TX42AC	-275	0	0	0	-275
8 COST OF REMOVAL	ITD42B	P000	TX42B	-704	0	-282	-107	-315
9 DEMAND COMPONENT			TX42BD	-542	0	-282	-107	-153
10 CUSTOMER COMPONENT			TX42BC	-162	0	0	0	-162
11 ACRS AND MACRS								
12 WHOLLY-OWNED COAL PROP	ITD46A	P08	TX46A	1,849	0	1,849	0	0
13 NUCLEAR PROPERTY	ITD46B	P07	TX46B	-31,885	0	-31,885	0	0
14 NUCLEAR FUEL	ITD46C	DA9	TX46C	-3,560	0	-3,560	0	0
15 OTHER NON-NUCLEAR PROP	ITD46D	P0000	TX46D	19,701	0	4,093	3,972	11,636
16 DEMAND COMPONENT			TX46DD	13,721	0	4,093	3,972	5,656
17 CUSTOMER COMPONENT			TX46DC	5,980	0	0	0	5,980
18 TOTAL ACRS AND MACRS			TX46T	-13,895	0	-29,503	3,972	11,636
19 UNFUNDED LIABILITY	ITD48A	P00	TX48A	0	0	0	0	0
20 FULL NORMALIZATION	ITD48B	P00	TX48B	0	0	0	0	0
21 MARTINS CREEK TEST FUEL	ITD50	DA9	TX50	-167	0	-167	0	0
22 FOSSIL PLANT DEPRECIATION	PUCJC	DA9	PUCJ	5,346	0	5,346	0	0
23 TOTAL DEFERRED INCOME TAXES			TXT	-10,078	0	-24,545	3,682	10,785
24 DEMAND COMPONENT			TXTD	-12,061	0	-20,985	3,682	5,242
25 CUSTOMER COMPONENT			TXTC	5,543	0	0	0	5,543

FUTURE TEST YEAR COST ALLOCATION
 COMPANY AND PPUC ADJUSTMENTS FOR COMPLIANCE FILING
 UNBUNDLING OF COSTS TO CATEGORIES FOR INPUT TO RATE CLASSES

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

ASSIGNMENT AND ALLOCATION TO UNBUNDLED COST CATEGORIES

	INPUT	ALLOC	OUTPUT	TOTAL	PRODUCTION COSTS				
				PENNA. JURISDICTION	NET ENERGY	ALL OTHER	TRANSMISSION	DISTRIBUTION	
1	OPERATING REVENUES								
2	SALE OF ELECTRICITY								
3	LATE PAYMENT CHARGES	ANN S11	K929 K929	R11	26,556 7,341	0 0	16,596 4,588	1,509 417	8,451 2,336
4	TOT. ADJ'D SALE OF ELECTRIC			RRTT	0	0	0	0	0
5	OTHER OPERATING REVENUES								
6	MISC SERVICE REVS (451)	S20	P30	R20	203	0	0	31	172
7	RENT-ELEC ATTACHM'TS (454)	S23	P30	R23	12,578	0	0	1,901	10,677
8	DEMAND COMPONENT			R23D	7,186	0	0	1,901	5,285
9	CUSTOMER COMPONENT			R23C	5,392	0	0	0	5,392
10	GENERAL (456)	S24	K939	R24	6,908	0	4,317	393	2,198
11	DEMAND COMPONENT			R24D	3,736	0	2,758	393	585
12	ENERGY COMPONENT			R24E	1,559	0	1,559	0	0
13	CUSTOMER COMPONENT			R24C	1,613	0	0	0	1,613
14	CAPAC & TRANS ENTITLE(456)	S25	P98	R25	20,884	0	13,234	1,947	5,703
15	ENERGY SALES (ACCT 447)								
16	GPU (NUG OUTPUT) (447)	S32	DA8	R32	2,919	2,919	0	0	0
17	2-PARTY (447)	S34	DA8	R34	18,790	18,790	0	0	0
18	PJM (447)	S38	DA8	R38	103,253	103,253	0	0	0
19	TOTAL ENERGY SALES			R40	124,962	124,962	0	0	0
20	TOTAL OTHER OPERATING REVS			ROOT	165,535	124,962	17,551	4,272	18,750
21	DEMAND COMPONENT			ROOTD	31,806	0	15,992	4,241	11,573
22	ENERGY COMPONENT			ROOTE	126,521	124,962	1,559	0	0
23	CUSTOMER COMPONENT			ROOTC	7,208	0	0	31	7,177
24	TOTAL OPERATING REVENUES			ROT	165,535	124,962	17,551	4,272	18,750
25	DERIVATION-								
26	BASE FOR GROSS RECEIPTS TAX								
27	TOTAL OPERATING REVENUES			ROT	165,535	124,962	17,551	4,272	18,750
28	MINUS: EXEMPT GRT REVENUE								
29	TOTAL OTHER OPERATING REVS			ROOT	165,535	124,962	17,551	4,272	18,750
30	BASE FOR GR RECEIPTS TAX			RRBG	165,535	124,962	17,551	4,272	18,750
31	GROSS RECEIPTS TAX								
32	GROSS RECEIPTS TAX			TXGR	7,284	5,498	773	188	825

FUTURE YEAR COST ALLOCATION
 COMPANY AND PPUC ADJUSTMENTS FOR COMPLIANCE FILING
 UNBUNDLING OF COSTS TO CATEGORIES FOR INPUT TO RATE CLASSES

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

ASSIGNMENT AND ALLOCATION TO UNBUNDLED COST CATEGORIES.

1	ADJUSTMENTS TO TAXABLE INCOME	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICTION	PRODUCTION COSTS			
						NET ENERGY	ALL OTHER	TRANSMISSION	DISTRIBUTION
2	INTEREST EXPENSE	ITA1	RBX	TA1	-186,157	0	-117,424	-17,978	-50,755
3	DEMAND COMPONENT			TA1D	-157,438	0	-114,024	-17,978	-25,436
4	ENERGY COMPONENT			TA1E	-3,401	0	-3,401	0	0
5	CUSTOMER COMPONENT			TA1C	-25,319	0	0	0	-25,319
6	TOTAL DEFERRED INCOME TAXES			TXT	-10,078	0	-24,545	3,682	10,785
7	DEMAND COMPONENT			TXTD	-12,061	0	-20,985	3,682	5,242
8	ENERGY COMPONENT			TXTE	-3,560	0	-3,560	0	0
9	CUSTOMER COMPONENT			TXTC	5,543	0	0	0	5,543
10	NET INVESTMENT TAX CREDIT			TX91	-8,625	0	-5,466	-804	-2,355
11	DEMAND COMPONENT			TX91D	-7,415	0	-5,466	-804	-1,145
12	CUSTOMER COMPONENT			TX91C	-1,210	0	0	0	-1,210
13	BOOK DEPRECIATION & AMORT								
14	NUCLEAR	ITAA13	ED00N	TAA13	147,168	0	147,168	0	0
15	WHOLLY-OWNED COAL	ITAB13	ED08	TAB13	47,166	0	47,166	0	0
16	OTHER PRODUCTION	ITAC13	ED09	TAC13	21,991	0	21,991	0	0
17	TRANSMISSION	ITAD13	ED20	TAD13	7,753	0	0	7,753	0
18	DISTRIBUTION	ITAE13	ED30	TAE13	70,147	0	0	9,066	61,081
19	DEMAND COMPONENT			TAE13D	36,083	0	0	9,066	27,017
20	CUSTOMER COMPONENT			TAE13C	34,064	0	0	0	34,064
21	GENERAL PLANT	ITAF13	ED88	TAF13	11,298	0	7,056	643	3,599
22	DEMAND COMPONENT			TAF13D	8,658	0	7,056	643	959
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	305,523	0	223,381	17,462	64,680
26	DEMAND COMPONENT			TA13D	268,819	0	223,381	17,462	27,976
27	ENERGY COMPONENT			TA13E	0	0	0	0	0
28	CUSTOMER COMPONENT			TA13C	36,704	0	0	0	36,704
29	DEPREC CHARGED TO CLEARING	ITA14	ED000	TA14	649	0	312	72	265
30	DEMAND COMPONENT			TA14D	498	0	312	72	114
31	CUSTOMER COMPONENT			TA14C	151	0	0	0	151
32	TAX DEPRECIATION								
33	NUCLEAR PROPERTY	ITAA15	ED00N	TAA15	-26,675	0	-26,675	0	0
34	WHOLLY-OWNED COAL	ITAB15	ED08	TAB15	-45,265	0	-45,265	0	0
35	OTHER PRODUCTION	ITAC15	ED09	TAC15	-22,603	0	-22,603	0	0
36	TRANSMISSION	ITAD15	ED20	TAD15	-11,531	0	0	-11,531	0
37	DISTRIBUTION	ITAE15	ED30	TAE15	-104,214	0	0	-13,469	-90,745
38	DEMAND COMPONENT			TAE15D	-53,607	0	0	-13,469	-40,138
39	CUSTOMER COMPONENT			TAE15C	-50,607	0	0	0	-50,607
40	GENERAL PLANT	ITAF15	ED88	TAF15	-23,720	0	-14,814	-1,350	-7,556
41	DEMAND COMPONENT			TAF15D	-18,177	0	-14,814	-1,350	-2,013
42	CUSTOMER COMPONENT			TAF15C	-5,543	0	0	0	-5,543
43	NUCLEAR FUEL	ITAG15	DA9	TAG15	-34,743	0	-34,743	0	0
44	TOTAL TAX DEPRECIATION			TA15	-268,751	0	-144,100	-26,350	-98,301
45	DEMAND COMPONENT			TA15D	-177,858	0	-109,357	-26,350	-42,151
46	ENERGY COMPONENT			TA15E	-34,743	0	-34,743	0	0
47	CUSTOMER COMPONENT			TA15C	-56,150	0	0	0	-56,150
48	ENERGY COST RATE	ITA18	DA9	TA18	9,690	0	9,690	0	0
49	POST RETIREMENT BENEFITS	ITA20	K929	TA20	7,481	0	4,675	425	2,381
50	DEMAND COMPONENT			TA20D	4,046	0	2,986	425	635
51	ENERGY COMPONENT			TA20E	1,689	0	1,689	0	0
52	CUSTOMER COMPONENT			TA20C	1,746	0	0	0	1,746
53	BALANCE CARRIED FORWARD								
54	ADJUSTMENTS TO TAXABLE INCOME			TAST1	-150,268	0	-53,477	-23,491	-73,300
55	DEMAND COMPONENT			TAST1D	-81,409	0	-23,152	-23,491	-34,766
56	ENERGY COMPONENT			TAST1E	-30,325	0	-30,325	0	0
57	CUSTOMER COMPONENT			TAST1C	-38,534	0	0	0	-38,534

FUTURE YEAR COST ALLOCATION
 COMPANY AND PPUC ADJUSTMENTS FOR COMPLIANCE FILING
 UNBUNDLING OF COSTS TO CATEGORIES FOR INPUT TO RATE CLASSES

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

ASSIGNMENT AND ALLOCATION TO UNBUNDLED COST CATEGORIES

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICTION	PRODUCTION COSTS			
					NET ENERGY	ALL OTHER	TRANSMISSION	DISTRIBUTION
1	BALANCE BROUGHT FORWARD							
2	ADJUSTMENTS TO TAXABLE INCOME		TAST1	-150,268	0	-53,477	-23,491	-73,300
3	CONTINUED							
4	NUCLEAR DECOMMISSIONING	ITA22	DA9 TA22	1,036	0	1,036	0	0
5	MINERS HEALTH COSTS	ITA24	DA9 TA24	2,270	0	2,270	0	0
6	NUCLEAR FUEL	ITA25	DA9 TA25	45,798	0	45,798	0	0
7	PENSIONS & SUPP RETIRE	ITA30	K939 TA30	7,818	0	4,886	444	2,488
8	DEMAND COMPONENT		TA30D	4,228	0	3,121	444	663
9	ENERGY COMPONENT		TA30E	1,765	0	1,765	0	0
10	CUSTOMER COMPONENT		TA30C	1,825	0	0	0	1,825
11	MISCELLANEOUS	ITA32	K939 TA32	1,196	0	747	68	381
12	DEMAND COMPONENT		TA32D	646	0	477	68	101
13	ENERGY COMPONENT		TA32E	270	0	270	0	0
14	CUSTOMER COMPONENT		TA32C	280	0	0	0	280
15	AMORTIZATION WINDOW DEFERRAL	ITA34	DA9 TA34	3,922	0	3,922	0	0
16	DEMAND COMPONENT		TA34D	2,505	0	2,505	0	0
17	ENERGY COMPONENT		TA34E	1,417	0	1,417	0	0
18	CUSTOMER COMPONENT		TA34C	0	0	0	0	0
19	POWER PLANT INVENTORY	ITA42	DA9 TA42	-4,083	0	-4,083	0	0
20	DOE-URANIUM ENRICH CLEANUP	ITA43	DA9 TA43	2,278	0	2,278	0	0
21	LOW LEVEL RADWASTE DISPOSAL	ITA47	DA9 TA47	3,586	0	3,586	0	0
22	SSES OUTAGE COSTS	ITA50	DA9 TA50	2,138	0	2,138	0	0
23	BAD DEBTS	ITA54	DA7 TA54	1,959	0	0	0	1,959
24	DEMAND COMPONENT		TA54D	0	0	0	0	0
25	ENERGY COMPONENT		TA54E	0	0	0	0	0
26	CUSTOMER COMPONENT		TA54C	1,959	0	0	0	1,959
27	AMORTIZ LEASED EQUIP	ITA58	P01 TA58	6,578	0	4,298	595	1,685
28	DEMAND COMPONENT		TA58D	5,734	0	4,298	595	841
29	CUSTOMER COMPONENT		TA58C	844	0	0	0	844
30	REMOVAL COSTS	ITA60	P000 TA60	-12,198	0	-4,880	-1,862	-5,456
31	DEMAND COMPONENT		TA60D	-9,394	0	-4,880	-1,862	-2,652
32	CUSTOMER COMPONENT		TA60C	-2,804	0	0	0	-2,804
33	ESOP DIVIDEND	ITA72	K929 TA72	-8,203	0	-5,126	-466	-2,611
34	DEMAND COMPONENT		TA72D	-4,436	0	-3,274	-466	-696
35	ENERGY COMPONENT		TA72E	-1,852	0	-1,852	0	0
36	CUSTOMER COMPONENT		TA72C	-1,915	0	0	0	-1,915
37	CONTRIB IN AID OF CONSTR.	ITA78	AT2 TA78	4,809	0	0	1,242	3,567
38	DEMAND COMPONENT		TA78D	3,008	0	0	1,242	1,766
39	CUSTOMER COMPONENT		TA78C	1,801	0	0	0	1,801
40	PREFERRED DIV PD CREDIT	ITA95	P01 TA95	-705	0	-461	-64	-180
41	DEMAND COMPONENT		TA95D	-615	0	-461	-64	-90
42	CUSTOMER COMPONENT		TA95C	-90	0	0	0	-90
43	TOTAL ADJ'S TO TAXABLE INCOME		TAT	-92,069	0	2,932	-23,534	-71,467
44	DEMAND COMPONENT		TATD	-79,193	0	-20,827	-23,534	-34,832
45	ENERGY COMPONENT		TATE	23,759	0	23,759	0	0
46	CUSTOMER COMPONENT		TATC	-36,635	0	0	0	-36,635

FUTURE YEAR COST ALLOCATION
 COMPANY AND PPUC ADJUSTMENTS FOR COMPLIANCE FILING
 UNBUNDLING OF COSTS TO CATEGORIES FOR INPUT TO RATE CLASSES

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

ASSIGNMENT AND ALLOCATION TO UNBUNDLED COST CATEGORIES

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICTION	PRODUCTION COSTS				
					NET ENERGY	ALL OTHER	TRANSMISSION	DISTRIBUTION	
1	INCOME TAX ADJUSTMENTS								
2	ADJUSTMENTS TO STATE								
3	TAXABLE INCOME								
4	TAX PREFERENCE INCOME	ITS1	P98	TS1	-566	0	-359	-53	-154
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	0	406	37	206
9	DEMAND COMPONENT			TS5D	352	0	260	37	55
10	ENERGY COMPONENT			TS5E	147	0	147	0	0
11	CUSTOMER COMPONENT			TS5C	151	0	0	0	151
12	TOTAL ADJUSTMENTS TO								
13	STATE TAXABLE INCOME			TAS1	83	0	47	-16	52
14	DEMAND COMPONENT			TASID	-214	0	-99	-16	-99
15	ENERGY COMPONENT			TASIE	147	0	147	0	0
16	CUSTOMER COMPONENT			TASIC	151	0	0	0	151
17	ADJUSTMENTS (LN 18 -21)								
18	DEMAND COMPONENT			TSTA	213	0	139	19	55
19	ENERGY COMPONENT	SCONS		TSTAD	186	0	139	19	28
20	CUSTOMER COMPONENT			TSTAE	0	0	0	0	0
				TSTAC	27	0	0	0	27
21	MINIMUM TAX CREDIT	ITF1	P01	TF1	804	0	525	73	206
22	DEMAND COMPONENT			TF1D	701	0	525	73	103
23	CUSTOMER COMPONENT			TF1C	103	0	0	0	103
24	TOTAL ADJUSTMENTS TO								
25	FEDERAL TAXABLE INCOME			TAFI	804	0	525	73	206
26	DEMAND COMPONENT			TAFID	701	0	525	73	103
27	ENERGY COMPONENT			TAFIE	0	0	0	0	0
28	CUSTOMER COMPONENT			TAFIC	103	0	0	0	103

FUTURE TEST YEAR COST ALLOCATION
 COMPANY AND PPUC ADJUSTMENTS FOR COMPLIANCE FILING
 UNBUNDLING OF COSTS TO CATEGORIES FOR INPUT TO RATE CLASSES

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
 ASSIGNMENT AND ALLOCATION TO UNBUNDLED COST CATEGORIES \$1,000

1	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICTION	PRODUCTION COSTS				
					NET ENERGY	ALL OTHER	TRANSMISSION	DISTRIBUTION	
1	REVENUE REQUIREMENTS EXCLUDING								
2	RETURN INCOME & GR REC TAX								
3	O & M PRODUCTION		EE10	981,294	684,215	297,079	0	0	
4	DEMAND COMPONENT		EE100	177,239	9,401	167,838	0	0	
5	ENERGY COMPONENT		EE10E	804,055	674,814	129,241	0	0	
6	O & M TRANSMISSION		EE20	10,487	0	0	10,487	0	
7	O & M DISTRIBUTION		EE30	92,936	0	0	14,047	78,889	
8	DEMAND COMPONENT		EE30D	49,587	0	0	14,047	35,540	
9	CUSTOMER COMPONENT		EE30C	43,349	0	0	0	43,349	
10	O & M CUSTOMER ACCTS		EE56	51,982	0	0	0	51,982	
11	O & M CUST SERV & INFO		EE60	18,067	0	0	0	18,067	
12	O & M SALES		EE65	4,959	0	0	0	4,959	
13	O & M ADMIN & GENERAL		EE79	149,436	0	95,838	8,319	45,279	
14	DEMAND COMPONENT		EE79D	84,375	0	63,669	8,319	12,387	
15	ENERGY COMPONENT		EE79E	32,169	0	32,169	0	0	
16	CUSTOMER COMPONENT		EE79C	32,892	0	0	0	32,892	
17	O & M ADJUSTMENTS		EE99	66,247	10,287	58,525	-848	-1,717	
18	DEMAND COMPONENT		EE99D	66,247	10,287	58,525	-848	-1,717	
19	ENERGY COMPONENT		EE99E	0	0	0	0	0	
20	CUSTOMER COMPONENT		EE99C	0	0	0	0	0	
21	BENEFIT SAVINGS/EMPLOYEE RED	PUCAC	K939	PUCA	-171	0	-107	-10	-54
22	SUSQ 1 EARLY WINDOW DEFERRAL	PUCBC	DA9	PUCB	-2,035	0	-2,035	0	0
23	ENVIRONMENTAL REMEDIATION	PUCCC	DA9	PUC	-326	0	-326	0	0
24	UNCOLLECTIBLE ACCOUNTS	PUCDC	DA7	PUCD	-1,364	0	0	0	-1,364
25	RATE CASE EXPENSE	PUCEC	DA7	PUCE	-373	0	0	0	-373
26	NUCLEAR DECOMMISSIONING	PUCFC	DA9	PUCF	-14,109	0	-14,109	0	0
27	FOSSIL DECOMMISSIONING	PUCGC	DA9	PUCG	-45,284	0	-45,284	0	0
28	SOCIAL PROGRAMS	PUCHC	DA7	PUCH	-2,500	0	0	0	-2,500
29	DEPRECIATION & AMORTIZATION		ED00	305,523	0	223,381	17,462	64,680	
30	DEMAND COMPONENT		ED00D	268,819	0	223,381	17,462	27,976	
31	CUSTOMER COMPONENT		ED00C	36,704	0	0	0	36,704	
32	TAXES OTHER THAN INCOME & GR		TOTI	70,119	0	27,779	10,288	32,052	
33	DEMAND COMPONENT		TOTID	52,421	0	27,383	10,288	14,750	
34	ENERGY COMPONENT		TOTIE	396	0	396	0	0	
35	CUSTOMER COMPONENT		TOTIC	17,302	0	0	0	17,302	
36	MISC ALLOWABLE EXPENSE		TX89	-29,674	0	-19,549	-2,640	-7,485	
37	OTHER OPERATING REVS - CR		ROOT	165,535	124,962	17,551	4,272	18,750	
38	DEMAND COMPONENT		ROOTD	31,806	0	15,992	4,241	11,573	
39	ENERGY COMPONENT		ROOTE	126,521	124,962	1,559	0	0	
40	CUSTOMER COMPONENT		ROOTC	7,208	0	0	31	7,177	
41	TOTAL-REVENUE REQMTS EXCLUDING								
42	RETURN INCOME & GR REC TAX		TXDT	1,489,679	569,540	603,641	52,833	263,665	
43	DEMAND COMPONENT		TXDTD	586,492	19,688	443,394	52,864	70,546	
44	ENERGY COMPONENT		TXDTE	710,098	549,852	160,246	0	0	
45	CUSTOMER COMPONENT		TXDTC	193,088	0	0	-31	193,119	
46	CAPITAL STOCK INCREASE	GT1P	P01	ET1P	685	0	448	62	175

FUTURE YEAR COST ALLOCATION
 COMPANY PPUC ADJUSTMENTS FOR COMPLIANCE FILING
 UNBUNDLING OF COSTS TO CATEGORIES FOR INPUT TO RATE CLASSES

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

ASSIGNMENT AND ALLOCATION TO UNBUNDLED COST CATEGORIES\$1,000

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICTION	PRODUCTION COSTS			
					NET ENERGY	ALL OTHER	TRANSMISSION DISTRIBUTION	
1	REVENUE REQUIREMENTS EXCLUDING							
2	RETURN INCOME & GR REC TAX		TXDT	1,489,679	569,540	603,641	52,833	263,665
3	DEMAND COMPONENT		TXDTD	586,492	19,688	443,394	52,864	70,546
4	ENERGY COMPONENT		TXDTE	710,098	549,852	160,246	0	0
5	CUSTOMER COMPONENT		TXDTC	193,088	0	0	-31	193,119
6	RATE OF RETURN-PERCENT	RTRA		9.54	0.0	9.54	9.54	9.54
7	RETURN ON RATE BASE		RTNA1	478,700	0	301,954	46,229	130,517
8	DEMAND COMPONENT		RTNAD	404,849	0	293,209	46,229	65,411
9	ENERGY COMPONENT		RTNAE	8,744	0	8,744	0	0
10	CUSTOMER COMPONENT		RTNAC	65,106	0	0	0	65,106
11	INCOME TAXES		TSF1	271,794	0	215,985	16,028	39,781
12	DEMAND COMPONENT		TSF1D	231,444	0	194,995	16,275	20,174
13	ENERGY COMPONENT		TSF1E	20,271	0	21,555	-195	-1,089
14	CUSTOMER COMPONENT		TSF1C	20,079	0	-564	-52	20,695
15	ANNUALIZATION REVENUES	ANN	K929	26,556	0	16,596	1,509	8,451
16	DEMAND COMPONENT		ANN1D	14,495	-6,518	14,343	1,512	5,158
17	ENERGY COMPONENT	ANNIE	RRBAE	8,762	6,518	2,259	-2	-13
18	CUSTOMER COMPONENT	ANNIC	RRBAC	3,299	0	-6	-1	3,306
19	LATE PAY CHARGES	S11	K929	7,341	0	4,588	417	2,336
20	DEMAND COMPONENT		R111D	4,007	-1,802	3,966	418	1,425
21	ENERGY COMPONENT	R111E	RRBAE	2,422	1,802	624	-1	-3
22	CUSTOMER COMPONENT	R111C	RRBAC	912	0	-2	0	914
23	REVENUE REQTS BEFORE GRT		RRBA	2,206,276	569,540	1,100,396	113,164	423,176
24	DEMAND COMPONENT		RRBAD	1,204,284	28,008	913,290	113,438	149,548
25	ENERGY COMPONENT		RRBAE	727,930	541,532	187,663	-192	-1,073
26	CUSTOMER COMPONENT		RRBAC	274,063	0	-556	-82	274,701
27	GROSS RECEIPTS TAX @ 44 MILL		GRTA1	103,104	26,213	51,621	5,297	19,973
28	DEMAND COMPONENT		GRTA1D	56,279	906	42,877	5,310	7,186
29	ENERGY COMPONENT		GRTA1E	34,018	25,307	8,770	-9	-50
30	CUSTOMER COMPONENT		GRTA1C	12,808	0	-26	-4	12,838
31	TOTAL REVENUE REQUIREMENTS		RRA1	2,309,381	595,753	1,152,018	118,462	443,148
32	DEMAND COMPONENT		RRA1D	1,260,563	28,914	956,167	118,748	156,734
33	ENERGY COMPONENT		RRA1E	761,948	566,839	196,433	-201	-1,123
34	CUSTOMER COMPONENT		RRA1C	286,870	0	-582	-85	287,537

FUTURE YEAR COST ALLOCATION
 COMPANY PPUC ADJUSTMENTS FOR COMPLIANCE FILING
 UNBUNDLING OF COSTS TO CATEGORIES FOR INPUT TO RATE CLASSES

PENNSYLVANIA POWER & LIGHT COMPANY
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95
 CALCULATION OF INCOME TAXES FOR
 REVENUE REQUIREMENTS @ ACTUAL CLASS RATES OF RETURN
 ASSIGNMENT AND ALLOCATION TO UNBUNDLED COST CATEGORIES \$1,000

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICTION	PRODUCTION COSTS			
					NET ENERGY	ALL OTHER	TRANSMISSION	DISTRIBUTION
1	AT SYSTEM % RATE OF RETURN	RTRA		9.54	0.0	9.54	9.54	9.54
2	RETURN ON RATE BASE		RTNA1	478,700	0	301,954	46,229	130,517
3	DEMAND COMPONENT		RTNAD	404,849	0	293,209	46,229	65,411
4	ENERGY COMPONENT		RTNAE	8,744	0	8,744	0	0
5	CUSTOMER COMPONENT		RTNAC	65,106	0	0	0	65,106
6	ADJUSTMENT TO TAXABLE INCOME		TAT	-92,069	0	2,932	-23,534	-71,467
7	DEMAND COMPONENT		TATD	-79,193	0	-20,827	-23,534	-34,832
8	ENERGY COMPONENT		TATE	23,759	0	23,759	0	0
9	CUSTOMER COMPONENT		TATC	-36,635	0	0	0	-36,635
10	FEDERAL INCOME TAX ADJUSTMEN		TAFI	804	0	525	73	206
11	DEMAND COMPONENT		TAFID	701	0	525	73	103
12	ENERGY COMPONENT		TAFIE	0	0	0	0	0
13	CUSTOMER COMPONENT		TAFIC	103	0	0	0	103
14	STATE INCOME TAX ADJUSTMENT		TSTA	213	0	139	19	55
15	DEMAND COMPONENT		TSTAD	186	0	139	19	28
16	ENERGY COMPONENT		TSTAE	0	0	0	0	0
17	CUSTOMER COMPONENT		TSTAC	27	0	0	0	27
18	SUMMARY FOR FEDERAL INCOME							
19	TAX CALCULATION							
20	(2)+(6)+(10)+(14)		TFTI1	380,936	0	301,355	22,405	57,176
21	DEMAND COMPONENT		TFTI1D	320,635	0	269,353	22,451	28,831
22	ENERGY COMPONENT		TFTI1E	31,700	0	32,002	-46	-256
23	CUSTOMER COMPONENT		TFTI1C	28,601	0	0	0	28,601
24	FEDERAL INCOME TAX							
25	.35 / .65 X (20)+(10)		TFIT1	200,344	0	159,305	11,819	29,220
26	DEMAND COMPONENT		TFIT1D	171,190	0	144,211	12,039	14,940
27	ENERGY COMPONENT		TFIT1E	14,455	0	15,598	-174	-969
28	CUSTOMER COMPONENT		TFIT1C	14,700	0	-502	-46	15,248
29	ADJ TO STATE TAXABLE INCOME		TASI	83	0	47	-16	52
30	DEMAND COMPONENT		TASID	-214	0	-99	-16	-99
31	ENERGY COMPONENT		TASIE	147	0	147	0	0
32	CUSTOMER COMPONENT		TASIC	151	0	0	0	151
33	SUMMARY FOR STATE INCOME							
34	TAX CALCULATION							
35	(2)+(6)+(14)+(25)+(29)		TSTI1	586,138	0	463,669	34,454	88,015
36	DEMAND COMPONENT		TSTI1D	495,684	0	415,923	34,673	45,088
37	ENERGY COMPONENT		TSTI1E	47,105	0	48,248	-174	-969
38	CUSTOMER COMPONENT		TSTI1C	43,349	0	-502	-46	43,897
39	STATE INCOME TAX							
40	.1099 / .8901 X (35)+(14)		TSIT1	71,450	0	56,680	4,209	10,561
41	DEMAND COMPONENT		TSIT1D	60,255	0	50,785	4,236	5,234
42	ENERGY COMPONENT		TSIT1E	5,816	0	5,957	-21	-120
43	CUSTOMER COMPONENT		TSIT1C	5,379	0	-62	-6	5,447

FUTURE YEAR COST ALLOCATION
 COMPANY AND PPUC ADJUSTMENTS FOR COMPLIANCE FILING
 UNBUNDLING OF COSTS TO CATEGORIES FOR INPUT TO RATE CLASSES

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

ASSIGNMENT AND ALLOCATION TO UNBUNDLED COST CATEGORIES \$1,000

	INPUT	ALLOC	OUTPUT	TOTAL	PRODUCTION COSTS				
				JURISDICTION	NET ENERGY	ALL OTHER	TRANSMISSION	DISTRIBUTION	
1									
2									
3			TXDT	1,489,679	569,540	603,641	52,833	263,665	
4			TXDTD	586,492	19,688	443,394	52,864	70,546	
5			TXDTE	710,098	549,852	160,246	0	0	
6			TXDTC	193,088	0	0	-31	193,119	
7	RTRB			9.54	0.0	9.54	9.54	9.54	
8			RTNB2	478,700	0	301,954	46,229	130,517	
9			RTNBD	404,849	0	293,209	46,229	65,411	
10			RTNBE	8,744	0	8,744	0	0	
11			RTNBC	65,106	0	0	0	65,106	
12			TSF2	271,794	0	215,985	16,028	39,781	
13			TSF2D	231,444	0	194,995	16,275	20,174	
14			TSF2E	20,271	0	21,555	-195	-1,089	
15			TSF2C	20,079	0	-564	-52	20,695	
16	ANN	K929		26,556	0	16,596	1,509	8,451	
17			ANN2D	14,495	-6,518	14,343	1,512	5,158	
18	ANN2E	RRBBE		8,762	6,518	2,259	-2	-13	
19	ANN2C	RRBBC		3,299	0	-6	-1	3,306	
20	S11	K929	R11	7,341	0	4,588	417	2,336	
21			R112D	4,007	-1,802	3,966	418	1,425	
22	R112E	RRBBE		2,422	1,802	624	-1	-3	
23	R112C	RRBBC		912	0	-2	0	914	
24	GT1P	PO1	ET1P	685	0	448	62	175	
25			RRBB	2,206,276	569,540	1,100,396	113,164	423,176	
26			RRBBD	1,204,284	28,008	913,290	113,438	149,548	
27			RRBBE	727,930	541,532	187,663	-192	-1,073	
28			RRBBC	274,063	0	-556	-82	274,701	
29			BGRT2	2,240,173	569,540	1,121,580	115,090	433,963	
30			BGRT2D	1,222,786	19,688	931,599	115,368	156,131	
31			BGRT2E	739,114	549,852	190,546	-195	-1,089	
32			BGRT2C	278,274	0	-564	-83	278,921	
33			GRTA2	103,104	26,213	51,621	5,297	19,973	
34			GRTA2D	56,279	906	42,877	5,310	7,186	
35			GRTA2E	34,018	25,307	8,770	-9	-50	
36			GRTA2C	12,808	0	-26	-4	12,838	
37			RRA2	2,309,381	595,753	1,152,018	118,462	443,148	
38			RRA2D	1,260,563	28,914	956,167	118,748	156,734	
39			RRA2E	761,948	566,839	196,433	-201	-1,123	
40			RRA2C	286,870	0	-582	-85	287,537	

FUTURE YEAR COST ALLOCATION
 COMPANY AND PPUC ADJUSTMENTS FOR COMPLIANCE FILING
 UNBUNDLING OF COSTS TO CATEGORIES FOR INPUT TO RATE CLASSES

PENNSYLVANIA POWER & LIGHT COMPANY
 COST ALLOCATION DETAILS - FUTURE TEST YEAR ENDED 9/30/95
 CALCULATION OF INCOME TAXES FOR
 REVENUE REQUIREMENTS @ EQUAL CLASS RATES OF RETURN
 ASSIGNMENT AND ALLOCATION TO UNBUNDLED COST CATEGORIES \$1,000

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICTION	PRODUCTION COSTS			
					NET ENERGY	ALL OTHER	TRANSMISSION	DISTRIBUTION
1 AT SYSTEM % RATE OF RETURN	RTRB			9.54	0.0	9.54	9.54	9.54
2 RETURN ON RATE BASE			RTNB2	478,700	0	301,954	46,229	130,517
3 DEMAND COMPONENT			RTNBD	404,849	0	293,209	46,229	65,411
4 ENERGY COMPONENT			RTNBE	8,744	0	8,744	0	0
5 CUSTOMER COMPONENT			RTNBC	65,106	0	0	0	65,106
6 ADJUSTMENT TO TAXABLE INCOME			TAT	-92,069	0	2,932	-23,534	-71,467
7 DEMAND COMPONENT			TATD	-79,193	0	-20,827	-23,534	-34,832
8 ENERGY COMPONENT			TATE	23,759	0	23,759	0	0
9 CUSTOMER COMPONENT			TATC	-36,635	0	0	0	-36,635
10 FEDERAL INCOME TAX ADJUSTMEN			TAFI	804	0	525	73	206
11 DEMAND COMPONENT			TAFID	701	0	525	73	103
12 ENERGY COMPONENT			TAFIE	0	0	0	0	0
13 CUSTOMER COMPONENT			TAFIC	103	0	0	0	103
14 STATE INCOME TAX ADJUSTMENT			TSTA	213	0	139	19	55
15 DEMAND COMPONENT			TSTAD	186	0	139	19	28
16 ENERGY COMPONENT			TSTAE	0	0	0	0	0
17 CUSTOMER COMPONENT			TSTAC	27	0	0	0	27
18 SUMMARY FOR FEDERAL INCOME								
19 TAX CALCULATION								
20 (2)+(6)+(10)+(14)			TFTI2	380,936	0	301,355	22,405	57,176
21 DEMAND COMPONENT			TFTI2D	320,635	0	269,353	22,451	28,831
22 ENERGY COMPONENT			TFTI2E	31,700	0	32,002	-46	-256
23 CUSTOMER COMPONENT			TFTI2C	28,601	0	0	0	28,601
24 FEDERAL INCOME TAX								
25 .35 / .65 X (20)+(10)			TFIT2	200,344	0	159,305	11,819	29,220
26 DEMAND COMPONENT			TFIT2D	171,190	0	144,211	12,039	14,940
27 ENERGY COMPONENT			TFIT2E	14,455	0	15,598	-174	-969
28 CUSTOMER COMPONENT			TFIT2C	14,700	0	-502	-46	15,248
29 ADJ TO STATE TAXABLE INCOME			TASI	83	0	47	-16	52
30 DEMAND COMPONENT			TASID	-214	0	-99	-16	-99
31 ENERGY COMPONENT			TASIE	147	0	147	0	0
32 CUSTOMER COMPONENT			TASIC	151	0	0	0	151
33 SUMMARY FOR STATE INCOME								
34 TAX CALCULATION								
35 (2)+(6)+(14)+(25)+(29)			TSTI2	586,138	0	463,669	34,454	88,015
36 DEMAND COMPONENT			TSTI2D	495,684	0	415,923	34,673	45,088
37 ENERGY COMPONENT			TSTI2E	47,105	0	48,248	-174	-969
38 CUSTOMER COMPONENT			TSTI2C	43,349	0	-502	-46	43,897
39 STATE INCOME TAX								
40 .1099 / .8901 X (35)+(14)			TSIT2	71,450	0	56,680	4,209	10,561
41 DEMAND COMPONENT			TSIT2D	60,255	0	50,785	4,236	5,234
42 ENERGY COMPONENT			TSIT2E	5,816	0	5,957	-21	-120
43 CUSTOMER COMPONENT			TSIT2C	5,379	0	-62	-6	5,447

FUTURE YEAR COST ALLOCATION
 COMPANY AND PPUC ADJUSTMENTS FOR COMPLIANCE FILING
 UNBUNDLING OF COSTS TO CATEGORIES FOR INPUT TO RATE CLASSES

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

ASSIGNMENT AND ALLOCATION TO UNBUNDLED COST CATEGORIES

	INPUT	ALLOC	OUTPUT	TOTAL	PRODUCTION COSTS			
				PENNA. JURISDICTION	NET ENERGY	ALL OTHER	TRANSMISSION	DISTRIBUTION
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	55,834	0	55,834	0	0
8 DEMAND COMPONENT	KA900D	DA9	KA901D	38,498	0	38,498	0	0
9 ENERGY COMPONENT	KA900E	DA9	KA901E	17,336	0	17,336	0	0
10 WHOLLY-OWNED COAL			KB901T	44,039	0	44,039	0	0
11 DEMAND COMPONENT	KB900D	DA9	KB901D	22,915	0	22,915	0	0
12 ENERGY COMPONENT	KB900E	DA9	KB901E	21,124	0	21,124	0	0
13 OTHER NON-NUCLEAR			KC901T	18,388	0	18,388	0	0
14 DEMAND COMPONENT	KC900D	DA9	KC901D	13,504	0	13,504	0	0
15 ENERGY COMPONENT	KC900E	DA9	KC901E	4,884	0	4,884	0	0
16 TOTAL PRODUCTION			K901	118,261	0	118,261	0	0
17 TRANSMISSION	K904	P20	K905	5,068	0	0	5,068	0
18 DISTRIBUTION	K906	P30	K907	36,979	0	0	5,588	31,391
19 DEMAND COMPONENT			K907D	21,128	0	0	5,588	15,540
20 CUSTOMER COMPONENT			K907C	15,851	0	0	0	15,851
21 CUSTOMER ACCTS	K920	DA7	K921	21,382	0	0	0	21,382
22 CUSTOMER SERV & INFO	K922	DA7	K923	7,583	0	0	0	7,583
23 SALES	K924	AT1	K925	2,719	0	1,724	257	738
24 WAGE & SALARY ALLOCATOR								
25 EXCLUDING ADMIN & GENERAL								
26 ASSIGN TO NUCLEAR			K929A	55,834	0	55,834	0	0
27 ASSIGN TO NON-NUCLEAR			K929B	136,158	0	64,151	10,913	61,094
28 TOTAL W & S ALLOCATOR								
29 EXCLUDING ADMIN & GENERAL			K929	191,992	0	119,985	10,913	61,094
30 DEMAND COMPONENT			K929D	103,832	0	76,641	10,913	16,278
31 ENERGY COMPONENT			K929E	43,344	0	43,344	0	0
32 CUSTOMER COMPONENT			K929C	44,816	0	0	0	44,816
33 ADMIN & GENERAL	K930	K929	K931	35,622	0	22,262	2,025	11,335
34 WAGES & SALARIES ALLOCATOR								
35 INCLUDING ADMIN & GEN								
36 TOTAL W & S ALLOCATOR			K939	227,614	0	142,247	12,938	72,429
37 WAGES & SALARIES ALLOCATOR FOR								
38 GENERAL PLANT								
39 PRODUCTION								
40 NUCLEAR	KA910	DA9	KA911	55,744	0	55,744	0	0
41 WHOLLY-OWNED COAL	KB910	DA9	KB911	43,930	0	43,930	0	0
42 OTHER NON-NUCLEAR	KC910	DA9	KC911	18,363	0	18,363	0	0
43 TOTAL PRODUCTION			K911	118,037	0	118,037	0	0
44 TRANSMISSION	K904	P20	K905	5,068	0	0	5,068	0
45 DISTRIBUTION	K906	P30	K907	36,979	0	0	5,588	31,391
46 DEMAND COMPONENT			K907D	21,128	0	0	5,588	15,540
47 CUSTOMER COMPONENT			K907C	15,851	0	0	0	15,851
48 CUSTOMER ACCTS	K920	DA7	K921	21,382	0	0	0	21,382
49 CUSTOMER SERV & INFO	K922	DA7	K923	7,583	0	0	0	7,583
50 SALES	K924	AT1	K925	2,719	0	1,724	257	738
51 TOTAL W & S ALLOCATOR FOR								
52 GENERAL PLANT ALLOCATOR			K433	191,768	0	119,761	10,913	61,094
53 DEMAND COMPONENT			K433D	146,952	0	119,761	10,913	16,278
54 CUSTOMER COMPONENT			K433C	44,816	0	0	0	44,816

FUTURE YEAR COST ALLOCATION
 COMPANY AND PPUC ADJUSTMENTS FOR COMPLIANCE FILING
 UNBUNDLING OF COSTS TO CATEGORIES FOR INPUT TO RATE CLASSES

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

SUMMARY

ASSIGNMENT AND ALLOCATION TO UNBUNDLED COST CATEGORIES

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICTION	PRODUCTION COSTS			
					NET ENERGY	ALL OTHER	TRANSMISSION DISTRIBUTION	
I. DIRECT ASSIGNMENT								
1	DIRECTLY ASSIGN TO 500-230	DA1		1	0	0	1	0
2	DIRECTLY ASSIGN TO 138-69	DA2		1	0	0	1	0
3	DIRECTLY ASSIGN TO PRIMARY	DA3		1	0	0	0	1
4	DIRECTLY ASSIGN TO SECONDARY	DA4		1	0	0	0	1
5	DIRECTLY ASSIGN TO STEP-UP	DA5		1	0	0	1	0
6	DIRECT ASSIGN TO DISTRIBUTION	DA6		1	0	0	0	1
7	DIRECT ASSIGN TO ALL OTHER	DA7		1	0	0	0	1
8	DIRECTLY ASSIGN TO NET ENERGY	DA8		1	1	0	0	0
9	DIRECTLY ASSIGN OTHER PRODUCT	DA9		1	0	1	0	0

FUTURE YEAR COST ALLOCATION
 COMPANY AND PPUC ADJUSTMENTS FOR COMPLIANCE FILING
 UNBUNDLING OF COSTS TO CATEGORIES FOR INPUT TO RATE CLASSES

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

SUMMARY

ASSIGNMENT AND ALLOCATION TO UNBUNDLED COST CATEGORIES

INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICTION	PRODUCTION COSTS			
				NET ENERGY	ALL OTHER	TRANSMISSION	DISTRIBUTION
1							
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
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29							
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31							

PENNSYLVANIA POWER & LIGHT COMPANY

EXHIBIT JMK 2

ALLOCATION OF NET ENERGY COSTS

FUTURE TEST YEAR ENDED SEPTEMBER 30, 1995

This section contains the details of the allocation study that allocates the net energy costs derived in Section III to the thirteen rate classes shown in the filing submitted in compliance with the Commission's Final Order in the Company's most recent base rate proceeding at Docket No. R-00943271.

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	0	0	0	0	0	0
4 WHOLLY-OWNED COAL	Q08	D10	P08	0	0	0	0	0	0
5 OTHER NON-NUCLEAR	Q09	D10	P09	0	0	0	0	0	0
6 TOTAL PRODUCTION PLANT			P10	0	0	0	0	0	0
7 TRANSMISSION PLANT									
8 500/230 KV	Q15	D10	P15	0	0	0	0	0	0
9 138/69 KV	Q16	D15	P16	0	0	0	0	0	0
10 TOTAL TRANSMISSION PLANT			P20	0	0	0	0	0	0
11 DISTRIBUTION PLANT									
12 SUBSTATIONS									
13 GENERATION STEP-UP	Q26	D10	P26	0	0	0	0	0	0
14 138/69 KV	Q27	D10	P27	0	0	0	0	0	0
15 PRIMARY	Q28	D20	P28	0	0	0	0	0	0
16 SECONDARY	Q29	D30	P29	0	0	0	0	0	0
17 TOTAL SUBSTATIONS			PSS	0	0	0	0	0	0
18 OVERHEAD LINES									
19 138/69 KV	Q31	D10	P31	0	0	0	0	0	0
20 PRIMARY	Q32	D20	P32	0	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	0	0	0	0	0	0
26 UNDERGROUND LINES									
27 138/69 KV	Q35	D10	P35	0	0	0	0	0	0
28 PRIMARY	Q36	D20	P36	0	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	0	0	0	0	0	0
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	0	0	0	0	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	0	0	0	0	0	0
45 DEMAND COMPONENT			P30D	0	0	0	0	0	0
46 CUSTOMER COMPONENT			P30C	0	0	0	0	0	0
47 TOTAL GENERAL PLANT	Q88	K433	P88	0	0	0	0	0	0
48 DEMAND COMPONENT			P88D	0	0	0	0	0	0
49 CUSTOMER COMPONENT			P88C	0	0	0	0	0	0
50 TOTAL INTANGIBLE PLANT	Q95	K433	P95	0	0	0	0	0	0
51 DEMAND COMPONENT			P95D	0	0	0	0	0	0
52 CUSTOMER COMPONENT			P95C	0	0	0	0	0	0
53 TOTAL ELECTRIC PLANT IN SVC			P98	0	0	0	0	0	0
54 TOTAL ADJUSTED ELECTRIC PLT			POST	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	0	0	0	0	0
4	WHOLLY-OWNED COAL	Q08	D10	P08	0	0	0	0	0
5	OTHER NON-NUCLEAR	Q09	D10	P09	0	0	0	0	0
6	TOTAL PRODUCTION PLANT			P10	0	0	0	0	0
7	TRANSMISSION PLANT								
8	500/230 KV	Q15	D10	P15	0	0	0	0	0
9	138/69 KV	Q16	D15	P16	0	0	0	0	0
10	TOTAL TRANSMISSION PLANT			P20	0	0	0	0	0
11	DISTRIBUTION PLANT								
12	SUBSTATIONS								
13	GENERATION STEP-UP	Q26	D10	P26	0	0	0	0	0
14	138/69 KV	Q27	D10	P27	0	0	0	0	0
15	PRIMARY	Q28	D20	P28	0	0	0	0	0
16	SECONDARY	Q29	D30	P29	0	0	0	0	0
17	TOTAL SUBSTATIONS			PSS	0	0	0	0	0
18	OVERHEAD LINES								
19	138/69 KV	Q31	D10	P31	0	0	0	0	0
20	PRIMARY	Q32	D20	P32	0	0	0	0	0
21	SECONDARY								
22	DEMAND COMPONENT	Q33D	D30	P33D	0	0	0	0	0
23	CUSTOMER COMPONENT	Q33C	C30	P33C	0	0	0	0	0
24	STREET LIGHTING	Q34	K405	P34	0	0	0	0	0
25	TOTAL OVERHEAD LINES			POL	0	0	0	0	0
26	UNDERGROUND LINES								
27	138/69 KV	Q35	D10	P35	0	0	0	0	0
28	PRIMARY	Q36	D20	P36	0	0	0	0	0
29	SECONDARY								
30	DEMAND COMPONENT	Q37D	D30	P37D	0	0	0	0	0
31	CUSTOMER COMPONENT	Q37C	C30	P37C	0	0	0	0	0
32	TOTAL UNDERGROUND LINES			PUG	0	0	0	0	0
33	LINE TRANSFORMERS								
34	DEMAND COMPONENT	Q38D	D30	P38D	0	0	0	0	0
35	CUSTOMER COMPONENT	Q38C	CH8	P38C	0	0	0	0	0
36	TOTAL LINE TRANSFORMERS			PLT	0	0	0	0	0
37	SERVICES								
38	DEMAND COMPONENT	Q39D	D30	P39D	0	0	0	0	0
39	CUSTOMER COMPONENT	Q39C	CH9	P39C	0	0	0	0	0
40	TOTAL SERVICES			PSV	0	0	0	0	0
41	METERS	Q43	CH1	P43	0	0	0	0	0
42	AREA LIGHTING FIXTURES	Q44	K403	P44	0	0	0	0	0
43	STREET LIGHTING	Q46	K405	P46	0	0	0	0	0
44	TOTAL DISTRIBUTION PLANT			P30	0	0	0	0	0
45	DEMAND COMPONENT			P30D	0	0	0	0	0
46	CUSTOMER COMPONENT			P30C	0	0	0	0	0
47	TOTAL GENERAL PLANT	Q88	K433	P88	0	0	0	0	0
48	DEMAND COMPONENT			P88D	0	0	0	0	0
49	CUSTOMER COMPONENT			P88C	0	0	0	0	0
50	TOTAL INTANGIBLE PLANT	Q95	K433	P95	0	0	0	0	0
51	DEMAND COMPONENT			P95D	0	0	0	0	0
52	CUSTOMER COMPONENT			P95C	0	0	0	0	0
53	TOTAL ELECTRIC PLANT IN SVC			P98	0	0	0	0	0
54	TOTAL ADJUSTED ELECTRIC PLT			POST	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	0	0
4 WHOLLY-OWNED COAL	Q08	D10	P08	0	0
5 OTHER NON-NUCLEAR	Q09	D10	P09	0	0
6 TOTAL PRODUCTION PLANT			P10	0	0
7 TRANSMISSION PLANT					
8 500/230 KV	Q15	D10	P15	0	0
9 138/69 KV	Q16	D15	P16	0	0
10 TOTAL TRANSMISSION PLANT			P20	0	0
11 DISTRIBUTION PLANT					
12 SUBSTATIONS					
13 GENERATION STEP-UP	Q26	D10	P26	0	0
14 138/69 KV	Q27	D10	P27	0	0
15 PRIMARY	Q28	D20	P28	0	0
16 SECONDARY	Q29	D30	P29	0	0
17 TOTAL SUBSTATIONS			PSS	0	0
18 OVERHEAD LINES					
19 138/69 KV	Q31	D10	P31	0	0
20 PRIMARY	Q32	D20	P32	0	0
21 SECONDARY					
22 DEMAND COMPONENT	Q33D	D30	P33D	0	0
23 CUSTOMER COMPONENT	Q33C	C30	P33C	0	0
24 STREET LIGHTING	Q34	K405	P34	0	0
25 TOTAL OVERHEAD LINES			POL	0	0
26 UNDERGROUND LINES					
27 138/69 KV	Q35	D10	P35	0	0
28 PRIMARY	Q36	D20	P36	0	0
29 SECONDARY					
30 DEMAND COMPONENT	Q37D	D30	P37D	0	0
31 CUSTOMER COMPONENT	Q37C	C30	P37C	0	0
32 TOTAL UNDERGROUND LINES			PUG	0	0
33 LINE TRANSFORMERS					
34 DEMAND COMPONENT	Q38D	D30	P38D	0	0
35 CUSTOMER COMPONENT	Q38C	C48	P38C	0	0
36 TOTAL LINE TRANSFORMERS			PLT	0	0
37 SERVICES					
38 DEMAND COMPONENT	Q39D	D30	P39D	0	0
39 CUSTOMER COMPONENT	Q39C	C49	P39C	0	0
40 TOTAL SERVICES			PSV	0	0
41 METERS	Q43	C41	P43	0	0
42 AREA LIGHTING FIXTURES	Q44	K403	P44	0	0
43 STREET LIGHTING	Q46	K405	P46	0	0
44 TOTAL DISTRIBUTION PLANT			P30	0	0
45 DEMAND COMPONENT			P30D	0	0
46 CUSTOMER COMPONENT			P30C	0	0
47 TOTAL GENERAL PLANT	Q88	K433	P88	0	0
48 DEMAND COMPONENT			P88D	0	0
49 CUSTOMER COMPONENT			P88C	0	0
50 TOTAL INTANGIBLE PLANT	Q95	K433	P95	0	0
51 DEMAND COMPONENT			P95D	0	0
52 CUSTOMER COMPONENT			P95C	0	0
53 TOTAL ELECTRIC PLANT IN SVC			P98	0	0
54 TOTAL ADJUSTED ELECTRIC PLT			POST	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	0	0	0	0	0	0
4 WHOLLY-OWNED COAL	H08	D10	A08	0	0	0	0	0	0
5 OTHER NON-NUCLEAR	H09	D10	A09	0	0	0	0	0	0
6 TOTAL PRODUCTION PLANT			A10	0	0	0	0	0	0
7 TRANSMISSION PLANT									
8 500/230 KV	H15	D10	A15	0	0	0	0	0	0
9 138/69 KV	H16	D15	A16	0	0	0	0	0	0
10 TOTAL TRANSMISSION PLANT			A20	0	0	0	0	0	0
11 DISTRIBUTION PLANT									
12 SUBSTATIONS									
13 GENERATION STEP-UP	H26	D10	A26	0	0	0	0	0	0
14 138/69 KV	H27	D10	A27	0	0	0	0	0	0
15 PRIMARY	H28	D20	A28	0	0	0	0	0	0
16 SECONDARY	H29	D30	A29	0	0	0	0	0	0
17 TOTAL SUBSTATIONS			AST	0	0	0	0	0	0
18 OVERHEAD LINES									
19 138/69 KV	H31	D10	A31	0	0	0	0	0	0
20 PRIMARY	H32	D20	A32	0	0	0	0	0	0
21 SECONDARY									
22 DEMAND COMPONENT	H33D	D30	A33D	0	0	0	0	0	0
23 CUSTOMER COMPONENT	H33C	C30	A33C	0	0	0	0	0	0
24 STREET LIGHTING	H34	K405	A34	0	0	0	0	0	0
25 TOTAL OVERHEAD LINES			AOL	0	0	0	0	0	0
26 UNDERGROUND LINES									
27 138/69 KV	H35	D10	A35	0	0	0	0	0	0
28 PRIMARY	H36	D20	A36	0	0	0	0	0	0
29 SECONDARY									
30 DEMAND COMPONENT	H37D	D30	A37D	0	0	0	0	0	0
31 CUSTOMER COMPONENT	H37C	C30	A37C	0	0	0	0	0	0
32 TOTAL UNDERGROUND LINES			AUG	0	0	0	0	0	0
33 LINE TRANSFORMERS									
34 DEMAND COMPONENT	H38D	D30	A38D	0	0	0	0	0	0
35 CUSTOMER COMPONENT	H38C	CM8	A38C	0	0	0	0	0	0
36 TOTAL LINE TRANSFORMERS			ALT	0	0	0	0	0	0
37 SERVICES									
38 DEMAND COMPONENT	H39D	D30	A39D	0	0	0	0	0	0
39 CUSTOMER COMPONENT	H39C	CM9	A39C	0	0	0	0	0	0
40 TOTAL SERVICES			ASV	0	0	0	0	0	0
41 METERS	H43	CM1	A43	0	0	0	0	0	0
42 AREA LIGHTING FIXTURES	H44	K403	A44	0	0	0	0	0	0
43 STREET LIGHTING	H46	K405	A46	0	0	0	0	0	0
44 TOTAL DISTRIBUTION PLANT			A30	0	0	0	0	0	0
45 DEMAND COMPONENT			A30D	0	0	0	0	0	0
46 CUSTOMER COMPONENT			A30C	0	0	0	0	0	0
47 TOTAL GENERAL PLANT	H88	K433	A88	0	0	0	0	0	0
48 DEMAND COMPONENT			A88D	0	0	0	0	0	0
49 CUSTOMER COMPONENT			A88C	0	0	0	0	0	0
50 TOTAL INTANGIBLE PLANT	H95	K433	A95	0	0	0	0	0	0
51 DEMAND COMPONENT			A95D	0	0	0	0	0	0
52 CUSTOMER COMPONENT			A95C	0	0	0	0	0	0
53 TOTAL DEPRECIATION AND									
54 AMORTIZATION RESERVE			A00	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	D10	A07	0	0	0	0	0	0
4 WHOLLY-OWNED COAL	H08	D10	A08	0	0	0	0	0	0
5 OTHER NON-NUCLEAR	H09	D10	A09	0	0	0	0	0	0
6 TOTAL PRODUCTION PLANT			A10	0	0	0	0	0	0
7 TRANSMISSION PLANT									
8 500/230 KV	H15	D10	A15	0	0	0	0	0	0
9 138/69 KV	H16	D15	A16	0	0	0	0	0	0
10 TOTAL TRANSMISSION PLANT			A20	0	0	0	0	0	0
11 DISTRIBUTION PLANT									
12 SUBSTATIONS									
13 GENERATION STEP-UP	H26	D10	A26	0	0	0	0	0	0
14 138/69 KV	H27	D10	A27	0	0	0	0	0	0
15 PRIMARY	H28	D20	A28	0	0	0	0	0	0
16 SECONDARY	H29	D30	A29	0	0	0	0	0	0
17 TOTAL SUBSTATIONS			AST	0	0	0	0	0	0
18 OVERHEAD LINES									
19 138/69 KV	H31	D10	A31	0	0	0	0	0	0
20 PRIMARY	H32	D20	A32	0	0	0	0	0	0
21 SECONDARY									
22 DEMAND COMPONENT	H33D	D30	A33D	0	0	0	0	0	0
23 CUSTOMER COMPONENT	H33C	C30	A33C	0	0	0	0	0	0
24 STREET LIGHTING	H34	K405	A34	0	0	0	0	0	0
25 TOTAL OVERHEAD LINES			AOL	0	0	0	0	0	0
26 UNDERGROUND LINES									
27 138/69 KV	H35	D10	A35	0	0	0	0	0	0
28 PRIMARY	H36	D20	A36	0	0	0	0	0	0
29 SECONDARY									
30 DEMAND COMPONENT	H37D	D30	A37D	0	0	0	0	0	0
31 CUSTOMER COMPONENT	H37C	C30	A37C	0	0	0	0	0	0
32 TOTAL UNDERGROUND LINES			AUG	0	0	0	0	0	0
33 LINE TRANSFORMERS									
34 DEMAND COMPONENT	H38D	D30	A38D	0	0	0	0	0	0
35 CUSTOMER COMPONENT	H38C	CM8	A38C	0	0	0	0	0	0
36 TOTAL LINE TRANSFORMERS			ALT	0	0	0	0	0	0
37 SERVICES									
38 DEMAND COMPONENT	H39D	D30	A39D	0	0	0	0	0	0
39 CUSTOMER COMPONENT	H39C	CM9	A39C	0	0	0	0	0	0
40 TOTAL SERVICES			ASV	0	0	0	0	0	0
41 METERS	H43	CM1	A43	0	0	0	0	0	0
42 AREA LIGHTING FIXTURES	H44	K403	A44	0	0	0	0	0	0
43 STREET LIGHTING	H46	K405	A46	0	0	0	0	0	0
44 TOTAL DISTRIBUTION PLANT			A30	0	0	0	0	0	0
45 DEMAND COMPONENT			A30D	0	0	0	0	0	0
46 CUSTOMER COMPONENT			A30C	0	0	0	0	0	0
47 TOTAL GENERAL PLANT	H88	K433	A88	0	0	0	0	0	0
48 DEMAND COMPONENT			A88D	0	0	0	0	0	0
49 CUSTOMER COMPONENT			A88C	0	0	0	0	0	0
50 TOTAL INTANGIBLE PLANT	H95	K433	A95	0	0	0	0	0	0
51 DEMAND COMPONENT			A95D	0	0	0	0	0	0
52 CUSTOMER COMPONENT			A95C	0	0	0	0	0	0
53 TOTAL DEPRECIATION AND									
54 AMORTIZATION RESERVE			A00	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	0	0
4 WHOLLY-OWNED COAL	H08	D10	A08	0	0
5 OTHER NON-NUCLEAR	H09	D10	A09	0	0
6 TOTAL PRODUCTION PLANT			A10	0	0
7 TRANSMISSION PLANT					
8 500/230 KV	H15	D10	A15	0	0
9 138/69 KV	H16	D15	A16	0	0
10 TOTAL TRANSMISSION PLANT			A20	0	0
11 DISTRIBUTION PLANT					
12 SUBSTATIONS					
13 GENERATION STEP-UP	H26	D10	A26	0	0
14 138/69 KV	H27	D10	A27	0	0
15 PRIMARY	H28	D20	A28	0	0
16 SECONDARY	H29	D30	A29	0	0
17 TOTAL SUBSTATIONS			AST	0	0
18 OVERHEAD LINES					
19 138/69 KV	H31	D10	A31	0	0
20 PRIMARY	H32	D20	A32	0	0
21 SECONDARY					
22 DEMAND COMPONENT	H33D	D30	A33D	0	0
23 CUSTOMER COMPONENT	H33C	C30	A33C	0	0
24 STREET LIGHTING	H34	K405	A34	0	0
25 TOTAL OVERHEAD LINES			AOL	0	0
26 UNDERGROUND LINES					
27 138/69 KV	H35	D10	A35	0	0
28 PRIMARY	H36	D20	A36	0	0
29 SECONDARY					
30 DEMAND COMPONENT	H37D	D30	A37D	0	0
31 CUSTOMER COMPONENT	H37C	C30	A37C	0	0
32 TOTAL UNDERGROUND LINES			AUG	0	0
33 LINE TRANSFORMERS					
34 DEMAND COMPONENT	H38D	D30	A38D	0	0
35 CUSTOMER COMPONENT	H38C	CW8	A38C	0	0
36 TOTAL LINE TRANSFORMERS			ALT	0	0
37 SERVICES					
38 DEMAND COMPONENT	H39D	D30	A39D	0	0
39 CUSTOMER COMPONENT	H39C	CW9	A39C	0	0
40 TOTAL SERVICES			ASV	0	0
41 METERS	H43	CW1	A43	0	0
42 AREA LIGHTING FIXTURES	H44	K403	A44	0	0
43 STREET LIGHTING	H46	K405	A46	0	0
44 TOTAL DISTRIBUTION PLANT			A30	0	0
45 DEMAND COMPONENT			A30D	0	0
46 CUSTOMER COMPONENT			A30C	0	0
47 TOTAL GENERAL PLANT	H88	K433	A88	0	0
48 DEMAND COMPONENT			A88D	0	0
49 CUSTOMER COMPONENT			A88C	0	0
50 TOTAL INTANGIBLE PLANT	H95	K433	A95	0	0
51 DEMAND COMPONENT			A95D	0	0
52 CUSTOMER COMPONENT			A95C	0	0
53 TOTAL DEPRECIATION AND					
54 AMORTIZATION RESERVE			A00	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	0	0	0	0	0	0
2	DEMAND COMPONENT		P01D	0	0	0	0	0	0
3	CUSTOMER COMPONENT		P01C	0	0	0	0	0	0
4	NET PLANT NUCLEAR		P01N	0	0	0	0	0	0
5	TOTAL ELECTRIC PLANT IN SVC		P00	0	0	0	0	0	0
6	DEMAND COMPONENT		P00D	0	0	0	0	0	0
7	CUSTOMER COMPONENT		P00C	0	0	0	0	0	0
8	ELEC PLT NUCLEAR		P00N	0	0	0	0	0	0
9	ELEC PLT NON-NUCLEAR		P000	0	0	0	0	0	0
10	DEMAND COMPONENT		P000D	0	0	0	0	0	0
11	CUSTOMER COMPONENT		P000C	0	0	0	0	0	0
12	ELEC PLANT LESS P07,08		P0000	0	0	0	0	0	0
13	DEMAND COMPONENT		P0000D	0	0	0	0	0	0
14	CUSTOMER COMPONENT		P0000C	0	0	0	0	0	0
15	TOTAL PROD/TRANS/DIST PLANT		AT1	0	0	0	0	0	0
16	DEMAND COMPONENT		AT1D	0	0	0	0	0	0
17	CUSTOMER COMPONENT		AT1C	0	0	0	0	0	0
18	TOTAL TRANS/DIST PLANT		AT2	0	0	0	0	0	0
19	DEMAND COMPONENT		AT2D	0	0	0	0	0	0
20	CUSTOMER COMPONENT		AT2C	0	0	0	0	0	0
21	DEPREC RES NUCLEAR		A00N	0	0	0	0	0	0
22	DEPREC RES NON-NUCL		A000	0	0	0	0	0	0
23	DEMAND COMPONENT		A000D	0	0	0	0	0	0
24	CUSTOMER COMPONENT		A000C	0	0	0	0	0	0
25	GENERAL PLANT ALLOCATOR	K433		191,768	95,082	3,457	12,114	35,370	16,752
26	TOTAL WAGES & SALARIES	K939		227,614	111,351	3,815	14,332	41,438	20,576
27	WAGES & SALARIES W/O A&G	K929		191,992	93,924	3,218	12,089	34,953	17,356
28	READ IN FROM COMPLIANCE	SALES		6,834,249	2,760,504	140,490	364,420	1,614,219	760,965
29	READ IN P01 FOR GT8	ENVI		5,719,584	2,545,839	110,946	337,084	1,199,365	559,999
30	READ IN P30 FOR ITA78	CIAC		2,532,998	1,477,447	55,185	198,276	409,889	125,776
31	PRE-ADJUSTED COMPLIANCE CMC	NEWA		63	586	34	44	-64	-182
32	COPY ANNP FROM COMPLIANCE	NEWB		26,556	8,493	380	3,518	5,536	4,919

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	0	0	0	0	0	0
2	DEMAND COMPONENT		P01D	0	0	0	0	0	0
3	CUSTOMER COMPONENT		P01C	0	0	0	0	0	0
4	NET PLANT NUCLEAR		P01N	0	0	0	0	0	0
5	TOTAL ELECTRIC PLANT IN SVC		P00	0	0	0	0	0	0
6	DEMAND COMPONENT		P00D	0	0	0	0	0	0
7	CUSTOMER COMPONENT		P00C	0	0	0	0	0	0
8	ELEC PLT NUCLEAR		P00N	0	0	0	0	0	0
9	ELEC PLT NON-NUCLEAR		P000	0	0	0	0	0	0
10	DEMAND COMPONENT		P000D	0	0	0	0	0	0
11	CUSTOMER COMPONENT		P000C	0	0	0	0	0	0
12	ELEC PLANT LESS P07,08		P0000	0	0	0	0	0	0
13	DEMAND COMPONENT		P0000D	0	0	0	0	0	0
14	CUSTOMER COMPONENT		P0000C	0	0	0	0	0	0
15	TOTAL PROD/TRANS/DIST PLANT		AT1	0	0	0	0	0	0
16	DEMAND COMPONENT		AT1D	0	0	0	0	0	0
17	CUSTOMER COMPONENT		AT1C	0	0	0	0	0	0
18	TOTAL TRANS/DIST PLANT		AT2	0	0	0	0	0	0
19	DEMAND COMPONENT		AT2D	0	0	0	0	0	0
20	CUSTOMER COMPONENT		AT2C	0	0	0	0	0	0
21	DEPREC RES NUCLEAR		A00N	0	0	0	0	0	0
22	DEPREC RES NON-NUCL		A000	0	0	0	0	0	0
23	DEMAND COMPONENT		A000D	0	0	0	0	0	0
24	CUSTOMER COMPONENT		A000C	0	0	0	0	0	0
25	GENERAL PLANT ALLOCATOR	K433		1,642	11,621	7,306	574	1,635	51
26	TOTAL WAGES & SALARIES	K939		2,032	14,505	9,596	691	2,152	59
27	WAGES & SALARIES W/O A&G	K929		1,714	12,235	8,094	583	1,815	50
28	READ IN FROM COMPLIANCE	SALES		74,925	510,230	321,863	24,843	70,811	2,276
29	READ IN P01 FOR GT8	ENVI		54,885	378,064	237,318	18,458	52,493	1,677
30	READ IN P30 FOR ITA78	CIAC		12,029	36,434	21,348	1,840	5,080	151
31	PRE-ADJUSTED COMPLIANCE CMC	NEMA		-20	-174	-168	-9	-35	1
32	COPY ANNP FROM COMPLIANCE	NEWB		0	5,156	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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

	INPUT	ALLOC	OUTPUT	GH	SL/AL
1	TOTAL NET ELECTRIC PLANT		P01	0	0
2	DEMAND COMPONENT		P01D	0	0
3	CUSTOMER COMPONENT		P01C	0	0
4	NET PLANT NUCLEAR		P01N	0	0
5	TOTAL ELECTRIC PLANT IN SVC		P00	0	0
6	DEMAND COMPONENT		P00D	0	0
7	CUSTOMER COMPONENT		P00C	0	0
8	ELEC PLT NUCLEAR		P00N	0	0
9	ELEC PLT NON-NUCLEAR		P000	0	0
10	DEMAND COMPONENT		P000D	0	0
11	CUSTOMER COMPONENT		P000C	0	0
12	ELEC PLANT LESS P07,08		P0000	0	0
13	DEMAND COMPONENT		P0000D	0	0
14	CUSTOMER COMPONENT		P0000C	0	0
15	TOTAL PROD/TRANS/DIST PLANT		AT1	0	0
16	DEMAND COMPONENT		AT1D	0	0
17	CUSTOMER COMPONENT		AT1C	0	0
18	TOTAL TRANS/DIST PLANT		AT2	0	0
19	DEMAND COMPONENT		AT2D	0	0
20	CUSTOMER COMPONENT		AT2C	0	0
21	DEPREC RES NUCLEAR		A00N	0	0
22	DEPREC RES NON-NUCL		A000	0	0
23	DEMAND COMPONENT		A000D	0	0
24	CUSTOMER COMPONENT		A000C	0	0
25	GENERAL PLANT ALLOCATOR	K433		3,900	2,264
26	TOTAL WAGES & SALARIES	K939		4,302	2,765
27	WAGES & SALARIES W/O A&G	K929		3,629	2,332
28	READ IN FROM COMPLIANCE	SALES		174,295	14,408
29	READ IN P01 FOR GT8	ENVI		132,127	91,329
30	READ IN P30 FOR ITA78	CIAC		52,466	137,077
31	PRE-ADJUSTED COMPLIANCE CMC	NEMA		28	22
32	COPY ANNP FROM COMPLIANCE	NEWB		-1,051	-395

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	0	0	0	0	0
4	ACCEL AMORTIZATION PROPER	TC40A	D10	DF40A	0	0	0	0	0
5	CLASS LIFE SYSTEM	TC42A	P000	DF42A	0	0	0	0	0
6	DEMAND COMPONENT			DF42AD	0	0	0	0	0
7	CUSTOMER COMPONENT			DF42AC	0	0	0	0	0
8	COST OF REMOVAL	TC42B	P000	DF42B	0	0	0	0	0
9	DEMAND COMPONENT			DF42BD	0	0	0	0	0
10	CUSTOMER COMPONENT			DF42BC	0	0	0	0	0
11	TEST FUEL MARTINS CREEK	TC44	D10	DF44	0	0	0	0	0
12	ACRS AND MACRS								
13	WHOLLY-OWNED COAL PROP	TC46A	P08	DF46A	0	0	0	0	0
14	NUCLEAR PROPERTY	TC46B	P07	DF46B	0	0	0	0	0
15	NUCLEAR FUEL	TC46C	EG10	DF46C	0	0	0	0	0
16	OTHER NON-NUCLEAR PROP	TC46D	P0000	DF46D	0	0	0	0	0
17	DEMAND COMPONENT			DF46DD	0	0	0	0	0
18	CUSTOMER COMPONENT			DF46DC	0	0	0	0	0
19	TOTAL ACRS AND MACRS			DF46T	0	0	0	0	0
		TC48A	P00	DF48A	0	0	0	0	0
		TC48B	P00	DF48B	0	0	0	0	0
20	TOTAL ACCUM DEFERRED INC TAX			DFT	0	0	0	0	0
21	DEMAND COMPONENT			DFTD	0	0	0	0	0
22	ENERGY COMPONENT			DFTE	0	0	0	0	0
23	CUSTOMER COMPONENT			DFTC	0	0	0	0	0
24	CUSTOMER ADVANCES	AC	CH7	CA00	0	0	0	0	0
25	CUSTOMER DEPOSITS	AD	CH6	DA00	0	0	0	0	0
26	TOTAL SUBTRACTIVE ADJUSTMENTS			PLDED	0	0	0	0	0
27	DEMAND COMPONENT			PLDEDD	0	0	0	0	0
28	ENERGY COMPONENT			PLDEDE	0	0	0	0	0
29	CUSTOMER COMPONENT			PLDEDC	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	ACCU DEFERRED INCOME TAXES								
3	TEST POWER SUSQUEHANNA	TC18	D10	DF18	0	0	0	0	0
4	ACCEL AMORTIZATION PROPER	TC40A	D10	DF40A	0	0	0	0	0
5	CLASS LIFE SYSTEM	TC42A	P000	DF42A	0	0	0	0	0
6	DEMAND COMPONENT			DF42AD	0	0	0	0	0
7	CUSTOMER COMPONENT			DF42AC	0	0	0	0	0
8	COST OF REMOVAL	TC42B	P000	DF42B	0	0	0	0	0
9	DEMAND COMPONENT			DF42BD	0	0	0	0	0
10	CUSTOMER COMPONENT			DF42BC	0	0	0	0	0
11	TEST FUEL MARTINS CREEK	TC44	D10	DF44	0	0	0	0	0
12	ACRS AND MACRS								
13	WHOLLY-OWNED COAL PROP	TC46A	P08	DF46A	0	0	0	0	0
14	NUCLEAR PROPERTY	TC46B	P07	DF46B	0	0	0	0	0
15	NUCLEAR FUEL	TC46C	EG10	DF46C	0	0	0	0	0
16	OTHER NON-NUCLEAR PROP	TC46D	P0000	DF46D	0	0	0	0	0
17	DEMAND COMPONENT			DF46DD	0	0	0	0	0
18	CUSTOMER COMPONENT			DF46DC	0	0	0	0	0
19	TOTAL ACRS AND MACRS	TC48A	P00	DF48A	0	0	0	0	0
		TC48B	P00	DF48B	0	0	0	0	0
20	TOTAL ACCU DEFERRED INC TAX			DFT	0	0	0	0	0
21	DEMAND COMPONENT			DFTD	0	0	0	0	0
22	ENERGY COMPONENT			DFTE	0	0	0	0	0
23	CUSTOMER COMPONENT			DFTC	0	0	0	0	0
24	CUSTOMER ADVANCES	AC	CW7	CA00	0	0	0	0	0
25	CUSTOMER DEPOSITS	AD	CW6	DA00	0	0	0	0	0
26	TOTAL SUBTRACTIVE ADJUSTMENTS			PLDED	0	0	0	0	0
27	DEMAND COMPONENT			PLDEDD	0	0	0	0	0
28	ENERGY COMPONENT			PLDEDE	0	0	0	0	0
29	CUSTOMER COMPONENT			PLDEDC	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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

	INPUT	ALLOC	OUTPUT	GH	SL/AL
1	SUBTRACTIVE ADJUSTMENTS				
2	ACCUM DEFERRED INCOME TAXES				
3	TEST POWER SUSQUEHANNA	TC18	D10	DF18	0
4	ACCEL AMORTIZATION PROPER	TC40A	D10	DF40A	0
5	CLASS LIFE SYSTEM	TC42A	P000	DF42A	0
6	DEMAND COMPONENT			DF42AD	0
7	CUSTOMER COMPONENT			DF42AC	0
8	COST OF REMOVAL	TC42B	P000	DF42B	0
9	DEMAND COMPONENT			DF42BD	0
10	CUSTOMER COMPONENT			DF42BC	0
11	TEST FUEL MARTINS CREEK	TC44	D10	DF44	0
12	ACRS AND MACRS				
13	WHOLLY-OWNED COAL PROP	TC46A	P08	DF46A	0
14	NUCLEAR PROPERTY	TC46B	P07	DF46B	0
15	NUCLEAR FUEL	TC46C	EG10	DF46C	0
16	OTHER NON-NUCLEAR PROP	TC46D	P0000	DF46D	0
17	DEMAND COMPONENT			DF46DD	0
18	CUSTOMER COMPONENT			DF46DC	0
19	TOTAL ACRS AND MACRS	TC48A	P00	DF46T	0
		TC48B	P00	DF48A	0
				DF48B	0
20	TOTAL ACCUM DEFERRED INC TAX			DFT	0
21	DEMAND COMPONENT			DFTD	0
22	ENERGY COMPONENT			DFTE	0
23	CUSTOMER COMPONENT			DFTC	0
24	CUSTOMER ADVANCES	AC	CW7	CA00	0
25	CUSTOMER DEPOSITS	AD	CW6	DA00	0
26	TOTAL SUBTRACTIVE ADJUSTMENTS			PLDED	0
27	DEMAND COMPONENT			PLDEDD	0
28	ENERGY COMPONENT			PLDEDE	0
29	CUSTOMER COMPONENT			PLDEDC	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	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								
11	CUSTOMER COMPONENT								
12	TOTAL DISTRIBUTION PLANT								
13	GENERAL PLANT	QF88	K433	PF88	0	0	0	0	0
14	DEMAND COMPONENT								
15	CUSTOMER COMPONENT								
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	0	0	0	0	0
20	OTHER NON-NUCLEAR	IPCC	D10	PCC0	0	0	0	0	0
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	M10A	0	0	0	0	0
32	OTHER NON-NUCLEAR	M10B	EG10	M10B	0	0	0	0	0
33	NUCLEAR FUEL	M10C	EG10	M10C	0	0	0	0	0
34	TOTAL FUEL								
35	PLANT MATERIALS & SUPPLIES								
36	PRODUCTION								
37	NUCLEAR	M11A	D10	M11A	0	0	0	0	0
38	WHOLLY-OWNED COAL	M11B	D10	M11B	0	0	0	0	0
39	OTHER NON-NUCLEAR	M11C	D10	M11C	0	0	0	0	0
40	TOTAL PRODUCTION								
41	TRANS/DIST	M14	AT2	M14	0	0	0	0	0
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	0	0	0	0	0
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

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	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									
7 138/69KV	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	0	0	0	0	0	0
20 OTHER NON-NUCLEAR	IPCC	D10	PCC0	0	0	0	0	0	0
21 TOTAL POLLUTION CONTROL			PCT0	0	0	0	0	0	0
22 TOTAL ADDITIVE ADJUSTMENTS			PLADD	0	0	0	0	0	0
23 DEMAND COMPONENT			PLADD	0	0	0	0	0	0
24 CUSTOMER COMPONENT			PLADD	0	0	0	0	0	0
25 TOTAL NET ORIG COST RATE BASE			NOP	0	0	0	0	0	0
26 DEMAND COMPONENT			NOPD	0	0	0	0	0	0
27 ENERGY COMPONENT			NOPE	0	0	0	0	0	0
28 CUSTOMER COMPONENT			NOPC	0	0	0	0	0	0
29 WORKING CAPITAL									
30 FUEL INVENTORY									
31 WHOLLY-OWNED COAL	M10A	EG10	M10A	0	0	0	0	0	0
32 OTHER NON-NUCLEAR	M10B	EG10	M10B	0	0	0	0	0	0
33 NUCLEAR FUEL	M10C	EG10	M10C	0	0	0	0	0	0
34 TOTAL FUEL			M10T	0	0	0	0	0	0
35 PLANT MATERIALS & SUPPLIES									
36 PRODUCTION									
37 NUCLEAR	M11A	D10	M11A	0	0	0	0	0	0
38 WHOLLY-OWNED COAL	M11B	D10	M11B	0	0	0	0	0	0
39 OTHER NON-NUCLEAR	M11C	D10	M11C	0	0	0	0	0	0
40 TOTAL PRODUCTION			M11T	0	0	0	0	0	0
41 TRANS/DIST	M14	AT2	M14	0	0	0	0	0	0
42 DEMAND COMPONENT			M14D	0	0	0	0	0	0
43 CUSTOMER COMPONENT			M14C	0	0	0	0	0	0
44 TOTAL PLANT M & S			M20T	0	0	0	0	0	0
45 TOTAL FUEL AND M & S			MCD	0	0	0	0	0	0
46 DEMAND COMPONENT			MCD	0	0	0	0	0	0
47 ENERGY COMPONENT			MCD	0	0	0	0	0	0
48 CUSTOMER COMPONENT			MCD	0	0	0	0	0	0
49 WORKING CASH									
50 WORKING CASH O & M	CASH	WCAP	MCA	0	0	0	0	0	0
51 DEMAND COMPONENT			MCA	0	0	0	0	0	0
52 ENERGY COMPONENT			MCA	0	0	0	0	0	0
53 CUSTOMER COMPONENT			MCA	0	0	0	0	0	0

FUTURE YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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 W-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			PF33D	0	0
11 CUSTOMER COMPONENT			PF33C	0	0
12 TOTAL DISTRIBUTION PLANT			PF30	0	0
13 GENERAL PLANT	QF88	K433	PF88	0	0
14 DEMAND COMPONENT			PF88D	0	0
15 CUSTOMER COMPONENT			PF88C	0	0
16 TOTAL PLANT FUTURE USE			PF00	0	0
17 POLLUTION CONTROL PROJECTS					
18 NUCLEAR	IPCA	D10	PCA0	0	0
19 WHOLLY-OWNED COAL	IPCB	D10	PCB0	0	0
20 OTHER NON-NUCLEAR	IPCC	D10	PCC0	0	0
21 TOTAL POLLUTION CONTROL			PCT0	0	0
22 TOTAL ADDITIVE ADJUSTMENTS			PLADD	0	0
23 DEMAND COMPONENT			PLADD	0	0
24 CUSTOMER COMPONENT			PLADD	0	0
25 TOTAL NET ORIG COST RATE BASE			NOP	0	0
26 DEMAND COMPONENT			NOPD	0	0
27 ENERGY COMPONENT			NOPE	0	0
28 CUSTOMER COMPONENT			NOPC	0	0
29 WORKING CAPITAL					
30 FUEL INVENTORY					
31 WHOLLY-OWNED COAL	M10A	EG10	W10A	0	0
32 OTHER NON-NUCLEAR	M10B	EG10	W10B	0	0
33 NUCLEAR FUEL	M10C	EG10	W10C	0	0
34 TOTAL FUEL			W10T	0	0
35 PLANT MATERIALS & SUPPLIES					
36 PRODUCTION					
37 NUCLEAR	M11A	D10	W11A	0	0
38 WHOLLY-OWNED COAL	M11B	D10	W11B	0	0
39 OTHER NON-NUCLEAR	M11C	D10	W11C	0	0
40 TOTAL PRODUCTION			W11T	0	0
41 TRANS/DIST	M14	AT2	W14	0	0
42 DEMAND COMPONENT			W14D	0	0
43 CUSTOMER COMPONENT			W14C	0	0
44 TOTAL PLANT M & S			W20T	0	0
45 TOTAL FUEL AND M & S			WCD	0	0
46 DEMAND COMPONENT			WCDD	0	0
47 ENERGY COMPONENT			WCDE	0	0
48 CUSTOMER COMPONENT			WCDC	0	0
49 WORKING CASH					
50 WORKING CASH O & M	CASH	MCAP	WCA	0	0
51 DEMAND COMPONENT			WCAD	0	0
52 ENERGY COMPONENT			WCAE	0	0
53 CUSTOMER COMPONENT			WCAC	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	0	0	0	0	0
6	WHOLLY-OWNED COAL PROD	MCPB	D10	MCPIB	0	0	0	0	0
7	OTHER NON-NUCLEAR PROD	MCPD	D10	MCPIB	0	0	0	0	0
8	OTHER PROPERTY	MCPD	AT2	MCPIB	0	0	0	0	0
9	DEMAND COMPONENT			MCPIB	0	0	0	0	0
10	CUSTOMER COMPONENT			MCPIB	0	0	0	0	0
11	TOTAL PREPAID INSURANCE			MCPIB	0	0	0	0	0
12	RENTS	MCPD	AT2	MCPIB	0	0	0	0	0
13	DEMAND COMPONENT			MCPIB	0	0	0	0	0
14	CUSTOMER COMPONENT			MCPIB	0	0	0	0	0
15	NRC FEE	MCPD	P01N	MCPIB	0	0	0	0	0
16	POSTAGE	MCPD	K433	MCPIB	0	0	0	0	0
17	DEMAND COMPONENT			MCPIB	0	0	0	0	0
18	CUSTOMER COMPONENT			MCPIB	0	0	0	0	0
19	PPUC ANNUAL ASSES	MCPD	K939	MCPIB	0	0	0	0	0
20	DEMAND COMPONENT			MCPIB	0	0	0	0	0
21	ENERGY COMPONENT			MCPIB	0	0	0	0	0
22	CUSTOMER COMPONENT			MCPIB	0	0	0	0	0
23	MISCELLANEOUS	MCPD	K939	MCPIB	0	0	0	0	0
24	DEMAND COMPONENT			MCPIB	0	0	0	0	0
25	ENERGY COMPONENT			MCPIB	0	0	0	0	0
26	CUSTOMER COMPONENT			MCPIB	0	0	0	0	0
27	TOTAL PREPAYMENTS			MCPIB	0	0	0	0	0
28	ACCRUED TAXES	MCT	WCAP	MCPIB	0	0	0	0	0
29	DEMAND COMPONENT			MCPIB	0	0	0	0	0
30	ENERGY COMPONENT			MCPIB	0	0	0	0	0
31	CUSTOMER COMPONENT			MCPIB	0	0	0	0	0
32	SEMI ANNUAL INTEREST &			MCPIB	0	0	0	0	0
33	PREFERRED DIVIDEND PAYMENTS			MCPIB	0	0	0	0	0
34	SEMI ANNUAL INTEREST	AES	WCAP	EAS	0	0	0	0	0
35	DEMAND COMPONENT			EASD	0	0	0	0	0
36	ENERGY COMPONENT			EASE	0	0	0	0	0
37	CUSTOMER COMPONENT			EASC	0	0	0	0	0
38	PREFERRED DIVIDEND PAYMENT	AFS	WCAP	FAS	0	0	0	0	0
39	DEMAND COMPONENT			FASD	0	0	0	0	0
40	ENERGY COMPONENT			FASE	0	0	0	0	0
41	CUSTOMER COMPONENT			FASC	0	0	0	0	0
42	TOT INT & PREF DIV PAYMENTS			EAFAT	0	0	0	0	0
43	WORKING CASH ADJUSTMENT	PUCPC	NEHA	PUCP	0	0	0	0	0
44	TOTAL WORKING CASH			CWC	0	0	0	0	0
45	DEMAND COMPONENT			CWCD	0	0	0	0	0
46	ENERGY COMPONENT			CWCE	0	0	0	0	0
47	CUSTOMER COMPONENT			CWCC	0	0	0	0	0
48	TOTAL WORKING CAPITAL			W00	0	0	0	0	0
49	DEMAND COMPONENT			W00D	0	0	0	0	0
50	ENERGY COMPONENT			W00E	0	0	0	0	0
51	CUSTOMER COMPONENT			W00C	0	0	0	0	0
52	TOTAL RATE BASE			RBX	0	0	0	0	0
53	DEMAND COMPONENT			RBXD	0	0	0	0	0
54	ENERGY COMPONENT			RBXE	0	0	0	0	0
55	CUSTOMER COMPONENT			RBXC	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	MCPIA	0	0	0	0	0
6	WHOLLY-OWNED COAL PROD	MCPB	D10	MCPIB	0	0	0	0	0
7	OTHER NON-NUCLEAR PROD	MCPD	D10	MCPID	0	0	0	0	0
8	OTHER PROPERTY	MCPD	AT2	MCPID	0	0	0	0	0
9	DEMAND COMPONENT			MCPIDD	0	0	0	0	0
10	CUSTOMER COMPONENT			MCPIDC	0	0	0	0	0
11	TOTAL PREPAID INSURANCE			MCPIIT	0	0	0	0	0
12	RENTS	MCPR	AT2	MCPR	0	0	0	0	0
13	DEMAND COMPONENT			MCPRD	0	0	0	0	0
14	CUSTOMER COMPONENT			MCPRC	0	0	0	0	0
15	NRC FEE	MCPF	P01N	MCPF	0	0	0	0	0
16	POSTAGE	MCPO	K433	MCPO	0	0	0	0	0
17	DEMAND COMPONENT			MCPOD	0	0	0	0	0
18	CUSTOMER COMPONENT			MCPOC	0	0	0	0	0
19	PPUC ANNUAL ASSESS	MCPRE	K939	MCPRE	0	0	0	0	0
20	DEMAND COMPONENT			MCPRED	0	0	0	0	0
21	ENERGY COMPONENT			MCPREE	0	0	0	0	0
22	CUSTOMER COMPONENT			MCPREC	0	0	0	0	0
23	MISCELLANEOUS	MCPM	K939	MCPM	0	0	0	0	0
24	DEMAND COMPONENT			MCPMD	0	0	0	0	0
25	ENERGY COMPONENT			MCPME	0	0	0	0	0
26	CUSTOMER COMPONENT			MCPMC	0	0	0	0	0
27	TOTAL PREPAYMENTS			MCPT	0	0	0	0	0
28	ACCRUED TAXES	MCT	WCAP	MCT	0	0	0	0	0
29	DEMAND COMPONENT			MCTD	0	0	0	0	0
30	ENERGY COMPONENT			MCTE	0	0	0	0	0
31	CUSTOMER COMPONENT			MCTC	0	0	0	0	0
32	SEMI ANNUAL INTEREST & PREFERRED DIVIDEND PAYMENTS								
33	SEMI ANNUAL INTEREST	AES	WCAP	EAS	0	0	0	0	0
34	DEMAND COMPONENT			EASD	0	0	0	0	0
35	ENERGY COMPONENT			EASE	0	0	0	0	0
36	CUSTOMER COMPONENT			EASC	0	0	0	0	0
37	PREFERRED DIVIDEND PAYMENT	AFS	WCAP	FAS	0	0	0	0	0
38	DEMAND COMPONENT			FASD	0	0	0	0	0
39	ENERGY COMPONENT			FASE	0	0	0	0	0
40	CUSTOMER COMPONENT			FASC	0	0	0	0	0
41	TOT INT & PREF DIV PAYMENTS			EAFAT	0	0	0	0	0
42									
43	WORKING CASH ADJUSTMENT	PUCPC	NEWA	PUCP	0	0	0	0	0
44	TOTAL WORKING CASH			CWC	0	0	0	0	0
45	DEMAND COMPONENT			CHCD	0	0	0	0	0
46	ENERGY COMPONENT			CHCE	0	0	0	0	0
47	CUSTOMER COMPONENT			CHCC	0	0	0	0	0
48	TOTAL WORKING CAPITAL			WOO	0	0	0	0	0
49	DEMAND COMPONENT			WOOD	0	0	0	0	0
50	ENERGY COMPONENT			WOOE	0	0	0	0	0
51	CUSTOMER COMPONENT			WOOC	0	0	0	0	0
52	TOTAL RATE BASE			RBX	0	0	0	0	0
53	DEMAND COMPONENT			RBXD	0	0	0	0	0
54	ENERGY COMPONENT			RBXE	0	0	0	0	0
55	CUSTOMER COMPONENT			RBXC	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	WCPIA	0
6	WHOLLY-OWNED COAL PROD	MCPB	D10	WCPIB	0
7	OTHER NON-NUCLEAR PROD	MCPD	D10	WCPIA	0
8	OTHER PROPERTY	MCPD	AT2	WCPIB	0
9	DEMAND COMPONENT			WCPIA	0
10	CUSTOMER COMPONENT			WCPIB	0
11	TOTAL PREPAID INSURANCE			WCPIA	0
12	RENTS	MCPR	AT2	WCPIB	0
13	DEMAND COMPONENT			WCPIA	0
14	CUSTOMER COMPONENT			WCPIB	0
15	NRC FEE	MCPF	P01N	WCPIA	0
16	POSTAGE	MCPD	K433	WCPIB	0
17	DEMAND COMPONENT			WCPIA	0
18	CUSTOMER COMPONENT			WCPIB	0
19	PPUC ANNUAL ASSESS	MCPRE	K939	WCPIA	0
20	DEMAND COMPONENT			WCPIB	0
21	ENERGY COMPONENT			WCPIA	0
22	CUSTOMER COMPONENT			WCPIB	0
23	MISCELLANEOUS	MCPM	K939	WCPIA	0
24	DEMAND COMPONENT			WCPIB	0
25	ENERGY COMPONENT			WCPIA	0
26	CUSTOMER COMPONENT			WCPIB	0
27	TOTAL PREPAYMENTS			WCPIA	0
28	ACCRUED TAXES	MCT	WCAP	WCPIB	0
29	DEMAND COMPONENT			WCPIA	0
30	ENERGY COMPONENT			WCPIB	0
31	CUSTOMER COMPONENT			WCPIA	0
32	SEMI ANNUAL INTEREST & PREFERRED DIVIDEND PAYMENTS			WCPIB	0
33	SEMI ANNUAL INTEREST	AES	WCAP	WCPIA	0
34	DEMAND COMPONENT			WCPIB	0
35	ENERGY COMPONENT			WCPIA	0
36	CUSTOMER COMPONENT			WCPIB	0
37	PREFERRED DIVIDEND PAYMENT	AFS	WCAP	WCPIA	0
38	DEMAND COMPONENT			WCPIB	0
39	ENERGY COMPONENT			WCPIA	0
40	CUSTOMER COMPONENT			WCPIB	0
41	TOT INT & PREF DIV PAYMENTS			WCPIA	0
42				WCPIB	0
43	WORKING CASH ADJUSTMENT	PUCPC	NEMA	WCPIA	0
44	TOTAL WORKING CASH			WCPIB	0
45	DEMAND COMPONENT			WCPIA	0
46	ENERGY COMPONENT			WCPIB	0
47	CUSTOMER COMPONENT			WCPIA	0
48	TOTAL WORKING CAPITAL			WCPIB	0
49	DEMAND COMPONENT			WCPIA	0
50	ENERGY COMPONENT			WCPIB	0
51	CUSTOMER COMPONENT			WCPIA	0
52	TOTAL RATE BASE			WCPIB	0
53	DEMAND COMPONENT			WCPIA	0
54	ENERGY COMPONENT			WCPIB	0
55	CUSTOMER COMPONENT			WCPIA	0

FUTURE YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	0	0	0	0	0	0
20	FOSSIL FUEL HANDLING									
21	WHOLLY-OWNED COAL	G02A	EG10	EE02A	0	0	0	0	0	0
22	OTHER NON-NUCLEAR	G02B	EG10	EE02B	0	0	0	0	0	0
23	TOTAL FUEL HANDLING			EE02	0	0	0	0	0	0
24	ENERGY TRUST									
25	FINANCING, OTHER	G03	EG10	EE03	0	0	0	0	0	0
26	OTHER PRODUCTION EXP									
27	NUCLEAR									
28	DEMAND COMPONENT	G17AD	D10	EE17AD	0	0	0	0	0	0
29	ENERGY COMPONENT	G17AE	EG10	EE17AE	0	0	0	0	0	0
30	TOTAL NUCLEAR			EE17A	0	0	0	0	0	0
31	WHOLLY-OWNED COAL									
32	DEMAND COMPONENT	G17BD	D10	EE17BD	0	0	0	0	0	0
33	ENERGY COMPONENT	G17BE	EG10	EE17BE	0	0	0	0	0	0
34	TOTAL WHOLLY-OWNED COAL			EE17B	0	0	0	0	0	0
35	OTHER NON-NUCLEAR									
36	DEMAND COMPONENT	G17CD	D10	EE17CD	0	0	0	0	0	0
37	ENERGY COMPONENT	G17CE	EG10	EE17CE	0	0	0	0	0	0
38	TOTAL OTHER NON-NUCLEAR			EE17C	0	0	0	0	0	0
39	TOTAL OTHER PRODUCTION EXP									
40	DEMAND COMPONENT			EE17T	0	0	0	0	0	0
41	ENERGY COMPONENT			EE17TD	0	0	0	0	0	0
42	TOTAL PRODUCTION			EE10	684,215	243,297	8,723	33,963	149,974	90,112
43	DEMAND COMPONENT			EE10D	9,401	3,609	172	474	2,161	1,114
44	ENERGY COMPONENT			EE10E	674,814	239,688	8,551	33,489	147,813	88,998
45	TRANSMISSION	G20	D10	EE20	0	0	0	0	0	0

FUTURE YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	0	0	0	0	0	0
20	FOSSIL FUEL HANDLING									
21	WHOLLY-OWNED COAL	G02A	EG10	EE02A	0	0	0	0	0	0
22	OTHER NON-NUCLEAR	G02B	EG10	EE02B	0	0	0	0	0	0
23	TOTAL FUEL HANDLING			EE02	0	0	0	0	0	0
24	ENERGY TRUST									
25	FINANCING, OTHER	G03	EG10	EE03	0	0	0	0	0	0
26	OTHER PRODUCTION EXP									
27	NUCLEAR									
28	DEMAND COMPONENT	G17AD	D10	EE17AD	0	0	0	0	0	0
29	ENERGY COMPONENT	G17AE	EG10	EE17AE	0	0	0	0	0	0
30	TOTAL NUCLEAR			EE17A	0	0	0	0	0	0
31	WHOLLY-OWNED COAL									
32	DEMAND COMPONENT	G17BD	D10	EE17BD	0	0	0	0	0	0
33	ENERGY COMPONENT	G17BE	EG10	EE17BE	0	0	0	0	0	0
34	TOTAL WHOLLY-OWNED COAL			EE17B	0	0	0	0	0	0
35	OTHER NON-NUCLEAR									
36	DEMAND COMPONENT	G17CD	D10	EE17CD	0	0	0	0	0	0
37	ENERGY COMPONENT	G17CE	EG10	EE17CE	0	0	0	0	0	0
38	TOTAL OTHER NON-NUCLEAR			EE17C	0	0	0	0	0	0
39	TOTAL OTHER PRODUCTION EXP			EE17T	0	0	0	0	0	0
40	DEMAND COMPONENT			EE17TD	0	0	0	0	0	0
41	ENERGY COMPONENT			EE17TE	0	0	0	0	0	0
42	TOTAL PRODUCTION			EE10	9,034	69,763	50,219	3,125	11,305	244
43	DEMAND COMPONENT			EE10D	110	831	524	41	117	4
44	ENERGY COMPONENT			EE10E	8,924	68,932	49,695	3,084	11,188	240
45	TRANSMISSION	G20	D10	EE20	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	0 0
20	FOSSIL FUEL HANDLING				
21	WHOLLY-OWNED COAL	G02A	EG10	EE02A	0 0
22	OTHER NON-NUCLEAR	G02B	EG10	EE02B	0 0
23	TOTAL FUEL HANDLING			EE02	0 0
24	ENERGY TRUST				
25	FINANCING, OTHER	G03	EG10	EE03	0 0
26	OTHER PRODUCTION EXP				
27	NUCLEAR				
28	DEMAND COMPONENT	G17AD	D10	EE17AD	0 0
29	ENERGY COMPONENT	G17AE	EG10	EE17AE	0 0
30	TOTAL NUCLEAR			EE17A	0 0
31	WHOLLY-OWNED COAL				
32	DEMAND COMPONENT	G17BD	D10	EE17BD	0 0
33	ENERGY COMPONENT	G17BE	EG10	EE17BE	0 0
34	TOTAL WHOLLY-OWNED COAL			EE17B	0 0
35	OTHER NON-NUCLEAR				
36	DEMAND COMPONENT	G17CD	D10	EE17CD	0 0
37	ENERGY COMPONENT	G17CE	EG10	EE17CE	0 0
38	TOTAL OTHER NON-NUCLEAR			EE17C	0 0
39	TOTAL OTHER PRODUCTION EXP				
40	DEMAND COMPONENT			EE17T	0 0
41	ENERGY COMPONENT			EE17TD	0 0
				EE17TE	0 0
42	TOTAL PRODUCTION			EE10	12,133 2,323
43	DEMAND COMPONENT			EE10D	227 17
44	ENERGY COMPONENT			EE10E	11,906 2,306
45	TRANSMISSION	G20	D10	EE20	0 0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	0	0	0	0	0
5	138/69 KV	G27	D10	EE27	0	0	0	0	0
6	PRIMARY	G28	D20	EE28	0	0	0	0	0
7	SECONDARY	G29	D30	EE29	0	0	0	0	0
8	TOTAL SUBSTATIONS			EESS	0	0	0	0	0
9	OVERHEAD LINES								
10	138/69 KV	G31	D10	EE31	0	0	0	0	0
11	PRIMARY	G32	D20	EE32	0	0	0	0	0
12	SECONDARY								
13	DEMAND COMPONENT	G33D	D30	EE33D	0	0	0	0	0
14	CUSTOMER COMPONENT	G33C	C30	EE33C	0	0	0	0	0
15	STREET LIGHTING	G34	K405	EE34	0	0	0	0	0
16	TOTAL OVERHEAD LINES			EEOL	0	0	0	0	0
17	UNDERGROUND LINES								
18	138/69 KV	G35	D10	EE35	0	0	0	0	0
19	PRIMARY	G36	D20	EE36	0	0	0	0	0
20	SECONDARY								
21	DEMAND COMPONENT	G37D	D30	EE37D	0	0	0	0	0
22	CUSTOMER COMPONENT	G37C	C30	EE37C	0	0	0	0	0
23	TOTAL UNDERGROUND LINES			EEUG	0	0	0	0	0
24	LINE TRANSFORMERS								
25	DEMAND COMPONENT	G38D	D30	EE38D	0	0	0	0	0
26	CUSTOMER COMPONENT	G38C	CM8	EE38C	0	0	0	0	0
27	TOTAL LINE TRANSFORMERS			EEELT	0	0	0	0	0
28	SERVICES								
29	DEMAND COMPONENT	G39D	D30	EE39D	0	0	0	0	0
30	CUSTOMER COMPONENT	G39C	CM9	EE39C	0	0	0	0	0
31	TOTAL SERVICES			EESV	0	0	0	0	0
32	MISC DIST EXPENSE & RENTS	G42	P30	EE42	0	0	0	0	0
33	DEMAND COMPONENT			EE42D	0	0	0	0	0
34	CUSTOMER COMPONENT			EE42C	0	0	0	0	0
35	METERS	G43	CM1	EE43	0	0	0	0	0
36	STREET LIGHTING	G46	K405	EE46	0	0	0	0	0
37	CUSTOMER INSTALLATIONS	G47	CM9	EE47	0	0	0	0	0
38	TOTAL DISTRIBUTION			EE30	0	0	0	0	0
39	DEMAND COMPONENT			EE30D	0	0	0	0	0
40	CUSTOMER COMPONENT			EE30C	0	0	0	0	0
41	CUSTOMER ACCOUNTS								
42	METER READING	G50	CM2	EE50	0	0	0	0	0
43	UNCOLLECTIBLE	G51	CM5	EE51	0	0	0	0	0
44	OTHER	G55	C10	EE55	0	0	0	0	0
45	TOTAL CUSTOMER ACCTS			EE56	0	0	0	0	0
46	CUST SERVICE & INFORMATION	G60	C10	EE60	0	0	0	0	0
47	SALES	G65	SALES	EE65	0	0	0	0	0
48	ADMINISTRATIVE & GENERAL EXPENSES								
49	PPUC REGULATORY	G70	K939	EE70	0	0	0	0	0
50	DEMAND COMPONENT			EE70D	0	0	0	0	0
51	ENERGY COMPONENT			EE70E	0	0	0	0	0
52	CUSTOMER COMPONENT			EE70C	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	0	0	0	0	0
5	138/69 KV	G27	D10	EE27	0	0	0	0	0
6	PRIMARY	G28	D20	EE28	0	0	0	0	0
7	SECONDARY	G29	D30	EE29	0	0	0	0	0
8	TOTAL SUBSTATIONS			EES5	0	0	0	0	0
9	OVERHEAD LINES								
10	138/69 KV	G31	D10	EE31	0	0	0	0	0
11	PRIMARY	G32	D20	EE32	0	0	0	0	0
12	SECONDARY								
13	DEMAND COMPONENT	G33D	D30	EE33D	0	0	0	0	0
14	CUSTOMER COMPONENT	G33C	C30	EE33C	0	0	0	0	0
15	STREET LIGHTING	G34	K405	EE34	0	0	0	0	0
16	TOTAL OVERHEAD LINES			EEOL	0	0	0	0	0
17	UNDERGROUND LINES								
18	138/69 KV	G35	D10	EE35	0	0	0	0	0
19	PRIMARY	G36	D20	EE36	0	0	0	0	0
20	SECONDARY								
21	DEMAND COMPONENT	G37D	D30	EE37D	0	0	0	0	0
22	CUSTOMER COMPONENT	G37C	C30	EE37C	0	0	0	0	0
23	TOTAL UNDERGROUND LINES			EEUG	0	0	0	0	0
24	LINE TRANSFORMERS								
25	DEMAND COMPONENT	G38D	D30	EE38D	0	0	0	0	0
26	CUSTOMER COMPONENT	G38C	CW8	EE38C	0	0	0	0	0
27	TOTAL LINE TRANSFORMERS			EELT	0	0	0	0	0
28	SERVICES								
29	DEMAND COMPONENT	G39D	D30	EE39D	0	0	0	0	0
30	CUSTOMER COMPONENT	G39C	CW9	EE39C	0	0	0	0	0
31	TOTAL SERVICES			EESV	0	0	0	0	0
32	MISC DIST EXPENSE & RENTS	G42	P30	EE42	0	0	0	0	0
33	DEMAND COMPONENT			EE42D	0	0	0	0	0
34	CUSTOMER COMPONENT			EE42C	0	0	0	0	0
35	METERS	G43	CW1	EE43	0	0	0	0	0
36	STREET LIGHTING	G46	K405	EE46	0	0	0	0	0
37	CUSTOMER INSTALLATIONS	G47	CW9	EE47	0	0	0	0	0
38	TOTAL DISTRIBUTION			EE30	0	0	0	0	0
39	DEMAND COMPONENT			EE30D	0	0	0	0	0
40	CUSTOMER COMPONENT			EE30C	0	0	0	0	0
41	CUSTOMER ACCOUNTS								
42	METER READING	G50	CW2	EE50	0	0	0	0	0
43	UNCOLLECTIBLE	G51	CW5	EE51	0	0	0	0	0
44	OTHER	G55	C10	EE55	0	0	0	0	0
45	TOTAL CUSTOMER ACCTS			EE56	0	0	0	0	0
46	CUST SERVICE & INFORMATION	G60	C10	EE60	0	0	0	0	0
47	SALES	G65	SALES	EE65	0	0	0	0	0
48	ADMINISTRATIVE & GENERAL EXPENSES								
49	PPUC REGULATORY	G70	K939	EE70	0	0	0	0	0
50	DEMAND COMPONENT			EE70D	0	0	0	0	0
51	ENERGY COMPONENT			EE70E	0	0	0	0	0
52	CUSTOMER COMPONENT			EE70C	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	0	0
5	138/69 KV	G27	D10	EE27	0	0
6	PRIMARY	G28	D20	EE28	0	0
7	SECONDARY	G29	D30	EE29	0	0
8	TOTAL SUBSTATIONS			EESS	0	0
9	OVERHEAD LINES					
10	138/69 KV	G31	D10	EE31	0	0
11	PRIMARY	G32	D20	EE32	0	0
12	SECONDARY					
13	DEMAND COMPONENT	G33D	D30	EE33D	0	0
14	CUSTOMER COMPONENT	G33C	C30	EE33C	0	0
15	STREET LIGHTING	G34	K405	EE34	0	0
16	TOTAL OVERHEAD LINES			EEOL	0	0
17	UNDERGROUND LINES					
18	138/69 KV	G35	D10	EE35	0	0
19	PRIMARY	G36	D20	EE36	0	0
20	SECONDARY					
21	DEMAND COMPONENT	G37D	D30	EE37D	0	0
22	CUSTOMER COMPONENT	G37C	C30	EE37C	0	0
23	TOTAL UNDERGROUND LINES			EEUG	0	0
24	LINE TRANSFORMERS					
25	DEMAND COMPONENT	G38D	D30	EE38D	0	0
26	CUSTOMER COMPONENT	G38C	CM8	EE38C	0	0
27	TOTAL LINE TRANSFORMERS			EELT	0	0
28	SERVICES					
29	DEMAND COMPONENT	G39D	D30	EE39D	0	0
30	CUSTOMER COMPONENT	G39C	CM9	EE39C	0	0
31	TOTAL SERVICES			EESV	0	0
32	MISC DIST EXPENSE & RENTS	G42	P30	EE42	0	0
33	DEMAND COMPONENT			EE42D	0	0
34	CUSTOMER COMPONENT			EE42C	0	0
35	METERS	G43	CM1	EE43	0	0
36	STREET LIGHTING	G46	K405	EE46	0	0
37	CUSTOMER INSTALLATIONS	G47	CM9	EE47	0	0
38	TOTAL DISTRIBUTION			EE30	0	0
39	DEMAND COMPONENT			EE30D	0	0
40	CUSTOMER COMPONENT			EE30C	0	0
41	CUSTOMER ACCOUNTS					
42	METER READING	G50	CM2	EE50	0	0
43	UNCOLLECTIBLE	G51	CM5	EE51	0	0
44	OTHER	G55	C10	EE55	0	0
45	TOTAL CUSTOMER ACCTS			EE56	0	0
46	CUST SERVICE & INFORMATION	G60	C10	EE60	0	0
47	SALES	G65	SALES	EE65	0	0
48	ADMINISTRATIVE & GENERAL EXPENSES					
49	PPUC REGULATORY	G70	K939	EE70	0	0
50	DEMAND COMPONENT			EE70D	0	0
51	ENERGY COMPONENT			EE70E	0	0
52	CUSTOMER COMPONENT			EE70C	0	0

FUTURE TEST YEAR COST ALLOCATION
ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	FERC REGULATORY	G71	D10	EE71	0	0	0	0	0	
5	NUCLEAR PRODUCTION	G72A	D10	EE72A	0	0	0	0	0	
6	WHOLLY-OWNED COAL PROD	G72B	D10	EE72B	0	0	0	0	0	
7	OTHER NON-NUCLEAR PROD	G72C	D10	EE72C	0	0	0	0	0	
8	OTHER PROPERTY	G72D	AT2	EE72D	0	0	0	0	0	
9	DEMAND COMPONENT			EE72DD	0	0	0	0	0	
10	CUSTOMER COMPONENT			EE72DC	0	0	0	0	0	
11	TOTAL PROPERTY INSURANCE			EE72T	0	0	0	0	0	
12	EMPLOYEE BENEFITS	G73	K939	EE73	0	0	0	0	0	
13	DEMAND COMPONENT			EE73D	0	0	0	0	0	
14	ENERGY COMPONENT			EE73E	0	0	0	0	0	
15	CUSTOMER COMPONENT			EE73C	0	0	0	0	0	
16	OTHER A & G	G75	K929	EE75	0	0	0	0	0	
17	DEMAND COMPONENT			EE75D	0	0	0	0	0	
18	ENERGY COMPONENT			EE75E	0	0	0	0	0	
19	CUSTOMER COMPONENT			EE75C	0	0	0	0	0	
20	TOT ADMIN & GENERAL EXPENSES			EE79	0	0	0	0	0	
21	DEMAND COMPONENT			EE79D	0	0	0	0	0	
22	ENERGY COMPONENT			EE79E	0	0	0	0	0	
23	CUSTOMER COMPONENT			EE79C	0	0	0	0	0	
24	TOTAL O & M BEFORE ADJUST			EE80	684,215	243,297	8,723	33,963	149,974	90,112
25	DEMAND COMPONENT			EE80D	9,401	3,609	172	474	2,161	1,114
26	ENERGY COMPONENT			EE80E	674,814	239,688	8,551	33,489	147,813	88,998
27	CUSTOMER COMPONENT			EE80C	0	0	0	0	0	0
28	ADJUSTMENTS TO O & M EXPENSE									
29	W/O COAL & OTHER SALES	G81A	EG10	EE81A	870	309	11	43	191	114
30	PJM & OTHER UTILITY PURCH	G81B	EG10	EE81B	9,417	3,344	120	467	2,063	1,242
31	TOTAL ENERGY COST ADJUST			EE81	10,287	3,653	131	510	2,254	1,356
32	WAGE EXPENSE	G82	K939	EE82	0	0	0	0	0	0
33	EMPLOYEE BENEFITS EXPENSE	G83	K939	EE83	0	0	0	0	0	0
34	RATE CASE EXPENSE	G84	K939	EE84	0	0	0	0	0	0
35	DEMAND COMPONENT			EE84D	0	0	0	0	0	0
36	ENERGY COMPONENT			EE84E	0	0	0	0	0	0
37	CUSTOMER COMPONENT			EE84C	0	0	0	0	0	0
38	LAND MGT/RECREATIONAL FACIL	G85	D10	EE85	0	0	0	0	0	0
39	INTEREST ON CUST DEPOSITS	G86	CM6	EE86	0	0	0	0	0	0
40	VOLUNTARY EARLY RETIREMENT	G87	K939	EE87	0	0	0	0	0	0
41	DECOMMISSIONING SSES	G88	D10	EE88	0	0	0	0	0	0
42	DECOMMISSIONING FOSSIL	G89	D10	EE89	0	0	0	0	0	0
43	MANAGEMENT AUDIT COSTS	G90	K939	EE90	0	0	0	0	0	0
44	AMORT OF WINDOW DEFERRAL	G91	D10	EE91	0	0	0	0	0	0
45	SOCIAL PROGRAMS	G92	K939	EE92	0	0	0	0	0	0
46	ENVIRONMENTAL REMEDIATION	G93	D10	EE93	0	0	0	0	0	0
47	TOTAL ADJUSTMENTS			EE99	10,287	3,653	131	510	2,254	1,356
48	DEMAND COMPONENT			EE99D	0	0	0	0	0	0
49	ENERGY COMPONENT			EE99E	10,287	3,653	131	510	2,254	1,356
50	CUSTOMER COMPONENT			EE99C	0	0	0	0	0	0
51	TOTAL OPER & MAINT EXPENSES			EE00	694,502	246,950	8,854	34,473	152,228	91,468
52	DEMAND COMPONENT			EE00D	9,401	3,609	172	474	2,161	1,114
53	ENERGY COMPONENT			EE00E	685,101	243,341	8,682	33,999	150,067	90,354
54	CUSTOMER COMPONENT			EE00C	0	0	0	0	0	0

FUTURE YEAR COST ALLOCATION
ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	FERC REGULATORY	G71	D10	EE71	0	0	0	0	0	
5	NUCLEAR PRODUCTION	G72A	D10	EE72A	0	0	0	0	0	
6	WHOLLY-OWNED COAL PROD	G72B	D10	EE72B	0	0	0	0	0	
7	OTHER NON-NUCLEAR PROD	G72C	D10	EE72C	0	0	0	0	0	
8	OTHER PROPERTY	G72D	AT2	EE72D	0	0	0	0	0	
9	DEMAND COMPONENT			EE72DD	0	0	0	0	0	
10	CUSTOMER COMPONENT			EE72DC	0	0	0	0	0	
11	TOTAL PROPERTY INSURANCE			EE72T	0	0	0	0	0	
12	EMPLOYEE BENEFITS	G73	K939	EE73	0	0	0	0	0	
13	DEMAND COMPONENT			EE73D	0	0	0	0	0	
14	ENERGY COMPONENT			EE73E	0	0	0	0	0	
15	CUSTOMER COMPONENT			EE73C	0	0	0	0	0	
16	OTHER A & G	G75	K929	EE75	0	0	0	0	0	
17	DEMAND COMPONENT			EE75D	0	0	0	0	0	
18	ENERGY COMPONENT			EE75E	0	0	0	0	0	
19	CUSTOMER COMPONENT			EE75C	0	0	0	0	0	
20	TOT ADMIN & GENERAL EXPENSES			EE79	0	0	0	0	0	
21	DEMAND COMPONENT			EE79D	0	0	0	0	0	
22	ENERGY COMPONENT			EE79E	0	0	0	0	0	
23	CUSTOMER COMPONENT			EE79C	0	0	0	0	0	
24	TOTAL O & M BEFORE ADJUST			EE80	9,034	69,763	50,219	3,125	11,305	244
25	DEMAND COMPONENT			EE80D	110	831	524	41	117	4
26	ENERGY COMPONENT			EE80E	8,924	68,932	49,695	3,084	11,188	240
27	CUSTOMER COMPONENT			EE80C	0	0	0	0	0	0
28	ADJUSTMENTS TO O & M EXPENSE									
29	M/O COAL & OTHER SALES	G81A	EG10	EE81A	12	89	64	4	14	0
30	PJM & OTHER UTILITY PURCH	G81B	EG10	EE81B	125	961	694	43	156	3
31	TOTAL ENERGY COST ADJUST			EE81	137	1,050	758	47	170	3
32	WAGE EXPENSE	G82	K939	EE82	0	0	0	0	0	0
33	EMPLOYEE BENEFITS EXPENSE	G83	K939	EE83	0	0	0	0	0	0
34	RATE CASE EXPENSE	G84	K939	EE84	0	0	0	0	0	0
35	DEMAND COMPONENT			EE84D	0	0	0	0	0	0
36	ENERGY COMPONENT			EE84E	0	0	0	0	0	0
37	CUSTOMER COMPONENT			EE84C	0	0	0	0	0	0
38	LAND MGT/RECREATIONAL FACIL	G85	D10	EE85	0	0	0	0	0	0
39	INTEREST ON CUST DEPOSITS	G86	CW6	EE86	0	0	0	0	0	0
40	VOLUNTARY EARLY RETIREMENT	G87	K939	EE87	0	0	0	0	0	0
41	DECOMMISSIONING SSES	G88	D10	EE88	0	0	0	0	0	0
42	DECOMMISSIONING FOSSIL	G89	D10	EE89	0	0	0	0	0	0
43	MANAGEMENT AUDIT COSTS	G90	K939	EE90	0	0	0	0	0	0
44	AMORT OF WINDOW DEFERRAL	G91	D10	EE91	0	0	0	0	0	0
45	SOCIAL PROGRAMS	G92	K939	EE92	0	0	0	0	0	0
46	ENVIRONMENTAL REMEDIATION	G93	D10	EE93	0	0	0	0	0	0
47	TOTAL ADJUSTMENTS			EE99	137	1,050	758	47	170	3
48	DEMAND COMPONENT			EE99D	0	0	0	0	0	0
49	ENERGY COMPONENT			EE99E	137	1,050	758	47	170	3
50	CUSTOMER COMPONENT			EE99C	0	0	0	0	0	0
51	TOTAL OPER & MAINT EXPENSES			EE00	9,171	70,813	50,977	3,172	11,475	247
52	DEMAND COMPONENT			EE00D	110	831	524	41	117	4
53	ENERGY COMPONENT			EE00E	9,061	69,982	50,453	3,131	11,358	243
54	CUSTOMER COMPONENT			EE00C	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	FERC REGULATORY	G71	D10	EE71	0
5	NUCLEAR PRODUCTION	G72A	D10	EE72A	0
6	WHOLLY-OWNED COAL PROD	G72B	D10	EE72B	0
7	OTHER NON-NUCLEAR PROD	G72C	D10	EE72C	0
8	OTHER PROPERTY	G72D	AT2	EE72D	0
9	DEMAND COMPONENT			EE72DD	0
10	CUSTOMER COMPONENT			EE72DC	0
11	TOTAL PROPERTY INSURANCE			EE72T	0
12	EMPLOYEE BENEFITS	G73	K939	EE73	0
13	DEMAND COMPONENT			EE73D	0
14	ENERGY COMPONENT			EE73E	0
15	CUSTOMER COMPONENT			EE73C	0
16	OTHER A & G	G75	K929	EE75	0
17	DEMAND COMPONENT			EE75D	0
18	ENERGY COMPONENT			EE75E	0
19	CUSTOMER COMPONENT			EE75C	0
20	TOT ADMIN & GENERAL EXPENSES			EE79	0
21	DEMAND COMPONENT			EE79D	0
22	ENERGY COMPONENT			EE79E	0
23	CUSTOMER COMPONENT			EE79C	0
24	TOTAL O & M BEFORE ADJUST			EE80	12,133
25	DEMAND COMPONENT			EE80D	227
26	ENERGY COMPONENT			EE80E	11,906
27	CUSTOMER COMPONENT			EE80C	0
28	ADJUSTMENTS TO O & M EXPENSE				
29	W/O COAL & OTHER SALES	G81A	EG10	EE81A	16
30	PJM & OTHER UTILITY PURCH	G81B	EG10	EE81B	166
31	TOTAL ENERGY COST ADJUST			EE81	182
32	WAGE EXPENSE	G82	K939	EE82	0
33	EMPLOYEE BENEFITS EXPENSE	G83	K939	EE83	0
34	RATE CASE EXPENSE	G84	K939	EE84	0
35	DEMAND COMPONENT			EE84D	0
36	ENERGY COMPONENT			EE84E	0
37	CUSTOMER COMPONENT			EE84C	0
38	LAND MGT/RECREATIONAL FACIL	G85	D10	EE85	0
39	INTEREST ON CUST DEPOSITS	G86	CM6	EE86	0
40	VOLUNTARY EARLY RETIREMENT	G87	K939	EE87	0
41	DECOMMISSIONING SSES	G88	D10	EE88	0
42	DECOMMISSIONING FOSSIL	G89	D10	EE89	0
43	MANAGEMENT AUDIT COSTS	G90	K939	EE90	0
44	AMORT OF WINDOW DEFERRAL	G91	D10	EE91	0
45	SOCIAL PROGRAMS	G92	K939	EE92	0
46	ENVIRONMENTAL REMEDIATION	G93	D10	EE93	0
47	TOTAL ADJUSTMENTS			EE99	182
48	DEMAND COMPONENT			EE99D	0
49	ENERGY COMPONENT			EE99E	182
50	CUSTOMER COMPONENT			EE99C	0
51	TOTAL OPER & MAINT EXPENSES			EE00	12,315
52	DEMAND COMPONENT			EE00D	227
53	ENERGY COMPONENT			EE00E	12,088
54	CUSTOMER COMPONENT			EE00C	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	0	0	0	0	0	0
3	SUSQ 1 EARLY WINDOW DEFERRAL	PUCBC D10	PUCB	0	0	0	0	0	0
4	ENVIRONMENTAL REMEDIATION	PUCCC D10	PUCC	0	0	0	0	0	0
5	UNCOLLECTIBLE ACCOUNTS	PUCDC CW5	PUCD	0	0	0	0	0	0
6	RATE CASE EXPENSE	PUCEC K939	PUCE	0	0	0	0	0	0
7	NUCLEAR DECOMMISSIONING	PUCFC D10	PUCF	0	0	0	0	0	0
8	FOSSIL DECOMMISSIONING	PUCGC D10	PUCG	0	0	0	0	0	0
9	SOCIAL PROGRAMS	PUCHC K939	PUCH	0	0	0	0	0	0
10	ALL THESE HAVE BEEN INCLUDED AS DEMAND COMPONENT								
11	TOTAL OPER & MAINT EXPENSES		EE00	694,502	246,950	8,854	34,473	152,228	91,468
12	DEMAND COMPONENT		EE00D	9,401	3,609	172	474	2,161	1,114
13	ENERGY COMPONENT		EE00E	685,101	243,341	8,682	33,999	150,067	90,354
14	CUSTOMER COMPONENT		EE00C	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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

	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
1	PPUC ADJUSTMENTS FOR COMPLIANCE FILING								
2	BENEFIT SAVINGS/EMPLOYEE RED	PUCAC K939	PUCA	0	0	0	0	0	0
3	SUSQ 1 EARLY WINDOW DEFERRAL	PUCBC D10	PUCB	0	0	0	0	0	0
4	ENVIRONMENTAL REMEDIATION	PUCCC D10	PUCC	0	0	0	0	0	0
5	UNCOLLECTIBLE ACCOUNTS	PUCDC CM5	PUCD	0	0	0	0	0	0
6	RATE CASE EXPENSE	PUCEC K939	PUCE	0	0	0	0	0	0
7	NUCLEAR DECOMMISSIONING	PUCFC D10	PUCF	0	0	0	0	0	0
8	FOSSIL DECOMMISSIONING	PUCGC D10	PUCG	0	0	0	0	0	0
9	SOCIAL PROGRAMS	PUCHC K939	PUCH	0	0	0	0	0	0
10	ALL THESE HAVE BEEN INCLUDED AS DEMAND COMPONENT								
11	TOTAL OPER & MAINT EXPENSES		EE00	9,171	70,813	50,977	3,172	11,475	247
12	DEMAND COMPONENT		EE00D	110	831	524	41	117	4
13	ENERGY COMPONENT		EE00E	9,061	69,982	50,453	3,131	11,358	243
14	CUSTOMER COMPONENT		EE00C	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	0	0
3	SUSQ 1 EARLY WINDOW DEFERRAL	PUCBC D10	PUCB	0	0
4	ENVIRONMENTAL REMEDIATION	PUCCC D10	PUC	0	0
5	UNCOLLECTIBLE ACCOUNTS	PUCDC CM5	PUCD	0	0
6	RATE CASE EXPENSE	PUCEC K939	PUCE	0	0
7	NUCLEAR DECOMMISSIONING	PUCFC D10	PUCF	0	0
8	FOSSIL DECOMMISSIONING	PUCGC D10	PUCG	0	0
9	SOCIAL PROGRAMS	PUCHC K939	PUCH	0	0
10	ALL THESE HAVE BEEN INCLUDED AS DEMAND COMPONENT				
11	TOTAL OPER & MAINT EXPENSES		EE00	12,315	2,359
12	DEMAND COMPONENT		EE00D	227	17
13	ENERGY COMPONENT		EE00E	12,088	2,342
14	CUSTOMER COMPONENT		EE00C	0	0

FUTURE YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	0	0	0	0	0	0
4	WHOLLY-OWNED COAL	GD08	D10	ED08	0	0	0	0	0	0
5	OTHER NON-NUCLEAR	GD09	D10	ED09	0	0	0	0	0	0
6	TOTAL PRODUCTION			ED10	0	0	0	0	0	0
7	TRANSMISSION									
8	500/230 KV	GD15	D10	ED15	0	0	0	0	0	0
9	138/69 KV	GD16	D15	ED16	0	0	0	0	0	0
10	TRANSMISSION			ED20	0	0	0	0	0	0
11	DISTRIBUTION									
12	SUBSTATIONS									
13	GENERATION STEP-UP	GD26	D10	ED26	0	0	0	0	0	0
14	138/69 KV	GD27	D10	ED27	0	0	0	0	0	0
15	PRIMARY	GD28	D20	ED28	0	0	0	0	0	0
16	SECONDARY	GD29	D30	ED29	0	0	0	0	0	0
17	TOTAL SUBSTATIONS			EDSS	0	0	0	0	0	0
18	OVERHEAD LINES									
19	138/69 KV	GD31	D10	ED31	0	0	0	0	0	0
20	PRIMARY	GD32	D20	ED32	0	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			ED0L	0	0	0	0	0	0
26	UNDERGROUND LINES									
27	138/69 KV	GD35	D10	ED35	0	0	0	0	0	0
28	PRIMARY	GD36	D20	ED36	0	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	0	0	0	0	0	0
33	LINE TRANSFORMERS									
34	DEMAND COMPONENT	GD38D	D30	ED38D	0	0	0	0	0	0
35	CUSTOMER COMPONENT	GD38C	CW8	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	CW9	ED39C	0	0	0	0	0	0
40	TOTAL SERVICES			EDSV	0	0	0	0	0	0
41	METERS	GD43	CM1	ED43	0	0	0	0	0	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	0	0	0	0	0	0
45	DEMAND COMPONENT			ED30D	0	0	0	0	0	0
46	CUSTOMER COMPONENT			ED30C	0	0	0	0	0	0
47	GENERAL	GD88	K433	ED88	0	0	0	0	0	0
48	DEMAND COMPONENT			ED88D	0	0	0	0	0	0
49	CUSTOMER COMPONENT			ED88C	0	0	0	0	0	0
50	FOSSIL PLANT DEPRECIATION	PUCIC	D10	PUCI	0	0	0	0	0	0
51	TOTAL DEPRECIATION AND									
52	AMORTIZATION EXPENSE			ED00	0	0	0	0	0	0
53	DEMAND COMPONENT			ED00D	0	0	0	0	0	0
54	CUSTOMER COMPONENT			ED00C	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	0	0	0	0	0	0
4 WHOLLY-OWNED COAL	GD08	D10	ED08	0	0	0	0	0	0
5 OTHER NON-NUCLEAR	GD09	D10	ED09	0	0	0	0	0	0
6 TOTAL PRODUCTION			ED10	0	0	0	0	0	0
7 TRANSMISSION									
8 500/230 KV	GD15	D10	ED15	0	0	0	0	0	0
9 138/69 KV	GD16	D15	ED16	0	0	0	0	0	0
10 TRANSMISSION DISTRIBUTION			ED20	0	0	0	0	0	0
11 SUBSTATIONS									
12 GENERATION STEP-UP	GD26	D10	ED26	0	0	0	0	0	0
13 138/69 KV	GD27	D10	ED27	0	0	0	0	0	0
14 PRIMARY	GD28	D20	ED28	0	0	0	0	0	0
15 SECONDARY	GD29	D30	ED29	0	0	0	0	0	0
16 TOTAL SUBSTATIONS			EDSS	0	0	0	0	0	0
17 OVERHEAD LINES									
18 138/69 KV	GD31	D10	ED31	0	0	0	0	0	0
19 PRIMARY	GD32	D20	ED32	0	0	0	0	0	0
20 SECONDARY									
21 DEMAND COMPONENT	GD33D	D30	ED33D	0	0	0	0	0	0
22 CUSTOMER COMPONENT	GD33C	C30	ED33C	0	0	0	0	0	0
23 STREET LIGHTING	GD34	K405	ED34	0	0	0	0	0	0
24 TOTAL OVERHEAD LINES			EDOL	0	0	0	0	0	0
25 UNDERGROUND LINES									
26 138/69 KV	GD35	D10	ED35	0	0	0	0	0	0
27 PRIMARY	GD36	D20	ED36	0	0	0	0	0	0
28 SECONDARY									
29 DEMAND COMPONENT	GD37D	D30	ED37D	0	0	0	0	0	0
30 CUSTOMER COMPONENT	GD37C	C30	ED37C	0	0	0	0	0	0
31 TOTAL UNDERGROUND LINES			EDUG	0	0	0	0	0	0
32 LINE TRANSFORMERS									
33 DEMAND COMPONENT	GD38D	D30	ED38D	0	0	0	0	0	0
34 CUSTOMER COMPONENT	GD38C	CM8	ED38C	0	0	0	0	0	0
35 TOTAL LINE TRANSFORMERS			EDLT	0	0	0	0	0	0
36 SERVICES									
37 DEMAND COMPONENT	GD39D	D30	ED39D	0	0	0	0	0	0
38 CUSTOMER COMPONENT	GD39C	CM9	ED39C	0	0	0	0	0	0
39 TOTAL SERVICES			EDSV	0	0	0	0	0	0
40 METERS	GD43	CM1	ED43	0	0	0	0	0	0
41 AREA LIGHTING FIXTURES	GD44	K403	ED44	0	0	0	0	0	0
42 STREET LIGHTING	GD46	K405	ED46	0	0	0	0	0	0
43 TOTAL DISTRIBUTION			ED30	0	0	0	0	0	0
44 DEMAND COMPONENT			ED30D	0	0	0	0	0	0
45 CUSTOMER COMPONENT			ED30C	0	0	0	0	0	0
46 GENERAL	GD88	K433	ED88	0	0	0	0	0	0
47 DEMAND COMPONENT			ED88D	0	0	0	0	0	0
48 CUSTOMER COMPONENT			ED88C	0	0	0	0	0	0
49 FOSSIL PLANT DEPRECIATION	PUCIC	D10	PUCI	0	0	0	0	0	0
50 TOTAL DEPRECIATION AND AMORTIZATION EXPENSE			ED00	0	0	0	0	0	0
51 DEMAND COMPONENT			ED00D	0	0	0	0	0	0
52 CUSTOMER COMPONENT			ED00C	0	0	0	0	0	0

FUTURE YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	0	0
4 WHOLLY-OWNED COAL	GD08	D10	ED08	0	0
5 OTHER NON-NUCLEAR	GD09	D10	ED09	0	0
6 TOTAL PRODUCTION			ED10	0	0
7 TRANSMISSION					
8 500/230 KV	GD15	D10	ED15	0	0
9 138/69 KV	GD16	D15	ED16	0	0
10 TRANSMISSION			ED20	0	0
11 DISTRIBUTION					
12 SUBSTATIONS					
13 GENERATION STEP-UP	GD26	D10	ED26	0	0
14 138/69 KV	GD27	D10	ED27	0	0
15 PRIMARY	GD28	D20	ED28	0	0
16 SECONDARY	GD29	D30	ED29	0	0
17 TOTAL SUBSTATIONS			EDSS	0	0
18 OVERHEAD LINES					
19 138/69 KV	GD31	D10	ED31	0	0
20 PRIMARY	GD32	D20	ED32	0	0
21 SECONDARY					
22 DEMAND COMPONENT	GD33D	D30	ED33D	0	0
23 CUSTOMER COMPONENT	GD33C	C30	ED33C	0	0
24 STREET LIGHTING	GD34	K405	ED34	0	0
25 TOTAL OVERHEAD LINES			EDOL	0	0
26 UNDERGROUND LINES					
27 138/69 KV	GD35	D10	ED35	0	0
28 PRIMARY	GD36	D20	ED36	0	0
29 SECONDARY					
30 DEMAND COMPONENT	GD37D	D30	ED37D	0	0
31 CUSTOMER COMPONENT	GD37C	C30	ED37C	0	0
32 TOTAL UNDERGROUND LINES			EDUG	0	0
33 LINE TRANSFORMERS					
34 DEMAND COMPONENT	GD38D	D30	ED38D	0	0
35 CUSTOMER COMPONENT	GD38C	CM8	ED38C	0	0
36 TOTAL LINE TRANSFORMERS			EDLT	0	0
37 SERVICES					
38 DEMAND COMPONENT	GD39D	D30	ED39D	0	0
39 CUSTOMER COMPONENT	GD39C	CM9	ED39C	0	0
40 TOTAL SERVICES			EDSV	0	0
41 METERS	GD43	CM1	ED43	0	0
42 AREA LIGHTING FIXTURES	GD44	K403	ED44	0	0
43 STREET LIGHTING	GD46	K405	ED46	0	0
44 TOTAL DISTRIBUTION			ED30	0	0
45 DEMAND COMPONENT			ED30D	0	0
46 CUSTOMER COMPONENT			ED30C	0	0
47 GENERAL	GD88	K433	ED88	0	0
48 DEMAND COMPONENT			ED88D	0	0
49 CUSTOMER COMPONENT			ED88C	0	0
50 FOSSIL PLANT DEPRECIATION	PUCIC	D10	PUCI	0	0
51 TOTAL DEPRECIATION AND					
52 AMORTIZATION EXPENSE			ED00	0	0
53 DEMAND COMPONENT			ED00D	0	0
54 CUSTOMER COMPONENT			ED00C	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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, EXCLUDING GROSS RECEIPTS									
3 CAPITAL STOCK	GT1	P01	ET1	0	0	0	0	0	0
4 DEMAND COMPONENT			ET1D	0	0	0	0	0	0
5 CUSTOMER COMPONENT			ET1C	0	0	0	0	0	0
6 PUBLIC UTILITY REALTY	GT3	P01	ET3	0	0	0	0	0	0
7 DEMAND COMPONENT			ET3D	0	0	0	0	0	0
8 CUSTOMER COMPONENT			ET3C	0	0	0	0	0	0
9 REGULATORY ASSESSMENT	GT5	K939	ET5	0	0	0	0	0	0
10 DEMAND COMPONENT			ET5D	0	0	0	0	0	0
11 ENERGY COMPONENT			ET5E	0	0	0	0	0	0
12 CUSTOMER COMPONENT			ET5C	0	0	0	0	0	0
13 LOCAL PROPERTY & OTHER	GT6	P01	ET6	0	0	0	0	0	0
14 DEMAND COMPONENT			ET6D	0	0	0	0	0	0
15 CUSTOMER COMPONENT			ET6C	0	0	0	0	0	0
16 SALES & USE	GT7	P01	ET7	0	0	0	0	0	0
17 DEMAND COMPONENT			ET7D	0	0	0	0	0	0
18 CUSTOMER COMPONENT			ET7C	0	0	0	0	0	0
19 FEDERAL ENVIRONMENTAL	GT8	ENVI	ET8	0	0	0	0	0	0
20 DEMAND COMPONENT			ET8D	0	0	0	0	0	0
21 CUSTOMER COMPONENT			ET8C	0	0	0	0	0	0
22 PAYROLL TAXES	GP01	K939	EP01	0	0	0	0	0	0
23 DEMAND COMPONENT			EP01D	0	0	0	0	0	0
24 ENERGY COMPONENT			EP01E	0	0	0	0	0	0
25 CUSTOMER COMPONENT			EP01C	0	0	0	0	0	0
26									
27 TOTAL TAXES OTHER THAN INCOME, EXCLUDING GROSS RECEIPTS			ET01	0	0	0	0	0	0
28 DEMAND COMPONENT			ET01D	0	0	0	0	0	0
29 ENERGY COMPONENT			ET01E	0	0	0	0	0	0
30 CUSTOMER COMPONENT			ET01C	0	0	0	0	0	0
31									
32 CAPITAL STOCK INCREASE	GT1P	P01	ET1P	0	0	0	0	0	0
33 DEMAND COMPONENT			ET1PD	0	0	0	0	0	0
34 CUSTOMER COMPONENT			ET1PC	0	0	0	0	0	0
35 TOTAL AT APPROVED LEVEL			ET01P	0	0	0	0	0	0
36 DEMAND COMPONENT			ET01PD	0	0	0	0	0	0
37 ENERGY COMPONENT			ET01PE	0	0	0	0	0	0
38 CUSTOMER COMPONENT			ET01PC	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	0	0	0	0	0	0
5 DEMAND COMPONENT			ET1D	0	0	0	0	0	0
6 CUSTOMER COMPONENT			ET1C	0	0	0	0	0	0
7 PUBLIC UTILITY REALTY	GT3	P01	ET3	0	0	0	0	0	0
8 DEMAND COMPONENT			ET3D	0	0	0	0	0	0
9 CUSTOMER COMPONENT			ET3C	0	0	0	0	0	0
10 REGULATORY ASSESSMENT	GT5	K939	ET5	0	0	0	0	0	0
11 DEMAND COMPONENT			ET5D	0	0	0	0	0	0
12 ENERGY COMPONENT			ET5E	0	0	0	0	0	0
13 CUSTOMER COMPONENT			ET5C	0	0	0	0	0	0
14 LOCAL PROPERTY & OTHER	GT6	P01	ET6	0	0	0	0	0	0
15 DEMAND COMPONENT			ET6D	0	0	0	0	0	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	ENVI	ET8	0	0	0	0	0	0
21 DEMAND COMPONENT			ET8D	0	0	0	0	0	0
22 CUSTOMER COMPONENT			ET8C	0	0	0	0	0	0
23 PAYROLL TAXES	GP01	K939	EP01	0	0	0	0	0	0
24 DEMAND COMPONENT			EP01D	0	0	0	0	0	0
25 ENERGY COMPONENT			EP01E	0	0	0	0	0	0
26 CUSTOMER COMPONENT			EP01C	0	0	0	0	0	0
27 TOTAL TAXES OTHER THAN INCOME, 28 EXCLUDING GROSS RECEIPTS			ET01	0	0	0	0	0	0
29 DEMAND COMPONENT			ET01D	0	0	0	0	0	0
30 ENERGY COMPONENT			ET01E	0	0	0	0	0	0
31 CUSTOMER COMPONENT			ET01C	0	0	0	0	0	0
32 CAPITAL STOCK INCREASE	GT1P	P01	ET1P	0	0	0	0	0	0
33 DEMAND COMPONENT			ET1PD	0	0	0	0	0	0
34 CUSTOMER COMPONENT			ET1PC	0	0	0	0	0	0
35 TOTAL AT APPROVED LEVEL			ET01P	0	0	0	0	0	0
36 DEMAND COMPONENT			ET01PD	0	0	0	0	0	0
37 ENERGY COMPONENT			ET01PE	0	0	0	0	0	0
38 CUSTOMER COMPONENT			ET01PC	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	0	0
5 DEMAND COMPONENT			ET1D	0	0
6 CUSTOMER COMPONENT			ET1C	0	0
7 PUBLIC UTILITY REALTY	GT3	P01	ET3	0	0
8 DEMAND COMPONENT			ET3D	0	0
9 CUSTOMER COMPONENT			ET3C	0	0
10 REGULATORY ASSESSMENT	GT5	K939	ET5	0	0
11 DEMAND COMPONENT			ET5D	0	0
12 ENERGY COMPONENT			ET5E	0	0
13 CUSTOMER COMPONENT			ET5C	0	0
14 LOCAL PROPERTY & OTHER	GT6	P01	ET6	0	0
15 DEMAND COMPONENT			ET6D	0	0
16 CUSTOMER COMPONENT			ET6C	0	0
17 SALES & USE	GT7	P01	ET7	0	0
18 DEMAND COMPONENT			ET7D	0	0
19 CUSTOMER COMPONENT			ET7C	0	0
20 FEDERAL ENVIRONMENTAL	GT8	ENVI	ET8	0	0
21 DEMAND COMPONENT			ET8D	0	0
22 CUSTOMER COMPONENT			ET8C	0	0
23 PAYROLL TAXES	GP01	K939	EP01	0	0
24 DEMAND COMPONENT			EP01D	0	0
25 ENERGY COMPONENT			EP01E	0	0
26 CUSTOMER COMPONENT			EP01C	0	0
27 TOTAL TAXES OTHER THAN INCOME,					
28 EXCLUDING GROSS RECEIPTS			ET01	0	0
29 DEMAND COMPONENT			ET01D	0	0
30 ENERGY COMPONENT			ET01E	0	0
31 CUSTOMER COMPONENT			ET01C	0	0
32 CAPITAL STOCK INCREASE	GT1P	P01	ET1P	0	0
33 DEMAND COMPONENT			ET1PD	0	0
34 CUSTOMER COMPONENT			ET1PC	0	0
35 TOTAL AT APPROVED LEVEL			ET01P	0	0
36 DEMAND COMPONENT			ET01PD	0	0
37 ENERGY COMPONENT			ET01PE	0	0
38 CUSTOMER COMPONENT			ET01PC	0	0

FUTURE YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	0	0	0	0	0	0
4 POLLUTION CONTROL FACILITIES	ITD40A	D10	TX40A	0	0	0	0	0	0
5 CLASS LIFE DEPREC SYSTEM	ITD42A	P000	TX42A	0	0	0	0	0	0
6 DEMAND COMPONENT			TX42AD	0	0	0	0	0	0
7 CUSTOMER COMPONENT			TX42AC	0	0	0	0	0	0
8 COST OF REMOVAL	ITD42B	P000	TX42B	0	0	0	0	0	0
9 DEMAND COMPONENT			TX42BD	0	0	0	0	0	0
10 CUSTOMER COMPONENT			TX42BC	0	0	0	0	0	0
11 ACRS AND MACRS									
12 WHOLLY-OWNED COAL PROP	ITD46A	P08	TX46A	0	0	0	0	0	0
13 NUCLEAR PROPERTY	ITD46B	P07	TX46B	0	0	0	0	0	0
14 NUCLEAR FUEL	ITD46C	EG10	TX46C	0	0	0	0	0	0
15 OTHER NON-NUCLEAR PROP	ITD46D	P0000	TX46D	0	0	0	0	0	0
16 DEMAND COMPONENT			TX46DD	0	0	0	0	0	0
17 CUSTOMER COMPONENT			TX46DC	0	0	0	0	0	0
18 TOTAL ACRS AND MACRS			TX46T	0	0	0	0	0	0
	ITD48A	P00	TX48A	0	0	0	0	0	0
	ITD48B	P00	TX48B	0	0	0	0	0	0
19 MARTINS CREEK TEST FUEL	ITD50	D10	TX50	0	0	0	0	0	0
20 FOSSIL PLANT DEPRECIATION	PUCJC	D10	PUCJ	0	0	0	0	0	0
21 TOTAL DEFERRED INCOME TAXES			TXT	0	0	0	0	0	0
22 DEMAND COMPONENT			TXTD	0	0	0	0	0	0
23 CUSTOMER COMPONENT			TXTC	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	0	0	0	0	0	0
4	POLLUTION CONTROL FACILITIES	ITD40A D10	TX40A	0	0	0	0	0	0
5	CLASS LIFE DEPREC SYSTEM	ITD42A P000	TX42A	0	0	0	0	0	0
6	DEMAND COMPONENT		TX42AD	0	0	0	0	0	0
7	CUSTOMER COMPONENT		TX42AC	0	0	0	0	0	0
8	COST OF REMOVAL	ITD42B P000	TX42B	0	0	0	0	0	0
9	DEMAND COMPONENT		TX42BD	0	0	0	0	0	0
10	CUSTOMER COMPONENT		TX42BC	0	0	0	0	0	0
11	ACRS AND MACRS								
12	WHOLLY-OWNED COAL PROP	ITD46A P08	TX46A	0	0	0	0	0	0
13	NUCLEAR PROPERTY	ITD46B P07	TX46B	0	0	0	0	0	0
14	NUCLEAR FUEL	ITD46C EG10	TX46C	0	0	0	0	0	0
15	OTHER NON-NUCLEAR PROP	ITD46D P0000	TX46D	0	0	0	0	0	0
16	DEMAND COMPONENT		TX46DD	0	0	0	0	0	0
17	CUSTOMER COMPONENT		TX46DC	0	0	0	0	0	0
18	TOTAL ACRS AND MACRS		TX46T	0	0	0	0	0	0
		ITD48A P00	TX48A	0	0	0	0	0	0
		ITD48B P00	TX48B	0	0	0	0	0	0
19	MARTINS CREEK TEST FUEL	ITD50 D10	TX50	0	0	0	0	0	0
20	FOSSIL PLANT DEPRECIATION	PUCJC D10	PUCJ	0	0	0	0	0	0
21	TOTAL DEFERRED INCOME TAXES		TXT	0	0	0	0	0	0
22	DEMAND COMPONENT		TXTD	0	0	0	0	0	0
23	CUSTOMER COMPONENT		TXTC	0	0	0	0	0	0

FUTURE YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	0	0
4	POLLUTION CONTROL FACILITIE	ITD40A	D10	TX40A	0	0
5	CLASS LIFE DEPREC SYSTEM	ITD42A	P000	TX42A	0	0
6	DEMAND COMPONENT			TX42AD	0	0
7	CUSTOMER COMPONENT			TX42AC	0	0
8	COST OF REMOVAL	ITD42B	P000	TX42B	0	0
9	DEMAND COMPONENT			TX42BD	0	0
10	CUSTOMER COMPONENT			TX42BC	0	0
11	ACRS AND MACRS					
12	WHOLLY-OWNED COAL PROP	ITD46A	P08	TX46A	0	0
13	NUCLEAR PROPERTY	ITD46B	P07	TX46B	0	0
14	NUCLEAR FUEL	ITD46C	EG10	TX46C	0	0
15	OTHER NON-NUCLEAR PROP	ITD46D	P0000	TX46D	0	0
16	DEMAND COMPONENT			TX46DD	0	0
17	CUSTOMER COMPONENT			TX46DC	0	0
18	TOTAL ACRS AND MACRS			TX46T	0	0
		ITD48A	P00	TX48A	0	0
		ITD48B	P00	TX48B	0	0
19	MARTINS CREEK TEST FUEL	ITD50	D10	TX50	0	0
20	FOSSIL PLANT DEPRECIATION	PUCJC	D10	PUCJ	0	0
21	TOTAL DEFERRED INCOME TAXES			TXT	0	0
22	DEMAND COMPONENT			TXTD	0	0
23	CUSTOMER COMPONENT			TXTC	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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

	INPUT	ALLOC	OUTPUT	TOTAL						
	APPROVED RATE	LEVELS		PENNA.	RS	RTS	GS-1	GS-3	LP-4	
				JURISDICT						
1	OPERATING REVENUES AT APPROVED RATE									
2	SALE OF ELECTRICITY									
3	ANNUALIZATION REVENUES	ANN	NEWB	ANNP	0	0	0	0	0	
4	APPROVED LATE PAY CHARGES	S11P	CH4	R11P	0	0	0	0	0	
5	TOT ADJ'D SALE OF ELECTRIC			RRTP	2,309,380	939,482	21,185	165,502	523,323	264,235
6	OTHER OPERATING REVENUES									
7	GE-ATLANTIC CITY	S18	D10	R18	0	0	0	0	0	
8	MISC SERVICE REVS (451)	S20	CH9	R20	0	0	0	0	0	
9	RENT-GENERAL (454)	S22	AT2	R22	0	0	0	0	0	
10	DEMAND COMPONENT			R22D	0	0	0	0	0	
11	CUSTOMER COMPONENT			R22C	0	0	0	0	0	
12	RENT ELEC ATTACHM'TS (454)	S23	P30	R23	0	0	0	0	0	
13	DEMAND COMPONENT			R23D	0	0	0	0	0	
14	CUSTOMER COMPONENT			R23C	0	0	0	0	0	
15	GENERAL (456)	S24	K939	R24	0	0	0	0	0	
16	DEMAND COMPONENT			R24D	0	0	0	0	0	
17	ENERGY COMPONENT			R24E	0	0	0	0	0	
18	CUSTOMER COMPONENT			R24C	0	0	0	0	0	
19	CAPAC & TRANS ENTITLE(456)	S25	D10	R25	0	0	0	0	0	
20	ALLEGHENY ELECTRIC	S26	D10	R26	0	0	0	0	0	
21	HYDRO PROJECTS (456)	S27	D10	R27	0	0	0	0	0	
22	GPU (NUG OUTPUT) (447)	S32	EG10	R32	2,919	1,037	37	145	639	385
23	2-PARTY (447)	S34	EG10	R34	18,790	6,674	238	932	4,116	2,478
24	RESERVATION SALES(447)	S36	EG10	R36	0	0	0	0	0	0
25	PJM (447)	S38	EG10	R38	103,253	36,675	1,309	5,124	22,617	13,618
26	TOTAL OTHER OPERATING REVS			ROOT	124,962	44,386	1,584	6,201	27,372	16,481
27	TOTAL OPERATING REVENUES			ROTP	2,434,342	983,868	22,769	171,703	550,695	280,716
28	DERIVATION-									
29	BASE FOR GROSS RECEIPTS TAX									
30	TOTAL OPERATING REVENUES			ROTP	2,434,342	983,868	22,769	171,703	550,695	280,716
31	MINUS: EXEMPT GRT REVENUE									
32	GRT ADJUSTMENT	ADJGRT			0	0	0	0	0	
33	TOTAL OTHER OPERATING REVS			ROOT	124,962	44,386	1,584	6,201	27,372	16,481
34	GROSS RECEIPTS TAX									

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	ANNUALIZATION REVENUES	ANN	NEMB	ANNP	0	0	0	0	0	
4	APPROVED LATE PAY CHARGES	S11P	CM4	R11P	0	0	0	0	0	
5	TOT ADJ'D SALE OF ELECTRIC			RRTTP	20,867	175,999	99,794	8,642	20,497	1,173
6	OTHER OPERATING REVENUES									
7	GE-ATLANTIC CITY	S18	D10	R18	0	0	0	0	0	
8	MISC SERVICE REVS (451)	S20	CM9	R20	0	0	0	0	0	
9	RENT-GENERAL (454)	S22	AT2	R22	0	0	0	0	0	
10	DEMAND COMPONENT			R22D	0	0	0	0	0	
11	CUSTOMER COMPONENT			R22C	0	0	0	0	0	
12	RENT ELEC ATTACHM'TS (454)	S23	P30	R23	0	0	0	0	0	
13	DEMAND COMPONENT			R23D	0	0	0	0	0	
14	CUSTOMER COMPONENT			R23C	0	0	0	0	0	
15	GENERAL (456)	S24	K939	R24	0	0	0	0	0	
16	DEMAND COMPONENT			R24D	0	0	0	0	0	
17	ENERGY COMPONENT			R24E	0	0	0	0	0	
18	CUSTOMER COMPONENT			R24C	0	0	0	0	0	
19	CAPAC & TRANS ENTITLE(456)	S25	D10	R25	0	0	0	0	0	
20	ALLEGHENY ELECTRIC	S26	D10	R26	0	0	0	0	0	
21	HYDRO PROJECTS (456)	S27	D10	R27	0	0	0	0	0	
22	GPU (MUG OUTPUT) (447)	S32	EG10	R32	39	298	215	13	48	1
23	2-PARTY (447)	S34	EG10	R34	249	1,919	1,384	86	312	7
24	RESERVATION SALES(447)	S36	EG10	R36	0	0	0	0	0	0
25	PJM (447)	S38	EG10	R38	1,365	10,547	7,604	472	1,712	37
26	TOTAL OTHER OPERATING REVS			ROOT	1,653	12,764	9,203	571	2,072	45
27	TOTAL OPERATING REVENUES			ROTP	22,520	188,763	108,997	9,213	22,569	1,218
28	DERIVATION-									
29	BASE FOR GROSS RECEIPTS TAX									
30	TOTAL OPERATING REVENUES			ROTP	22,520	188,763	108,997	9,213	22,569	1,218
31	MINUS: EXEMPT GRT REVENUE									
32	GRT ADJUSTMENT	ADJGRT			0	0	0	0	0	0
33	TOTAL OTHER OPERATING REVS			ROOT	1,653	12,764	9,203	571	2,072	45
34	GROSS RECEIPTS TAX									

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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

	INPUT	ALLOC	OUTPUT		
	LEVELS	LEVELS	LEVELS	GH	SL/AL
1	OPERATING REVENUES AT APPROVED RATE LEVELS				
2	SALE OF ELECTRICITY				
3	ANNUALIZATION REVENUES	ANN	NEMB	ANNP	0
4	APPROVED LATE PAY CHARGES	S11P	CM4	R11P	0
5	TOT ADJ'D SALE OF ELECTRIC			RRTTP	46,344
6	OTHER OPERATING REVENUES				
7	GE-ATLANTIC CITY	S18	D10	R18	0
8	MISC SERVICE REVS (451)	S20	CM9	R20	0
9	RENT-GENERAL (454)	S22	AT2	R22	0
10	DEMAND COMPONENT			R22D	0
11	CUSTOMER COMPONENT			R22C	0
12	RENT ELEC ATTACHM'TS (454)	S23	P30	R23	0
13	DEMAND COMPONENT			R23D	0
14	CUSTOMER COMPONENT			R23C	0
15	GENERAL (456)	S24	K939	R24	0
16	DEMAND COMPONENT			R24D	0
17	ENERGY COMPONENT			R24E	0
18	CUSTOMER COMPONENT			R24C	0
19	CAPAC & TRANS ENTITLE(456)	S25	D10	R25	0
20	ALLEGHENY ELECTRIC	S26	D10	R26	0
21	HYDRO PROJECTS (456)	S27	D10	R27	0
22	GPU (NUG OUTPUT) (447)	S32	EG10	R32	52
23	2-PARTY (447)	S34	EG10	R34	331
24	RESERVATION SALES(447)	S36	EG10	R36	0
25	PJM (447)	S38	EG10	R38	1,821
26	TOTAL OTHER OPERATING REVS			ROOT	2,204
27	TOTAL OPERATING REVENUES			ROTP	48,548
28	DERIVATION-				
29	BASE FOR GROSS RECEIPTS TAX				
30	TOTAL OPERATING REVENUES			ROTP	48,548
31	MINUS: EXEMPT GRT REVENUE				22,763
32	GRT ADJUSTMENT	ADJGRT			0
33	TOTAL OTHER OPERATING REVS			ROOT	2,204
34	GROSS RECEIPTS TAX				426

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	ITA1	RBX	TA1	0	0	0	0	0	0
3	DEMAND COMPONENT			TA1D	0	0	0	0	0	0
4	ENERGY COMPONENT			TA1E	0	0	0	0	0	0
5	CUSTOMER COMPONENT			TA1C	0	0	0	0	0	0
6	TOTAL DEFERRED INCOME TAXES			TXT	0	0	0	0	0	0
7	DEMAND COMPONENT			TXTD	0	0	0	0	0	0
8	ENERGY COMPONENT			TXTE	0	0	0	0	0	0
9	CUSTOMER COMPONENT			TXTC	0	0	0	0	0	0
10	NET INVESTMENT TAX CREDIT			TX91	0	0	0	0	0	0
11	DEMAND COMPONENT			TX91D	0	0	0	0	0	0
12	CUSTOMER COMPONENT			TX91C	0	0	0	0	0	0
13	BOOK DEPRECIATION & AMORT									
14	NUCLEAR	ITAA13	ED00N	TAA13	0	0	0	0	0	0
15	WHOLLY-OWNED COAL	ITAB13	ED08	TAB13	0	0	0	0	0	0
16	OTHER PRODUCTION	ITAC13	ED09	TAC13	0	0	0	0	0	0
17	TRANSMISSION	ITAD13	ED20	TAD13	0	0	0	0	0	0
18	DISTRIBUTION	ITAE13	ED30	TAE13	0	0	0	0	0	0
19	DEMAND COMPONENT			TAE13D	0	0	0	0	0	0
20	CUSTOMER COMPONENT			TAE13C	0	0	0	0	0	0
21	GENERAL PLANT	ITAF13	ED88	TAF13	0	0	0	0	0	0
22	DEMAND COMPONENT			TAF13D	0	0	0	0	0	0
23	CUSTOMER COMPONENT			TAF13C	0	0	0	0	0	0
24	TOTAL BOOK DEPREC & AMORT			TA13	0	0	0	0	0	0
25	DEMAND COMPONENT			TA13D	0	0	0	0	0	0
26	CUSTOMER COMPONENT			TA13C	0	0	0	0	0	0
27	DEPREC CHARGED TO CLEARING	ITA14	ED000	TA14	0	0	0	0	0	0
28	DEMAND COMPONENT			TA14D	0	0	0	0	0	0
29	CUSTOMER COMPONENT			TA14C	0	0	0	0	0	0
30	TAX DEPRECIATION									
31	NUCLEAR PROPERTY	ITAA15	ED00N	TAA15	0	0	0	0	0	0
32	WHOLLY-OWNED COAL	ITAB15	ED08	TAB15	0	0	0	0	0	0
33	OTHER PRODUCTION	ITAC15	ED09	TAC15	0	0	0	0	0	0
34	TRANSMISSION	ITAD15	ED20	TAD15	0	0	0	0	0	0
35	DISTRIBUTION	ITAE15	ED30	TAE15	0	0	0	0	0	0
36	DEMAND COMPONENT			TAE15D	0	0	0	0	0	0
37	CUSTOMER COMPONENT			TAE15C	0	0	0	0	0	0
38	GENERAL PLANT	ITAF15	ED88	TAF15	0	0	0	0	0	0
39	DEMAND COMPONENT			TAF15D	0	0	0	0	0	0
40	CUSTOMER COMPONENT			TAF15C	0	0	0	0	0	0
41	NUCLEAR FUEL	ITAG15	EG10	TAG15	0	0	0	0	0	0
42	TOTAL TAX DEPRECIATION			TA15	0	0	0	0	0	0
43	DEMAND COMPONENT			TA15D	0	0	0	0	0	0
44	ENERGY COMPONENT			TA15E	0	0	0	0	0	0
45	CUSTOMER COMPONENT			TA15C	0	0	0	0	0	0
46	ENERGY COST RATE	ITA18	EG10	TA18	0	0	0	0	0	0
47	POST RETIREMENT BENEFITS	ITA20	K929	TA20	0	0	0	0	0	0
48	DEMAND COMPONENT			TA20D	0	0	0	0	0	0
49	ENERGY COMPONENT			TA20E	0	0	0	0	0	0
50	CUSTOMER COMPONENT			TA20C	0	0	0	0	0	0
51	BALANCE CARRIED FORWARD									
52	ADJUSTMENTS TO TAXABLE INCOME			TAST1	0	0	0	0	0	0
53	DEMAND COMPONENT			TAST1D	0	0	0	0	0	0
54	ENERGY COMPONENT			TAST1E	0	0	0	0	0	0
55	CUSTOMER COMPONENT			TAST1C	0	0	0	0	0	0

FUTURE YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	ITA1	RBX	TA1	0	0	0	0	0
3	DEMAND COMPONENT			TA1D	0	0	0	0	0
4	ENERGY COMPONENT			TA1E	0	0	0	0	0
5	CUSTOMER COMPONENT			TA1C	0	0	0	0	0
6	TOTAL DEFERRED INCOME TAXES			TXT	0	0	0	0	0
7	DEMAND COMPONENT			TXTD	0	0	0	0	0
8	ENERGY COMPONENT			TXTE	0	0	0	0	0
9	CUSTOMER COMPONENT			TXTC	0	0	0	0	0
10	NET INVESTMENT TAX CREDIT			TX91	0	0	0	0	0
11	DEMAND COMPONENT			TX91D	0	0	0	0	0
12	CUSTOMER COMPONENT			TX91C	0	0	0	0	0
13	BOOK DEPRECIATION & AMORT								
14	NUCLEAR	ITAA13	ED00N	TAA13	0	0	0	0	0
15	WHOLLY-OWNED COAL	ITAB13	ED08	TAB13	0	0	0	0	0
16	OTHER PRODUCTION	ITAC13	ED09	TAC13	0	0	0	0	0
17	TRANSMISSION	ITAD13	ED20	TAD13	0	0	0	0	0
18	DISTRIBUTION	ITAE13	ED30	TAE13	0	0	0	0	0
19	DEMAND COMPONENT			TAE13D	0	0	0	0	0
20	CUSTOMER COMPONENT			TAE13C	0	0	0	0	0
21	GENERAL PLANT	ITAF13	ED88	TAF13	0	0	0	0	0
22	DEMAND COMPONENT			TAF13D	0	0	0	0	0
23	CUSTOMER COMPONENT			TAF13C	0	0	0	0	0
24	TOTAL BOOK DEPREC & AMORT			TA13	0	0	0	0	0
25	DEMAND COMPONENT			TA13D	0	0	0	0	0
26	CUSTOMER COMPONENT			TA13C	0	0	0	0	0
27	DEPREC CHARGED TO CLEARING	ITA14	ED000	TA14	0	0	0	0	0
28	DEMAND COMPONENT			TA14D	0	0	0	0	0
29	CUSTOMER COMPONENT			TA14C	0	0	0	0	0
30	TAX DEPRECIATION								
31	NUCLEAR PROPERTY	ITAA15	ED00N	TAA15	0	0	0	0	0
32	WHOLLY-OWNED COAL	ITAB15	ED08	TAB15	0	0	0	0	0
33	OTHER PRODUCTION	ITAC15	ED09	TAC15	0	0	0	0	0
34	TRANSMISSION	ITAD15	ED20	TAD15	0	0	0	0	0
35	DISTRIBUTION	ITAE15	ED30	TAE15	0	0	0	0	0
36	DEMAND COMPONENT			TAE15D	0	0	0	0	0
37	CUSTOMER COMPONENT			TAE15C	0	0	0	0	0
38	GENERAL PLANT	ITAF15	ED88	TAF15	0	0	0	0	0
39	DEMAND COMPONENT			TAF15D	0	0	0	0	0
40	CUSTOMER COMPONENT			TAF15C	0	0	0	0	0
41	NUCLEAR FUEL	ITAG15	EG10	TAG15	0	0	0	0	0
42	TOTAL TAX DEPRECIATION			TA15	0	0	0	0	0
43	DEMAND COMPONENT			TA15D	0	0	0	0	0
44	ENERGY COMPONENT			TA15E	0	0	0	0	0
45	CUSTOMER COMPONENT			TA15C	0	0	0	0	0
46	ENERGY COST RATE	ITA18	EG10	TA18	0	0	0	0	0
47	POST RETIREMENT BENEFITS	ITA20	K929	TA20	0	0	0	0	0
48	DEMAND COMPONENT			TA20D	0	0	0	0	0
49	ENERGY COMPONENT			TA20E	0	0	0	0	0
50	CUSTOMER COMPONENT			TA20C	0	0	0	0	0
51	BALANCE CARRIED FORWARD								
52	ADJUSTMENTS TO TAXABLE INCOME			TAST1	0	0	0	0	0
53	DEMAND COMPONENT			TAST1D	0	0	0	0	0
54	ENERGY COMPONENT			TAST1E	0	0	0	0	0
55	CUSTOMER COMPONENT			TAST1C	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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

	INPUT	ALLOC	OUTPUT		
1	ADJUSTMENTS TO TAXABLE INCOME			GH	SL/AL
2	INTEREST EXPENSE	ITA1	RBX	TA1	0
3	DEMAND COMPONENT			TA1D	0
4	ENERGY COMPONENT			TA1E	0
5	CUSTOMER COMPONENT			TA1C	0
6	TOTAL DEFERRED INCOME TAXES			TXT	0
7	DEMAND COMPONENT			TXTD	0
8	ENERGY COMPONENT			TXTE	0
9	CUSTOMER COMPONENT			TXTC	0
10	NET INVESTMENT TAX CREDIT			TX91	0
11	DEMAND COMPONENT			TX91D	0
12	CUSTOMER COMPONENT			TX91C	0
13	BOOK DEPRECIATION & AMORT				
14	NUCLEAR	ITAA13	ED00N	TAA13	0
15	WHOLLY-OWNED COAL	ITAB13	ED08	TAB13	0
16	OTHER PRODUCTION	ITAC13	ED09	TAC13	0
17	TRANSMISSION	ITAD13	ED20	TAD13	0
18	DISTRIBUTION	ITAE13	ED30	TAE13	0
19	DEMAND COMPONENT			TAE13D	0
20	CUSTOMER COMPONENT			TAE13C	0
21	GENERAL PLANT	ITAF13	ED88	TAF13	0
22	DEMAND COMPONENT			TAF13D	0
23	CUSTOMER COMPONENT			TAF13C	0
24	TOTAL BOOK DEPREC & AMORT			TA13	0
25	DEMAND COMPONENT			TA13D	0
26	CUSTOMER COMPONENT			TA13C	0
27	DEPREC CHARGED TO CLEARING	ITA14	ED000	TA14	0
28	DEMAND COMPONENT			TA14D	0
29	CUSTOMER COMPONENT			TA14C	0
30	TAX DEPRECIATION				
31	NUCLEAR PROPERTY	ITAA15	ED00N	TAA15	0
32	WHOLLY-OWNED COAL	ITAB15	ED08	TAB15	0
33	OTHER PRODUCTION	ITAC15	ED09	TAC15	0
34	TRANSMISSION	ITAD15	ED20	TAD15	0
35	DISTRIBUTION	ITAE15	ED30	TAE15	0
36	DEMAND COMPONENT			TAE15D	0
37	CUSTOMER COMPONENT			TAE15C	0
38	GENERAL PLANT	ITAF15	ED88	TAF15	0
39	DEMAND COMPONENT			TAF15D	0
40	CUSTOMER COMPONENT			TAF15C	0
41	NUCLEAR FUEL	ITAG15	EG10	TAG15	0
42	TOTAL TAX DEPRECIATION			TA15	0
43	DEMAND COMPONENT			TA15D	0
44	ENERGY COMPONENT			TA15E	0
45	CUSTOMER COMPONENT			TA15C	0
46	ENERGY COST RATE	ITA18	EG10	TA18	0
47	POST RETIREMENT BENEFITS	ITA20	K929	TA20	0
48	DEMAND COMPONENT			TA20D	0
49	ENERGY COMPONENT			TA20E	0
50	CUSTOMER COMPONENT			TA20C	0
51	BALANCE CARRIED FORWARD				
52	ADJUSTMENTS TO TAXABLE INCOME			TAST1	0
53	DEMAND COMPONENT			TAST1D	0
54	ENERGY COMPONENT			TAST1E	0
55	CUSTOMER COMPONENT			TAST1C	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	0	0	0	0	0	0
3	CONTINUED								
4	NUCLEAR DECOMMISSIONING	ITA22	D10 TA22	0	0	0	0	0	0
5	MINERS HEALTH COSTS	ITA24	EG10 TA24	0	0	0	0	0	0
6	NUCLEAR FUEL	ITA25	EG10 TA25	0	0	0	0	0	0
7	PENSIONS & SUPP RETIRE	ITA30	K939 TA30	0	0	0	0	0	0
8	DEMAND COMPONENT		TA30D	0	0	0	0	0	0
9	ENERGY COMPONENT		TA30E	0	0	0	0	0	0
10	CUSTOMER COMPONENT		TA30C	0	0	0	0	0	0
11	MISCELLANEOUS	ITA32	K939 TA32	0	0	0	0	0	0
12	DEMAND COMPONENT		TA32D	0	0	0	0	0	0
13	ENERGY COMPONENT		TA32E	0	0	0	0	0	0
14	CUSTOMER COMPONENT		TA32C	0	0	0	0	0	0
15	AMORTIZATION WINDOW DEFERRAL	ITA34	K929 TA34	0	0	0	0	0	0
16	DEMAND COMPONENT		TA34D	0	0	0	0	0	0
17	ENERGY COMPONENT		TA34E	0	0	0	0	0	0
18	CUSTOMER COMPONENT		TA34C	0	0	0	0	0	0
19	POWER PLANT INVENTORY	ITA42	D10 TA42	0	0	0	0	0	0
20	DOE-URANIUM ENRICH CLEANUP	ITA43	EG10 TA43	0	0	0	0	0	0
21	LOW LEVEL RADWASTE DISPOSAL	ITA47	D10 TA47	0	0	0	0	0	0
22	SSES OUTAGE COSTS	ITA50	D10 TA50	0	0	0	0	0	0
23	BAD DEBTS	ITA54	K939 TA54	0	0	0	0	0	0
24	DEMAND COMPONENT		TA54D	0	0	0	0	0	0
25	ENERGY COMPONENT		TA54E	0	0	0	0	0	0
26	CUSTOMER COMPONENT		TA54C	0	0	0	0	0	0
27	AMORTIZ LEASED EQUIP	ITA58	P01 TA58	0	0	0	0	0	0
28	DEMAND COMPONENT		TA58D	0	0	0	0	0	0
29	CUSTOMER COMPONENT		TA58C	0	0	0	0	0	0
30	REMOVAL COSTS	ITA60	P000 TA60	0	0	0	0	0	0
31	DEMAND COMPONENT		TA60D	0	0	0	0	0	0
32	CUSTOMER COMPONENT		TA60C	0	0	0	0	0	0
33	ESOP DIVIDEND	ITA72	K929 TA72	0	0	0	0	0	0
34	DEMAND COMPONENT		TA72D	0	0	0	0	0	0
35	ENERGY COMPONENT		TA72E	0	0	0	0	0	0
36	CUSTOMER COMPONENT		TA72C	0	0	0	0	0	0
37	CONTRIB IN AID OF CONSTR.	ITA78	CIAC TA78	0	0	0	0	0	0
38	DEMAND COMPONENT		TA78D	0	0	0	0	0	0
39	CUSTOMER COMPONENT		TA78C	0	0	0	0	0	0
40	PREFERRED DIV PD-CREDIT	ITA95	P01 TA95	0	0	0	0	0	0
41	DEMAND COMPONENT		TA95D	0	0	0	0	0	0
42	CUSTOMER COMPONENT		TA95C	0	0	0	0	0	0
43	TOTAL ADJ'S TO TAXABLE INCOME		TAT	0	0	0	0	0	0
44	DEMAND COMPONENT		TATD	0	0	0	0	0	0
45	ENERGY COMPONENT		TATE	0	0	0	0	0	0
46	CUSTOMER COMPONENT		TATC	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	0	0	0	0	0	0
3	CONTINUED								
4	NUCLEAR DECOMMISSIONING	ITA22 D10	TA22	0	0	0	0	0	0
5	MINERS HEALTH COSTS	ITA24 EG10	TA24	0	0	0	0	0	0
6	NUCLEAR FUEL	ITA25 EG10	TA25	0	0	0	0	0	0
7	PENSIONS & SUPP RETIRE	ITA30 K939	TA30	0	0	0	0	0	0
8	DEMAND COMPONENT		TA30D	0	0	0	0	0	0
9	ENERGY COMPONENT		TA30E	0	0	0	0	0	0
10	CUSTOMER COMPONENT		TA30C	0	0	0	0	0	0
11	MISCELLANEOUS	ITA32 K939	TA32	0	0	0	0	0	0
12	DEMAND COMPONENT		TA32D	0	0	0	0	0	0
13	ENERGY COMPONENT		TA32E	0	0	0	0	0	0
14	CUSTOMER COMPONENT		TA32C	0	0	0	0	0	0
15	AMORTIZATION WINDOW DEFERRAL	ITA34 K929	TA34	0	0	0	0	0	0
16	DEMAND COMPONENT		TA34D	0	0	0	0	0	0
17	ENERGY COMPONENT		TA34E	0	0	0	0	0	0
18	CUSTOMER COMPONENT		TA34C	0	0	0	0	0	0
19	POWER PLANT INVENTORY	ITA42 D10	TA42	0	0	0	0	0	0
20	DOE-URANIUM ENRICH CLEANUP	ITA43 EG10	TA43	0	0	0	0	0	0
21	LOW LEVEL RADWASTE DISPOSAL	ITA47 D10	TA47	0	0	0	0	0	0
22	SSES OUTAGE COSTS	ITA50 D10	TA50	0	0	0	0	0	0
23	BAD DEBTS	ITA54 K939	TA54	0	0	0	0	0	0
24	DEMAND COMPONENT		TA54D	0	0	0	0	0	0
25	ENERGY COMPONENT		TA54E	0	0	0	0	0	0
26	CUSTOMER COMPONENT		TA54C	0	0	0	0	0	0
27	AMORTIZ LEASED EQUIP	ITA58 P01	TA58	0	0	0	0	0	0
28	DEMAND COMPONENT		TA58D	0	0	0	0	0	0
29	CUSTOMER COMPONENT		TA58C	0	0	0	0	0	0
30	REMOVAL COSTS	ITA60 P000	TA60	0	0	0	0	0	0
31	DEMAND COMPONENT		TA60D	0	0	0	0	0	0
32	CUSTOMER COMPONENT		TA60C	0	0	0	0	0	0
33	ESOP DIVIDEND	ITA72 K929	TA72	0	0	0	0	0	0
34	DEMAND COMPONENT		TA72D	0	0	0	0	0	0
35	ENERGY COMPONENT		TA72E	0	0	0	0	0	0
36	CUSTOMER COMPONENT		TA72C	0	0	0	0	0	0
37	CONTRIB IN AID OF CONSTR.	ITA78 CIAC	TA78	0	0	0	0	0	0
38	DEMAND COMPONENT		TA78D	0	0	0	0	0	0
39	CUSTOMER COMPONENT		TA78C	0	0	0	0	0	0
40	PREFERRED DIV PD-CREDIT	ITA95 P01	TA95	0	0	0	0	0	0
41	DEMAND COMPONENT		TA95D	0	0	0	0	0	0
42	CUSTOMER COMPONENT		TA95C	0	0	0	0	0	0
43	TOTAL ADJ'S TO TAXABLE INCOME		TAT	0	0	0	0	0	0
44	DEMAND COMPONENT		TATD	0	0	0	0	0	0
45	ENERGY COMPONENT		TATE	0	0	0	0	0	0
46	CUSTOMER COMPONENT		TATC	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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		0	0
3	CONTINUED					
4	NUCLEAR DECOMMISSIONING	ITA22	D10 TA22		0	0
5	MINERS HEALTH COSTS	ITA24	EG10 TA24		0	0
6	NUCLEAR FUEL	ITA25	EG10 TA25		0	0
7	PENSIONS & SUPP RETIRE	ITA30	K939 TA30		0	0
8	DEMAND COMPONENT		TA30D		0	0
9	ENERGY COMPONENT		TA30E		0	0
10	CUSTOMER COMPONENT		TA30C		0	0
11	MISCELLANEOUS	ITA32	K939 TA32		0	0
12	DEMAND COMPONENT		TA32D		0	0
13	ENERGY COMPONENT		TA32E		0	0
14	CUSTOMER COMPONENT		TA32C		0	0
15	AMORTIZATION WINDOW DEFERRAL	ITA34	K929 TA34		0	0
16	DEMAND COMPONENT		TA34D		0	0
17	ENERGY COMPONENT		TA34E		0	0
18	CUSTOMER COMPONENT		TA34C		0	0
19	POWER PLANT INVENTORY	ITA42	D10 TA42		0	0
20	DOE-URANIUM ENRICH CLEANUP	ITA43	EG10 TA43		0	0
21	LOW LEVEL RADWASTE DISPOSAL	ITA47	D10 TA47		0	0
22	SSES OUTAGE COSTS	ITA50	D10 TA50		0	0
23	BAD DEBTS	ITA54	K939 TA54		0	0
24	DEMAND COMPONENT		TA54D		0	0
25	ENERGY COMPONENT		TA54E		0	0
26	CUSTOMER COMPONENT		TA54C		0	0
27	AMORTIZ LEASED EQUIP	ITA58	P01 TA58		0	0
28	DEMAND COMPONENT		TA58D		0	0
29	CUSTOMER COMPONENT		TA58C		0	0
30	REMOVAL COSTS	ITA60	P000 TA60		0	0
31	DEMAND COMPONENT		TA60D		0	0
32	CUSTOMER COMPONENT		TA60C		0	0
33	ESOP DIVIDEND	ITA72	K929 TA72		0	0
34	DEMAND COMPONENT		TA72D		0	0
35	ENERGY COMPONENT		TA72E		0	0
36	CUSTOMER COMPONENT		TA72C		0	0
37	CONTRIB IN AID OF CONSTR.	ITA78	CIAC TA78		0	0
38	DEMAND COMPONENT		TA78D		0	0
39	CUSTOMER COMPONENT		TA78C		0	0
40	PREFERRED DIV PD-CREDIT	ITA95	P01 TA95		0	0
41	DEMAND COMPONENT		TA95D		0	0
42	CUSTOMER COMPONENT		TA95C		0	0
43	TOTAL ADJ'S TO TAXABLE INCOME		TAT		0	0
44	DEMAND COMPONENT		TATD		0	0
45	ENERGY COMPONENT		TATE		0	0
46	CUSTOMER COMPONENT		TATC		0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	0	0	0	0	0
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	0	0	0	0	0
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	0	0	0	0	0
14	DEMAND COMPONENT			TASID	0	0	0	0	0
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	0	0	0	0	0
19	ENERGY COMPONENT	SCONS		TSTAD	0	0	0	0	0
20	CUSTOMER COMPONENT			TSTAE	0	0	0	0	0
				TSTAC	0	0	0	0	0
21	MINIMUM TAX CREDIT	ITF1	P01	TF1	0	0	0	0	0
22	DEMAND COMPONENT			TF1D	0	0	0	0	0
23	CUSTOMER COMPONENT			TF1C	0	0	0	0	0
24	TOTAL ADJUSTMENTS TO								
25	FEDERAL TAXABLE INCOME			TAFI	0	0	0	0	0
26	DEMAND COMPONENT			TAFID	0	0	0	0	0
27	ENERGY COMPONENT			TAFIE	0	0	0	0	0
28	CUSTOMER COMPONENT			TAFIC	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	0	0	0	0	0	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	IT55	K939 TS5	0	0	0	0	0	0
9	DEMAND COMPONENT		TS5D	0	0	0	0	0	0
10	ENERGY COMPONENT		TS5E	0	0	0	0	0	0
11	CUSTOMER COMPONENT		TS5C	0	0	0	0	0	0
12	TOTAL ADJUSTMENTS TO								
13	STATE TAXABLE INCOME		TASI	0	0	0	0	0	0
14	DEMAND COMPONENT		TASID	0	0	0	0	0	0
15	ENERGY COMPONENT		TASIE	0	0	0	0	0	0
16	CUSTOMER COMPONENT		TASIC	0	0	0	0	0	0
17	ADJUSTMENTS (LN 18 -21)								
18	DEMAND COMPONENT		TSTA	0	0	0	0	0	0
19	ENERGY COMPONENT	SCONS	TSTAD	0	0	0	0	0	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	0	0	0	0	0	0
22	DEMAND COMPONENT		TF1D	0	0	0	0	0	0
23	CUSTOMER COMPONENT		TF1C	0	0	0	0	0	0
24	TOTAL ADJUSTMENTS TO								
25	FEDERAL TAXABLE INCOME		TAFI	0	0	0	0	0	0
26	DEMAND COMPONENT		TAFID	0	0	0	0	0	0
27	ENERGY COMPONENT		TAFIE	0	0	0	0	0	0
28	CUSTOMER COMPONENT		TAFIC	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	0	0
5	MISCELLANEOUS	ITS4	ED000 TS4	0	0
6	DEMAND COMPONENT		TS4D	0	0
7	CUSTOMER COMPONENT		TS4C	0	0
8	FEDERAL ENVIRONMENTAL TAX	ITSS	K939 TS5	0	0
9	DEMAND COMPONENT		TS5D	0	0
10	ENERGY COMPONENT		TS5E	0	0
11	CUSTOMER COMPONENT		TS5C	0	0
12	TOTAL ADJUSTMENTS TO				
13	STATE TAXABLE INCOME				
14	DEMAND COMPONENT		TASID	0	0
15	ENERGY COMPONENT		TASIE	0	0
16	CUSTOMER COMPONENT		TASIC	0	0
17	ADJUSTMENTS (LN 18 -21)				
18	DEMAND COMPONENT		TSTAD	0	0
19	ENERGY COMPONENT	SCONS	TSTAE	0	0
20	CUSTOMER COMPONENT		TSTAC	0	0
21	MINIMUM TAX CREDIT	ITF1	P01 TF1	0	0
22	DEMAND COMPONENT		TFID	0	0
23	CUSTOMER COMPONENT		TFIC	0	0
24	TOTAL ADJUSTMENTS TO				
25	FEDERAL TAXABLE INCOME				
26	DEMAND COMPONENT		TAFID	0	0
27	ENERGY COMPONENT		TAFIE	0	0
28	CUSTOMER COMPONENT		TAFIC	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	NUCLEAR								
8	KA900D	D10	KA901T	0	0	0	0	0	0
9	KA900E	EG10	KA901D	0	0	0	0	0	0
10	KB900D	D10	KA901E	0	0	0	0	0	0
11	KB900E	EG10	KB901T	0	0	0	0	0	0
12	KB901D		KB901D	0	0	0	0	0	0
13	KB901E		KB901E	0	0	0	0	0	0
14	KC900D	D10	KC901T	0	0	0	0	0	0
15	KC900E	EG10	KC901D	0	0	0	0	0	0
16	KC901E		KC901E	0	0	0	0	0	0
17	K904	D10	K901	0	0	0	0	0	0
18	K906	P30	K905	0	0	0	0	0	0
19			K907	0	0	0	0	0	0
20			K907D	0	0	0	0	0	0
21			K907C	0	0	0	0	0	0
22	K920	C10	K921	0	0	0	0	0	0
23	K922	C10	K923	0	0	0	0	0	0
24	K924	AT1	K925	0	0	0	0	0	0
25	WAGE & SALARY ALLOCATOR								
25	EXCLUDING ADMIN & GENERAL								
26	TOTAL W & S ALLOCATOR								
27	K929			191,992	93,924	3,218	12,089	34,953	17,356
28	WAGES & SALARIES ALLOCATOR								
29	INCLUDING ADMIN & GEN								
30	K939			227,614	111,351	3,815	14,332	41,438	20,576
31	WAGES & SALARIES ALLOCATOR FOR								
32	GENERAL PLANT								
33	PRODUCTION								
34	KA910	D10	KA911	0	0	0	0	0	0
35	KB910	D10	KB911	0	0	0	0	0	0
36	KC910	D10	KC911	0	0	0	0	0	0
37	TOTAL PRODUCTION								
38	K904	D10	K911	0	0	0	0	0	0
39	K906	P30	K905	0	0	0	0	0	0
40			K907	0	0	0	0	0	0
41			K907D	0	0	0	0	0	0
42			K907C	0	0	0	0	0	0
43	K920	C10	K921	0	0	0	0	0	0
44	K922	C10	K923	0	0	0	0	0	0
45	K924	AT1	K925	0	0	0	0	0	0
46	TOTAL W & S ALLOCATOR FOR								
46	GENERAL PLANT ALLOCATOR								
46	K433			191,768	95,082	3,457	12,114	35,370	16,752

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	NUCLEAR								
8		KA900D	D10 KA901T	0	0	0	0	0	0
9		KA900E	EG10 KA901E	0	0	0	0	0	0
10	WHOLLY-OWNED COAL								
11		KB900D	D10 KB901D	0	0	0	0	0	0
12		KB900E	EG10 KB901E	0	0	0	0	0	0
13	OTHER NON-NUCLEAR								
14		KC900D	D10 KC901T	0	0	0	0	0	0
15		KC900E	EG10 KC901E	0	0	0	0	0	0
16	TOTAL PRODUCTION								
17		K904	D10 K901	0	0	0	0	0	0
18		K906	P30 K905	0	0	0	0	0	0
19	DEMAND COMPONENT								
20			K907	0	0	0	0	0	0
21	CUSTOMER COMPONENT								
22		K920	C10 K907D	0	0	0	0	0	0
23		K922	C10 K907C	0	0	0	0	0	0
24		K924	AT1 K921	0	0	0	0	0	0
25	WAGE & SALARY ALLOCATOR								
25	EXCLUDING ADMIN & GENERAL								
26	TOTAL W & S ALLOCATOR								
27		K929		1,714	12,235	8,094	583	1,815	50
28	WAGES & SALARIES ALLOCATOR								
29	INCLUDING ADMIN & GEN								
30		K939		2,032	14,505	9,596	691	2,152	59
31	WAGES & SALARIES ALLOCATOR FOR								
32	GENERAL PLANT								
33	PRODUCTION								
34		KA910	D10 KA911	0	0	0	0	0	0
35		KB910	D10 KB911	0	0	0	0	0	0
36		KC910	D10 KC911	0	0	0	0	0	0
37	TOTAL PRODUCTION								
38		K904	D10 K911	0	0	0	0	0	0
39		K906	P30 K905	0	0	0	0	0	0
40	DEMAND COMPONENT								
41			K907	0	0	0	0	0	0
42	CUSTOMER COMPONENT								
43		K920	C10 K907D	0	0	0	0	0	0
44		K922	C10 K907C	0	0	0	0	0	0
45	TOTAL W & S ALLOCATOR FOR								
46		K433		1,642	11,621	7,306	574	1,635	51

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	DEMAND COMPONENT	KA900D D10	KA901T	0	0
			KA901D	0	0
9	ENERGY COMPONENT	KA900E EG10	KA901E	0	0
10	WHOLLY-OWNED COAL		KB901T	0	0
11	DEMAND COMPONENT	KB900D D10	KB901D	0	0
12	ENERGY COMPONENT	KB900E EG10	KB901E	0	0
13	OTHER NON-NUCLEAR		KC901T	0	0
14	DEMAND COMPONENT	KC900D D10	KC901D	0	0
15	ENERGY COMPONENT	KC900E EG10	KC901E	0	0
16	TOTAL PRODUCTION			0	0
17	TRANSMISSION	K904 D10	K905	0	0
18	DISTRIBUTION	K906 P30	K907	0	0
19	DEMAND COMPONENT		K907D	0	0
20	CUSTOMER COMPONENT		K907C	0	0
21	CUSTOMER ACCTS	K920 C10	K921	0	0
22	CUSTOMER SERV & INFO	K922 C10	K923	0	0
23	SALES	K924 AT1	K925	0	0
24	WAGE & SALARY ALLOCATOR				
25	EXCLUDING ADMIN & GENERAL				
26	TOTAL W & S ALLOCATOR				
27	WAGES & SALARIES W/O A&G	K929		3,629	2,332
28	WAGES & SALARIES ALLOCATOR				
29	INCLUDING ADMIN & GEN				
30	TOTAL WAGES & SALARIES	K939		4,302	2,765
31	WAGES & SALARIES ALLOCATOR FOR				
32	GENERAL PLANT				
33	PRODUCTION				
34	NUCLEAR	KA910 D10	KA911	0	0
35	WHOLLY-OWNED COAL	KB910 D10	KB911	0	0
36	OTHER NON-NUCLEAR	KC910 D10	KC911	0	0
37	TOTAL PRODUCTION			0	0
38	TRANSMISSION	K904 D10	K905	0	0
39	DISTRIBUTION	K906 P30	K907	0	0
40	DEMAND COMPONENT		K907D	0	0
41	CUSTOMER COMPONENT		K907C	0	0
42	CUSTOMER ACCTS	K920 C10	K921	0	0
43	CUSTOMER SERV & INFO	K922 C10	K923	0	0
44	SALES	K924 AT1	K925	0	0
45	TOTAL W & S ALLOCATOR FOR				
46	GENERAL PLANT ALLOCATOR	K433		3,900	2,264

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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

SUMMARY

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	CW1			82,998	39,573	3,057	13,650	16,002	3,609
2 METER READING EXPENSE	CW2			9,373	7,860	127	968	229	86
3 LATE PAYMENTS	CW4			6,763	3,354	26	1,256	1,461	360
4 UNCOLLECTIBLE ACCOUNTS	CW5			10,628	8,659	76	742	863	213
5 CUSTOMER DEPOSITS	CW6			1,065	20	0	298	654	45
6 CUSTOMER ADVANCES	CW7			39,911	15,512	0.0	17,168	7,231	0.0
B-EXPRESSED IN UNITS									
7 LINE TRANSFORMERS, CUST COMP	CW8			1,475,214	1,080,235	14,671	165,519	49,196	0
8 SERVICES CUSTOMER COMPONENT	CW9			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	0	0	0	0	0
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	NEWB		0	0	0	0	0	0
26 ANNUALIZATION REVENUES	ANN	NEWB	ANNP	0	0	0	0	0	0
27 READ IN P01 FOR GT8	ENVI			5,719,584	2,545,839	110,946	337,084	1,199,365	559,999

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

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

SUMMARY

I. CUSTOMERS, WEIGHTED		INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY

A-EXPRESSED IN \$1,000										
1	METER INVESTMENT	CM1			0	2,594	0	168	316	0
2	METER READING EXPENSE	CM2			0	19	0	1	0	0
3	LATE PAYMENTS	CM4			0	127	0	0	0	0
4	UNCOLLECTIBLE ACCOUNTS	CM5			0	0	75	0	0	0
5	CUSTOMER DEPOSITS	CM6			0	3	0	0	0	0
6	CUSTOMER ADVANCES	CM7			0.0	0.0	0.0	0.0	0.0	0.0
B-EXPRESSED IN UNITS										
7	LINE TRANSFORMERS, CUST COMP	CM8			0	0	0	0	0	0
8	SERVICES CUSTOMER COMPONENT	CM9			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			0	0	0	0	0	0

III. DEMANDS (KWH)										
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 MMH 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	0	0	0	0	0
26	ANNUALIZATION REVENUES	ANN	NEWB	ANNP	0	0	0	0	0	0
27	READ IN P01 FOR GT8	ENVI			54,885	378,064	237,318	18,458	52,493	1,677

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

SUMMARY

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

	INPUT	ALLOC	OUTPUT	GH	SL/AL
I. CUSTOMERS, WEIGHTED					

A-EXPRESSED IN \$1,000					
1 METER INVESTMENT	CW1			4,029	0
2 METER READING EXPENSE	CW2			83	0
3 LATE PAYMENTS	CW4			129	50
4 UNCOLLECTIBLE ACCOUNTS	CW5			0	0
5 CUSTOMER DEPOSITS	CW6			45	0
6 CUSTOMER ADVANCES	CW7			0.0	0.0
B-EXPRESSED IN UNITS					
7 LINE TRANSFORMERS, CUST COMP	CW8			8,274	157,319
8 SERVICES CUSTOMER COMPONENT	CW9			5,538	157,319
II. CUSTOMERS (UNITS)					

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			0	0
III. DEMANDS (KW)					

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
IV. ENERGY (1,000 KWH)					

17 GENERATION LEVEL ENERGY	EG10			590,334	114,314
18 SALES LEVEL MWH SALES	ES15			546,615	105,799
V. DIRECT ASSIGNMENT					

19 AREA LIGHTS	K403			0	1
20 STREET LIGHTS	K405			0	1
VI. AMOUNTS EXPRESSED IN \$1,000					

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	NEWB		0	0
26 ANNUALIZATION REVENUES	ANN	NEWB	ANNP	0	0
27 READ IN P01 FOR GT8	ENVI			132,127	91,329

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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

SUMMARY

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	RATE BASE								
2	PLANT IN SERVICE								
3			P10	0	0	0	0	0	0
4			P20	0	0	0	0	0	0
5			P30	0	0	0	0	0	0
6			P0T1	0	0	0	0	0	0
7			P97T	0	0	0	0	0	0
8			P00	0	0	0	0	0	0
9	DEPRECIATION RESERVE								
10			A10	0	0	0	0	0	0
11			A20	0	0	0	0	0	0
12			A30	0	0	0	0	0	0
13			A88	0	0	0	0	0	0
14			A95	0	0	0	0	0	0
15			A0ST	0	0	0	0	0	0
16			A97T	0	0	0	0	0	0
17				0	0	0	0	0	0
18			A00	0	0	0	0	0	0
19			P01	0	0	0	0	0	0
20			PLDED	0	0	0	0	0	0
21			PLADD	0	0	0	0	0	0
22			NOP	0	0	0	0	0	0
23	WORKING CAPITAL								
24	FUEL INVENTORY								
25			W10A	0	0	0	0	0	0
26			W10B	0	0	0	0	0	0
27			W10C	0	0	0	0	0	0
28			W10T	0	0	0	0	0	0
29			W0T1	0	0	0	0	0	0
30			W00	0	0	0	0	0	0
31			RBX	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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

SUMMARY

	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
1	RATE BASE								
2	PLANT IN SERVICE								
3			PRODUCTION						
4			TRANSMISSION						
5			DISTRIBUTION						
6			OTHER						
7			COMMON PLANT (ACCT 186)						
8			TOTAL PLANT IN SERVICE						
9	DEPRECIATION RESERVE								
10			PRODUCTION						
11			TRANSMISSION						
12			DISTRIBUTION						
13			GENERAL PLANT						
14			INTANGIBLE PLANT						
15			TOTAL DEPRECIATION RESERVE						
16			AMORTIZATION RES (ACCT 186)						
17			TOTAL DEPRECIATION AND						
18			AMORTIZATION RESERVE						
19	TOTAL NET PLANT IN SERVICE								
20	TOTAL SUBTRACTIVE ADJUSTMENT								
21	TOTAL ADDITIVE ADJUSTMENTS								
22	TOTAL NET ORIG COST RATE BASE								
23	WORKING CAPITAL								
24	FUEL INVENTORY								
25			WHOLLY-OWNED COAL						
26			OTHER NON-NUCLEAR						
27			NUCLEAR FUEL						
28			TOTAL FUEL						
29			OTHER						
30	TOTAL WORKING CAPITAL								
31	TOTAL RATE BASE								

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

SUMMARY

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

	INPUT	ALLOC	OUTPUT		GH	SL/AL
1	RATE BASE					
2	PLANT IN SERVICE					
3	PRODUCTION		P10		0	0
4	TRANSMISSION		P20		0	0
5	DISTRIBUTION		P30		0	0
6	OTHER		P0T1		0	0
7	COMMON PLANT (ACCT 186)		P97T		0	0
8	TOTAL PLANT IN SERVICE		P00		0	0
9	DEPRECIATION RESERVE					
10	PRODUCTION		A10		0	0
11	TRANSMISSION		A20		0	0
12	DISTRIBUTION		A30		0	0
13	GENERAL PLANT		A88		0	0
14	INTANGIBLE PLANT		A95		0	0
15	TOTAL DEPRECIATION RESERVE		A0ST		0	0
16	AMORTIZATION RES (ACCT 186)		A97T		0	0
17	TOTAL DEPRECIATION AND					
18	AMORTIZATION RESERVE		A00		0	0
19	TOTAL NET PLANT IN SERVICE		P01		0	0
20	TOTAL SUBTRACTIVE ADJUSTMENT		PLDED		0	0
21	TOTAL ADDITIVE ADJUSTMENTS		PLADD		0	0
22	TOTAL NET ORIG COST RATE BASE		NOP		0	0
23	WORKING CAPITAL					
24	FUEL INVENTORY					
25	WHOLLY-OWNED COAL		W10A		0	0
26	OTHER NON-NUCLEAR		W10B		0	0
27	NUCLEAR FUEL		W10C		0	0
28	TOTAL FUEL		W10T		0	0
29	OTHER		W0T1		0	0
30	TOTAL WORKING CAPITAL		W00		0	0
31	TOTAL RATE BASE		RBX		0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	REVENUE REQUIREMENTS EXCLUDING								
2	RETURN INCOME & GR REC TAX								
3	O & M PRODUCTION		EE10	684,215	243,297	8,723	33,963	149,974	90,112
4	DEMAND COMPONENT		EE100	9,401	3,609	172	474	2,161	1,114
5	ENERGY COMPONENT		EE10E	674,814	239,688	8,551	33,489	147,813	88,998
6	O & M TRANSMISSION		EE20	0	0	0	0	0	0
7	O & M DISTRIBUTION		EE30	0	0	0	0	0	0
8	DEMAND COMPONENT		EE30D	0	0	0	0	0	0
9	CUSTOMER COMPONENT		EE30C	0	0	0	0	0	0
10	O & M CUSTOMER ACCTS		EE56	0	0	0	0	0	0
11	O & M CUST SERV & INFO		EE60	0	0	0	0	0	0
12	O & M SALES		EE65	0	0	0	0	0	0
13	O & M ADMIN & GENERAL		EE79	0	0	0	0	0	0
14	DEMAND COMPONENT		EE79D	0	0	0	0	0	0
15	ENERGY COMPONENT		EE79E	0	0	0	0	0	0
16	CUSTOMER COMPONENT		EE79C	0	0	0	0	0	0
17	O & M ADJUSTMENTS		EE99	10,287	3,653	131	510	2,254	1,356
18	DEMAND COMPONENT		EE99D	0	0	0	0	0	0
19	ENERGY COMPONENT		EE99E	10,287	3,653	131	510	2,254	1,356
20	CUSTOMER COMPONENT		EE99C	0	0	0	0	0	0
21	BENEFIT SAVINGS/EMPLOYEE RED	PUCAC K939	PUCA	0	0	0	0	0	0
22	SUSQ 1 EARLY WINDOW DEFERRAL	PUCBC D10	PUCB	0	0	0	0	0	0
23	ENVIRONMENTAL REMEDIATION	PUCCC D10	PUC	0	0	0	0	0	0
24	UNCOLLECTIBLE ACCOUNTS	PUCDC CW5	PUCD	0	0	0	0	0	0
25	RATE CASE EXPENSE	PUCEC K939	PUCE	0	0	0	0	0	0
26	NUCLEAR DECOMMISSIONING	PUCFC D10	PUCF	0	0	0	0	0	0
27	FOSSIL DECOMMISSIONING	PUCGC D10	PUCG	0	0	0	0	0	0
28	SOCIAL PROGRAMS	PUCHC K939	PUCH	0	0	0	0	0	0
29	DEPRECIATION & AMORTIZATION		ED00	0	0	0	0	0	0
30	DEMAND COMPONENT		ED00D	0	0	0	0	0	0
31	CUSTOMER COMPONENT		ED00C	0	0	0	0	0	0
32	TAXES OTHER THAN INCOME & GR		TOTI	0	0	0	0	0	0
33	DEMAND COMPONENT		TOTID	0	0	0	0	0	0
34	ENERGY COMPONENT		TOTIE	0	0	0	0	0	0
35	CUSTOMER COMPONENT		TOTIC	0	0	0	0	0	0
36	MISC ALLOWABLE EXPENSE		TX89	0	0	0	0	0	0
37	OTHER OPERATING REVS - CR		ROOT	124,962	44,386	1,584	6,201	27,372	16,481
38	DEMAND COMPONENT		ROOTD	0	0	0	0	0	0
39	ENERGY COMPONENT		ROOTE	124,962	44,386	1,584	6,201	27,372	16,481
40	CUSTOMER COMPONENT		ROOTC	0	0	0	0	0	0
41	TOTAL REVENUE REQMTS EXCLUDING								
42	RETURN INCOME & GR REC TAX		TXDT	569,540	202,564	7,270	28,272	124,856	74,987
43	DEMAND COMPONENT		TXDTD	9,401	3,609	172	474	2,161	1,114
44	ENERGY COMPONENT		TXDTE	560,139	198,955	7,098	27,798	122,695	73,873
45	CUSTOMER COMPONENT		TXDTC	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

PPUC JURISDICTIONAL COST ALLOCATION \$1,000
 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	9,034	69,763	50,219	3,125	11,305	244
4	DEMAND COMPONENT		EE10D	110	831	524	41	117	4
5	ENERGY COMPONENT		EE10E	8,924	68,932	49,695	3,084	11,188	240
6	O & M TRANSMISSION		EE20	0	0	0	0	0	0
7	O & M DISTRIBUTION		EE30	0	0	0	0	0	0
8	DEMAND COMPONENT		EE30D	0	0	0	0	0	0
9	CUSTOMER COMPONENT		EE30C	0	0	0	0	0	0
10	O & M CUSTOMER ACCTS		EE56	0	0	0	0	0	0
11	O & M CUST SERV & INFO		EE60	0	0	0	0	0	0
12	O & M SALES		EE65	0	0	0	0	0	0
13	O & M ADMIN & GENERAL		EE79	0	0	0	0	0	0
14	DEMAND COMPONENT		EE79D	0	0	0	0	0	0
15	ENERGY COMPONENT		EE79E	0	0	0	0	0	0
16	CUSTOMER COMPONENT		EE79C	0	0	0	0	0	0
17	O & M ADJUSTMENTS		EE99	137	1,050	758	47	170	3
18	DEMAND COMPONENT		EE99D	0	0	0	0	0	0
19	ENERGY COMPONENT		EE99E	137	1,050	758	47	170	3
20	CUSTOMER COMPONENT		EE99C	0	0	0	0	0	0
21	BENEFIT SAVINGS/EMPLOYEE RED	PUCAC K939	PUCA	0	0	0	0	0	0
22	SUSQ 1 EARLY WINDOW DEFERRAL	PUCBC D10	PUCB	0	0	0	0	0	0
23	ENVIRONMENTAL REMEDIATION	PUCCC D10	PUC	0	0	0	0	0	0
24	UNCOLLECTIBLE ACCOUNTS	PUCDC CMS	PUCD	0	0	0	0	0	0
25	RATE CASE EXPENSE	PUCEC K939	PUCE	0	0	0	0	0	0
26	NUCLEAR DECOMMISSIONING	PUCFC D10	PUCF	0	0	0	0	0	0
27	FOSSIL DECOMMISSIONING	PUCGC D10	PUCG	0	0	0	0	0	0
28	SOCIAL PROGRAMS	PUCHC K939	PUCH	0	0	0	0	0	0
29	DEPRECIATION & AMORTIZATION		ED00	0	0	0	0	0	0
30	DEMAND COMPONENT		ED00D	0	0	0	0	0	0
31	CUSTOMER COMPONENT		ED00C	0	0	0	0	0	0
32	TAXES OTHER THAN INCOME & GR		TOTI	0	0	0	0	0	0
33	DEMAND COMPONENT		TOTID	0	0	0	0	0	0
34	ENERGY COMPONENT		TOTIE	0	0	0	0	0	0
35	CUSTOMER COMPONENT		TOTIC	0	0	0	0	0	0
36	MISC ALLOWABLE EXPENSE		TX89	0	0	0	0	0	0
37	OTHER OPERATING REVS - CR		ROOT	1,653	12,764	9,203	571	2,072	45
38	DEMAND COMPONENT		ROOTD	0	0	0	0	0	0
39	ENERGY COMPONENT		ROOTE	1,653	12,764	9,203	571	2,072	45
40	CUSTOMER COMPONENT		ROOTC	0	0	0	0	0	0
41	TOTAL REVENUE REQMTS EXCLUDING								
42	RETURN INCOME & GR REC TAX		TXDT	7,518	58,049	41,774	2,601	9,403	202
43	DEMAND COMPONENT		TXDTD	110	831	524	41	117	4
44	ENERGY COMPONENT		TXDTE	7,408	57,218	41,250	2,560	9,286	198
45	CUSTOMER COMPONENT		TXDTC	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

PPUC JURISDICTIONAL COST ALLOCATION \$1,000
 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	12,133	2,323
4	DEMAND COMPONENT		EE10D	227	17
5	ENERGY COMPONENT		EE10E	11,906	2,306
6	O & M TRANSMISSION		EE20	0	0
7	O & M DISTRIBUTION		EE30	0	0
8	DEMAND COMPONENT		EE30D	0	0
9	CUSTOMER COMPONENT		EE30C	0	0
10	O & M CUSTOMER ACCTS		EE56	0	0
11	O & M CUST SERV & INFO		EE60	0	0
12	O & M SALES		EE65	0	0
13	O & M ADMIN & GENERAL		EE79	0	0
14	DEMAND COMPONENT		EE79D	0	0
15	ENERGY COMPONENT		EE79E	0	0
16	CUSTOMER COMPONENT		EE79C	0	0
17	O & M ADJUSTMENTS		EE99	182	36
18	DEMAND COMPONENT		EE99D	0	0
19	ENERGY COMPONENT		EE99E	182	36
20	CUSTOMER COMPONENT		EE99C	0	0
21	BENEFIT SAVINGS/EMPLOYEE RED	PUCAC K939	PUCA	0	0
22	SUSQ 1 EARLY WINDOW DEFERRAL	PUCBC D10	PUCB	0	0
23	ENVIRONMENTAL REMEDIATION	PUCC D10	PUCC	0	0
24	UNCOLLECTIBLE ACCOUNTS	PUCDC CM5	PUCD	0	0
25	RATE CASE EXPENSE	PUCEC K939	PUCE	0	0
26	NUCLEAR DECOMMISSIONING	PUCFC D10	PUCF	0	0
27	FOSSIL DECOMMISSIONING	PUCGC D10	PUCG	0	0
28	SOCIAL PROGRAMS	PUCHC K939	PUCH	0	0
29	DEPRECIATION & AMORTIZATION		ED00	0	0
30	DEMAND COMPONENT		ED00D	0	0
31	CUSTOMER COMPONENT		ED00C	0	0
32	TAXES OTHER THAN INCOME & GR		TOTI	0	0
33	DEMAND COMPONENT		TOTID	0	0
34	ENERGY COMPONENT		TOTIE	0	0
35	CUSTOMER COMPONENT		TOTIC	0	0
36	MISC ALLOWABLE EXPENSE		TX89	0	0
37	OTHER OPERATING REVS - CR		ROOT	2,204	426
38	DEMAND COMPONENT		ROOTD	0	0
39	ENERGY COMPONENT		ROOTE	2,204	426
40	CUSTOMER COMPONENT		ROOTC	0	0
41	TOTAL REVENUE REQMTS EXCLUDING				
42	RETURN INCOME & GR REC TAX		TXDT	10,111	1,933
43	DEMAND COMPONENT		TXDTD	227	17
44	ENERGY COMPONENT		TXDTE	9,884	1,916
45	CUSTOMER COMPONENT		TXDTC	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	569,540	202,564	7,270	28,272	124,856	74,987
3	DEMAND COMPONENT		TXDTE	9,401	3,609	172	474	2,161	1,114
4	ENERGY COMPONENT		TXDTE	560,139	198,955	7,098	27,798	122,695	73,873
5	CUSTOMER COMPONENT		TXDTC	0	0	0	0	0	0
6	AT CLASS % RATE OF RETURN	RTRA		0.0	0.0	0.0	0.0	0.0	0.0
7	RETURN ON RATE BASE		RTNA1	0	0	0	0	0	0
8	DEMAND COMPONENT		RTNAD	0	0	0	0	0	0
9	ENERGY COMPONENT		RTNAE	0	0	0	0	0	0
10	CUSTOMER COMPONENT		RTNAC	0	0	0	0	0	0
11	INCOME TAXES		TSF1	0	0	0	0	0	0
12	DEMAND COMPONENT		TSF1D	0	0	0	0	0	0
13	ENERGY COMPONENT		TSF1E	0	0	0	0	0	0
14	CUSTOMER COMPONENT		TSF1C	0	0	0	0	0	0
15	ANNUALIZATION REVENUES	ANN	NEWB	0	0	0	0	0	0
16	DEMAND COMPONENT		ANN1D	0	0	0	0	0	0
17	ENERGY COMPONENT		ANN1E	0	0	0	0	0	0
18	CUSTOMER COMPONENT		ANN1C	0	0	0	0	0	0
19	LATE PAY CHARGES		R11	0	0	0	0	0	0
20	DEMAND COMPONENT		R11D	0	0	0	0	0	0
21	ENERGY COMPONENT		R11E	0	0	0	0	0	0
22	CUSTOMER COMPONENT		R11C	0	0	0	0	0	0
23	REVENUE REQTS BEFORE GRT		RRBA	569,540	202,564	7,270	28,272	124,856	74,987
24	DEMAND COMPONENT		RRBAD	9,401	3,609	172	474	2,161	1,114
25	ENERGY COMPONENT		RRBAE	560,139	198,955	7,098	27,798	122,695	73,873
26	CUSTOMER COMPONENT		RRBAC	0	0	0	0	0	0
27	GROSS RECEIPTS TAX @ 44 MILL		GRTA1	26,213	9,323	334	1,301	5,747	3,451
28	DEMAND COMPONENT		GRTA1D	433	166	8	22	99	52
29	ENERGY COMPONENT		GRTA1E	25,780	9,157	326	1,279	5,647	3,400
30	CUSTOMER COMPONENT		GRTA1C	0	0	0	0	0	0
31	TOTAL REVENUE REQUIREMENTS		RRR1	595,753	211,887	7,604	29,573	130,603	78,438
32	DEMAND COMPONENT		RRR1D	9,834	3,775	180	496	2,260	1,166
33	ENERGY COMPONENT		RRR1E	585,919	208,112	7,424	29,077	128,342	77,273
34	CUSTOMER COMPONENT		RRR1C	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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			7,518	58,049	41,774	2,601	9,403	202
3	DEMAND COMPONENT		TXDT	110	831	524	41	117	4
4	ENERGY COMPONENT		TXDTE	7,408	57,218	41,250	2,560	9,286	198
5	CUSTOMER COMPONENT		TXDTC	0	0	0	0	0	0
6	AT CLASS % RATE OF RETURN	RTRA		0.0	0.0	0.0	0.0	0.0	0.0
7	RETURN ON RATE BASE		RTNA1	0	0	0	0	0	0
8	DEMAND COMPONENT		RTNAD	0	0	0	0	0	0
9	ENERGY COMPONENT		RTNAE	0	0	0	0	0	0
10	CUSTOMER COMPONENT		RTNAC	0	0	0	0	0	0
11	INCOME TAXES		TSF1	0	0	0	0	0	0
12	DEMAND COMPONENT		TSF1D	0	0	0	0	0	0
13	ENERGY COMPONENT		TSF1E	0	0	0	0	0	0
14	CUSTOMER COMPONENT		TSF1C	0	0	0	0	0	0
15	ANNUALIZATION REVENUES	ANN	NEWB	0	0	0	0	0	0
16	DEMAND COMPONENT		ANNID	0	0	0	0	0	0
17	ENERGY COMPONENT		ANNIE	0	0	0	0	0	0
18	CUSTOMER COMPONENT		ANNIC	0	0	0	0	0	0
19	LATE PAY CHARGES		R11	0	0	0	0	0	0
20	DEMAND COMPONENT		R11D	0	0	0	0	0	0
21	ENERGY COMPONENT		R11E	0	0	0	0	0	0
22	CUSTOMER COMPONENT		R11C	0	0	0	0	0	0
23	REVENUE REQTS BEFORE GRT		RRBA	7,518	58,049	41,774	2,601	9,403	202
24	DEMAND COMPONENT		RRBAD	110	831	524	41	117	4
25	ENERGY COMPONENT		RRBAE	7,408	57,218	41,250	2,560	9,286	198
26	CUSTOMER COMPONENT		RRBAC	0	0	0	0	0	0
27	GROSS RECEIPTS TAX @ 44 MILL		GRTA1	346	2,672	1,922	120	433	9
28	DEMAND COMPONENT		GRTA1D	5	38	24	1	5	1
29	ENERGY COMPONENT		GRTA1E	341	2,634	1,898	117	428	9
30	CUSTOMER COMPONENT		GRTA1C	0	0	0	0	0	0
31	TOTAL REVENUE REQUIREMENTS		RRAL	7,864	60,721	43,696	2,721	9,836	211
32	DEMAND COMPONENT		RRA1D	115	869	548	42	122	5
33	ENERGY COMPONENT		RRA1E	7,749	59,852	43,148	2,677	9,714	207
34	CUSTOMER COMPONENT		RRA1C	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	10,111	1,933
3	DEMAND COMPONENT		TXDTD	227	17
4	ENERGY COMPONENT		TXDTE	9,884	1,916
5	CUSTOMER COMPONENT		TXDTC	0	0
6	AT CLASS % RATE OF RETURN	RTRA		0.0	0.0
7	RETURN ON RATE BASE		RTNA1	0	0
8	DEMAND COMPONENT		RTNAD	0	0
9	ENERGY COMPONENT		RTNAE	0	0
10	CUSTOMER COMPONENT		RTNAC	0	0
11	INCOME TAXES		TSF1	0	0
12	DEMAND COMPONENT		TSF1D	0	0
13	ENERGY COMPONENT		TSF1E	0	0
14	CUSTOMER COMPONENT		TSF1C	0	0
15	ANNUALIZATION REVENUES	ANN	NEWB	0	0
16	DEMAND COMPONENT		ANN1D	0	0
17	ENERGY COMPONENT		ANN1E	0	0
18	CUSTOMER COMPONENT		ANN1C	0	0
19	LATE PAY CHARGES		R11	0	0
20	DEMAND COMPONENT		R111D	0	0
21	ENERGY COMPONENT		R111E	0	0
22	CUSTOMER COMPONENT		R111C	0	0
23	REVENUE REQTS BEFORE GRT		RRBA	10,111	1,933
24	DEMAND COMPONENT		RRBAD	227	17
25	ENERGY COMPONENT		RRBAE	9,884	1,916
26	CUSTOMER COMPONENT		RRBAC	0	0
27	GROSS RECEIPTS TAX @ 44 MILL		GRTA1	466	89
28	DEMAND COMPONENT		GRTA1D	11	1
29	ENERGY COMPONENT		GRTA1E	455	89
30	CUSTOMER COMPONENT		GRTA1C	0	0
31	TOTAL REVENUE REQUIREMENTS		RRA1	10,577	2,022
32	DEMAND COMPONENT		RRA1D	238	18
33	ENERGY COMPONENT		RRA1E	10,339	2,005
34	CUSTOMER COMPONENT		RRA1C	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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
 \$1,000
 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
	RTRA			0.0	0.0	0.0	0.0	0.0	0.0
1	AT SYSTEM % RATE OF RETURN			0	0	0	0	0	0
2	RETURN ON RATE BASE		RTNA1	0	0	0	0	0	0
3	DEMAND COMPONENT		RTNAD	0	0	0	0	0	0
4	ENERGY COMPONENT		RTNAE	0	0	0	0	0	0
5	CUSTOMER COMPONENT		RTNAC	0	0	0	0	0	0
6	ADJUSTMENT TO TAXABLE INCOME		TAT	0	0	0	0	0	0
7	DEMAND COMPONENT		TATD	0	0	0	0	0	0
8	ENERGY COMPONENT		TATE	0	0	0	0	0	0
9	CUSTOMER COMPONENT		TATC	0	0	0	0	0	0
10	FEDERAL INCOME TAX ADJUSTMEN		TAFI	0	0	0	0	0	0
11	DEMAND COMPONENT		TAFID	0	0	0	0	0	0
12	ENERGY COMPONENT		TAFIE	0	0	0	0	0	0
13	CUSTOMER COMPONENT		TAFIC	0	0	0	0	0	0
14	STATE INCOME TAX ADJUSTMENT		TSTA	0	0	0	0	0	0
15	DEMAND COMPONENT		TSTAD	0	0	0	0	0	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)		TFTI1	0	0	0	0	0	0
21	DEMAND COMPONENT		TFTI1D	0	0	0	0	0	0
22	ENERGY COMPONENT		TFTI1E	0	0	0	0	0	0
23	CUSTOMER COMPONENT		TFTI1C	0	0	0	0	0	0
24	FEDERAL INCOME TAX								
25	.35 / .65 X (20)+(10)		TFIT1	0	0	0	0	0	0
26	DEMAND COMPONENT		TFIT1D	0	0	0	0	0	0
27	ENERGY COMPONENT		TFIT1E	0	0	0	0	0	0
28	CUSTOMER COMPONENT		TFIT1C	0	0	0	0	0	0
29	ADJ TO STATE TAXABLE INCOME		TASI	0	0	0	0	0	0
30	DEMAND COMPONENT		TASID	0	0	0	0	0	0
31	ENERGY COMPONENT		TASIE	0	0	0	0	0	0
32	CUSTOMER COMPONENT		TASIC	0	0	0	0	0	0
33	SUMMARY FOR STATE INCOME								
34	TAX CALCULATION								
35	(21)+(6)+(14)+(25)+(29)		TSTI1	0	0	0	0	0	0
36	DEMAND COMPONENT		TSTI1D	0	0	0	0	0	0
37	ENERGY COMPONENT		TSTI1E	0	0	0	0	0	0
38	CUSTOMER COMPONENT		TSTI1C	0	0	0	0	0	0
39	STATE INCOME TAX								
40	.1099 / .8901 X (35)+(14)		TSIT1	0	0	0	0	0	0
41	DEMAND COMPONENT		TSIT1D	0	0	0	0	0	0
42	ENERGY COMPONENT		TSIT1E	0	0	0	0	0	0
43	CUSTOMER COMPONENT		TSIT1C	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
1	AT SYSTEM % RATE OF RETURN	RTRA		0.0	0.0	0.0	0.0	0.0	0.0
2	RETURN ON RATE BASE		RTNA1	0	0	0	0	0	0
3	DEMAND COMPONENT		RTNAD	0	0	0	0	0	0
4	ENERGY COMPONENT		RTNAE	0	0	0	0	0	0
5	CUSTOMER COMPONENT		RTNAC	0	0	0	0	0	0
6	ADJUSTMENT TO TAXABLE INCOME		TAT	0	0	0	0	0	0
7	DEMAND COMPONENT		TATD	0	0	0	0	0	0
8	ENERGY COMPONENT		TATE	0	0	0	0	0	0
9	CUSTOMER COMPONENT		TATC	0	0	0	0	0	0
10	FEDERAL INCOME TAX ADJUSTMEN		TAFI	0	0	0	0	0	0
11	DEMAND COMPONENT		TAFID	0	0	0	0	0	0
12	ENERGY COMPONENT		TAFIE	0	0	0	0	0	0
13	CUSTOMER COMPONENT		TAFIC	0	0	0	0	0	0
14	STATE INCOME TAX ADJUSTMENT		TSTA	0	0	0	0	0	0
15	DEMAND COMPONENT		TSTAD	0	0	0	0	0	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)		TFTI1	0	0	0	0	0	0
21	DEMAND COMPONENT		TFTI1D	0	0	0	0	0	0
22	ENERGY COMPONENT		TFTI1E	0	0	0	0	0	0
23	CUSTOMER COMPONENT		TFTI1C	0	0	0	0	0	0
24	FEDERAL INCOME TAX								
25	.35 / .65 X (20)+(10)		TFIT1	0	0	0	0	0	0
26	DEMAND COMPONENT		TFIT1D	0	0	0	0	0	0
27	ENERGY COMPONENT		TFIT1E	0	0	0	0	0	0
28	CUSTOMER COMPONENT		TFIT1C	0	0	0	0	0	0
29	ADJ TO STATE TAXABLE INCOME		TASI	0	0	0	0	0	0
30	DEMAND COMPONENT		TASID	0	0	0	0	0	0
31	ENERGY COMPONENT		TASIE	0	0	0	0	0	0
32	CUSTOMER COMPONENT		TASIC	0	0	0	0	0	0
33	SUMMARY FOR STATE INCOME								
34	TAX CALCULATION								
35	(2)+(6)+(14)+(25)+(29)		TSTI1	0	0	0	0	0	0
36	DEMAND COMPONENT		TSTI1D	0	0	0	0	0	0
37	ENERGY COMPONENT		TSTI1E	0	0	0	0	0	0
38	CUSTOMER COMPONENT		TSTI1C	0	0	0	0	0	0
39	STATE INCOME TAX								
40	.1099 / .8901 X (35)+(14)		TSIT1	0	0	0	0	0	0
41	DEMAND COMPONENT		TSIT1D	0	0	0	0	0	0
42	ENERGY COMPONENT		TSIT1E	0	0	0	0	0	0
43	CUSTOMER COMPONENT		TSIT1C	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

	INPUT	ALLOC	OUTPUT	GH	SL/AL
1	AT SYSTEM % RATE OF RETURN	RTRA		0.0	0.0
2	RETURN ON RATE BASE		RTNA1	0	0
3	DEMAND COMPONENT		RTNAD	0	0
4	ENERGY COMPONENT		RTNAE	0	0
5	CUSTOMER COMPONENT		RTNAC	0	0
6	ADJUSTMENT TO TAXABLE INCOME		TAT	0	0
7	DEMAND COMPONENT		TATD	0	0
8	ENERGY COMPONENT		TATE	0	0
9	CUSTOMER COMPONENT		TATC	0	0
10	FEDERAL INCOME TAX ADJUSTMEN		TAFI	0	0
11	DEMAND COMPONENT		TAFID	0	0
12	ENERGY COMPONENT		TAFIE	0	0
13	CUSTOMER COMPONENT		TAFIC	0	0
14	STATE INCOME TAX ADJUSTMENT		TSTA	0	0
15	DEMAND COMPONENT		TSTAD	0	0
16	ENERGY COMPONENT		TSTAE	0	0
17	CUSTOMER COMPONENT		TSTAC	0	0
18	SUMMARY FOR FEDERAL INCOME				
19	TAX CALCULATION				
20	(2)+(6)+(10)+(14)		TFTI1	0	0
21	DEMAND COMPONENT		TFTI1D	0	0
22	ENERGY COMPONENT		TFTI1E	0	0
23	CUSTOMER COMPONENT		TFTI1C	0	0
24	FEDERAL INCOME TAX				
25	.35 / .65 X (20)+(10)		TFIT1	0	0
26	DEMAND COMPONENT		TFIT1D	0	0
27	ENERGY COMPONENT		TFIT1E	0	0
28	CUSTOMER COMPONENT		TFIT1C	0	0
29	ADJ TO STATE TAXABLE INCOME		TASI	0	0
30	DEMAND COMPONENT		TASID	0	0
31	ENERGY COMPONENT		TASIE	0	0
32	CUSTOMER COMPONENT		TASIC	0	0
33	SUMMARY FOR STATE INCOME				
34	TAX CALCULATION				
35	(2)+(6)+(14)+(25)+(29)		TSTI1	0	0
36	DEMAND COMPONENT		TSTI1D	0	0
37	ENERGY COMPONENT		TSTI1E	0	0
38	CUSTOMER COMPONENT		TSTI1C	0	0
39	STATE INCOME TAX				
40	.1099 / .8901 X (35)+(14)		TSIT1	0	0
41	DEMAND COMPONENT		TSIT1D	0	0
42	ENERGY COMPONENT		TSIT1E	0	0
43	CUSTOMER COMPONENT		TSIT1C	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	569,540	202,564	7,270	28,272	124,856	74,987
3	DEMAND COMPONENT		TXDTD	9,401	3,609	172	474	2,161	1,114
4	ENERGY COMPONENT		TXDTE	560,139	198,955	7,098	27,798	122,695	73,873
5	CUSTOMER COMPONENT		TXDTC	0	0	0	0	0	0
6	AT SYSTEM % RATE OF RETURN	RTRB		0.0	0.0	0.0	0.0	0.0	0.0
7	RETURN ON RATE BASE		RTNB2	0	0	0	0	0	0
8	DEMAND COMPONENT		RTNBD	0	0	0	0	0	0
9	ENERGY COMPONENT		RTNBE	0	0	0	0	0	0
10	CUSTOMER COMPONENT		RTNBC	0	0	0	0	0	0
11	INCOME TAXES		TSF2	0	0	0	0	0	0
12	DEMAND COMPONENT		TSF2D	0	0	0	0	0	0
13	ENERGY COMPONENT		TSF2E	0	0	0	0	0	0
14	CUSTOMER COMPONENT		TSF2C	0	0	0	0	0	0
15	ANNUALIZATION REVENUES	ANN	NENB	0	0	0	0	0	0
16	DEMAND COMPONENT		ANN2D	0	0	0	0	0	0
17	ENERGY COMPONENT		ANN2E	0	0	0	0	0	0
18	CUSTOMER COMPONENT		ANN2C	0	0	0	0	0	0
19	LATE PAY CHARGES		R11	0	0	0	0	0	0
20	DEMAND COMPONENT		R112D	0	0	0	0	0	0
21	ENERGY COMPONENT		R112E	0	0	0	0	0	0
22	CUSTOMER COMPONENT		R112C	0	0	0	0	0	0
23	REVENUE REQTS BEFORE GRT		RRBB	569,540	202,564	7,270	28,272	124,856	74,987
24	DEMAND COMPONENT		RRBBD	9,401	3,609	172	474	2,161	1,114
25	ENERGY COMPONENT		RRBBE	560,139	198,955	7,098	27,798	122,695	73,873
26	CUSTOMER COMPONENT		RRBBC	0	0	0	0	0	0
27	BASE FOR GROSS RECEIPTS TAX								
28	RRBB + R11		BGRT2	569,540	202,564	7,270	28,272	124,856	74,987
29	DEMAND COMPONENT		BGRT2D	9,401	3,609	172	474	2,161	1,114
30	ENERGY COMPONENT		BGRT2E	560,139	198,955	7,098	27,798	122,695	73,873
31	CUSTOMER COMPONENT		BGRT2C	0	0	0	0	0	0
32	GROSS RECEIPTS TAX @ 44 MILL		GRTA2	26,213	9,323	334	1,301	5,747	3,451
33	.044/.956 * LINE 29		GRTA2D	433	166	8	22	99	52
34	.044/.956 * LINE 30		GRTA2E	25,780	9,157	326	1,279	5,647	3,400
35	.044/.956 * LINE 31		GRTA2C	0	0	0	0	0	0
36	TOTAL REVENUE REQUIREMENTS		RRA2	595,753	211,887	7,604	29,573	130,603	78,438
37	DEMAND COMPONENT		RRA2D	9,834	3,775	180	496	2,260	1,166
38	ENERGY COMPONENT		RRA2E	585,919	208,112	7,424	29,077	128,342	77,273
39	CUSTOMER COMPONENT		RRA2C	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	7,518	58,049	41,774	2,601	9,403	202
3	DEMAND COMPONENT		TXDTD	110	831	524	41	117	4
4	ENERGY COMPONENT		TXDTE	7,408	57,218	41,250	2,560	9,286	198
5	CUSTOMER COMPONENT		TXDTC	0	0	0	0	0	0
6	AT SYSTEM % RATE OF RETURN	RTRB		0.0	0.0	0.0	0.0	0.0	0.0
7	RETURN ON RATE BASE		RTNB2	0	0	0	0	0	0
8	DEMAND COMPONENT		RTNBD	0	0	0	0	0	0
9	ENERGY COMPONENT		RTNBE	0	0	0	0	0	0
10	CUSTOMER COMPONENT		RTNBC	0	0	0	0	0	0
11	INCOME TAXES		TSF2	0	0	0	0	0	0
12	DEMAND COMPONENT		TSF2D	0	0	0	0	0	0
13	ENERGY COMPONENT		TSF2E	0	0	0	0	0	0
14	CUSTOMER COMPONENT		TSF2C	0	0	0	0	0	0
15	ANNUALIZATION REVENUES	ANN	NEWB	0	0	0	0	0	0
16	DEMAND COMPONENT		ANN2D	0	0	0	0	0	0
17	ENERGY COMPONENT		ANN2E	0	0	0	0	0	0
18	CUSTOMER COMPONENT		ANN2C	0	0	0	0	0	0
19	LATE PAY CHARGES		R11	0	0	0	0	0	0
20	DEMAND COMPONENT		R112D	0	0	0	0	0	0
21	ENERGY COMPONENT		R112E	0	0	0	0	0	0
22	CUSTOMER COMPONENT		R112C	0	0	0	0	0	0
23	REVENUE REQTS BEFORE GRT		RRBB	7,518	58,049	41,774	2,601	9,403	202
24	DEMAND COMPONENT		RRBBD	110	831	524	41	117	4
25	ENERGY COMPONENT		RRBBE	7,408	57,218	41,250	2,560	9,286	198
26	CUSTOMER COMPONENT		RRBBC	0	0	0	0	0	0
27	BASE FOR GROSS RECEIPTS TAX								
28	RRBB + R11		BGRT2	7,518	58,049	41,774	2,601	9,403	202
29	DEMAND COMPONENT		BGRT2D	110	831	524	41	117	4
30	ENERGY COMPONENT		BGRT2E	7,408	57,218	41,250	2,560	9,286	198
31	CUSTOMER COMPONENT		BGRT2C	0	0	0	0	0	0
32	GROSS RECEIPTS TAX @ 44 MILL		GRTA2	346	2,672	1,922	120	433	9
33	.044/.956 * LINE 29		GRTA2D	5	38	24	1	5	1
34	.044/.956 * LINE 30		GRTA2E	341	2,634	1,898	117	428	9
35	.044/.956 * LINE 31		GRTA2C	0	0	0	0	0	0
36	TOTAL REVENUE REQUIREMENTS		RRA2	7,864	60,721	43,696	2,721	9,836	211
37	DEMAND COMPONENT		RRA2D	115	869	548	42	122	5
38	ENERGY COMPONENT		RRA2E	7,749	59,852	43,148	2,677	9,714	207
39	CUSTOMER COMPONENT		RRA2C	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

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	10,111	1,933
3	DEMAND COMPONENT		TXDTD	227	17
4	ENERGY COMPONENT		TXDTE	9,884	1,916
5	CUSTOMER COMPONENT		TXDTC	0	0
6	AT SYSTEM % RATE OF RETURN	RTRB		0.0	0.0
7	RETURN ON RATE BASE		RTNB2	0	0
8	DEMAND COMPONENT		RTNBD	0	0
9	ENERGY COMPONENT		RTNBE	0	0
10	CUSTOMER COMPONENT		RTNBC	0	0
11	INCOME TAXES		TSF2	0	0
12	DEMAND COMPONENT		TSF2D	0	0
13	ENERGY COMPONENT		TSF2E	0	0
14	CUSTOMER COMPONENT		TSF2C	0	0
15	ANNUALIZATION REVENUES	ANN	NEWB	0	0
16	DEMAND COMPONENT		ANN2D	0	0
17	ENERGY COMPONENT		ANN2E	0	0
18	CUSTOMER COMPONENT		ANN2C	0	0
19	LATE PAY CHARGES		R11	0	0
20	DEMAND COMPONENT		R112D	0	0
21	ENERGY COMPONENT		R112E	0	0
22	CUSTOMER COMPONENT		R112C	0	0
23	REVENUE REQTS BEFORE GRT		RRBB	10,111	1,933
24	DEMAND COMPONENT		RRBBD	227	17
25	ENERGY COMPONENT		RRBBE	9,884	1,916
26	CUSTOMER COMPONENT		RRBBC	0	0
27	BASE FOR GROSS RECEIPTS TAX				
28	RRBB + R11		BGRT2	10,111	1,933
29	DEMAND COMPONENT		BGRT2D	227	17
30	ENERGY COMPONENT		BGRT2E	9,884	1,916
31	CUSTOMER COMPONENT		BGRT2C	0	0
32	GROSS RECEIPTS TAX @ 44 MILL		GRTA2	466	89
33	.044/.956 * LINE 29		GRTA2D	11	1
34	.044/.956 * LINE 30		GRTA2E	455	89
35	.044/.956 * LINE 31		GRTA2C	0	0
36	TOTAL REVENUE REQUIREMENTS		RRA2	10,577	2,022
37	DEMAND COMPONENT		RRA2D	238	18
38	ENERGY COMPONENT		RRA2E	10,339	2,005
39	CUSTOMER COMPONENT		RRA2C	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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
 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	RTRB		0.0	0.0	0.0	0.0	0.0	0.0
2 RETURN ON RATE BASE		RTNB2	0	0	0	0	0	0
3 DEMAND COMPONENT		RTNBD	0	0	0	0	0	0
4 ENERGY COMPONENT		RTNBE	0	0	0	0	0	0
5 CUSTOMER COMPONENT		RTNBC	0	0	0	0	0	0
6 ADJUSTMENT TO TAXABLE INCOME		TAT	0	0	0	0	0	0
7 DEMAND COMPONENT		TATD	0	0	0	0	0	0
8 ENERGY COMPONENT		TATE	0	0	0	0	0	0
9 CUSTOMER COMPONENT		TATC	0	0	0	0	0	0
10 FEDERAL INCOME TAX ADJUSTMEN		TAFI	0	0	0	0	0	0
11 DEMAND COMPONENT		TAFID	0	0	0	0	0	0
12 ENERGY COMPONENT		TAFIE	0	0	0	0	0	0
13 CUSTOMER COMPONENT		TAFIC	0	0	0	0	0	0
14 STATE INCOME TAX ADJUSTMENT		TSTA	0	0	0	0	0	0
15 DEMAND COMPONENT		TSTAD	0	0	0	0	0	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)		TFTI2	0	0	0	0	0	0
21 DEMAND COMPONENT		TFTI2D	0	0	0	0	0	0
22 ENERGY COMPONENT		TFTI2E	0	0	0	0	0	0
23 CUSTOMER COMPONENT		TFTI2C	0	0	0	0	0	0
24 FEDERAL INCOME TAX								
25 .35 / .65 X (20)+(10)		TFIT2	0	0	0	0	0	0
26 DEMAND COMPONENT		TFIT2D	0	0	0	0	0	0
27 ENERGY COMPONENT		TFIT2E	0	0	0	0	0	0
28 CUSTOMER COMPONENT		TFIT2C	0	0	0	0	0	0
29 ADJ TO STATE TAXABLE INCOME		TASI	0	0	0	0	0	0
30 DEMAND COMPONENT		TASID	0	0	0	0	0	0
31 ENERGY COMPONENT		TASIE	0	0	0	0	0	0
32 CUSTOMER COMPONENT		TASIC	0	0	0	0	0	0
33 SUMMARY FOR STATE INCOME								
34 TAX CALCULATION								
35 (21)+(6)+(14)+(25)+(29)		TSTI2	0	0	0	0	0	0
36 DEMAND COMPONENT		TSTI2D	0	0	0	0	0	0
37 ENERGY COMPONENT		TSTI2E	0	0	0	0	0	0
38 CUSTOMER COMPONENT		TSTI2C	0	0	0	0	0	0
39 STATE INCOME TAX								
40 .1099 / .8901 X (35)+(14)		TSIT2	0	0	0	0	0	0
41 DEMAND COMPONENT		TSIT2D	0	0	0	0	0	0
42 ENERGY COMPONENT		TSIT2E	0	0	0	0	0	0
43 CUSTOMER COMPONENT		TSIT2C	0	0	0	0	0	0

FUTURE YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
1 AT CLASS % RATE OF RETURN	RTRB		0.0	0.0	0.0	0.0	0.0	0.0
2 RETURN ON RATE BASE		RTNB2	0	0	0	0	0	0
3 DEMAND COMPONENT		RTNBD	0	0	0	0	0	0
4 ENERGY COMPONENT		RTNBE	0	0	0	0	0	0
5 CUSTOMER COMPONENT		RTNBC	0	0	0	0	0	0
6 ADJUSTMENT TO TAXABLE INCOME		TAT	0	0	0	0	0	0
7 DEMAND COMPONENT		TATD	0	0	0	0	0	0
8 ENERGY COMPONENT		TATE	0	0	0	0	0	0
9 CUSTOMER COMPONENT		TATC	0	0	0	0	0	0
10 FEDERAL INCOME TAX ADJUSTMEN		TAFI	0	0	0	0	0	0
11 DEMAND COMPONENT		TAFID	0	0	0	0	0	0
12 ENERGY COMPONENT		TAFIE	0	0	0	0	0	0
13 CUSTOMER COMPONENT		TAFIC	0	0	0	0	0	0
14 STATE INCOME TAX ADJUSTMENT		TSTA	0	0	0	0	0	0
15 DEMAND COMPONENT		TSTAD	0	0	0	0	0	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)		TFTI2	0	0	0	0	0	0
21 DEMAND COMPONENT		TFTI2D	0	0	0	0	0	0
22 ENERGY COMPONENT		TFTI2E	0	0	0	0	0	0
23 CUSTOMER COMPONENT		TFTI2C	0	0	0	0	0	0
24 FEDERAL INCOME TAX								
25 .35 / .65 X (20)+(10)		TFIT2	0	0	0	0	0	0
26 DEMAND COMPONENT		TFIT2D	0	0	0	0	0	0
27 ENERGY COMPONENT		TFIT2E	0	0	0	0	0	0
28 CUSTOMER COMPONENT		TFIT2C	0	0	0	0	0	0
29 ADJ TO STATE TAXABLE INCOME		TASI	0	0	0	0	0	0
30 DEMAND COMPONENT		TASID	0	0	0	0	0	0
31 ENERGY COMPONENT		TASIE	0	0	0	0	0	0
32 CUSTOMER COMPONENT		TASIC	0	0	0	0	0	0
33 SUMMARY FOR STATE INCOME								
34 TAX CALCULATION								
35 (2)+(6)+(14)+(25)+(29)		TSTI2	0	0	0	0	0	0
36 DEMAND COMPONENT		TSTI2D	0	0	0	0	0	0
37 ENERGY COMPONENT		TSTI2E	0	0	0	0	0	0
38 CUSTOMER COMPONENT		TSTI2C	0	0	0	0	0	0
39 STATE INCOME TAX								
40 .1099 / .8901 X (35)+(14)		TSIT2	0	0	0	0	0	0
41 DEMAND COMPONENT		TSIT2D	0	0	0	0	0	0
42 ENERGY COMPONENT		TSIT2E	0	0	0	0	0	0
43 CUSTOMER COMPONENT		TSIT2C	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF NET ENERGY COSTS TO RATE CLASSES

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

	INPUT	ALLOC	OUTPUT	GH	SL/AL
1	AT CLASS % RATE OF RETURN	RTRB		0.0	0.0
2	RETURN ON RATE BASE		R7NB2	0	0
3	DEMAND COMPONENT		RTNBD	0	0
4	ENERGY COMPONENT		RTNBE	0	0
5	CUSTOMER COMPONENT		RTNBC	0	0
6	ADJUSTMENT TO TAXABLE INCOME		TAT	0	0
7	DEMAND COMPONENT		TATD	0	0
8	ENERGY COMPONENT		TATE	0	0
9	CUSTOMER COMPONENT		TATC	0	0
10	FEDERAL INCOME TAX ADJUSTMEN		TAFI	0	0
11	DEMAND COMPONENT		TAFID	0	0
12	ENERGY COMPONENT		TAFIE	0	0
13	CUSTOMER COMPONENT		TAFIC	0	0
14	STATE INCOME TAX ADJUSTMENT		TSTA	0	0
15	DEMAND COMPONENT		TSTAD	0	0
16	ENERGY COMPONENT		TSTAE	0	0
17	CUSTOMER COMPONENT		TSTAC	0	0
18	SUMMARY FOR FEDERAL INCOME				
19	TAX CALCULATION				
20	(2)+(16)+(10)+(14)		TFTI2	0	0
21	DEMAND COMPONENT		TFTI2D	0	0
22	ENERGY COMPONENT		TFTI2E	0	0
23	CUSTOMER COMPONENT		TFTI2C	0	0
24	FEDERAL INCOME TAX				
25	.35 / .65 X (20)+(10)		TFIT2	0	0
26	DEMAND COMPONENT		TFIT2D	0	0
27	ENERGY COMPONENT		TFIT2E	0	0
28	CUSTOMER COMPONENT		TFIT2C	0	0
29	ADJ TO STATE TAXABLE INCOME		TASI	0	0
30	DEMAND COMPONENT		TASID	0	0
31	ENERGY COMPONENT		TASIE	0	0
32	CUSTOMER COMPONENT		TASIC	0	0
33	SUMMARY FOR STATE INCOME				
34	TAX CALCULATION				
35	(2)+(16)+(14)+(25)+(29)		TSTI2	0	0
36	DEMAND COMPONENT		TSTI2D	0	0
37	ENERGY COMPONENT		TSTI2E	0	0
38	CUSTOMER COMPONENT		TSTI2C	0	0
39	STATE INCOME TAX				
40	.1099 / .8901 X (35)+(14)		TSIT2	0	0
41	DEMAND COMPONENT		TSIT2D	0	0
42	ENERGY COMPONENT		TSIT2E	0	0
43	CUSTOMER COMPONENT		TSIT2C	0	0

PENNSYLVANIA POWER & LIGHT COMPANY

EXHIBIT JMK 2

ALLOCATION OF OTHER PRODUCTION COSTS

FUTURE TEST YEAR ENDED SEPTEMBER 30, 1995

This section contains the details of the allocation study that allocates the other production costs derived in Section III to the thirteen rate classes shown in the filing submitted in compliance with the Commission's Final Order in the Company's most recent Docket No. R-00943271.

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	0	0	0	0	0	0
9 138/69 KV	Q16	D15	P16	0	0	0	0	0	0
10 TOTAL TRANSMISSION PLANT			P20	0	0	0	0	0	0
11 DISTRIBUTION PLANT									
12 SUBSTATIONS									
13 GENERATION STEP-UP	Q26	D10	P26	0	0	0	0	0	0
14 138/69 KV	Q27	D10	P27	0	0	0	0	0	0
15 PRIMARY	Q28	D20	P28	0	0	0	0	0	0
16 SECONDARY	Q29	D30	P29	0	0	0	0	0	0
17 TOTAL SUBSTATIONS			PSS	0	0	0	0	0	0
18 OVERHEAD LINES									
19 138/69 KV	Q31	D10	P31	0	0	0	0	0	0
20 PRIMARY	Q32	D20	P32	0	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	0	0	0	0	0	0
26 UNDERGROUND LINES									
27 138/69 KV	Q35	D10	P35	0	0	0	0	0	0
28 PRIMARY	Q36	D20	P36	0	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	0	0	0	0	0	0
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	0	0	0	0	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	0	0	0	0	0	0
45 DEMAND COMPONENT			P30D	0	0	0	0	0	0
46 CUSTOMER COMPONENT			P30C	0	0	0	0	0	0
47 TOTAL GENERAL PLANT	Q88	K433	P88	160,952	79,803	2,901	10,167	29,687	14,060
48 DEMAND COMPONENT			P88D	160,952	79,803	2,901	10,167	29,687	14,060
49 CUSTOMER COMPONENT			P88C	0	0	0	0	0	0
50 TOTAL INTANGIBLE PLANT	Q95	K433	P95	11,825	5,863	213	747	2,181	1,033
51 DEMAND COMPONENT			P95D	11,825	5,863	213	747	2,181	1,033
52 CUSTOMER COMPONENT			P95C	0	0	0	0	0	0
53 TOTAL ELECTRIC PLANT IN SVC			P98	5,194,217	2,013,254	94,922	264,240	1,186,065	610,383
54 TOTAL ADJUSTED ELECTRIC PLT			POST	5,194,217	2,013,254	94,922	264,240	1,186,065	610,383

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	0	0	0	0	0	0
9 138/69 KV	Q16	D15	P16	0	0	0	0	0	0
10 TOTAL TRANSMISSION PLANT			P20	0	0	0	0	0	0
11 DISTRIBUTION PLANT									
12 SUBSTATIONS									
13 GENERATION STEP-UP	Q26	D10	P26	0	0	0	0	0	0
14 138/69 KV	Q27	D10	P27	0	0	0	0	0	0
15 PRIMARY	Q28	D20	P28	0	0	0	0	0	0
16 SECONDARY	Q29	D30	P29	0	0	0	0	0	0
17 TOTAL SUBSTATIONS			PSS	0	0	0	0	0	0
18 OVERHEAD LINES									
19 138/69 KV	Q31	D10	P31	0	0	0	0	0	0
20 PRIMARY	Q32	D20	P32	0	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	0	0	0	0	0	0
26 UNDERGROUND LINES									
27 138/69 KV	Q35	D10	P35	0	0	0	0	0	0
28 PRIMARY	Q36	D20	P36	0	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	0	0	0	0	0	0
33 LINE TRANSFORMERS									
34 DEMAND COMPONENT	Q38D	D30	P38D	0	0	0	0	0	0
35 CUSTOMER COMPONENT	Q38C	CW8	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	CW9	P39C	0	0	0	0	0	0
40 TOTAL SERVICES			PSV	0	0	0	0	0	0
41 METERS	Q43	CW1	P43	0	0	0	0	0	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	0	0	0	0	0	0
45 DEMAND COMPONENT			P30D	0	0	0	0	0	0
46 CUSTOMER COMPONENT			P30C	0	0	0	0	0	0
47 TOTAL GENERAL PLANT	Q88	K433	P88	1,378	9,753	6,132	482	1,373	43
48 DEMAND COMPONENT			P88D	1,378	9,753	6,132	482	1,373	43
49 CUSTOMER COMPONENT			P88C	0	0	0	0	0	0
50 TOTAL INTANGIBLE PLANT	Q95	K433	P95	101	717	450	36	101	3
51 DEMAND COMPONENT			P95D	101	717	450	36	101	3
52 CUSTOMER COMPONENT			P95C	0	0	0	0	0	0
53 TOTAL ELECTRIC PLANT IN SVC			P98	60,091	454,414	286,629	22,448	63,984	2,026
54 TOTAL ADJUSTED ELECTRIC PLT			POST	60,091	454,414	286,629	22,448	63,984	2,026

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	0	0
9 138/69 KV	Q16	D15	P16	0	0
10 TOTAL TRANSMISSION PLANT			P20	0	0
11 DISTRIBUTION PLANT					
12 SUBSTATIONS					
13 GENERATION STEP-UP	Q26	D10	P26	0	0
14 138/69 KV	Q27	D10	P27	0	0
15 PRIMARY	Q28	D20	P28	0	0
16 SECONDARY	Q29	D30	P29	0	0
17 TOTAL SUBSTATIONS			PSS	0	0
18 OVERHEAD LINES					
19 138/69 KV	Q31	D10	P31	0	0
20 PRIMARY	Q32	D20	P32	0	0
21 SECONDARY					
22 DEMAND COMPONENT	Q33D	D30	P33D	0	0
23 CUSTOMER COMPONENT	Q33C	C30	P33C	0	0
24 STREET LIGHTING	Q34	K405	P34	0	0
25 TOTAL OVERHEAD LINES			POL	0	0
26 UNDERGROUND LINES					
27 138/69 KV	Q35	D10	P35	0	0
28 PRIMARY	Q36	D20	P36	0	0
29 SECONDARY					
30 DEMAND COMPONENT	Q37D	D30	P37D	0	0
31 CUSTOMER COMPONENT	Q37C	C30	P37C	0	0
32 TOTAL UNDERGROUND LINES			PUG	0	0
33 LINE TRANSFORMERS					
34 DEMAND COMPONENT	Q38D	D30	P38D	0	0
35 CUSTOMER COMPONENT	Q38C	CW8	P38C	0	0
36 TOTAL LINE TRANSFORMERS			PLT	0	0
37 SERVICES					
38 DEMAND COMPONENT	Q39D	D30	P39D	0	0
39 CUSTOMER COMPONENT	Q39C	CW9	P39C	0	0
40 TOTAL SERVICES			PSV	0	0
41 METERS	Q43	CW1	P43	0	0
42 AREA LIGHTING FIXTURES	Q44	K403	P44	0	0
43 STREET LIGHTING	Q46	K405	P46	0	0
44 TOTAL DISTRIBUTION PLANT			P30	0	0
45 DEMAND COMPONENT			P30D	0	0
46 CUSTOMER COMPONENT			P30C	0	0
47 TOTAL GENERAL PLANT	Q88	K433	P88	3,273	1,900
48 DEMAND COMPONENT			P88D	3,273	1,900
49 CUSTOMER COMPONENT			P88C	0	0
50 TOTAL INTANGIBLE PLANT	Q95	K433	P95	241	139
51 DEMAND COMPONENT			P95D	241	139
52 CUSTOMER COMPONENT			P95C	0	0
53 TOTAL ELECTRIC PLANT IN SVC			P98	124,292	11,469
54 TOTAL ADJUSTED ELECTRIC PLT			POST	124,292	11,469

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	0	0	0	0	0	0
9 138/69 KV	H16	D15	A16	0	0	0	0	0	0
10 TOTAL TRANSMISSION PLANT			A20	0	0	0	0	0	0
11 DISTRIBUTION PLANT									
12 SUBSTATIONS									
13 GENERATION STEP-UP	H26	D10	A26	0	0	0	0	0	0
14 138/69 KV	H27	D10	A27	0	0	0	0	0	0
15 PRIMARY	H28	D20	A28	0	0	0	0	0	0
16 SECONDARY	H29	D30	A29	0	0	0	0	0	0
17 TOTAL SUBSTATIONS			AST	0	0	0	0	0	0
18 OVERHEAD LINES									
19 138/69 KV	H31	D10	A31	0	0	0	0	0	0
20 PRIMARY	H32	D20	A32	0	0	0	0	0	0
21 SECONDARY									
22 DEMAND COMPONENT	H33D	D30	A33D	0	0	0	0	0	0
23 CUSTOMER COMPONENT	H33C	C30	A33C	0	0	0	0	0	0
24 STREET LIGHTING	H34	K405	A34	0	0	0	0	0	0
25 TOTAL OVERHEAD LINES			A0L	0	0	0	0	0	0
26 UNDERGROUND LINES									
27 138/69 KV	H35	D10	A35	0	0	0	0	0	0
28 PRIMARY	H36	D20	A36	0	0	0	0	0	0
29 SECONDARY									
30 DEMAND COMPONENT	H37D	D30	A37D	0	0	0	0	0	0
31 CUSTOMER COMPONENT	H37C	C30	A37C	0	0	0	0	0	0
32 TOTAL UNDERGROUND LINES			AUG	0	0	0	0	0	0
33 LINE TRANSFORMERS									
34 DEMAND COMPONENT	H38D	D30	A38D	0	0	0	0	0	0
35 CUSTOMER COMPONENT	H38C	CM8	A38C	0	0	0	0	0	0
36 TOTAL LINE TRANSFORMERS			ALT	0	0	0	0	0	0
37 SERVICES									
38 DEMAND COMPONENT	H39D	D30	A39D	0	0	0	0	0	0
39 CUSTOMER COMPONENT	H39C	CM9	A39C	0	0	0	0	0	0
40 TOTAL SERVICES			ASV	0	0	0	0	0	0
41 METERS	H43	CM1	A43	0	0	0	0	0	0
42 AREA LIGHTING FIXTURES	H44	K403	A44	0	0	0	0	0	0
43 STREET LIGHTING	H46	K405	A46	0	0	0	0	0	0
44 TOTAL DISTRIBUTION PLANT			A30	0	0	0	0	0	0
45 DEMAND COMPONENT			A30D	0	0	0	0	0	0
46 CUSTOMER COMPONENT			A30C	0	0	0	0	0	0
47 TOTAL GENERAL PLANT	H88	K433	A88	55,748	27,641	1,005	3,522	10,282	4,870
48 DEMAND COMPONENT			A88D	55,748	27,641	1,005	3,522	10,282	4,870
49 CUSTOMER COMPONENT			A88C	0	0	0	0	0	0
50 TOTAL INTANGIBLE PLANT	H95	K433	A95	4,778	2,369	86	302	881	417
51 DEMAND COMPONENT			A95D	4,778	2,369	86	302	881	417
52 CUSTOMER COMPONENT			A95C	0	0	0	0	0	0
53 TOTAL DEPRECIATION AND									
54 AMORTIZATION RESERVE			A00	1,457,285	566,186	26,628	74,289	332,213	170,873

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	D10	A07	7,510	56,886	35,885	2,810	8,010	254
4 WHOLLY-OWNED COAL	H08	D10	A08	5,602	42,437	26,769	2,097	5,975	189
5 OTHER NON-NUCLEAR	H09	D10	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	D10	A15	0	0	0	0	0	0
9 138/69 KV	H16	D15	A16	0	0	0	0	0	0
10 TOTAL TRANSMISSION PLANT			A20	0	0	0	0	0	0
11 DISTRIBUTION PLANT									
12 SUBSTATIONS									
13 GENERATION STEP-UP	H26	D10	A26	0	0	0	0	0	0
14 138/69 KV	H27	D10	A27	0	0	0	0	0	0
15 PRIMARY	H28	D20	A28	0	0	0	0	0	0
16 SECONDARY	H29	D30	A29	0	0	0	0	0	0
17 TOTAL SUBSTATIONS			AST	0	0	0	0	0	0
18 OVERHEAD LINES									
19 138/69 KV	H31	D10	A31	0	0	0	0	0	0
20 PRIMARY	H32	D20	A32	0	0	0	0	0	0
21 SECONDARY									
22 DEMAND COMPONENT	H33D	D30	A33D	0	0	0	0	0	0
23 CUSTOMER COMPONENT	H33C	C30	A33C	0	0	0	0	0	0
24 STREET LIGHTING	H34	K405	A34	0	0	0	0	0	0
25 TOTAL OVERHEAD LINES			AOL	0	0	0	0	0	0
26 UNDERGROUND LINES									
27 138/69 KV	H35	D10	A35	0	0	0	0	0	0
28 PRIMARY	H36	D20	A36	0	0	0	0	0	0
29 SECONDARY									
30 DEMAND COMPONENT	H37D	D30	A37D	0	0	0	0	0	0
31 CUSTOMER COMPONENT	H37C	C30	A37C	0	0	0	0	0	0
32 TOTAL UNDERGROUND LINES			AUG	0	0	0	0	0	0
33 LINE TRANSFORMERS									
34 DEMAND COMPONENT	H38D	D30	A38D	0	0	0	0	0	0
35 CUSTOMER COMPONENT	H38C	CW8	A38C	0	0	0	0	0	0
36 TOTAL LINE TRANSFORMERS			ALT	0	0	0	0	0	0
37 SERVICES									
38 DEMAND COMPONENT	H39D	D30	A39D	0	0	0	0	0	0
39 CUSTOMER COMPONENT	H39C	CW9	A39C	0	0	0	0	0	0
40 TOTAL SERVICES			ASV	0	0	0	0	0	0
41 METERS	H43	CW1	A43	0	0	0	0	0	0
42 AREA LIGHTING FIXTURES	H44	K403	A44	0	0	0	0	0	0
43 STREET LIGHTING	H46	K405	A46	0	0	0	0	0	0
44 TOTAL DISTRIBUTION PLANT			A30	0	0	0	0	0	0
45 DEMAND COMPONENT			A30D	0	0	0	0	0	0
46 CUSTOMER COMPONENT			A30C	0	0	0	0	0	0
47 TOTAL GENERAL PLANT	H88	K433	A88	477	3,378	2,124	167	476	15
48 DEMAND COMPONENT			A88D	477	3,378	2,124	167	476	15
49 CUSTOMER COMPONENT			A88C	0	0	0	0	0	0
50 TOTAL INTANGIBLE PLANT	H95	K433	A95	41	290	182	15	41	1
51 DEMAND COMPONENT			A95D	41	290	182	15	41	1
52 CUSTOMER COMPONENT			A95C	0	0	0	0	0	0
53 TOTAL DEPRECIATION AND									
54 AMORTIZATION RESERVE			A00	16,820	127,156	80,204	6,282	17,904	567

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	0	0
9 138/69 KV	H16	D15	A16	0	0
10 TOTAL TRANSMISSION PLANT			A20	0	0
11 DISTRIBUTION PLANT					
12 SUBSTATIONS					
13 GENERATION STEP-UP	H26	D10	A26	0	0
14 138/69 KV	H27	D10	A27	0	0
15 PRIMARY	H28	D20	A28	0	0
16 SECONDARY	H29	D30	A29	0	0
17 TOTAL SUBSTATIONS			AST	0	0
18 OVERHEAD LINES					
19 138/69 KV	H31	D10	A31	0	0
20 PRIMARY	H32	D20	A32	0	0
21 SECONDARY					
22 DEMAND COMPONENT	H33D	D30	A33D	0	0
23 CUSTOMER COMPONENT	H33C	C30	A33C	0	0
24 STREET LIGHTING	H34	K405	A34	0	0
25 TOTAL OVERHEAD LINES			AOL	0	0
26 UNDERGROUND LINES					
27 138/69 KV	H35	D10	A35	0	0
28 PRIMARY	H36	D20	A36	0	0
29 SECONDARY					
30 DEMAND COMPONENT	H37D	D30	A37D	0	0
31 CUSTOMER COMPONENT	H37C	C30	A37C	0	0
32 TOTAL UNDERGROUND LINES			AUG	0	0
33 LINE TRANSFORMERS					
34 DEMAND COMPONENT	H38D	D30	A38D	0	0
35 CUSTOMER COMPONENT	H38C	CW8	A38C	0	0
36 TOTAL LINE TRANSFORMERS			ALT	0	0
37 SERVICES					
38 DEMAND COMPONENT	H39D	D30	A39D	0	0
39 CUSTOMER COMPONENT	H39C	CW9	A39C	0	0
40 TOTAL SERVICES			ASV	0	0
41 METERS	H43	CW1	A43	0	0
42 AREA LIGHTING FIXTURES	H44	K403	A44	0	0
43 STREET LIGHTING	H46	K405	A46	0	0
44 TOTAL DISTRIBUTION PLANT			A30	0	0
45 DEMAND COMPONENT			A30D	0	0
46 CUSTOMER COMPONENT			A30C	0	0
47 TOTAL GENERAL PLANT	H88	K433	A88	1,133	658
48 DEMAND COMPONENT			A88D	1,133	658
49 CUSTOMER COMPONENT			A88C	0	0
50 TOTAL INTANGIBLE PLANT	H95	K433	A95	97	56
51 DEMAND COMPONENT			A95D	97	56
52 CUSTOMER COMPONENT			A95C	0	0
53 TOTAL DEPRECIATION AND					
54 AMORTIZATION RESERVE			A00	34,826	3,337

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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

	INPUT	ALLOC	OUTPUT	TOTAL PENNNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	TOTAL NET ELECTRIC PLANT		P01	3,736,932	1,447,068	68,294	189,951	853,852	439,510
2	DEMAND COMPONENT		P01D	3,736,932	1,447,068	68,294	189,951	853,852	439,510
3	CUSTOMER COMPONENT		P01C	0	0	0	0	0	0
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	5,194,217	2,013,254	94,922	264,240	1,186,065	610,383
6	DEMAND COMPONENT		P00D	5,194,217	2,013,254	94,922	264,240	1,186,065	610,383
7	CUSTOMER COMPONENT		P00C	0	0	0	0	0	0
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	2,002,387	788,001	36,565	103,216	452,411	231,992
10	DEMAND COMPONENT		P000D	2,002,387	788,001	36,565	103,216	452,411	231,992
11	CUSTOMER COMPONENT		P000C	0	0	0	0	0	0
12	ELEC PLANT LESS P07,08		P0000	787,383	321,595	14,351	41,920	173,138	87,954
13	DEMAND COMPONENT		P0000D	787,383	321,595	14,351	41,920	173,138	87,954
14	CUSTOMER COMPONENT		P0000C	0	0	0	0	0	0
15	TOTAL PROD/TRANS/DIST PLANT		AT1	5,021,440	1,927,588	91,808	253,326	1,154,197	595,290
16	DEMAND COMPONENT		AT1D	5,021,440	1,927,588	91,808	253,326	1,154,197	595,290
17	CUSTOMER COMPONENT		AT1C	0	0	0	0	0	0
18	TOTAL TRANS/DIST PLANT		AT2	0	0	0	0	0	0
19	DEMAND COMPONENT		AT2D	0	0	0	0	0	0
20	CUSTOMER COMPONENT		AT2C	0	0	0	0	0	0
21	DEPREC RES NUCLEAR		A00N	643,438	246,998	11,764	32,461	147,896	76,280
22	DEPREC RES NON-NUCL		A000	813,847	319,188	14,864	41,828	184,317	94,593
23	DEMAND COMPONENT		A000D	813,847	319,188	14,864	41,828	184,317	94,593
24	CUSTOMER COMPONENT		A000C	0	0	0	0	0	0
25	GENERAL PLANT ALLOCATOR	K433		191,768	95,082	3,457	12,114	35,370	16,752
26	TOTAL WAGES & SALARIES	K939		227,614	111,351	3,815	14,332	41,438	20,576
27	WAGES & SALARIES W/O A&G	K929		191,992	93,924	3,218	12,089	34,953	17,356
28	READ IN FROM COMPLIANCE	SALES		6,834,249	2,760,504	140,490	364,420	1,614,219	760,965
29	READ IN P01 FOR GT8	ENVI		5,719,584	2,545,839	110,946	337,084	1,199,365	559,999
30	READ IN P30 FOR ITA78	CIAC		2,532,998	1,477,447	55,185	198,276	409,889	125,776
31	PRE-ADJUSTED COMPLIANCE CMC	NEWA		63	586	34	44	-64	-182
32	COPY ANNP FROM COMPLIANCE	NEWB		26,556	8,493	380	3,518	5,536	4,919

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	43,271	327,258	206,425	16,166	46,080	1,459
2 DEMAND COMPONENT		P01D	43,271	327,258	206,425	16,166	46,080	1,459
3 CUSTOMER COMPONENT		P01C	0	0	0	0	0	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	60,091	454,414	286,629	22,448	63,984	2,026
6 DEMAND COMPONENT		P00D	60,091	454,414	286,629	22,448	63,984	2,026
7 CUSTOMER COMPONENT		P00C	0	0	0	0	0	0
8 ELEC PLT NUCLEAR		P00N	37,256	282,189	178,009	13,939	39,734	1,259
9 ELEC PLT NON-NUCLEAR		P000	22,835	172,225	108,620	8,509	24,250	767
10 DEMAND COMPONENT		P000D	22,835	172,225	108,620	8,509	24,250	767
11 CUSTOMER COMPONENT		P000C	0	0	0	0	0	0
12 ELEC PLANT LESS P07,08		P0000	8,653	64,807	40,859	3,203	9,125	288
13 DEMAND COMPONENT		P0000D	8,653	64,807	40,859	3,203	9,125	288
14 CUSTOMER COMPONENT		P0000C	0	0	0	0	0	0
15 TOTAL PROD/TRANS/DIST PLANT		AT1	58,612	443,944	280,047	21,930	62,510	1,980
16 DEMAND COMPONENT		AT1D	58,612	443,944	280,047	21,930	62,510	1,980
17 CUSTOMER COMPONENT		AT1C	0	0	0	0	0	0
18 TOTAL TRANS/DIST PLANT		AT2	0	0	0	0	0	0
19 DEMAND COMPONENT		AT2D	0	0	0	0	0	0
20 CUSTOMER COMPONENT		AT2C	0	0	0	0	0	0
21 DEPREC RES NUCLEAR		A00N	7,510	56,886	35,885	2,810	8,010	254
22 DEPREC RES NON-NUCL		A000	9,310	70,270	44,319	3,472	9,894	313
23 DEMAND COMPONENT		A000D	9,310	70,270	44,319	3,472	9,894	313
24 CUSTOMER COMPONENT		A000C	0	0	0	0	0	0
25 GENERAL PLANT ALLOCATOR	K433		1,642	11,621	7,306	574	1,635	51
26 TOTAL WAGES & SALARIES	K939		2,032	14,505	9,596	691	2,152	59
27 WAGES & SALARIES W/O A&G	K929		1,714	12,235	8,094	583	1,815	50
28 READ IN FROM COMPLIANCE	SALES		74,925	510,230	321,863	24,843	70,811	2,276
29 READ IN P01 FOR GT8	ENVI		54,885	378,064	237,318	18,458	52,493	1,677
30 READ IN P30 FOR ITA78	CIAC		12,029	36,434	21,348	1,840	5,080	151
31 PRE-ADJUSTED COMPLIANCE CWC	NEWA		-20	-174	-168	-9	-35	1
32 COPY ANNP FROM COMPLIANCE	NEWB		0	5,156	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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

	INPUT	ALLOC	OUTPUT	GH	SL/AL
1	TOTAL NET ELECTRIC PLANT		P01	89,466	8,132
2	DEMAND COMPONENT		P01D	89,466	8,132
3	CUSTOMER COMPONENT		P01C	0	0
4	NET PLANT NUCLEAR		P01N	61,295	4,786
5	TOTAL ELECTRIC PLANT IN SVC		P00	124,292	11,469
6	DEMAND COMPONENT		P00D	124,292	11,469
7	CUSTOMER COMPONENT		P00C	0	0
8	ELEC PLT NUCLEAR		P00N	76,771	5,994
9	ELEC PLT NON-NUCLEAR		P000	47,521	5,475
10	DEMAND COMPONENT		P000D	47,521	5,475
11	CUSTOMER COMPONENT		P000C	0	0
12	ELEC PLANT LESS P07,08		P0000	18,297	3,193
13	DEMAND COMPONENT		P0000D	18,297	3,193
14	CUSTOMER COMPONENT		P0000C	0	0
15	TOTAL PROD/TRANS/DIST PLANT		AT1	120,778	9,430
16	DEMAND COMPONENT		AT1D	120,778	9,430
17	CUSTOMER COMPONENT		AT1C	0	0
18	TOTAL TRANS/DIST PLANT		AT2	0	0
19	DEMAND COMPONENT		AT2D	0	0
20	CUSTOMER COMPONENT		AT2C	0	0
21	DEPREC RES NUCLEAR		A00N	15,476	1,208
22	DEPREC RES NON-NUCL		A000	19,350	2,129
23	DEMAND COMPONENT		A000D	19,350	2,129
24	CUSTOMER COMPONENT		A000C	0	0
25	GENERAL PLANT ALLOCATOR	K433		3,900	2,264
26	TOTAL WAGES & SALARIES	K939		4,302	2,765
27	WAGES & SALARIES W/O A&G	K929		3,629	2,332
28	READ IN FROM COMPLIANCE	SALES		174,295	14,408
29	READ IN P01 FOR GT8	ENVI		132,127	91,329
30	READ IN P30 FOR ITA78	CIAC		52,466	137,077
31	PRE-ADJUSTED COMPLIANCE CWC	NEWA		28	22
32	COPY ANNP FROM COMPLIANCE	NEWB		-1,051	-395

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	14,169	5,576	259	730	3,202	1,641
6	DEMAND COMPONENT			DF42AD	14,169	5,576	259	730	3,202	1,641
7	CUSTOMER COMPONENT			DF42AC	0	0	0	0	0	0
8	COST OF REMOVAL	TC42B	P000	DF42B	1,783	702	32	92	403	206
9	DEMAND COMPONENT			DF42BD	1,783	702	32	92	403	206
10	CUSTOMER COMPONENT			DF42BC	0	0	0	0	0	0
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	32,868	13,424	600	1,750	7,227	3,672
17	DEMAND COMPONENT			DF46DD	32,868	13,424	600	1,750	7,227	3,672
18	CUSTOMER COMPONENT			DF46DC	0	0	0	0	0	0
19	TOTAL ACRS AND MACRS			DF46T	747,096	287,416	13,623	37,777	171,328	88,427
		TC48A	P00	DF48A	0	0	0	0	0	0
		TC48B	P00	DF48B	0	0	0	0	0	0
20	TOTAL ACCUM DEFERRED INC TAX			DFT	752,663	289,709	13,724	38,075	172,546	89,043
21	DEMAND COMPONENT			DFTD	743,944	286,541	13,600	37,641	170,609	87,925
22	ENERGY COMPONENT			DFTE	8,719	3,168	124	434	1,937	1,118
23	CUSTOMER COMPONENT			DFTEC	0	0	0	0	0	0
24	CUSTOMER ADVANCES	AC	CW7	CA00	0	0	0	0	0	0
25	CUSTOMER DEPOSITS	AD	CW6	DA00	0	0	0	0	0	0
26	TOTAL SUBTRACTIVE ADJUSTMENTS			PLDED	752,663	289,709	13,724	38,075	172,546	89,043
27	DEMAND COMPONENT			PLDEDD	743,944	286,541	13,600	37,641	170,609	87,925
28	ENERGY COMPONENT			PLDEDE	8,719	3,168	124	434	1,937	1,118
29	CUSTOMER COMPONENT			PLDEDC	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	ACCU DEFERRED INCOME TAXES									
3	TEST POWER 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	162	1,218	769	61	172	5
6	DEMAND COMPONENT			DF42AD	162	1,218	769	61	172	5
7	CUSTOMER COMPONENT			DF42AC	0	0	0	0	0	0
8	COST OF REMOVAL	TC42B	P000	DF42B	21	153	97	7	21	1
9	DEMAND COMPONENT			DF42BD	21	153	97	7	21	1
10	CUSTOMER COMPONENT			DF42BC	0	0	0	0	0	0
11	TEST FUEL MARTINS CREEK	TC44	D10	DF44	28	218	138	11	31	1
12	ACRS AND MACRS									
13	WHOLLY-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	361	2,705	1,706	134	381	12
17	DEMAND COMPONENT			DF46DD	361	2,705	1,706	134	381	12
18	CUSTOMER COMPONENT			DF46DC	0	0	0	0	0	0
19	TOTAL ACRS AND MACRS			DF46T	8,706	65,936	41,651	3,255	9,297	293
		TC48A	P00	DF48A	0	0	0	0	0	0
		TC48B	P00	DF48B	0	0	0	0	0	0
20	TOTAL ACCUM DEFERRED INC TAX			DFT	8,767	66,389	41,939	3,278	9,360	295
21	DEMAND COMPONENT			DFTD	8,657	65,532	41,340	3,238	9,226	292
22	ENERGY COMPONENT			DFTE	110	857	599	40	134	3
23	CUSTOMER COMPONENT			DFTC	0	0	0	0	0	0
24	CUSTOMER ADVANCES	AC	CW7	CA00	0	0	0	0	0	0
25	CUSTOMER DEPOSITS	AD	CW6	DA00	0	0	0	0	0	0
26	TOTAL SUBTRACTIVE ADJUSTMENTS			PLDED	8,767	66,389	41,939	3,278	9,360	295
27	DEMAND COMPONENT			PLDEDD	8,657	65,532	41,340	3,238	9,226	292
28	ENERGY COMPONENT			PLDEDE	110	857	599	40	134	3
29	CUSTOMER COMPONENT			PLDEDC	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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

	INPUT	ALLOC	OUTPUT	GH	SL/AL	
1	SUBTRACTIVE ADJUSTMENTS					
2	ACCU 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	336	38
6	DEMAND COMPONENT			DF42AD	336	38
7	CUSTOMER COMPONENT			DF42AC	0	0
8	COST OF REMOVAL	TC42B	P000	DF42B	43	5
9	DEMAND COMPONENT			DF42BD	43	5
10	CUSTOMER COMPONENT			DF42BC	0	0
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	763	133
17	DEMAND COMPONENT			DF46DD	763	133
18	CUSTOMER COMPONENT			DF46DC	0	0
19	TOTAL ACRS AND MACRS	TC48A	P00	DF46T	17,903	1,484
		TC48B	P00	DF48A	0	0
				DF48B	0	0
20	TOTAL ACCUM DEFERRED INC TAX			DFT	18,032	1,506
21	DEMAND COMPONENT			DFTD	17,862	1,481
22	ENERGY COMPONENT			DFTE	170	25
23	CUSTOMER COMPONENT			DFTC	0	0
24	CUSTOMER ADVANCES	AC	CW7	CA00	0	0
25	CUSTOMER DEPOSITS	AD	CW6	DA00	0	0
26	TOTAL SUBTRACTIVE ADJUSTMENTS			PLDED	18,032	1,506
27	DEMAND COMPONENT			PLDEDD	17,862	1,481
28	ENERGY COMPONENT			PLDEDE	170	25
29	CUSTOMER COMPONENT			PLDEDC	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	PRODUCTION M-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									
11	CUSTOMER COMPONENT									
12	TOTAL DISTRIBUTION PLANT									
13	GENERAL PLANT	QF88	K433	PF88	0	0	0	0	0	
14	DEMAND COMPONENT									
15	CUSTOMER COMPONENT									
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	5,380	2,065	271	1,237	638	
20	OTHER NON-NUCLEAR	IPCC	D10	PCC0	6,998	2,687	128	353	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	WHOLLY-OWNED COAL	M10A	EG10	M10A	62,590	22,232	793	3,106	13,710	8,255
32	OTHER NON-NUCLEAR	M10B	EG10	M10B	26,124	9,279	331	1,296	5,723	3,445
33	NUCLEAR FUEL	M10C	EG10	M10C	0	0	0	0	0	0
34	TOTAL FUEL									
35	PLANT MATERIALS & SUPPLIES									
36	PRODUCTION									
37	NUCLEAR	M11A	D10	M11A	31,128	11,949	569	1,570	7,155	3,690
38	WHOLLY-OWNED COAL	M11B	D10	M11B	35,290	13,547	645	1,780	8,112	4,183
39	OTHER NON-NUCLEAR	M11C	D10	M11C	12,155	4,666	222	613	2,794	1,441
40	TOTAL PRODUCTION									
41	TRANS/DIST	M14	AT2	M14	78,573	30,162	1,436	3,963	18,061	9,314
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	9,814	4,023	144	547	2,008	1,121
51	DEMAND COMPONENT									
52	ENERGY COMPONENT									
53	CUSTOMER COMPONENT									

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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 M-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									
7 138/69KV	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	PCAO	0	0	0	0	0	0
19 WHOLLY-OWNED COAL	IPCB	D10	PCB0	63	475	300	24	67	2
20 OTHER NON-NUCLEAR	IPCC	D10	PCC0	82	619	390	30	87	3
21 TOTAL POLLUTION CONTROL			PCT0	145	1,094	690	54	154	5
22 TOTAL ADDITIVE ADJUSTMENTS			PLADD	145	1,094	690	54	154	5
23 DEMAND COMPONENT			PLADD	145	1,094	690	54	154	5
24 CUSTOMER COMPONENT			PLADD	0	0	0	0	0	0
25 TOTAL NET ORIG COST RATE BASE			NOP	34,649	261,963	165,176	12,942	36,874	1,169
26 DEMAND COMPONENT			NOPD	34,759	262,820	165,775	12,982	37,008	1,172
27 ENERGY COMPONENT			NOPE	-110	-857	-599	-40	-134	-3
28 CUSTOMER COMPONENT			NOPC	0	0	0	0	0	0
29 WORKING CAPITAL									
30 FUEL INVENTORY									
31 WHOLLY-OWNED COAL	M10A	EG10	M10A	827	6,394	4,609	286	1,038	22
32 OTHER NON-NUCLEAR	M10B	EG10	M10B	346	2,668	1,924	120	433	9
33 NUCLEAR FUEL	M10C	EG10	M10C	0	0	0	0	0	0
34 TOTAL FUEL			M10T	1,173	9,062	6,533	406	1,471	31
35 PLANT MATERIALS & SUPPLIES									
36 PRODUCTION									
37 NUCLEAR	M11A	D10	M11A	364	2,752	1,736	136	387	12
38 WHOLLY-OWNED COAL	M11B	D10	M11B	412	3,120	1,969	154	439	14
39 OTHER NON-NUCLEAR	M11C	D10	M11C	142	1,075	677	53	152	5
40 TOTAL PRODUCTION			M11T	918	6,947	4,382	343	978	31
41 TRANS/DIST	M14	AT2	M14	0	0	0	0	0	0
42 DEMAND COMPONENT			M14D	0	0	0	0	0	0
43 CUSTOMER COMPONENT			M14C	0	0	0	0	0	0
44 TOTAL PLANT M & S			M20T	918	6,947	4,382	343	978	31
45 TOTAL FUEL AND M & S			WCD	2,091	16,009	10,915	749	2,449	62
46 DEMAND COMPONENT			WCDD	918	6,947	4,382	343	978	31
47 ENERGY COMPONENT			WCDE	1,173	9,062	6,533	406	1,471	31
48 CUSTOMER COMPONENT			WCDC	0	0	0	0	0	0
49 WORKING CASH									
50 WORKING CASH O & M	CASH	WCAP	WCA	112	838	585	39	132	3
51 DEMAND COMPONENT			WCAD	28	186	118	9	26	1
52 ENERGY COMPONENT			WCAE	84	648	468	29	105	3
53 CUSTOMER COMPONENT			WCAC	0	3	0	1	1	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	QF10	D10	PF10	0	0
4	QF11	D10	PF11	0	0
5	QF20	D10	PF20	0	0
6	DISTRIBUTION PLANT				
7	QF31	D10	PF31	0	0
8	QF32	D20	PF32	0	0
9	QF33	P30	PF33	0	0
10	DEMAND COMPONENT				
11	CUSTOMER COMPONENT				
12	TOTAL DISTRIBUTION PLANT				
13	QF88	K433	PF88	0	0
14	DEMAND COMPONENT				
15	CUSTOMER COMPONENT				
16	TOTAL PLANT FUTURE USE				
17	POLLUTION CONTROL PROJECTS				
18	IPCA	D10	PCAO	0	0
19	IPCB	D10	PCBO	130	10
20	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	M10A	EG10	M10A	1,104	214
32	M10B	EG10	M10B	461	89
33	M10C	EG10	M10C	0	0
34	TOTAL FUEL				
35	PLANT MATERIALS & SUPPLIES				
36	PRODUCTION				
37	M11A	D10	M11A	749	59
38	M11B	D10	M11B	849	66
39	M11C	D10	M11C	292	23
40	TOTAL PRODUCTION				
41	M14	AT2	M14	0	0
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	183	79
51	DEMAND COMPONENT				
52	ENERGY COMPONENT				
53	CUSTOMER COMPONENT				

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	WCPIA	1,776	682	32	90	408	210
6	WHOLLY-OWNED COAL PROD	MCPB	D10	WCPIB	1,554	597	28	78	358	184
7	OTHER NON-NUCLEAR PROD	MCPD	D10	WCPIA	837	321	15	42	193	99
8	OTHER PROPERTY	MCPD	AT2	WCPIA	0	0	0	0	0	0
9	DEMAND COMPONENT			WCPIA	0	0	0	0	0	0
10	CUSTOMER COMPONENT			WCPIA	0	0	0	0	0	0
11	TOTAL PREPAID INSURANCE			WCPIA	4,167	1,600	75	210	959	493
12	RENTS	MCPD	AT2	WCPIA	0	0	0	0	0	0
13	DEMAND COMPONENT			WCPIA	0	0	0	0	0	0
14	CUSTOMER COMPONENT			WCPIA	0	0	0	0	0	0
15	NRC FEE	MCPD	P01N	WCPIA	135	52	2	7	31	16
16	POSTAGE	MCPD	K433	WCPIA	84	42	1	5	16	7
17	DEMAND COMPONENT			WCPIA	84	42	1	5	16	7
18	CUSTOMER COMPONENT			WCPIA	0	0	0	0	0	0
19	PPUC ANNUAL ASSESS	MCPRE	K939	WCPIA	1,129	553	19	71	206	102
20	DEMAND COMPONENT			WCPIA	1,129	553	19	71	206	102
21	ENERGY COMPONENT			WCPIA	0	0	0	0	0	0
22	CUSTOMER COMPONENT			WCPIA	0	0	0	0	0	0
23	MISCELLANEOUS	MCPM	K939	WCPIA	3,655	1,789	61	230	666	330
24	DEMAND COMPONENT			WCPIA	3,655	1,789	61	230	666	330
25	ENERGY COMPONENT			WCPIA	0	0	0	0	0	0
26	CUSTOMER COMPONENT			WCPIA	0	0	0	0	0	0
27	TOTAL PREPAYMENTS			WCPIA	9,170	4,036	158	523	1,878	948
28	ACCRUED TAXES	MCT	WCAP	WCPIA	-105	-43	-2	-6	-21	-12
29	DEMAND COMPONENT			WCPIA	-26	-10	-1	-1	-7	-3
30	ENERGY COMPONENT			WCPIA	-68	-24	-1	-3	-15	-9
31	CUSTOMER COMPONENT			WCPIA	-11	-8	0	-1	0	0
32	SEMI ANNUAL INTEREST & PREFERRED DIVIDEND PAYMENTS									
33	SEMI ANNUAL INTEREST	AES	WCAP	EAS	-17,245	-7,068	-254	-961	-3,528	-1,971
34	DEMAND COMPONENT			EASD	-4,354	-1,750	-89	-231	-1,027	-490
35	ENERGY COMPONENT			EASE	-11,159	-3,964	-141	-554	-2,444	-1,472
36	CUSTOMER COMPONENT			EASC	-1,732	-1,354	-24	-176	-57	-9
37	PREFERRED DIVIDEND PAYMENT	AFS	WCAP	FAS	-465	-190	-7	-26	-95	-53
38	DEMAND COMPONENT			FASD	-117	-47	-3	-6	-28	-13
39	ENERGY COMPONENT			FASE	-301	-106	-4	-15	-66	-39
40	CUSTOMER COMPONENT			FASC	-47	-36	-1	-5	-1	-1
41	TOT INT & PREF DIV PAYMENTS			EAFAT	-17,710	-7,258	-261	-987	-3,623	-2,024
42										
43	WORKING CASH ADJUSTMENT	PUCPC	NEWA	PUCP	-41	-381	-23	-29	42	118
44	TOTAL WORKING CASH			CWC	1,128	377	16	48	284	151
45	DEMAND COMPONENT			CWCD	7,109	2,843	93	387	1,444	838
46	ENERGY COMPONENT			CWCE	-5,177	-1,838	-67	-257	-1,133	-684
47	CUSTOMER COMPONENT			CWCC	-804	-628	-11	-82	-26	-4
48	TOTAL WORKING CAPITAL			WOO	168,415	62,050	2,576	8,413	37,778	21,165
49	DEMAND COMPONENT			WOOD	85,682	33,005	1,529	4,350	19,505	10,152
50	ENERGY COMPONENT			WOEE	83,537	29,673	1,057	4,145	18,300	11,016
51	CUSTOMER COMPONENT			WOCC	-804	-628	-11	-82	-26	-4
52	TOTAL RATE BASE			RBX	3,165,062	1,224,161	57,372	160,913	721,930	373,099
53	DEMAND COMPONENT			RBXD	3,091,048	1,198,284	56,449	157,284	705,594	363,204
54	ENERGY COMPONENT			RBXE	74,818	26,505	933	3,711	16,363	9,898
55	CUSTOMER COMPONENT			RBXC	-804	-628	-11	-82	-26	-4

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	0	0	0	0	0	0
9	DEMAND COMPONENT			WCPIDD	0	0	0	0	0	0
10	CUSTOMER COMPONENT			WCPIDC	0	0	0	0	0	0
11	TOTAL PREPAID INSURANCE			WCPIT	49	368	232	17	52	2
12	RENTS	M CPR	AT2	W CPR	0	0	0	0	0	0
13	DEMAND COMPONENT			W CPRD	0	0	0	0	0	0
14	CUSTOMER COMPONENT			W CPRC	0	0	0	0	0	0
15	NRC FEE	M CPF	P01N	W CPF	1	12	8	1	2	0
16	POSTAGE	M CPO	K433	W CPO	1	5	3	0	1	0
17	DEMAND COMPONENT			W CPOD	1	5	3	0	1	0
18	CUSTOMER COMPONENT			W CPOC	0	0	0	0	0	0
19	PPUC ANNUAL ASSESS	M CPRE	K939	W CPRE	10	72	47	4	11	0
20	DEMAND COMPONENT			W CPRED	10	72	47	4	11	0
21	ENERGY COMPONENT			W CPREE	0	0	0	0	0	0
22	CUSTOMER COMPONENT			W CPREC	0	0	0	0	0	0
23	MISCELLANEOUS	M CPM	K939	W CPM	33	233	154	11	34	1
24	DEMAND COMPONENT			W CPHD	33	233	154	11	34	1
25	ENERGY COMPONENT			W CPME	0	0	0	0	0	0
26	CUSTOMER COMPONENT			W CPMC	0	0	0	0	0	0
27	TOTAL PREPAYMENTS			W CPPT	94	690	444	33	100	3
28	ACCRUED TAXES	M CT	W CAP	W CT	-2	-8	-7	0	-1	0
29	DEMAND COMPONENT			W CTD	0	-2	-1	0	0	0
30	ENERGY COMPONENT			W CTE	-1	-7	-5	0	-1	0
31	CUSTOMER COMPONENT			W CTC	0	-1	0	0	0	0
32	SEMI ANNUAL INTEREST & PREFERRED DIVIDEND PAYMENTS									
33	SEMI ANNUAL INTEREST	AES	W CAP	EAS	-195	-1,474	-1,028	-68	-232	-5
34	DEMAND COMPONENT			EASD	-49	-328	-206	-16	-47	-2
35	ENERGY COMPONENT			EASE	-147	-1,141	-821	-51	-185	-4
36	CUSTOMER COMPONENT			EASC	0	-5	0	0	0	0
37	PREFERRED DIVIDEND PAYMENT	A FS	W CAP	FAS	-5	-40	-28	-2	-6	0
38	DEMAND COMPONENT			FASD	-1	-9	-6	0	-1	0
39	ENERGY COMPONENT			FA SE	-4	-31	-22	-2	-5	0
40	CUSTOMER COMPONENT			FAS C	0	0	0	0	0	0
41	TOT INT & PEF DIV PAYMENTS			EAFAT	-200	-1,514	-1,056	-70	-238	-5
42										
43	WORKING CASH ADJUSTMENT	PUCPC	NEWA	PUCP	13	114	109	6	23	-1
44	TOTAL WORKING CASH			W CMC	17	120	75	8	16	0
45	DEMAND COMPONENT			W CMC D	85	651	457	32	102	1
46	ENERGY COMPONENT			W CMC E	-68	-529	-382	-23	-85	-2
47	CUSTOMER COMPONENT			W CMC C	0	-3	0	0	0	0
48	TOTAL WORKING CAPITAL			W CMC	2,108	16,129	10,990	757	2,465	62
49	DEMAND COMPONENT			W CMC D	1,003	7,598	4,839	375	1,080	32
50	ENERGY COMPONENT			W CMC E	1,105	8,533	6,151	383	1,386	29
51	CUSTOMER COMPONENT			W CMC C	0	-3	0	0	0	0
52	TOTAL RATE BASE			W CMC	36,757	278,092	176,166	13,699	39,339	1,231
53	DEMAND COMPONENT			W CMC D	35,762	270,418	170,614	13,357	38,088	1,204
54	ENERGY COMPONENT			W CMC E	995	7,676	5,552	343	1,252	26
55	CUSTOMER COMPONENT			W CMC C	0	-3	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	4
6	WHOLLY-OWNED COAL PROD	MCPB	D10	WCPB	38	3
7	OTHER NON-NUCLEAR PROD	MCPD	D10	WCPD	20	2
8	OTHER PROPERTY	MCPD	AT2	WCPD	0	0
9	DEMAND COMPONENT			WCPIDD	0	0
10	CUSTOMER COMPONENT			WCPIDC	0	0
11	TOTAL PREPAID INSURANCE			WCPIT	101	9
12	RENTS	M CPR	AT2	W CPR	0	0
13	DEMAND COMPONENT			W CPRD	0	0
14	CUSTOMER COMPONENT			W CPRC	0	0
15	NRC FEE	M CPF	P01N	W CPF	3	0
16	POSTAGE	M CPO	K433	W CPO	2	1
17	DEMAND COMPONENT			W CPOD	2	1
18	CUSTOMER COMPONENT			W CPOC	0	0
19	PPUC ANNUAL ASSESS	M CPRE	K939	W CPRE	21	13
20	DEMAND COMPONENT			W CPRED	21	13
21	ENERGY COMPONENT			W CPREE	0	0
22	CUSTOMER COMPONENT			W CPREC	0	0
23	MISCELLANEOUS	M CPM	K939	W CPM	69	44
24	DEMAND COMPONENT			W CPMD	69	44
25	ENERGY COMPONENT			W CPME	0	0
26	CUSTOMER COMPONENT			W CPMC	0	0
27	TOTAL PREPAYMENTS			W CPT	196	67
28	ACCRUED TAXES	M CT	W CAP	W CT	-2	-1
29	DEMAND COMPONENT			W CTD	-1	0
30	ENERGY COMPONENT			W CTE	-1	-1
31	CUSTOMER COMPONENT			W CTC	0	-1
32	SEMI ANNUAL INTEREST &					
33	PREFERRED DIVIDEND PAYMENTS					
34	SEMI ANNUAL INTEREST	AES	W CAP	EAS	-321	-140
35	DEMAND COMPONENT			EASD	-110	-9
36	ENERGY COMPONENT			EASE	-197	-38
37	CUSTOMER COMPONENT			EASC	-14	-93
38	PREFERRED DIVIDEND PAYMENT	AFS	W CAP	FAS	-9	-4
39	DEMAND COMPONENT			FASD	-3	0
40	ENERGY COMPONENT			FASE	-6	-1
41	CUSTOMER COMPONENT			FASC	0	-3
42	TOT INT & PEF DIV PAYMENTS			EAFAT	-330	-144
43	WORKING CASH ADJUSTMENT	PUCPC	NEWA	PUCP	-18	-14
44	TOTAL WORKING CASH			CWC	29	-13
45	DEMAND COMPONENT			CHCD	127	49
46	ENERGY COMPONENT			CHCE	-91	-18
47	CUSTOMER COMPONENT			CHCC	-6	-44
48	TOTAL WORKING CAPITAL			WOO	3,484	438
49	DEMAND COMPONENT			WOOD	2,017	197
50	ENERGY COMPONENT			WOOE	1,474	285
51	CUSTOMER COMPONENT			WOOC	-6	-44
52	TOTAL RATE BASE			RBX	75,216	7,087
53	DEMAND COMPONENT			RBXD	73,919	6,871
54	ENERGY COMPONENT			RBXE	1,304	260
55	CUSTOMER COMPONENT			RBXC	-6	-44

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	0	0	0	0	0	
5	WHOLLY-OWNED COAL	G01B	EG10	EE01B	0	0	0	0	0	
6	OTHER NON-NUCLEAR	G01C	EG10	EE01C	0	0	0	0	0	
7	TOTAL FUEL			EE01T	0	0	0	0	0	
8	POWER PURCHASES									
9	OTHER UTILITIES	G04E	EG10	EE04E	0	0	0	0	0	
10	NON-UTILITY GENERATION	G05E	EG10	EE05E	0	0	0	0	0	
11	SAFE HARBOR	G06D	D10	EE06D	0	0	0	0	0	
12	PJM INTERCHANGE	G07E	EG10	EE07E	0	0	0	0	0	
13	BORDERLINE-DEMAND	G08D	D10	EE08D	0	0	0	0	0	
14	BORDERLINE-ENERGY	G08E	EG10	EE08E	0	0	0	0	0	
15	TOTAL POWER PURCHASES			EE09	0	0	0	0	0	
16	DEMAND COMPONENT			EE09D	0	0	0	0	0	
17	ENERGY COMPONENT			EE09E	0	0	0	0	0	
18	INSTALLED CAPACITY PAYMENTS	G12	D10	EE12	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			EE17TD	162,248	62,283	2,966	8,185	37,294	19,234
				EE17TE	103,837	36,882	1,316	5,153	22,745	13,695
42	TOTAL PRODUCTION									
43	DEMAND COMPONENT			EE10	297,079	110,334	4,707	14,881	66,888	36,943
44	ENERGY COMPONENT			EE10D	167,838	64,429	3,068	8,467	38,579	19,897
				EE10E	129,241	45,905	1,639	6,414	28,309	17,046
45	TRANSMISSION									
	G20	D10	EE20	0	0	0	0	0	0	

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	0	0	0	0	0
5	WHOLLY-OWNED COAL	G01B	EG10	EE01B	0	0	0	0	0
6	OTHER NON-NUCLEAR	G01C	EG10	EE01C	0	0	0	0	0
7	TOTAL FUEL			EE01T	0	0	0	0	0
8	POWER PURCHASES								
9	OTHER UTILITIES	G04E	EG10	EE04E	0	0	0	0	0
10	NON-UTILITY GENERATION	G05E	EG10	EE05E	0	0	0	0	0
11	SAFE HARBOR	G06D	D10	EE06D	0	0	0	0	0
12	PJM INTERCHANGE	G07E	EG10	EE07E	0	0	0	0	0
13	BORDERLINE-DEMAND	G08D	D10	EE08D	0	0	0	0	0
14	BORDERLINE-ENERGY	G08E	EG10	EE08E	0	0	0	0	0
15	TOTAL POWER PURCHASES			EE09	0	0	0	0	0
16	DEMAND COMPONENT			EE09D	0	0	0	0	0
17	ENERGY COMPONENT			EE09E	0	0	0	0	0
18	INSTALLED CAPACITY PAYMENTS	G12	D10	EE12	0	0	0	0	0
19	DECOMMISSIONING	G13	D10	EE13	65	494	312	25	69
20	FOSSIL FUEL HANDLING								
21	WHOLLY-OWNED COAL	G02A	EG10	EE02A	189	1,457	1,050	65	237
22	OTHER NON-NUCLEAR	G02B	EG10	EE02B	76	586	423	26	96
23	TOTAL FUEL HANDLING			EE02	265	2,043	1,473	91	333
24	ENERGY TRUST								
25	FINANCING, OTHER	G03	EG10	EE03	71	551	398	25	89
26	OTHER PRODUCTION EXP								
27	NUCLEAR								
28	DEMAND COMPONENT	G17AD	D10	EE17AD	1,009	7,648	4,825	378	1,077
29	ENERGY COMPONENT	G17AE	EG10	EE17AE	444	3,434	2,476	154	558
30	TOTAL NUCLEAR			EE17A	1,453	11,082	7,301	532	1,635
31	WHOLLY-OWNED COAL								
32	DEMAND COMPONENT	G17BD	D10	EE17BD	421	3,185	2,010	158	448
33	ENERGY COMPONENT	G17BE	EG10	EE17BE	754	5,827	4,200	261	946
34	TOTAL WHOLLY-OWNED COAL			EE17B	1,175	9,012	6,210	419	1,394
35	OTHER NON-NUCLEAR								
36	DEMAND COMPONENT	G17CD	D10	EE17CD	464	3,511	2,214	173	495
37	ENERGY COMPONENT	G17CE	EG10	EE17CE	174	1,346	971	60	218
38	TOTAL OTHER NON-NUCLEAR			EE17C	638	4,857	3,185	233	713
39	TOTAL OTHER PRODUCTION EXP			EE17T	3,266	24,951	16,696	1,184	3,742
40	DEMAND COMPONENT			EE17TD	1,894	14,344	9,049	709	2,020
41	ENERGY COMPONENT			EE17TE	1,372	10,607	7,647	475	1,722
42	TOTAL PRODUCTION			EE10	3,667	28,039	18,879	1,325	4,233
43	DEMAND COMPONENT			EE10D	1,959	14,838	9,361	734	2,089
44	ENERGY COMPONENT			EE10E	1,708	13,201	9,518	591	2,144
45	TRANSMISSION	G20	D10	EE20	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	0
5	WHOLLY-OWNED COAL	G01B	EG10	EE01B	0
6	OTHER NON-NUCLEAR	G01C	EG10	EE01C	0
7	TOTAL FUEL			EE01T	0
8	POWER PURCHASES				
9	OTHER UTILITIES	G04E	EG10	EE04E	0
10	NON-UTILITY GENERATION	G05E	EG10	EE05E	0
11	SAFE HARBOR	G06D	D10	EE06D	0
12	PJM INTERCHANGE	G07E	EG10	EE07E	0
13	BORDERLINE-DEMAND	G08D	D10	EE08D	0
14	BORDERLINE-ENERGY	G08E	EG10	EE08E	0
15	TOTAL POWER PURCHASES			EE09	0
16	DEMAND COMPONENT			EE09D	0
17	ENERGY COMPONENT			EE09E	0
18	INSTALLED CAPACITY PAYMENTS	G12	D10	EE12	0
19	DECOMMISSIONING	G13	D10	EE13	135
20	FOSSIL FUEL HANDLING				
21	WHOLLY-OWNED COAL	G02A	EG10	EE02A	251
22	OTHER NON-NUCLEAR	G02B	EG10	EE02B	101
23	TOTAL FUEL HANDLING			EE02	352
24	ENERGY TRUST				
25	FINANCING, OTHER	G03	EG10	EE03	95
26	OTHER PRODUCTION EXP				
27	NUCLEAR				
28	DEMAND COMPONENT	G17AD	D10	EE17AD	2,080
29	ENERGY COMPONENT	G17AE	EG10	EE17AE	593
30	TOTAL NUCLEAR			EE17A	2,673
31	WHOLLY-OWNED COAL				
32	DEMAND COMPONENT	G17BD	D10	EE17BD	867
33	ENERGY COMPONENT	G17BE	EG10	EE17BE	1,006
34	TOTAL WHOLLY-OWNED COAL			EE17B	1,873
35	OTHER NON-NUCLEAR				
36	DEMAND COMPONENT	G17CD	D10	EE17CD	955
37	ENERGY COMPONENT	G17CE	EG10	EE17CE	233
38	TOTAL OTHER NON-NUCLEAR			EE17C	1,188
39	TOTAL OTHER PRODUCTION EXP				
40	DEMAND COMPONENT			EE17T	5,734
41	ENERGY COMPONENT			EE17TD	3,902
				EE17TE	1,832
42	TOTAL PRODUCTION			EE10	6,316
43	DEMAND COMPONENT			EE10D	4,037
44	ENERGY COMPONENT			EE10E	2,279
45	TRANSMISSION	G20	D10	EE20	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	0	0	0	0	0
5	138/69 KV	G27	D10	EE27	0	0	0	0	0
6	PRIMARY	G28	D20	EE28	0	0	0	0	0
7	SECONDARY	G29	D30	EE29	0	0	0	0	0
8	TOTAL SUBSTATIONS			EES5	0	0	0	0	0
9	OVERHEAD LINES								
10	138/69 KV	G31	D10	EE31	0	0	0	0	0
11	PRIMARY	G32	D20	EE32	0	0	0	0	0
12	SECONDARY								
13	DEMAND COMPONENT	G33D	D30	EE33D	0	0	0	0	0
14	CUSTOMER COMPONENT	G33C	C30	EE33C	0	0	0	0	0
15	STREET LIGHTING	G34	K405	EE34	0	0	0	0	0
16	TOTAL OVERHEAD LINES			EEOL	0	0	0	0	0
17	UNDERGROUND LINES								
18	138/69 KV	G35	D10	EE35	0	0	0	0	0
19	PRIMARY	G36	D20	EE36	0	0	0	0	0
20	SECONDARY								
21	DEMAND COMPONENT	G37D	D30	EE37D	0	0	0	0	0
22	CUSTOMER COMPONENT	G37C	C30	EE37C	0	0	0	0	0
23	TOTAL UNDERGROUND LINES			EEUG	0	0	0	0	0
24	LINE TRANSFORMERS								
25	DEMAND COMPONENT	G38D	D30	EE38D	0	0	0	0	0
26	CUSTOMER COMPONENT	G38C	CW8	EE38C	0	0	0	0	0
27	TOTAL LINE TRANSFORMERS			EELT	0	0	0	0	0
28	SERVICES								
29	DEMAND COMPONENT	G39D	D30	EE39D	0	0	0	0	0
30	CUSTOMER COMPONENT	G39C	CW9	EE39C	0	0	0	0	0
31	TOTAL SERVICES			EESV	0	0	0	0	0
32	MISC DIST EXPENSE & RENTS	G42	P30	EE42	0	0	0	0	0
33	DEMAND COMPONENT			EE42D	0	0	0	0	0
34	CUSTOMER COMPONENT			EE42C	0	0	0	0	0
35	METERS	G43	CW1	EE43	0	0	0	0	0
36	STREET LIGHTING	G46	K405	EE46	0	0	0	0	0
37	CUSTOMER INSTALLATIONS	G47	CW9	EE47	0	0	0	0	0
38	TOTAL DISTRIBUTION			EE30	0	0	0	0	0
39	DEMAND COMPONENT			EE30D	0	0	0	0	0
40	CUSTOMER COMPONENT			EE30C	0	0	0	0	0
41	CUSTOMER ACCOUNTS								
42	METER READING	G50	CW2	EE50	0	0	0	0	0
43	UNCOLLECTIBLE	G51	CW5	EE51	0	0	0	0	0
44	OTHER	G55	C10	EE55	0	0	0	0	0
45	TOTAL CUSTOMER ACCTS			EE56	0	0	0	0	0
46	CUST SERVICE & INFORMATION	G60	C10	EE60	0	0	0	0	0
47	SALES	G65	SALES	EE65	0	0	0	0	0
48	ADMINISTRATIVE & GENERAL EXPENSES								
49	PPUC REGULATORY	G70	K939	EE70	2,756	1,348	46	174	249
50	DEMAND COMPONENT			EE70D	2,756	1,348	46	501	249
51	ENERGY COMPONENT			EE70E	0	0	0	0	0
52	CUSTOMER COMPONENT			EE70C	0	0	0	0	0

FUTURE YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	0	0	0	0	0
5	138/69 KV	G27	D10	EE27	0	0	0	0	0
6	PRIMARY	G28	D20	EE28	0	0	0	0	0
7	SECONDARY	G29	D30	EE29	0	0	0	0	0
8	TOTAL SUBSTATIONS			EES5	0	0	0	0	0
9	OVERHEAD LINES								
10	138/69 KV	G31	D10	EE31	0	0	0	0	0
11	PRIMARY	G32	D20	EE32	0	0	0	0	0
12	SECONDARY								
13	DEMAND COMPONENT	G33D	D30	EE33D	0	0	0	0	0
14	CUSTOMER COMPONENT	G33C	C30	EE33C	0	0	0	0	0
15	STREET LIGHTING	G34	K405	EE34	0	0	0	0	0
16	TOTAL OVERHEAD LINES			EE0L	0	0	0	0	0
17	UNDERGROUND LINES								
18	138/69 KV	G35	D10	EE35	0	0	0	0	0
19	PRIMARY	G36	D20	EE36	0	0	0	0	0
20	SECONDARY								
21	DEMAND COMPONENT	G37D	D30	EE37D	0	0	0	0	0
22	CUSTOMER COMPONENT	G37C	C30	EE37C	0	0	0	0	0
23	TOTAL UNDERGROUND LINES			EEUG	0	0	0	0	0
24	LINE TRANSFORMERS								
25	DEMAND COMPONENT	G38D	D30	EE38D	0	0	0	0	0
26	CUSTOMER COMPONENT	G38C	CM8	EE38C	0	0	0	0	0
27	TOTAL LINE TRANSFORMERS			EELT	0	0	0	0	0
28	SERVICES								
29	DEMAND COMPONENT	G39D	D30	EE39D	0	0	0	0	0
30	CUSTOMER COMPONENT	G39C	CM9	EE39C	0	0	0	0	0
31	TOTAL SERVICES			EESV	0	0	0	0	0
32	MISC DIST EXPENSE & RENTS	G42	P30	EE42	0	0	0	0	0
33	DEMAND COMPONENT			EE42D	0	0	0	0	0
34	CUSTOMER COMPONENT			EE42C	0	0	0	0	0
35	METERS	G43	CM1	EE43	0	0	0	0	0
36	STREET LIGHTING	G46	K405	EE46	0	0	0	0	0
37	CUSTOMER INSTALLATIONS	G47	CM9	EE47	0	0	0	0	0
38	TOTAL DISTRIBUTION			EE30	0	0	0	0	0
39	DEMAND COMPONENT			EE30D	0	0	0	0	0
40	CUSTOMER COMPONENT			EE30C	0	0	0	0	0
41	CUSTOMER ACCOUNTS								
42	METER READING	G50	CM2	EE50	0	0	0	0	0
43	UNCOLLECTIBLE	G51	CM5	EE51	0	0	0	0	0
44	OTHER	G55	C10	EE55	0	0	0	0	0
45	TOTAL CUSTOMER ACCTS			EE56	0	0	0	0	0
46	CUST SERVICE & INFORMATION	G60	C10	EE60	0	0	0	0	0
47	SALES	G65	SALES	EE65	0	0	0	0	0
48	ADMINISTRATIVE & GENERAL EXPENSES								
49	PPUC REGULATORY	G70	K939	EE70	25	176	116	8	26
50	DEMAND COMPONENT			EE70D	25	176	116	8	26
51	ENERGY COMPONENT			EE70E	0	0	0	0	0
52	CUSTOMER COMPONENT			EE70C	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	0	0
5	138/69 KV	G27	D10	EE27	0	0
6	PRIMARY	G28	D20	EE28	0	0
7	SECONDARY	G29	D30	EE29	0	0
8	TOTAL SUBSTATIONS			EES5	0	0
9	OVERHEAD LINES					
10	138/69 KV	G31	D10	EE31	0	0
11	PRIMARY	G32	D20	EE32	0	0
12	SECONDARY					
13	DEMAND COMPONENT	G33D	D30	EE33D	0	0
14	CUSTOMER COMPONENT	G33C	C30	EE33C	0	0
15	STREET LIGHTING	G34	K405	EE34	0	0
16	TOTAL OVERHEAD LINES			EEOL	0	0
17	UNDERGROUND LINES					
18	138/69 KV	G35	D10	EE35	0	0
19	PRIMARY	G36	D20	EE36	0	0
20	SECONDARY					
21	DEMAND COMPONENT	G37D	D30	EE37D	0	0
22	CUSTOMER COMPONENT	G37C	C30	EE37C	0	0
23	TOTAL UNDERGROUND LINES			EEUG	0	0
24	LINE TRANSFORMERS					
25	DEMAND COMPONENT	G38D	D30	EE38D	0	0
26	CUSTOMER COMPONENT	G38C	CW8	EE38C	0	0
27	TOTAL LINE TRANSFORMERS			EELT	0	0
28	SERVICES					
29	DEMAND COMPONENT	G39D	D30	EE39D	0	0
30	CUSTOMER COMPONENT	G39C	CW9	EE39C	0	0
31	TOTAL SERVICES			EESV	0	0
32	MISC DIST EXPENSE & RENTS	G42	P30	EE42	0	0
33	DEMAND COMPONENT			EE42D	0	0
34	CUSTOMER COMPONENT			EE42C	0	0
35	METERS	G43	CW1	EE43	0	0
36	STREET LIGHTING	G46	K405	EE46	0	0
37	CUSTOMER INSTALLATIONS	G47	CW9	EE47	0	0
38	TOTAL DISTRIBUTION			EE30	0	0
39	DEMAND COMPONENT			EE30D	0	0
40	CUSTOMER COMPONENT			EE30C	0	0
41	CUSTOMER ACCOUNTS					
42	METER READING	G50	CW2	EE50	0	0
43	UNCOLLECTIBLE	G51	CW5	EE51	0	0
44	OTHER	G55	C10	EE55	0	0
45	TOTAL CUSTOMER ACCTS			EE56	0	0
46	CUST SERVICE & INFORMATION	G60	C10	EE60	0	0
47	SALES	G65	SALES	EE65	0	0
48	ADMINISTRATIVE & GENERAL EXPENSES					
49	PPUC REGULATORY	G70	K939	EE70	52	34
50	DEMAND COMPONENT			EE70D	52	34
51	ENERGY COMPONENT			EE70E	0	0
52	CUSTOMER COMPONENT			EE70C	0	0

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

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	FERC REGULATORY	G71	D10	EE71	0	0	0	0	0	
5	NUCLEAR PRODUCTION	G72A	D10	EE72A	4,572	1,755	84	231	1,051	542
6	WHOLLY-OWNED COAL PROD	G72B	D10	EE72B	1,439	552	26	73	330	171
7	OTHER NON-NUCLEAR PROD	G72C	D10	EE72C	776	298	14	39	179	92
8	OTHER PROPERTY	G72D	AT2	EE72D	0	0	0	0	0	0
9	DEMAND COMPONENT			EE72DD	0	0	0	0	0	0
10	CUSTOMER COMPONENT			EE72DC	0	0	0	0	0	0
11	TOTAL PROPERTY INSURANCE			EE72T	6,787	2,605	124	343	1,560	805
12	EMPLOYEE BENEFITS	G73	K939	EE73	35,901	17,564	601	2,261	6,535	3,246
13	DEMAND COMPONENT			EE73D	35,901	17,564	601	2,261	6,535	3,246
14	ENERGY COMPONENT			EE73E	0	0	0	0	0	0
15	CUSTOMER COMPONENT			EE73C	0	0	0	0	0	0
16	OTHER A & G	G75	K929	EE75	50,394	24,653	845	3,173	9,175	4,555
17	DEMAND COMPONENT			EE75D	50,394	24,653	845	3,173	9,175	4,555
18	ENERGY COMPONENT			EE75E	0	0	0	0	0	0
19	CUSTOMER COMPONENT			EE75C	0	0	0	0	0	0
20	TOT ADMIN & GENERAL EXPENSES			EE79	95,838	46,170	1,616	5,951	17,771	8,855
21	DEMAND COMPONENT			EE79D	95,838	46,170	1,616	5,951	17,771	8,855
22	ENERGY COMPONENT			EE79E	0	0	0	0	0	0
23	CUSTOMER COMPONENT			EE79C	0	0	0	0	0	0
24	TOTAL O & M BEFORE ADJUST			EE80	392,917	156,504	6,323	20,832	84,659	45,798
25	DEMAND COMPONENT			EE80D	263,676	110,599	4,684	14,418	56,350	28,752
26	ENERGY COMPONENT			EE80E	129,241	45,905	1,639	6,414	28,309	17,046
27	CUSTOMER COMPONENT			EE80C	0	0	0	0	0	0
28	ADJUSTMENTS TO O & M EXPENSE									
29	M/O COAL & OTHER SALES	G81A	EG10	EE81A	0	0	0	0	0	0
30	PJM & OTHER UTILITY PURCH	G81B	EG10	EE81B	0	0	0	0	0	0
31	TOTAL ENERGY COST ADJUST			EE81	0	0	0	0	0	0
32	WAGE EXPENSE	G82	K939	EE82	-363	-177	-6	-23	-66	-33
33	EMPLOYEE BENEFITS EXPENSE	G83	K939	EE83	-2,070	-1,013	-34	-130	-377	-187
34	RATE CASE EXPENSE	G84	K939	EE84	0	0	0	0	0	0
35	DEMAND COMPONENT			EE84D	0	0	0	0	0	0
36	ENERGY COMPONENT			EE84E	0	0	0	0	0	0
37	CUSTOMER COMPONENT			EE84C	0	0	0	0	0	0
38	LAND MGT/RECREATIONAL FACIL	G85	D10	EE85	-434	-166	-8	-22	-100	-51
39	INTEREST ON CUST DEPOSITS	G86	CM6	EE86	0	0	0	0	0	0
40	VOLUNTARY EARLY RETIREMENT	G87	K939	EE87	-6,893	-3,373	-115	-434	-1,255	-623
41	DECOMMISSIONING SSES	G88	D10	EE88	17,979	6,902	329	907	4,133	2,151
42	DECOMMISSIONING FOSSIL	G89	D10	EE89	45,284	17,383	828	2,285	10,408	5,369
43	MANAGEMENT AUDIT COSTS	G90	K939	EE90	0	0	0	0	0	0
44	AMORT OF WINDOW DEFERRAL	G91	D10	EE91	3,922	1,506	71	198	901	465
45	SOCIAL PROGRAMS	G92	K939	EE92	0	0	0	0	0	0
46	ENVIRONMENTAL REMEDIATION	G93	D10	EE93	1,100	423	20	55	253	131
47	TOTAL ADJUSTMENTS			EE99	58,525	21,485	1,085	2,836	13,897	7,202
48	DEMAND COMPONENT			EE99D	58,525	21,485	1,085	2,836	13,897	7,202
49	ENERGY COMPONENT			EE99E	0	0	0	0	0	0
50	CUSTOMER COMPONENT			EE99C	0	0	0	0	0	0
51	TOTAL OPER & MAINT EXPENSES			EE00	451,442	177,989	7,408	23,668	98,556	53,000
52	DEMAND COMPONENT			EE00D	322,201	132,084	5,769	17,254	70,247	35,954
53	ENERGY COMPONENT			EE00E	129,241	45,905	1,639	6,414	28,309	17,046
54	CUSTOMER COMPONENT			EE00C	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	FERC REGULATORY	G71	D10	EE71	0	0	0	0	0
5	NUCLEAR PRODUCTION	G72A	D10	EE72A	53	404	255	20	57
6	WHOLLY-OWNED COAL PROD	G72B	D10	EE72B	17	127	80	6	18
7	OTHER NON-NUCLEAR PROD	G72C	D10	EE72C	9	68	43	4	10
8	OTHER PROPERTY	G72D	AT2	EE72D	0	0	0	0	0
9	DEMAND COMPONENT			EE72DD	0	0	0	0	0
10	CUSTOMER COMPONENT			EE72DC	0	0	0	0	0
11	TOTAL PROPERTY INSURANCE			EE72T	79	599	378	30	85
12	EMPLOYEE BENEFITS	G73	K939	EE73	320	2,288	1,514	109	339
13	DEMAND COMPONENT			EE73D	320	2,288	1,514	109	339
14	ENERGY COMPONENT			EE73E	0	0	0	0	0
15	CUSTOMER COMPONENT			EE73C	0	0	0	0	0
16	OTHER A & G	G75	K929	EE75	450	3,211	2,125	153	476
17	DEMAND COMPONENT			EE75D	450	3,211	2,125	153	476
18	ENERGY COMPONENT			EE75E	0	0	0	0	0
19	CUSTOMER COMPONENT			EE75C	0	0	0	0	0
20	TOT ADMIN & GENERAL EXPENSES			EE79	874	6,274	4,133	300	926
21	DEMAND COMPONENT			EE79D	874	6,274	4,133	300	926
22	ENERGY COMPONENT			EE79E	0	0	0	0	0
23	CUSTOMER COMPONENT			EE79C	0	0	0	0	0
24	TOTAL O & M BEFORE ADJUST			EE80	4,541	34,313	23,012	1,625	5,159
25	DEMAND COMPONENT			EE80D	2,833	21,112	13,494	1,034	3,015
26	ENERGY COMPONENT			EE80E	1,708	13,201	9,518	591	2,144
27	CUSTOMER COMPONENT			EE80C	0	0	0	0	0
28	ADJUSTMENTS TO O & M EXPENSE								
29	W/O COAL & OTHER SALES	G81A	EG10	EE81A	0	0	0	0	0
30	PJM & OTHER UTILITY PURCH	G81B	EG10	EE81B	0	0	0	0	0
31	TOTAL ENERGY COST ADJUST			EE81	0	0	0	0	0
32	WAGE EXPENSE	G82	K939	EE82	-3	-23	-15	-1	-4
33	EMPLOYEE BENEFITS EXPENSE	G83	K939	EE83	-19	-132	-87	-6	-20
34	RATE CASE EXPENSE	G84	K939	EE84	0	0	0	0	0
35	DEMAND COMPONENT			EE84D	0	0	0	0	0
36	ENERGY COMPONENT			EE84E	0	0	0	0	0
37	CUSTOMER COMPONENT			EE84C	0	0	0	0	0
38	LAND MGT/RECREATIONAL FACIL	G85	D10	EE85	-5	-39	-24	-2	-5
39	INTEREST ON CUST DEPOSITS	G86	CM6	EE86	0	0	0	0	0
40	VOLUNTARY EARLY RETIREMENT	G87	K939	EE87	-62	-439	-290	-21	-66
41	DECOMMISSIONING SSES	G88	D10	EE88	210	1,589	1,003	79	224
42	DECOMMISSIONING FOSSIL	G89	D10	EE89	528	4,004	2,525	198	564
43	MANAGEMENT AUDIT COSTS	G90	K939	EE90	0	0	0	0	0
44	AMORT OF WINDOW DEFERRAL	G91	D10	EE91	46	347	219	17	48
45	SOCIAL PROGRAMS	G92	K939	EE92	0	0	0	0	0
46	ENVIRONMENTAL REMEDIATION	G93	D10	EE93	13	97	61	5	14
47	TOTAL ADJUSTMENTS			EE99	708	5,404	3,392	269	755
48	DEMAND COMPONENT			EE99D	708	5,404	3,392	269	755
49	ENERGY COMPONENT			EE99E	0	0	0	0	0
50	CUSTOMER COMPONENT			EE99C	0	0	0	0	0
51	TOTAL OPER & MAINT EXPENSES			EE00	5,249	39,717	26,404	1,894	5,914
52	DEMAND COMPONENT			EE00D	3,541	26,516	16,886	1,303	3,770
53	ENERGY COMPONENT			EE00E	1,708	13,201	9,518	591	2,144
54	CUSTOMER COMPONENT			EE00C	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	FERC REGULATORY	G71	D10	EE71	0
5	NUCLEAR PRODUCTION	G72A	D10	EE72A	110
6	WHOLLY-OWNED COAL PROD	G72B	D10	EE72B	35
7	OTHER NON-NUCLEAR PROD	G72C	D10	EE72C	19
8	OTHER PROPERTY	G72D	AT2	EE72D	0
9	DEMAND COMPONENT			EE72DD	0
10	CUSTOMER COMPONENT			EE72DC	0
11	TOTAL PROPERTY INSURANCE			EE72T	164
12	EMPLOYEE BENEFITS	G73	K939	EE73	679
13	DEMAND COMPONENT			EE73D	679
14	ENERGY COMPONENT			EE73E	0
15	CUSTOMER COMPONENT			EE73C	0
16	OTHER A & G	G75	K929	EE75	953
17	DEMAND COMPONENT			EE75D	953
18	ENERGY COMPONENT			EE75E	0
19	CUSTOMER COMPONENT			EE75C	0
20	TOT ADMIN & GENERAL EXPENSES			EE79	1,848
21	DEMAND COMPONENT			EE79D	1,848
22	ENERGY COMPONENT			EE79E	0
23	CUSTOMER COMPONENT			EE79C	0
24	TOTAL O & M BEFORE ADJUST			EE80	8,164
25	DEMAND COMPONENT			EE80D	5,885
26	ENERGY COMPONENT			EE80E	2,279
27	CUSTOMER COMPONENT			EE80C	0
28	ADJUSTMENTS TO O & M EXPENSE				
29	W/O COAL & OTHER SALES	G81A	EG10	EE81A	0
30	PJM & OTHER UTILITY PURCH	G81B	EG10	EE81B	0
31	TOTAL ENERGY COST ADJUST			EE81	0
32	WAGE EXPENSE	G82	K939	EE82	-7
33	EMPLOYEE BENEFITS EXPENSE	G83	K939	EE83	-39
34	RATE CASE EXPENSE	G84	K939	EE84	0
35	DEMAND COMPONENT			EE84D	0
36	ENERGY COMPONENT			EE84E	0
37	CUSTOMER COMPONENT			EE84C	0
38	LAND MGT/RECREATIONAL FACIL	G85	D10	EE85	-11
39	INTEREST ON CUST DEPOSITS	G86	CM6	EE86	0
40	VOLUNTARY EARLY RETIREMENT	G87	K939	EE87	-130
41	DECOMMISSIONING SSES	G88	D10	EE88	432
42	DECOMMISSIONING FOSSIL	G89	D10	EE89	1,089
43	MANAGEMENT AUDIT COSTS	G90	K939	EE90	0
44	AMORT OF WINDOW DEFERRAL	G91	D10	EE91	95
45	SOCIAL PROGRAMS	G92	K939	EE92	0
46	ENVIRONMENTAL REMEDIATION	G93	D10	EE93	26
47	TOTAL ADJUSTMENTS			EE99	1,455
48	DEMAND COMPONENT			EE99D	1,455
49	ENERGY COMPONENT			EE99E	0
50	CUSTOMER COMPONENT			EE99C	0
51	TOTAL OPER & MAINT EXPENSES			EE00	9,619
52	DEMAND COMPONENT			EE00D	7,340
53	ENERGY COMPONENT			EE00E	2,279
54	CUSTOMER COMPONENT			EE00C	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	-107	-52	-2	-7	-19	-10
3	SUSQ 1 EARLY WINDOW DEFERRAL	PUCBC D10	PUCB	-2,035	-781	-37	-103	-467	-242
4	ENVIRONMENTAL REMEDIATION	PUCCC D10	PUCC	-326	-125	-6	-16	-75	-39
5	UNCOLLECTIBLE ACCOUNTS	PUCDC CM5	PUCD	0	0	0	0	0	0
6	RATE CASE EXPENSE	PUCEC K939	PUCE	0	0	0	0	0	0
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	0	0	0	0	0	0
10	ALL THESE HAVE BEEN INCLUDED AS DEMAND COMPONENT								
11	TOTAL OPER & MAINT EXPENSES		EE00	389,581	154,232	6,277	20,545	84,344	45,668
12	DEMAND COMPONENT		EE00D	260,340	108,327	4,638	14,131	56,035	28,622
13	ENERGY COMPONENT		EE00E	129,241	45,905	1,639	6,414	28,309	17,046
14	CUSTOMER COMPONENT		EE00C	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	-1	-7	-4	0	-1	0
3	SUSQ 1 EARLY WINDOW DEFERRAL	PUCBC D10	PUCB	-23	-180	-114	-9	-25	-1
4	ENVIRONMENTAL REMEDIATION	PUCC D10	PUCC	-4	-29	-18	-2	-4	0
5	UNCOLLECTIBLE ACCOUNTS	PUCDC CM5	PUCD	0	0	0	0	0	0
6	RATE CASE EXPENSE	PUCEC K939	PUCE	0	0	0	0	0	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	0	0	0	0	0	0
10	ALL THESE HAVE BEEN INCLUDED AS DEMAND COMPONENT								
11	TOTAL OPER & MAINT EXPENSES		EE00	4,528	34,250	22,956	1,624	5,144	137
12	DEMAND COMPONENT		EE00D	2,820	21,049	13,438	1,033	3,000	91
13	ENERGY COMPONENT		EE00E	1,708	13,201	9,518	591	2,144	46
14	CUSTOMER COMPONENT		EE00C	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	-2	-2
3	SUSQ 1 EARLY WINDOW DEFERRAL	PUCBC D10	PUCB	-49	-4
4	ENVIRONMENTAL REMEDIATION	PUCCC D10	PUCC	-8	0
5	UNCOLLECTIBLE ACCOUNTS	PUCDC CM5	PUCD	0	0
6	RATE CASE EXPENSE	PUCEC K939	PUCE	0	0
7	NUCLEAR DECOMMISSIONING	PUCFC D10	PUCF	-339	-27
8	FOSSIL DECOMMISSIONING	PUCGC D10	PUCG	-1,089	-85
9	SOCIAL PROGRAMS	PUCHC K939	PUCH	0	0
10	ALL THESE HAVE BEEN INCLUDED AS DEMAND COMPONENT				
11	TOTAL OPER & MAINT EXPENSES		EE00	8,132	1,744
12	DEMAND COMPONENT		EE00D	5,853	1,303
13	ENERGY COMPONENT		EE00E	2,279	441
14	CUSTOMER COMPONENT		EE00C	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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 EXPENSE									
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	0	0	0	0	0	0
9 138/69 KV	GD16	D15	ED16	0	0	0	0	0	0
10 TRANSMISSION			ED20	0	0	0	0	0	0
11 DISTRIBUTION									
12 SUBSTATIONS									
13 GENERATION STEP-UP	GD26	D10	ED26	0	0	0	0	0	0
14 138/69 KV	GD27	D10	ED27	0	0	0	0	0	0
15 PRIMARY	GD28	D20	ED28	0	0	0	0	0	0
16 SECONDARY	GD29	D30	ED29	0	0	0	0	0	0
17 TOTAL SUBSTATIONS			EDSS	0	0	0	0	0	0
18 OVERHEAD LINES									
19 138/69 KV	GD31	D10	ED31	0	0	0	0	0	0
20 PRIMARY	GD32	D20	ED32	0	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	0	0	0	0	0	0
26 UNDERGROUND LINES									
27 138/69 KV	GD35	D10	ED35	0	0	0	0	0	0
28 PRIMARY	GD36	D20	ED36	0	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	0	0	0	0	0	0
33 LINE TRANSFORMERS									
34 DEMAND COMPONENT	GD38D	D30	ED38D	0	0	0	0	0	0
35 CUSTOMER COMPONENT	GD38C	CW8	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	CW9	ED39C	0	0	0	0	0	0
40 TOTAL SERVICES			EDSV	0	0	0	0	0	0
41 METERS	GD43	CW1	ED43	0	0	0	0	0	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	0	0	0	0	0	0
45 DEMAND COMPONENT			ED30D	0	0	0	0	0	0
46 CUSTOMER COMPONENT			ED30C	0	0	0	0	0	0
47 GENERAL	GD88	K433	ED88	7,056	3,499	127	446	1,301	617
48 DEMAND COMPONENT			ED88D	7,056	3,499	127	446	1,301	617
49 CUSTOMER COMPONENT			ED88C	0	0	0	0	0	0
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	223,381	86,540	4,081	11,358	51,026	26,261
53 DEMAND COMPONENT			ED00D	223,381	86,540	4,081	11,358	51,026	26,261
54 CUSTOMER COMPONENT			ED00C	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	0	0	0	0	0	0
9 138/69 KV	GD16	D15	ED16	0	0	0	0	0	0
10 TRANSMISSION			ED20	0	0	0	0	0	0
11 DISTRIBUTION									
12 SUBSTATIONS									
13 GENERATION STEP-UP	GD26	D10	ED26	0	0	0	0	0	0
14 138/69 KV	GD27	D10	ED27	0	0	0	0	0	0
15 PRIMARY	GD28	D20	ED28	0	0	0	0	0	0
16 SECONDARY	GD29	D30	ED29	0	0	0	0	0	0
17 TOTAL SUBSTATIONS			EDSS	0	0	0	0	0	0
18 OVERHEAD LINES									
19 138/69 KV	GD31	D10	ED31	0	0	0	0	0	0
20 PRIMARY	GD32	D20	ED32	0	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			ED0L	0	0	0	0	0	0
26 UNDERGROUND LINES									
27 138/69 KV	GD35	D10	ED35	0	0	0	0	0	0
28 PRIMARY	GD36	D20	ED36	0	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	0	0	0	0	0	0
33 LINE TRANSFORMERS									
34 DEMAND COMPONENT	GD38D	D30	ED38D	0	0	0	0	0	0
35 CUSTOMER COMPONENT	GD38C	CW8	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	CW9	ED39C	0	0	0	0	0	0
40 TOTAL SERVICES			EDSV	0	0	0	0	0	0
41 METERS	GD43	CW1	ED43	0	0	0	0	0	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	0	0	0	0	0	0
45 DEMAND COMPONENT			ED30D	0	0	0	0	0	0
46 CUSTOMER COMPONENT			ED30C	0	0	0	0	0	0
47 GENERAL	GD88	K433	ED88	60	428	268	21	61	2
48 DEMAND COMPONENT			ED88D	60	428	268	21	61	2
49 CUSTOMER COMPONENT			ED88C	0	0	0	0	0	0
50 FOSSIL PLANT DEPRECIATION	PUCIC	D10	PUCI	-178	-1,351	-852	-67	-190	-6
51 TOTAL DEPRECIATION AND									
52 AMORTIZATION EXPENSE			ED00	2,586	19,552	12,334	965	2,753	88
53 DEMAND COMPONENT			ED00D	2,586	19,552	12,334	965	2,753	88
54 CUSTOMER COMPONENT			ED00C	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	0	0
9 138/69 KV	GD16	D15	ED16	0	0
10 TRANSMISSION			ED20	0	0
11 DISTRIBUTION					
12 SUBSTATIONS					
13 GENERATION STEP-UP	GD26	D10	ED26	0	0
14 138/69 KV	GD27	D10	ED27	0	0
15 PRIMARY	GD28	D20	ED28	0	0
16 SECONDARY	GD29	D30	ED29	0	0
17 TOTAL SUBSTATIONS			EDSS	0	0
18 OVERHEAD LINES					
19 138/69 KV	GD31	D10	ED31	0	0
20 PRIMARY	GD32	D20	ED32	0	0
21 SECONDARY					
22 DEMAND COMPONENT	GD33D	D30	ED33D	0	0
23 CUSTOMER COMPONENT	GD33C	C30	ED33C	0	0
24 STREET LIGHTING	GD34	K405	ED34	0	0
25 TOTAL OVERHEAD LINES			ED0L	0	0
26 UNDERGROUND LINES					
27 138/69 KV	GD35	D10	ED35	0	0
28 PRIMARY	GD36	D20	ED36	0	0
29 SECONDARY					
30 DEMAND COMPONENT	GD37D	D30	ED37D	0	0
31 CUSTOMER COMPONENT	GD37C	C30	ED37C	0	0
32 TOTAL UNDERGROUND LINES			EDUG	0	0
33 LINE TRANSFORMERS					
34 DEMAND COMPONENT	GD38D	D30	ED38D	0	0
35 CUSTOMER COMPONENT	GD38C	CW8	ED38C	0	0
36 TOTAL LINE TRANSFORMERS			EDLT	0	0
37 SERVICES					
38 DEMAND COMPONENT	GD39D	D30	ED39D	0	0
39 CUSTOMER COMPONENT	GD39C	CW9	ED39C	0	0
40 TOTAL SERVICES			EDSV	0	0
41 METERS	GD43	CW1	ED43	0	0
42 AREA LIGHTING FIXTURES	GD44	K403	ED44	0	0
43 STREET LIGHTING	GD46	K405	ED46	0	0
44 TOTAL DISTRIBUTION			ED30	0	0
45 DEMAND COMPONENT			ED30D	0	0
46 CUSTOMER COMPONENT			ED30C	0	0
47 GENERAL	GD88	K433	ED88	143	83
48 DEMAND COMPONENT			ED88D	143	83
49 CUSTOMER COMPONENT			ED88C	0	0
50 FOSSIL PLANT DEPRECIATION	PUCIC	D10	PUCI	-367	-28
51 TOTAL DEPRECIATION AND					
52 AMORTIZATION EXPENSE			ED00	5,347	490
53 DEMAND COMPONENT			ED00D	5,347	490
54 CUSTOMER COMPONENT			ED00C	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	19,962	7,730	364	1,015	4,561	2,348
5 DEMAND COMPONENT			ET1D	19,962	7,730	364	1,015	4,561	2,348
6 CUSTOMER COMPONENT			ET1C	0	0	0	0	0	0
7 PUBLIC UTILITY REALTY	GT3	P01	ET3	25,339	9,812	463	1,288	5,790	2,980
8 DEMAND COMPONENT			ET3D	25,339	9,812	463	1,288	5,790	2,980
9 CUSTOMER COMPONENT			ET3C	0	0	0	0	0	0
10 REGULATORY ASSESSMENT	GT5	K939	ET5	531	260	9	33	97	48
11 DEMAND COMPONENT			ET5D	531	260	9	33	97	48
12 ENERGY COMPONENT			ET5E	0	0	0	0	0	0
13 CUSTOMER COMPONENT			ET5C	0	0	0	0	0	0
14 LOCAL PROPERTY & OTHER	GT6	P01	ET6	427	165	8	22	97	50
15 DEMAND COMPONENT			ET6D	427	165	8	22	97	50
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	ENVI	ET8	664	295	13	39	139	65
21 DEMAND COMPONENT			ET8D	664	295	13	39	139	65
22 CUSTOMER COMPONENT			ET8C	0	0	0	0	0	0
23 PAYROLL TAXES	GP01	K939	EP01	10,419	5,097	175	656	1,897	942
24 DEMAND COMPONENT			EP01D	10,419	5,097	175	656	1,897	942
25 ENERGY COMPONENT			EP01E	0	0	0	0	0	0
26 CUSTOMER COMPONENT			EP01C	0	0	0	0	0	0
27 TOTAL TAXES OTHER THAN INCOME,									
28 EXCLUDING GROSS RECEIPTS			ET01	57,342	23,359	1,032	3,053	12,581	6,433
29 DEMAND COMPONENT			ET01D	57,342	23,359	1,032	3,053	12,581	6,433
30 ENERGY COMPONENT			ET01E	0	0	0	0	0	0
31 CUSTOMER COMPONENT			ET01C	0	0	0	0	0	0
32 CAPITAL STOCK INCREASE	GT1P	P01	ET1P	448	174	8	23	102	53
33 DEMAND COMPONENT			ET1PD	448	174	8	23	102	53
34 CUSTOMER COMPONENT			ET1PC	0	0	0	0	0	0
35 TOTAL AT APPROVED LEVEL			ET01P	57,790	23,533	1,040	3,076	12,683	6,486
36 DEMAND COMPONENT			ET01PD	57,790	23,533	1,040	3,076	12,683	6,486
37 ENERGY COMPONENT			ET01PE	0	0	0	0	0	0
38 CUSTOMER COMPONENT			ET01PC	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	231	1,748	1,103	86	246	8
5	DEMAND COMPONENT			ET1D	231	1,748	1,103	86	246	8
6	CUSTOMER COMPONENT			ET1C	0	0	0	0	0	0
7	PUBLIC UTILITY REALTY	GT3	P01	ET3	293	2,219	1,400	110	312	10
8	DEMAND COMPONENT			ET3D	293	2,219	1,400	110	312	10
9	CUSTOMER COMPONENT			ET3C	0	0	0	0	0	0
10	REGULATORY ASSESSMENT	GT5	K939	ET5	5	34	22	2	5	0
11	DEMAND COMPONENT			ET5D	5	34	22	2	5	0
12	ENERGY COMPONENT			ET5E	0	0	0	0	0	0
13	CUSTOMER COMPONENT			ET5C	0	0	0	0	0	0
14	LOCAL PROPERTY & OTHER	GT6	P01	ET6	5	38	23	2	6	0
15	DEMAND COMPONENT			ET6D	5	38	23	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	ENVI	ET8	7	44	27	2	6	0
21	DEMAND COMPONENT			ET8D	7	44	27	2	6	0
22	CUSTOMER COMPONENT			ET8C	0	0	0	0	0	0
23	PAYROLL TAXES	GP01	K939	EP01	93	664	439	31	98	3
24	DEMAND COMPONENT			EP01D	93	664	439	31	98	3
25	ENERGY COMPONENT			EP01E	0	0	0	0	0	0
26	CUSTOMER COMPONENT			EP01C	0	0	0	0	0	0
27	TOTAL TAXES OTHER THAN INCOME,									
28	EXCLUDING GROSS RECEIPTS			ET01	634	4,747	3,014	233	673	21
29	DEMAND COMPONENT			ET01D	634	4,747	3,014	233	673	21
30	ENERGY COMPONENT			ET01E	0	0	0	0	0	0
31	CUSTOMER COMPONENT			ET01C	0	0	0	0	0	0
32	CAPITAL STOCK INCREASE	GT1P	P01	ET1P	5	39	25	2	6	0
33	DEMAND COMPONENT			ET1PD	5	39	25	2	6	0
34	CUSTOMER COMPONENT			ET1PC	0	0	0	0	0	0
35	TOTAL AT APPROVED LEVEL			ET01P	639	4,786	3,039	235	679	21
36	DEMAND COMPONENT			ET01PD	639	4,786	3,039	235	679	21
37	ENERGY COMPONENT			ET01PE	0	0	0	0	0	0
38	CUSTOMER COMPONENT			ET01PC	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	478	44
5 DEMAND COMPONENT			ET10	478	44
6 CUSTOMER COMPONENT			ET1C	0	0
7 PUBLIC UTILITY REALTY	GT3	P01	ET3	607	55
8 DEMAND COMPONENT			ET3D	607	55
9 CUSTOMER COMPONENT			ET3C	0	0
10 REGULATORY ASSESSMENT	GT5	K939	ET5	10	6
11 DEMAND COMPONENT			ET5D	10	6
12 ENERGY COMPONENT			ET5E	0	0
13 CUSTOMER COMPONENT			ET5C	0	0
14 LOCAL PROPERTY & OTHER	GT6	P01	ET6	10	1
15 DEMAND COMPONENT			ET6D	10	1
16 CUSTOMER COMPONENT			ET6C	0	0
17 SALES & USE	GT7	P01	ET7	0	0
18 DEMAND COMPONENT			ET7D	0	0
19 CUSTOMER COMPONENT			ET7C	0	0
20 FEDERAL ENVIRONMENTAL	GT8	ENVI	ET8	16	11
21 DEMAND COMPONENT			ET8D	16	11
22 CUSTOMER COMPONENT			ET8C	0	0
23 PAYROLL TAXES	GP01	K939	EP01	197	127
24 DEMAND COMPONENT			EP01D	197	127
25 ENERGY COMPONENT			EP01E	0	0
26 CUSTOMER COMPONENT			EP01C	0	0
27 TOTAL TAXES OTHER THAN INCOME,					
28 EXCLUDING GROSS RECEIPTS			ET01	1,318	244
29 DEMAND COMPONENT			ET01D	1,318	244
30 ENERGY COMPONENT			ET01E	0	0
31 CUSTOMER COMPONENT			ET01C	0	0
32 CAPITAL STOCK INCREASE	GT1P	P01	ET1P	10	1
33 DEMAND COMPONENT			ET1PD	10	1
34 CUSTOMER COMPONENT			ET1PC	0	0
35 TOTAL AT APPROVED LEVEL			ET01P	1,328	245
36 DEMAND COMPONENT			ET01PD	1,328	245
37 ENERGY COMPONENT			ET01PE	0	0
38 CUSTOMER COMPONENT			ET01PC	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	-480	-188	-9	-25	-108	-56
6 DEMAND COMPONENT			TX42AD	-480	-188	-9	-25	-108	-56
7 CUSTOMER COMPONENT			TX42AC	0	0	0	0	0	0
8 COST OF REMOVAL	ITD42B	P000	TX42B	-282	-111	-5	-15	-63	-33
9 DEMAND COMPONENT			TX42BD	-282	-111	-5	-15	-63	-33
10 CUSTOMER COMPONENT			TX42BC	0	0	0	0	0	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	4,093	1,671	75	218	900	457
16 DEMAND COMPONENT			TX46DD	4,093	1,671	75	218	900	457
17 CUSTOMER COMPONENT			TX46DC	0	0	0	0	0	0
18 TOTAL ACRS AND MACRS				-29,503	-11,122	-519	-1,475	-6,782	-3,574
	ITD48A	P00	TX48A	0	0	0	0	0	0
	ITD48B	P00	TX48B	0	0	0	0	0	0
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	-24,545	-9,224	-428	-1,226	-5,640	-2,985
22 DEMAND COMPONENT			TXTD	-20,985	-7,960	-383	-1,049	-4,861	-2,515
23 CUSTOMER COMPONENT			TXTC	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	POLLUTION CONTROL FACILITIES	ITD40A	D10 TX40A	-1	-6	-5	0	-1	0
5	CLASS LIFE DEPREC SYSTEM	ITD42A	P000 TX42A	-5	-42	-26	-2	-5	0
6	DEMAND COMPONENT		TX42AD	-5	-42	-26	-2	-5	0
7	CUSTOMER COMPONENT		TX42AC	0	0	0	0	0	0
8	COST OF REMOVAL	ITD42B	P000 TX42B	-3	-24	-16	-1	-3	0
9	DEMAND COMPONENT		TX42BD	-3	-24	-16	-1	-3	0
10	CUSTOMER COMPONENT		TX42BC	0	0	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	45	337	212	17	48	1
16	DEMAND COMPONENT		TX46DD	45	337	212	17	48	1
17	CUSTOMER COMPONENT		TX46DC	0	0	0	0	0	0
18	TOTAL ACRS AND MACRS		TX46T	-353	-2,682	-1,725	-131	-385	-12
		ITD48A	P00 TX48A	0	0	0	0	0	0
		ITD48B	P00 TX48B	0	0	0	0	0	0
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	-293	-2,242	-1,449	-109	-321	-10
22	DEMAND COMPONENT		TXTD	-246	-1,878	-1,187	-92	-262	-9
23	CUSTOMER COMPONENT		TXTC	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	-12	-2	
6	DEMAND COMPONENT		TX42AD	-12	-2	
7	CUSTOMER COMPONENT		TX42AC	0	0	
8	COST OF REMOVAL	ITD42B	P000 TX42B	-7	-1	
9	DEMAND COMPONENT		TX42BD	-7	-1	
10	CUSTOMER COMPONENT		TX42BC	0	0	
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	95	17	
16	DEMAND COMPONENT		TX46DD	95	17	
17	CUSTOMER COMPONENT		TX46DC	0	0	
18	TOTAL ACRS AND MACRS		TX46T	-691	-52	
		ITD48A	P00 TX48A	0	0	
		ITD48B	P00 TX48B	0	0	
19	MARTINS CREEK TEST FUEL	ITD50	D10 TX50	-4	0	
20	FOSSIL PLANT DEPRECIATION	PUCJC	D10 PUCJ	129	10	
21	TOTAL DEFERRED INCOME TAXES		TXT	-573	-45	
22	DEMAND COMPONENT		TXTD	-510	-33	
23	CUSTOMER COMPONENT		TXTC	0	0	

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	OPERATING REVENUES AT APPROVED RATE LEVELS								
2	SALE OF ELECTRICITY								
3	ANNUALIZATION REVENUES	ANN	ANNB	16,596	5,308	237	2,199	3,459	3,074
4	APPROVED LATE PAY CHARGES	S11P	CM4	4,588	2,275	18	852	991	244
5	TOT ADJ'D SALE OF ELECTRIC		RRTP	2,330,564	947,065	21,440	168,553	527,773	267,553
6	OTHER OPERATING REVENUES								
7	GE-ATLANTIC CITY	S18	D10	0	0	0	0	0	0
8	MISC SERVICE REVS (451)	S20	CM9	0	0	0	0	0	0
9	RENT-GENERAL (454)	S22	AT2	0	0	0	0	0	0
10	DEMAND COMPONENT			0	0	0	0	0	0
11	CUSTOMER COMPONENT			0	0	0	0	0	0
12	RENT ELEC ATTACHM'TS (454)	S23	P30	0	0	0	0	0	0
13	DEMAND COMPONENT			0	0	0	0	0	0
14	CUSTOMER COMPONENT			0	0	0	0	0	0
15	GENERAL (456)	S24	K939	4,317	2,112	72	272	786	390
16	DEMAND COMPONENT			4,317	2,112	72	272	786	390
17	ENERGY COMPONENT			0	0	0	0	0	0
18	CUSTOMER COMPONENT			0	0	0	0	0	0
19	CAPAC & TRANS ENTITLE(456)	S25	D10	13,234	5,080	242	668	3,042	1,568
20	ALLEGHENY ELECTRIC	S26	D10	0	0	0	0	0	0
21	HYDRO PROJECTS (456)	S27	D10	0	0	0	0	0	0
22	GPU (NUG OUTPUT) (447)	S32	EG10	0	0	0	0	0	0
23	2-PARTY (447)	S34	EG10	0	0	0	0	0	0
24	RESERVATION SALES(447)	S36	EG10	0	0	0	0	0	0
25	PJM (447)	S38	EG10	0	0	0	0	0	0
26	TOTAL OTHER OPERATING REVS		ROOT	17,551	-13,268	-661	-1,749	-8,424	-4,361
27	TOTAL OPERATING REVENUES		ROTP	2,348,115	933,797	20,779	166,804	519,349	263,192
28	DERIVATION-								
29	BASE FOR GROSS RECEIPTS TAX								
30	TOTAL OPERATING REVENUES		ROTP	2,348,115	933,797	20,779	166,804	519,349	263,192
31	MINUS: EXEMPT GRT REVENUE								
32	GRT ADJUSTMENT	ADJGRT		0	0	0	0	0	0
33	TOTAL OTHER OPERATING REVS		ROOT	17,551	-13,268	-661	-1,749	-8,424	-4,361
34	GROSS RECEIPTS TAX								

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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

	INPUT	ALLOC	OUTPUT		ISP	LP-5,6	IST	LPEP	ISA	STANDBY
1	OPERATING REVENUES AT APPROVED RATE LEVELS									
2	SALE OF ELECTRICITY									
3	ANNUALIZATION REVENUES	ANN	ANNP		0	3,223	0	0	0	0
4	APPROVED LATE PAY CHARGES	S11P	R11P		0	87	0	0	0	0
5	TOT ADJ'D SALE OF ELECTRIC		RRTTP		20,867	179,309	99,794	8,642	20,497	1,173
6	OTHER OPERATING REVENUES									
7	GE-ATLANTIC CITY	S18	R18		0	0	0	0	0	0
8	MISC SERVICE REVS (451)	S20	R20		0	0	0	0	0	0
9	RENT-GENERAL (454)	S22	R22		0	0	0	0	0	0
10	DEMAND COMPONENT		R22D		0	0	0	0	0	0
11	CUSTOMER COMPONENT		R22C		0	0	0	0	0	0
12	RENT ELEC ATTACHM'TS (454)	S23	R23		0	0	0	0	0	0
13	DEMAND COMPONENT		R23D		0	0	0	0	0	0
14	CUSTOMER COMPONENT		R23C		0	0	0	0	0	0
15	GENERAL (456)	S24	R24		39	275	182	13	40	1
16	DEMAND COMPONENT		R24D		39	275	182	13	40	1
17	ENERGY COMPONENT		R24E		0	0	0	0	0	0
18	CUSTOMER COMPONENT		R24C		0	0	0	0	0	0
19	CAPAC & TRANS ENTITLE(456)	S25	R25		155	1,170	738	58	165	5
20	ALLEGHENY ELECTRIC	S26	R26		0	0	0	0	0	0
21	HYDRO PROJECTS (456)	S27	R27		0	0	0	0	0	0
22	GPU (NUG OUTPUT) (447)	S32	R32		0	0	0	0	0	0
23	2-PARTY (447)	S34	R34		0	0	0	0	0	0
24	RESERVATION SALES(447)	S36	R36		0	0	0	0	0	0
25	PJM (447)	S38	R38		0	0	0	0	0	0
26	TOTAL OTHER OPERATING REVS		ROOT		4,550	-3,268	34,116	-162	11,697	-15
27	TOTAL OPERATING REVENUES		ROTP		25,417	176,041	133,910	8,480	32,194	1,158
28	DERIVATION-									
29	BASE FOR GROSS RECEIPTS TAX									
30	TOTAL OPERATING REVENUES		ROTP		25,417	176,041	133,910	8,480	32,194	1,158
31	MINUS: EXEMPT GRT REVENUE									
32	GRT ADJUSTMENT	ADJGRT			0	0	0	0	0	0
33	TOTAL OTHER OPERATING REVS		ROOT		4,550	-3,268	34,116	-162	11,697	-15
34	GROSS RECEIPTS TAX									

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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

		INPUT		ALLOC	OUTPUT		
1 OPERATING REVENUES AT APPROVED RATE LEVELS						GH	SL/AL
2 SALE OF ELECTRICITY							
3	ANNUALIZATION REVENUES	ANN	NEWB	ANNP		-657	-247
4	APPROVED LATE PAY CHARGES	S11P	CM4	R11P		87	34
5	TOT ADJ'D SALE OF ELECTRIC			RRTP		45,774	22,124
6	OTHER OPERATING REVENUES						
7	GE-ATLANTIC CITY	S18	D10	R18		0	0
8	MISC SERVICE REVS (451)	S20	CH9	R20		0	0
9	RENT-GENERAL (454)	S22	AT2	R22		0	0
10	DEMAND COMPONENT			R22D		0	0
11	CUSTOMER COMPONENT			R22C		0	0
12	RENT ELEC ATTACHM'TS (454)	S23	P30	R23		0	0
13	DEMAND COMPONENT			R23D		0	0
14	CUSTOMER COMPONENT			R23C		0	0
15	GENERAL (456)	S24	K939	R24		82	53
16	DEMAND COMPONENT			R24D		82	53
17	ENERGY COMPONENT			R24E		0	0
18	CUSTOMER COMPONENT			R24C		0	0
19	CAPAC & TRANS ENTITLE(456)	S25	D10	R25		318	25
20	ALLEGHENY ELECTRIC	S26	D10	R26		0	0
21	HYDRO PROJECTS (456)	S27	D10	R27		0	0
22	GPU (NUG OUTPUT) (447)	S32	EG10	R32		0	0
23	2-PARTY (447)	S34	EG10	R34		0	0
24	RESERVATION SALES(447)	S36	EG10	R36		0	0
25	PJM (447)	S38	EG10	R38		0	0
26	TOTAL OTHER OPERATING REVS			ROOT		-882	-22
27	TOTAL OPERATING REVENUES			ROTP		44,892	22,102
28	DERIVATION-						
29	BASE FOR GROSS RECEIPTS TAX						
30	TOTAL OPERATING REVENUES			ROTP		44,892	22,102
31	MINUS: EXEMPT GRT REVENUE						
32	GRT ADJUSTMENT	ADJGRT				0	0
33	TOTAL OTHER OPERATING REVS			ROOT		-882	-22
34	GROSS RECEIPTS TAX						

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	ADJUSTMENTS TO TAXABLE INCOME									
2	INTEREST EXPENSE	ITA1	RBX	TA1	-117,424	-45,416	-2,129	-5,970	-26,784	-13,842
3	DEMAND COMPONENT			TA1D	-114,678	-44,456	-2,095	-5,835	-26,178	-13,475
4	ENERGY COMPONENT			TA1E	-2,776	-983	-35	-138	-607	-367
5	CUSTOMER COMPONENT			TA1C	30	23	0	3	1	0
6	TOTAL DEFERRED INCOME TAXES			TXT	-24,545	-9,224	-428	-1,226	-5,640	-2,985
7	DEMAND COMPONENT			TXTD	-20,985	-7,960	-383	-1,049	-4,861	-2,515
8	ENERGY COMPONENT			TXTE	-3,560	-1,264	-45	-177	-779	-470
9	CUSTOMER COMPONENT			TXTC	0	0	0	0	0	0
10	NET INVESTMENT TAX CREDIT			TX91	-5,466	-2,118	-100	-278	-1,248	-643
11	DEMAND COMPONENT			TX91D	-5,466	-2,118	-100	-278	-1,248	-643
12	CUSTOMER COMPONENT			TX91C	0	0	0	0	0	0
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	0	0	0	0	0	0
18	DISTRIBUTION	ITAE13	ED30	TAE13	0	0	0	0	0	0
19	DEMAND COMPONENT			TAE13D	0	0	0	0	0	0
20	CUSTOMER COMPONENT			TAE13C	0	0	0	0	0	0
21	GENERAL PLANT	ITAF13	ED88	TAF13	7,056	3,499	127	446	1,301	617
22	DEMAND COMPONENT			TAF13D	7,056	3,499	127	446	1,301	617
23	CUSTOMER COMPONENT			TAF13C	0	0	0	0	0	0
24	TOTAL BOOK DEPREC & AMORT			TA13	223,381	86,541	4,081	11,358	51,026	26,261
25	DEMAND COMPONENT			TA13D	223,381	86,541	4,081	11,358	51,026	26,261
26	CUSTOMER COMPONENT			TA13C	0	0	0	0	0	0
27	DEPREC CHARGED TO CLEARING	ITA14	ED000	TA14	312	123	6	16	71	36
28	DEMAND COMPONENT			TA14D	312	123	6	16	71	36
29	CUSTOMER COMPONENT			TA14C	0	0	0	0	0	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	0	0	0	0	0	0
35	DISTRIBUTION	ITAE15	ED30	TAE15	0	0	0	0	0	0
36	DEMAND COMPONENT			TAE15D	0	0	0	0	0	0
37	CUSTOMER COMPONENT			TAE15C	0	0	0	0	0	0
38	GENERAL PLANT	ITAF15	ED88	TAF15	-14,814	-7,346	-266	-936	-2,732	-1,295
39	DEMAND COMPONENT			TAF15D	-14,814	-7,346	-266	-936	-2,732	-1,295
40	CUSTOMER COMPONENT			TAF15C	0	0	0	0	0	0
41	NUCLEAR FUEL	ITAG15	EG10	TAG15	-34,743	-12,340	-441	-1,724	-7,610	-4,582
42	TOTAL TAX DEPRECIATION			TA15	-144,100	-55,979	-2,435	-7,430	-32,073	-17,084
43	DEMAND COMPONENT			TA15D	-109,357	-43,639	-1,994	-5,706	-24,463	-12,502
44	ENERGY COMPONENT			TA15E	-34,743	-12,340	-441	-1,724	-7,610	-4,582
45	CUSTOMER COMPONENT			TA15C	0	0	0	0	0	0
46	ENERGY COST RATE	ITA18	EG10	TA18	9,690	3,442	122	481	2,122	1,278
47	POST RETIREMENT BENEFITS	ITA20	K929	TA20	4,675	2,287	79	294	851	423
48	DEMAND COMPONENT			TA20D	4,675	2,287	79	294	851	423
49	ENERGY COMPONENT			TA20E	0	0	0	0	0	0
50	CUSTOMER COMPONENT			TA20C	0	0	0	0	0	0
51	BALANCE CARRIED FORWARD									
52	ADJUSTMENTS TO TAXABLE INCOME			TAST1	-53,477	-20,344	-804	-2,755	-11,675	-6,556
53	DEMAND COMPONENT			TAST1D	-22,118	-9,222	-406	-1,200	-4,802	-2,415
54	ENERGY COMPONENT			TAST1E	-31,389	-11,145	-399	-1,558	-6,874	-4,141
55	CUSTOMER COMPONENT			TAST1C	30	23	0	3	1	0

FUTURE TEST YEAR COST ALLOCATION
ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	ITA1	RBX TA1	-1,363	-10,317	-6,536	-508	-1,460	-46
3	DEMAND COMPONENT		TA1D	-1,326	-10,033	-6,330	-495	-1,413	-45
4	ENERGY COMPONENT		TA1E	-37	-285	-206	-13	-46	-1
5	CUSTOMER COMPONENT		TA1C	0	0	0	0	0	0
6	TOTAL DEFERRED INCOME TAXES		TX1	-293	-2,242	-1,449	-109	-321	-10
7	DEMAND COMPONENT		TX1D	-246	-1,878	-1,187	-92	-262	-9
8	ENERGY COMPONENT		TX1E	-47	-364	-262	-17	-59	-1
9	CUSTOMER COMPONENT		TX1C	0	0	0	0	0	0
10	NET INVESTMENT TAX CREDIT		TX91	-63	-478	-302	-24	-67	-2
11	DEMAND COMPONENT		TX91D	-63	-478	-302	-24	-67	-2
12	CUSTOMER COMPONENT		TX91C	0	0	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	0	0	0	0	0	0
18	DISTRIBUTION	ITAE13	ED30 TAE13	0	0	0	0	0	0
19	DEMAND COMPONENT		TAE13D	0	0	0	0	0	0
20	CUSTOMER COMPONENT		TAE13C	0	0	0	0	0	0
21	GENERAL PLANT	ITAF13	ED88 TAF13	60	428	268	21	61	2
22	DEMAND COMPONENT		TAF13D	60	428	268	21	61	2
23	CUSTOMER COMPONENT		TAF13C	0	0	0	0	0	0
24	TOTAL BOOK DEPREC & AMORT		TA13	2,586	19,552	12,334	965	2,753	88
25	DEMAND COMPONENT		TA13D	2,586	19,552	12,334	965	2,753	88
26	CUSTOMER COMPONENT		TA13C	0	0	0	0	0	0
27	DEPREC CHARGED TO CLEARING	ITA14	ED000 TA14	3	27	17	1	4	0
28	DEMAND COMPONENT		TA14D	3	27	17	1	4	0
29	CUSTOMER COMPONENT		TA14C	0	0	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	0	0	0	0	0	0
35	DISTRIBUTION	ITAE15	ED30 TAE15	0	0	0	0	0	0
36	DEMAND COMPONENT		TAE15D	0	0	0	0	0	0
37	CUSTOMER COMPONENT		TAE15C	0	0	0	0	0	0
38	GENERAL PLANT	ITAF15	ED88 TAF15	-126	-899	-562	-44	-128	-4
39	DEMAND COMPONENT		TAF15D	-126	-899	-562	-44	-128	-4
40	CUSTOMER COMPONENT		TAF15C	0	0	0	0	0	0
41	NUCLEAR FUEL	ITAG15	EG10 TAG15	-460	-3,549	-2,558	-159	-577	-12
42	TOTAL TAX DEPRECIATION		TA15	-1,690	-12,806	-8,394	-615	-1,881	-54
43	DEMAND COMPONENT		TA15D	-1,230	-9,257	-5,836	-456	-1,304	-42
44	ENERGY COMPONENT		TA15E	-460	-3,549	-2,558	-159	-577	-12
45	CUSTOMER COMPONENT		TA15C	0	0	0	0	0	0
46	ENERGY COST RATE	ITA18	EG10 TA18	129	989	714	45	161	3
47	POST RETIREMENT BENEFITS	ITA20	K929 TA20	42	298	197	14	44	1
48	DEMAND COMPONENT		TA20D	42	298	197	14	44	1
49	ENERGY COMPONENT		TA20E	0	0	0	0	0	0
50	CUSTOMER COMPONENT		TA20C	0	0	0	0	0	0
51	BALANCE CARRIED FORWARD								
52	ADJUSTMENTS TO TAXABLE INCOME		TAST1	-649	-4,977	-3,419	-231	-767	-20
53	DEMAND COMPONENT		TAST1D	-234	-1,769	-1,107	-87	-245	-9
54	ENERGY COMPONENT		TAST1E	-415	-3,209	-2,312	-144	-521	-11
55	CUSTOMER COMPONENT		TAST1C	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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

	INPUT	ALLOC	OUTPUT		GH	SL/AL
1	ADJUSTMENTS TO TAXABLE INCOME					
2	INTEREST EXPENSE	ITA1	RBX TA1		-2,790	-263
3	DEMAND COMPONENT		TA1D		-2,742	-255
4	ENERGY COMPONENT		TA1E		-48	-10
5	CUSTOMER COMPONENT		TA1C		1	2
6	TOTAL DEFERRED INCOME TAXES		TXT		-573	-45
7	DEMAND COMPONENT		TXTD		-510	-33
8	ENERGY COMPONENT		TXTE		-63	-12
9	CUSTOMER COMPONENT		TXTC		0	0
10	NET INVESTMENT TAX CREDIT		TX91		-131	-12
11	DEMAND COMPONENT		TX91D		-131	-12
12	CUSTOMER COMPONENT		TX91C		0	0
13	BOOK DEPRECIATION & AMORT					
14	NUCLEAR	ITAA13	ED00N TAA13		3,540	276
15	WHOLLY-OWNED COAL	ITAB13	ED08 TAB13		1,135	89
16	OTHER PRODUCTION	ITAC13	ED09 TAC13		529	41
17	TRANSMISSION	ITAD13	ED20 TAD13		0	0
18	DISTRIBUTION	ITAE13	ED30 TAE13		0	0
19	DEMAND COMPONENT		TAE13D		0	0
20	CUSTOMER COMPONENT		TAE13C		0	0
21	GENERAL PLANT	ITAF13	ED88 TAF13		143	83
22	DEMAND COMPONENT		TAF13D		143	83
23	CUSTOMER COMPONENT		TAF13C		0	0
24	TOTAL BOOK DEPREC & AMORT		TA13		5,347	489
25	DEMAND COMPONENT		TA13D		5,347	489
26	CUSTOMER COMPONENT		TA13C		0	0
27	DEPREC CHARGED TO CLEARING	ITA14	ED000 TA14		7	1
28	DEMAND COMPONENT		TA14D		7	1
29	CUSTOMER COMPONENT		TA14C		0	0
30	TAX DEPRECIATION					
31	NUCLEAR PROPERTY	ITAA15	ED00N TAA15		-641	-50
32	WHOLLY-OWNED COAL	ITAB15	ED08 TAB15		-1,089	-86
33	OTHER PRODUCTION	ITAC15	ED09 TAC15		-544	-42
34	TRANSMISSION	ITAD15	ED20 TAD15		0	0
35	DISTRIBUTION	ITAE15	ED30 TAE15		0	0
36	DEMAND COMPONENT		TAE15D		0	0
37	CUSTOMER COMPONENT		TAE15C		0	0
38	GENERAL PLANT	ITAF15	ED88 TAF15		-301	-175
39	DEMAND COMPONENT		TAF15D		-301	-175
40	CUSTOMER COMPONENT		TAF15C		0	0
41	NUCLEAR FUEL	ITAG15	EG10 TAG15		-612	-119
42	TOTAL TAX DEPRECIATION		TA15		-3,187	-472
43	DEMAND COMPONENT		TA15D		-2,575	-353
44	ENERGY COMPONENT		TA15E		-612	-119
45	CUSTOMER COMPONENT		TA15C		0	0
46	ENERGY COST RATE	ITA18	EG10 TA18		171	33
47	POST RETIREMENT BENEFITS	ITA20	K929 TA20		88	57
48	DEMAND COMPONENT		TA20D		88	57
49	ENERGY COMPONENT		TA20E		0	0
50	CUSTOMER COMPONENT		TA20C		0	0
51	BALANCE CARRIED FORWARD					
52	ADJUSTMENTS TO TAXABLE INCOME			TAST1	-1,068	-212
53	DEMAND COMPONENT		TAST1D		-516	-106
54	ENERGY COMPONENT		TAST1E		-552	-108
55	CUSTOMER COMPONENT		TAST1C		1	2

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	-53,477	-20,344	-804	-2,755	-11,675	-6,556
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	4,886	2,391	82	308	889	442
8	DEMAND COMPONENT		TA30D	4,886	2,391	82	308	889	442
9	ENERGY COMPONENT		TA30E	0	0	0	0	0	0
10	CUSTOMER COMPONENT		TA30C	0	0	0	0	0	0
11	MISCELLANEOUS	ITA32	K939 TA32	747	365	12	47	136	68
12	DEMAND COMPONENT		TA32D	747	365	12	47	136	68
13	ENERGY COMPONENT		TA32E	0	0	0	0	0	0
14	CUSTOMER COMPONENT		TA32C	0	0	0	0	0	0
15	AMORTIZATION MINDOM DEFERRAL	ITA34	K929 TA34	3,922	1,918	66	247	714	355
16	DEMAND COMPONENT		TA34D	3,922	1,918	66	247	714	355
17	ENERGY COMPONENT		TA34E	0	0	0	0	0	0
18	CUSTOMER COMPONENT		TA34C	0	0	0	0	0	0
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	0	0	0	0	0	0
24	DEMAND COMPONENT		TA54D	0	0	0	0	0	0
25	ENERGY COMPONENT		TA54E	0	0	0	0	0	0
26	CUSTOMER COMPONENT		TA54C	0	0	0	0	0	0
27	AMORTIZ LEASED EQUIP	ITA58	P01 TA58	4,298	1,664	79	218	983	505
28	DEMAND COMPONENT		TA58D	4,298	1,664	79	218	983	505
29	CUSTOMER COMPONENT		TA58C	0	0	0	0	0	0
30	REMOVAL COSTS	ITA60	P000 TA60	-4,880	-1,920	-89	-252	-1,102	-565
31	DEMAND COMPONENT		TA60D	-4,880	-1,920	-89	-252	-1,102	-565
32	CUSTOMER COMPONENT		TA60C	0	0	0	0	0	0
33	ESOP DIVIDEND	ITA72	K929 TA72	-5,126	-2,508	-86	-323	-933	-463
34	DEMAND COMPONENT		TA72D	-5,126	-2,508	-86	-323	-933	-463
35	ENERGY COMPONENT		TA72E	0	0	0	0	0	0
36	CUSTOMER COMPONENT		TA72C	0	0	0	0	0	0
37	CONTRIB IN AID OF CONSTR.	ITA78	CIAC TA78	0	0	0	0	0	0
38	DEMAND COMPONENT		TA78D	0	0	0	0	0	0
39	CUSTOMER COMPONENT		TA78C	0	0	0	0	0	0
40	PREFERRED DIV PD-CREDIT	ITA95	P01 TA95	-461	-179	-8	-23	-106	-54
41	DEMAND COMPONENT		TA95D	-461	-179	-8	-23	-106	-54
42	CUSTOMER COMPONENT		TA95C	0	0	0	0	0	0
43	TOTAL ADJ'S TO TAXABLE INCOME		TAT	2,932	297	-60	101	548	689
44	DEMAND COMPONENT		TATD	-18,193	-7,284	-340	-951	-4,097	-2,064
45	ENERGY COMPONENT		TATE	21,095	7,558	279	1,049	4,644	2,753
46	CUSTOMER COMPONENT		TATC	30	23	0	3	1	0

FUTURE YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	-649	-4,977	-3,419	-231	-767	-20
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	43	312	206	15	46	1
8	DEMAND COMPONENT		TA30D	43	312	206	15	46	1
9	ENERGY COMPONENT		TA30E	0	0	0	0	0	0
10	CUSTOMER COMPONENT		TA30C	0	0	0	0	0	0
11	MISCELLANEOUS	ITA32	K939 TA32	6	48	31	0	7	0
12	DEMAND COMPONENT		TA32D	6	48	31	2	7	0
13	ENERGY COMPONENT		TA32E	0	0	0	0	0	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	35	249	166	12	37	1
17	ENERGY COMPONENT		TA34E	0	0	0	0	0	0
18	CUSTOMER COMPONENT		TA34C	0	0	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	0	0	0	0	0	0
24	DEMAND COMPONENT		TA54D	0	0	0	0	0	0
25	ENERGY COMPONENT		TA54E	0	0	0	0	0	0
26	CUSTOMER COMPONENT		TA54C	0	0	0	0	0	0
27	AMORTIZ LEASED EQUIP	ITA58	P01 TA58	50	376	238	18	53	2
28	DEMAND COMPONENT		TA58D	50	376	238	18	53	2
29	CUSTOMER COMPONENT		TA58C	0	0	0	0	0	0
30	REMOVAL COSTS	ITA60	P000 TA60	-56	-420	-265	-21	-59	-2
31	DEMAND COMPONENT		TA60D	-56	-420	-265	-21	-59	-2
32	CUSTOMER COMPONENT		TA60C	0	0	0	0	0	0
33	ESOP DIVIDEND	ITA72	K929 TA72	-46	-327	-216	-16	-48	-1
34	DEMAND COMPONENT		TA72D	-46	-327	-216	-16	-48	-1
35	ENERGY COMPONENT		TA72E	0	0	0	0	0	0
36	CUSTOMER COMPONENT		TA72C	0	0	0	0	0	0
37	CONTRIB IN AID OF CONSTR.	ITA78	CIAC TA78	0	0	0	0	0	0
38	DEMAND COMPONENT		TA78D	0	0	0	0	0	0
39	CUSTOMER COMPONENT		TA78C	0	0	0	0	0	0
40	PREFERRED DIV PD-CREDIT	ITA95	P01 TA95	-5	-41	-25	-2	-6	0
41	DEMAND COMPONENT		TA95D	-5	-41	-25	-2	-6	0
42	CUSTOMER COMPONENT		TA95C	0	0	0	0	0	0
43	TOTAL ADJ'S TO TAXABLE INCOME		TAT	76	599	573	20	133	-1
44	DEMAND COMPONENT		TATD	-200	-1,524	-942	-75	-208	-9
45	ENERGY COMPONENT		TATE	276	2,122	1,515	95	342	8
46	CUSTOMER COMPONENT		TATC	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	-1,068	-212
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	92	59
8	DEMAND COMPONENT		TA30D	92	59
9	ENERGY COMPONENT		TA30E	0	0
10	CUSTOMER COMPONENT		TA30C	0	0
11	MISCELLANEOUS	ITA32	K939 TA32	15	10
12	DEMAND COMPONENT		TA32D	15	10
13	ENERGY COMPONENT		TA32E	0	0
14	CUSTOMER COMPONENT		TA32C	0	0
15	AMORTIZATION WINDOW DEFERRAL	ITA34	K929 TA34	74	48
16	DEMAND COMPONENT		TA34D	74	48
17	ENERGY COMPONENT		TA34E	0	0
18	CUSTOMER COMPONENT		TA34C	0	0
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	0	0
24	DEMAND COMPONENT		TA54D	0	0
25	ENERGY COMPONENT		TA54E	0	0
26	CUSTOMER COMPONENT		TA54C	0	0
27	AMORTIZ LEASED EQUIP	ITA58	P01 TA58	102	10
28	DEMAND COMPONENT		TA58D	102	10
29	CUSTOMER COMPONENT		TA58C	0	0
30	REMOVAL COSTS	ITA60	P000 TA60	-116	-13
31	DEMAND COMPONENT		TA60D	-116	-13
32	CUSTOMER COMPONENT		TA60C	0	0
33	ESOP DIVIDEND	ITA72	K929 TA72	-97	-62
34	DEMAND COMPONENT		TA72D	-97	-62
35	ENERGY COMPONENT		TA72E	0	0
36	CUSTOMER COMPONENT		TA72C	0	0
37	CONTRIB IN AID OF CONSTR.	ITA78	CIAC TA78	0	0
38	DEMAND COMPONENT		TA78D	0	0
39	CUSTOMER COMPONENT		TA78C	0	0
40	PREFERRED DIV PD-CREDIT	ITA95	P01 TA95	-11	-1
41	DEMAND COMPONENT		TA95D	-11	-1
42	CUSTOMER COMPONENT		TA95C	0	0
43	TOTAL ADJ'S TO TAXABLE INCOME		TAT	-59	16
44	DEMAND COMPONENT		TATD	-445	-54
45	ENERGY COMPONENT		TATE	386	68
46	CUSTOMER COMPONENT		TATC	1	2

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	-359	-138	-7	-18	-83	-42
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	406	199	7	26	73	37
9	DEMAND COMPONENT			TS5D	406	199	7	26	73	37
10	ENERGY COMPONENT			TS5E	0	0	0	0	0	0
11	CUSTOMER COMPONENT			TS5C	0	0	0	0	0	0
12	TOTAL ADJUSTMENTS TO									
13	STATE TAXABLE INCOME									
14	DEMAND COMPONENT			TASI	47	61	0	8	-10	-5
15	ENERGY COMPONENT			TASIE	47	61	0	8	-10	-5
16	CUSTOMER COMPONENT			TASIC	0	0	0	0	0	0
17	ADJUSTMENTS (LN 18 -21)									
18	DEMAND COMPONENT			TSTA	139	54	2	7	32	16
19	ENERGY COMPONENT	SCONS		TSTAD	139	54	2	7	32	16
20	CUSTOMER COMPONENT			TSTAE	0	0	0	0	0	0
				TSTAC	0	0	0	0	0	0
21	MINIMUM TAX CREDIT	ITF1	P01	TF1	525	203	10	27	120	61
22	DEMAND COMPONENT			TF1D	525	203	10	27	120	61
23	CUSTOMER COMPONENT			TF1C	0	0	0	0	0	0
24	TOTAL ADJUSTMENTS TO									
25	FEDERAL TAXABLE INCOME									
26	DEMAND COMPONENT			TAFI	525	203	10	27	120	61
27	ENERGY COMPONENT			TAFID	525	203	10	27	120	61
28	CUSTOMER COMPONENT			TAFIE	0	0	0	0	0	0
				TAFIC	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	-4	-32	-20	-2	-5	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	4	26	17	1	4	0
9	DEMAND COMPONENT		TSSD	4	26	17	1	4	0
10	ENERGY COMPONENT		TSSE	0	0	0	0	0	0
11	CUSTOMER COMPONENT		TS5C	0	0	0	0	0	0
12	TOTAL ADJUSTMENTS TO								
13	STATE TAXABLE INCOME		TASI	0	-6	-3	-1	-1	0
14	DEMAND COMPONENT		TASID	0	-6	-3	-1	-1	0
15	ENERGY COMPONENT		TASIE	0	0	0	0	0	0
16	CUSTOMER COMPONENT		TASIC	0	0	0	0	0	0
17	ADJUSTMENTS (LN 18 -21)								
18	DEMAND COMPONENT		TSTA	2	12	8	1	1	0
19	ENERGY COMPONENT	SCONS	TSTAD	2	12	8	1	1	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	6	46	29	2	7	0
22	DEMAND COMPONENT		TF1D	6	46	29	2	7	0
23	CUSTOMER COMPONENT		TF1C	0	0	0	0	0	0
24	TOTAL ADJUSTMENTS TO								
25	FEDERAL TAXABLE INCOME		TAFI	6	46	29	2	7	0
26	DEMAND COMPONENT		TAFID	6	46	29	2	7	0
27	ENERGY COMPONENT		TAFIE	0	0	0	0	0	0
28	CUSTOMER COMPONENT		TAFIC	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	-8	0
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	7	5
9	DEMAND COMPONENT		TS5D	7	5
10	ENERGY COMPONENT		TS5E	0	0
11	CUSTOMER COMPONENT		TS5C	0	0
12	TOTAL ADJUSTMENTS TO				
13	STATE TAXABLE INCOME				
14	DEMAND COMPONENT		TASI	-1	5
15	ENERGY COMPONENT		TASIE	-1	5
16	CUSTOMER COMPONENT		TASIC	0	0
17	ADJUSTMENTS (LN 18 -21)				
18	DEMAND COMPONENT		TSTA	4	0
19	ENERGY COMPONENT	SCONS	TSTAD	4	0
20	CUSTOMER COMPONENT		TSTAE	0	0
			TSTAC	0	0
21	MINIMUM TAX CREDIT	ITF1	P01 TF1	12	2
22	DEMAND COMPONENT		TF1D	12	2
23	CUSTOMER COMPONENT		TF1C	0	0
24	TOTAL ADJUSTMENTS TO				
25	FEDERAL TAXABLE INCOME				
26	DEMAND COMPONENT		TAFI	12	2
27	ENERGY COMPONENT		TAFID	12	2
28	CUSTOMER COMPONENT		TAFIE	0	0
			TAFIC	0	0

FUTURE TEST YEAR COST ALLOCATION
ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	NUCLEAR								
8			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	KA901D	17,336	6,157	220	860	3,798	2,286
9	KA900E	EG10	KA901E	44,039	16,300	687	2,204	9,894	5,503
10	WHOLLY-OWNED COAL								
11			KB901T	22,915	8,797	419	1,156	5,267	2,717
11	KB900D	D10	KB901D	21,124	7,503	268	1,048	4,627	2,786
12			KB901E	18,388	6,918	308	923	4,174	2,245
13			KC901T	13,504	5,183	247	681	3,104	1,601
14	KC900D	D10	KC901D	4,884	1,735	61	242	1,070	644
15	KC900E	EG10	KC901E	118,261	44,153	1,919	5,929	26,715	14,598
16	TOTAL PRODUCTION								
17	K904	D10	K905	0	0	0	0	0	0
17	K906	P30	K907	0	0	0	0	0	0
18	DISTRIBUTION								
19			K907D	0	0	0	0	0	0
19	DEMAND COMPONENT								
20			K907C	0	0	0	0	0	0
20	CUSTOMER COMPONENT								
21	K920	C10	K921	0	0	0	0	0	0
22	K922	C10	K923	0	0	0	0	0	0
22	CUSTOMER SERV & INFO								
23	K924	AT1	K925	1,724	662	32	87	396	205
23	SALES								
24	WAGE & SALARY ALLOCATOR								
25	EXCLUDING ADMIN & GENERAL								
26	TOTAL W & S ALLOCATOR								
27	K929			191,992	93,924	3,218	12,089	34,953	17,356
27	WAGES & SALARIES W/O A&G								
28	WAGES & SALARIES ALLOCATOR								
29	INCLUDING ADMIN & GEN								
30	K939			227,614	111,351	3,815	14,332	41,438	20,576
30	TOTAL WAGES & SALARIES								
31	WAGES & SALARIES ALLOCATOR FOR								
32	GENERAL PLANT								
33	PRODUCTION								
34			KA911	55,744	21,399	1,019	2,812	12,813	6,609
34	KA910	D10	KA911	43,930	16,863	803	2,216	10,098	5,208
35	KB910	D10	KB911	18,363	7,049	336	926	4,221	2,177
36	KC910	D10	KC911	118,037	45,311	2,158	5,954	27,132	13,994
37	TOTAL PRODUCTION								
38	K904	D10	K905	0	0	0	0	0	0
38	K906	P30	K907	0	0	0	0	0	0
39	DISTRIBUTION								
40			K907D	0	0	0	0	0	0
40	DEMAND COMPONENT								
41			K907C	0	0	0	0	0	0
41	CUSTOMER COMPONENT								
42	K920	C10	K921	0	0	0	0	0	0
42	CUSTOMER ACCTS								
43	K922	C10	K923	0	0	0	0	0	0
43	CUSTOMER SERV & INFO								
44	K924	AT1	K925	1,724	662	32	87	396	205
44	SALES								
45	TOTAL W & S ALLOCATOR FOR								
46	K433			191,768	95,082	3,457	12,114	35,370	16,752
46	GENERAL PLANT ALLOCATOR								

FUTURE TEST YEAR COST ALLOCATION
ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	NUCLEAR								
8			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
9	KA900E	EG10	KB901T	547	4,183	2,834	196	635	17
10	WHOLLY-OWNED COAL								
11			KB901D	267	2,026	1,278	100	285	9
11	KB900D	D10	KB901E	280	2,157	1,556	96	350	8
12			KC901T	223	1,693	1,112	81	249	7
12	KB900E	EG10	KC901D	158	1,194	753	59	168	5
13	OTHER NON-NUCLEAR								
14			KC901E	65	499	359	22	81	2
14	KC900D	D10	K901	1,448	11,051	7,370	524	1,650	45
15			K905	0	0	0	0	0	0
15	KC900E	EG10	K907	0	0	0	0	0	0
16	TOTAL PRODUCTION								
17	K904	D10	K907D	0	0	0	0	0	0
17	TRANSMISSION								
18	K906	P30	K907C	0	0	0	0	0	0
18	DISTRIBUTION								
19			K921	0	0	0	0	0	0
19	DEMAND COMPONENT								
20			K922	0	0	0	0	0	0
20	CUSTOMER COMPONENT								
21	K920	C10	K923	0	0	0	0	0	0
21	CUSTOMER ACCTS								
22	K922	C10	K925	0	0	0	0	0	0
22	CUSTOMER SERV & INFO								
23	K924	AT1		20	152	96	7	22	1
23	SALES								
24	WAGE & SALARY ALLOCATOR								
25	EXCLUDING ADMIN & GENERAL								
26	TOTAL W & S ALLOCATOR								
27	K929			1,714	12,235	8,094	583	1,815	50
27	WAGES & SALARIES W/O A&G								
28	WAGES & SALARIES ALLOCATOR								
29	INCLUDING ADMIN & GEN								
30	K939			2,032	14,505	9,596	691	2,152	59
30	TOTAL WAGES & SALARIES								
31	WAGES & SALARIES ALLOCATOR FOR								
32	GENERAL PLANT								
33	PRODUCTION								
34			KA911	650	4,929	3,108	243	694	22
34	KA910	D10	KB911	512	3,884	2,450	192	547	17
35	KB910	D10	KC911	214	1,624	1,024	80	229	7
35	WHOLLY-OWNED COAL								
36	KA910	D10	K911	1,376	10,437	6,582	515	1,470	46
36	OTHER NON-NUCLEAR								
37	TOTAL PRODUCTION								
38	K904	D10	K905	0	0	0	0	0	0
38	TRANSMISSION								
39	K906	P30	K907	0	0	0	0	0	0
39	DISTRIBUTION								
40			K907D	0	0	0	0	0	0
40	DEMAND COMPONENT								
41			K907C	0	0	0	0	0	0
41	CUSTOMER COMPONENT								
42	K920	C10	K921	0	0	0	0	0	0
42	CUSTOMER ACCTS								
43	K922	C10	K923	0	0	0	0	0	0
43	CUSTOMER SERV & INFO								
44	K924	AT1	K925	20	152	96	7	22	1
44	SALES								
45	TOTAL W & S ALLOCATOR FOR								
46	K433			1,642	11,621	7,306	574	1,635	51
46	GENERAL PLANT ALLOCATOR								

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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
9		KA900E	EG10	KA901D	926	73
10		KB900D	D10	KB901E	306	60
11		KB900E	EG10	KB901T	924	115
12		KC900D	D10	KB901D	551	43
13		KC900E	EG10	KB901E	373	72
14		KC901T		KC901T	412	43
15		KC901D		KC901D	325	26
16		KC901E		KC901E	87	17
17		TOTAL PRODUCTION		K901	2,568	291
18		K904	D10	K905	0	0
19		K906	P30	K907	0	0
20		TRANSMISSION		K907D	0	0
21		DISTRIBUTION		K907C	0	0
22		K920	C10	K921	0	0
23		K922	C10	K923	0	0
24		K924	AT1	K925	41	3
25		SALES				
26	WAGE & SALARY ALLOCATOR					
27	EXCLUDING ADMIN & GENERAL					
28	TOTAL W & S ALLOCATOR					
29	K929				3,629	2,332
30	WAGES & SALARIES W/O A&G					
31	TOTAL WAGES & SALARIES				4,302	2,765
32	WAGES & SALARIES ALLOCATOR FOR					
33	GENERAL PLANT					
34	PRODUCTION					
35		KA910	D10	KA911	1,341	105
36		KB910	D10	KB911	1,057	83
37		KC910	D10	KC911	441	35
38		TOTAL PRODUCTION		K911	2,839	223
39		K904	D10	K905	0	0
40		K906	P30	K907	0	0
41		TRANSMISSION		K907D	0	0
42		DISTRIBUTION		K907C	0	0
43		K920	C10	K921	0	0
44		K922	C10	K923	0	0
45		K924	AT1	K925	41	3
46		SALES				
47	TOTAL W & S ALLOCATOR FOR					
48	GENERAL PLANT ALLOCATOR				3,900	2,264

FUTURE TEST YEAR COST ALLOCATION
ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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

SUMMARY

I. CUSTOMERS, WEIGHTED		INPUT	ALLOC	OUTPUT	TOTAL PENNIA. 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	NEWB		16,596	5,308	237	2,199	3,459	3,074
26	ANNUALIZATION REVENUES	ANN	NEWB	ANNP	16,596	5,308	237	2,199	3,459	3,074
27	READ IN P01 FOR GT8	ENVI			5,719,584	2,545,839	110,946	337,084	1,199,365	559,999

FUTURE TEST YEAR COST ALLOCATION
ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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

SUMMARY

I. CUSTOMERS, WEIGHTED	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY

A-EXPRESSED IN \$1,000									
1 METER INVESTMENT	CM1			0	2,594	0	168	316	0
2 METER READING EXPENSE	CM2			0	19	0	1	0	0
3 LATE PAYMENTS	CM4			0	127	0	0	0	0
4 UNCOLLECTIBLE ACCOUNTS	CM5			0	0	75	0	0	0
5 CUSTOMER DEPOSITS	CM6			0	3	0	0	0	0
6 CUSTOMER ADVANCES	CM7			0.0	0.0	0.0	0.0	0.0	0.0
B-EXPRESSED IN UNITS									
7 LINE TRANSFORMERS, CUST COMP	CM8			0	0	0	0	0	0
8 SERVICES CUSTOMER COMPONENT	CM9			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 (KWH)									
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 MMH 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	NEWB		0	3,223	0	0	0	0
26 ANNUALIZATION REVENUES	ANN	NEWB	ANNP	0	3,223	0	0	0	0
27 READ IN P01 FOR GT8	ENVI			54,885	378,064	237,318	18,458	52,493	1,677

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

SUMMARY

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

I. CUSTOMERS, WEIGHTED	INPUT	ALLOC	OUTPUT	GH	SL/AL

A-EXPRESSED IN \$1,000					
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-EXPRESSED IN UNITS					
7 LINE TRANSFORMERS, CUST COMP	CM8			8,274	157,319
8 SERVICES CUSTOMER COMPONENT	CM9			5,538	157,319

II. CUSTOMERS (UNITS)					
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

III. DEMANDS (KW)					
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

IV. ENERGY (1,000 KWH)					
17 GENERATION LEVEL ENERGY	EG10			590,334	114,314
18 SALES LEVEL MWH SALES	ES15			546,615	105,799

V. DIRECT ASSIGNMENT					
19 AREA LIGHTS	K403			0	1
20 STREET LIGHTS	K405			0	1

VI. AMOUNTS EXPRESSED IN \$1,000					
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	NEWB		-657	-247
26 ANNUALIZATION REVENUES	ANN	NEWB	ANNP	-657	-247
27 READ IN PO1 FOR GT8	ENVI			132,127	91,329

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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

SUMMARY

	INPUT	ALLOC	OUTPUT	TOTAL PENNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	RATE BASE								
2	PLANT IN SERVICE								
3			P10	5,021,440	1,927,588	91,808	253,326	1,154,197	595,290
4			P20	0	0	0	0	0	0
5			P30	0	0	0	0	0	0
6			P0T1	172,777	85,666	3,114	10,914	31,868	15,093
7			P97T	0	0	0	0	0	0
8			P00	5,194,217	2,013,254	94,922	264,240	1,186,065	610,383
9	DEPRECIATION RESERVE								
10			A10	1,396,759	536,176	25,537	70,465	321,050	165,586
11			A20	0	0	0	0	0	0
12			A30	0	0	0	0	0	0
13			A88	55,748	27,641	1,005	3,522	10,282	4,870
14			A95	4,778	2,369	86	302	881	417
15			A0ST	1,457,285	566,186	26,628	74,289	332,213	170,873
16			A97T	0	0	0	0	0	0
17			A00	1,457,285	566,186	26,628	74,289	332,213	170,873
18			A00	1,457,285	566,186	26,628	74,289	332,213	170,873
19			P01	3,736,932	1,447,068	68,294	189,951	853,852	439,510
20			PLDE0	752,663	289,709	13,724	38,075	172,546	89,043
21			PLADD	12,378	4,752	226	624	2,846	1,467
22			NOP	2,996,647	1,162,111	54,796	152,500	684,152	351,934
23	WORKING CAPITAL								
24	FUEL INVENTORY								
25			M10A	62,590	22,232	793	3,106	13,710	8,255
26			M10B	26,124	9,279	331	1,296	5,723	3,445
27			M10C	0	0	0	0	0	0
28			M10T	88,714	31,511	1,124	4,402	19,433	11,700
29			M0T1	79,701	30,539	1,452	4,011	18,345	9,465
30			M00	168,415	62,050	2,576	8,413	37,778	21,165
31			RBX	3,165,062	1,224,161	57,372	160,913	721,930	373,099

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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

SUMMARY

	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
1	RATE BASE								
2	PLANT IN SERVICE								
3	PRODUCTION		P10	58,612	443,944	280,047	21,930	62,510	1,980
4	TRANSMISSION		P20	0	0	0	0	0	0
5	DISTRIBUTION		P30	0	0	0	0	0	0
6	OTHER		P0T1	1,479	10,470	6,582	518	1,474	46
7	COMMON PLANT (ACCT 186)		P97T	0	0	0	0	0	0
8	TOTAL PLANT IN SERVICE		P00	60,091	454,414	286,629	22,448	63,984	2,026
9	DEPRECIATION RESERVE								
10	PRODUCTION		A10	16,302	123,488	77,898	6,100	17,387	551
11	TRANSMISSION		A20	0	0	0	0	0	0
12	DISTRIBUTION		A30	0	0	0	0	0	0
13	GENERAL PLANT		A88	477	3,378	2,124	167	476	15
14	INTANGIBLE PLANT		A95	41	290	182	15	41	1
15	TOTAL DEPRECIATION RESERVE		A0ST	16,820	127,156	80,204	6,282	17,904	567
16	AMORTIZATION RES (ACCT 186)		A97T	0	0	0	0	0	0
17	TOTAL DEPRECIATION AND								
18	AMORTIZATION RESERVE		A00	16,820	127,156	80,204	6,282	17,904	567
19	TOTAL NET PLANT IN SERVICE		P01	43,271	327,258	206,425	16,166	46,080	1,459
20	TOTAL SUBTRACTIVE ADJUSTMENT		PLDED	8,767	66,389	41,939	3,278	9,360	295
21	TOTAL ADDITIVE ADJUSTMENTS		PLADD	145	1,094	690	54	154	5
22	TOTAL NET ORIG COST RATE BASE		NOP	34,649	261,963	165,176	12,942	36,874	1,169
23	WORKING CAPITAL								
24	FUEL INVENTORY								
25	WHOLLY-OWNED COAL		M10A	827	6,394	4,609	286	1,038	22
26	OTHER NON-NUCLEAR		M10B	346	2,668	1,924	120	433	9
27	NUCLEAR FUEL		M10C	0	0	0	0	0	0
28	TOTAL FUEL		M10T	1,173	9,062	6,533	406	1,471	31
29	OTHER		M0T1	935	7,067	4,457	351	994	31
30	TOTAL WORKING CAPITAL		M00	2,108	16,129	10,990	757	2,465	62
31	TOTAL RATE BASE		RBX	36,757	278,092	176,166	13,699	39,339	1,231

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

SUMMARY

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

	INPUT	ALLOC	OUTPUT	GH	SL/AL
1 RATE BASE					
2	PLANT IN SERVICE				
3	PRODUCTION		P10	120,778	9,430
4	TRANSMISSION		P20	0	0
5	DISTRIBUTION		P30	0	0
6	OTHER		P0T1	3,514	2,039
7	COMMON PLANT (ACCT 186)		P97T	0	0
8	TOTAL PLANT IN SERVICE		P00	124,292	11,469
9	DEPRECIATION RESERVE				
10	PRODUCTION		A10	33,596	2,623
11	TRANSMISSION		A20	0	0
12	DISTRIBUTION		A30	0	0
13	GENERAL PLANT		A88	1,133	658
14	INTANGIBLE PLANT		A95	97	56
15	TOTAL DEPRECIATION RESERVE		A0ST	34,826	3,337
16	AMORTIZATION RES (ACCT 186)		A97T	0	0
17	TOTAL DEPRECIATION AND				
18	AMORTIZATION RESERVE		A00	34,826	3,337
19	TOTAL NET PLANT IN SERVICE		P01	89,466	8,132
20	TOTAL SUBTRACTIVE ADJUSTMENT		PLDED	18,032	1,506
21	TOTAL ADDITIVE ADJUSTMENTS		PLADD	298	23
22	TOTAL NET ORIG COST RATE BASE		NOP	71,732	6,649
23	WORKING CAPITAL				
24	FUEL INVENTORY				
25	WHOLLY-OWNED COAL		M10A	1,104	214
26	OTHER NON-NUCLEAR		M10B	461	89
27	NUCLEAR FUEL		M10C	0	0
28	TOTAL FUEL		M10T	1,565	303
29	OTHER		M0T1	1,919	135
30	TOTAL WORKING CAPITAL		M00	3,484	438
31	TOTAL RATE BASE		RBX	75,216	7,087

FUTURE YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	REVENUE REQUIREMENTS EXCLUDING								
2	RETURN INCOME & GR REC TAX								
3			EE10	297,079	110,334	4,707	14,881	66,888	36,943
4			EE10D	167,838	64,429	3,068	8,467	38,579	19,897
5			EE10E	129,241	45,905	1,639	6,414	28,309	17,046
6			EE20	0	0	0	0	0	0
7			EE30	0	0	0	0	0	0
8			EE30D	0	0	0	0	0	0
9			EE30C	0	0	0	0	0	0
10			EE56	0	0	0	0	0	0
11			EE60	0	0	0	0	0	0
12			EE65	0	0	0	0	0	0
13			EE79	95,838	46,170	1,616	5,951	17,771	8,855
14			EE79D	95,838	46,170	1,616	5,951	17,771	8,855
15			EE79E	0	0	0	0	0	0
16			EE79C	0	0	0	0	0	0
17			EE99	58,525	21,485	1,085	2,836	13,897	7,202
18			EE99D	58,525	21,485	1,085	2,836	13,897	7,202
19			EE99E	0	0	0	0	0	0
20			EE99C	0	0	0	0	0	0
21	BENEFIT SAVINGS/EMPLOYEE RED	PUCAC K939	PUCA	-107	-52	-2	-7	-19	-10
22	SUSQ 1 EARLY WINDOW DEFERRAL	PUCBC D10	PUCB	-2,035	-781	-37	-103	-467	-242
23	ENVIRONMENTAL REMEDIATION	PUCCC D10	PUC	-326	-125	-6	-16	-75	-39
24	UNCOLLECTIBLE ACCOUNTS	PUCDC CW5	PUCD	0	0	0	0	0	0
25	RATE CASE EXPENSE	PUCEC K939	PUCE	0	0	0	0	0	0
26	NUCLEAR DECOMMISSIONING	PUCFC D10	PUCF	-14,109	-5,416	-258	-712	-3,243	-1,672
27	FOSSIL DECOMMISSIONING	PUCGC D10	PUCG	-45,284	-17,383	-828	-2,285	-10,408	-5,369
28	SOCIAL PROGRAMS	PUCHC K939	PUCH	0	0	0	0	0	0
29	DEPRECIATION & AMORTIZATION		ED00	223,381	86,540	4,081	11,358	51,026	26,261
30	DEMAND COMPONENT		ED00D	223,381	86,540	4,081	11,358	51,026	26,261
31	CUSTOMER COMPONENT		ED00C	0	0	0	0	0	0
32	TAXES OTHER THAN INCOME & GR		TOTI	27,779	12,191	512	1,572	5,795	2,858
33	DEMAND COMPONENT		TOTID	31,339	13,455	557	1,749	6,574	3,328
34	ENERGY COMPONENT		TOTIE	-3,560	-1,264	-45	-177	-779	-470
35	CUSTOMER COMPONENT		TOTIC	0	0	0	0	0	0
36	MISC ALLOWABLE EXPENSE		TX89	-19,549	-7,490	-355	-986	-4,488	-2,324
37	OTHER OPERATING REVS - CR		ROOT	17,551	-13,268	-661	-1,749	-8,424	-4,361
38	DEMAND COMPONENT		ROOTD	17,551	-13,268	-661	-1,749	-8,424	-4,361
39	ENERGY COMPONENT		ROOTE	0	0	0	0	0	0
40	CUSTOMER COMPONENT		ROOTC	0	0	0	0	0	0
41	TOTAL REVENUE REQMTS EXCLUDING								
42	RETURN INCOME & GR REC TAX								
43			TXDT	603,641	258,741	11,176	34,238	145,101	76,824
44			TXDTD	477,960	214,100	9,582	28,001	117,571	60,248
45			TXDTE	125,681	44,641	1,594	6,237	27,530	16,576
45			TXDTC	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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

INCOME TAX CALCULATION
 \$1,000

	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	3,667	28,039	18,879	1,325	4,233	112
4	DEMAND COMPONENT		EE10D	1,959	14,838	9,361	734	2,089	66
5	ENERGY COMPONENT		EE10E	1,708	13,201	9,518	591	2,144	46
6	O & M TRANSMISSION		EE20	0	0	0	0	0	0
7	O & M DISTRIBUTION		EE30	0	0	0	0	0	0
8	DEMAND COMPONENT		EE30D	0	0	0	0	0	0
9	CUSTOMER COMPONENT		EE30C	0	0	0	0	0	0
10	O & M CUSTOMER ACCTS		EE56	0	0	0	0	0	0
11	O & M CUST SERV & INFO		EE60	0	0	0	0	0	0
12	O & M SALES		EE65	0	0	0	0	0	0
13	O & M ADMIN & GENERAL		EE79	874	6,274	4,133	300	926	26
14	DEMAND COMPONENT		EE79D	874	6,274	4,133	300	926	26
15	ENERGY COMPONENT		EE79E	0	0	0	0	0	0
16	CUSTOMER COMPONENT		EE79C	0	0	0	0	0	0
17	O & M ADJUSTMENTS		EE99	708	5,404	3,392	269	755	24
18	DEMAND COMPONENT		EE99D	708	5,404	3,392	269	755	24
19	ENERGY COMPONENT		EE99E	0	0	0	0	0	0
20	CUSTOMER COMPONENT		EE99C	0	0	0	0	0	0
21	BENEFIT SAVINGS/EMPLOYEE RED	PUCAC K939	PUCA	-1	-7	-4	0	-1	0
22	SUSQ 1 EARLY WINDOW DEFERRAL	PUCBC D10	PUCB	-23	-180	-114	-9	-25	-1
23	ENVIRONMENTAL REMEDIATION	PUCCC D10	PUC	-4	-29	-18	-2	-4	0
24	UNCOLLECTIBLE ACCOUNTS	PUCDC CWS	PUCD	0	0	0	0	0	0
25	RATE CASE EXPENSE	PUCEC K939	PUCE	0	0	0	0	0	0
26	NUCLEAR DECOMMISSIONING	PUCFC D10	PUCF	-165	-1,247	-787	-61	-176	-6
27	FOSSIL DECOMMISSIONING	PUCGC D10	PUCG	-528	-4,004	-2,525	-198	-564	-18
28	SOCIAL PROGRAMS	PUCHC K939	PUCH	0	0	0	0	0	0
29	DEPRECIATION & AMORTIZATION		ED00	2,586	19,552	12,334	965	2,753	88
30	DEMAND COMPONENT		ED00D	2,586	19,552	12,334	965	2,753	88
31	CUSTOMER COMPONENT		ED00C	0	0	0	0	0	0
32	TAXES OTHER THAN INCOME & GR		TOTI	283	2,066	1,288	102	291	9
33	DEMAND COMPONENT		TOTID	330	2,430	1,550	119	350	10
34	ENERGY COMPONENT		TOTIE	-47	-364	-262	-17	-59	-1
35	CUSTOMER COMPONENT		TOTIC	0	0	0	0	0	0
36	MISC ALLOWABLE EXPENSE		TX89	-229	-1,734	-1,099	-85	-245	-8
37	OTHER OPERATING REVS - CR		ROOT	4,550	-3,268	34,116	-162	11,697	-15
38	DEMAND COMPONENT		ROOTD	4,550	-3,268	34,116	-162	11,697	-15
39	ENERGY COMPONENT		ROOTE	0	0	0	0	0	0
40	CUSTOMER COMPONENT		ROOTC	0	0	0	0	0	0
41	TOTAL REVENUE REQMTS EXCLUDING								
42	RETURN INCOME & GR REC TAX		TXDT	2,618	57,402	1,363	2,768	-3,754	241
43	DEMAND COMPONENT		TXDTD	957	44,565	-7,893	2,194	-5,839	196
44	ENERGY COMPONENT		TXDTE	1,661	12,837	9,256	574	2,085	45
45	CUSTOMER COMPONENT		TXDTC	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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

	INPUT	ALLOC	OUTPUT		
1	REVENUE REQUIREMENTS EXCLUDING				
2	RETURN INCOME & GR REC TAX				
3	O & M PRODUCTION		EE10	6,316	755
4	DEMAND COMPONENT		EE10D	4,037	314
5	ENERGY COMPONENT		EE10E	2,279	441
6	O & M TRANSMISSION		EE20	0	0
7	O & M DISTRIBUTION		EE30	0	0
8	DEMAND COMPONENT		EE30D	0	0
9	CUSTOMER COMPONENT		EE30C	0	0
10	O & M CUSTOMER ACCTS		EE56	0	0
11	O & M CUST SERV & INFO		EE60	0	0
12	O & M SALES		EE65	0	0
13	O & M ADMIN & GENERAL		EE79	1,848	1,094
14	DEMAND COMPONENT		EE79D	1,848	1,094
15	ENERGY COMPONENT		EE79E	0	0
16	CUSTOMER COMPONENT		EE79C	0	0
17	O & M ADJUSTMENTS		EE99	1,455	13
18	DEMAND COMPONENT		EE99D	1,455	13
19	ENERGY COMPONENT		EE99E	0	0
20	CUSTOMER COMPONENT		EE99C	0	0
21	BENEFIT SAVINGS/EMPLOYEE RED	PUCAC K939	PUCA	-2	-2
22	SUSQ 1 EARLY WINDOW DEFERRAL	PUCBC D10	PUCB	-49	-4
23	ENVIRONMENTAL REMEDIATION	PUCCC D10	PUC	-8	0
24	UNCOLLECTIBLE ACCOUNTS	PUCDC CWS	PUCD	0	0
25	RATE CASE EXPENSE	PUCEC K939	PUCE	0	0
26	NUCLEAR DECOMMISSIONING	PUCFC D10	PUCF	-339	-27
27	FOSSIL DECOMMISSIONING	PUCGC D10	PUCG	-1,089	-85
28	SOCIAL PROGRAMS	PUCHC K939	PUCH	0	0
29	DEPRECIATION & AMORTIZATION		ED00	5,347	490
30	DEMAND COMPONENT		ED00D	5,347	490
31	CUSTOMER COMPONENT		ED00C	0	0
32	TAXES OTHER THAN INCOME & GR		TOTI	624	188
33	DEMAND COMPONENT		TOTID	687	200
34	ENERGY COMPONENT		TOTIE	-63	-12
35	CUSTOMER COMPONENT		TOTIC	0	0
36	MISC ALLOWABLE EXPENSE		TX89	-468	-38
37	OTHER OPERATING REVS - CR		ROOT	-882	-22
38	DEMAND COMPONENT		ROOTD	-882	-22
39	ENERGY COMPONENT		ROOTE	0	0
40	CUSTOMER COMPONENT		ROOTC	0	0
41	TOTAL REVENUE REQMTS EXCLUDING				
42	RETURN INCOME & GR REC TAX		TXDT	14,517	2,406
43	DEMAND COMPONENT		TXDTD	12,301	1,977
44	ENERGY COMPONENT		TXDTE	2,216	429
45	CUSTOMER COMPONENT		TXDTC	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	603,641	258,741	11,176	34,238	145,101	76,824
3	DEMAND COMPONENT		TXDTD	477,960	214,100	9,582	28,001	117,571	60,248
4	ENERGY COMPONENT		TXOTE	125,681	44,641	1,594	6,237	27,530	16,576
5	CUSTOMER COMPONENT		TXOTC	0	0	0	0	0	0
6	AT CLASS % RATE OF RETURN	RTRA		9.54	9.54	9.54	9.54	9.54	9.54
7	RETURN ON RATE BASE		RTNA1	301,954	116,787	5,474	15,351	68,874	35,595
8	DEMAND COMPONENT		RTNAD	294,893	114,319	5,385	15,005	67,315	34,651
9	ENERGY COMPONENT		RTNAE	7,138	2,529	89	354	1,561	944
10	CUSTOMER COMPONENT		RTNAC	-77	-60	-1	-8	-2	-1
11	INCOME TAXES		TSF1	215,986	82,930	3,830	10,946	49,175	25,708
12	DEMAND COMPONENT		TSF1D	198,158	76,657	3,612	10,065	45,273	23,334
13	ENERGY COMPONENT		TSF1E	18,426	6,518	229	913	4,032	2,441
14	CUSTOMER COMPONENT		TSF1C	-598	-246	-10	-33	-129	-66
15	ANNUALIZATION REVENUES	ANN	NEWB	16,596	5,308	237	2,199	3,459	3,074
16	DEMAND COMPONENT		ANN1D	14,368	4,519	209	2,089	2,971	2,779
17	ENERGY COMPONENT		ANN1E	2,238	794	28	111	490	296
18	CUSTOMER COMPONENT		ANN1C	-10	-5	0	-1	-2	-1
19	LATE PAY CHARGES		R11	4,588	2,275	18	852	991	244
20	DEMAND COMPONENT		R111D	3,972	2,057	10	821	857	162
21	ENERGY COMPONENT		R111E	619	220	8	31	135	82
22	CUSTOMER COMPONENT		R111C	-3	-2	0	0	-1	0
23	REVENUE REQTS BEFORE GRT		RRBA	1,100,396	450,875	20,225	57,484	258,700	134,808
24	DEMAND COMPONENT		RRBAD	952,671	398,500	18,360	50,161	226,331	115,291
25	ENERGY COMPONENT		RRBAE	148,388	52,673	1,877	7,362	32,498	19,583
26	CUSTOMER COMPONENT		RRBAC	-662	-298	-12	-39	-129	-66
27	GROSS RECEIPTS TAX @ 44 MILL		GRTA1	51,621	21,100	943	2,786	12,112	6,357
28	DEMAND COMPONENT		GRTA1D	44,691	18,644	855	2,443	10,593	5,441
29	ENERGY COMPONENT		GRTA1E	6,961	2,471	88	345	1,525	919
30	CUSTOMER COMPONENT		GRTA1C	-31	-14	-1	-2	-6	-3
31	TOTAL REVENUE REQUIREMENTS		RRA1	1,152,017	471,975	21,168	60,270	270,811	141,166
32	DEMAND COMPONENT		RRA1D	997,361	417,144	19,215	52,604	236,924	120,733
33	ENERGY COMPONENT		RRA1E	155,349	55,144	1,965	7,708	34,022	20,501
34	CUSTOMER COMPONENT		RRA1C	-693	-313	-12	-41	-135	-69

FUTURE YEAR COST ALLOCATION
ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	2,618	57,402	1,363	2,768	-3,754	241
3	DEMAND COMPONENT		TXDTE	957	44,565	-7,893	2,194	-5,839	196
4	ENERGY COMPONENT		TXDTE	1,661	12,837	9,256	574	2,085	45
5	CUSTOMER COMPONENT		TXDTC	0	0	0	0	0	0
6	AT CLASS % RATE OF RETURN	RTRA		9.54	9.54	9.54	9.54	9.54	9.54
7	RETURN ON RATE BASE		RTNA1	3,506	26,531	16,806	1,307	3,753	118
8	DEMAND COMPONENT		RTNAD	3,412	25,798	16,277	1,275	3,634	115
9	ENERGY COMPONENT		RTNAE	95	733	529	32	120	3
10	CUSTOMER COMPONENT		RTNAC	0	0	0	0	0	0
11	INCOME TAXES		TSF1	2,539	19,226	12,322	940	2,755	82
12	DEMAND COMPONENT		TSF1D	2,300	17,384	10,982	858	2,452	75
13	ENERGY COMPONENT		TSF1E	245	1,892	1,371	84	310	7
14	CUSTOMER COMPONENT		TSF1C	-7	-50	-31	-2	-7	0
15	ANNUALIZATION REVENUES	ANN	NEWB	0	3,223	0	0	0	0
16	DEMAND COMPONENT		ANN1D	-29	2,994	-164	-10	-37	-1
17	ENERGY COMPONENT		ANN1E	29	229	165	10	37	1
18	CUSTOMER COMPONENT		ANN1C	0	0	-1	0	0	0
19	LATE PAY CHARGES		R11	0	87	0	0	0	0
20	DEMAND COMPONENT		R111D	-8	24	-46	-2	-10	-1
21	ENERGY COMPONENT		R111E	8	63	46	2	10	1
22	CUSTOMER COMPONENT		R111C	0	0	0	0	0	0
23	REVENUE REQTS BEFORE GRT		RRBA	8,664	99,849	30,492	5,016	2,753	439
24	DEMAND COMPONENT		RRBAD	6,706	84,730	19,576	4,339	294	388
25	ENERGY COMPONENT		RRBAE	1,964	15,169	10,946	679	2,468	52
26	CUSTOMER COMPONENT		RRBAC	-7	-50	-30	-2	-7	0
27	GROSS RECEIPTS TAX @ 44 MILL		GRTA1	399	4,748	1,403	231	127	20
28	DEMAND COMPONENT		GRTA1D	307	4,039	891	199	12	18
29	ENERGY COMPONENT		GRTA1E	92	711	514	32	115	2
30	CUSTOMER COMPONENT		GRTA1C	0	-3	-1	0	0	0
31	TOTAL REVENUE REQUIREMENTS		RRA1	9,062	104,598	31,895	5,246	2,880	460
32	DEMAND COMPONENT		RRA1D	7,013	88,768	20,468	4,538	304	405
33	ENERGY COMPONENT		RRA1E	2,057	15,881	11,459	710	2,583	55
34	CUSTOMER COMPONENT		RRA1C	-7	-52	-32	-2	-7	0

FUTURE YEAR COST ALLOCATION
 ALLOCATED OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	14,517	2,406
3	DEMAND COMPONENT		TXDTD	12,301	1,977
4	ENERGY COMPONENT		TXDTE	2,216	429
5	CUSTOMER COMPONENT		TXDTC	0	0
6	AT CLASS % RATE OF RETURN	RTRA		9.54	9.54
7	RETURN ON RATE BASE		RTNA1	7,176	676
8	DEMAND COMPONENT		RTNAD	7,052	655
9	ENERGY COMPONENT		RTNAE	124	25
10	CUSTOMER COMPONENT		RTNAC	-1	-4
11	INCOME TAXES		TSF1	5,039	494
12	DEMAND COMPONENT		TSF1D	4,732	434
13	ENERGY COMPONENT		TSF1E	320	64
14	CUSTOMER COMPONENT		TSF1C	-14	-3
15	ANNUALIZATION REVENUES	ANN	NEWB	-657	-247
16	DEMAND COMPONENT		ANN1D	-697	-255
17	ENERGY COMPONENT		ANN1E	40	8
18	CUSTOMER COMPONENT		ANN1C	0	0
19	LATE PAY CHARGES		R11	87	34
20	DEMAND COMPONENT		R11D	76	32
21	ENERGY COMPONENT		R11E	11	2
22	CUSTOMER COMPONENT		R11C	0	0
23	REVENUE REQTS BEFORE GRT		RRBA	27,302	3,789
24	DEMAND COMPONENT		RRBAD	24,706	3,289
25	ENERGY COMPONENT		RRBAE	2,609	508
26	CUSTOMER COMPONENT		RRBAC	-14	-8
27	GROSS RECEIPTS TAX @ 44 MILL		GRTA1	1,230	165
28	DEMAND COMPONENT		GRTA1D	1,108	141
29	ENERGY COMPONENT		GRTA1E	123	24
30	CUSTOMER COMPONENT		GRTA1C	-1	0
31	TOTAL REVENUE REQUIREMENTS		RRA1	28,532	3,954
32	DEMAND COMPONENT		RRA1D	25,815	3,430
33	ENERGY COMPONENT		RRA1E	2,732	532
34	CUSTOMER COMPONENT		RRA1C	-15	-8

FUTURE YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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
 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 SYSTEM % RATE OF RETURN	RTRA		9.54	9.54	9.54	9.54	9.54	9.54
2	RETURN ON RATE BASE		RTNA1	301,954	116,787	5,474	15,351	68,874	35,595
3	DEMAND COMPONENT		RTNAD	294,893	114,319	5,385	15,005	67,315	34,651
4	ENERGY COMPONENT		RTNAE	7,138	2,529	89	354	1,561	944
5	CUSTOMER COMPONENT		RTNAC	-77	-60	-1	-8	-2	-1
6	ADJUSTMENT TO TAXABLE INCOME		TAT	2,932	297	-60	101	548	689
7	DEMAND COMPONENT		TATD	-18,193	-7,284	-340	-951	-4,097	-2,064
8	ENERGY COMPONENT		TATE	21,095	7,558	279	1,049	4,644	2,753
9	CUSTOMER COMPONENT		TATC	30	23	0	3	1	0
10	FEDERAL INCOME TAX ADJUSTMEN		TAFI	525	203	10	27	120	61
11	DEMAND COMPONENT		TAFID	525	203	10	27	120	61
12	ENERGY COMPONENT		TAFIE	0	0	0	0	0	0
13	CUSTOMER COMPONENT		TAFIC	0	0	0	0	0	0
14	STATE INCOME TAX ADJUSTMENT		TSTA	139	54	2	7	32	16
15	DEMAND COMPONENT		TSTAD	139	54	2	7	32	16
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)		TFTI1	301,355	115,716	5,349	15,272	68,617	35,867
21	DEMAND COMPONENT		TFTI1D	273,670	105,862	4,989	13,900	62,527	32,229
22	ENERGY COMPONENT		TFTI1E	27,731	9,891	359	1,377	6,091	3,638
23	CUSTOMER COMPONENT		TFTI1C	-47	-36	-1	-5	-1	-1
24	FEDERAL INCOME TAX								
25	.35 / .65 X (20)+(10)		TFIT1	159,306	61,161	2,825	8,073	36,272	18,963
26	DEMAND COMPONENT		TFIT1D	146,535	56,682	2,672	7,443	33,480	17,256
27	ENERGY COMPONENT		TFIT1E	13,298	4,693	164	659	2,906	1,766
28	CUSTOMER COMPONENT		TFIT1C	-527	-215	-9	-29	-114	-60
29	ADJ TO STATE TAXABLE INCOME		TASI	47	61	0	8	-10	-5
30	DEMAND COMPONENT		TASID	47	61	0	8	-10	-5
31	ENERGY COMPONENT		TASIE	0	0	0	0	0	0
32	CUSTOMER COMPONENT		TASIC	0	0	0	0	0	0
33	SUMMARY FOR STATE INCOME								
34	TAX CALCULATION								
35	(2)+(6)+(14)+(25)+(29)		TSTI1	463,670	178,087	8,228	23,504	105,554	55,174
36	DEMAND COMPONENT		TSTI1D	422,713	163,558	7,706	21,475	96,559	49,771
37	ENERGY COMPONENT		TSTI1E	41,531	14,779	532	2,062	9,112	5,463
38	CUSTOMER COMPONENT		TSTI1C	-574	-251	-10	-33	-117	-59
39	STATE INCOME TAX								
40	.1099 / .8901 X (35)+(14)		TSIT1	56,680	21,768	1,005	2,873	12,903	6,745
41	DEMAND COMPONENT		TSIT1D	51,623	19,975	940	2,623	11,792	6,078
42	ENERGY COMPONENT		TSIT1E	5,128	1,824	66	255	1,125	674
43	CUSTOMER COMPONENT		TSIT1C	-71	-31	-1	-4	-14	-8

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

	INPUT	ALLOC	OUTPUT						
1	AT SYSTEM % RATE OF RETURN	RTRA		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		RTNA1	3,506	26,531	16,806	1,307	3,753	118
4	ENERGY COMPONENT		RTNAD	3,412	25,798	16,277	1,275	3,634	115
5	CUSTOMER COMPONENT		RTNAE	95	733	529	32	120	3
6	ADJUSTMENT TO TAXABLE INCOME		RTNAC	0	0	0	0	0	0
7	DEMAND COMPONENT		TAT	76	599	573	20	133	-1
8	ENERGY COMPONENT		TATD	-200	-1,524	-942	-75	-208	-9
9	CUSTOMER COMPONENT		TATE	276	2,122	1,515	95	342	8
10	FEDERAL INCOME TAX ADJUSTMEN		TATC	0	0	0	0	0	0
11	DEMAND COMPONENT		TAFI	6	46	29	2	7	0
12	ENERGY COMPONENT		TAFID	6	46	29	2	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	12	8	1	1	0
16	ENERGY COMPONENT		TSTAD	2	12	8	1	1	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)		TFTI1	3,541	26,821	17,184	1,312	3,842	115
21	DEMAND COMPONENT		TFTI1D	3,176	24,010	15,168	1,186	3,387	103
22	ENERGY COMPONENT		TFTI1E	365	2,811	2,017	126	455	10
23	CUSTOMER COMPONENT		TFTI1C	0	0	0	0	0	0
24	FEDERAL INCOME TAX								
25	.35 / .65 X (20)+(10)		TFIT1	1,872	14,183	9,089	694	2,033	60
26	DEMAND COMPONENT		TFIT1D	1,700	12,857	8,121	636	1,814	55
27	ENERGY COMPONENT		TFIT1E	178	1,370	996	60	225	5
28	CUSTOMER COMPONENT		TFIT1C	-6	-44	-28	-2	-6	0
29	ADJ TO STATE TAXABLE INCOME		TASI	0	-6	-3	-1	-1	0
30	DEMAND COMPONENT		TASID	0	-6	-3	-1	-1	0
31	ENERGY COMPONENT		TASIE	0	0	0	0	0	0
32	CUSTOMER COMPONENT		TASIC	0	0	0	0	0	0
33	SUMMARY FOR STATE INCOME								
34	TAX CALCULATION								
35	(2)+(6)+(14)+(25)+(29)		TSTI1	5,449	41,256	26,435	2,017	5,910	177
36	DEMAND COMPONENT		TSTI1D	4,906	37,075	23,423	1,831	5,230	161
37	ENERGY COMPONENT		TSTI1E	548	4,225	3,041	189	686	15
38	CUSTOMER COMPONENT		TSTI1C	-6	-44	-28	-2	-6	0
39	STATE INCOME TAX								
40	.1099 / .8901 X (35)+(14)		TSIT1	667	5,044	3,233	246	721	22
41	DEMAND COMPONENT		TSIT1D	599	4,528	2,861	223	638	20
42	ENERGY COMPONENT		TSIT1E	68	522	375	23	85	2
43	CUSTOMER COMPONENT		TSIT1C	-1	-5	-3	0	-1	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

	INPUT	ALLOC	OUTPUT		
1	AT SYSTEM % RATE OF RETURN	RTRA		GH	SL/AL
				9.54	9.54
2	RETURN ON RATE BASE		RTNA1	7,176	676
3	DEMAND COMPONENT		RTNAD	7,052	655
4	ENERGY COMPONENT		RTNAE	124	25
5	CUSTOMER COMPONENT		RTNAC	-1	-4
6	ADJUSTMENT TO TAXABLE INCOME		TAT	-59	16
7	DEMAND COMPONENT		TATD	-445	-54
8	ENERGY COMPONENT		TATE	386	68
9	CUSTOMER COMPONENT		TATC	1	2
10	FEDERAL INCOME TAX ADJUSTMEN		TAFI	12	2
11	DEMAND COMPONENT		TAFID	12	2
12	ENERGY COMPONENT		TAFIE	0	0
13	CUSTOMER COMPONENT		TAFIC	0	0
14	STATE INCOME TAX ADJUSTMENT		TSTA	4	0
15	DEMAND COMPONENT		TSTAD	4	0
16	ENERGY COMPONENT		TSTAE	0	0
17	CUSTOMER COMPONENT		TSTAC	0	0
18	SUMMARY FOR FEDERAL INCOME				
19	TAX CALCULATION				
20	(2)+(6)+(10)+(14)		TFTI1	7,033	686
21	DEMAND COMPONENT		TFTI1D	6,536	597
22	ENERGY COMPONENT		TFTI1E	498	93
23	CUSTOMER COMPONENT		TFTI1C	0	-3
24	FEDERAL INCOME TAX				
25	.35 / .65 X (20)+(10)		TFIT1	3,716	365
26	DEMAND COMPONENT		TFIT1D	3,499	320
27	ENERGY COMPONENT		TFIT1E	229	47
28	CUSTOMER COMPONENT		TFIT1C	-12	-2
29	ADJ TO STATE TAXABLE INCOME		TASI	-1	5
30	DEMAND COMPONENT		TASID	-1	5
31	ENERGY COMPONENT		TASIE	0	0
32	CUSTOMER COMPONENT		TASIC	0	0
33	SUMMARY FOR STATE INCOME				
34	TAX CALCULATION				
35	(2)+(6)+(14)+(25)+(29)		TSTI1	10,819	1,060
36	DEMAND COMPONENT		TSTI1D	10,092	926
37	ENERGY COMPONENT		TSTI1E	739	140
38	CUSTOMER COMPONENT		TSTI1C	-13	-5
39	STATE INCOME TAX				
40	.1099 / .8901 X (35)+(14)		TSIT1	1,323	130
41	DEMAND COMPONENT		TSIT1D	1,233	113
42	ENERGY COMPONENT		TSIT1E	91	18
43	CUSTOMER COMPONENT		TSIT1C	-2	-1

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	603,641	258,741	11,176	34,238	145,101	76,824
3	DEMAND COMPONENT		TXDTD	477,960	214,100	9,582	28,001	117,571	60,248
4	ENERGY COMPONENT		TXDTE	125,681	44,641	1,594	6,237	27,530	16,576
5	CUSTOMER COMPONENT		TXDTC	0	0	0	0	0	0
6	AT SYSTEM % RATE OF RETURN	RTRB		9.84	7.67	-1.18	15.68	11.44	11.27
7	RETURN ON RATE BASE		RTNB2	311,524	93,866	-680	25,233	82,579	42,051
8	DEMAND COMPONENT		RTNBD	304,044	91,875	-669	24,664	80,711	40,935
9	ENERGY COMPONENT		RTNBE	7,549	2,040	-11	582	1,872	1,115
10	CUSTOMER COMPONENT		RTNBC	-69	-49	0	-13	-3	0
11	INCOME TAXES		TSF2	222,957	66,232	-651	18,144	59,158	30,411
12	DEMAND COMPONENT		TSF2D	204,824	60,308	-797	17,101	55,030	27,912
13	ENERGY COMPONENT		TSF2E	18,725	6,162	156	1,079	4,258	2,566
14	CUSTOMER COMPONENT		TSF2C	-592	-238	-9	-36	-130	-66
15	ANNUALIZATION REVENUES	ANN	NEWB	16,596	5,308	237	2,199	3,459	3,074
16	DEMAND COMPONENT		ANN2D	14,390	4,542	212	2,085	2,970	2,780
17	ENERGY COMPONENT		ANN2E	2,216	771	25	115	491	295
18	CUSTOMER COMPONENT		ANN2C	-10	-5	0	-1	-2	-1
19	LATE PAY CHARGES		R11	4,588	2,275	18	852	991	244
20	DEMAND COMPONENT		R112D	3,978	2,063	11	820	856	163
21	ENERGY COMPONENT		R112E	613	214	7	32	136	81
22	CUSTOMER COMPONENT		R112C	-3	-2	0	0	-1	0
23	REVENUE REQTS BEFORE GRT		RRBB	1,116,939	411,256	9,590	74,564	282,389	145,967
24	DEMAND COMPONENT		RRBBD	968,461	359,679	7,893	66,861	249,486	126,152
25	ENERGY COMPONENT		RRBBE	149,126	51,858	1,707	7,751	33,033	19,881
26	CUSTOMER COMPONENT		RRBBC	-648	-281	-9	-48	-130	-66
27	BASE FOR GROSS RECEIPTS TAX								
28	RRBB + R11		BGRT2	1,138,123	418,839	9,845	77,615	286,839	149,285
29	DEMAND COMPONENT		BGRT2D	986,829	366,284	8,116	69,766	253,312	129,095
30	ENERGY COMPONENT		BGRT2E	151,955	52,843	1,739	7,898	33,660	20,257
31	CUSTOMER COMPONENT		BGRT2C	-661	-288	-9	-49	-133	-67
32	GROSS RECEIPTS TAX @ 44 MILL		GRTA2	52,382	19,278	453	3,572	13,202	6,871
33	.044/.956 * LINE 29		GRTA2D	45,419	16,859	373	3,211	11,659	5,941
34	.044/.956 * LINE 30		GRTA2E	6,994	2,432	80	364	1,549	932
35	.044/.956 * LINE 31		GRTA2C	-30	-13	-1	-2	-6	-3
36	TOTAL REVENUE REQUIREMENTS		RRA2	1,169,321	430,533	10,044	78,136	295,591	152,838
37	DEMAND COMPONENT		RRA2D	1,013,880	376,536	8,267	70,072	261,144	132,095
38	ENERGY COMPONENT		RRA2E	156,120	54,290	1,787	8,115	34,582	20,813
39	CUSTOMER COMPONENT		RRA2C	-679	-294	-10	-50	-136	-69

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	2,618	57,402	1,363	2,768	-3,754	241
3	DEMAND COMPONENT		TXDTD	957	44,565	-7,893	2,194	-5,839	196
4	ENERGY COMPONENT		TXDTE	1,661	12,837	9,256	574	2,085	45
5	CUSTOMER COMPONENT		TXDTC	0	0	0	0	0	0
6	AT SYSTEM % RATE OF RETURN	RTRB		10.68	9.33	13.77	9.63	16.78	26.64
7	RETURN ON RATE BASE		RTNB2	3,925	25,958	24,256	1,319	6,599	328
8	DEMAND COMPONENT		RTNBD	3,819	25,241	23,492	1,286	6,389	320
9	ENERGY COMPONENT		RTNBE	107	716	764	33	210	7
10	CUSTOMER COMPONENT		RTNBC	0	-1	0	0	0	0
11	INCOME TAXES		TSF2	2,844	18,809	17,748	950	4,828	234
12	DEMAND COMPONENT		TSF2D	2,597	16,978	16,238	868	4,458	224
13	ENERGY COMPONENT		TSF2E	253	1,881	1,542	84	376	10
14	CUSTOMER COMPONENT		TSF2C	-7	-50	-31	-2	-7	0
15	ANNUALIZATION REVENUES	ANN	NEWB	0	3,223	0	0	0	0
16	DEMAND COMPONENT		ANN2D	-30	2,998	-168	-10	-38	-1
17	ENERGY COMPONENT		ANN2E	30	225	169	10	38	1
18	CUSTOMER COMPONENT		ANN2C	0	0	-1	0	0	0
19	LATE PAY CHARGES		R11	0	87	0	0	0	0
20	DEMAND COMPONENT		R112D	-8	24	-46	-2	-11	-1
21	ENERGY COMPONENT		R112E	8	63	46	2	11	1
22	CUSTOMER COMPONENT		R112C	0	0	0	0	0	0
23	REVENUE REQTS BEFORE GRT		RRBB	9,387	98,859	43,367	5,036	7,673	804
24	DEMAND COMPONENT		RRBBD	7,411	83,762	32,050	4,359	5,059	744
25	ENERGY COMPONENT		RRBBE	1,983	15,146	11,347	679	2,622	60
26	CUSTOMER COMPONENT		RRBBC	-6	-50	-31	-2	-6	0
27	BASE FOR GROSS RECEIPTS TAX								
28	RRBB + R11		BGRT2	9,387	102,169	43,367	5,036	7,673	804
29	DEMAND COMPONENT		BGRT2D	7,373	86,784	31,836	4,347	5,010	742
30	ENERGY COMPONENT		BGRT2E	2,021	15,434	11,562	691	2,671	62
31	CUSTOMER COMPONENT		BGRT2C	-6	-50	-32	-2	-6	0
32	GROSS RECEIPTS TAX @ 44 MILL		GRTA2	432	4,702	1,996	232	353	37
33	.044/.956 * LINE 29		GRTA2D	340	3,994	1,465	200	231	34
34	.044/.956 * LINE 30		GRTA2E	93	710	533	32	122	3
35	.044/.956 * LINE 31		GRTA2C	-1	-2	-1	0	-1	0
36	TOTAL REVENUE REQUIREMENTS		RRA2	9,819	103,561	45,363	5,268	8,027	841
37	DEMAND COMPONENT		RRA2D	7,749	87,757	33,516	4,559	5,289	778
38	ENERGY COMPONENT		RRA2E	2,076	15,856	11,880	711	2,744	63
39	CUSTOMER COMPONENT		RRA2C	-7	-52	-32	-3	-7	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

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	14,517	2,406
3	DEMAND COMPONENT		TXDTD	12,301	1,977
4	ENERGY COMPONENT		TXDTE	2,216	429
5	CUSTOMER COMPONENT		TXDTC	0	0
6	AT SYSTEM % RATE OF RETURN	RTRB		7.56	5.69
7	RETURN ON RATE BASE		RTNB2	5,687	403
8	DEMAND COMPONENT		RTNBD	5,589	392
9	ENERGY COMPONENT		RTNBE	99	15
10	CUSTOMER COMPONENT		RTNBC	0	-3
11	INCOME TAXES		TSF2	3,954	296
12	DEMAND COMPONENT		TSF2D	3,666	241
13	ENERGY COMPONENT		TSF2E	301	57
14	CUSTOMER COMPONENT		TSF2C	-14	-2
15	ANNUALIZATION REVENUES	ANN	NEWB	-657	-247
16	DEMAND COMPONENT		ANN2D	-696	-254
17	ENERGY COMPONENT		ANN2E	39	7
18	CUSTOMER COMPONENT		ANN2C	0	0
19	LATE PAY CHARGES		R11	87	34
20	DEMAND COMPONENT		R112D	77	32
21	ENERGY COMPONENT		R112E	10	2
22	CUSTOMER COMPONENT		R112C	0	0
23	REVENUE REQTS BEFORE GRT		RRBB	24,728	3,319
24	DEMAND COMPONENT		RRBBD	22,174	2,831
25	ENERGY COMPONENT		RRBBE	2,567	492
26	CUSTOMER COMPONENT		RRBBC	-15	-4
27	BASE FOR GROSS RECEIPTS TAX				
28	RRBB + R11		BGRT2	24,158	3,106
29	DEMAND COMPONENT		BGRT2D	21,555	2,609
30	ENERGY COMPONENT		BGRT2E	2,616	501
31	CUSTOMER COMPONENT		BGRT2C	-15	-4
32	GROSS RECEIPTS TAX @ 44 MILL		GRTA2	1,112	142
33	.044/.956 * LINE 29		GRTA2D	992	120
34	.044/.956 * LINE 30		GRTA2E	121	23
35	.044/.956 * LINE 31		GRTA2C	0	0
36	TOTAL REVENUE REQUIREMENTS		RRA2	25,839	3,461
37	DEMAND COMPONENT		RRA2D	23,166	2,952
38	ENERGY COMPONENT		RRA2E	2,688	515
39	CUSTOMER COMPONENT		RRA2C	-15	-4

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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
 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	RTRB	9.84	7.67	-1.18	15.68	11.44	11.27
2	RETURN ON RATE BASE				311,524	93,866	-680	25,233	82,579	42,051
3	DEMAND COMPONENT				304,044	91,875	-669	24,664	80,711	40,935
4	ENERGY COMPONENT				7,549	2,040	-11	582	1,872	1,115
5	CUSTOMER COMPONENT				-69	-49	0	-13	-3	0
6	ADJUSTMENT TO TAXABLE INCOME				2,932	297	-60	101	548	689
7	DEMAND COMPONENT				-18,193	-7,284	-340	-951	-4,097	-2,064
8	ENERGY COMPONENT				21,095	7,558	279	1,049	4,644	2,753
9	CUSTOMER COMPONENT				30	23	0	3	1	0
10	FEDERAL INCOME TAX ADJUSTMEN				525	203	10	27	120	61
11	DEMAND COMPONENT				525	203	10	27	120	61
12	ENERGY COMPONENT				0	0	0	0	0	0
13	CUSTOMER COMPONENT				0	0	0	0	0	0
14	STATE INCOME TAX ADJUSTMENT				139	54	2	7	32	16
15	DEMAND COMPONENT				139	54	2	7	32	16
16	ENERGY COMPONENT				0	0	0	0	0	0
17	CUSTOMER COMPONENT				0	0	0	0	0	0
18	SUMMARY FOR FEDERAL INCOME									
19	TAX CALCULATION									
20	(2)+(6)+(10)+(14)				310,925	92,795	-805	25,154	82,322	42,323
21	DEMAND COMPONENT				282,822	83,418	-1,064	23,559	75,922	38,514
22	ENERGY COMPONENT				28,142	9,403	259	1,605	6,402	3,809
23	CUSTOMER COMPONENT				-39	-26	1	-10	-2	0
24	FEDERAL INCOME TAX									
25	.35 / .65 X (20)+(10)				164,459	48,818	-487	13,393	43,653	22,439
26	DEMAND COMPONENT				151,463	44,597	-588	12,643	40,694	20,640
27	ENERGY COMPONENT				13,519	4,430	110	781	3,074	1,859
28	CUSTOMER COMPONENT				-523	-210	-8	-31	-115	-60
29	ADJ TO STATE TAXABLE INCOME				47	61	0	8	-10	-5
30	DEMAND COMPONENT				47	61	0	8	-10	-5
31	ENERGY COMPONENT				0	0	0	0	0	0
32	CUSTOMER COMPONENT				0	0	0	0	0	0
33	SUMMARY FOR STATE INCOME									
34	TAX CALCULATION									
35	(2)+(6)+(14)+(25)+(29)				478,394	142,822	-1,237	38,707	126,639	65,108
36	DEMAND COMPONENT				436,792	129,030	-1,408	36,335	117,167	59,440
37	ENERGY COMPONENT				42,163	14,028	378	2,413	9,589	5,727
38	CUSTOMER COMPONENT				-562	-236	-8	-41	-117	-60
39	STATE INCOME TAX									
40	.1099 / .8901 X (35)+(14)				58,498	17,414	-163	4,750	15,506	7,972
41	DEMAND COMPONENT				53,361	15,711	-209	4,457	14,337	7,272
42	ENERGY COMPONENT				5,206	1,732	46	298	1,184	707
43	CUSTOMER COMPONENT				-69	-29	-1	-5	-15	-7

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
1	AT CLASS	% RATE OF RETURN	RTRB	10.68	9.33	13.77	9.63	16.78	26.64
2	RETURN ON RATE BASE		RTNB2	3,925	25,958	24,256	1,319	6,599	328
3	DEMAND COMPONENT		RTNBD	3,819	25,241	23,492	1,286	6,389	320
4	ENERGY COMPONENT		RTNBE	107	716	764	33	210	7
5	CUSTOMER COMPONENT		RTNBC	0	-1	0	0	0	0
6	ADJUSTMENT TO TAXABLE INCOME		TAT	76	599	573	20	133	-1
7	DEMAND COMPONENT		TATD	-200	-1,524	-942	-75	-208	-9
8	ENERGY COMPONENT		TATE	276	2,122	1,515	95	342	8
9	CUSTOMER COMPONENT		TATC	0	0	0	0	0	0
10	FEDERAL INCOME TAX ADJUSTMEN		TAFI	6	46	29	2	7	0
11	DEMAND COMPONENT		TAFID	6	46	29	2	7	0
12	ENERGY COMPONENT		TAFIE	0	0	0	0	0	0
13	CUSTOMER COMPONENT		TAFIC	0	0	0	0	0	0
14	STATE INCOME TAX ADJUSTMENT		TSTA	2	12	8	1	1	0
15	DEMAND COMPONENT		TSTAD	2	12	8	1	1	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)		TFTI2	3,960	26,248	24,634	1,324	6,688	325
21	DEMAND COMPONENT		TFTI2D	3,584	23,453	22,382	1,198	6,143	309
22	ENERGY COMPONENT		TFTI2E	377	2,794	2,252	126	545	15
23	CUSTOMER COMPONENT		TFTI2C	0	0	0	0	0	0
24	FEDERAL INCOME TAX								
25	.35 / .65 X (20)+(10)		TFIT2	2,098	13,874	13,100	701	3,566	173
26	DEMAND COMPONENT		TFIT2D	1,920	12,556	12,006	642	3,298	166
27	ENERGY COMPONENT		TFIT2E	183	1,362	1,122	61	274	7
28	CUSTOMER COMPONENT		TFIT2C	-6	-44	-28	-2	-6	0
29	ADJ TO STATE TAXABLE INCOME		TASI	0	-6	-3	-1	-1	0
30	DEMAND COMPONENT		TASID	0	-6	-3	-1	-1	0
31	ENERGY COMPONENT		TASIE	0	0	0	0	0	0
32	CUSTOMER COMPONENT		TASIC	0	0	0	0	0	0
33	SUMMARY FOR STATE INCOME								
34	TAX CALCULATION								
35	(2)+(6)+(14)+(25)+(29)		TSTI2	6,092	40,374	37,896	2,036	10,289	500
36	DEMAND COMPONENT		TSTI2D	5,533	36,218	34,522	1,849	9,469	477
37	ENERGY COMPONENT		TSTI2E	566	4,200	3,402	189	825	22
38	CUSTOMER COMPONENT		TSTI2C	-6	-44	-28	-2	-6	0
39	STATE INCOME TAX								
40	.1099 / .8901 X (35)+(14)		TSIT2	746	4,935	4,648	248	1,262	62
41	DEMAND COMPONENT		TSIT2D	677	4,422	4,231	225	1,161	59
42	ENERGY COMPONENT		TSIT2E	70	518	421	23	101	3
43	CUSTOMER COMPONENT		TSIT2C	-1	-5	-4	0	0	0

FUTURE YEAR COST ALLOCATION
 ALLOCATION OF OTHER PRODUCTION COSTS TO RATE CLASSES

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

INPUT	ALLOC	OUTPUT		
1 AT CLASS % RATE OF RETURN	RTRB		GH	SL/AL
2 RETURN ON RATE BASE			7.56	5.69
3 DEMAND COMPONENT		RTNB2	5,687	403
4 ENERGY COMPONENT		RTNBD	5,589	392
5 CUSTOMER COMPONENT		RTNBE	99	15
6 ADJUSTMENT TO TAXABLE INCOME		RTNBC	0	-3
7 DEMAND COMPONENT		TAT	-59	16
8 ENERGY COMPONENT		TATD	-445	-54
9 CUSTOMER COMPONENT		TATE	386	68
10 FEDERAL INCOME TAX ADJUSTMEN		TATC	1	2
11 DEMAND COMPONENT		TAFI	12	2
12 ENERGY COMPONENT		TAFID	12	2
13 CUSTOMER COMPONENT		TAFIE	0	0
14 STATE INCOME TAX ADJUSTMENT		TAFIC	0	0
15 DEMAND COMPONENT		TSTA	4	0
16 ENERGY COMPONENT		TSTAD	4	0
17 CUSTOMER COMPONENT		TSTAE	0	0
18 SUMMARY FOR FEDERAL INCOME		TSTAC	0	0
19 TAX CALCULATION				
20 (2)+(6)+(10)+(14)		TFTI2	5,544	413
21 DEMAND COMPONENT		TFTI2D	5,072	332
22 ENERGY COMPONENT		TFTI2E	473	82
23 CUSTOMER COMPONENT		TFTI2C	-1	-1
24 FEDERAL INCOME TAX				
25 .35 / .65 X (20)+(10)		TFIT2	2,914	217
26 DEMAND COMPONENT		TFIT2D	2,711	178
27 ENERGY COMPONENT		TFIT2E	215	41
28 CUSTOMER COMPONENT		TFIT2C	-12	-1
29 ADJ TO STATE TAXABLE INCOME		TASI	-1	5
30 DEMAND COMPONENT		TASID	-1	5
31 ENERGY COMPONENT		TASIE	0	0
32 CUSTOMER COMPONENT		TASIC	0	0
33 SUMMARY FOR STATE INCOME				
34 TAX CALCULATION				
35 (2)+(6)+(14)+(25)+(29)		TSTI2	8,527	641
36 DEMAND COMPONENT		TSTI2D	7,841	519
37 ENERGY COMPONENT		TSTI2E	700	124
38 CUSTOMER COMPONENT		TSTI2C	-12	-2
39 STATE INCOME TAX				
40 .1099 / .8901 X (35)+(14)		TSIT2	1,040	78
41 DEMAND COMPONENT		TSIT2D	955	63
42 ENERGY COMPONENT		TSIT2E	87	16
43 CUSTOMER COMPONENT		TSIT2C	-2	0

PENNSYLVANIA POWER & LIGHT COMPANY

EXHIBIT JMK 2

ALLOCATION OF TRANSMISSION COSTS

FUTURE TEST YEAR ENDED SEPTEMBER 30, 1995

This section contains the details of the allocation study that allocates the transmission costs derived in Section III to the thirteen rate classes shown in the filing submitted in compliance with the Commission's Final Order in the Company's most recent base rate proceeding at Docket No. R-00943271.

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	0	0	0	0	0	0
4 WHOLLY-OWNED COAL	Q08	D10	P08	0	0	0	0	0	0
5 OTHER NON-NUCLEAR	Q09	D10	P09	0	0	0	0	0	0
6 TOTAL PRODUCTION PLANT			P10	0	0	0	0	0	0
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	0	0	0	0	0	0
16 SECONDARY	Q29	D30	P29	0	0	0	0	0	0
17 TOTAL SUBSTATIONS			PSS	79,061	30,349	1,446	3,988	18,173	9,372
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	0	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	293,713	112,748	5,370	14,818	67,511	34,819
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	0	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	9,992	3,836	183	504	2,297	1,184
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	0	0	0	0	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	382,766	146,933	6,999	19,310	87,981	45,375
45 DEMAND COMPONENT			P30D	382,766	146,933	6,999	19,310	87,981	45,375
46 CUSTOMER COMPONENT			P30C	0	0	0	0	0	0
47 TOTAL GENERAL PLANT	Q88	K433	P88	14,666	7,272	264	926	2,705	1,282
48 DEMAND COMPONENT			P88D	14,666	7,272	264	926	2,705	1,282
49 CUSTOMER COMPONENT			P88C	0	0	0	0	0	0
50 TOTAL INTANGIBLE PLANT	Q95	K433	P95	1,078	535	19	68	199	94
51 DEMAND COMPONENT			P95D	1,078	535	19	68	199	94
52 CUSTOMER COMPONENT			P95C	0	0	0	0	0	0
53 TOTAL ELECTRIC PLANT IN SVC			P98	764,117	295,622	13,992	38,819	175,241	90,259
54 TOTAL ADJUSTED ELECTRIC PLT			POST	764,117	295,622	13,992	38,819	175,241	90,259

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	0	0	0	0	0	0
4 WHOLLY-OWNED COAL	Q08	D10	P08	0	0	0	0	0	0
5 OTHER NON-NUCLEAR	Q09	D10	P09	0	0	0	0	0	0
6 TOTAL PRODUCTION PLANT			P10	0	0	0	0	0	0
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	0	0	0	0	0	0
16 SECONDARY	Q29	D30	P29	0	0	0	0	0	0
17 TOTAL SUBSTATIONS			PSS	924	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	0	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	3,428	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	0	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	117	883	558	44	124	4
33 LINE TRANSFORMERS									
34 DEMAND COMPONENT	Q38D	D30	P38D	0	0	0	0	0	0
35 CUSTOMER COMPONENT	Q38C	CW8	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	CW9	P39C	0	0	0	0	0	0
40 TOTAL SERVICES			PSV	0	0	0	0	0	0
41 METERS	Q43	CW1	P43	0	0	0	0	0	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	4,469	33,840	21,348	1,672	4,764	151
45 DEMAND COMPONENT			P30D	4,469	33,840	21,348	1,672	4,764	151
46 CUSTOMER COMPONENT			P30C	0	0	0	0	0	0
47 TOTAL GENERAL PLANT	Q88	K433	P88	125	889	559	44	125	4
48 DEMAND COMPONENT			P88D	125	889	559	44	125	4
49 CUSTOMER COMPONENT			P88C	0	0	0	0	0	0
50 TOTAL INTANGIBLE PLANT	Q95	K433	P95	9	66	41	4	9	0
51 DEMAND COMPONENT			P95D	9	66	41	4	9	0
52 CUSTOMER COMPONENT			P95C	0	0	0	0	0	0
53 TOTAL ELECTRIC PLANT IN SVC			P98	8,887	67,241	42,416	2,961	8,435	300
54 TOTAL ADJUSTED ELECTRIC PLT			POST	8,887	67,241	42,416	2,961	8,435	300

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	Q07	D10	P07	0	0
4	Q08	D10	P08	0	0
5	Q09	D10	P09	0	0
6	TOTAL PRODUCTION PLANT				
7	TRANSMISSION PLANT				
8	Q15	D10	P15	6,834	533
9	Q16	D15	P16	1,993	155
10	TOTAL TRANSMISSION PLANT				
11	DISTRIBUTION PLANT				
12	SUBSTATIONS				
13	Q26	D10	P26	149	12
14	Q27	D10	P27	1,752	137
15	Q28	D20	P28	0	0
16	Q29	D30	P29	0	0
17	TOTAL SUBSTATIONS				
18	OVERHEAD LINES				
19	Q31	D10	P31	7,065	551
20	Q32	D20	P32	0	0
21	SECONDARY				
22	Q33D	D30	P33D	0	0
23	Q33C	C30	P33C	0	0
24	Q34	K405	P34	0	0
25	TOTAL OVERHEAD LINES				
26	UNDERGROUND LINES				
27	Q35	D10	P35	240	18
28	Q36	D20	P36	0	0
29	SECONDARY				
30	Q37D	D30	P37D	0	0
31	Q37C	C30	P37C	0	0
32	TOTAL UNDERGROUND LINES				
33	LINE TRANSFORMERS				
34	Q38D	D30	P38D	0	0
35	Q38C	CW8	P38C	0	0
36	TOTAL LINE TRANSFORMERS				
37	SERVICES				
38	Q39D	D30	P39D	0	0
39	Q39C	CW9	P39C	0	0
40	TOTAL SERVICES				
41	Q43	CW1	P43	0	0
42	Q44	K403	P44	0	0
43	Q46	K405	P46	0	0
44	TOTAL DISTRIBUTION PLANT				
45	DEMAND COMPONENT				
46	CUSTOMER COMPONENT				
47	Q88	K433	P88	298	173
48	DEMAND COMPONENT				
49	CUSTOMER COMPONENT				
50	Q95	K433	P95	22	12
51	DEMAND COMPONENT				
52	CUSTOMER COMPONENT				
53	TOTAL ELECTRIC PLANT IN SVC				
			P98	18,353	1,591
54	TOTAL ADJUSTED ELECTRIC PLT				
			POST	18,353	1,591

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	0	0	0	0	0	0
4 WHOLLY-OWNED COAL	H08	D10	A08	0	0	0	0	0	0
5 OTHER NON-NUCLEAR	H09	D10	A09	0	0	0	0	0	0
6 TOTAL PRODUCTION PLANT			A10	0	0	0	0	0	0
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	0	0	0	0	0	0
16 SECONDARY	H29	D30	A29	0	0	0	0	0	0
17 TOTAL SUBSTATIONS			AST	26,260	10,080	480	1,324	6,037	3,113
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	0	0	0	0	0	0
21 SECONDARY									
22 DEMAND COMPONENT	H33D	D30	A33D	0	0	0	0	0	0
23 CUSTOMER COMPONENT	H33C	C30	A33C	0	0	0	0	0	0
24 STREET LIGHTING	H34	K405	A34	0	0	0	0	0	0
25 TOTAL OVERHEAD LINES			AOL	97,352	37,371	1,780	4,911	22,377	11,541
26 UNDERGROUND LINES									
27 138/69 KV	H35	D10	A35	1,765	677	33	89	406	209
28 PRIMARY	H36	D20	A36	0	0	0	0	0	0
29 SECONDARY									
30 DEMAND COMPONENT	H37D	D30	A37D	0	0	0	0	0	0
31 CUSTOMER COMPONENT	H37C	C30	A37C	0	0	0	0	0	0
32 TOTAL UNDERGROUND LINES			AUG	1,765	677	33	89	406	209
33 LINE TRANSFORMERS									
34 DEMAND COMPONENT	H38D	D30	A38D	0	0	0	0	0	0
35 CUSTOMER COMPONENT	H38C	CW8	A38C	0	0	0	0	0	0
36 TOTAL LINE TRANSFORMERS			ALT	0	0	0	0	0	0
37 SERVICES									
38 DEMAND COMPONENT	H39D	D30	A39D	0	0	0	0	0	0
39 CUSTOMER COMPONENT	H39C	CW9	A39C	0	0	0	0	0	0
40 TOTAL SERVICES			ASV	0	0	0	0	0	0
41 METERS	H43	CW1	A43	0	0	0	0	0	0
42 AREA LIGHTING FIXTURES	H44	K403	A44	0	0	0	0	0	0
43 STREET LIGHTING	H46	K405	A46	0	0	0	0	0	0
44 TOTAL DISTRIBUTION PLANT			A30	125,377	48,128	2,293	6,324	28,820	14,863
45 DEMAND COMPONENT			A30D	125,377	48,128	2,293	6,324	28,820	14,863
46 CUSTOMER COMPONENT			A30C	0	0	0	0	0	0
47 TOTAL GENERAL PLANT	H88	K433	A88	5,080	2,518	92	321	937	444
48 DEMAND COMPONENT			A88D	5,080	2,518	92	321	937	444
49 CUSTOMER COMPONENT			A88C	0	0	0	0	0	0
50 TOTAL INTANGIBLE PLANT	H95	K433	A95	436	216	8	28	80	38
51 DEMAND COMPONENT			A95D	436	216	8	28	80	38
52 CUSTOMER COMPONENT			A95C	0	0	0	0	0	0
53 TOTAL DEPRECIATION AND									
54 AMORTIZATION RESERVE			A00	247,048	95,621	4,524	12,555	56,637	29,169

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	D10	A07	0	0	0	0	0	0
4 WHOLLY-OWNED COAL	H08	D10	A08	0	0	0	0	0	0
5 OTHER NON-NUCLEAR	H09	D10	A09	0	0	0	0	0	0
6 TOTAL PRODUCTION PLANT			A10	0	0	0	0	0	0
7 TRANSMISSION PLANT									
8 500/230 KV	H15	D10	A15	1,053	7,981	5,034	394	1,124	36
9 138/69 KV	H16	D15	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	D10	A26	24	183	116	9	26	1
14 138/69 KV	H27	D10	A27	282	2,139	1,349	105	301	10
15 PRIMARY	H28	D20	A28	0	0	0	0	0	0
16 SECONDARY	H29	D30	A29	0	0	0	0	0	0
17 TOTAL SUBSTATIONS			AST	306	2,322	1,465	114	327	11
18 OVERHEAD LINES									
19 138/69 KV	H31	D10	A31	1,136	8,607	5,430	426	1,212	38
20 PRIMARY	H32	D20	A32	0	0	0	0	0	0
21 SECONDARY									
22 DEMAND COMPONENT	H33D	D30	A33D	0	0	0	0	0	0
23 CUSTOMER COMPONENT	H33C	C30	A33C	0	0	0	0	0	0
24 STREET LIGHTING	H34	K405	A34	0	0	0	0	0	0
25 TOTAL OVERHEAD LINES			AOL	1,136	8,607	5,430	426	1,212	38
26 UNDERGROUND LINES									
27 138/69 KV	H35	D10	A35	21	156	98	7	22	1
28 PRIMARY	H36	D20	A36	0	0	0	0	0	0
29 SECONDARY									
30 DEMAND COMPONENT	H37D	D30	A37D	0	0	0	0	0	0
31 CUSTOMER COMPONENT	H37C	C30	A37C	0	0	0	0	0	0
32 TOTAL UNDERGROUND LINES			AUG	21	156	98	7	22	1
33 LINE TRANSFORMERS									
34 DEMAND COMPONENT	H38D	D30	A38D	0	0	0	0	0	0
35 CUSTOMER COMPONENT	H38C	CW8	A38C	0	0	0	0	0	0
36 TOTAL LINE TRANSFORMERS			ALT	0	0	0	0	0	0
37 SERVICES									
38 DEMAND COMPONENT	H39D	D30	A39D	0	0	0	0	0	0
39 CUSTOMER COMPONENT	H39C	CW9	A39C	0	0	0	0	0	0
40 TOTAL SERVICES			ASV	0	0	0	0	0	0
41 METERS	H43	CW1	A43	0	0	0	0	0	0
42 AREA LIGHTING FIXTURES	H44	K403	A44	0	0	0	0	0	0
43 STREET LIGHTING	H46	K405	A46	0	0	0	0	0	0
44 TOTAL DISTRIBUTION PLANT			A30	1,463	11,085	6,993	547	1,561	50
45 DEMAND COMPONENT			A30D	1,463	11,085	6,993	547	1,561	50
46 CUSTOMER COMPONENT			A30C	0	0	0	0	0	0
47 TOTAL GENERAL PLANT	H88	K433	A88	43	308	194	16	43	1
48 DEMAND COMPONENT			A88D	43	308	194	16	43	1
49 CUSTOMER COMPONENT			A88C	0	0	0	0	0	0
50 TOTAL INTANGIBLE PLANT	H95	K433	A95	4	26	17	1	4	0
51 DEMAND COMPONENT			A95D	4	26	17	1	4	0
52 CUSTOMER COMPONENT			A95C	0	0	0	0	0	0
53 TOTAL DEPRECIATION AND									
54 AMORTIZATION RESERVE			A00	2,870	21,728	13,706	958	2,732	97

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	0	0
4 WHOLLY-OWNED COAL	H08	D10	A08	0	0
5 OTHER NON-NUCLEAR	H09	D10	A09	0	0
6 TOTAL PRODUCTION PLANT			A10	0	0
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	0	0
16 SECONDARY	H29	D30	A29	0	0
17 TOTAL SUBSTATIONS			AST	631	50
18 OVERHEAD LINES					
19 138/69 KV	H31	D10	A31	2,341	182
20 PRIMARY	H32	D20	A32	0	0
21 SECONDARY					
22 DEMAND COMPONENT	H33D	D30	A33D	0	0
23 CUSTOMER COMPONENT	H33C	C30	A33C	0	0
24 STREET LIGHTING	H34	K405	A34	0	0
25 TOTAL OVERHEAD LINES			AOL	2,341	182
26 UNDERGROUND LINES					
27 138/69 KV	H35	D10	A35	42	4
28 PRIMARY	H36	D20	A36	0	0
29 SECONDARY					
30 DEMAND COMPONENT	H37D	D30	A37D	0	0
31 CUSTOMER COMPONENT	H37C	C30	A37C	0	0
32 TOTAL UNDERGROUND LINES			AUG	42	4
33 LINE TRANSFORMERS					
34 DEMAND COMPONENT	H38D	D30	A38D	0	0
35 CUSTOMER COMPONENT	H38C	CM8	A38C	0	0
36 TOTAL LINE TRANSFORMERS			ALT	0	0
37 SERVICES					
38 DEMAND COMPONENT	H39D	D30	A39D	0	0
39 CUSTOMER COMPONENT	H39C	CM9	A39C	0	0
40 TOTAL SERVICES			ASV	0	0
41 METERS	H43	CM1	A43	0	0
42 AREA LIGHTING FIXTURES	H44	K403	A44	0	0
43 STREET LIGHTING	H46	K405	A46	0	0
44 TOTAL DISTRIBUTION PLANT			A30	3,014	236
45 DEMAND COMPONENT			A30D	3,014	236
46 CUSTOMER COMPONENT			A30C	0	0
47 TOTAL GENERAL PLANT	H88	K433	A88	103	60
48 DEMAND COMPONENT			A88D	103	60
49 CUSTOMER COMPONENT			A88C	0	0
50 TOTAL INTANGIBLE PLANT	H95	K433	A95	8	6
51 DEMAND COMPONENT			A95D	8	6
52 CUSTOMER COMPONENT			A95C	0	0
53 TOTAL DEPRECIATION AND					
54 AMORTIZATION RESERVE			A00	5,930	521

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	517,069	200,001	9,468	26,264	118,604	61,090
2	DEMAND COMPONENT		P01D	517,069	200,001	9,468	26,264	118,604	61,090
3	CUSTOMER COMPONENT		P01C	0	0	0	0	0	0
4	NET PLANT NUCLEAR		P01N	0	0	0	0	0	0
5	TOTAL ELECTRIC PLANT IN SVC		P00	764,117	295,622	13,992	38,819	175,241	90,259
6	DEMAND COMPONENT		P00D	764,117	295,622	13,992	38,819	175,241	90,259
7	CUSTOMER COMPONENT		P00C	0	0	0	0	0	0
8	ELEC PLT NUCLEAR		P00N	0	0	0	0	0	0
9	ELEC PLT NON-NUCLEAR		P000	764,117	295,622	13,992	38,819	175,241	90,259
10	DEMAND COMPONENT		P000D	764,117	295,622	13,992	38,819	175,241	90,259
11	CUSTOMER COMPONENT		P000C	0	0	0	0	0	0
12	ELEC PLANT LESS P07,08		P0000	764,117	295,622	13,992	38,819	175,241	90,259
13	DEMAND COMPONENT		P0000D	764,117	295,622	13,992	38,819	175,241	90,259
14	CUSTOMER COMPONENT		P0000C	0	0	0	0	0	0
15	TOTAL PROD/TRANS/DIST PLANT		AT1	748,373	287,815	13,709	37,825	172,337	88,883
16	DEMAND COMPONENT		AT1D	748,373	287,815	13,709	37,825	172,337	88,883
17	CUSTOMER COMPONENT		AT1C	0	0	0	0	0	0
18	TOTAL TRANS/DIST PLANT		AT2	748,373	287,815	13,709	37,825	172,337	88,883
19	DEMAND COMPONENT		AT2D	748,373	287,815	13,709	37,825	172,337	88,883
20	CUSTOMER COMPONENT		AT2C	0	0	0	0	0	0
21	DEPREC RES NUCLEAR		A00N	0	0	0	0	0	0
22	DEPREC RES NON-NUCL		A000	247,048	95,621	4,524	12,555	56,637	29,169
23	DEMAND COMPONENT		A000D	247,048	95,621	4,524	12,555	56,637	29,169
24	CUSTOMER COMPONENT		A000C	0	0	0	0	0	0
25	GENERAL PLANT ALLOCATOR	K433		191,768	95,082	3,457	12,114	35,370	16,752
26	TOTAL WAGES & SALARIES	K939		227,614	111,351	3,815	14,332	41,438	20,576
27	WAGES & SALARIES W/O A&G	K929		191,992	93,924	3,218	12,089	34,953	17,356
28	READ IN FROM COMPLIANCE	SALES		6,834,249	2,760,504	140,490	364,420	1,614,219	760,965
29	READ IN P01 FOR GT8	ENVI		5,719,564	2,545,839	110,946	337,084	1,199,365	559,999
30	READ IN P30 FOR ITA78	CIAC		2,532,998	1,477,447	55,185	198,276	409,889	125,776
31	PRE-ADJUSTED COMPLIANCE CWC	NEMA		63	586	34	44	-64	-182
32	COPY ANNP FROM COMPLIANCE	NEWB		26,556	8,493	380	3,518	5,536	4,919

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	6,017	45,513	28,710	2,003	5,703	203
2	DEMAND COMPONENT		P01D	6,017	45,513	28,710	2,003	5,703	203
3	CUSTOMER COMPONENT		P01C	0	0	0	0	0	0
4	NET PLANT NUCLEAR		P01N	0	0	0	0	0	0
5	TOTAL ELECTRIC PLANT IN SVC		P00	8,887	67,241	42,416	2,961	8,435	300
6	DEMAND COMPONENT		P00D	8,887	67,241	42,416	2,961	8,435	300
7	CUSTOMER COMPONENT		P00C	0	0	0	0	0	0
8	ELEC PLT NUCLEAR		P00N	0	0	0	0	0	0
9	ELEC PLT NON-NUCLEAR		P000	8,887	67,241	42,416	2,961	8,435	300
10	DEMAND COMPONENT		P000D	8,887	67,241	42,416	2,961	8,435	300
11	CUSTOMER COMPONENT		P000C	0	0	0	0	0	0
12	ELEC PLANT LESS P07,08		P0000	8,887	67,241	42,416	2,961	8,435	300
13	DEMAND COMPONENT		P0000D	8,887	67,241	42,416	2,961	8,435	300
14	CUSTOMER COMPONENT		P0000C	0	0	0	0	0	0
15	TOTAL PROD/TRANS/DIST PLANT		AT1	8,753	66,286	41,816	2,913	8,301	296
16	DEMAND COMPONENT		AT1D	8,753	66,286	41,816	2,913	8,301	296
17	CUSTOMER COMPONENT		AT1C	0	0	0	0	0	0
18	TOTAL TRANS/DIST PLANT		AT2	8,753	66,286	41,816	2,913	8,301	296
19	DEMAND COMPONENT		AT2D	8,753	66,286	41,816	2,913	8,301	296
20	CUSTOMER COMPONENT		AT2C	0	0	0	0	0	0
21	DEPREC RES NUCLEAR		A00N	0	0	0	0	0	0
22	DEPREC RES NON-NUCL		A000	2,870	21,728	13,706	958	2,732	97
23	DEMAND COMPONENT		A000D	2,870	21,728	13,706	958	2,732	97
24	CUSTOMER COMPONENT		A000C	0	0	0	0	0	0
25	GENERAL PLANT ALLOCATOR	K433		1,642	11,621	7,306	574	1,635	51
26	TOTAL WAGES & SALARIES	K939		2,032	14,505	9,596	691	2,152	59
27	WAGES & SALARIES W/O A&G	K929		1,714	12,235	8,094	583	1,815	50
28	READ IN FROM COMPLIANCE	SALES		74,925	510,230	321,863	24,843	70,811	2,276
29	READ IN P01 FOR GT8	ENVI		54,865	378,064	237,318	18,458	52,493	1,677
30	READ IN P30 FOR ITA78	CIAC		12,029	36,434	21,348	1,840	5,080	151
31	PRE-ADJUSTED COMPLIANCE CWC	NEWA		-20	-174	-168	-9	-35	1
32	COPY ANNP FROM COMPLIANCE	NEWB		0	5,156	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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

	INPUT	ALLOC	OUTPUT	GH	SL/AL
1	TOTAL NET ELECTRIC PLANT		P01	12,423	1,070
2	DEMAND COMPONENT		P01D	12,423	1,070
3	CUSTOMER COMPONENT		P01C	0	0
4	NET PLANT NUCLEAR		P01N	0	0
5	TOTAL ELECTRIC PLANT IN SVC		P00	18,353	1,591
6	DEMAND COMPONENT		P00D	18,353	1,591
7	CUSTOMER COMPONENT		P00C	0	0
8	ELEC PLT NUCLEAR		P00N	0	0
9	ELEC PLT NON-NUCLEAR		P000	18,353	1,591
10	DEMAND COMPONENT		P000D	18,353	1,591
11	CUSTOMER COMPONENT		P000C	0	0
12	ELEC PLANT LESS P07,08		P0000	18,353	1,591
13	DEMAND COMPONENT		P0000D	18,353	1,591
14	CUSTOMER COMPONENT		P0000C	0	0
15	TOTAL PROD/TRANS/DIST PLANT		AT1	18,033	1,406
16	DEMAND COMPONENT		AT1D	18,033	1,406
17	CUSTOMER COMPONENT		AT1C	0	0
18	TOTAL TRANS/DIST PLANT		AT2	18,033	1,406
19	DEMAND COMPONENT		AT2D	18,033	1,406
20	CUSTOMER COMPONENT		AT2C	0	0
21	DEPREC RES NUCLEAR		A00N	0	0
22	DEPREC RES NON-NUCL		A000	5,930	521
23	DEMAND COMPONENT		A000D	5,930	521
24	CUSTOMER COMPONENT		A000C	0	0
25	GENERAL PLANT ALLOCATOR	K433		3,900	2,264
26	TOTAL WAGES & SALARIES	K939		4,302	2,765
27	WAGES & SALARIES W/O A&G	K929		3,629	2,332
28	READ IN FROM COMPLIANCE	SALES		174,295	14,408
29	READ IN P01 FOR GT8	ENVI		132,127	91,329
30	READ IN P30 FOR ITA78	CIAC		52,466	137,077
31	PRE-ADJUSTED COMPLIANCE CWC	NEWA		28	22
32	COPY ANNP FROM COMPLIANCE	NEWB		-1,051	-395

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	0	0	0	0	0	
4	ACCEL AMORTIZATION PROPER	TC40A	D10	DF40A	0	0	0	0	0	
5	CLASS LIFE SYSTEM	TC42A	P000	DF42A	5,407	2,092	99	275	1,240	638
6	DEMAND COMPONENT			DF42AD	5,407	2,092	99	275	1,240	638
7	CUSTOMER COMPONENT			DF42AC	0	0	0	0	0	0
8	COST OF REMOVAL	TC42B	P000	DF42B	680	263	13	35	155	81
9	DEMAND COMPONENT			DF42BD	680	263	13	35	155	81
10	CUSTOMER COMPONENT			DF42BC	0	0	0	0	0	0
11	TEST FUEL MARTINS CREEK	TC44	D10	DF44	0	0	0	0	0	0
12	ACRS AND MACRS									
13	WHOLLY-OWNED COAL PROP	TC46A	P08	DF46A	0	0	0	0	0	
14	NUCLEAR PROPERTY	TC46B	P07	DF46B	0	0	0	0	0	
15	NUCLEAR FUEL	TC46C	EG10	DF46C	0	0	0	0	0	
16	OTHER NON-NUCLEAR PROP	TC46D	P0000	DF46D	31,897	12,340	584	1,620	7,316	3,767
17	DEMAND COMPONENT			DF46DD	31,897	12,340	584	1,620	7,316	3,767
18	CUSTOMER COMPONENT			DF46DC	0	0	0	0	0	0
19	TOTAL ACRS AND MACRS			DF46T	31,897	12,340	584	1,620	7,316	3,767
		TC48A	P00	DF48A	0	0	0	0	0	0
		TC48B	P00	DF48B	0	0	0	0	0	0
20	TOTAL ACCUM DEFERRED INC TAX			DFT	37,984	14,695	696	1,930	8,711	4,486
21	DEMAND COMPONENT			DFTD	37,984	14,695	696	1,930	8,711	4,486
22	ENERGY COMPONENT			DFTE	0	0	0	0	0	0
23	CUSTOMER COMPONENT			DFTC	0	0	0	0	0	0
24	CUSTOMER ADVANCES	AC	CW7	CA00	0	0	0	0	0	0
25	CUSTOMER DEPOSITS	AD	CW6	DA00	0	0	0	0	0	0
26	TOTAL SUBTRACTIVE ADJUSTMENTS			PLDED	37,984	14,695	696	1,930	8,711	4,486
27	DEMAND COMPONENT			PLDEDD	37,984	14,695	696	1,930	8,711	4,486
28	ENERGY COMPONENT			PLDEDE	0	0	0	0	0	0
29	CUSTOMER COMPONENT			PLDEDC	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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

	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
1	SUBSTRUCTIVE ADJUSTMENTS								
2	ACCUM DEFERRED INCOME TAXES								
3	TEST POWER SUSQUEHANNA	TC18	D10	DF18	0	0	0	0	0
4	ACCEL AMORTIZATION PROPER	TC40A	D10	DF40A	0	0	0	0	0
5	CLASS LIFE SYSTEM	TC42A	P000	DF42A	63	476	300	21	60
6	DEMAND COMPONENT			DF42AD	63	476	300	21	60
7	CUSTOMER COMPONENT			DF42AC	0	0	0	0	0
8	COST OF REMOVAL	TC42B	P000	DF42B	8	60	37	3	8
9	DEMAND COMPONENT			DF42BD	8	60	37	3	8
10	CUSTOMER COMPONENT			DF42BC	0	0	0	0	0
11	TEST FUEL MARTINS CREEK	TC44	D10	DF44	0	0	0	0	0
12	ACRS AND MACRS								
13	WHOLLY-OWNED COAL PROP	TC46A	P08	DF46A	0	0	0	0	0
14	NUCLEAR PROPERTY	TC46B	P07	DF46B	0	0	0	0	0
15	NUCLEAR FUEL	TC46C	EG10	DF46C	0	0	0	0	0
16	OTHER NON-NUCLEAR PROP	TC46D	P0000	DF46D	371	2,807	1,771	123	352
17	DEMAND COMPONENT			DF46DD	371	2,807	1,771	123	352
18	CUSTOMER COMPONENT			DF46DC	0	0	0	0	0
19	TOTAL ACRS AND MACRS			DF46T	371	2,807	1,771	123	352
		TC48A	P00	DF48A	0	0	0	0	0
		TC48B	P00	DF48B	0	0	0	0	0
20	TOTAL ACCUM DEFERRED INC TAX			DFT	442	3,343	2,108	147	420
21	DEMAND COMPONENT			DFTD	442	3,343	2,108	147	420
22	ENERGY COMPONENT			DFTE	0	0	0	0	0
23	CUSTOMER COMPONENT			DFTC	0	0	0	0	0
24	CUSTOMER ADVANCES	AC	CW7	CA00	0	0	0	0	0
25	CUSTOMER DEPOSITS	AD	CW6	DA00	0	0	0	0	0
26	TOTAL SUBSTRUCTIVE ADJUSTMENTS			PLDED	442	3,343	2,108	147	420
27	DEMAND COMPONENT			PLDEDD	442	3,343	2,108	147	420
28	ENERGY COMPONENT			PLDEDE	0	0	0	0	0
29	CUSTOMER COMPONENT			PLDEDC	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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

	INPUT	ALLOC	OUTPUT	GH	SL/AL
1	SUBTRACTIVE ADJUSTMENTS				
2	ACCUM DEFERRED INCOME TAXES				
3	TEST POWER SUSQUEHANNA	TC18	D10	DF18	0
4	ACCEL AMORTIZATION PROPER	TC40A	D10	DF40A	0
5	CLASS LIFE SYSTEM	TC42A	P000	DF42A	130
6	DEMAND COMPONENT			DF42AD	130
7	CUSTOMER COMPONENT			DF42AC	0
8	COST OF REMOVAL	TC42B	P000	DF42B	16
9	DEMAND COMPONENT			DF42BD	16
10	CUSTOMER COMPONENT			DF42BC	0
11	TEST FUEL MARTINS CREEK	TC44	D10	DF44	0
12	ACRS AND MACRS				
13	WHOLLY-OWNED COAL PROP	TC46A	P08	DF46A	0
14	NUCLEAR PROPERTY	TC46B	P07	DF46B	0
15	NUCLEAR FUEL	TC46C	EG10	DF46C	0
16	OTHER NON-NUCLEAR PROP	TC46D	P0000	DF46D	766
17	DEMAND COMPONENT			DF46DD	766
18	CUSTOMER COMPONENT			DF46DC	0
19	TOTAL ACRS AND MACRS			DF46T	766
		TC48A	P00	DF48A	0
		TC48B	P00	DF48B	0
20	TOTAL ACCUM DEFERRED INC TAX			DFT	912
21	DEMAND COMPONENT			DFTD	912
22	ENERGY COMPONENT			DFTE	0
23	CUSTOMER COMPONENT			DFTC	0
24	CUSTOMER ADVANCES	AC	CW7	CA00	0
25	CUSTOMER DEPOSITS	AD	CW6	DA00	0
26	TOTAL SUBTRACTIVE ADJUSTMENTS			PLDED	912
27	DEMAND COMPONENT			PLDEDD	912
28	ENERGY COMPONENT			PLDEDE	0
29	CUSTOMER COMPONENT			PLDEDC	0

FUTURE TEST YEAR COST ALLOCATION
ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	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	PCAD	0	0	0	0	0	
19	WHOLLY-OWNED COAL	IPCB	D10	PCBD	0	0	0	0	0	
20	OTHER NON-NUCLEAR	IPCC	D10	PCCD	0	0	0	0	0	
21	TOTAL POLLUTION CONTROL									
22	TOTAL ADDITIVE ADJUSTMENTS									
23	DEMAND COMPONENT			PLADD	0	0	0	0	0	
24	CUSTOMER COMPONENT			PLADD	0	0	0	0	0	
25	TOTAL NET ORIG COST RATE BASE									
26	DEMAND COMPONENT			NOP	479,085	185,306	8,772	24,334	109,893	56,604
27	ENERGY COMPONENT			NOPD	479,085	185,306	8,772	24,334	109,893	56,604
28	CUSTOMER COMPONENT			NOPE	0	0	0	0	0	0
				NOPC	0	0	0	0	0	0
29	WORKING CAPITAL									
30	FUEL INVENTORY									
31	WHOLLY-OWNED COAL	M10A	EG10	W10A	0	0	0	0	0	
32	OTHER NON-NUCLEAR	M10B	EG10	W10B	0	0	0	0	0	
33	NUCLEAR FUEL	M10C	EG10	W10C	0	0	0	0	0	
34	TOTAL FUEL									
35	PLANT MATERIALS & SUPPLIES									
36	PRODUCTION									
37	NUCLEAR	M11A	D10	W11A	0	0	0	0	0	
38	WHOLLY-OWNED COAL	M11B	D10	W11B	0	0	0	0	0	
39	OTHER NON-NUCLEAR	M11C	D10	W11C	0	0	0	0	0	
40	TOTAL PRODUCTION									
41	TRANS/DIST	M14	AT2	W14	5,556	2,137	102	281	1,279	660
42	DEMAND COMPONENT			W14D	5,556	2,137	102	281	1,279	660
43	CUSTOMER COMPONENT			W14C	0	0	0	0	0	0
44	TOTAL PLANT M & S									
45	TOTAL FUEL AND M & S			W20T	5,556	2,137	102	281	1,279	660
46	DEMAND COMPONENT			WCD	5,556	2,137	102	281	1,279	660
47	ENERGY COMPONENT			WCDD	5,556	2,137	102	281	1,279	660
48	CUSTOMER COMPONENT			WCDE	0	0	0	0	0	0
49	WORKING CASH									
50	WORKING CASH O & M	CASH	WCAP	WCA	821	337	12	46	168	94
51	DEMAND COMPONENT			WCAD	207	83	5	11	49	23
52	ENERGY COMPONENT			WCAE	531	189	7	27	116	70
53	CUSTOMER COMPONENT			WCAC	83	64	2	8	3	1

FUTURE TEST YEAR COST ALLOCATION
ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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 M-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	138/69KV	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								
11	CUSTOMER COMPONENT		PF33C	0	0	0	0	0	0
12	TOTAL DISTRIBUTION PLANT								
13	GENERAL PLANT	QF88 K433	PF30	0	0	0	0	0	0
14	DEMAND COMPONENT		PF88	0	0	0	0	0	0
15	CUSTOMER COMPONENT		PF88C	0	0	0	0	0	0
16	TOTAL PLANT FUTURE USE								
17	POLLUTION CONTROL PROJECTS								
18	NUCLEAR	IPCA D10	PCA0	0	0	0	0	0	0
19	WHOLLY-OWNED COAL	IPCB D10	PCB0	0	0	0	0	0	0
20	OTHER NON-NUCLEAR	IPCC D10	PCC0	0	0	0	0	0	0
21	TOTAL POLLUTION CONTROL								
22	TOTAL ADDITIVE ADJUSTMENTS								
23	DEMAND COMPONENT		PLADD	0	0	0	0	0	0
24	CUSTOMER COMPONENT		PLADD	0	0	0	0	0	0
25	TOTAL NET ORIG COST RATE BASE								
26	DEMAND COMPONENT		NOP	5,575	42,170	26,602	1,856	5,283	188
27	ENERGY COMPONENT		NOPD	5,575	42,170	26,602	1,856	5,283	188
28	CUSTOMER COMPONENT		NOPE	0	0	0	0	0	0
			NOPC	0	0	0	0	0	0
29	WORKING CAPITAL								
30	FUEL INVENTORY								
31	WHOLLY-OWNED COAL	M10A EG10	M10A	0	0	0	0	0	0
32	OTHER NON-NUCLEAR	M10B EG10	M10B	0	0	0	0	0	0
33	NUCLEAR FUEL	M10C EG10	M10C	0	0	0	0	0	0
34	TOTAL FUEL								
35	PLANT MATERIALS & SUPPLIES								
36	PRODUCTION								
37	NUCLEAR	M11A D10	M11A	0	0	0	0	0	0
38	WHOLLY-OWNED COAL	M11B D10	M11B	0	0	0	0	0	0
39	OTHER NON-NUCLEAR	M11C D10	M11C	0	0	0	0	0	0
40	TOTAL PRODUCTION								
41	TRANS/DIST	M14 AT2	M11T	0	0	0	0	0	0
42	DEMAND COMPONENT		M14	65	492	311	22	61	2
43	CUSTOMER COMPONENT		M14D	65	492	311	22	61	2
44	TOTAL PLANT M & S								
45	TOTAL FUEL AND M & S		M14C	0	0	0	0	0	0
46	DEMAND COMPONENT		M20T	65	492	311	22	61	2
47	ENERGY COMPONENT		MCD	65	492	311	22	61	2
48	CUSTOMER COMPONENT		MCD	0	0	0	0	0	0
49	WORKING CASH								
50	WORKING CASH O & M	CASH WCAP	MCD	0	0	0	0	0	0
51	DEMAND COMPONENT		MCA	9	70	49	3	11	0
52	ENERGY COMPONENT		MCA	3	15	10	1	2	0
53	CUSTOMER COMPONENT		MCAE	7	54	39	2	9	0
			MCAE	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	PCA0	0	0
19	WHOLLY-OWNED COAL	IPCB	D10	PCB0	0	0
20	OTHER NON-NUCLEAR	IPCC	D10	PCC0	0	0
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	0	0
32	OTHER NON-NUCLEAR	M10B	EG10	W10B	0	0
33	NUCLEAR FUEL	M10C	EG10	W10C	0	0
34	TOTAL FUEL					
35	PLANT MATERIALS & SUPPLIES					
36	PRODUCTION					
37	NUCLEAR	M11A	D10	W11A	0	0
38	WHOLLY-OWNED COAL	M11B	D10	W11B	0	0
39	OTHER NON-NUCLEAR	M11C	D10	W11C	0	0
40	TOTAL PRODUCTION					
41	TRANS/DIST	M14	AT2	W14	134	10
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	15	7
51	DEMAND COMPONENT					
52	ENERGY COMPONENT					
53	CUSTOMER COMPONENT					

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	MCPA	0	0	0	0	0
6	WHOLLY-OWNED COAL PROD	MCPB	D10	MCPB	0	0	0	0	0
7	OTHER NON-NUCLEAR PROD	MCPD	D10	MCPD	0	0	0	0	0
8	OTHER PROPERTY	MCPD	AT2	MCPD	97	37	2	5	22
9	DEMAND COMPONENT			MCPIDD	97	37	2	5	22
10	CUSTOMER COMPONENT			MCPIDC	0	0	0	0	0
11	TOTAL PREPAID INSURANCE			MCPIT	97	37	2	5	22
12	RENTS	MCPR	AT2	MCPR	0	0	0	0	0
13	DEMAND COMPONENT			MCPRD	0	0	0	0	0
14	CUSTOMER COMPONENT			MCPRC	0	0	0	0	0
15	NRC FEE	MCPF	P01N	MCPF	0	0	0	0	0
16	POSTAGE	MCPD	K433	MCPD	8	4	1	1	1
17	DEMAND COMPONENT			MCPD	8	4	1	1	1
18	CUSTOMER COMPONENT			MCPD	0	0	0	0	0
19	PPUC ANNUAL ASSESS	MCPRE	K939	MCPRE	166	81	3	10	31
20	DEMAND COMPONENT			MCPRED	166	81	3	10	31
21	ENERGY COMPONENT			MCPREE	0	0	0	0	0
22	CUSTOMER COMPONENT			MCPREC	0	0	0	0	0
23	MISCELLANEOUS	MCPH	K939	MCPH	332	163	5	21	60
24	DEMAND COMPONENT			MCPHD	332	163	5	21	60
25	ENERGY COMPONENT			MCPHE	0	0	0	0	0
26	CUSTOMER COMPONENT			MCPHC	0	0	0	0	0
27	TOTAL PREPAYMENTS			MCPH	603	285	10	37	114
28	ACCRUED TAXES	MCT	WCAP	MCT	-9	-4	0	-1	-1
29	DEMAND COMPONENT			MCTD	-2	-1	0	0	-1
30	ENERGY COMPONENT			MCTE	-6	-2	0	-1	0
31	CUSTOMER COMPONENT			MCTC	-1	-1	0	0	0
32	SEMI ANNUAL INTEREST & PREFERRED DIVIDEND PAYMENTS								
33	SEMI ANNUAL INTEREST	AES	WCAP	EAS	-1,442	-591	-21	-80	-295
34	DEMAND COMPONENT			EASD	-364	-147	-7	-19	-86
35	ENERGY COMPONENT			EASE	-933	-331	-12	-46	-204
36	CUSTOMER COMPONENT			EASC	-145	-113	-2	-15	-4
37	PREFERRED DIVIDEND PAYMENT	AFS	WCAP	FAS	-39	-16	-1	-2	-8
38	DEMAND COMPONENT			FASD	-10	-4	0	0	-3
39	ENERGY COMPONENT			FASE	-25	-9	0	-1	-6
40	CUSTOMER COMPONENT			FASC	-4	-3	0	0	0
41	TOT INT & PREF DIV PAYMENTS			EAFAT	-1,481	-607	-22	-82	-303
42									
43	WORKING CASH ADJUSTMENT	PUCPC	NEWA	PUCP	-3	-28	-1	-2	3
44	TOTAL WORKING CASH			CWC	-69	-17	-1	-2	-19
45	DEMAND COMPONENT			CWCD	431	189	6	26	78
46	ENERGY COMPONENT			CWCE	-433	-153	-6	-21	-95
47	CUSTOMER COMPONENT			CWCC	-67	-53	-1	-7	-2
48	TOTAL WORKING CAPITAL			W00	5,487	2,120	101	279	1,260
49	DEMAND COMPONENT			W00D	5,987	2,326	108	307	1,357
50	ENERGY COMPONENT			W00E	-433	-153	-6	-21	-95
51	CUSTOMER COMPONENT			W00C	-67	-53	-1	-7	-2
52	TOTAL RATE BASE			RBX	484,572	187,426	8,873	24,613	111,153
53	DEMAND COMPONENT			RBXD	485,072	187,632	8,880	24,641	111,250
54	ENERGY COMPONENT			RBXE	-433	-153	-6	-21	-95
55	CUSTOMER COMPONENT			RBXC	-67	-53	-1	-7	-2

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	WCPIA	0	0	0	0	0
6	WHOLLY-OWNED COAL PROD	MCPB	D10	WCPIB	0	0	0	0	0
7	OTHER NON-NUCLEAR PROD	MCPD	D10	WCPID	0	0	0	0	0
8	OTHER PROPERTY	MCPD	AT2	WCPIE	1	8	6	0	1
9	DEMAND COMPONENT			WCPIF	1	8	6	0	1
10	CUSTOMER COMPONENT			WCPIG	0	0	0	0	0
11	TOTAL PREPAID INSURANCE			WCPIH	1	8	6	0	1
12	RENTS	MCPR	AT2	WCPII	0	0	0	0	0
13	DEMAND COMPONENT			WCPIJ	0	0	0	0	0
14	CUSTOMER COMPONENT			WCPIK	0	0	0	0	0
15	NRC FEE	MCPF	P01N	WCPL	0	0	0	0	0
16	POSTAGE	MCPO	K433	WCPL	0	0	1	0	0
17	DEMAND COMPONENT			WCPL	0	0	1	0	0
18	CUSTOMER COMPONENT			WCPL	0	0	0	0	0
19	PPUC ANNUAL ASSESS	MCPRE	K939	WCPL	1	11	7	1	1
20	DEMAND COMPONENT			WCPL	1	11	7	1	1
21	ENERGY COMPONENT			WCPL	0	0	0	0	0
22	CUSTOMER COMPONENT			WCPL	0	0	0	0	0
23	MISCELLANEOUS	MCPM	K939	WCPL	3	21	14	4	4
24	DEMAND COMPONENT			WCPL	3	21	14	4	4
25	ENERGY COMPONENT			WCPL	0	0	0	0	0
26	CUSTOMER COMPONENT			WCPL	0	0	0	0	0
27	TOTAL PREPAYMENTS			WCPL	5	40	28	2	6
28	ACCRUED TAXES	MCT	WCAP	WCPL	0	-1	-1	0	0
29	DEMAND COMPONENT			WCPL	0	0	0	0	0
30	ENERGY COMPONENT			WCPL	0	-1	-1	0	0
31	CUSTOMER COMPONENT			WCPL	0	0	0	0	0
32	SEMI ANNUAL INTEREST & PREFERRED DIVIDEND PAYMENTS			WCPL	0	0	0	0	0
33	SEMI ANNUAL INTEREST	AES	WCAP	EAS	-17	-123	-86	-6	-19
34	DEMAND COMPONENT			EASD	-4	-28	-17	-1	-4
35	ENERGY COMPONENT			EASE	-13	-95	-68	-4	-16
36	CUSTOMER COMPONENT			EASC	0	-1	0	0	0
37	PREFERRED DIVIDEND PAYMENT	AFS	WCAP	FAS	0	-3	-3	0	0
38	DEMAND COMPONENT			FASD	0	-1	0	0	0
39	ENERGY COMPONENT			FASE	0	-3	-2	0	0
40	CUSTOMER COMPONENT			FASC	0	0	0	0	0
41	TOT INT & PREF DIV PAYMENTS			EAFAT	-17	-126	-89	-6	-19
42	WORKING CASH ADJUSTMENT	PUCPC	NEWA	PUCP	1	8	8	0	2
43	TOTAL WORKING CASH			CWC	-2	-9	-5	-1	0
44	DEMAND COMPONENT			CWCD	4	36	27	1	7
45	ENERGY COMPONENT			CWCE	-6	-44	-33	-2	-6
46	CUSTOMER COMPONENT			CWCC	0	-1	0	0	0
47	TOTAL WORKING CAPITAL			WOO	63	483	306	21	61
48	DEMAND COMPONENT			WOOD	69	528	338	23	68
49	ENERGY COMPONENT			WOOE	-6	-44	-33	-2	-6
50	CUSTOMER COMPONENT			WOOC	0	-1	0	0	0
51	TOTAL RATE BASE			RBX	5,638	42,653	26,908	1,877	5,344
52	DEMAND COMPONENT			RBXD	5,644	42,698	26,940	1,879	5,351
53	ENERGY COMPONENT			RBXE	-6	-44	-33	-2	-6
54	CUSTOMER COMPONENT			RBXC	0	-1	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	WCPIA	0
6	WHOLLY-OWNED COAL PROD	MCPB	D10	WCPIB	0
7	OTHER NON-NUCLEAR PROD	MCPC	D10	WCPIA	0
8	OTHER PROPERTY	MCPD	AT2	WCPIA	2
9	DEMAND COMPONENT			WCPIA	2
10	CUSTOMER COMPONENT			WCPIA	0
11	TOTAL PREPAID INSURANCE			WCPIA	2
12	RENTS	MCPR	AT2	WCPIA	0
13	DEMAND COMPONENT			WCPIA	0
14	CUSTOMER COMPONENT			WCPIA	0
15	NRC FEE	MCPF	P01N	WCPIA	0
16	POSTAGE	MCPO	K433	WCPIA	0
17	DEMAND COMPONENT			WCPIA	0
18	CUSTOMER COMPONENT			WCPIA	0
19	PPUC ANNUAL ASSESS	MCPRE	K939	WCPIA	3
20	DEMAND COMPONENT			WCPIA	3
21	ENERGY COMPONENT			WCPIA	0
22	CUSTOMER COMPONENT			WCPIA	0
23	MISCELLANEOUS	MCPM	K939	WCPIA	6
24	DEMAND COMPONENT			WCPIA	6
25	ENERGY COMPONENT			WCPIA	0
26	CUSTOMER COMPONENT			WCPIA	0
27	TOTAL PREPAYMENTS			WCPIA	11
28	ACCRUED TAXES	MCT	WCAP	WCPIA	0
29	DEMAND COMPONENT			WCPIA	0
30	ENERGY COMPONENT			WCPIA	0
31	CUSTOMER COMPONENT			WCPIA	0
32	SEMI ANNUAL INTEREST &				
33	PREFERRED DIVIDEND PAYMENTS				
34	SEMI ANNUAL INTEREST	AES	WCAP	EAS	-27
35	DEMAND COMPONENT			EASD	-9
36	ENERGY COMPONENT			EASE	-16
37	CUSTOMER COMPONENT			EASC	-1
38	PREFERRED DIVIDEND PAYMENT	AFS	WCAP	FAS	-1
39	DEMAND COMPONENT			FASD	-1
40	ENERGY COMPONENT			FASE	-1
41	CUSTOMER COMPONENT			FASC	0
42	TOT INT & PREF DIV PAYMENTS			EAFAT	-28
43	WORKING CASH ADJUSTMENT	PUCPC	NEWA	PUCP	-2
44	TOTAL WORKING CASH			CWC	-4
45	DEMAND COMPONENT			WCWD	4
46	ENERGY COMPONENT			WCWE	-8
47	CUSTOMER COMPONENT			WCWC	0
48	TOTAL WORKING CAPITAL			WOO	130
49	DEMAND COMPONENT			WOOD	138
50	ENERGY COMPONENT			WOOE	-8
51	CUSTOMER COMPONENT			WOOC	0
52	TOTAL RATE BASE			RBX	11,641
53	DEMAND COMPONENT			RBXD	11,649
54	ENERGY COMPONENT			RBXE	-8
55	CUSTOMER COMPONENT			RBXC	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	0	0	0	0	0	
5	WHOLLY-OWNED COAL	G01B	EG10	EE01B	0	0	0	0	0	
6	OTHER NON-NUCLEAR	G01C	EG10	EE01C	0	0	0	0	0	
7	TOTAL FUEL			EE01T	0	0	0	0	0	
8	POWER PURCHASES									
9	OTHER UTILITIES	G04E	EG10	EE04E	0	0	0	0	0	
10	NON-UTILITY GENERATION	G05E	EG10	EE05E	0	0	0	0	0	
11	SAFE HARBOR	G06D	D10	EE06D	0	0	0	0	0	
12	PJM INTERCHANGE	G07E	EG10	EE07E	0	0	0	0	0	
13	BORDERLINE-DEMAND	G08D	D10	EE08D	0	0	0	0	0	
14	BORDERLINE-ENERGY	G08E	EG10	EE08E	0	0	0	0	0	
15	TOTAL POWER PURCHASES			EE09	0	0	0	0	0	
16	DEMAND COMPONENT			EE09D	0	0	0	0	0	
17	ENERGY COMPONENT			EE09E	0	0	0	0	0	
18	INSTALLED CAPACITY PAYMENTS	G12	D10	EE12	0	0	0	0	0	
19	DECOMMISSIONING	G13	D10	EE13	0	0	0	0	0	
20	FOSSIL FUEL HANDLING									
21	WHOLLY-OWNED COAL	G02A	EG10	EE02A	0	0	0	0	0	
22	OTHER NON-NUCLEAR	G02B	EG10	EE02B	0	0	0	0	0	
23	TOTAL FUEL HANDLING			EE02	0	0	0	0	0	
24	ENERGY TRUST									
25	FINANCING, OTHER	G03	EG10	EE03	0	0	0	0	0	
26	OTHER PRODUCTION EXP									
27	NUCLEAR									
28	DEMAND COMPONENT	G17AD	D10	EE17AD	0	0	0	0	0	
29	ENERGY COMPONENT	G17AE	EG10	EE17AE	0	0	0	0	0	
30	TOTAL NUCLEAR			EE17A	0	0	0	0	0	
31	WHOLLY-OWNED COAL									
32	DEMAND COMPONENT	G17BD	D10	EE17BD	0	0	0	0	0	
33	ENERGY COMPONENT	G17BE	EG10	EE17BE	0	0	0	0	0	
34	TOTAL WHOLLY-OWNED COAL			EE17B	0	0	0	0	0	
35	OTHER NON-NUCLEAR									
36	DEMAND COMPONENT	G17CD	D10	EE17CD	0	0	0	0	0	
37	ENERGY COMPONENT	G17CE	EG10	EE17CE	0	0	0	0	0	
38	TOTAL OTHER NON-NUCLEAR			EE17C	0	0	0	0	0	
39	TOTAL OTHER PRODUCTION EXP									
40	DEMAND COMPONENT			EE17T	0	0	0	0	0	
41	ENERGY COMPONENT			EE17TD	0	0	0	0	0	
42	TOTAL PRODUCTION			EE17TE	0	0	0	0	0	
43	DEMAND COMPONENT			EE10	0	0	0	0	0	
44	ENERGY COMPONENT			EE10E	0	0	0	0	0	
45	TRANSMISSION	G20	D10	EE20	10,487	4,025	192	529	2,411	1,243

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	0	0	0	0	0
5	WHOLLY-OWNED COAL	G01B	EG10	EE01B	0	0	0	0	0
6	OTHER NON-NUCLEAR	G01C	EG10	EE01C	0	0	0	0	0
7	TOTAL FUEL			EE01T	0	0	0	0	0
8	POWER PURCHASES								
9	OTHER UTILITIES	G04E	EG10	EE04E	0	0	0	0	0
10	NON-UTILITY GENERATION	G05E	EG10	EE05E	0	0	0	0	0
11	SAFE HARBOR	G06D	D10	EE06D	0	0	0	0	0
12	PJM INTERCHANGE	G07E	EG10	EE07E	0	0	0	0	0
13	BORDERLINE-DEMAND	G08D	D10	EE08D	0	0	0	0	0
14	BORDERLINE-ENERGY	G08E	EG10	EE08E	0	0	0	0	0
15	TOTAL POWER PURCHASES			EE09	0	0	0	0	0
16	DEMAND COMPONENT			EE09D	0	0	0	0	0
17	ENERGY COMPONENT			EE09E	0	0	0	0	0
18	INSTALLED CAPACITY PAYMENTS	G12	D10	EE12	0	0	0	0	0
19	DECOMMISSIONING	G13	D10	EE13	0	0	0	0	0
20	FOSSIL FUEL HANDLING								
21	WHOLLY-OWNED COAL	G02A	EG10	EE02A	0	0	0	0	0
22	OTHER NON-NUCLEAR	G02B	EG10	EE02B	0	0	0	0	0
23	TOTAL FUEL HANDLING			EE02	0	0	0	0	0
24	ENERGY TRUST								
25	FINANCING, OTHER	G03	EG10	EE03	0	0	0	0	0
26	OTHER PRODUCTION EXP								
27	NUCLEAR								
28	DEMAND COMPONENT	G17AD	D10	EE17AD	0	0	0	0	0
29	ENERGY COMPONENT	G17AE	EG10	EE17AE	0	0	0	0	0
30	TOTAL NUCLEAR			EE17A	0	0	0	0	0
31	WHOLLY-OWNED COAL								
32	DEMAND COMPONENT	G17BD	D10	EE17BD	0	0	0	0	0
33	ENERGY COMPONENT	G17BE	EG10	EE17BE	0	0	0	0	0
34	TOTAL WHOLLY-OWNED COAL			EE17B	0	0	0	0	0
35	OTHER NON-NUCLEAR								
36	DEMAND COMPONENT	G17CD	D10	EE17CD	0	0	0	0	0
37	ENERGY COMPONENT	G17CE	EG10	EE17CE	0	0	0	0	0
38	TOTAL OTHER NON-NUCLEAR			EE17C	0	0	0	0	0
39	TOTAL OTHER PRODUCTION EXP			EE17T	0	0	0	0	0
40	DEMAND COMPONENT			EE17TD	0	0	0	0	0
41	ENERGY COMPONENT			EE17TE	0	0	0	0	0
42	TOTAL PRODUCTION			EE10	0	0	0	0	0
43	DEMAND COMPONENT			EE10D	0	0	0	0	0
44	ENERGY COMPONENT			EE10E	0	0	0	0	0
45	TRANSMISSION	G20	D10	EE20	122	927	585	46	131

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	0 0
5	WHOLLY-OWNED COAL	G01B	EG10	EE01B	0 0
6	OTHER NON-NUCLEAR	G01C	EG10	EE01C	0 0
7	TOTAL FUEL			EE01T	0 0
8	POWER PURCHASES				
9	OTHER UTILITIES	G04E	EG10	EE04E	0 0
10	NON-UTILITY GENERATION	G05E	EG10	EE05E	0 0
11	SAFE HARBOR	G06D	D10	EE06D	0 0
12	PJM INTERCHANGE	G07E	EG10	EE07E	0 0
13	BORDERLINE-DEMAND	G08D	D10	EE08D	0 0
14	BORDERLINE-ENERGY	G08E	EG10	EE08E	0 0
15	TOTAL POWER PURCHASES			EE09	0 0
16	DEMAND COMPONENT			EE09D	0 0
17	ENERGY COMPONENT			EE09E	0 0
18	INSTALLED CAPACITY PAYMENTS	G12	D10	EE12	0 0
19	DECOMMISSIONING	G13	D10	EE13	0 0
20	FOSSIL FUEL HANDLING				
21	WHOLLY-OWNED COAL	G02A	EG10	EE02A	0 0
22	OTHER NON-NUCLEAR	G02B	EG10	EE02B	0 0
23	TOTAL FUEL HANDLING			EE02	0 0
24	ENERGY TRUST				
25	FINANCING, OTHER	G03	EG10	EE03	0 0
26	OTHER PRODUCTION EXP				
27	NUCLEAR				
28	DEMAND COMPONENT	G17AD	D10	EE17AD	0 0
29	ENERGY COMPONENT	G17AE	EG10	EE17AE	0 0
30	TOTAL NUCLEAR			EE17A	0 0
31	WHOLLY-OWNED COAL				
32	DEMAND COMPONENT	G17BD	D10	EE17BD	0 0
33	ENERGY COMPONENT	G17BE	EG10	EE17BE	0 0
34	TOTAL WHOLLY-OWNED COAL			EE17B	0 0
35	OTHER NON-NUCLEAR				
36	DEMAND COMPONENT	G17CD	D10	EE17CD	0 0
37	ENERGY COMPONENT	G17CE	EG10	EE17CE	0 0
38	TOTAL OTHER NON-NUCLEAR			EE17C	0 0
39	TOTAL OTHER PRODUCTION EXP			EE17T	0 0
40	DEMAND COMPONENT			EE17TD	0 0
41	ENERGY COMPONENT			EE17TE	0 0
42	TOTAL PRODUCTION			EE10	0 0
43	DEMAND COMPONENT			EE10D	0 0
44	ENERGY COMPONENT			EE10E	0 0
45	TRANSMISSION	G20	D10	EE20	252 20

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	4	11	53	27
5	138/69 KV	G27	D10	EE27	2,678	1,028	49	135	616	317
6	PRIMARY	G28	D20	EE28	0	0	0	0	0	0
7	SECONDARY	G29	D30	EE29	0	0	0	0	0	0
8	TOTAL SUBSTATIONS			EES5	2,905	1,115	53	146	669	344
9	OVERHEAD LINES									
10	138/69 KV	G31	D10	EE31	9,142	3,509	167	461	2,102	1,083
11	PRIMARY	G32	D20	EE32	0	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	9,142	3,509	167	461	2,102	1,083
17	UNDERGROUND LINES									
18	138/69 KV	G35	D10	EE35	137	53	2	7	31	17
19	PRIMARY	G36	D20	EE36	0	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	137	53	2	7	31	17
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	1,863	716	34	94	428	221
33	DEMAND COMPONENT			EE42D	1,863	716	34	94	428	221
34	CUSTOMER COMPONENT			EE42C	0	0	0	0	0	0
35	METERS	G43	CW1	EE43	0	0	0	0	0	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	14,047	5,393	256	708	3,230	1,665
39	DEMAND COMPONENT			EE30D	14,047	5,393	256	708	3,230	1,665
40	CUSTOMER COMPONENT			EE30C	0	0	0	0	0	0
41	CUSTOMER ACCOUNTS									
42	METER READING	G50	CW2	EE50	0	0	0	0	0	0
43	UNCOLLECTIBLE	G51	CW5	EE51	0	0	0	0	0	0
44	OTHER	G55	C10	EE55	0	0	0	0	0	0
45	TOTAL CUSTOMER ACCTS			EE56	0	0	0	0	0	0
46	CUST SERVICE & INFORMATION	G60	C10	EE60	0	0	0	0	0	0
47	SALES	G65	SALES	EE65	0	0	0	0	0	0
48	ADMINISTRATIVE & GENERAL EXPENSES									
49	PPUC REGULATORY	G70	K939	EE70	381	186	7	24	69	35
50	DEMAND COMPONENT			EE70D	381	186	7	24	69	35
51	ENERGY COMPONENT			EE70E	0	0	0	0	0	0
52	CUSTOMER COMPONENT			EE70C	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	0	0	0	0	0	0
7	SECONDARY	G29	D30	EE29	0	0	0	0	0	0
8	TOTAL SUBSTATIONS			EESS	33	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	0	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	107	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	0	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	1	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			EE5V	0	0	0	0	0	0
32	MISC DIST EXPENSE & RENTS	G42	P30	EE42	22	165	103	8	24	1
33	DEMAND COMPONENT			EE42D	22	165	103	8	24	1
34	CUSTOMER COMPONENT			EE42C	0	0	0	0	0	0
35	METERS	G43	CW1	EE43	0	0	0	0	0	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	163	1,242	783	62	177	6
39	DEMAND COMPONENT			EE30D	163	1,242	783	62	177	6
40	CUSTOMER COMPONENT			EE30C	0	0	0	0	0	0
41	CUSTOMER ACCOUNTS									
42	METER READING	G50	CW2	EE50	0	0	0	0	0	0
43	UNCOLLECTIBLE	G51	CW5	EE51	0	0	0	0	0	0
44	OTHER	G55	C10	EE55	0	0	0	0	0	0
45	TOTAL CUSTOMER ACCTS			EE56	0	0	0	0	0	0
46	CUST SERVICE & INFORMATION	G60	C10	EE60	0	0	0	0	0	0
47	SALES	G65	SALES	EE65	0	0	0	0	0	0
48	ADMINISTRATIVE & GENERAL EXPENSES									
49	PPUC REGULATORY	G70	K939	EE70	3	24	17	1	3	0
50	DEMAND COMPONENT			EE70D	3	24	17	1	3	0
51	ENERGY COMPONENT			EE70E	0	0	0	0	0	0
52	CUSTOMER COMPONENT			EE70C	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	0
7	SECONDARY	G29	D30	EE29	0
8	TOTAL SUBSTATIONS			EESS	69
9	OVERHEAD LINES				6
10	138/69 KV	G31	D10	EE31	220
11	PRIMARY	G32	D20	EE32	0
12	SECONDARY				
13	DEMAND COMPONENT	G33D	D30	EE33D	0
14	CUSTOMER COMPONENT	G33C	C30	EE33C	0
15	STREET LIGHTING	G34	K405	EE34	0
16	TOTAL OVERHEAD LINES			EEOL	220
17	UNDERGROUND LINES				17
18	138/69 KV	G35	D10	EE35	3
19	PRIMARY	G36	D20	EE36	0
20	SECONDARY				
21	DEMAND COMPONENT	G37D	D30	EE37D	0
22	CUSTOMER COMPONENT	G37C	C30	EE37C	0
23	TOTAL UNDERGROUND LINES			EEUG	3
24	LINE TRANSFORMERS				
25	DEMAND COMPONENT	G38D	D30	EE38D	0
26	CUSTOMER COMPONENT	G38C	CH8	EE38C	0
27	TOTAL LINE TRANSFORMERS			EELT	0
28	SERVICES				
29	DEMAND COMPONENT	G39D	D30	EE39D	0
30	CUSTOMER COMPONENT	G39C	CH9	EE39C	0
31	TOTAL SERVICES			EESV	0
32	MISC DIST EXPENSE & RENTS	G42	P30	EE42	44
33	DEMAND COMPONENT			EE42D	44
34	CUSTOMER COMPONENT			EE42C	0
35	METERS	G43	CH1	EE43	0
36	STREET LIGHTING	G46	K405	EE46	0
37	CUSTOMER INSTALLATIONS	G47	CH9	EE47	0
38	TOTAL DISTRIBUTION			EE30	336
39	DEMAND COMPONENT			EE30D	336
40	CUSTOMER COMPONENT			EE30C	0
41	CUSTOMER ACCOUNTS				
42	METER READING	G50	CH2	EE50	0
43	UNCOLLECTIBLE	G51	CH5	EE51	0
44	OTHER	G55	C10	EE55	0
45	TOTAL CUSTOMER ACCTS			EE56	0
46	CUST SERVICE & INFORMATION	G60	C10	EE60	0
47	SALES	G65	SALES	EE65	0
48	ADMINISTRATIVE & GENERAL EXPENSES				
49	PPUC REGULATORY	G70	K939	EE70	7
50	DEMAND COMPONENT			EE70D	7
51	ENERGY COMPONENT			EE70E	0
52	CUSTOMER COMPONENT			EE70C	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	FERC REGULATORY	G71	D10	EE71	0	0	0	0	0
5	NUCLEAR PRODUCTION	G72A	D10	EE72A	0	0	0	0	0
6	WHOLLY-OWNED COAL PROD	G72B	D10	EE72B	0	0	0	0	0
7	OTHER NON-NUCLEAR PROD	G72C	D10	EE72C	0	0	0	0	0
8	OTHER PROPERTY	G72D	AT2	EE72D	90	34	5	20	11
9	DEMAND COMPONENT			EE72DD	90	34	5	20	11
10	CUSTOMER COMPONENT			EE72DC	0	0	0	0	0
11	TOTAL PROPERTY INSURANCE			EE72T	90	34	5	20	11
12	EMPLOYEE BENEFITS	G73	K939	EE73	3,265	1,598	54	206	594
13	DEMAND COMPONENT			EE73D	3,265	1,598	54	206	594
14	ENERGY COMPONENT			EE73E	0	0	0	0	0
15	CUSTOMER COMPONENT			EE73C	0	0	0	0	0
16	OTHER A & G	G75	K929	EE75	4,583	2,242	77	289	834
17	DEMAND COMPONENT			EE75D	4,583	2,242	77	289	834
18	ENERGY COMPONENT			EE75E	0	0	0	0	0
19	CUSTOMER COMPONENT			EE75C	0	0	0	0	0
20	TOT ADMIN & GENERAL EXPENSES			EE79	8,319	4,060	140	524	1,517
21	DEMAND COMPONENT			EE79D	8,319	4,060	140	524	1,517
22	ENERGY COMPONENT			EE79E	0	0	0	0	0
23	CUSTOMER COMPONENT			EE79C	0	0	0	0	0
24	TOTAL O & M BEFORE ADJUST			EE80	32,853	13,478	588	1,761	7,158
25	DEMAND COMPONENT			EE80D	32,853	13,478	588	1,761	7,158
26	ENERGY COMPONENT			EE80E	0	0	0	0	0
27	CUSTOMER COMPONENT			EE80C	0	0	0	0	0
28	ADJUSTMENTS TO O & M EXPENSE								
29	W/O COAL & OTHER SALES	G81A	EG10	EE81A	0	0	0	0	0
30	PJM & OTHER UTILITY PURCH	G81B	EG10	EE81B	0	0	0	0	0
31	TOTAL ENERGY COST ADJUST			EE81	0	0	0	0	0
32	WAGE EXPENSE	G82	K939	EE82	-33	-16	-2	-6	-3
33	EMPLOYEE BENEFITS EXPENSE	G83	K939	EE83	-188	-92	-3	-12	-34
34	RATE CASE EXPENSE	G84	K939	EE84	0	0	0	0	0
35	DEMAND COMPONENT			EE84D	0	0	0	0	0
36	ENERGY COMPONENT			EE84E	0	0	0	0	0
37	CUSTOMER COMPONENT			EE84C	0	0	0	0	0
38	LAND MGT/RECREATIONAL FACIL	G85	D10	EE85	0	0	0	0	0
39	INTEREST ON CUST DEPOSITS	G86	CW6	EE86	0	0	0	0	0
40	VOLUNTARY EARLY RETIREMENT	G87	K939	EE87	-627	-306	-11	-39	-115
41	DECOMMISSIONING SSES	G88	D10	EE88	0	0	0	0	0
42	DECOMMISSIONING FOSSIL	G89	D10	EE89	0	0	0	0	0
43	MANAGEMENT AUDIT COSTS	G90	K939	EE90	0	0	0	0	0
44	AMORT OF WINDOW DEFERRAL	G91	D10	EE91	0	0	0	0	0
45	SOCIAL PROGRAMS	G92	K939	EE92	0	0	0	0	0
46	ENVIRONMENTAL REMEDIATION	G93	D10	EE93	0	0	0	0	0
47	TOTAL ADJUSTMENTS			EE99	-848	-414	-14	-53	-155
48	DEMAND COMPONENT			EE99D	-848	-414	-14	-53	-155
49	ENERGY COMPONENT			EE99E	0	0	0	0	0
50	CUSTOMER COMPONENT			EE99C	0	0	0	0	0
51	TOTAL OPER & MAINT EXPENSES			EE00	32,005	13,064	574	1,708	7,003
52	DEMAND COMPONENT			EE00D	32,005	13,064	574	1,708	7,003
53	ENERGY COMPONENT			EE00E	0	0	0	0	0
54	CUSTOMER COMPONENT			EE00C	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	FERC REGULATORY	G71	D10	EE71	0	0	0	0	0
5	NUCLEAR PRODUCTION	G72A	D10	EE72A	0	0	0	0	0
6	WHOLLY-OWNED COAL PROD	G72B	D10	EE72B	0	0	0	0	0
7	OTHER NON-NUCLEAR PROD	G72C	D10	EE72C	0	0	0	0	0
8	OTHER PROPERTY	G72D	AT2	EE72D	1	8	5	1	0
9	DEMAND COMPONENT			EE72DD	1	8	5	1	0
10	CUSTOMER COMPONENT			EE72DC	0	0	0	0	0
11	TOTAL PROPERTY INSURANCE			EE72T	1	8	5	1	0
12	EMPLOYEE BENEFITS	G73	K939	EE73	29	208	138	10	31
13	DEMAND COMPONENT			EE73D	29	208	138	10	31
14	ENERGY COMPONENT			EE73E	0	0	0	0	0
15	CUSTOMER COMPONENT			EE73C	0	0	0	0	0
16	OTHER A & G	G75	K929	EE75	41	292	193	14	44
17	DEMAND COMPONENT			EE75D	41	292	193	14	44
18	ENERGY COMPONENT			EE75E	0	0	0	0	0
19	CUSTOMER COMPONENT			EE75C	0	0	0	0	0
20	TOT ADMIN & GENERAL EXPENSES			EE79	74	532	353	25	79
21	DEMAND COMPONENT			EE79D	74	532	353	25	79
22	ENERGY COMPONENT			EE79E	0	0	0	0	0
23	CUSTOMER COMPONENT			EE79C	0	0	0	0	0
24	TOTAL O & M BEFORE ADJUST			EE80	359	2,701	1,721	133	387
25	DEMAND COMPONENT			EE80D	359	2,701	1,721	133	387
26	ENERGY COMPONENT			EE80E	0	0	0	0	0
27	CUSTOMER COMPONENT			EE80C	0	0	0	0	0
28	ADJUSTMENTS TO O & M EXPENSE								
29	M/O COAL & OTHER SALES	G81A	EG10	EE81A	0	0	0	0	0
30	PJM & OTHER UTILITY PURCH	G81B	EG10	EE81B	0	0	0	0	0
31	TOTAL ENERGY COST ADJUST			EE81	0	0	0	0	0
32	MAGE EXPENSE	G82	K939	EE82	0	-2	-2	0	0
33	EMPLOYEE BENEFITS EXPENSE	G83	K939	EE83	-2	-12	-8	-1	-1
34	RATE CASE EXPENSE	G84	K939	EE84	0	0	0	0	0
35	DEMAND COMPONENT			EE84D	0	0	0	0	0
36	ENERGY COMPONENT			EE84E	0	0	0	0	0
37	CUSTOMER COMPONENT			EE84C	0	0	0	0	0
38	LAND MGT/RECREATIONAL FACIL	G85	D10	EE85	0	0	0	0	0
39	INTEREST ON CUST DEPOSITS	G86	CM6	EE86	0	0	0	0	0
40	VOLUNTARY EARLY RETIREMENT	G87	K939	EE87	-6	-40	-26	-2	-6
41	DECOMMISSIONING SSES	G88	D10	EE88	0	0	0	0	0
42	DECOMMISSIONING FOSSIL	G89	D10	EE89	0	0	0	0	0
43	MANAGEMENT AUDIT COSTS	G90	K939	EE90	0	0	0	0	0
44	AMORT OF WINDOW DEFERRAL	G91	D10	EE91	0	0	0	0	0
45	SOCIAL PROGRAMS	G92	K939	EE92	0	0	0	0	0
46	ENVIRONMENTAL REMEDIATION	G93	D10	EE93	0	0	0	0	0
47	TOTAL ADJUSTMENTS			EE99	-8	-54	-36	-3	-7
48	DEMAND COMPONENT			EE99D	-8	-54	-36	-3	-7
49	ENERGY COMPONENT			EE99E	0	0	0	0	0
50	CUSTOMER COMPONENT			EE99C	0	0	0	0	0
51	TOTAL OPER & MAINT EXPENSES			EE00	351	2,647	1,685	130	380
52	DEMAND COMPONENT			EE00D	351	2,647	1,685	130	380
53	ENERGY COMPONENT			EE00E	0	0	0	0	0
54	CUSTOMER COMPONENT			EE00C	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	FERC REGULATORY	G71	D10	EE71	0	0
5	NUCLEAR PRODUCTION	G72A	D10	EE72A	0	0
6	WHOLLY-OWNED COAL PROD	G72B	D10	EE72B	0	0
7	OTHER NON-NUCLEAR PROD	G72C	D10	EE72C	0	0
8	OTHER PROPERTY	G72D	AT2	EE72D	2	1
9	DEMAND COMPONENT			EE72DD	2	1
10	CUSTOMER COMPONENT			EE72DC	0	0
11	TOTAL PROPERTY INSURANCE			EE72T	2	1
12	EMPLOYEE BENEFITS	G73	K939	EE73	62	39
13	DEMAND COMPONENT			EE73D	62	39
14	ENERGY COMPONENT			EE73E	0	0
15	CUSTOMER COMPONENT			EE73C	0	0
16	OTHER A & G	G75	K929	EE75	86	56
17	DEMAND COMPONENT			EE75D	86	56
18	ENERGY COMPONENT			EE75E	0	0
19	CUSTOMER COMPONENT			EE75C	0	0
20	TOT ADMIN & GENERAL EXPENSES			EE79	157	101
21	DEMAND COMPONENT			EE79D	157	101
22	ENERGY COMPONENT			EE79E	0	0
23	CUSTOMER COMPONENT			EE79C	0	0
24	TOTAL O & M BEFORE ADJUST			EE80	745	147
25	DEMAND COMPONENT			EE80D	745	147
26	ENERGY COMPONENT			EE80E	0	0
27	CUSTOMER COMPONENT			EE80C	0	0
28	ADJUSTMENTS TO O & M EXPENSE					
29	W/O COAL & OTHER SALES	G81A	EG10	EE81A	0	0
30	PJM & OTHER UTILITY PURCH	G81B	EG10	EE81B	0	0
31	TOTAL ENERGY COST ADJUST			EE81	0	0
32	WAGE EXPENSE	G82	K939	EE82	-1	-1
33	EMPLOYEE BENEFITS EXPENSE	G83	K939	EE83	-4	-2
34	RATE CASE EXPENSE	G84	K939	EE84	0	0
35	DEMAND COMPONENT			EE84D	0	0
36	ENERGY COMPONENT			EE84E	0	0
37	CUSTOMER COMPONENT			EE84C	0	0
38	LAND MGT/RECREATIONAL FACIL	G85	D10	EE85	0	0
39	INTEREST ON CUST DEPOSITS	G86	CM6	EE86	0	0
40	VOLUNTARY EARLY RETIREMENT	G87	K939	EE87	-12	-8
41	DECOMMISSIONING SSES	G88	D10	EE88	0	0
42	DECOMMISSIONING FOSSIL	G89	D10	EE89	0	0
43	MANAGEMENT AUDIT COSTS	G90	K939	EE90	0	0
44	AMORT OF WINDOW DEFERRAL	G91	D10	EE91	0	0
45	SOCIAL PROGRAMS	G92	K939	EE92	0	0
46	ENVIRONMENTAL REMEDIATION	G93	D10	EE93	0	0
47	TOTAL ADJUSTMENTS			EE99	-17	-11
48	DEMAND COMPONENT			EE99D	-17	-11
49	ENERGY COMPONENT			EE99E	0	0
50	CUSTOMER COMPONENT			EE99C	0	0
51	TOTAL OPER & MAINT EXPENSES			EE00	728	136
52	DEMAND COMPONENT			EE00D	728	136
53	ENERGY COMPONENT			EE00E	0	0
54	CUSTOMER COMPONENT			EE00C	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	-10	-5	0	-1	-1	-1
3	SUSQ 1 EARLY WINDOW DEFERRAL	PUCBC D10	PUCB	0	0	0	0	0	0
4	ENVIRONMENTAL REMEDIATION	PUCCC D10	PUCC	0	0	0	0	0	0
5	UNCOLLECTIBLE ACCOUNTS	PUCDC CW5	PUCD	0	0	0	0	0	0
6	RATE CASE EXPENSE	PUCEC K939	PUCE	0	0	0	0	0	0
7	NUCLEAR DECOMMISSIONING	PUCFC D10	PUCF	0	0	0	0	0	0
8	FOSSIL DECOMMISSIONING	PUCGC D10	PUCG	0	0	0	0	0	0
9	SOCIAL PROGRAMS	PUCHC K939	PUCH	0	0	0	0	0	0
10	ALL THESE HAVE BEEN INCLUDED AS DEMAND COMPONENT								
11	TOTAL OPER & MAINT EXPENSES		EE00	31,995	13,059	574	1,707	7,002	3,586
12	DEMAND COMPONENT		EE00D	31,995	13,059	574	1,707	7,002	3,586
13	ENERGY COMPONENT		EE00E	0	0	0	0	0	0
14	CUSTOMER COMPONENT		EE00C	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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

	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
1	PPUC ADJUSTMENTS FOR COMPLIANCE FILING								
2	BENEFIT SAVINGS/EMPLOYEE RED PUCAC	K939	PUCA	0	-1	-1	0	0	0
3	SUSQ 1 EARLY WINDOW DEFERRAL PUCBC	D10	PUCB	0	0	0	0	0	0
4	ENVIRONMENTAL REMEDIATION PUCCC	D10	PUCB	0	0	0	0	0	0
5	UNCOLLECTIBLE ACCOUNTS PUCDC	CH5	PUCD	0	0	0	0	0	0
6	RATE CASE EXPENSE PUCEC	K939	PUCE	0	0	0	0	0	0
7	NUCLEAR DECOMMISSIONING PUCFC	D10	PUCF	0	0	0	0	0	0
8	FOSSIL DECOMMISSIONING PUCGC	D10	PUCG	0	0	0	0	0	0
9	SOCIAL PROGRAMS PUCHC	K939	PUCH	0	0	0	0	0	0
10	ALL THESE HAVE BEEN INCLUDED AS DEMAND COMPONENT								
11	TOTAL OPER & MAINT EXPENSES		EE00	351	2,646	1,684	130	380	12
12	DEMAND COMPONENT		EE00D	351	2,646	1,684	130	380	12
13	ENERGY COMPONENT		EE00E	0	0	0	0	0	0
14	CUSTOMER COMPONENT		EE00C	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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

	INPUT	ALLOC	OUTPUT		
1	PPUC ADJUSTMENTS FOR COMPLIANCE FILING			GH	SL/AL
2	BENEFIT SAVINGS/EMPLOYEE RED	PUCAC K939	PUCA	0	0
3	SUSQ 1 EARLY WINDOW DEFERRAL	PUCBC D10	PUCB	0	0
4	ENVIRONMENTAL REMEDIATION	PUCC D10	PUCC	0	0
5	UNCOLLECTIBLE ACCOUNTS	PUCDC CH5	PUCD	0	0
6	RATE CASE EXPENSE	PUCEC K939	PUCE	0	0
7	NUCLEAR DECOMMISSIONING	PUCFC D10	PUCF	0	0
8	FOSSIL DECOMMISSIONING	PUCGC D10	PUCG	0	0
9	SOCIAL PROGRAMS	PUCHC K939	PUCH	0	0
10	ALL THESE HAVE BEEN INCLUDED AS DEMAND COMPONENT				
11	TOTAL OPER & MAINT EXPENSES		EE00	728	136
12	DEMAND COMPONENT		EE00D	728	136
13	ENERGY COMPONENT		EE00E	0	0
14	CUSTOMER COMPONENT		EE00C	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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 EXPENSE									
2 PRODUCTION									
3 NUCLEAR	GD07	D10	ED07	0	0	0	0	0	0
4 WHOLLY-OWNED COAL	GD08	D10	ED08	0	0	0	0	0	0
5 OTHER NON-NUCLEAR	GD09	D10	ED09	0	0	0	0	0	0
6 TOTAL PRODUCTION			ED10	0	0	0	0	0	0
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	0	0	0	0	0	0
16 SECONDARY	GD29	D30	ED29	0	0	0	0	0	0
17 TOTAL SUBSTATIONS			EDSS	1,408	540	26	71	324	166
18 OVERHEAD LINES									
19 138/69 KV	GD31	D10	ED31	7,314	2,807	134	369	1,681	867
20 PRIMARY	GD32	D20	ED32	0	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			ED0L	7,314	2,807	134	369	1,681	867
26 UNDERGROUND LINES									
27 138/69 KV	GD35	D10	ED35	344	132	7	17	79	41
28 PRIMARY	GD36	D20	ED36	0	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	344	132	7	17	79	41
33 LINE TRANSFORMERS									
34 DEMAND COMPONENT	GD38D	D30	ED38D	0	0	0	0	0	0
35 CUSTOMER COMPONENT	GD38C	CM8	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	CM9	ED39C	0	0	0	0	0	0
40 TOTAL SERVICES			EDSV	0	0	0	0	0	0
41 METERS	GD43	CM1	ED43	0	0	0	0	0	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	9,066	3,479	167	457	2,084	1,074
45 DEMAND COMPONENT			ED30D	9,066	3,479	167	457	2,084	1,074
46 CUSTOMER COMPONENT			ED30C	0	0	0	0	0	0
47 GENERAL	GD88	K433	ED88	643	318	12	41	118	56
48 DEMAND COMPONENT			ED88D	643	318	12	41	118	56
49 CUSTOMER COMPONENT			ED88C	0	0	0	0	0	0
50 FOSSIL PLANT DEPRECIATION	PUCIC	D10	PUCI	0	0	0	0	0	0
51 TOTAL DEPRECIATION AND									
52 AMORTIZATION EXPENSE			ED00	17,462	6,785	321	891	3,991	2,052
53 DEMAND COMPONENT			ED00D	17,462	6,785	321	891	3,991	2,052
54 CUSTOMER COMPONENT			ED00C	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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									
4	GD07	D10	ED07	0	0	0	0	0	0
5	GD08	D10	ED08	0	0	0	0	0	0
6	GD09	D10	ED09	0	0	0	0	0	0
7			ED10	0	0	0	0	0	0
8	GD15	D10	ED15	70	533	336	27	75	2
9	GD16	D15	ED16	21	155	98	0	0	1
10			ED20	91	688	434	27	75	3
11	DISTRIBUTION								
12	SUBSTATIONS								
13	GD26	D10	ED26	2	10	6	1	2	0
14	GD27	D10	ED27	15	115	72	5	16	1
15	GD28	D20	ED28	0	0	0	0	0	0
16	GD29	D30	ED29	0	0	0	0	0	0
17			EDSS	17	125	78	6	18	1
18	OVERHEAD LINES								
19	GD31	D10	ED31	86	646	408	32	91	3
20	GD32	D20	ED32	0	0	0	0	0	0
21	SECONDARY								
22	GD33D	D30	ED33D	0	0	0	0	0	0
23	GD33C	C30	ED33C	0	0	0	0	0	0
24	GD34	K405	ED34	0	0	0	0	0	0
25			ED0L	86	646	408	32	91	3
26	UNDERGROUND LINES								
27	GD35	D10	ED35	4	31	19	2	4	0
28	GD36	D20	ED36	0	0	0	0	0	0
29	SECONDARY								
30	GD37D	D30	ED37D	0	0	0	0	0	0
31	GD37C	C30	ED37C	0	0	0	0	0	0
32			EDUG	4	31	19	2	4	0
33	LINE TRANSFORMERS								
34	GD38D	D30	ED38D	0	0	0	0	0	0
35	GD38C	CM8	ED38C	0	0	0	0	0	0
36			EDLT	0	0	0	0	0	0
37	SERVICES								
38	GD39D	D30	ED39D	0	0	0	0	0	0
39	GD39C	CM9	ED39C	0	0	0	0	0	0
40	TOTAL SERVICES								
41	GD43	CM1	ED43	0	0	0	0	0	0
42	GD44	K403	ED44	0	0	0	0	0	0
43	GD46	K405	ED46	0	0	0	0	0	0
44			ED30	107	802	505	40	113	4
45			ED30D	107	802	505	40	113	4
46			ED30C	0	0	0	0	0	0
47	GD88	K433	ED88	6	39	24	2	6	0
48			ED88D	6	39	24	2	6	0
49			ED88C	0	0	0	0	0	0
50	PUCIC	D10	PUCI	0	0	0	0	0	0
51	TOTAL DEPRECIATION AND								
52			ED00	204	1,529	963	69	194	7
53			ED00D	204	1,529	963	69	194	7
54			ED00C	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	0	0
4 WHOLLY-OWNED COAL	GD08	D10	ED08	0	0
5 OTHER NON-NUCLEAR	GD09	D10	ED09	0	0
6 TOTAL PRODUCTION			ED10	0	0
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	0	0
16 SECONDARY	GD29	D30	ED29	0	0
17 TOTAL SUBSTATIONS			EDSS	33	3
18 OVERHEAD LINES					
19 138/69 KV	GD31	D10	ED31	176	14
20 PRIMARY	GD32	D20	ED32	0	0
21 SECONDARY					
22 DEMAND COMPONENT	GD33D	D30	ED33D	0	0
23 CUSTOMER COMPONENT	GD33C	C30	ED33C	0	0
24 STREET LIGHTING	GD34	K405	ED34	0	0
25 TOTAL OVERHEAD LINES			ED0L	176	14
26 UNDERGROUND LINES					
27 138/69 KV	GD35	D10	ED35	8	0
28 PRIMARY	GD36	D20	ED36	0	0
29 SECONDARY					
30 DEMAND COMPONENT	GD37D	D30	ED37D	0	0
31 CUSTOMER COMPONENT	GD37C	C30	ED37C	0	0
32 TOTAL UNDERGROUND LINES			EDUG	8	0
33 LINE TRANSFORMERS					
34 DEMAND COMPONENT	GD38D	D30	ED38D	0	0
35 CUSTOMER COMPONENT	GD38C	CM8	ED38C	0	0
36 TOTAL LINE TRANSFORMERS			EDLT	0	0
37 SERVICES					
38 DEMAND COMPONENT	GD39D	D30	ED39D	0	0
39 CUSTOMER COMPONENT	GD39C	CM9	ED39C	0	0
40 TOTAL SERVICES			EDSV	0	0
41 METERS	GD43	CM1	ED43	0	0
42 AREA LIGHTING FIXTURES	GD44	K403	ED44	0	0
43 STREET LIGHTING	GD46	K405	ED46	0	0
44 TOTAL DISTRIBUTION			ED30	217	17
45 DEMAND COMPONENT			ED300	217	17
46 CUSTOMER COMPONENT			ED30C	0	0
47 GENERAL	G088	K433	E088	13	8
48 DEMAND COMPONENT			ED88D	13	8
49 CUSTOMER COMPONENT			ED88C	0	0
50 FOSSIL PLANT DEPRECIATION	PUCIC	D10	PUCI	0	0
51 TOTAL DEPRECIATION AND					
52 AMORTIZATION EXPENSE			ED00	417	39
53 DEMAND COMPONENT			ED00D	417	39
54 CUSTOMER COMPONENT			ED00C	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	2,762	1,069	50	140	634	326
5	DEMAND COMPONENT			ET1D	2,762	1,069	50	140	634	326
6	CUSTOMER COMPONENT			ET1C	0	0	0	0	0	0
7	PUBLIC UTILITY REALTY	GT3	P01	ET3	3,506	1,356	65	178	804	415
8	DEMAND COMPONENT			ET3D	3,506	1,356	65	178	804	415
9	CUSTOMER COMPONENT			ET3C	0	0	0	0	0	0
10	REGULATORY ASSESSMENT	GT5	K939	ET5	73	36	1	5	13	6
11	DEMAND COMPONENT			ET5D	73	36	1	5	13	6
12	ENERGY COMPONENT			ET5E	0	0	0	0	0	0
13	CUSTOMER COMPONENT			ET5C	0	0	0	0	0	0
14	LOCAL PROPERTY & OTHER	GT6	P01	ET6	59	23	1	3	14	7
15	DEMAND COMPONENT			ET6D	59	23	1	3	14	7
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	ENVI	ET8	0	0	0	0	0	0
21	DEMAND COMPONENT			ET8D	0	0	0	0	0	0
22	CUSTOMER COMPONENT			ET8C	0	0	0	0	0	0
23	PAYROLL TAXES	GP01	K939	EP01	948	463	16	60	172	86
24	DEMAND COMPONENT			EP01D	948	463	16	60	172	86
25	ENERGY COMPONENT			EP01E	0	0	0	0	0	0
26	CUSTOMER COMPONENT			EP01C	0	0	0	0	0	0
27	TOTAL TAXES OTHER THAN INCOME,									
28	EXCLUDING GROSS RECEIPTS			ET01	7,348	2,947	133	386	1,637	840
29	DEMAND COMPONENT			ET01D	7,348	2,947	133	386	1,637	840
30	ENERGY COMPONENT			ET01E	0	0	0	0	0	0
31	CUSTOMER COMPONENT			ET01C	0	0	0	0	0	0
32	CAPITAL STOCK INCREASE	GT1P	P01	ET1P	62	24	2	3	14	8
33	DEMAND COMPONENT			ET1PD	62	24	2	3	14	8
34	CUSTOMER COMPONENT			ET1PC	0	0	0	0	0	0
35	TOTAL AT APPROVED LEVEL			ET01P	7,410	2,971	135	389	1,651	848
36	DEMAND COMPONENT			ET01PD	7,410	2,971	135	389	1,651	848
37	ENERGY COMPONENT			ET01PE	0	0	0	0	0	0
38	CUSTOMER COMPONENT			ET01PC	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	32	243	154	11	30	1
5 DEMAND COMPONENT			ET1D	32	243	154	11	30	1
6 CUSTOMER COMPONENT			ET1C	0	0	0	0	0	0
7 PUBLIC UTILITY REALTY	GT3	P01	ET3	40	309	195	14	38	1
8 DEMAND COMPONENT			ET3D	40	309	195	14	38	1
9 CUSTOMER COMPONENT			ET3C	0	0	0	0	0	0
10 REGULATORY ASSESSMENT	GT5	K939	ET5	1	5	3	0	1	0
11 DEMAND COMPONENT			ET5D	1	5	3	0	1	0
12 ENERGY COMPONENT			ET5E	0	0	0	0	0	0
13 CUSTOMER COMPONENT			ET5C	0	0	0	0	0	0
14 LOCAL PROPERTY & OTHER	GT6	P01	ET6	0	5	4	0	0	0
15 DEMAND COMPONENT			ET6D	0	5	4	0	0	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	ENVI	ET8	0	0	0	0	0	0
21 DEMAND COMPONENT			ET8D	0	0	0	0	0	0
22 CUSTOMER COMPONENT			ET8C	0	0	0	0	0	0
23 PAYROLL TAXES	GP01	K939	EP01	8	61	40	3	9	0
24 DEMAND COMPONENT			EP01D	8	61	40	3	9	0
25 ENERGY COMPONENT			EP01E	0	0	0	0	0	0
26 CUSTOMER COMPONENT			EP01C	0	0	0	0	0	0
27 TOTAL TAXES OTHER THAN INCOME, 28 EXCLUDING GROSS RECEIPTS			ET01	81	623	396	28	78	2
29 DEMAND COMPONENT			ET01D	81	623	396	28	78	2
30 ENERGY COMPONENT			ET01E	0	0	0	0	0	0
31 CUSTOMER COMPONENT			ET01C	0	0	0	0	0	0
32 CAPITAL STOCK INCREASE	GT1P	P01	ET1P	0	6	3	0	1	0
33 DEMAND COMPONENT			ET1PD	0	6	3	0	1	0
34 CUSTOMER COMPONENT			ET1PC	0	0	0	0	0	0
35 TOTAL AT APPROVED LEVEL			ET01P	81	629	399	28	79	2
36 DEMAND COMPONENT			ET01PD	81	629	399	28	79	2
37 ENERGY COMPONENT			ET01PE	0	0	0	0	0	0
38 CUSTOMER COMPONENT			ET01PC	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	67	5
5 DEMAND COMPONENT			ET1D	67	5
6 CUSTOMER COMPONENT			ET1C	0	0
7 PUBLIC UTILITY REALTY	GT3	P01	ET3	84	7
8 DEMAND COMPONENT			ET3D	84	7
9 CUSTOMER COMPONENT			ET3C	0	0
10 REGULATORY ASSESSMENT	GT5	K939	ET5	1	1
11 DEMAND COMPONENT			ET5D	1	1
12 ENERGY COMPONENT			ET5E	0	0
13 CUSTOMER COMPONENT			ET5C	0	0
14 LOCAL PROPERTY & OTHER	GT6	P01	ET6	2	0
15 DEMAND COMPONENT			ET6D	2	0
16 CUSTOMER COMPONENT			ET6C	0	0
17 SALES & USE	GT7	P01	ET7	0	0
18 DEMAND COMPONENT			ET7D	0	0
19 CUSTOMER COMPONENT			ET7C	0	0
20 FEDERAL ENVIRONMENTAL	GT8	ENVI	ET8	0	0
21 DEMAND COMPONENT			ET8D	0	0
22 CUSTOMER COMPONENT			ET8C	0	0
23 PAYROLL TAXES	GP01	K939	EP01	18	12
24 DEMAND COMPONENT			EP01D	18	12
25 ENERGY COMPONENT			EP01E	0	0
26 CUSTOMER COMPONENT			EP01C	0	0
27 TOTAL TAXES OTHER THAN INCOME,					
28 EXCLUDING GROSS RECEIPTS			ET01	172	25
29 DEMAND COMPONENT			ET01D	172	25
30 ENERGY COMPONENT			ET01E	0	0
31 CUSTOMER COMPONENT			ET01C	0	0
32 CAPITAL STOCK INCREASE	GT1P	P01	ET1P	1	0
33 DEMAND COMPONENT			ET1PD	1	0
34 CUSTOMER COMPONENT			ET1PC	0	0
35 TOTAL AT APPROVED LEVEL			ET01P	173	25
36 DEMAND COMPONENT			ET01PD	173	25
37 ENERGY COMPONENT			ET01PE	0	0
38 CUSTOMER COMPONENT			ET01PC	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	0	0	0	0	0	
4	POLLUTION CONTROL FACILITIES	ITD40A	D10	TX40A	0	0	0	0	0	
5	CLASS LIFE DEPREC SYSTEM	ITD42A	P000	TX42A	-183	-71	-3	-9	-42	-22
6	DEMAND COMPONENT			TX42AD	-183	-71	-3	-9	-42	-22
7	CUSTOMER COMPONENT			TX42AC	0	0	0	0	0	
8	COST OF REMOVAL	ITD42B	P000	TX42B	-107	-41	-2	-5	-25	-13
9	DEMAND COMPONENT			TX42BD	-107	-41	-2	-5	-25	-13
10	CUSTOMER COMPONENT			TX42BC	0	0	0	0	0	
11	ACRS AND MACRS									
12	WHOLLY-OWNED COAL PROP	ITD46A	P08	TX46A	0	0	0	0	0	
13	NUCLEAR PROPERTY	ITD46B	P07	TX46B	0	0	0	0	0	
14	NUCLEAR FUEL	ITD46C	EG10	TX46C	0	0	0	0	0	
15	OTHER NON-NUCLEAR PROP	ITD46D	P0000	TX46D	3,972	1,537	73	202	911	469
16	DEMAND COMPONENT			TX46DD	3,972	1,537	73	202	911	469
17	CUSTOMER COMPONENT			TX46DC	0	0	0	0	0	
18	TOTAL ACRS AND MACRS			TX46T	3,972	1,537	73	202	911	469
		ITD48A	P00	TX48A	0	0	0	0	0	
		ITD48B	P00	TX48B	0	0	0	0	0	
19	MARTINS CREEK TEST FUEL	ITD50	D10	TX50	0	0	0	0	0	
20	FOSSIL PLANT DEPRECIATION	PUCJC	D10	PUCJ	0	0	0	0	0	
21	TOTAL DEFERRED INCOME TAXES			TXT	3,682	1,425	68	188	844	434
22	DEMAND COMPONENT			TXTD	3,682	1,425	68	188	844	434
23	CUSTOMER COMPONENT			TXTC	0	0	0	0	0	

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	0	0	0	0	0	0
4	POLLUTION CONTROL FACILITIES	ITD40A	D10 TX40A	0	0	0	0	0	0
5	CLASS LIFE DEPREC SYSTEM	ITD42A	P000 TX42A	-2	-16	-10	-1	-2	0
6	DEMAND COMPONENT		TX42AD	-2	-16	-10	-1	-2	0
7	CUSTOMER COMPONENT		TX42AC	0	0	0	0	0	0
8	COST OF REMOVAL	ITD42B	P000 TX42B	-1	-9	-6	0	-1	0
9	DEMAND COMPONENT		TX42BD	-1	-9	-6	0	-1	0
10	CUSTOMER COMPONENT		TX42BC	0	0	0	0	0	0
11	ACRS AND MACRS								
12	WHOLLY-OWNED COAL PROP	ITD46A	P08 TX46A	0	0	0	0	0	0
13	NUCLEAR PROPERTY	ITD46B	P07 TX46B	0	0	0	0	0	0
14	NUCLEAR FUEL	ITD46C	EG10 TX46C	0	0	0	0	0	0
15	OTHER NON-NUCLEAR PROP	ITD46D	P0000 TX46D	46	350	220	15	44	2
16	DEMAND COMPONENT		TX46DD	46	350	220	15	44	2
17	CUSTOMER COMPONENT		TX46DC	0	0	0	0	0	0
18	TOTAL ACRS AND MACRS		TX46T	46	350	220	15	44	2
		ITD48A	P00 TX48A	0	0	0	0	0	0
		ITD48B	P00 TX48B	0	0	0	0	0	0
19	MARTINS CREEK TEST FUEL	ITD50	D10 TX50	0	0	0	0	0	0
20	FOSSIL PLANT DEPRECIATION	PUCJC	D10 PUCJ	0	0	0	0	0	0
21	TOTAL DEFERRED INCOME TAXES		TXT	43	325	204	14	41	2
22	DEMAND COMPONENT		TXTD	43	325	204	14	41	2
23	CUSTOMER COMPONENT		TXTC	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	0	0	
4	POLLUTION CONTROL FACILITIES	ITD40A D10	TX40A	0	0	
5	CLASS LIFE DEPREC SYSTEM	ITD42A P000	TX42A	-5	0	
6	DEMAND COMPONENT		TX42AD	-5	0	
7	CUSTOMER COMPONENT		TX42AC	0	0	
8	COST OF REMOVAL	ITD42B P000	TX42B	-3	-1	
9	DEMAND COMPONENT		TX42BD	-3	-1	
10	CUSTOMER COMPONENT		TX42BC	0	0	
11	ACRS AND MACRS					
12	WHOLLY-OWNED COAL PROP	ITD46A P08	TX46A	0	0	
13	NUCLEAR PROPERTY	ITD46B P07	TX46B	0	0	
14	NUCLEAR FUEL	ITD46C EG10	TX46C	0	0	
15	OTHER NON-NUCLEAR PROP	ITD46D P0000	TX46D	95	8	
16	DEMAND COMPONENT		TX46DD	95	8	
17	CUSTOMER COMPONENT		TX46DC	0	0	
18	TOTAL ACRS AND MACRS		TX46T	95	8	
		ITD48A P00	TX48A	0	0	
		ITD48B P00	TX48B	0	0	
19	MARTINS CREEK TEST FUEL	ITD50 D10	TX50	0	0	
20	FOSSIL PLANT DEPRECIATION	PUCJC D10	PUCJ	0	0	
21	TOTAL DEFERRED INCOME TAXES		TXT	87	7	
22	DEMAND COMPONENT		TXTD	87	7	
23	CUSTOMER COMPONENT		TXTC	0	0	

FUTURE TEST YEAR COST ALLOCATION
ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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

	INPUT	ALOC	OUTPUT	TOTAL					
1 OPERATING REVENUES AT APPROVED RATE	LEVELS			PENNA.	RS	RTS	GS-1	GS-3	LP-4
2 SALE OF ELECTRICITY				JURISDICT					
3 ANNUALIZATION REVENUES	ANN	NEWB	ANNP	1,509	482	22	200	314	280
4 APPROVED LATE PAY CHARGES	S11P	CM4	R11P	417	207	1	77	91	22
5 TOT ADJ'D SALE OF ELECTRIC			RRTP	2,311,306	940,171	21,208	165,779	523,728	264,537
6 OTHER OPERATING REVENUES									
7 GE-ATLANTIC CITY	S18	D10	R18	0	0	0	0	0	0
8 MISC SERVICE REVS (451)	S20	CM4	R20	31	24	0	3	1	0
9 RENT-GENERAL (454)	S22	AT2	R22	0	0	0	0	0	0
10 DEMAND COMPONENT			R22D	0	0	0	0	0	0
11 CUSTOMER COMPONENT			R22C	0	0	0	0	0	0
12 RENT ELEC ATTACHM'TS (454)	S23	P30	R23	1,901	729	35	96	437	225
13 DEMAND COMPONENT			R23D	1,901	729	35	96	437	225
14 CUSTOMER COMPONENT			R23C	0	0	0	0	0	0
15 GENERAL (456)	S24	K939	R24	393	192	7	25	71	36
16 DEMAND COMPONENT			R24D	393	192	7	25	71	36
17 ENERGY COMPONENT			R24E	0	0	0	0	0	0
18 CUSTOMER COMPONENT			R24C	0	0	0	0	0	0
19 CAPAC & TRANS ENTITLE(456)	S25	D10	R25	1,947	747	36	98	448	231
20 ALLEGHENY ELECTRIC	S26	D10	R26	0	0	0	0	0	0
21 HYDRO PROJECTS (456)	S27	D10	R27	0	0	0	0	0	0
22 GPU (NUG OUTPUT) (447)	S32	EG10	R32	0	0	0	0	0	0
23 2-PARTY (447)	S34	EG10	R34	0	0	0	0	0	0
24 RESERVATION SALES(447)	S36	EG10	R36	0	0	0	0	0	0
25 PJM (447)	S38	EG10	R38	0	0	0	0	0	0
26 TOTAL OTHER OPERATING REVS			ROOT	4,272	1,692	78	222	957	492
27 TOTAL OPERATING REVENUES			ROTP	2,315,578	941,863	21,286	166,001	524,685	265,029
28 DERIVATION-									
29 BASE FOR GROSS RECEIPTS TAX									
30 TOTAL OPERATING REVENUES			ROTP	2,315,578	941,863	21,286	166,001	524,685	265,029
31 MINUS: EXEMPT GRT REVENUE									
32 GRT ADJUSTMENT	ADJGRT			0	0	0	0	0	0
33 TOTAL OTHER OPERATING REVS			ROOT	4,272	1,692	78	222	957	492
34 GROSS RECEIPTS TAX									

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	ANNUALIZATION REVENUES	ANN	NEWB	ANNP	0	293	0	0	0	0
4	APPROVED LATE PAY CHARGES	S11P	CM4	R11P	0	8	0	0	0	0
5	TOT ADJ'D SALE OF ELECTRIC			RRTTP	20,867	176,300	99,794	8,642	20,497	1,173
6	OTHER OPERATING REVENUES									
7	GE-ATLANTIC CITY	S18	D10	R18	0	0	0	0	0	0
8	MISC SERVICE REVS (451)	S20	CM9	R20	0	0	0	0	0	0
9	RENT-GENERAL (454)	S22	AT2	R22	0	0	0	0	0	0
10	DEMAND COMPONENT			R22D	0	0	0	0	0	0
11	CUSTOMER COMPONENT			R22C	0	0	0	0	0	0
12	RENT ELEC ATTACHM'TS (454)	S23	P30	R23	22	168	106	8	24	1
13	DEMAND COMPONENT			R23D	22	168	106	8	24	1
14	CUSTOMER COMPONENT			R23C	0	0	0	0	0	0
15	GENERAL (456)	S24	K939	R24	3	25	17	1	4	0
16	DEMAND COMPONENT			R24D	3	25	17	1	4	0
17	ENERGY COMPONENT			R24E	0	0	0	0	0	0
18	CUSTOMER COMPONENT			R24C	0	0	0	0	0	0
19	CAPAC & TRANS ENTITLE(456)	S25	D10	R25	22	172	109	8	24	1
20	ALLEGHENY ELECTRIC	S26	D10	R26	0	0	0	0	0	0
21	HYDRO PROJECTS (456)	S27	D10	R27	0	0	0	0	0	0
22	GPU (NUG OUTPUT) (447)	S32	EG10	R32	0	0	0	0	0	0
23	2-PARTY (447)	S34	EG10	R34	0	0	0	0	0	0
24	RESERVATION SALES(447)	S36	EG10	R36	0	0	0	0	0	0
25	PJM (447)	S38	EG10	R38	0	0	0	0	0	0
26	TOTAL OTHER OPERATING REVS			ROOT	47	365	232	17	52	2
27	TOTAL OPERATING REVENUES			ROTP	20,914	176,665	100,026	8,659	20,549	1,175
28	DERIVATION-									
29	BASE FOR GROSS RECEIPTS TAX									
30	TOTAL OPERATING REVENUES			ROTP	20,914	176,665	100,026	8,659	20,549	1,175
31	MINUS: EXEMPT GRT REVENUE									
32	GRT ADJUSTMENT	ADJGRT			0	0	0	0	0	0
33	TOTAL OTHER OPERATING REVS			ROOT	47	365	232	17	52	2
34	GROSS RECEIPTS TAX									

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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

	INPUT	ALLOC	OUTPUT		
		LEVELS		GH	SL/AL
1	OPERATING REVENUES AT APPROVED RATE LEVELS				
2	SALE OF ELECTRICITY				
3	ANNUALIZATION REVENUES	ANN	ANNP	-60	-22
4	APPROVED LATE PAY CHARGES	S11P	R11P	8	3
5	TOT ADJ'D SALE OF ELECTRIC		RRTTP	46,292	22,318
6	OTHER OPERATING REVENUES				
7	GE-ATLANTIC CITY	S18	R18	0	0
8	MISC SERVICE REVS (451)	S20	R20	0	3
9	RENT-GENERAL (454)	S22	R22	0	0
10	DEMAND COMPONENT		R22D	0	0
11	CUSTOMER COMPONENT		R22C	0	0
12	RENT ELEC ATTACHM'TS (454)	S23	R23	46	4
13	DEMAND COMPONENT		R23D	46	4
14	CUSTOMER COMPONENT		R23C	0	0
15	GENERAL (456)	S24	R24	7	5
16	DEMAND COMPONENT		R24D	7	5
17	ENERGY COMPONENT		R24E	0	0
18	CUSTOMER COMPONENT		R24C	0	0
19	CAPAC & TRANS ENTITLE(456)	S25	R25	47	4
20	ALLEGHENY ELECTRIC	S26	R26	0	0
21	HYDRO PROJECTS (456)	S27	R27	0	0
22	GPU (NUG OUTPUT) (447)	S32	R32	0	0
23	2-PARTY (447)	S34	R34	0	0
24	RESERVATION SALES(447)	S36	R36	0	0
25	PJM (447)	S38	R38	0	0
26	TOTAL OTHER OPERATING REVS		ROOT	100	16
27	TOTAL OPERATING REVENUES		ROTP	46,392	22,334
28	DERIVATION-				
29	BASE FOR GROSS RECEIPTS TAX				
30	TOTAL OPERATING REVENUES		ROTP	46,392	22,334
31	MINUS: EXEMPT GRT REVENUE				
32	GRT ADJUSTMENT	ADJGRT		0	0
33	TOTAL OTHER OPERATING REVS		ROOT	100	16
34	GROSS RECEIPTS TAX				

FUTURE TEST YEAR COST ALLOCATION
ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	ITA1	RBX	TA1	-17,978	-6,954	-329	-913	-4,124	-2,124
3	DEMAND COMPONENT			TA1D	-17,997	-6,961	-330	-914	-4,128	-2,126
4	ENERGY COMPONENT			TA1E	16	6	0	1	3	2
5	CUSTOMER COMPONENT			TA1C	2	2	0	0	0	0
6	TOTAL DEFERRED INCOME TAXES			TXT	3,682	1,425	68	188	844	434
7	DEMAND COMPONENT			TXTD	3,682	1,425	68	188	844	434
8	ENERGY COMPONENT			TXTE	0	0	0	0	0	0
9	CUSTOMER COMPONENT			TXTC	0	0	0	0	0	0
10	NET INVESTMENT TAX CREDIT			TX91	-804	-311	-15	-41	-184	-95
11	DEMAND COMPONENT			TX91D	-804	-311	-15	-41	-184	-95
12	CUSTOMER COMPONENT			TX91C	0	0	0	0	0	0
13	BOOK DEPRECIATION & AMORT									
14	NUCLEAR	ITAA13	ED00N	TAA13	0	0	0	0	0	0
15	WHOLLY-OWNED COAL	ITAB13	ED08	TAB13	0	0	0	0	0	0
16	OTHER PRODUCTION	ITAC13	ED09	TAC13	0	0	0	0	0	0
17	TRANSMISSION	ITAD13	ED20	TAD13	7,753	2,988	142	393	1,789	922
18	DISTRIBUTION	ITAE13	ED30	TAE13	9,066	3,479	167	457	2,084	1,074
19	DEMAND COMPONENT			TAE13D	9,066	3,479	167	457	2,084	1,074
20	CUSTOMER COMPONENT			TAE13C	0	0	0	0	0	0
21	GENERAL PLANT	ITAF13	ED88	TAF13	643	318	12	41	118	56
22	DEMAND COMPONENT			TAF13D	643	318	12	41	118	56
23	CUSTOMER COMPONENT			TAF13C	0	0	0	0	0	0
24	TOTAL BOOK DEPREC & AMORT			TA13	17,462	6,785	321	891	3,991	2,052
25	DEMAND COMPONENT			TA13D	17,462	6,785	321	891	3,991	2,052
26	CUSTOMER COMPONENT			TA13C	0	0	0	0	0	0
27	DEPREC CHARGED TO CLEARING	ITA14	ED000	TA14	72	28	2	4	16	9
28	DEMAND COMPONENT			TA14D	72	28	2	4	16	9
29	CUSTOMER COMPONENT			TA14C	0	0	0	0	0	0
30	TAX DEPRECIATION									
31	NUCLEAR PROPERTY	ITAA15	ED00N	TAA15	0	0	0	0	0	0
32	WHOLLY-OWNED COAL	ITAB15	ED08	TAB15	0	0	0	0	0	0
33	OTHER PRODUCTION	ITAC15	ED09	TAC15	0	0	0	0	0	0
34	TRANSMISSION	ITAD15	ED20	TAD15	-11,531	-4,444	-212	-585	-2,660	-1,372
35	DISTRIBUTION	ITAE15	ED30	TAE15	-13,469	-5,168	-248	-679	-3,096	-1,596
36	DEMAND COMPONENT			TAE15D	-13,469	-5,168	-248	-679	-3,096	-1,596
37	CUSTOMER COMPONENT			TAE15C	0	0	0	0	0	0
38	GENERAL PLANT	ITAF15	ED88	TAF15	-1,350	-668	-25	-86	-248	-117
39	DEMAND COMPONENT			TAF15D	-1,350	-668	-25	-86	-248	-117
40	CUSTOMER COMPONENT			TAF15C	0	0	0	0	0	0
41	NUCLEAR FUEL	ITAG15	EG10	TAG15	0	0	0	0	0	0
42	TOTAL TAX DEPRECIATION			TA15	-26,350	-10,280	-485	-1,350	-6,004	-3,085
43	DEMAND COMPONENT			TA15D	-26,350	-10,280	-485	-1,350	-6,004	-3,085
44	ENERGY COMPONENT			TA15E	0	0	0	0	0	0
45	CUSTOMER COMPONENT			TA15C	0	0	0	0	0	0
46	ENERGY COST RATE	ITA18	EG10	TA18	0	0	0	0	0	0
47	POST RETIREMENT BENEFITS	ITA20	K929	TA20	425	207	8	27	77	39
48	DEMAND COMPONENT			TA20D	425	207	8	27	77	39
49	ENERGY COMPONENT			TA20E	0	0	0	0	0	0
50	CUSTOMER COMPONENT			TA20C	0	0	0	0	0	0
51	BALANCE CARRIED FORWARD									
52	ADJUSTMENTS TO TAXABLE INCOME			TAST1	-23,491	-9,100	-430	-1,194	-5,384	-2,770
53	DEMAND COMPONENT			TAST1D	-23,510	-9,107	-431	-1,195	-5,388	-2,772
54	ENERGY COMPONENT			TAST1E	16	6	0	1	3	2
55	CUSTOMER COMPONENT			TAST1C	2	2	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	ITA1	RBX	TA1					
3	DEMAND COMPONENT			TA1D					
4	ENERGY COMPONENT			TA1E					
5	CUSTOMER COMPONENT			TA1C					
6	TOTAL DEFERRED INCOME TAXES			TXT					
7	DEMAND COMPONENT			TXTD					
8	ENERGY COMPONENT			TXTE					
9	CUSTOMER COMPONENT			TXTC					
10	NET INVESTMENT TAX CREDIT			TX91					
11	DEMAND COMPONENT			TX91D					
12	CUSTOMER COMPONENT			TX91C					
13	BOOK DEPRECIATION & AMORT								
14	NUCLEAR	ITAA13	ED00N	TAA13					
15	WHOLLY-OWNED COAL	ITAB13	ED08	TAB13					
16	OTHER PRODUCTION	ITAC13	ED09	TAC13					
17	TRANSMISSION	ITAD13	ED20	TAD13					
18	DISTRIBUTION	ITAE13	ED30	TAE13					
19	DEMAND COMPONENT			TAE13D					
20	CUSTOMER COMPONENT			TAE13C					
21	GENERAL PLANT	ITAF13	ED88	TAF13					
22	DEMAND COMPONENT			TAF13D					
23	CUSTOMER COMPONENT			TAF13C					
24	TOTAL BOOK DEPREC & AMORT			TA13					
25	DEMAND COMPONENT			TA13D					
26	CUSTOMER COMPONENT			TA13C					
27	DEPREC CHARGED TO CLEARING	ITA14	ED000	TA14					
28	DEMAND COMPONENT			TA14D					
29	CUSTOMER COMPONENT			TA14C					
30	TAX DEPRECIATION								
31	NUCLEAR PROPERTY	ITAA15	ED00N	TAA15					
32	WHOLLY-OWNED COAL	ITAB15	ED08	TAB15					
33	OTHER PRODUCTION	ITAC15	ED09	TAC15					
34	TRANSMISSION	ITAD15	ED20	TAD15					
35	DISTRIBUTION	ITAE15	ED30	TAE15					
36	DEMAND COMPONENT			TAE15D					
37	CUSTOMER COMPONENT			TAE15C					
38	GENERAL PLANT	ITAF15	ED88	TAF15					
39	DEMAND COMPONENT			TAF15D					
40	CUSTOMER COMPONENT			TAF15C					
41	NUCLEAR FUEL	ITAG15	EG10	TAG15					
42	TOTAL TAX DEPRECIATION			TA15					
43	DEMAND COMPONENT			TA15D					
44	ENERGY COMPONENT			TA15E					
45	CUSTOMER COMPONENT			TA15C					
46	ENERGY COST RATE	ITA18	EG10	TA18					
47	POST RETIREMENT BENEFITS	ITA20	K929	TA20					
48	DEMAND COMPONENT			TA20D					
49	ENERGY COMPONENT			TA20E					
50	CUSTOMER COMPONENT			TA20C					
51	BALANCE CARRIED FORWARD								
52	ADJUSTMENTS TO TAXABLE INCOME								
53	DEMAND COMPONENT			TAST1D					
54	ENERGY COMPONENT			TAST1E					
55	CUSTOMER COMPONENT			TAST1C					

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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

	INPUT	ALLOC	OUTPUT		
1	ADJUSTMENTS TO TAXABLE INCOME				
				GH	SL/AL
2	INTEREST EXPENSE	ITA1	RBX TA1	-432	-37
3	DEMAND COMPONENT		TA1D	-432	-37
4	ENERGY COMPONENT		TA1E	0	0
5	CUSTOMER COMPONENT		TA1C	0	0
6	TOTAL DEFERRED INCOME TAXES		TXT	87	7
7	DEMAND COMPONENT		TXTD	87	7
8	ENERGY COMPONENT		TXTE	0	0
9	CUSTOMER COMPONENT		TXTC	0	0
10	NET INVESTMENT TAX CREDIT		TX91	-19	-2
11	DEMAND COMPONENT		TX91D	-19	-2
12	CUSTOMER COMPONENT		TX91C	0	0
13	BOOK DEPRECIATION & AMORT				
14	NUCLEAR	ITAA13	ED00N TAA13	0	0
15	WHOLLY-OWNED COAL	ITAB13	ED08 TAB13	0	0
16	OTHER PRODUCTION	ITAC13	ED09 TAC13	0	0
17	TRANSMISSION	ITAD13	ED20 TAD13	187	14
18	DISTRIBUTION	ITAE13	ED30 TAE13	217	17
19	DEMAND COMPONENT		TAE13D	217	17
20	CUSTOMER COMPONENT		TAE13C	0	0
21	GENERAL PLANT	ITAF13	ED88 TAF13	13	8
22	DEMAND COMPONENT		TAF13D	13	8
23	CUSTOMER COMPONENT		TAF13C	0	0
24	TOTAL BOOK DEPREC & AMORT		TA13	417	39
25	DEMAND COMPONENT		TA13D	417	39
26	CUSTOMER COMPONENT		TA13C	0	0
27	DEPREC CHARGED TO CLEARING	ITA14	ED000 TA14	1	0
28	DEMAND COMPONENT		TA14D	1	0
29	CUSTOMER COMPONENT		TA14C	0	0
30	TAX DEPRECIATION				
31	NUCLEAR PROPERTY	ITAA15	ED00N TAA15	0	0
32	WHOLLY-OWNED COAL	ITAB15	ED08 TAB15	0	0
33	OTHER PRODUCTION	ITAC15	ED09 TAC15	0	0
34	TRANSMISSION	ITAD15	ED20 TAD15	-278	-20
35	DISTRIBUTION	ITAE15	ED30 TAE15	-323	-26
36	DEMAND COMPONENT		TAE15D	-323	-26
37	CUSTOMER COMPONENT		TAE15C	0	0
38	GENERAL PLANT	ITAF15	ED88 TAF15	-27	-17
39	DEMAND COMPONENT		TAF15D	-27	-17
40	CUSTOMER COMPONENT		TAF15C	0	0
41	NUCLEAR FUEL	ITAG15	EG10 TAG15	0	0
42	TOTAL TAX DEPRECIATION		TA15	-628	-63
43	DEMAND COMPONENT		TA15D	-628	-63
44	ENERGY COMPONENT		TA15E	0	0
45	CUSTOMER COMPONENT		TA15C	0	0
46	ENERGY COST RATE	ITA18	EG10 TA18	0	0
47	POST RETIREMENT BENEFITS	ITA20	K929 TA20	8	6
48	DEMAND COMPONENT		TA20D	8	6
49	ENERGY COMPONENT		TA20E	0	0
50	CUSTOMER COMPONENT		TA20C	0	0
51	BALANCE CARRIED FORWARD				
52	ADJUSTMENTS TO TAXABLE INCOME		TAST1	-566	-50
53	DEMAND COMPONENT		TAST1D	-566	-50
54	ENERGY COMPONENT		TAST1E	0	0
55	CUSTOMER COMPONENT		TAST1C	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	-23,491	-9,100	-430	-1,194	-5,384	-2,770
3	CONTINUED								
4	NUCLEAR DECOMMISSIONING	ITA22	D10 TA22	0	0	0	0	0	0
5	MINERS HEALTH COSTS	ITA24	EG10 TA24	0	0	0	0	0	0
6	NUCLEAR FUEL	ITA25	EG10 TA25	0	0	0	0	0	0
7	PENSIONS & SUPP RETIRE	ITA30	K939 TA30	444	217	8	28	81	40
8	DEMAND COMPONENT		TA30D	444	217	8	28	81	40
9	ENERGY COMPONENT		TA30E	0	0	0	0	0	0
10	CUSTOMER COMPONENT		TA30C	0	0	0	0	0	0
11	MISCELLANEOUS	ITA32	K939 TA32	68	33	1	4	13	6
12	DEMAND COMPONENT		TA32D	68	33	1	4	13	6
13	ENERGY COMPONENT		TA32E	0	0	0	0	0	0
14	CUSTOMER COMPONENT		TA32C	0	0	0	0	0	0
15	AMORTIZATION WINDOW DEFERRAL	ITA34	K929 TA34	0	0	0	0	0	0
16	DEMAND COMPONENT		TA34D	0	0	0	0	0	0
17	ENERGY COMPONENT		TA34E	0	0	0	0	0	0
18	CUSTOMER COMPONENT		TA34C	0	0	0	0	0	0
19	POWER PLANT INVENTORY	ITA42	D10 TA42	0	0	0	0	0	0
20	DOE-URANIUM ENRICH CLEANUP	ITA43	EG10 TA43	0	0	0	0	0	0
21	LOW LEVEL RADWASTE DISPOSAL	ITA47	D10 TA47	0	0	0	0	0	0
22	SSES OUTAGE COSTS	ITA50	D10 TA50	0	0	0	0	0	0
23	BAD DEBTS	ITA54	K939 TA54	0	0	0	0	0	0
24	DEMAND COMPONENT		TA54D	0	0	0	0	0	0
25	ENERGY COMPONENT		TA54E	0	0	0	0	0	0
26	CUSTOMER COMPONENT		TA54C	0	0	0	0	0	0
27	AMORTIZ LEASED EQUIP	ITA58	P01 TA58	595	230	11	30	137	70
28	DEMAND COMPONENT		TA58D	595	230	11	30	137	70
29	CUSTOMER COMPONENT		TA58C	0	0	0	0	0	0
30	REMOVAL COSTS	ITA60	P000 TA60	-1,862	-720	-34	-95	-427	-220
31	DEMAND COMPONENT		TA60D	-1,862	-720	-34	-95	-427	-220
32	CUSTOMER COMPONENT		TA60C	0	0	0	0	0	0
33	ESOP DIVIDEND	ITA72	K929 TA72	-466	-228	-8	-29	-85	-42
34	DEMAND COMPONENT		TA72D	-466	-228	-8	-29	-85	-42
35	ENERGY COMPONENT		TA72E	0	0	0	0	0	0
36	CUSTOMER COMPONENT		TA72C	0	0	0	0	0	0
37	CONTRIB IN AID OF CONSTR.	ITA78	CIAC TA78	1,242	725	27	97	201	62
38	DEMAND COMPONENT		TA78D	1,242	725	27	97	201	62
39	CUSTOMER COMPONENT		TA78C	0	0	0	0	0	0
40	PREFERRED DIV PD-CREDIT	ITA95	P01 TA95	-64	-25	-1	-3	-15	-7
41	DEMAND COMPONENT		TA95D	-64	-25	-1	-3	-15	-7
42	CUSTOMER COMPONENT		TA95C	0	0	0	0	0	0
43	TOTAL ADJ'S TO TAXABLE INCOME		TAT	-23,534	-8,868	-426	-1,162	-5,479	-2,861
44	DEMAND COMPONENT		TATD	-23,553	-8,875	-427	-1,163	-5,483	-2,863
45	ENERGY COMPONENT		TATE	16	6	0	1	3	2
46	CUSTOMER COMPONENT		TATC	2	2	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	-276	-2,061	-1,300			
3	CONTINUED								
4	NUCLEAR DECOMMISSIONING	ITA22	D10 TA22	0	0	0	0	0	0
5	MINERS HEALTH COSTS	ITA24	EG10 TA24	0	0	0	0	0	0
6	NUCLEAR FUEL	ITA25	EG10 TA25	0	0	0	0	0	0
7	PENSIONS & SUPP RETIRE	ITA30	K939 TA30	4	28	19	1	4	0
8	DEMAND COMPONENT		TA30D	4	28	19	1	4	0
9	ENERGY COMPONENT		TA30E	0	0	0	0	0	0
10	CUSTOMER COMPONENT		TA30C	0	0	0	0	0	0
11	MISCELLANEOUS	ITA32	K939 TA32	0	5	3	0	0	0
12	DEMAND COMPONENT		TA32D	0	5	3	0	0	0
13	ENERGY COMPONENT		TA32E	0	0	0	0	0	0
14	CUSTOMER COMPONENT		TA32C	0	0	0	0	0	0
15	AMORTIZATION WINDOW DEFERRAL	ITA34	K929 TA34	0	0	0	0	0	0
16	DEMAND COMPONENT		TA34D	0	0	0	0	0	0
17	ENERGY COMPONENT		TA34E	0	0	0	0	0	0
18	CUSTOMER COMPONENT		TA34C	0	0	0	0	0	0
19	POWER PLANT INVENTORY	ITA42	D10 TA42	0	0	0	0	0	0
20	DOE-URANIUM ENRICH CLEANUP	ITA43	EG10 TA43	0	0	0	0	0	0
21	LOW LEVEL RADWASTE DISPOSAL	ITA47	D10 TA47	0	0	0	0	0	0
22	SSES OUTAGE COSTS	ITA50	D10 TA50	0	0	0	0	0	0
23	BAD DEBTS	ITA54	K939 TA54	0	0	0	0	0	0
24	DEMAND COMPONENT		TA54D	0	0	0	0	0	0
25	ENERGY COMPONENT		TA54E	0	0	0	0	0	0
26	CUSTOMER COMPONENT		TA54C	0	0	0	0	0	0
27	AMORTIZ LEASED EQUIP	ITA58	P01 TA58	7	52	33	3	7	0
28	DEMAND COMPONENT		TA58D	7	52	33	3	7	0
29	CUSTOMER COMPONENT		TA58C	0	0	0	0	0	0
30	REMOVAL COSTS	ITA60	P000 TA60	-21	-164	-103	-7	-21	-1
31	DEMAND COMPONENT		TA60D	-21	-164	-103	-7	-21	-1
32	CUSTOMER COMPONENT		TA60C	0	0	0	0	0	0
33	ESOP DIVIDEND	ITA72	K929 TA72	-4	-30	-20	-2	-4	0
34	DEMAND COMPONENT		TA72D	-4	-30	-20	-2	-4	0
35	ENERGY COMPONENT		TA72E	0	0	0	0	0	0
36	CUSTOMER COMPONENT		TA72C	0	0	0	0	0	0
37	CONTRIB IN AID OF CONSTR.	ITA78	CIAC TA78	6	18	10	1	3	0
38	DEMAND COMPONENT		TA78D	6	18	10	1	3	0
39	CUSTOMER COMPONENT		TA78C	0	0	0	0	0	0
40	PREFERRED DIV PD-CREDIT	ITA95	P01 TA95	-1	-6	-3	0	-1	0
41	DEMAND COMPONENT		TA95D	-1	-6	-3	0	-1	0
42	CUSTOMER COMPONENT		TA95C	0	0	0	0	0	0
43	TOTAL ADJ'S TO TAXABLE INCOME		TAT	-285	-2,158	-1,361	-97	-271	-9
44	DEMAND COMPONENT		TATD	-285	-2,160	-1,362	-98	-271	-9
45	ENERGY COMPONENT		TATE	1	1	1	0	1	0
46	CUSTOMER COMPONENT		TATC	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	-566	-50
3	CONTINUED				
4	NUCLEAR DECOMMISSIONING	ITA22	D10 TA22	0	0
5	MINERS HEALTH COSTS	ITA24	EG10 TA24	0	0
6	NUCLEAR FUEL	ITA25	EG10 TA25	0	0
7	PENSIONS & SUPP RETIRE	ITA30	K939 TA30	8	6
8	DEMAND COMPONENT		TA30D	8	6
9	ENERGY COMPONENT		TA30E	0	0
10	CUSTOMER COMPONENT		TA30C	0	0
11	MISCELLANEOUS	ITA32	K939 TA32	2	1
12	DEMAND COMPONENT		TA32D	2	1
13	ENERGY COMPONENT		TA32E	0	0
14	CUSTOMER COMPONENT		TA32C	0	0
15	AMORTIZATION WINDOW DEFERRAL	ITA34	K929 TA34	0	0
16	DEMAND COMPONENT		TA34D	0	0
17	ENERGY COMPONENT		TA34E	0	0
18	CUSTOMER COMPONENT		TA34C	0	0
19	POWER PLANT INVENTORY	ITA42	D10 TA42	0	0
20	DOE-URANIUM ENRICH CLEANUP	ITA43	EG10 TA43	0	0
21	LOW LEVEL RADWASTE DISPOSAL	ITA47	D10 TA47	0	0
22	SSES OUTAGE COSTS	ITA50	D10 TA50	0	0
23	BAD DEBTS	ITA54	K939 TA54	0	0
24	DEMAND COMPONENT		TA54D	0	0
25	ENERGY COMPONENT		TA54E	0	0
26	CUSTOMER COMPONENT		TA54C	0	0
27	AMORTIZ LEASED EQUIP	ITA58	P01 TA58	14	1
28	DEMAND COMPONENT		TA58D	14	1
29	CUSTOMER COMPONENT		TA58C	0	0
30	REMOVAL COSTS	ITA60	P000 TA60	-45	-4
31	DEMAND COMPONENT		TA60D	-45	-4
32	CUSTOMER COMPONENT		TA60C	0	0
33	ESOP DIVIDEND	ITA72	K929 TA72	-9	-5
34	DEMAND COMPONENT		TA72D	-9	-5
35	ENERGY COMPONENT		TA72E	0	0
36	CUSTOMER COMPONENT		TA72C	0	0
37	CONTRIB IN AID OF CONSTR.	ITA78	CIAC TA78	25	67
38	DEMAND COMPONENT		TA78D	25	67
39	CUSTOMER COMPONENT		TA78C	0	0
40	PREFERRED DIV PD-CREDIT	ITA95	P01 TA95	-2	0
41	DEMAND COMPONENT		TA95D	-2	0
42	CUSTOMER COMPONENT		TA95C	0	0
43	TOTAL ADJ'S TO TAXABLE INCOME		TAT	-573	16
44	DEMAND COMPONENT		TATD	-573	16
45	ENERGY COMPONENT		TATE	0	0
46	CUSTOMER COMPONENT		TATC	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	-53	-21	-1	-3	-12	-6
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	ITSS	K939	TS5	37	18	0	2	7	3
9	DEMAND COMPONENT			TS5D	37	18	0	2	7	3
10	ENERGY COMPONENT			TS5E	0	0	0	0	0	0
11	CUSTOMER COMPONENT			TS5C	0	0	0	0	0	0
12	TOTAL ADJUSTMENTS TO									
13	STATE TAXABLE INCOME			TAS1	-16	-3	-1	-5	-3	
14	DEMAND COMPONENT			TAS1D	-16	-3	-1	-5	-3	
15	ENERGY COMPONENT			TAS1E	0	0	0	0	0	
16	CUSTOMER COMPONENT			TAS1C	0	0	0	0	0	
17	ADJUSTMENTS (LN 18 -21)									
18	DEMAND COMPONENT			TSTAD	19	7	1	4	3	
19	ENERGY COMPONENT	SCONS		TSTAE	19	7	1	4	3	
20	CUSTOMER COMPONENT			TSTAC	0	0	0	0	0	
21	MINIMUM TAX CREDIT	ITF1	P01	TF1	73	29	1	4	16	9
22	DEMAND COMPONENT			TF1D	73	29	1	4	16	9
23	CUSTOMER COMPONENT			TF1C	0	0	0	0	0	
24	TOTAL ADJUSTMENTS TO									
25	FEDERAL TAXABLE INCOME			TAF1	73	29	1	4	16	9
26	DEMAND COMPONENT			TAF1D	73	29	1	4	16	9
27	ENERGY COMPONENT			TAF1E	0	0	0	0	0	
28	CUSTOMER COMPONENT			TAF1C	0	0	0	0	0	

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	-1	-4	-3	0	-1	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	1	2	2	0	0	0
9	DEMAND COMPONENT			TS5D	1	2	2	0	0	0
10	ENERGY COMPONENT			TS5E	0	0	0	0	0	0
11	CUSTOMER COMPONENT			TS5C	0	0	0	0	0	0
12	TOTAL ADJUSTMENTS TO									
13	STATE TAXABLE INCOME			TASI	0	-2	-1	0	-1	0
14	DEMAND COMPONENT			TASID	0	-2	-1	0	-1	0
15	ENERGY COMPONENT			TASIE	0	0	0	0	0	0
16	CUSTOMER COMPONENT			TASIC	0	0	0	0	0	0
17	ADJUSTMENTS (LN 18 -21)			TSTA	0	1	2	0	0	0
18	DEMAND COMPONENT			TSTAD	0	1	2	0	0	0
19	ENERGY COMPONENT	SCONS		TSTAE	0	0	0	0	0	0
20	CUSTOMER COMPONENT			TSTAC	0	0	0	0	0	0
21	MINIMUM TAX CREDIT	ITF1	P01	TF1	1	6	4	0	1	0
22	DEMAND COMPONENT			TFID	1	6	4	0	1	0
23	CUSTOMER COMPONENT			TFIC	0	0	0	0	0	0
24	TOTAL ADJUSTMENTS TO									
25	FEDERAL TAXABLE INCOME			TAFI	1	6	4	0	1	0
26	DEMAND COMPONENT			TAFID	1	6	4	0	1	0
27	ENERGY COMPONENT			TAFIE	0	0	0	0	0	0
28	CUSTOMER COMPONENT			TAFIC	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	-1	0
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	1	1
9	DEMAND COMPONENT		TS5D	1	1
10	ENERGY COMPONENT		TS5E	0	0
11	CUSTOMER COMPONENT		TS5C	0	0
12	TOTAL ADJUSTMENTS TO				
13	STATE TAXABLE INCOME		TASI	0	1
14	DEMAND COMPONENT		TASID	0	1
15	ENERGY COMPONENT		TASIE	0	0
16	CUSTOMER COMPONENT		TASIC	0	0
17	ADJUSTMENTS (LN 18 -21)				
18	DEMAND COMPONENT		TSTA	0	0
19	ENERGY COMPONENT	SCONS	TSTAD	0	0
20	CUSTOMER COMPONENT		TSTAE	0	0
			TSTAC	0	0
21	MINIMUM TAX CREDIT	ITF1	P01 TF1	2	0
22	DEMAND COMPONENT		TF1D	2	0
23	CUSTOMER COMPONENT		TF1C	0	0
24	TOTAL ADJUSTMENTS TO				
25	FEDERAL TAXABLE INCOME		TAFI	2	0
26	DEMAND COMPONENT		TAFID	2	0
27	ENERGY COMPONENT		TAFIE	0	0
28	CUSTOMER COMPONENT		TAFIC	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	NUCLEAR			0	0	0	0	0	0
8	KA900D	D10	KA901T	0	0	0	0	0	0
9	KA900E	EG10	KA901E	0	0	0	0	0	0
10	WHOLLY-OWNED COAL			0	0	0	0	0	0
11	KB900D	D10	KB901T	0	0	0	0	0	0
12	KB900E	EG10	KB901E	0	0	0	0	0	0
13	OTHER NON-NUCLEAR			0	0	0	0	0	0
14	KC900D	D10	KC901T	0	0	0	0	0	0
15	KC900E	EG10	KC901E	0	0	0	0	0	0
16	TOTAL PRODUCTION			0	0	0	0	0	0
17	K904	D10	K905	60	448	282	22	63	2
18	K906	P30	K907	65	494	312	25	69	2
19	DEMAND COMPONENT			65	494	312	25	69	2
20	CUSTOMER COMPONENT			0	0	0	0	0	0
21	K920	C10	K921	0	0	0	0	0	0
22	K922	C10	K923	0	0	0	0	0	0
23	K924	AT1	K925	3	22	15	1	3	0
24	WAGE & SALARY ALLOCATOR								
25	EXCLUDING ADMIN & GENERAL								
26	TOTAL W & S ALLOCATOR								
27	K929			1,714	12,235	8,094	583	1,815	50
28	WAGES & SALARIES ALLOCATOR								
29	INCLUDING ADMIN & GEN								
30	K939			2,032	14,505	9,596	691	2,152	59
31	WAGES & SALARIES ALLOCATOR FOR								
32	GENERAL PLANT								
33	PRODUCTION								
34	KA910	D10	KA911	0	0	0	0	0	0
35	KB910	D10	KB911	0	0	0	0	0	0
36	KC910	D10	KC911	0	0	0	0	0	0
37	TOTAL PRODUCTION			0	0	0	0	0	0
38	K904	D10	K905	60	448	282	22	63	2
39	K906	P30	K907	65	494	312	25	69	2
40	DEMAND COMPONENT			65	494	312	25	69	2
41	CUSTOMER COMPONENT			0	0	0	0	0	0
42	K920	C10	K921	0	0	0	0	0	0
43	K922	C10	K923	0	0	0	0	0	0
44	K924	AT1	K925	3	22	15	1	3	0
45	TOTAL W & S ALLOCATOR FOR								
46	K433			1,642	11,621	7,306	574	1,635	51

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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			KA901T	0	0
8			KA901D	0	0
9			KA901E	0	0
9	KA900D	D10	KA901D	0	0
9	KA900E	EG10	KA901E	0	0
10	WHOLLY-OWNED COAL				
11			KB901T	0	0
11			KB901D	0	0
12			KB901E	0	0
12	KB900D	D10	KB901D	0	0
12	KB900E	EG10	KB901E	0	0
13	OTHER NON-NUCLEAR				
14			KC901T	0	0
14			KC901D	0	0
15			KC901E	0	0
15	KC900D	D10	KC901D	0	0
15	KC900E	EG10	KC901E	0	0
16	TOTAL PRODUCTION				
16			K901	0	0
17			K905	122	10
17	K904	D10	K905	122	10
18			K907	135	10
18	K906	P30	K907	135	10
19			K907D	135	10
20			K907C	0	0
21			K921	0	0
21	K920	C10	K921	0	0
22			K923	0	0
22	K922	C10	K923	0	0
23			K925	6	1
23	K924	AT1	K925	6	1
24	WAGE & SALARY ALLOCATOR				
25	EXCLUDING ADMIN & GENERAL				
26	TOTAL W & S ALLOCATOR				
27	WAGES & SALARIES W/O A&G	K929		3,629	2,332
28	WAGES & SALARIES ALLOCATOR				
29	INCLUDING ADMIN & GEN				
30	TOTAL WAGES & SALARIES	K939		4,302	2,765
31	WAGES & SALARIES ALLOCATOR FOR				
32	GENERAL PLANT				
33	PRODUCTION				
34			KA911T	0	0
34			KA911D	0	0
35			KB911T	0	0
35			KB911D	0	0
36			KC911T	0	0
36			KC911D	0	0
37	TOTAL PRODUCTION				
37			K911	0	0
38			K905	122	10
38	K904	D10	K905	122	10
39			K907	135	10
39	K906	P30	K907	135	10
40			K907D	135	10
41			K907C	0	0
42			K921	0	0
42	K920	C10	K921	0	0
43			K923	0	0
43	K922	C10	K923	0	0
44			K925	6	1
44	K924	AT1	K925	6	1
45	TOTAL W & S ALLOCATOR FOR				
46	GENERAL PLANT ALLOCATOR	K433		3,900	2,264

FUTURE TEST YEAR COST ALLOCATION
ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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

SUMMARY

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	0	0	0	0	0
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	NEWB		1,509	482	22	200	314	280
26 ANNUALIZATION REVENUES	ANN	NEWB	ANNP	1,509	482	22	200	314	280
27 READ IN P01 FOR GT8	ENVI			5,719,564	2,545,839	110,946	337,084	1,199,365	559,999

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

SUMMARY

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

		INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
I. CUSTOMERS, WEIGHTED										

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			0	0	0	0	0	0
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 MMH 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	NEMB		0	293	0	0	0	0
26	ANNUALIZATION REVENUES	ANN	NEMB	ANNP	0	293	0	0	0	0
27	READ IN P01 FOR GT8	ENVI			54,865	378,064	237,318	18,458	52,493	1,677

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

SUMMARY

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

I. CUSTOMERS, WEIGHTED	INPUT	ALLOC	OUTPUT	GH	SL/AL

A-EXPRESSED IN \$1,000					
1 METER INVESTMENT	CW1			4,029	0
2 METER READING EXPENSE	CW2			83	0
3 LATE PAYMENTS	CW4			129	50
4 UNCOLLECTIBLE ACCOUNTS	CW5			0	0
5 CUSTOMER DEPOSITS	CW6			45	0
6 CUSTOMER ADVANCES	CW7			0.0	0.0
B-EXPRESSED IN UNITS					
7 LINE TRANSFORMERS, CUST COMP	CW8			8,274	157,319
8 SERVICES CUSTOMER COMPONENT	CW9			5,538	157,319

II. CUSTOMERS (UNITS)					
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			0	0

III. DEMANDS (KW)					
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

IV. ENERGY (1,000 KWH)					
17 GENERATION LEVEL ENERGY	EG10			590,334	114,314
18 SALES LEVEL MMH SALES	ES15			546,615	105,799

V. DIRECT ASSIGNMENT					
19 AREA LIGHTS	K403			0	1
20 STREET LIGHTS	K405			0	1

VI. AMOUNTS EXPRESSED IN \$1,000					
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	NEWS		-60	-22
26 ANNUALIZATION REVENUES	ANN	NEWS	ANNP	-60	-22
27 READ IN P01 FOR GTB	ENVI			132,127	91,329

FUTURE TEST YEAR COST ALLOCATION
ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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
1 RATE BASE									
2	PLANT IN SERVICE								
3	PRODUCTION		P10	0	0	0	0	0	0
4	TRANSMISSION		P20	365,607	140,882	6,710	18,515	84,356	43,508
5	DISTRIBUTION		P30	382,766	146,933	6,999	19,310	87,981	45,375
6	OTHER		P0T1	15,744	7,807	283	994	2,904	1,376
7	COMMON PLANT (ACCT 186)		P97T	0	0	0	0	0	0
8	TOTAL PLANT IN SERVICE		P00	764,117	295,622	13,992	38,819	175,241	90,259
9 DEPRECIATION RESERVE									
10	PRODUCTION		A10	0	0	0	0	0	0
11	TRANSMISSION		A20	116,155	44,759	2,131	5,882	26,800	13,824
12	DISTRIBUTION		A30	125,377	48,128	2,293	6,324	28,820	14,863
13	GENERAL PLANT		A88	5,080	2,518	92	321	937	444
14	INTANGIBLE PLANT		A95	436	216	8	28	80	38
15	TOTAL DEPRECIATION RESERVE		A0ST	247,048	95,621	4,524	12,555	56,637	29,169
16	AMORTIZATION RES (ACCT 186)		A97T	0	0	0	0	0	0
17	TOTAL DEPRECIATION AND								
18	AMORTIZATION RESERVE		A00	247,048	95,621	4,524	12,555	56,637	29,169
19	TOTAL NET PLANT IN SERVICE		P01	517,069	200,001	9,468	26,264	118,604	61,090
20	TOTAL SUBTRACTIVE ADJUSTMENT		PLDED	37,984	14,695	696	1,930	8,711	4,486
21	TOTAL ADDITIVE ADJUSTMENTS		PLADD	0	0	0	0	0	0
22	TOTAL NET ORIG COST RATE BASE		NOP	479,085	185,306	8,772	24,334	109,893	56,604
23 WORKING CAPITAL									
24	FUEL INVENTORY								
25	WHOLLY-OWNED COAL		W10A	0	0	0	0	0	0
26	OTHER NON-NUCLEAR		W10B	0	0	0	0	0	0
27	NUCLEAR FUEL		W10C	0	0	0	0	0	0
28	TOTAL FUEL		W10T	0	0	0	0	0	0
29	OTHER		W0T1	5,487	2,120	101	279	1,260	650
30	TOTAL WORKING CAPITAL		W00	5,487	2,120	101	279	1,260	650
31	TOTAL RATE BASE		RBX	484,572	187,426	8,873	24,613	111,153	57,254

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

SUMMARY

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

	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
1	RATE BASE								
2	PLANT IN SERVICE								
3	PRODUCTION		P10	0	0	0	0	0	0
4	TRANSMISSION		P20	4,284	32,446	20,468	1,241	3,537	145
5	DISTRIBUTION		P30	4,469	33,840	21,348	1,672	4,764	151
6	OTHER		P0T1	134	955	600	48	134	4
7	COMMON PLANT (ACCT 186)		P97T	0	0	0	0	0	0
8	TOTAL PLANT IN SERVICE		P00	8,887	67,241	42,416	2,961	8,435	300
9	DEPRECIATION RESERVE								
10	PRODUCTION		A10	0	0	0	0	0	0
11	TRANSMISSION		A20	1,360	10,309	6,502	394	1,124	46
12	DISTRIBUTION		A30	1,463	11,085	6,993	547	1,561	50
13	GENERAL PLANT		A88	43	308	194	16	43	1
14	INTANGIBLE PLANT		A95	4	26	17	1	4	0
15	TOTAL DEPRECIATION RESERVE		A0ST	2,870	21,728	13,706	958	2,732	97
16	AMORTIZATION RES (ACCT 186)		A97T	0	0	0	0	0	0
17	TOTAL DEPRECIATION AND								
18	AMORTIZATION RESERVE		A00	2,870	21,728	13,706	958	2,732	97
19	TOTAL NET PLANT IN SERVICE		P01	6,017	45,513	28,710	2,003	5,703	203
20	TOTAL SUBTRACTIVE ADJUSTMENT		PLDED	442	3,343	2,108	147	420	15
21	TOTAL ADDITIVE ADJUSTMENTS		PLADD	0	0	0	0	0	0
22	TOTAL NET ORIG COST RATE BASE		NOP	5,575	42,170	26,602	1,856	5,283	188
23	WORKING CAPITAL								
24	FUEL INVENTORY								
25	WHOLLY-OWNED COAL		W10A	0	0	0	0	0	0
26	OTHER NON-NUCLEAR		W10B	0	0	0	0	0	0
27	NUCLEAR FUEL		W10C	0	0	0	0	0	0
28	TOTAL FUEL		W10T	0	0	0	0	0	0
29	OTHER		W0T1	63	483	306	21	61	2
30	TOTAL WORKING CAPITAL		W00	63	483	306	21	61	2
31	TOTAL RATE BASE		RBX	5,638	42,653	26,908	1,877	5,344	190

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

SUMMARY

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

	INPUT	ALLOC	OUTPUT	GH	SL/AL
1 RATE BASE					
2	PLANT IN SERVICE				
3	PRODUCTION		P10	0	0
4	TRANSMISSION		P20	8,827	688
5	DISTRIBUTION		P30	9,206	718
6	OTHER		P0T1	320	185
7	COMMON PLANT (ACCT 186)		P97T	0	0
8	TOTAL PLANT IN SERVICE		P00	18,353	1,591
9	DEPRECIATION RESERVE				
10	PRODUCTION		A10	0	0
11	TRANSMISSION		A20	2,805	219
12	DISTRIBUTION		A30	3,014	236
13	GENERAL PLANT		A88	103	60
14	INTANGIBLE PLANT		A95	8	6
15	TOTAL DEPRECIATION RESERVE		A0ST	5,930	521
16	AMORTIZATION RES (ACCT 186)		A97T	0	0
17	TOTAL DEPRECIATION AND				
18	AMORTIZATION RESERVE		A00	5,930	521
19	TOTAL NET PLANT IN SERVICE		P01	12,423	1,070
20	TOTAL SUBRACTIVE ADJUSTMENT		PLDED	912	79
21	TOTAL ADDITIVE ADJUSTMENTS		PLADD	0	0
22	TOTAL NET ORIG COST RATE BASE		NOP	11,511	991
23	WORKING CAPITAL				
24	FUEL INVENTORY				
25	WHOLLY-OWNED COAL		W10A	0	0
26	OTHER NON-NUCLEAR		W10B	0	0
27	NUCLEAR FUEL		W10C	0	0
28	TOTAL FUEL		W10T	0	0
29	OTHER		W0T1	130	11
30	TOTAL WORKING CAPITAL		W00	130	11
31	TOTAL RATE BASE		RBX	11,641	1,002

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	REVENUE REQUIREMENTS EXCLUDING								
2	RETURN INCOME & GR REC TAX								
3			EE10	0	0	0	0	0	0
4			DEMAND COMPONENT EE10D	0	0	0	0	0	0
5			ENERGY COMPONENT EE10E	0	0	0	0	0	0
6			O & M TRANSMISSION EE20	10,487	4,025	192	529	2,411	1,243
7			O & M DISTRIBUTION EE30	14,047	5,393	256	708	3,230	1,665
8			DEMAND COMPONENT EE30D	14,047	5,393	256	708	3,230	1,665
9			CUSTOMER COMPONENT EE30C	0	0	0	0	0	0
10			O & M CUSTOMER ACCTS EE56	0	0	0	0	0	0
11			O & M CUST SERV & INFO EE60	0	0	0	0	0	0
12			O & M SALES EE65	0	0	0	0	0	0
13			O & M ADMIN & GENERAL EE79	8,319	4,060	140	524	1,517	755
14			DEMAND COMPONENT EE79D	8,319	4,060	140	524	1,517	755
15			ENERGY COMPONENT EE79E	0	0	0	0	0	0
16			CUSTOMER COMPONENT EE79C	0	0	0	0	0	0
17			O & M ADJUSTMENTS EE99	-848	-414	-14	-53	-155	-76
18			DEMAND COMPONENT EE99D	-848	-414	-14	-53	-155	-76
19			ENERGY COMPONENT EE99E	0	0	0	0	0	0
20			CUSTOMER COMPONENT EE99C	0	0	0	0	0	0
21	BENEFIT SAVINGS/EMPLOYEE RED PUCAC	K939	PUCA	-10	-5	0	-1	-1	-1
22	SUSQ 1 EARLY WINDOW DEFERRAL PUCBC	D10	PUCB	0	0	0	0	0	0
23	ENVIRONMENTAL REMEDIATION PUCCC	D10	PUCD	0	0	0	0	0	0
24	UNCOLLECTIBLE ACCOUNTS PUCDC	CMS	PUCD	0	0	0	0	0	0
25	RATE CASE EXPENSE PUCEC	K939	PUCE	0	0	0	0	0	0
26	NUCLEAR DECOMMISSIONING PUCFC	D10	PUCF	0	0	0	0	0	0
27	FOSSIL DECOMMISSIONING PUCGC	D10	PUCG	0	0	0	0	0	0
28	SOCIAL PROGRAMS PUCHC	K939	PUCH	0	0	0	0	0	0
29	DEPRECIATION & AMORTIZATION								
30			ED00	17,462	6,785	321	891	3,991	2,052
31			DEMAND COMPONENT ED00D	17,462	6,785	321	891	3,991	2,052
32			CUSTOMER COMPONENT ED00C	0	0	0	0	0	0
33	TAXES OTHER THAN INCOME & GR								
34			TOTI	10,288	4,085	188	536	2,311	1,187
35			DEMAND COMPONENT TOTID	10,288	4,085	188	536	2,311	1,187
36			ENERGY COMPONENT TOTIE	0	0	0	0	0	0
37			CUSTOMER COMPONENT TOTIC	0	0	0	0	0	0
38	MISC ALLOWABLE EXPENSE								
39			TX89	-2,640	-1,013	-48	-133	-607	-313
40	OTHER OPERATING REVS - CR								
41			ROOT	4,272	1,692	78	222	957	492
42			DEMAND COMPONENT ROOTD	4,272	1,692	78	222	957	492
43			ENERGY COMPONENT ROOTE	0	0	0	0	0	0
44			CUSTOMER COMPONENT ROOTC	31	24	0	3	1	0
45	TOTAL REVENUE REQMTS EXCLUDING								
46	RETURN INCOME & GR REC TAX								
47			TXDT	52,833	21,224	957	2,779	11,740	6,020
48			DEMAND COMPONENT TXDTD	52,864	21,248	957	2,782	11,741	6,020
49			ENERGY COMPONENT TXDTE	0	0	0	0	0	0
50			CUSTOMER COMPONENT TXDTC	-31	-24	0	-3	-1	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

PPUC JURISDICTIONAL COST ALLOCATION \$1,000
 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	0	0	0	0	0	0
4	DEMAND COMPONENT		EE10D	0	0	0	0	0	0
5	ENERGY COMPONENT		EE10E	0	0	0	0	0	0
6	O & M TRANSMISSION		EE20	122	927	585	46	131	4
7	O & M DISTRIBUTION		EE30	163	1,242	783	62	177	6
8	DEMAND COMPONENT		EE30D	163	1,242	783	62	177	6
9	CUSTOMER COMPONENT		EE30C	0	0	0	0	0	0
10	O & M CUSTOMER ACCTS		EE56	0	0	0	0	0	0
11	O & M CUST SERV & INFO		EE60	0	0	0	0	0	0
12	O & M SALES		EE65	0	0	0	0	0	0
13	O & M ADMIN & GENERAL		EE79	74	532	353	25	79	2
14	DEMAND COMPONENT		EE79D	74	532	353	25	79	2
15	ENERGY COMPONENT		EE79E	0	0	0	0	0	0
16	CUSTOMER COMPONENT		EE79C	0	0	0	0	0	0
17	O & M ADJUSTMENTS		EE99	-8	-54	-36	-3	-7	0
18	DEMAND COMPONENT		EE99D	-8	-54	-36	-3	-7	0
19	ENERGY COMPONENT		EE99E	0	0	0	0	0	0
20	CUSTOMER COMPONENT		EE99C	0	0	0	0	0	0
21	BENEFIT SAVINGS/EMPLOYEE RED	PUCAC K939	PUCA	0	-1	-1	0	0	0
22	SUSQ I EARLY WINDOW DEFERRAL	PUCBC D10	PUCB	0	0	0	0	0	0
23	ENVIRONMENTAL REMEDIATION	PUCCC D10	PUCD	0	0	0	0	0	0
24	UNCOLLECTIBLE ACCOUNTS	PUCDC CWS	PUCD	0	0	0	0	0	0
25	RATE CASE EXPENSE	PUCEC K939	PUCE	0	0	0	0	0	0
26	NUCLEAR DECOMMISSIONING	PUCFC D10	PUCF	0	0	0	0	0	0
27	FOSSIL DECOMMISSIONING	PUCGC D10	PUCG	0	0	0	0	0	0
28	SOCIAL PROGRAMS	PUCHC K939	PUCH	0	0	0	0	0	0
29	DEPRECIATION & AMORTIZATION		E000	204	1,529	963	69	194	7
30	DEMAND COMPONENT		E000D	204	1,529	963	69	194	7
31	CUSTOMER COMPONENT		E000C	0	0	0	0	0	0
32	TAXES OTHER THAN INCOME & GR		TOTI	114	884	558	39	111	4
33	DEMAND COMPONENT		TOTID	114	884	558	39	111	4
34	ENERGY COMPONENT		TOTIE	0	0	0	0	0	0
35	CUSTOMER COMPONENT		TOTIC	0	0	0	0	0	0
36	MISC ALLOWABLE EXPENSE		TX89	-31	-233	-147	-12	-33	-1
37	OTHER OPERATING REVS - CR		ROOT	47	365	232	17	52	2
38	DEMAND COMPONENT		ROOTD	47	365	232	17	52	2
39	ENERGY COMPONENT		ROOTE	0	0	0	0	0	0
40	CUSTOMER COMPONENT		ROOTC	0	0	0	0	0	0
41	TOTAL REVENUE REQMTS EXCLUDING								
42	RETURN INCOME & GR REC TAX								
43	DEMAND COMPONENT		TXDT	591	4,461	2,826	209	600	20
44	ENERGY COMPONENT		TXDTE	0	0	0	0	0	0
45	CUSTOMER COMPONENT		TXDTC	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

PPUC JURISDICTIONAL COST ALLOCATION \$1,000
 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	0	0
4	DEMAND COMPONENT		EE10D	0	0
5	ENERGY COMPONENT		EE10E	0	0
6	O & M TRANSMISSION		EE20	252	20
7	O & M DISTRIBUTION		EE30	336	26
8	DEMAND COMPONENT		EE30D	336	26
9	CUSTOMER COMPONENT		EE30C	0	0
10	O & M CUSTOMER ACCTS		EE56	0	0
11	O & M CUST SERV & INFO		EE60	0	0
12	O & M SALES		EE65	0	0
13	O & M ADMIN & GENERAL		EE79	157	101
14	DEMAND COMPONENT		EE79D	157	101
15	ENERGY COMPONENT		EE79E	0	0
16	CUSTOMER COMPONENT		EE79C	0	0
17	O & M ADJUSTMENTS		EE99	-17	-11
18	DEMAND COMPONENT		EE99D	-17	-11
19	ENERGY COMPONENT		EE99E	0	0
20	CUSTOMER COMPONENT		EE99C	0	0
21	BENEFIT SAVINGS/EMPLOYEE RED	PUCAC K939	PUCA	0	0
22	SUSQ 1 EARLY WINDOW DEFERRAL	PUCBC D10	PUCB	0	0
23	ENVIRONMENTAL REMEDIATION	PUCC D10	PUC	0	0
24	UNCOLLECTIBLE ACCOUNTS	PUCDC CW5	PUCD	0	0
25	RATE CASE EXPENSE	PUCEC K939	PUCE	0	0
26	NUCLEAR DECOMMISSIONING	PUCFC D10	PUCF	0	0
27	FOSSIL DECOMMISSIONING	PUCGC D10	PUCG	0	0
28	SOCIAL PROGRAMS	PUCHC K939	PUCH	0	0
29	DEPRECIATION & AMORTIZATION		ED00	417	39
30	DEMAND COMPONENT		ED00D	417	39
31	CUSTOMER COMPONENT		ED00C	0	0
32	TAXES OTHER THAN INCOME & GR		TOTI	241	30
33	DEMAND COMPONENT		TOTID	241	30
34	ENERGY COMPONENT		TOTIE	0	0
35	CUSTOMER COMPONENT		TOTIC	0	0
36	MISC ALLOWABLE EXPENSE		TX89	-64	-5
37	OTHER OPERATING REVS - CR		ROOT	100	16
38	DEMAND COMPONENT		ROOTD	100	13
39	ENERGY COMPONENT		ROOTE	0	0
40	CUSTOMER COMPONENT		ROOTC	0	3
41	TOTAL REVENUE REQMTS EXCLUDING				
42	RETURN INCOME & GR REC TAX		TXDT	1,222	184
43	DEMAND COMPONENT		TXDTD	1,222	187
44	ENERGY COMPONENT		TXDTE	0	0
45	CUSTOMER COMPONENT		TXDTC	0	-3

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	52,833	21,224	957	2,779	11,740	6,020
3	DEMAND COMPONENT		TXDTD	52,864	21,248	957	2,782	11,741	6,020
4	ENERGY COMPONENT		TXDTE	0	0	0	0	0	0
5	CUSTOMER COMPONENT		TXDTC	-31	-24	0	-3	-1	0
6	AT CLASS % RATE OF RETURN	RTRA		9.54	9.54	9.54	9.54	9.54	9.54
7	RETURN ON RATE BASE		RTNA1	46,229	17,880	847	2,348	10,604	5,463
8	DEMAND COMPONENT		RTNAD	46,277	17,900	847	2,351	10,613	5,468
9	ENERGY COMPONENT		RTNAE	-41	-15	0	-2	-9	-6
10	CUSTOMER COMPONENT		RTNAC	-6	-5	0	-1	0	0
11	INCOME TAXES		TSF1	16,028	6,371	298	838	3,617	1,837
12	DEMAND COMPONENT		TSF1D	16,296	6,477	301	852	3,678	1,867
13	ENERGY COMPONENT		TSF1E	-214	-82	-3	-11	-49	-25
14	CUSTOMER COMPONENT		TSF1C	-55	-22	-1	-3	-12	-6
15	ANNUALIZATION REVENUES	ANN	NEWB	1,509	482	22	200	314	280
16	DEMAND COMPONENT		ANN1D	1,513	484	22	200	315	280
17	ENERGY COMPONENT		ANN1E	-3	-1	0	0	-1	0
18	CUSTOMER COMPONENT		ANN1C	-1	-1	0	0	0	0
19	LATE PAY CHARGES		R11	417	207	1	77	91	22
20	DEMAND COMPONENT		R11D	418	207	1	77	91	22
21	ENERGY COMPONENT		R11E	-1	0	0	0	0	0
22	CUSTOMER COMPONENT		R11C	0	0	0	0	0	0
23	REVENUE REQTS BEFORE GRT		RRBA	113,164	44,787	2,078	5,688	25,556	13,018
24	DEMAND COMPONENT		RRBAD	113,506	44,934	2,082	5,707	25,627	13,053
25	ENERGY COMPONENT		RRBAE	-251	-96	-4	-13	-57	-30
26	CUSTOMER COMPONENT		RRBAC	-91	-50	-1	-6	-14	-6
27	GROSS RECEIPTS TAX @ 44 MILL		GRTA1	5,297	2,093	97	275	1,194	613
28	DEMAND COMPONENT		GRTA1D	5,313	2,100	97	275	1,199	614
29	ENERGY COMPONENT		GRTA1E	-12	-5	0	-1	-2	-2
30	CUSTOMER COMPONENT		GRTA1C	-4	-2	0	0	-1	0
31	TOTAL REVENUE REQUIREMENTS		RRAL	118,462	46,880	2,175	5,963	26,751	13,630
32	DEMAND COMPONENT		RRALD	118,819	47,034	2,180	5,983	26,825	13,667
33	ENERGY COMPONENT		RRALE	-263	-101	-4	-14	-59	-32
34	CUSTOMER COMPONENT		RRALC	-95	-53	-2	-6	-15	-6

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	591	4,461	2,826	209	600	20
3	DEMAND COMPONENT		TXDTD	591	4,461	2,826	209	600	20
4	ENERGY COMPONENT		TXDTE	0	0	0	0	0	0
5	CUSTOMER COMPONENT		TXDTC	0	0	0	0	0	0
6	AT CLASS % RATE OF RETURN	RTRA		9.54	9.54	9.54	9.54	9.54	9.54
7	RETURN ON RATE BASE		RTNA1	537	4,070	2,567	179	509	18
8	DEMAND COMPONENT		RTNAD	538	4,074	2,570	180	510	18
9	ENERGY COMPONENT		RTNAE	0	-4	-3	0	-1	0
10	CUSTOMER COMPONENT		RTNAC	0	0	0	0	0	0
11	INCOME TAXES		TSF1	179	1,345	853	57	168	6
12	DEMAND COMPONENT		TSF1D	184	1,368	866	58	173	6
13	ENERGY COMPONENT		TSF1E	-3	-19	-11	-2	-3	0
14	CUSTOMER COMPONENT		TSF1C	-1	-4	-2	0	-2	0
15	ANNUALIZATION REVENUES	ANN	NEWB	0	293	0	0	0	0
16	DEMAND COMPONENT		ANN1D	0	294	0	0	0	0
17	ENERGY COMPONENT		ANN1E	0	-1	0	0	0	0
18	CUSTOMER COMPONENT		ANN1C	0	0	0	0	0	0
19	LATE PAY CHARGES		R11	0	8	0	0	0	0
20	DEMAND COMPONENT		R111D	0	8	1	0	0	0
21	ENERGY COMPONENT		R111E	0	0	-1	0	0	0
22	CUSTOMER COMPONENT		R111C	0	0	0	0	0	0
23	REVENUE REQTS BEFORE GRT		RRBA	1,308	9,574	6,246	445	1,278	44
24	DEMAND COMPONENT		RRBAD	1,313	9,601	6,261	446	1,284	44
25	ENERGY COMPONENT		RRBAE	-4	-22	-14	-1	-3	0
26	CUSTOMER COMPONENT		RRBAC	-1	-4	-2	0	-2	0
27	GROSS RECEIPTS TAX @ 44 MILL		GRTA1	61	454	288	20	58	2
28	DEMAND COMPONENT		GRTA1D	61	455	289	21	59	2
29	ENERGY COMPONENT		GRTA1E	0	-1	-1	0	0	0
30	CUSTOMER COMPONENT		GRTA1C	0	0	-1	0	0	0
31	TOTAL REVENUE REQUIREMENTS		RRA1	1,368	10,029	6,533	465	1,337	47
32	DEMAND COMPONENT		RRA1D	1,374	10,056	6,550	467	1,343	46
33	ENERGY COMPONENT		RRA1E	-4	-23	-14	-2	-4	0
34	CUSTOMER COMPONENT		RRA1C	-1	-5	-2	0	-1	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	1,222	184
3	DEMAND COMPONENT		TXDTD	1,222	187
4	ENERGY COMPONENT		TXDTE	0	0
5	CUSTOMER COMPONENT		TXDTC	0	-3
6	AT CLASS % RATE OF RETURN	RTRA		9.54	9.54
7	RETURN ON RATE BASE		RTN1	1,111	96
8	DEMAND COMPONENT		RTNAD	1,112	96
9	ENERGY COMPONENT		RTNAE	-1	0
10	CUSTOMER COMPONENT		RTNAC	0	0
11	INCOME TAXES		TSF1	378	81
12	DEMAND COMPONENT		TSF1D	385	81
13	ENERGY COMPONENT		TSF1E	-6	0
14	CUSTOMER COMPONENT		TSF1C	-1	-1
15	ANNUALIZATION REVENUES	ANN	NEWB	-60	-22
16	DEMAND COMPONENT		ANN1D	-60	-22
17	ENERGY COMPONENT		ANN1E	0	0
18	CUSTOMER COMPONENT		ANN1C	0	0
19	LATE PAY CHARGES		R11	8	3
20	DEMAND COMPONENT		R11D	8	3
21	ENERGY COMPONENT		R11E	0	0
22	CUSTOMER COMPONENT		R11C	0	0
23	REVENUE REQTS BEFORE GRT		RRBA	2,762	380
24	DEMAND COMPONENT		RRBAD	2,770	384
25	ENERGY COMPONENT		RRBAE	-6	-1
26	CUSTOMER COMPONENT		RRBAC	-1	-4
27	GROSS RECEIPTS TAX @ 44 MILL		GRTA1	125	17
28	DEMAND COMPONENT		GRTA1D	125	16
29	ENERGY COMPONENT		GRTA1E	0	0
30	CUSTOMER COMPONENT		GRTA1C	0	0
31	TOTAL REVENUE REQUIREMENTS		RRA1	2,887	397
32	DEMAND COMPONENT		RRA1D	2,894	400
33	ENERGY COMPONENT		RRA1E	-6	0
34	CUSTOMER COMPONENT		RRA1C	-1	-3

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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 SYSTEM % RATE OF RETURN	RTRA		9.54	9.54	9.54	9.54	9.54	9.54
2	RETURN ON RATE BASE		RTNA1	46,229	17,880	847	2,348	10,604	5,463
3	DEMAND COMPONENT		RTNAD	46,277	17,900	847	2,351	10,613	5,468
4	ENERGY COMPONENT		RTNAE	-41	-15	0	-2	-9	-6
5	CUSTOMER COMPONENT		RTNAC	-6	-5	0	-1	0	0
6	ADJUSTMENT TO TAXABLE INCOME		TAT	-23,534	-8,868	-426	-1,162	-5,479	-2,861
7	DEMAND COMPONENT		TATD	-23,553	-8,875	-427	-1,163	-5,483	-2,863
8	ENERGY COMPONENT		TATE	16	6	0	1	3	2
9	CUSTOMER COMPONENT		TATC	2	2	0	0	0	0
10	FEDERAL INCOME TAX ADJUSTMEN		TAFI	73	29	1	4	16	9
11	DEMAND COMPONENT		TAFID	73	29	1	4	16	9
12	ENERGY COMPONENT		TAFIE	0	0	0	0	0	0
13	CUSTOMER COMPONENT		TAFIC	0	0	0	0	0	0
14	STATE INCOME TAX ADJUSTMENT		TSTA	19	7	1	1	4	3
15	DEMAND COMPONENT		TSTAD	19	7	1	1	4	3
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)		TFTI1	22,405	8,900	416	1,171	5,058	2,569
21	DEMAND COMPONENT		TFTI1D	22,480	8,931	417	1,175	5,075	2,576
22	ENERGY COMPONENT		TFTI1E	-71	-27	-1	-3	-17	-8
23	CUSTOMER COMPONENT		TFTI1C	-4	-3	0	0	-1	0
24	FEDERAL INCOME TAX								
25	.35 / .65 X (20)+(10)		TFIT1	11,819	4,699	218	619	2,666	1,355
26	DEMAND COMPONENT		TFIT1D	12,055	4,790	223	631	2,720	1,382
27	ENERGY COMPONENT		TFIT1E	-187	-72	-3	-10	-43	-21
28	CUSTOMER COMPONENT		TFIT1C	-48	-20	-1	-2	-11	-5
29	ADJ TO STATE TAXABLE INCOME		TASI	-16	-3	-1	-1	-5	-3
30	DEMAND COMPONENT		TASID	-16	-3	-1	-1	-5	-3
31	ENERGY COMPONENT		TASIE	0	0	0	0	0	0
32	CUSTOMER COMPONENT		TASIC	0	0	0	0	0	0
33	SUMMARY FOR STATE INCOME								
34	TAX CALCULATION								
35	(2)+(6)+(14)+(25)+(29)		TSTI1	34,454	13,691	638	1,801	7,777	3,948
36	DEMAND COMPONENT		TSTI1D	34,718	13,795	643	1,814	7,837	3,978
37	ENERGY COMPONENT		TSTI1E	-213	-81	-3	-11	-48	-25
38	CUSTOMER COMPONENT		TSTI1C	-52	-23	-1	-3	-11	-5
39	STATE INCOME TAX								
40	.1099 / .8901 X (35)+(14)		TSIT1	4,209	1,673	78	219	951	482
41	DEMAND COMPONENT		TSIT1D	4,242	1,685	79	221	958	486
42	ENERGY COMPONENT		TSIT1E	-26	-10	0	-1	-6	-3
43	CUSTOMER COMPONENT		TSIT1C	-6	-2	-1	0	-2	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
1	AT SYSTEM % RATE OF RETURN	RTRA		9.54	9.54	9.54	9.54	9.54	9.54
2	RETURN ON RATE BASE		RTNA1	537	4,070	2,567	179	509	18
3	DEMAND COMPONENT		RTNAD	538	4,074	2,570	180	510	18
4	ENERGY COMPONENT		RTNAE	0	-4	-3	0	-1	0
5	CUSTOMER COMPONENT		RTNAC	0	0	0	0	0	0
6	ADJUSTMENT TO TAXABLE INCOME		TAT	-285	-2,158	-1,361	-97	-271	-9
7	DEMAND COMPONENT		TATD	-285	-2,160	-1,362	-98	-271	-9
8	ENERGY COMPONENT		TATE	1	1	1	0	1	0
9	CUSTOMER COMPONENT		TATC	0	0	0	0	0	0
10	FEDERAL INCOME TAX ADJUSTMEN		TAFI	1	6	4	0	1	0
11	DEMAND COMPONENT		TAFID	1	6	4	0	1	0
12	ENERGY COMPONENT		TAFIE	0	0	0	0	0	0
13	CUSTOMER COMPONENT		TAFIC	0	0	0	0	0	0
14	STATE INCOME TAX ADJUSTMENT		TSTA	0	1	2	0	0	0
15	DEMAND COMPONENT		TSTAD	0	1	2	0	0	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)		TFIT1	249	1,885	1,191	80	235	9
21	DEMAND COMPONENT		TFIT1D	251	1,891	1,195	80	237	9
22	ENERGY COMPONENT		TFIT1E	-1	-7	-4	0	-1	0
23	CUSTOMER COMPONENT		TFIT1C	0	0	0	0	0	0
24	FEDERAL INCOME TAX								
25	.35 / .65 X (20)+(10)		TFIT2	132	992	629	41	124	5
26	DEMAND COMPONENT		TFIT2D	135	1,013	640	42	128	5
27	ENERGY COMPONENT		TFIT2E	-3	-16	-10	-1	-3	0
28	CUSTOMER COMPONENT		TFIT2C	-1	-4	-2	0	-1	0
29	ADJ TO STATE TAXABLE INCOME		TASI	0	-2	-1	0	-1	0
30	DEMAND COMPONENT		TASID	0	-2	-1	0	-1	0
31	ENERGY COMPONENT		TASIE	0	0	0	0	0	0
32	CUSTOMER COMPONENT		TASIC	0	0	0	0	0	0
33	SUMMARY FOR STATE INCOME								
34	TAX CALCULATION								
35	(2)+(6)+(14)+(25)+(29)		TSTI1	384	2,897	1,831	123	362	15
36	DEMAND COMPONENT		TSTI1D	388	2,920	1,846	124	365	14
37	ENERGY COMPONENT		TSTI1E	-3	-19	-12	-2	-4	0
38	CUSTOMER COMPONENT		TSTI1C	-1	-4	-2	0	-1	0
39	STATE INCOME TAX								
40	.1099 / .8901 X (35)+(14)		TSIT1	47	353	224	15	45	2
41	DEMAND COMPONENT		TSIT1D	48	355	226	15	45	2
42	ENERGY COMPONENT		TSIT1E	-1	-2	-2	0	0	0
43	CUSTOMER COMPONENT		TSIT1C	0	-1	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	RTRA		9.54	9.54
2	RETURN ON RATE BASE		RTNA1	1,111	96
3	DEMAND COMPONENT		RTNAD	1,112	96
4	ENERGY COMPONENT		RTNAE	-1	0
5	CUSTOMER COMPONENT		RTNAC	0	0
6	ADJUSTMENT TO TAXABLE INCOME		TAT	-573	16
7	DEMAND COMPONENT		TATD	-573	16
8	ENERGY COMPONENT		TATE	0	0
9	CUSTOMER COMPONENT		TATC	0	0
10	FEDERAL INCOME TAX ADJUSTMEN		TAFI	2	0
11	DEMAND COMPONENT		TAFID	2	0
12	ENERGY COMPONENT		TAFIE	0	0
13	CUSTOMER COMPONENT		TAFIC	0	0
14	STATE INCOME TAX ADJUSTMENT		TSTA	0	0
15	DEMAND COMPONENT		TSTAD	0	0
16	ENERGY COMPONENT		TSTAE	0	0
17	CUSTOMER COMPONENT		TSTAC	0	0
18	SUMMARY FOR FEDERAL INCOME				
19	TAX CALCULATION				
20	(2)+(6)+(10)+(14)		TFTI1	530	112
21	DEMAND COMPONENT		TFTI1D	531	112
22	ENERGY COMPONENT		TFTI1E	-2	0
23	CUSTOMER COMPONENT		TFTI1C	0	0
24	FEDERAL INCOME TAX				
25	.35 / .65 X (20)+(10)		TFIT1	279	60
26	DEMAND COMPONENT		TFIT1D	285	61
27	ENERGY COMPONENT		TFIT1E	-5	0
28	CUSTOMER COMPONENT		TFIT1C	-1	0
29	ADJ TO STATE TAXABLE INCOME		TASI	0	1
30	DEMAND COMPONENT		TASID	0	1
31	ENERGY COMPONENT		TASIE	0	0
32	CUSTOMER COMPONENT		TASIC	0	0
33	SUMMARY FOR STATE INCOME				
34	TAX CALCULATION				
35	(2)+(6)+(14)+(25)+(29)		TSTI1	815	172
36	DEMAND COMPONENT		TSTI1D	821	173
37	ENERGY COMPONENT		TSTI1E	-5	0
38	CUSTOMER COMPONENT		TSTI1C	-1	0
39	STATE INCOME TAX				
40	.1099 / .8901 X (35)+(14)		TSIT1	99	21
41	DEMAND COMPONENT		TSIT1D	100	22
42	ENERGY COMPONENT		TSIT1E	-1	0
43	CUSTOMER COMPONENT		TSIT1C	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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			TXDT	52,833	21,224	957	2,779	11,740	6,020
3			TXDTD	52,864	21,248	957	2,782	11,741	6,020
4			TXOTE	0	0	0	0	0	0
5			TXOTC	-31	-24	0	-3	-1	0
6			AT SYSTEM % RATE OF RETURN	9.83	7.67	-1.18	15.68	11.44	11.27
7	RTRB		RETURN ON RATE BASE	47,642	14,367	-105	3,860	12,714	6,453
8			RTNBD	47,692	14,383	-105	3,864	12,726	6,459
9			RTNBE	-44	-12	1	-3	-11	-7
10			RTNBC	-6	-5	0	-1	0	0
11			INCOME TAXES	17,058	3,812	-395	1,939	5,154	2,559
12			TSF2D	17,327	3,915	-392	1,954	5,216	2,590
13			TSF2E	-215	-80	-3	-12	-50	-26
14			TSF2C	-54	-22	-1	-3	-12	-6
15			ANNUALIZATION REVENUES	1,509	482	22	200	314	280
16	ANN		ANN2D	1,513	484	22	200	315	280
17			ANN2E	-3	-1	0	0	-1	0
18			ANN2C	-1	-1	0	0	0	0
19			R11	417	207	1	77	91	22
20			R112D	418	207	1	77	91	22
21			R112E	-1	0	0	0	0	0
22			R112C	0	0	0	0	0	0
23			RRBB	115,607	38,715	433	8,301	29,203	14,730
24			RRBBD	115,952	38,854	437	8,323	29,277	14,767
25			RRBBE	-255	-91	-3	-15	-60	-32
26			RRBBC	-90	-49	-1	-7	-14	-5
27			BASE FOR GROSS RECEIPTS TAX						
28			RRBB + R11	117,533	39,404	456	8,578	29,608	15,032
29			BGRT2	117,883	39,545	460	8,600	29,683	15,069
30			BGRT2E	-259	-92	-3	-15	-61	-32
31			BGRT2C	-91	-50	-1	-7	-14	-5
32			GROSS RECEIPTS TAX @ 44 MILL	5,409	1,814	21	395	1,363	691
33			.044/.956 * LINE 29	5,426	1,821	21	396	1,366	694
34			.044/.956 * LINE 30	-12	-4	-1	-1	-3	-1
35			.044/.956 * LINE 31	-4	-2	0	0	-1	0
36			TOTAL REVENUE REQUIREMENTS	121,017	40,527	455	8,695	30,567	15,421
37			RRA2D	121,377	40,674	459	8,719	30,643	15,461
38			RRA2E	-267	-95	-3	-16	-63	-33
39			RRA2C	-94	-52	-1	-7	-15	-6

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	591	4,461	2,826	209	600	20
3	DEMAND COMPONENT		TXDTE	591	4,461	2,826	209	600	20
4	ENERGY COMPONENT		TXDTE	0	0	0	0	0	0
5	CUSTOMER COMPONENT		TXDTE	0	0	0	0	0	0
6	AT SYSTEM % RATE OF RETURN	RTRB		10.68	9.33	13.77	9.63	16.78	26.64
7	RETURN ON RATE BASE		RTNB2	602	3,981	3,705	181	897	50
8	DEMAND COMPONENT		RTNBD	603	3,985	3,709	181	898	51
9	ENERGY COMPONENT		RTNBE	0	-4	-5	-1	-1	0
10	CUSTOMER COMPONENT		RTNBC	0	0	0	0	0	0
11	INCOME TAXES		TSF2	226	1,281	1,681	57	450	31
12	DEMAND COMPONENT		TSF2D	230	1,305	1,696	59	455	30
13	ENERGY COMPONENT		TSF2E	-3	-18	-13	-1	-4	0
14	CUSTOMER COMPONENT		TSF2C	-1	-5	-2	0	-1	0
15	ANNUALIZATION REVENUES	ANN	NEWB	0	293	0	0	0	0
16	DEMAND COMPONENT		ANN2D	0	294	0	0	0	0
17	ENERGY COMPONENT		ANN2E	0	-1	0	0	0	0
18	CUSTOMER COMPONENT		ANN2C	0	0	0	0	0	0
19	LATE PAY CHARGES		R11	0	8	0	0	0	0
20	DEMAND COMPONENT		R112D	0	8	1	0	0	0
21	ENERGY COMPONENT		R112E	0	0	-1	0	0	0
22	CUSTOMER COMPONENT		R112C	0	0	0	0	0	0
23	REVENUE REQTS BEFORE GRT		RRBB	1,419	9,422	8,212	447	1,947	101
24	DEMAND COMPONENT		RRBBD	1,424	9,449	8,231	449	1,952	101
25	ENERGY COMPONENT		RRBBE	-4	-22	-16	-2	-4	0
26	CUSTOMER COMPONENT		RRBBC	-1	-5	-2	0	-1	0
27	BASE FOR GROSS RECEIPTS TAX								
28	RRBB + R11		BGRT2	1,419	9,723	8,212	447	1,947	101
29	DEMAND COMPONENT		BGRT2D	1,424	9,751	8,232	449	1,952	101
30	ENERGY COMPONENT		BGRT2E	-4	-23	-17	-2	-4	0
31	CUSTOMER COMPONENT		BGRT2C	-1	-5	-2	0	-1	0
32	GROSS RECEIPTS TAX @ 44 MILL		GRTA2	66	447	378	21	90	4
33	.044/.956 * LINE 29		GRTA2D	65	449	379	21	90	5
34	.044/.956 * LINE 30		GRTA2E	0	-1	-1	0	0	0
35	.044/.956 * LINE 31		GRTA2C	0	0	-1	0	0	0
36	TOTAL REVENUE REQUIREMENTS		RRA2	1,484	9,870	8,591	468	2,036	106
37	DEMAND COMPONENT		RRA2D	1,489	9,898	8,609	470	2,043	105
38	ENERGY COMPONENT		RRA2E	-4	-23	-17	-2	-5	0
39	CUSTOMER COMPONENT		RRA2C	-1	-4	-3	0	-1	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

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	1,222	184
3	DEMAND COMPONENT		TXDTD	1,222	187
4	ENERGY COMPONENT		TXDTE	0	0
5	CUSTOMER COMPONENT		TXDTC	0	-3
6	AT SYSTEM % RATE OF RETURN	RTRB		7.56	5.69
7	RETURN ON RATE BASE		RTNB2	880	57
8	DEMAND COMPONENT		RTNB0	881	57
9	ENERGY COMPONENT		RTNBE	-1	0
10	CUSTOMER COMPONENT		RTNBC	0	0
11	INCOME TAXES		TSF2	210	53
12	DEMAND COMPONENT		TSF2D	216	53
13	ENERGY COMPONENT		TSF2E	-5	0
14	CUSTOMER COMPONENT		TSF2C	-1	0
15	ANNUALIZATION REVENUES	ANN	NEWB	-60	-22
16	DEMAND COMPONENT		ANN2D	-60	-22
17	ENERGY COMPONENT		ANN2E	0	0
18	CUSTOMER COMPONENT		ANN2C	0	0
19	LATE PAY CHARGES		R11	8	3
20	DEMAND COMPONENT		R112D	8	3
21	ENERGY COMPONENT		R112E	0	0
22	CUSTOMER COMPONENT		R112C	0	0
23	REVENUE REQTS BEFORE GRT		RRBB	2,364	313
24	DEMAND COMPONENT		RRBB0	2,371	317
25	ENERGY COMPONENT		RRBBE	-6	0
26	CUSTOMER COMPONENT		RRBBC	-2	-3
27	BASE FOR GROSS RECEIPTS TAX				
28	RRBB + R11		BGRT2	2,312	294
29	DEMAND COMPONENT		BGRT2D	2,319	298
30	ENERGY COMPONENT		BGRT2E	-6	0
31	CUSTOMER COMPONENT		BGRT2C	-2	-3
32	GROSS RECEIPTS TAX @ 44 MILL		GRTA2	106	13
33	.044/.956 * LINE 29		GRTA2D	106	13
34	.044/.956 * LINE 30		GRTA2E	0	0
35	.044/.956 * LINE 31		GRTA2C	0	0
36	TOTAL REVENUE REQUIREMENTS		RRA2	2,470	327
37	DEMAND COMPONENT		RRA2D	2,477	330
38	ENERGY COMPONENT		RRA2E	-6	0
39	CUSTOMER COMPONENT		RRA2C	-1	-3

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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
 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	RTRB			9.83	7.67	-1.18	15.68	11.44	11.27
2 RETURN ON RATE BASE			RTNB2	47,642	14,367	-105	3,860	12,714	6,453
3 DEMAND COMPONENT			RTNBD	47,692	14,383	-105	3,864	12,726	6,459
4 ENERGY COMPONENT			RTNBE	-44	-12	1	-3	-11	-7
5 CUSTOMER COMPONENT			RTNBC	-6	-5	0	-1	0	0
6 ADJUSTMENT TO TAXABLE INCOME			TAT	-23,534	-8,868	-426	-1,162	-5,479	-2,861
7 DEMAND COMPONENT			TATD	-23,553	-8,875	-427	-1,163	-5,483	-2,863
8 ENERGY COMPONENT			TATE	16	6	0	1	3	2
9 CUSTOMER COMPONENT			TATC	2	2	0	0	0	0
10 FEDERAL INCOME TAX ADJUSTMEN			TAFI	73	29	1	4	16	9
11 DEMAND COMPONENT			TAFID	73	29	1	4	16	9
12 ENERGY COMPONENT			TAFIE	0	0	0	0	0	0
13 CUSTOMER COMPONENT			TAFIC	0	0	0	0	0	0
14 STATE INCOME TAX ADJUSTMENT			TSTA	19	7	1	1	4	3
15 DEMAND COMPONENT			TSTAD	19	7	1	1	4	3
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)			TFTI2	23,818	5,387	-536	2,683	7,168	3,559
21 DEMAND COMPONENT			TFTI2D	23,895	5,414	-535	2,688	7,187	3,568
22 ENERGY COMPONENT			TFTI2E	-74	-24	0	-5	-18	-9
23 CUSTOMER COMPONENT			TFTI2C	-3	-2	0	-1	0	0
24 FEDERAL INCOME TAX									
25 .35 / .65 X (20)+(10)			TFIT2	12,580	2,807	-293	1,432	3,803	1,889
26 DEMAND COMPONENT			TFIT2D	12,817	2,897	-290	1,445	3,858	1,916
27 ENERGY COMPONENT			TFIT2E	-189	-71	-3	-10	-44	-22
28 CUSTOMER COMPONENT			TFIT2C	-48	-19	-1	-2	-12	-5
29 ADJ TO STATE TAXABLE INCOME			TASI	-16	-3	-1	-1	-5	-3
30 DEMAND COMPONENT			TASID	-16	-3	-1	-1	-5	-3
31 ENERGY COMPONENT			TASIE	0	0	0	0	0	0
32 CUSTOMER COMPONENT			TASIC	0	0	0	0	0	0
33 SUMMARY FOR STATE INCOME									
34 TAX CALCULATION									
35 (2)+(6)+(14)+(25)+(29)			TSTI2	36,628	8,286	-826	4,126	11,023	5,473
36 DEMAND COMPONENT			TSTI2D	36,895	8,383	-822	4,142	11,086	5,504
37 ENERGY COMPONENT			TSTI2E	-216	-77	-2	-13	-51	-27
38 CUSTOMER COMPONENT			TSTI2C	-51	-21	-1	-3	-12	-5
39 STATE INCOME TAX									
40 .1099 / .8901 X (35)+(14)			TSIT2	4,477	1,005	-102	506	1,351	671
41 DEMAND COMPONENT			TSIT2D	4,510	1,017	-101	508	1,359	675
42 ENERGY COMPONENT			TSIT2E	-27	-10	0	-2	-6	-3
43 CUSTOMER COMPONENT			TSIT2C	-6	-2	0	0	-2	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

1 AT CLASS	% RATE OF RETURN	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
2	RETURN ON RATE BASE	RTRB			10.68	9.33	13.77	9.63	16.78	26.64
3	DEMAND COMPONENT			RTNB2	602	3,981	3,705	181	897	50
4	ENERGY COMPONENT			RTNBD	603	3,985	3,709	181	898	51
5	CUSTOMER COMPONENT			RTNBE	0	-4	-5	-1	-1	0
6	ADJUSTMENT TO TAXABLE INCOME			RTNBC	0	0	0	0	0	0
7	DEMAND COMPONENT			TAT	-285	-2,158	-1,361	-97	-271	-9
8	ENERGY COMPONENT			TATD	-285	-2,160	-1,362	-98	-271	-9
9	CUSTOMER COMPONENT			TATE	1	1	1	0	1	0
10	FEDERAL INCOME TAX ADJUSTMEN			TATC	0	0	0	0	0	0
11	DEMAND COMPONENT			TAFI	1	6	4	0	1	0
12	ENERGY COMPONENT			TAFID	1	6	4	0	1	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	0	1	2	0	0	0
16	ENERGY COMPONENT			TSTAD	0	1	2	0	0	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)			TFTI2	314	1,796	2,329	82	623	41
21	DEMAND COMPONENT			TFTI2D	316	1,802	2,335	82	624	41
22	ENERGY COMPONENT			TFTI2E	-2	-6	-5	-1	-2	0
23	CUSTOMER COMPONENT			TFTI2C	0	0	0	0	0	0
24	FEDERAL INCOME TAX									
25	.35 / .65 X (20)+(10)			TFIT2	166	945	1,241	42	332	22
26	DEMAND COMPONENT			TFIT2D	170	965	1,254	43	336	23
27	ENERGY COMPONENT			TFIT2E	-3	-17	-10	-1	-3	0
28	CUSTOMER COMPONENT			TFIT2C	-1	-4	-2	0	-1	0
29	ADJ TO STATE TAXABLE INCOME			TASI	0	-2	-1	0	-1	0
30	DEMAND COMPONENT			TASID	0	-2	-1	0	-1	0
31	ENERGY COMPONENT			TASIE	0	0	0	0	0	0
32	CUSTOMER COMPONENT			TASIC	0	0	0	0	0	0
33	SUMMARY FOR STATE INCOME									
34	TAX CALCULATION									
35	(2)+(6)+(14)+(25)+(29)			TSTI2	483	2,761	3,582	126	957	64
36	DEMAND COMPONENT			TSTI2D	487	2,785	3,598	127	961	64
37	ENERGY COMPONENT			TSTI2E	-3	-19	-14	-1	-4	0
38	CUSTOMER COMPONENT			TSTI2C	-1	-4	-2	0	-1	0
39	STATE INCOME TAX									
40	.1099 / .8901 X (35)+(14)			TSIT2	60	336	440	15	118	8
41	DEMAND COMPONENT			TSIT2D	60	339	442	15	119	8
42	ENERGY COMPONENT			TSIT2E	-1	-2	-2	0	0	0
43	CUSTOMER COMPONENT			TSIT2C	-1	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF TRANSMISSION COSTS TO RATE CLASSES

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

INPUT	ALLOC	OUTPUT		
1 AT CLASS % RATE OF RETURN	RTRB		GH	SL/AL
2 RETURN ON RATE BASE			7.56	5.69
3 DEMAND COMPONENT		RTNB2	880	57
4 ENERGY COMPONENT		RTNBD	881	57
5 CUSTOMER COMPONENT		RTNBE	-1	0
6 ADJUSTMENT TO TAXABLE INCOME		RTNBC	0	0
7 DEMAND COMPONENT		TAT	-573	16
8 ENERGY COMPONENT		TATD	-573	16
9 CUSTOMER COMPONENT		TATE	0	0
10 FEDERAL INCOME TAX ADJUSTMEN		TATC	0	0
11 DEMAND COMPONENT		TAFI	2	0
12 ENERGY COMPONENT		TAFID	2	0
13 CUSTOMER COMPONENT		TAFIE	0	0
14 STATE INCOME TAX ADJUSTMENT		TAFIC	0	0
15 DEMAND COMPONENT		TSTA	0	0
16 ENERGY COMPONENT		TSTAD	0	0
17 CUSTOMER COMPONENT		TSTAE	0	0
18 SUMMARY FOR FEDERAL INCOME		TSTAC	0	0
19 TAX CALCULATION				
20 (2)+(6)+(10)+(14)		TFTI2	299	73
21 DEMAND COMPONENT		TFTI2D	300	73
22 ENERGY COMPONENT		TFTI2E	-2	0
23 CUSTOMER COMPONENT		TFTI2C	0	0
24 FEDERAL INCOME TAX				
25 .35 / .65 X (20)+(10)		TFIT2	155	39
26 DEMAND COMPONENT		TFIT2D	161	39
27 ENERGY COMPONENT		TFIT2E	-5	0
28 CUSTOMER COMPONENT		TFIT2C	-1	0
29 ADJ TO STATE TAXABLE INCOME		TASI	0	1
30 DEMAND COMPONENT		TASID	0	1
31 ENERGY COMPONENT		TASIE	0	0
32 CUSTOMER COMPONENT		TASIC	0	0
33 SUMMARY FOR STATE INCOME				
34 TAX CALCULATION				
35 (2)+(6)+(14)+(25)+(29)		TSTI2	460	113
36 DEMAND COMPONENT		TSTI2D	466	114
37 ENERGY COMPONENT		TSTI2E	-5	0
38 CUSTOMER COMPONENT		TSTI2C	-1	0
39 STATE INCOME TAX				
40 .1099 / .8901 X (35)+(14)		TSIT2	55	14
41 DEMAND COMPONENT		TSIT2D	55	14
42 ENERGY COMPONENT		TSIT2E	-1	0
43 CUSTOMER COMPONENT		TSIT2C	-1	0

PENNSYLVANIA POWER & LIGHT COMPANY

EXHIBIT JMK 2

ALLOCATION OF DISTRIBUTION COSTS

FUTURE TEST YEAR ENDED SEPTEMBER 30, 1995

This section contains the details of the allocation study that allocates the distribution costs derived in Section III to the thirteen rate classes shown in the filing submitted in compliance with the Commission's Final Order in the Company's most recent base rate proceeding at Docket No. R-00943271.

FUTURE TEST YEAR COST ALLOCATION
ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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

	INPUT	ALLOC	OUTPUT	TOTAL PENNIA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1 ELECTRIC PLANT IN SERVICE									
2 PRODUCTION PLANT									
3 NUCLEAR	Q07	D10	P07	0	0	0	0	0	0
4 WHOLLY-OWNED COAL	Q08	D10	P08	0	0	0	0	0	0
5 OTHER NON-NUCLEAR	Q09	D10	P09	0	0	0	0	0	0
6 TOTAL PRODUCTION PLANT			P10	0	0	0	0	0	0
7 TRANSMISSION PLANT									
8 500/230 KV	Q15	D10	P15	0	0	0	0	0	0
9 138/69 KV	Q16	D15	P16	0	0	0	0	0	0
10 TOTAL TRANSMISSION PLANT			P20	0	0	0	0	0	0
11 DISTRIBUTION PLANT									
12 SUBSTATIONS									
13 GENERATION STEP-UP	Q26	D10	P26	0	0	0	0	0	0
14 138/69 KV	Q27	D10	P27	0	0	0	0	0	0
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	260,316	119,758	5,796	15,756	71,308	36,037
18 OVERHEAD LINES									
19 138/69 KV	Q31	D10	P31	0	0	0	0	0	0
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	910,120	575,287	22,050	71,201	149,257	35,690
26 UNDERGROUND LINES									
27 138/69 KV	Q35	D10	P35	0	0	0	0	0	0
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	253,862	181,383	6,022	22,007	33,681	5,065
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	CW1	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	2,150,232	1,330,514	48,186	178,966	321,908	80,401
45 DEMAND COMPONENT			P30D	1,064,436	545,101	34,973	73,269	287,685	76,792
46 CUSTOMER COMPONENT			P30C	1,085,796	785,413	13,213	105,697	34,223	3,609
47 TOTAL GENERAL PLANT	Q88	K433	P88	82,108	40,711	1,480	5,187	15,144	7,172
48 DEMAND COMPONENT			P88D	82,108	40,711	1,480	5,187	15,144	7,172
49 CUSTOMER COMPONENT			P88C	0	0	0	0	0	0
50 TOTAL INTANGIBLE PLANT	Q95	K433	P95	6,032	2,991	108	381	1,113	527
51 DEMAND COMPONENT			P95D	6,032	2,991	108	381	1,113	527
52 CUSTOMER COMPONENT			P95C	0	0	0	0	0	0
53 TOTAL ELECTRIC PLANT IN SVC			P98	2,238,372	1,374,216	49,774	184,534	338,165	88,100
54 TOTAL ADJUSTED ELECTRIC PLT			POST	2,238,372	1,374,216	49,774	184,534	338,165	88,100

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	0	0	0	0	0	0
4 WHOLLY-OWNED COAL	Q08	D10	P08	0	0	0	0	0	0
5 OTHER NON-NUCLEAR	Q09	D10	P09	0	0	0	0	0	0
6 TOTAL PRODUCTION PLANT			P10	0	0	0	0	0	0
7 TRANSMISSION PLANT									
8 500/230 KV	Q15	D10	P15	0	0	0	0	0	0
9 138/69 KV	Q16	D15	P16	0	0	0	0	0	0
10 TOTAL TRANSMISSION PLANT			P20	0	0	0	0	0	0
11 DISTRIBUTION PLANT									
12 SUBSTATIONS									
13 GENERATION STEP-UP	Q26	D10	P26	0	0	0	0	0	0
14 138/69 KV	Q27	D10	P27	0	0	0	0	0	0
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	3,548	0	0	0	0	0
18 OVERHEAD LINES									
19 138/69 KV	Q31	D10	P31	0	0	0	0	0	0
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	3,514	0	0	0	0	0
26 UNDERGROUND LINES									
27 138/69 KV	Q35	D10	P35	0	0	0	0	0	0
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	498	0	0	0	0	0
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	7,560	2,594	0	168	316	0
45 DEMAND COMPONENT			P30D	7,560	0	0	0	0	0
46 CUSTOMER COMPONENT			P30C	0	2,594	0	168	316	0
47 TOTAL GENERAL PLANT	Q88	K433	P88	704	4,975	3,128	246	700	22
48 DEMAND COMPONENT			P88D	704	4,975	3,128	246	700	22
49 CUSTOMER COMPONENT			P88C	0	0	0	0	0	0
50 TOTAL INTANGIBLE PLANT	Q95	K433	P95	51	366	230	18	51	2
51 DEMAND COMPONENT			P95D	51	366	230	18	51	2
52 CUSTOMER COMPONENT			P95C	0	0	0	0	0	0
53 TOTAL ELECTRIC PLANT IN SVC			P98	8,315	7,935	3,358	432	1,067	24
54 TOTAL ADJUSTED ELECTRIC PLT			POST	8,315	7,935	3,358	432	1,067	24

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	0	0
4 WHOLLY-OWNED COAL	Q08	D10	P08	0	0
5 OTHER NON-NUCLEAR	Q09	D10	P09	0	0
6 TOTAL PRODUCTION PLANT			P10	0	0
7 TRANSMISSION PLANT					
8 500/230 KV	Q15	D10	P15	0	0
9 138/69 KV	Q16	D15	P16	0	0
10 TOTAL TRANSMISSION PLANT			P20	0	0
11 DISTRIBUTION PLANT					
12 SUBSTATIONS					
13 GENERATION STEP-UP	Q26	D10	P26	0	0
14 138/69 KV	Q27	D10	P27	0	0
15 PRIMARY	Q28	D20	P28	7,312	571
16 SECONDARY	Q29	D30	P29	206	24
17 TOTAL SUBSTATIONS			PSS	7,518	595
18 OVERHEAD LINES					
19 138/69 KV	Q31	D10	P31	0	0
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	19,215	33,906
26 UNDERGROUND LINES					
27 138/69 KV	Q35	D10	P35	0	0
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	4,645	561
33 LINE TRANSFORMERS					
34 DEMAND COMPONENT	Q38D	D30	P38D	4,905	581
35 CUSTOMER COMPONENT	Q38C	CM8	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	CM9	P39C	1,058	30,062
40 TOTAL SERVICES			PSV	2,014	30,175
41 METERS	Q43	CM1	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	43,260	136,359
45 DEMAND COMPONENT			P30D	35,484	3,572
46 CUSTOMER COMPONENT			P30C	7,776	132,787
47 TOTAL GENERAL PLANT	Q88	K433	P88	1,670	969
48 DEMAND COMPONENT			P88D	1,670	969
49 CUSTOMER COMPONENT			P88C	0	0
50 TOTAL INTANGIBLE PLANT	Q95	K433	P95	123	71
51 DEMAND COMPONENT			P95D	123	71
52 CUSTOMER COMPONENT			P95C	0	0
53 TOTAL ELECTRIC PLANT IN SVC			P98	45,053	137,399
54 TOTAL ADJUSTED ELECTRIC PLT			POST	45,053	137,399

FUTURE TEST YEAR COST ALLOCATION
ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	0	0	0	0	0	0
4 WHOLLY-OWNED COAL	H08	D10	A08	0	0	0	0	0	0
5 OTHER NON-NUCLEAR	H09	D10	A09	0	0	0	0	0	0
6 TOTAL PRODUCTION PLANT			A10	0	0	0	0	0	0
7 TRANSMISSION PLANT									
8 500/230 KV	H15	D10	A15	0	0	0	0	0	0
9 138/69 KV	H16	D15	A16	0	0	0	0	0	0
10 TOTAL TRANSMISSION PLANT			A20	0	0	0	0	0	0
11 DISTRIBUTION PLANT									
12 SUBSTATIONS									
13 GENERATION STEP-UP	H26	D10	A26	0	0	0	0	0	0
14 138/69 KV	H27	D10	A27	0	0	0	0	0	0
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	85,506	39,338	1,904	5,176	23,422	11,836
18 OVERHEAD LINES									
19 138/69 KV	H31	D10	A31	0	0	0	0	0	0
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	309,552	196,439	7,474	24,293	50,571	12,186
26 UNDERGROUND LINES									
27 138/69 KV	H35	D10	A35	0	0	0	0	0	0
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	45,443	32,464	1,078	3,939	6,032	909
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	CM1	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	741,913	460,135	16,036	61,717	105,559	26,003
45 DEMAND COMPONENT			A30D	347,678	178,166	11,449	23,952	93,958	24,931
46 CUSTOMER COMPONENT			A30C	394,235	281,969	4,587	37,765	11,601	1,072
47 TOTAL GENERAL PLANT	H88	K433	A88	28,439	14,101	513	1,796	5,246	2,484
48 DEMAND COMPONENT			A88D	28,439	14,101	513	1,796	5,246	2,484
49 CUSTOMER COMPONENT			A88C	0	0	0	0	0	0
50 TOTAL INTANGIBLE PLANT	H95	K433	A95	2,437	1,208	44	154	449	213
51 DEMAND COMPONENT			A95D	2,437	1,208	44	154	449	213
52 CUSTOMER COMPONENT			A95C	0	0	0	0	0	0
53 TOTAL DEPRECIATION AND									
54 AMORTIZATION RESERVE			A00	772,789	475,444	16,593	63,667	111,254	28,700

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	D10	A07	0	0	0	0	0	0
4 WHOLLY-OWNED COAL	H08	D10	A08	0	0	0	0	0	0
5 OTHER NON-NUCLEAR	H09	D10	A09	0	0	0	0	0	0
6 TOTAL PRODUCTION PLANT			A10	0	0	0	0	0	0
7 TRANSMISSION PLANT									
8 500/230 KV	H15	D10	A15	0	0	0	0	0	0
9 138/69 KV	H16	D15	A16	0	0	0	0	0	0
10 TOTAL TRANSMISSION PLANT			A20	0	0	0	0	0	0
11 DISTRIBUTION PLANT									
12 SUBSTATIONS									
13 GENERATION STEP-UP	H26	D10	A26	0	0	0	0	0	0
14 138/69 KV	H27	D10	A27	0	0	0	0	0	0
15 PRIMARY	H28	D20	A28	1,165	0	0	0	0	0
16 SECONDARY	H29	D30	A29	0	0	0	0	0	0
17 TOTAL SUBSTATIONS			AST	1,165	0	0	0	0	0
18 OVERHEAD LINES									
19 138/69 KV	H31	D10	A31	0	0	0	0	0	0
20 PRIMARY	H32	D20	A32	1,200	0	0	0	0	0
21 SECONDARY									
22 DEMAND COMPONENT	H33D	D30	A33D	0	0	0	0	0	0
23 CUSTOMER COMPONENT	H33C	C30	A33C	0	0	0	0	0	0
24 STREET LIGHTING	H34	K405	A34	0	0	0	0	0	0
25 TOTAL OVERHEAD LINES			AOL	1,200	0	0	0	0	0
26 UNDERGROUND LINES									
27 138/69 KV	H35	D10	A35	0	0	0	0	0	0
28 PRIMARY	H36	D20	A36	90	0	0	0	0	0
29 SECONDARY									
30 DEMAND COMPONENT	H37D	D30	A37D	0	0	0	0	0	0
31 CUSTOMER COMPONENT	H37C	C30	A37C	0	0	0	0	0	0
32 TOTAL UNDERGROUND LINES			AUG	90	0	0	0	0	0
33 LINE TRANSFORMERS									
34 DEMAND COMPONENT	H38D	D30	A38D	0	0	0	0	0	0
35 CUSTOMER COMPONENT	H38C	CM8	A38C	0	0	0	0	0	0
36 TOTAL LINE TRANSFORMERS			ALT	0	0	0	0	0	0
37 SERVICES									
38 DEMAND COMPONENT	H39D	D30	A39D	0	0	0	0	0	0
39 CUSTOMER COMPONENT	H39C	CM9	A39C	0	0	0	0	0	0
40 TOTAL SERVICES			ASV	0	0	0	0	0	0
41 METERS	H43	CM1	A43	0	770	0	50	94	0
42 AREA LIGHTING FIXTURES	H44	K403	A44	0	0	0	0	0	0
43 STREET LIGHTING	H46	K405	A46	0	0	0	0	0	0
44 TOTAL DISTRIBUTION PLANT			A30	2,455	770	0	50	94	0
45 DEMAND COMPONENT			A30D	2,455	0	0	0	0	0
46 CUSTOMER COMPONENT			A30C	0	770	0	50	94	0
47 TOTAL GENERAL PLANT	H08	K433	A88	244	1,723	1,083	85	243	8
48 DEMAND COMPONENT			A88D	244	1,723	1,083	85	243	8
49 CUSTOMER COMPONENT			A88C	0	0	0	0	0	0
50 TOTAL INTANGIBLE PLANT	H95	K433	A95	21	148	93	7	20	1
51 DEMAND COMPONENT			A95D	21	148	93	7	20	1
52 CUSTOMER COMPONENT			A95C	0	0	0	0	0	0
53 TOTAL DEPRECIATION AND									
54 AMORTIZATION RESERVE			A00	2,720	2,641	1,176	142	357	9

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	0	0
4 WHOLLY-OWNED COAL	H08	D10	A08	0	0
5 OTHER NON-NUCLEAR	H09	D10	A09	0	0
6 TOTAL PRODUCTION PLANT			A10	0	0
7 TRANSMISSION PLANT					
8 500/230 KV	H15	D10	A15	0	0
9 138/69 KV	H16	D15	A16	0	0
10 TOTAL TRANSMISSION PLANT			A20	0	0
11 DISTRIBUTION PLANT					
12 SUBSTATIONS					
13 GENERATION STEP-UP	H26	D10	A26	0	0
14 138/69 KV	H27	D10	A27	0	0
15 PRIMARY	H28	D20	A28	2,402	187
16 SECONDARY	H29	D30	A29	68	8
17 TOTAL SUBSTATIONS			AST	2,470	195
18 OVERHEAD LINES					
19 138/69 KV	H31	D10	A31	0	0
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	6,505	10,884
26 UNDERGROUND LINES					
27 138/69 KV	H35	D10	A35	0	0
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	831	100
33 LINE TRANSFORMERS					
34 DEMAND COMPONENT	H38D	D30	A38D	1,851	219
35 CUSTOMER COMPONENT	H38C	CW8	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	CW9	A39C	514	14,592
40 TOTAL SERVICES			ASV	978	14,647
41 METERS	H43	CW1	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	14,184	54,910
45 DEMAND COMPONENT			A30D	11,599	1,168
46 CUSTOMER COMPONENT			A30C	2,585	53,742
47 TOTAL GENERAL PLANT	H88	K433	A88	578	335
48 DEMAND COMPONENT			A88D	578	335
49 CUSTOMER COMPONENT			A88C	0	0
50 TOTAL INTANGIBLE PLANT	H95	K433	A95	50	29
51 DEMAND COMPONENT			A95D	50	29
52 CUSTOMER COMPONENT			A95C	0	0
53 TOTAL DEPRECIATION AND					
54 AMORTIZATION RESERVE			A00	14,812	55,274

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	1,465,583	898,772	33,181	120,867	226,911	59,400
2	DEMAND COMPONENT		P01D	774,022	395,328	24,555	52,935	204,289	56,863
3	CUSTOMER COMPONENT		P01C	691,561	503,444	8,626	67,932	22,622	2,537
4	NET PLANT NUCLEAR		P01N	0	0	0	0	0	0
5	TOTAL ELECTRIC PLANT IN SVC		P00	2,238,372	1,374,216	49,774	184,534	338,165	88,100
6	DEMAND COMPONENT		P00D	1,152,576	588,803	36,561	78,837	303,942	84,491
7	CUSTOMER COMPONENT		P00C	1,085,796	785,413	13,213	105,697	34,223	3,609
8	ELEC PLT NUCLEAR		P00N	0	0	0	0	0	0
9	ELEC PLT NON-NUCLEAR		P000	2,238,372	1,374,216	49,774	184,534	338,165	88,100
10	DEMAND COMPONENT		P000D	1,152,576	588,803	36,561	78,837	303,942	84,491
11	CUSTOMER COMPONENT		P000C	1,085,796	785,413	13,213	105,697	34,223	3,609
12	ELEC PLANT LESS P07,08		P0000	2,238,372	1,374,216	49,774	184,534	338,165	88,100
13	DEMAND COMPONENT		P0000D	1,152,576	588,803	36,561	78,837	303,942	84,491
14	CUSTOMER COMPONENT		P0000C	1,085,796	785,413	13,213	105,697	34,223	3,609
15	TOTAL PROD/TRANS/DIST PLANT		AT1	2,150,232	1,330,514	48,186	178,966	321,908	80,401
16	DEMAND COMPONENT		AT1D	1,064,436	545,101	34,973	73,269	287,685	76,792
17	CUSTOMER COMPONENT		AT1C	1,085,796	785,413	13,213	105,697	34,223	3,609
18	TOTAL TRANS/DIST PLANT		AT2	2,150,232	1,330,514	48,186	178,966	321,908	80,401
19	DEMAND COMPONENT		AT2D	1,064,436	545,101	34,973	73,269	287,685	76,792
20	CUSTOMER COMPONENT		AT2C	1,085,796	785,413	13,213	105,697	34,223	3,609
21	DEPREC RES NUCLEAR		A00N	0	0	0	0	0	0
22	DEPREC RES NON-NUCL		A000	772,789	475,444	16,593	63,667	111,254	28,700
23	DEMAND COMPONENT		A000D	378,554	193,475	12,006	25,902	99,653	27,628
24	CUSTOMER COMPONENT		A000C	394,235	281,969	4,587	37,765	11,601	1,072
25	GENERAL PLANT ALLOCATOR	K433		191,768	95,082	3,457	12,114	35,370	16,752
26	TOTAL WAGES & SALARIES	K939		227,614	111,351	3,815	14,332	41,438	20,576
27	WAGES & SALARIES W/O A&G	K929		191,992	93,924	3,218	12,089	34,953	17,356
28	READ IN FROM COMPLIANCE	SALES		6,834,249	2,760,504	140,490	364,420	1,614,219	760,965
29	READ IN P01 FOR GT8	ENVI		5,719,584	2,545,839	110,946	337,084	1,199,365	559,999
30	READ IN P30 FOR ITA78	CIAC		2,532,998	1,477,447	55,185	198,276	409,889	125,776
31	PRE-ADJUSTED COMPLIANCE CWC	NEWA		63	586	34	44	-64	-182
32	COPY ANNP FROM COMPLIANCE	NEWB		26,556	8,493	380	3,518	5,536	4,919

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	5,595	5,294	2,182	290	710	15
2	DEMAND COMPONENT		P01D	5,595	3,470	2,182	172	488	15
3	CUSTOMER COMPONENT		P01C	0	1,824	0	118	222	0
4	NET PLANT NUCLEAR		P01N	0	0	0	0	0	0
5	TOTAL ELECTRIC PLANT IN SVC		P00	8,315	7,935	3,358	432	1,067	24
6	DEMAND COMPONENT		P00D	8,315	5,341	3,358	264	751	24
7	CUSTOMER COMPONENT		P00C	0	2,594	0	168	316	0
8	ELEC PLT NUCLEAR		P00N	0	0	0	0	0	0
9	ELEC PLT NON-NUCLEAR		P000	8,315	7,935	3,358	432	1,067	24
10	DEMAND COMPONENT		P000D	8,315	5,341	3,358	264	751	24
11	CUSTOMER COMPONENT		P000C	0	2,594	0	168	316	0
12	ELEC PLANT LESS P07,08		P0000	8,315	7,935	3,358	432	1,067	24
13	DEMAND COMPONENT		P0000D	8,315	5,341	3,358	264	751	24
14	CUSTOMER COMPONENT		P0000C	0	2,594	0	168	316	0
15	TOTAL PROD/TRANS/DIST PLANT		AT1	7,560	2,594	0	168	316	0
16	DEMAND COMPONENT		AT1D	7,560	0	0	0	0	0
17	CUSTOMER COMPONENT		AT1C	0	2,594	0	168	316	0
18	TOTAL TRANS/DIST PLANT		AT2	7,560	2,594	0	168	316	0
19	DEMAND COMPONENT		AT2D	7,560	0	0	0	0	0
20	CUSTOMER COMPONENT		AT2C	0	2,594	0	168	316	0
21	DEPREC RES NUCLEAR		A00N	0	0	0	0	0	0
22	DEPREC RES NON-NUCL		A000	2,720	2,641	1,176	142	357	9
23	DEMAND COMPONENT		A000D	2,720	1,871	1,176	92	263	9
24	CUSTOMER COMPONENT		A000C	0	770	0	50	94	0
25	GENERAL PLANT ALLOCATOR	K433		1,642	11,621	7,306	574	1,635	51
26	TOTAL WAGES & SALARIES	K939		2,032	14,505	9,596	691	2,152	59
27	WAGES & SALARIES W/O A&G	K929		1,714	12,235	8,094	583	1,815	50
28	READ IN FROM COMPLIANCE	SALES		74,925	510,230	321,863	24,843	70,811	2,276
29	READ IN P01 FOR GT8	ENVI		54,885	378,064	237,318	18,458	52,493	1,677
30	READ IN P30 FOR ITA78	CIAC		12,029	36,434	21,348	1,840	5,080	151
31	PRE-ADJUSTED COMPLIANCE CMC	NEWA		-20	-174	-168	-9	-35	1
32	COPY ANNP FROM COMPLIANCE	NEWB		0	5,156	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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

	INPUT	ALLOC	OUTPUT		
				GH	SL/AL
1	TOTAL NET ELECTRIC PLANT		P01	30,241	82,125
2	DEMAND COMPONENT		P01D	25,050	3,080
3	CUSTOMER COMPONENT		P01C	5,191	79,045
4	NET PLANT NUCLEAR		P01N	0	0
5	TOTAL ELECTRIC PLANT IN SVC		P00	45,053	137,399
6	DEMAND COMPONENT		P00D	37,277	4,612
7	CUSTOMER COMPONENT		P00C	7,776	132,787
8	ELEC PLT NUCLEAR		P00N	0	0
9	ELEC PLT NON-NUCLEAR		P000	45,053	137,399
10	DEMAND COMPONENT		P000D	37,277	4,612
11	CUSTOMER COMPONENT		P000C	7,776	132,787
12	ELEC PLANT LESS P07,08		P0000	45,053	137,399
13	DEMAND COMPONENT		P0000D	37,277	4,612
14	CUSTOMER COMPONENT		P0000C	7,776	132,787
15	TOTAL PROD/TRANS/DIST PLANT		AT1	43,260	136,359
16	DEMAND COMPONENT		AT1D	35,484	3,572
17	CUSTOMER COMPONENT		AT1C	7,776	132,787
18	TOTAL TRANS/DIST PLANT		AT2	43,260	136,359
19	DEMAND COMPONENT		AT2D	35,484	3,572
20	CUSTOMER COMPONENT		AT2C	7,776	132,787
21	DEPREC RES NUCLEAR		A00N	0	0
22	DEPREC RES NON-NUCL		A000	14,812	55,274
23	DEMAND COMPONENT		A000D	12,227	1,532
24	CUSTOMER COMPONENT		A000C	2,585	53,742
25	GENERAL PLANT ALLOCATOR	K433		3,900	2,264
26	TOTAL WAGES & SALARIES	K939		4,302	2,765
27	WAGES & SALARIES W/O A&G	K929		3,629	2,332
28	READ IN FROM COMPLIANCE	SALES		174,295	14,408
29	READ IN P01 FOR GT8	ENVI		132,127	91,329
30	READ IN P30 FOR ITA78	CIAC		52,466	137,077
31	PRE-ADJUSTED COMPLIANCE CWC	NEWA		28	22
32	COPY ANNP FROM COMPLIANCE	NEWB		-1,051	-395

FUTURE TEST YEAR COST ALLOCATION
ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	0	0	0	0	0	
4	ACCEL AMORTIZATION PROPER	TC40A	D10	DF40A	0	0	0	0	0	
5	CLASS LIFE SYSTEM	TC42A	P000	DF42A	15,838	9,724	352	1,306	2,392	624
6	DEMAND COMPONENT			DF42AD	8,155	4,167	258	558	2,150	598
7	CUSTOMER COMPONENT			DF42AC	7,683	5,557	94	748	242	26
8	COST OF REMOVAL	TC42B	P000	DF42B	1,993	1,223	45	164	301	79
9	DEMAND COMPONENT			DF42BD	1,026	524	33	70	271	75
10	CUSTOMER COMPONENT			DF42BC	967	699	12	94	30	4
11	TEST FUEL MARTINS CREEK	TC44	D10	DF44	0	0	0	0	0	0
12	ACRS AND MACRS									
13	MHOLLY-OWNED COAL PROP	TC46A	P08	DF46A	0	0	0	0	0	0
14	NUCLEAR PROPERTY	TC46B	P07	DF46B	0	0	0	0	0	0
15	NUCLEAR FUEL	TC46C	EG10	DF46C	0	0	0	0	0	0
16	OTHER NON-NUCLEAR PROP	TC46D	P0000	DF46D	93,438	57,364	2,078	7,703	14,116	3,678
17	DEMAND COMPONENT			DF46DD	48,113	24,579	1,526	3,291	12,687	3,528
18	CUSTOMER COMPONENT			DF46DC	45,325	32,785	552	4,412	1,429	150
19	TOTAL ACRS AND MACRS			DF46T	93,438	57,364	2,078	7,703	14,116	3,678
		TC48A	P00	DF48A	0	0	0	0	0	0
		TC48B	P00	DF48B	0	0	0	0	0	0
20	TOTAL ACCUM DEFERRED INC TAX			DFT	111,269	68,311	2,475	9,173	16,809	4,381
21	DEMAND COMPONENT			DFTD	57,294	29,268	1,818	3,919	15,108	4,201
22	ENERGY COMPONENT			DFTE	0	0	0	0	0	0
23	CUSTOMER COMPONENT			DFTC	53,975	39,043	657	5,254	1,701	180
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	112,415	68,348	2,475	9,499	17,496	4,427
27	DEMAND COMPONENT			PLDEDD	57,294	29,268	1,818	3,919	15,108	4,201
28	ENERGY COMPONENT			PLDEDE	0	0	0	0	0	0
29	CUSTOMER COMPONENT			PLDEDC	55,121	39,080	657	5,580	2,388	226

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	ACCU DEFERRED INCOME TAXES								
3	TEST POWER SUSQUEHANNA	TC18	D10	DF18	0	0	0	0	0
4	ACCEL AMORTIZATION PROPER	TC40A	D10	DF40A	0	0	0	0	0
5	CLASS LIFE SYSTEM	TC42A	P000	DF42A	59	56	24	3	7
6	DEMAND COMPONENT			DF42AD	59	38	24	2	5
7	CUSTOMER COMPONENT			DF42AC	0	18	0	1	2
8	COST OF REMOVAL	TC42B	P000	DF42B	7	7	3	0	1
9	DEMAND COMPONENT			DF42BD	7	5	3	0	1
10	CUSTOMER COMPONENT			DF42BC	0	2	0	0	0
11	TEST FUEL MARTINS CREEK	TC44	D10	DF44	0	0	0	0	0
12	ACRS AND MACRS								
13	WHOLLY-OWNED COAL PROP	TC46A	P08	DF46A	0	0	0	0	0
14	NUCLEAR PROPERTY	TC46B	P07	DF46B	0	0	0	0	0
15	NUCLEAR FUEL	TC46C	EG10	DF46C	0	0	0	0	0
16	OTHER NON-NUCLEAR PROP	TC46D	P0000	DF46D	347	331	141	18	44
17	DEMAND COMPONENT			DF46DD	347	222	141	11	31
18	CUSTOMER COMPONENT			DF46DC	0	109	0	7	13
19	TOTAL ACRS AND MACRS			DF46T	347	331	141	18	44
		TC48A	P00	DF48A	0	0	0	0	0
		TC48B	P00	DF48B	0	0	0	0	0
20	TOTAL ACCUM DEFERRED INC TAX			DFT	413	394	168	21	52
21	DEMAND COMPONENT			DFTD	413	266	168	12	36
22	ENERGY COMPONENT			DFTE	0	0	0	0	0
23	CUSTOMER COMPONENT			DFTC	0	128	0	9	16
24	CUSTOMER ADVANCES	AC	CW7	CA00	0	0	0	0	0
25	CUSTOMER DEPOSITS	AD	CW6	DA00	0	3	0	0	0
26	TOTAL SUBTRACTIVE ADJUSTMENTS			PLDED	413	397	168	21	52
27	DEMAND COMPONENT			PLDEDD	413	266	168	12	36
28	ENERGY COMPONENT			PLDEDE	0	0	0	0	0
29	CUSTOMER COMPONENT			PLDEDC	0	131	0	9	16

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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

	INPUT	ALLOC	OUTPUT	GH	SL/AL
1	SUBTRACTIVE ADJUSTMENTS				
2	ACCU M DEFERRED INCOME TAXES				
3	TEST POWER SUSQUEHANNA	TC18	D10	DF18	0
4	ACCEL AMORTIZATION PROPER	TC40A	D10	DF40A	0
5	CLASS LIFE SYSTEM	TC42A	P000	DF42A	319
6	DEMAND COMPONENT			DF42AD	264
7	CUSTOMER COMPONENT			DF42AC	55
8	COST OF REMOVAL	TC42B	P000	DF42B	40
9	DEMAND COMPONENT			DF42BD	33
10	CUSTOMER COMPONENT			DF42BC	7
11	TEST FUEL MARTINS CREEK	TC44	D10	DF44	0
12	ACRS AND MACRS				
13	WHOLLY-OWNED COAL PROP	TC46A	P08	DF46A	0
14	NUCLEAR PROPERTY	TC46B	P07	DF46B	0
15	NUCLEAR FUEL	TC46C	EG10	DF46C	0
16	OTHER NON-NUCLEAR PROP	TC46D	P0000	DF46D	1,881
17	DEMAND COMPONENT			DF46DD	1,557
18	CUSTOMER COMPONENT			DF46DC	324
19	TOTAL ACRS AND MACRS			DF46T	1,881
		TC48A	P00	DF48A	0
		TC48B	P00	DF48B	0
20	TOTAL ACCUM DEFERRED INC TAX			DFT	2,240
21	DEMAND COMPONENT			DFTD	1,854
22	ENERGY COMPONENT			DFTE	0
23	CUSTOMER COMPONENT			DFTC	386
24	CUSTOMER ADVANCES	AC	CW7	CA00	0
25	CUSTOMER DEPOSITS	AD	CW6	DA00	47
26	TOTAL SUBTRACTIVE ADJUSTMENTS			PLDED	2,287
27	DEMAND COMPONENT			PLDEDD	1,854
28	ENERGY COMPONENT			PLDEDE	0
29	CUSTOMER COMPONENT			PLDEDC	433

FUTURE TEST YEAR COST ALLOCATION
ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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 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									
7 138/69KV	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	PCAO	0	0	0	0	0	0
19 WHOLLY-OWNED COAL	IPCB	D10	PCBO	0	0	0	0	0	0
20 OTHER NON-NUCLEAR	IPCC	D10	PCCO	0	0	0	0	0	0
21 TOTAL POLLUTION CONTROL			PCTO	0	0	0	0	0	0
22 TOTAL ADDITIVE ADJUSTMENTS			PLADD	0	0	0	0	0	0
23 DEMAND COMPONENT			PLADD0	0	0	0	0	0	0
24 CUSTOMER COMPONENT			PLADD0C	0	0	0	0	0	0
25 TOTAL NET ORIG COST RATE BASE			NOP	1,353,168	830,424	30,706	111,368	209,415	54,973
26 DEMAND COMPONENT			NOPD	716,728	366,060	22,737	49,016	189,181	52,662
27 ENERGY COMPONENT			NOPE	0	0	0	0	0	0
28 CUSTOMER COMPONENT			NOPC	636,440	464,364	7,969	62,352	20,234	2,311
29 WORKING CAPITAL									
30 FUEL INVENTORY									
31 WHOLLY-OWNED COAL	M10A	EG10	W10A	0	0	0	0	0	0
32 OTHER NON-NUCLEAR	M10B	EG10	W10B	0	0	0	0	0	0
33 NUCLEAR FUEL	M10C	EG10	W10C	0	0	0	0	0	0
34 TOTAL FUEL			W10T	0	0	0	0	0	0
35 PLANT MATERIALS & SUPPLIES									
36 PRODUCTION									
37 NUCLEAR	M11A	D10	W11A	0	0	0	0	0	0
38 WHOLLY-OWNED COAL	M11B	D10	W11B	0	0	0	0	0	0
39 OTHER NON-NUCLEAR	M11C	D10	W11C	0	0	0	0	0	0
40 TOTAL PRODUCTION			W11T	0	0	0	0	0	0
41 TRANS/DIST	M14	AT2	W14	15,965	9,878	358	1,329	2,390	597
42 DEMAND COMPONENT			W14D	7,903	4,047	259	544	2,136	570
43 CUSTOMER COMPONENT			W14C	8,062	5,831	99	785	254	27
44 TOTAL PLANT M & S			W20T	15,965	9,878	358	1,329	2,390	597
45 TOTAL FUEL AND M & S			WCD	15,965	9,878	358	1,329	2,390	597
46 DEMAND COMPONENT			WCDD	7,903	4,047	259	544	2,136	570
47 ENERGY COMPONENT			WCDE	0	0	0	0	0	0
48 CUSTOMER COMPONENT			WCDC	8,062	5,831	99	785	254	27
49 WORKING CASH									
50 WORKING CASH O & M	CASH	WCAP	WCA	4,552	1,866	67	254	931	520
51 DEMAND COMPONENT			WCAD	1,149	462	23	61	271	129
52 ENERGY COMPONENT			WCAD	2,945	1,046	38	146	645	389
53 CUSTOMER COMPONENT			WCAC	457	358	6	47	15	2

FUTURE TEST YEAR COST ALLOCATION
ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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-D-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								
11	CUSTOMER COMPONENT								
12	TOTAL DISTRIBUTION PLANT								
13	GENERAL PLANT	QF88	K433	PF88	0	0	0	0	0
14	DEMAND COMPONENT								
15	CUSTOMER COMPONENT								
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	0	0	0	0	0
20	OTHER NON-NUCLEAR	IPCC	D10	PCC0	0	0	0	0	0
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	M10A	0	0	0	0	0
32	OTHER NON-NUCLEAR	M10B	EG10	M10B	0	0	0	0	0
33	NUCLEAR FUEL	M10C	EG10	M10C	0	0	0	0	0
34	TOTAL FUEL								
35	PLANT MATERIALS & SUPPLIES								
36	PRODUCTION								
37	NUCLEAR	M11A	D10	M11A	0	0	0	0	0
38	WHOLLY-OWNED COAL	M11B	D10	M11B	0	0	0	0	0
39	OTHER NON-NUCLEAR	M11C	D10	M11C	0	0	0	0	0
40	TOTAL PRODUCTION								
41	TRANS/DIST	M14	AT2	M14	56	19	1	3	0
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	52	389	271	18	61
51	DEMAND COMPONENT								
52	ENERGY COMPONENT								
53	CUSTOMER COMPONENT								

FUTURE TEST YEAR COST ALLOCATION
ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	PCA0	0	0
19	WHOLLY-OWNED COAL	IPCB D10	PCB0	0	0
20	OTHER NON-NUCLEAR	IPCC D10	PCC0	0	0
21	TOTAL POLLUTION CONTROL				
22	TOTAL ADDITIVE ADJUSTMENTS				
23	DEMAND COMPONENT				
24	CUSTOMER COMPONENT				
25	TOTAL NET ORIG COST RATE BASE				
26	DEMAND COMPONENT			27,954	75,294
27	ENERGY COMPONENT			23,196	2,850
28	CUSTOMER COMPONENT			4,758	72,444
29	WORKING CAPITAL				
30	FUEL INVENTORY				
31	WHOLLY-OWNED COAL	M10A EG10	W10A	0	0
32	OTHER NON-NUCLEAR	M10B EG10	W10B	0	0
33	NUCLEAR FUEL	M10C EG10	W10C	0	0
34	TOTAL FUEL				
35	PLANT MATERIALS & SUPPLIES				
36	PRODUCTION				
37	NUCLEAR	M11A D10	W11A	0	0
38	WHOLLY-OWNED COAL	M11B D10	W11B	0	0
39	OTHER NON-NUCLEAR	M11C D10	W11C	0	0
40	TOTAL PRODUCTION				
41	TRANS/DIST	M14 AT2	W14	321	1,013
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	85	37
51	DEMAND COMPONENT				
52	ENERGY COMPONENT				
53	CUSTOMER COMPONENT				

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	0	0	0	0	0
6	WHOLLY-OWNED COAL PROD	MCPB	D10	MCPIB	0	0	0	0	0
7	OTHER NON-NUCLEAR PROD	MCPC	D10	MCPIC	0	0	0	0	0
8	OTHER PROPERTY	MCPD	AT2	MCPID	279	172	23	42	10
9	DEMAND COMPONENT			MCPIDD	138	70	9	38	10
10	CUSTOMER COMPONENT			MCPIDC	141	102	14	4	0
11	TOTAL PREPAID INSURANCE			MCPIIT	279	172	23	42	10
12	RENTS	MCPR	AT2	MCPR	0	0	0	0	0
13	DEMAND COMPONENT			MCPRD	0	0	0	0	0
14	CUSTOMER COMPONENT			MCPRC	0	0	0	0	0
15	NRC FEE	MCPF	P01N	MCPF	0	0	0	0	0
16	POSTAGE	MCPD	K433	MCPO	43	21	3	8	3
17	DEMAND COMPONENT			MCPOD	43	21	3	8	3
18	CUSTOMER COMPONENT			MCPOC	0	0	0	0	0
19	PPUC ANNUAL ASSESS	MCPRE	K939	MCPRE	487	238	31	88	44
20	DEMAND COMPONENT			MCPRED	487	238	31	88	44
21	ENERGY COMPONENT			MCPREE	0	0	0	0	0
22	CUSTOMER COMPONENT			MCPREC	0	0	0	0	0
23	MISCELLANEOUS	MCPM	K939	MCPM	1,862	911	117	339	169
24	DEMAND COMPONENT			MCPMD	1,862	911	117	339	169
25	ENERGY COMPONENT			MCPME	0	0	0	0	0
26	CUSTOMER COMPONENT			MCPMC	0	0	0	0	0
27	TOTAL PREPAYMENTS			MCPT	2,671	1,342	174	477	226
28	ACCRUED TAXES	MCT	WCAP	MCT	-49	-20	-3	-10	-5
29	DEMAND COMPONENT			MCTD	-12	-5	-1	-3	-1
30	ENERGY COMPONENT			MCTE	-32	-11	-2	-7	-3
31	CUSTOMER COMPONENT			MCTC	-5	-4	-1	0	0
32	SEMI ANNUAL INTEREST & PREFERRED DIVIDEND PAYMENTS								
34	SEMI ANNUAL INTEREST	AES	WCAP	EAS	-7,999	-3,278	-118	-446	-914
35	DEMAND COMPONENT			EASD	-2,019	-812	-41	-107	-228
36	ENERGY COMPONENT			EASE	-5,176	-1,838	-66	-257	-683
37	CUSTOMER COMPONENT			EASC	-804	-628	-11	-82	-4
38	PREFERRED DIVIDEND PAYMENT	AFS	WCAP	FAS	-215	-88	-3	-12	-25
39	DEMAND COMPONENT			FASD	-54	-22	-1	-3	-6
40	ENERGY COMPONENT			FASE	-139	-50	-1	-7	-19
41	CUSTOMER COMPONENT			FASC	-22	-16	-1	-2	0
42	TOT INT & PEF DIV PAYMENTS			EAFAT	-8,214	-3,366	-121	-458	-939
43	WORKING CASH ADJUSTMENT	PUCPC	NEWA	PUCP	-19	-177	-10	-13	55
44	TOTAL WORKING CASH			CNC	-1,059	-355	-17	-46	-143
45	DEMAND COMPONENT			CNCD	1,574	687	16	98	175
46	ENERGY COMPONENT			CNCE	-2,401	-853	-30	-119	-317
47	CUSTOMER COMPONENT			CNCC	-232	-190	-3	-24	-2
48	TOTAL WORKING CAPITAL			MOO	14,906	9,523	341	1,283	454
49	DEMAND COMPONENT			MOOD	9,477	4,734	276	642	746
50	ENERGY COMPONENT			MOOE	-2,401	-853	-30	-119	-317
51	CUSTOMER COMPONENT			MOOC	7,831	5,641	95	761	25
52	TOTAL RATE BASE			RBX	1,368,074	839,947	31,047	112,651	55,427
53	DEMAND COMPONENT			RBXD	726,204	370,793	23,013	49,658	53,407
54	ENERGY COMPONENT			RBXE	-2,401	-853	-30	-119	-317
55	CUSTOMER COMPONENT			RBXC	644,271	470,007	8,064	63,112	2,337

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	MCPA	D10	MCPA	D10	MCPA	D10
6	WHOLLY-OWNED COAL PROD	MCPB	D10	MCPB	D10	MCPB	D10	MCPB	D10
7	OTHER NON-NUCLEAR PROD	MCPD	D10	MCPD	D10	MCPD	D10	MCPD	D10
8	OTHER PROPERTY	MCPD	AT2	MCPD	AT2	MCPD	AT2	MCPD	AT2
9	DEMAND COMPONENT								
10	CUSTOMER COMPONENT								
11	TOTAL PREPAID INSURANCE								
12	RENTS	MCPR	AT2	MCPR	AT2	MCPR	AT2	MCPR	AT2
13	DEMAND COMPONENT								
14	CUSTOMER COMPONENT								
15	NRC FEE	MCPF	P01N	MCPF	P01N	MCPF	P01N	MCPF	P01N
16	POSTAGE	MCPD	K433	MCPD	K433	MCPD	K433	MCPD	K433
17	DEMAND COMPONENT								
18	CUSTOMER COMPONENT								
19	PPUC ANNUAL ASSESS	MCPRE	K939	MCPRE	K939	MCPRE	K939	MCPRE	K939
20	DEMAND COMPONENT								
21	ENERGY COMPONENT								
22	CUSTOMER COMPONENT								
23	MISCELLANEOUS	MCPM	K939	MCPM	K939	MCPM	K939	MCPM	K939
24	DEMAND COMPONENT								
25	ENERGY COMPONENT								
26	CUSTOMER COMPONENT								
27	TOTAL PREPAYMENTS								
28	ACCRUED TAXES	MCT	WCAP	MCT	WCAP	MCT	WCAP	MCT	WCAP
29	DEMAND COMPONENT								
30	ENERGY COMPONENT								
31	CUSTOMER COMPONENT								
32	SEMI ANNUAL INTEREST & PREFERRED DIVIDEND PAYMENTS								
33	SEMI ANNUAL INTEREST	AES	WCAP	AES	WCAP	AES	WCAP	AES	WCAP
34	DEMAND COMPONENT								
35	ENERGY COMPONENT								
36	CUSTOMER COMPONENT								
37	PREFERRED DIVIDEND PAYMENT	AFS	WCAP	AFS	WCAP	AFS	WCAP	AFS	WCAP
38	DEMAND COMPONENT								
39	ENERGY COMPONENT								
40	CUSTOMER COMPONENT								
41	TOT INT & PREF DIV PAYMENTS								
42	WORKING CASH ADJUSTMENT	PUCPC	NEMA	PUCPC	NEMA	PUCPC	NEMA	PUCPC	NEMA
43	TOTAL WORKING CASH								
44	DEMAND COMPONENT								
45	ENERGY COMPONENT								
46	CUSTOMER COMPONENT								
47	TOTAL WORKING CAPITAL								
48	DEMAND COMPONENT								
49	ENERGY COMPONENT								
50	CUSTOMER COMPONENT								
51	TOTAL RATE BASE								
52	DEMAND COMPONENT								
53	ENERGY COMPONENT								
54	CUSTOMER COMPONENT								
55									

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	WCPIA	0
6	WHOLLY-OWNED COAL PROD	MCPB	D10	WCPIB	0
7	OTHER NON-NUCLEAR PROD	MCPD	D10	WCPIB	0
8	OTHER PROPERTY	MCPD	AT2	WCPIB	5
9	DEMAND COMPONENT			WCPIB	4
10	CUSTOMER COMPONENT			WCPIB	1
11	TOTAL PREPAID INSURANCE			WCPIB	17
12	RENTS	MCPD	AT2	WCPIB	5
13	DEMAND COMPONENT			WCPIB	0
14	CUSTOMER COMPONENT			WCPIB	0
15	NRC FEE	MCPD	AT2	WCPIB	0
16	POSTAGE	MCPD	AT2	WCPIB	0
17	DEMAND COMPONENT			WCPIB	0
18	CUSTOMER COMPONENT			WCPIB	0
19	PPUC ANNUAL ASSESS	MCPD	AT2	WCPIB	0
20	DEMAND COMPONENT			WCPIB	0
21	ENERGY COMPONENT			WCPIB	0
22	CUSTOMER COMPONENT			WCPIB	0
23	MISCELLANEOUS	MCPD	AT2	WCPIB	0
24	DEMAND COMPONENT			WCPIB	0
25	ENERGY COMPONENT			WCPIB	0
26	CUSTOMER COMPONENT			WCPIB	0
27	TOTAL PREPAYMENTS			WCPIB	0
28	ACCRUED TAXES	MCPD	AT2	WCPIB	0
29	DEMAND COMPONENT			WCPIB	0
30	ENERGY COMPONENT			WCPIB	0
31	CUSTOMER COMPONENT			WCPIB	0
32	SEMI ANNUAL INTEREST &			WCPIB	0
33	PREFERRED DIVIDEND PAYMENTS			WCPIB	0
34	SEMI ANNUAL INTEREST	AES	WCAP	EAS	-149
35	DEMAND COMPONENT			EASD	-51
36	ENERGY COMPONENT			EASE	-92
37	CUSTOMER COMPONENT			EASC	-6
38	PREFERRED DIVIDEND PAYMENT	AFS	WCAP	FAS	-4
39	DEMAND COMPONENT			FASD	-1
40	ENERGY COMPONENT			FASE	-3
41	CUSTOMER COMPONENT			FASC	0
42	TOT INT & PREF DIV PAYMENTS			EAFAT	-153
43	WORKING CASH ADJUSTMENT	PUCPC	NEWA	PUCP	-9
44	TOTAL WORKING CASH			CWC	-28
45	DEMAND COMPONENT			CWCD	16
46	ENERGY COMPONENT			CWCE	-42
47	CUSTOMER COMPONENT			CWCC	-2
48	TOTAL WORKING CAPITAL			W00	293
49	DEMAND COMPONENT			W00D	280
50	ENERGY COMPONENT			W00E	-42
51	CUSTOMER COMPONENT			W00C	56
52	TOTAL RATE BASE			RBX	28,247
53	DEMAND COMPONENT			RBXD	23,476
54	ENERGY COMPONENT			RBXE	-42
55	CUSTOMER COMPONENT			RBXC	4,813

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	0	0	0	0	0
5	WHOLLY-OWNED COAL	G01B	EG10	EE01B	0	0	0	0	0
6	OTHER NON-NUCLEAR	G01C	EG10	EE01C	0	0	0	0	0
7	TOTAL FUEL			EE01T	0	0	0	0	0
8	POWER PURCHASES								
9	OTHER UTILITIES	G04E	EG10	EE04E	0	0	0	0	0
10	NON-UTILITY GENERATION	G05E	EG10	EE05E	0	0	0	0	0
11	SAFE HARBOR	G06D	D10	EE06D	0	0	0	0	0
12	PJM INTERCHANGE	G07E	EG10	EE07E	0	0	0	0	0
13	BORDERLINE-DEMAND	G08D	D10	EE08D	0	0	0	0	0
14	BORDERLINE-ENERGY	G08E	EG10	EE08E	0	0	0	0	0
15	TOTAL POWER PURCHASES			EE09	0	0	0	0	0
16	DEMAND COMPONENT			EE09D	0	0	0	0	0
17	ENERGY COMPONENT			EE09E	0	0	0	0	0
18	INSTALLED CAPACITY PAYMENTS	G12	D10	EE12	0	0	0	0	0
19	DECOMMISSIONING	G13	D10	EE13	0	0	0	0	0
20	FOSSIL FUEL HANDLING								
21	WHOLLY-OWNED COAL	G02A	EG10	EE02A	0	0	0	0	0
22	OTHER NON-NUCLEAR	G02B	EG10	EE02B	0	0	0	0	0
23	TOTAL FUEL HANDLING			EE02	0	0	0	0	0
24	ENERGY TRUST								
25	FINANCING, OTHER	G03	EG10	EE03	0	0	0	0	0
26	OTHER PRODUCTION EXP								
27	NUCLEAR								
28	DEMAND COMPONENT	G17AD	D10	EE17AD	0	0	0	0	0
29	ENERGY COMPONENT	G17AE	EG10	EE17AE	0	0	0	0	0
30	TOTAL NUCLEAR			EE17A	0	0	0	0	0
31	WHOLLY-OWNED COAL								
32	DEMAND COMPONENT	G17BD	D10	EE17BD	0	0	0	0	0
33	ENERGY COMPONENT	G17BE	EG10	EE17BE	0	0	0	0	0
34	TOTAL WHOLLY-OWNED COAL			EE17B	0	0	0	0	0
35	OTHER NON-NUCLEAR								
36	DEMAND COMPONENT	G17CD	D10	EE17CD	0	0	0	0	0
37	ENERGY COMPONENT	G17CE	EG10	EE17CE	0	0	0	0	0
38	TOTAL OTHER NON-NUCLEAR			EE17C	0	0	0	0	0
39	TOTAL OTHER PRODUCTION EXP			EE17T	0	0	0	0	0
40	DEMAND COMPONENT			EE17TD	0	0	0	0	0
41	ENERGY COMPONENT			EE17TE	0	0	0	0	0
42	TOTAL PRODUCTION			EE10	0	0	0	0	0
43	DEMAND COMPONENT			EE10D	0	0	0	0	0
44	ENERGY COMPONENT			EE10E	0	0	0	0	0
45	TRANSMISSION	G20	D10	EE20	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	0	0	0	0	0
5	WHOLLY-OWNED COAL	G01B	EG10	EE01B	0	0	0	0	0
6	OTHER NON-NUCLEAR	G01C	EG10	EE01C	0	0	0	0	0
7	TOTAL FUEL			EE01T	0	0	0	0	0
8	POWER PURCHASES								
9	OTHER UTILITIES	G04E	EG10	EE04E	0	0	0	0	0
10	NON-UTILITY GENERATION	G05E	EG10	EE05E	0	0	0	0	0
11	SAFE HARBOR	G06D	D10	EE06D	0	0	0	0	0
12	PJM INTERCHANGE	G07E	EG10	EE07E	0	0	0	0	0
13	BORDERLINE-DEMAND	G08D	D10	EE08D	0	0	0	0	0
14	BORDERLINE-ENERGY	G08E	EG10	EE08E	0	0	0	0	0
15	TOTAL POWER PURCHASES			EE09	0	0	0	0	0
16	DEMAND COMPONENT			EE09D	0	0	0	0	0
17	ENERGY COMPONENT			EE09E	0	0	0	0	0
18	INSTALLED CAPACITY PAYMENTS	G12	D10	EE12	0	0	0	0	0
19	DECOMMISSIONING	G13	D10	EE13	0	0	0	0	0
20	FOSSIL FUEL HANDLING								
21	WHOLLY-OWNED COAL	G02A	EG10	EE02A	0	0	0	0	0
22	OTHER NON-NUCLEAR	G02B	EG10	EE02B	0	0	0	0	0
23	TOTAL FUEL HANDLING			EE02	0	0	0	0	0
24	ENERGY TRUST								
25	FINANCING, OTHER	G03	EG10	EE03	0	0	0	0	0
26	OTHER PRODUCTION EXP								
27	NUCLEAR								
28	DEMAND COMPONENT	G17AD	D10	EE17AD	0	0	0	0	0
29	ENERGY COMPONENT	G17AE	EG10	EE17AE	0	0	0	0	0
30	TOTAL NUCLEAR			EE17A	0	0	0	0	0
31	WHOLLY-OWNED COAL								
32	DEMAND COMPONENT	G17BD	D10	EE17BD	0	0	0	0	0
33	ENERGY COMPONENT	G17BE	EG10	EE17BE	0	0	0	0	0
34	TOTAL WHOLLY-OWNED COAL			EE17B	0	0	0	0	0
35	OTHER NON-NUCLEAR								
36	DEMAND COMPONENT	G17CD	D10	EE17CD	0	0	0	0	0
37	ENERGY COMPONENT	G17CE	EG10	EE17CE	0	0	0	0	0
38	TOTAL OTHER NON-NUCLEAR			EE17C	0	0	0	0	0
39	TOTAL OTHER PRODUCTION EXP			EE17T	0	0	0	0	0
40	DEMAND COMPONENT			EE17TD	0	0	0	0	0
41	ENERGY COMPONENT			EE17TE	0	0	0	0	0
42	TOTAL PRODUCTION			EE10	0	0	0	0	0
43	DEMAND COMPONENT			EE10D	0	0	0	0	0
44	ENERGY COMPONENT			EE10E	0	0	0	0	0
45	TRANSMISSION	G20	D10	EE20	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	0
5	WHOLLY-OWNED COAL	G01B	EG10	EE01B	0
6	OTHER NON-NUCLEAR	G01C	EG10	EE01C	0
7	TOTAL FUEL			EE01T	0
8	POWER PURCHASES				
9	OTHER UTILITIES	G04E	EG10	EE04E	0
10	NON-UTILITY GENERATION	G05E	EG10	EE05E	0
11	SAFE HARBOR	G06D	D10	EE06D	0
12	PJM INTERCHANGE	G07E	EG10	EE07E	0
13	BORDERLINE-DEMAND	G08D	D10	EE08D	0
14	BORDERLINE-ENERGY	G08E	EG10	EE08E	0
15	TOTAL POWER PURCHASES			EE09	0
16	DEMAND COMPONENT			EE09D	0
17	ENERGY COMPONENT			EE09E	0
18	INSTALLED CAPACITY PAYMENTS	G12	D10	EE12	0
19	DECOMMISSIONING	G13	D10	EE13	0
20	FOSSIL FUEL HANDLING				
21	WHOLLY-OWNED COAL	G02A	EG10	EE02A	0
22	OTHER NON-NUCLEAR	G02B	EG10	EE02B	0
23	TOTAL FUEL HANDLING			EE02	0
24	ENERGY TRUST				
25	FINANCING, OTHER	G03	EG10	EE03	0
26	OTHER PRODUCTION EXP				
27	NUCLEAR				
28	DEMAND COMPONENT	G17AD	D10	EE17AD	0
29	ENERGY COMPONENT	G17AE	EG10	EE17AE	0
30	TOTAL NUCLEAR			EE17A	0
31	WHOLLY-OWNED COAL				
32	DEMAND COMPONENT	G17BD	D10	EE17BD	0
33	ENERGY COMPONENT	G17BE	EG10	EE17BE	0
34	TOTAL WHOLLY-OWNED COAL			EE17B	0
35	OTHER NON-NUCLEAR				
36	DEMAND COMPONENT	G17CD	D10	EE17CD	0
37	ENERGY COMPONENT	G17CE	EG10	EE17CE	0
38	TOTAL OTHER NON-NUCLEAR			EE17C	0
39	TOTAL OTHER PRODUCTION EXP			EE17T	0
40	DEMAND COMPONENT			EE17TD	0
41	ENERGY COMPONENT			EE17TE	0
42	TOTAL PRODUCTION			EE10	0
43	DEMAND COMPONENT			EE10D	0
44	ENERGY COMPONENT			EE10E	0
45	TRANSMISSION	G20	D10	EE20	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	0	0	0	0	0	
5	138/69 KV	G27	D10	EE27	0	0	0	0	0	
6	PRIMARY	G28	D20	EE28	9,368	4,288	204	564	2,567	1,325
7	SECONDARY	G29	D30	EE29	198	113	8	15	53	0
8	TOTAL SUBSTATIONS			EESS	9,566	4,401	212	579	2,620	1,325
9	OVERHEAD LINES									
10	138/69 KV	G31	D10	EE31	0	0	0	0	0	
11	PRIMARY	G32	D20	EE32	7,866	3,600	172	473	2,156	1,112
12	SECONDARY									
13	DEMAND COMPONENT	G33D	D30	EE33D	8,773	4,989	390	683	2,336	0
14	CUSTOMER COMPONENT	G33C	C30	EE33C	10,738	9,334	128	1,062	166	0
15	STREET LIGHTING	G34	K405	EE34	1,004	0	0	0	0	
16	TOTAL OVERHEAD LINES			EEOL	28,381	17,923	690	2,218	4,658	1,112
17	UNDERGROUND LINES									
18	138/69 KV	G35	D10	EE35	0	0	0	0	0	
19	PRIMARY	G36	D20	EE36	490	224	11	29	135	69
20	SECONDARY									
21	DEMAND COMPONENT	G37D	D30	EE37D	1,118	636	50	87	298	0
22	CUSTOMER COMPONENT	G37C	C30	EE37C	1,866	1,622	22	185	28	0
23	TOTAL UNDERGROUND LINES			EEUG	3,474	2,482	83	301	461	69
24	LINE TRANSFORMERS									
25	DEMAND COMPONENT	G38D	D30	EE38D	2,123	1,207	94	165	566	0
26	CUSTOMER COMPONENT	G38C	CM8	EE38C	2,751	2,015	27	309	91	0
27	TOTAL LINE TRANSFORMERS			EELT	4,874	3,222	121	474	657	0
28	SERVICES									
29	DEMAND COMPONENT	G39D	D30	EE39D	425	242	19	33	113	0
30	CUSTOMER COMPONENT	G39C	CM9	EE39C	4,582	3,482	47	436	89	0
31	TOTAL SERVICES			EE5V	5,007	3,724	66	469	202	0
32	MISC DIST EXPENSE & RENTS	G42	P30	EE42	10,463	6,475	234	871	1,566	391
33	DEMAND COMPONENT			EE42D	5,180	2,653	169	357	1,399	374
34	CUSTOMER COMPONENT			EE42C	5,283	3,822	65	514	167	17
35	METERS	G43	CM1	EE43	10,524	5,018	388	1,731	2,029	457
36	STREET LIGHTING	G46	K405	EE46	2,549	0	0	0	0	0
37	CUSTOMER INSTALLATIONS	G47	CM9	EE47	4,051	3,078	42	386	78	0
38	TOTAL DISTRIBUTION			EE30	78,889	46,323	1,836	7,029	12,271	3,354
39	DEMAND COMPONENT			EE30D	35,541	17,952	1,117	2,406	9,623	2,880
40	CUSTOMER COMPONENT			EE30C	43,348	28,371	719	4,623	2,648	474
41	CUSTOMER ACCOUNTS									
42	METER READING	G50	CM2	EE50	9,376	7,863	127	968	229	86
43	UNCOLLECTIBLE	G51	CM5	EE51	16,932	13,795	121	1,182	1,375	339
44	OTHER	G55	C10	EE55	25,674	22,301	304	2,538	396	17
45	TOTAL CUSTOMER ACCTS			EE56	51,982	43,959	552	4,688	2,000	442
46	CUST SERVICE & INFORMATION	G60	C10	EE60	18,067	15,693	214	1,786	279	12
47	SALES	G65	SALES	EE65	4,959	2,003	102	264	1,172	552
48	ADMINISTRATIVE & GENERAL EXPENSES									
49	PPUC REGULATORY	G70	K939	EE70	1,081	529	18	68	197	98
50	DEMAND COMPONENT			EE70D	1,081	529	18	68	197	98
51	ENERGY COMPONENT			EE70E	0	0	0	0	0	0
52	CUSTOMER COMPONENT			EE70C	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	0	0	0	0	0
5	138/69 KV	G27	D10	EE27	0	0	0	0	0
6	PRIMARY	G28	D20	EE28	130	0	0	0	0
7	SECONDARY	G29	D30	EE29	0	0	0	0	0
8	TOTAL SUBSTATIONS			EESS	130	0	0	0	0
9 OVERHEAD LINES									
10	138/69 KV	G31	D10	EE31	0	0	0	0	0
11	PRIMARY	G32	D20	EE32	110	0	0	0	0
12	SECONDARY								
13	DEMAND COMPONENT	G33D	D30	EE33D	0	0	0	0	0
14	CUSTOMER COMPONENT	G33C	C30	EE33C	0	0	0	0	0
15	STREET LIGHTING	G34	K405	EE34	0	0	0	0	0
16	TOTAL OVERHEAD LINES			EEOL	110	0	0	0	0
17 UNDERGROUND LINES									
18	138/69 KV	G35	D10	EE35	0	0	0	0	0
19	PRIMARY	G36	D20	EE36	7	0	0	0	0
20	SECONDARY								
21	DEMAND COMPONENT	G37D	D30	EE37D	0	0	0	0	0
22	CUSTOMER COMPONENT	G37C	C30	EE37C	0	0	0	0	0
23	TOTAL UNDERGROUND LINES			EEUG	7	0	0	0	0
24 LINE TRANSFORMERS									
25	DEMAND COMPONENT	G38D	D30	EE38D	0	0	0	0	0
26	CUSTOMER COMPONENT	G38C	CW8	EE38C	0	0	0	0	0
27	TOTAL LINE TRANSFORMERS			EELT	0	0	0	0	0
28 SERVICES									
29	DEMAND COMPONENT	G39D	D30	EE39D	0	0	0	0	0
30	CUSTOMER COMPONENT	G39C	CW9	EE39C	0	0	0	0	0
31	TOTAL SERVICES			EE39	0	0	0	0	0
32	MISC DIST EXPENSE & RENTS	G42	P30	EE42	37	13	1	1	0
33	DEMAND COMPONENT			EE42D	37	0	0	0	0
34	CUSTOMER COMPONENT			EE42C	0	13	1	1	0
35	METERS	G43	CW1	EE43	0	329	21	40	0
36	STREET LIGHTING	G46	K405	EE46	0	0	0	0	0
37	CUSTOMER INSTALLATIONS	G47	CW9	EE47	0	0	0	0	0
38	TOTAL DISTRIBUTION			EE30	284	342	22	41	0
39	DEMAND COMPONENT			EE30D	284	0	0	0	0
40	CUSTOMER COMPONENT			EE30C	0	342	22	41	0
41 CUSTOMER ACCOUNTS									
42	METER READING	G50	CW2	EE50	0	19	1	0	0
43	UNCOLLECTIBLE	G51	CW5	EE51	0	0	0	0	0
44	OTHER	G55	C10	EE55	1	2	1	0	0
45	TOTAL CUSTOMER ACCTS			EE56	1	21	1	0	0
46	CUST SERVICE & INFORMATION	G60	C10	EE60	0	2	0	0	0
47	SALES	G65	SALES	EE65	54	370	18	51	2
48 ADMINISTRATIVE & GENERAL EXPENSES									
49	PPUC REGULATORY	G70	K939	EE70	9	69	4	10	0
50	DEMAND COMPONENT			EE70D	9	69	4	10	0
51	ENERGY COMPONENT			EE70E	0	0	0	0	0
52	CUSTOMER COMPONENT			EE70C	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	0	0
5	138/69 KV	G27	D10	EE27	0	0
6	PRIMARY	G28	D20	EE28	269	21
7	SECONDARY	G29	D30	EE29	8	1
8	TOTAL SUBSTATIONS			EES5	277	22
9	OVERHEAD LINES					
10	138/69 KV	G31	D10	EE31	0	0
11	PRIMARY	G32	D20	EE32	225	18
12	SECONDARY					
13	DEMAND COMPONENT	G33D	D30	EE33D	335	40
14	CUSTOMER COMPONENT	G33C	C30	EE33C	39	9
15	STREET LIGHTING	G34	K405	EE34	0	1,004
16	TOTAL OVERHEAD LINES			EEOL	599	1,071
17	UNDERGROUND LINES					
18	138/69 KV	G35	D10	EE35	0	0
19	PRIMARY	G36	D20	EE36	14	1
20	SECONDARY					
21	DEMAND COMPONENT	G37D	D30	EE37D	42	5
22	CUSTOMER COMPONENT	G37C	C30	EE37C	7	2
23	TOTAL UNDERGROUND LINES			EEUG	63	8
24	LINE TRANSFORMERS					
25	DEMAND COMPONENT	G38D	D30	EE38D	81	10
26	CUSTOMER COMPONENT	G38C	CM8	EE38C	16	293
27	TOTAL LINE TRANSFORMERS			EELT	97	303
28	SERVICES					
29	DEMAND COMPONENT	G39D	D30	EE39D	16	2
30	CUSTOMER COMPONENT	G39C	CM9	EE39C	18	510
31	TOTAL SERVICES			EESV	34	512
32	MISC DIST EXPENSE & RENTS	G42	P30	EE42	211	663
33	DEMAND COMPONENT			EE42D	173	18
34	CUSTOMER COMPONENT			EE42C	38	645
35	METERS	G43	CM1	EE43	511	0
36	STREET LIGHTING	G46	K405	EE46	0	2,549
37	CUSTOMER INSTALLATIONS	G47	CM9	EE47	16	451
38	TOTAL DISTRIBUTION			EE30	1,808	5,579
39	DEMAND COMPONENT			EE30D	1,163	116
40	CUSTOMER COMPONENT			EE30C	645	5,463
41	CUSTOMER ACCOUNTS					
42	METER READING	G50	CM2	EE50	83	0
43	UNCOLLECTIBLE	G51	CM5	EE51	0	0
44	OTHER	G55	C10	EE55	93	21
45	TOTAL CUSTOMER ACCTS			EE56	176	21
46	CUST SERVICE & INFORMATION	G60	C10	EE60	66	15
47	SALES	G65	SALES	EE65	127	10
48	ADMINISTRATIVE & GENERAL EXPENSES					
49	PPUC REGULATORY	G70	K939	EE70	20	13
50	DEMAND COMPONENT			EE70D	20	13
51	ENERGY COMPONENT			EE70E	0	0
52	CUSTOMER COMPONENT			EE70C	0	0

FUTURE TEST YEAR COST ALLOCATION
ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	FERC REGULATORY	G71	D10	EE71	0	0	0	0	0
5	NUCLEAR PRODUCTION	G72A	D10	EE72A	0	0	0	0	0
6	WHOLLY-OWNED COAL PROD	G72B	D10	EE72B	0	0	0	0	0
7	OTHER NON-NUCLEAR PROD	G72C	D10	EE72C	0	0	0	0	0
8	OTHER PROPERTY	G72D	AT2	EE72D	257	159	21	39	9
9	DEMAND COMPONENT			EE72DD	127	65	5	34	9
10	CUSTOMER COMPONENT			EE72DC	130	94	1	5	0
11	TOTAL PROPERTY INSURANCE			EE72T	257	159	6	39	9
12	EMPLOYEE BENEFITS	G73	K939	EE73	18,281	8,944	306	1,151	3,328
13	DEMAND COMPONENT			EE73D	18,281	8,944	306	1,151	3,328
14	ENERGY COMPONENT			EE73E	0	0	0	0	0
15	CUSTOMER COMPONENT			EE73C	0	0	0	0	0
16	OTHER A & G	G75	K929	EE75	25,660	12,553	430	1,616	4,671
17	DEMAND COMPONENT			EE75D	25,660	12,553	430	1,616	4,671
18	ENERGY COMPONENT			EE75E	0	0	0	0	0
19	CUSTOMER COMPONENT			EE75C	0	0	0	0	0
20	TOT ADMIN & GENERAL EXPENSES			EE79	45,279	22,185	760	2,856	8,235
21	DEMAND COMPONENT			EE79D	45,149	22,091	759	2,844	8,230
22	ENERGY COMPONENT			EE79E	0	0	0	0	0
23	CUSTOMER COMPONENT			EE79C	130	94	1	12	5
24	TOTAL O & M BEFORE ADJUST			EE80	199,176	130,163	3,464	16,623	23,957
25	DEMAND COMPONENT			EE80D	85,649	42,046	1,978	5,513	19,027
26	ENERGY COMPONENT			EE80E	0	0	0	0	0
27	CUSTOMER COMPONENT			EE80C	113,527	88,117	1,486	11,110	4,930
28	ADJUSTMENTS TO O & M EXPENSE								
29	M/O COAL & OTHER SALES	G81A	EG10	EE81A	0	0	0	0	0
30	PJM & OTHER UTILITY PURCH	G81B	EG10	EE81B	0	0	0	0	0
31	TOTAL ENERGY COST ADJUST			EE81	0	0	0	0	0
32	WAGE EXPENSE	G82	K939	EE82	-185	-90	-3	-12	-33
33	EMPLOYEE BENEFITS EXPENSE	G83	K939	EE83	-1,054	-516	-18	-66	-192
34	RATE CASE EXPENSE	G84	K939	EE84	-745	-364	-12	-47	-136
35	DEMAND COMPONENT			EE84D	-745	-364	-12	-47	-136
36	ENERGY COMPONENT			EE84E	0	0	0	0	0
37	CUSTOMER COMPONENT			EE84C	0	0	0	0	0
38	LAND MGT/RECREATIONAL FACIL	G85	D10	EE85	0	0	0	0	0
39	INTEREST ON CUST DEPOSITS	G86	CM6	EE86	64	1	18	39	3
40	VOLUNTARY EARLY RETIREMENT	G87	K939	EE87	-3,509	-1,717	-59	-221	-639
41	DECOMMISSIONING SSES	G88	D10	EE88	0	0	0	0	0
42	DECOMMISSIONING FOSSIL	G89	D10	EE89	0	0	0	0	0
43	MANAGEMENT AUDIT COSTS	G90	K939	EE90	182	89	3	11	34
44	AMORT OF WINDOW DEFERRAL	G91	D10	EE91	0	0	0	0	0
45	SOCIAL PROGRAMS	G92	K939	EE92	3,530	1,726	60	222	643
46	ENVIRONMENTAL REMEDIATION	G93	D10	EE93	0	0	0	0	0
47	TOTAL ADJUSTMENTS			EE99	-1,717	-871	-29	-95	-284
48	DEMAND COMPONENT			EE99D	-1,781	-872	-29	-113	-323
49	ENERGY COMPONENT			EE99E	0	0	0	0	0
50	CUSTOMER COMPONENT			EE99C	64	1	18	39	3
51	TOTAL OPER & MAINT EXPENSES			EE00	197,459	129,292	3,435	16,528	23,673
52	DEMAND COMPONENT			EE00D	83,868	41,174	1,949	5,400	18,704
53	ENERGY COMPONENT			EE00E	0	0	0	0	0
54	CUSTOMER COMPONENT			EE00C	113,591	88,118	1,486	11,128	4,969

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	FERC REGULATORY	G71	D10	EE71	0	0	0	0	0
5	NUCLEAR PRODUCTION	G72A	D10	EE72A	0	0	0	0	0
6	WHOLLY-OWNED COAL PROD	G72B	D10	EE72B	0	0	0	0	0
7	OTHER NON-NUCLEAR PROD	G72C	D10	EE72C	0	0	0	0	0
8	OTHER PROPERTY	G72D	AT2	EE72D	1	0	0	0	0
9	DEMAND COMPONENT			EE72DD	1	0	0	0	0
10	CUSTOMER COMPONENT			EE72DC	0	1	0	0	0
11	TOTAL PROPERTY INSURANCE			EE72T	1	1	0	0	0
12	EMPLOYEE BENEFITS	G73	K939	EE73	163	1,165	771	55	173
13	DEMAND COMPONENT			EE73D	163	1,165	771	55	173
14	ENERGY COMPONENT			EE73E	0	0	0	0	0
15	CUSTOMER COMPONENT			EE73C	0	0	0	0	0
16	OTHER A & G	G75	K929	EE75	229	1,635	1,082	78	243
17	DEMAND COMPONENT			EE75D	229	1,635	1,082	78	243
18	ENERGY COMPONENT			EE75E	0	0	0	0	0
19	CUSTOMER COMPONENT			EE75C	0	0	0	0	0
20	TOT ADMIN & GENERAL EXPENSES			EE79	402	2,870	1,899	137	426
21	DEMAND COMPONENT			EE79D	402	2,869	1,899	137	426
22	ENERGY COMPONENT			EE79E	0	0	0	0	0
23	CUSTOMER COMPONENT			EE79C	0	1	0	0	0
24	TOTAL O & M BEFORE ADJUST			EE80	741	3,605	2,254	178	518
25	DEMAND COMPONENT			EE80D	740	3,239	2,133	155	477
26	ENERGY COMPONENT			EE80E	0	0	0	0	0
27	CUSTOMER COMPONENT			EE80C	1	366	121	23	41
28	ADJUSTMENTS TO O & M EXPENSE								
29	W/O COAL & OTHER SALES	G81A	EG10	EE81A	0	0	0	0	0
30	PJM & OTHER UTILITY PURCH	G81B	EG10	EE81B	0	0	0	0	0
31	TOTAL ENERGY COST ADJUST			EE81	0	0	0	0	0
32	WAGE EXPENSE	G82	K939	EE82	-2	-11	-8	-1	-2
33	EMPLOYEE BENEFITS EXPENSE	G83	K939	EE83	-9	-67	-45	-3	-10
34	RATE CASE EXPENSE	G84	K939	EE84	-7	-47	-31	-2	-7
35	DEMAND COMPONENT			EE84D	-7	-47	-31	-2	-7
36	ENERGY COMPONENT			EE84E	0	0	0	0	0
37	CUSTOMER COMPONENT			EE84C	0	0	0	0	0
38	LAND MGT/RECREATIONAL FACIL	G85	D10	EE85	0	0	0	0	0
39	INTEREST ON CUST DEPOSITS	G86	CM6	EE86	0	0	0	0	0
40	VOLUNTARY EARLY RETIREMENT	G87	K939	EE87	-31	-224	-148	-11	-33
41	DECOMMISSIONING SSES	G88	D10	EE88	0	0	0	0	0
42	DECOMMISSIONING FOSSIL	G89	D10	EE89	0	0	0	0	0
43	MANAGEMENT AUDIT COSTS	G90	K939	EE90	2	11	8	1	2
44	AMORT OF WINDOW DEFERRAL	G91	D10	EE91	0	0	0	0	0
45	SOCIAL PROGRAMS	G92	K939	EE92	32	224	149	11	34
46	ENVIRONMENTAL REMEDIATION	G93	D10	EE93	0	0	0	0	0
47	TOTAL ADJUSTMENTS			EE99	-15	-114	-75	-5	-16
48	DEMAND COMPONENT			EE99D	-15	-114	-75	-5	-16
49	ENERGY COMPONENT			EE99E	0	0	0	0	0
50	CUSTOMER COMPONENT			EE99C	0	0	0	0	0
51	TOTAL OPER & MAINT EXPENSES			EE00	726	3,491	2,179	173	502
52	DEMAND COMPONENT			EE00D	725	3,125	2,058	150	461
53	ENERGY COMPONENT			EE00E	0	0	0	0	0
54	CUSTOMER COMPONENT			EE00C	1	366	121	23	41

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	FERC REGULATORY	G71	D10	EE71	0
5	NUCLEAR PRODUCTION	G72A	D10	EE72A	0
6	WHOLLY-OWNED COAL PROD	G72B	D10	EE72B	0
7	OTHER NON-NUCLEAR PROD	G72C	D10	EE72C	0
8	OTHER PROPERTY	G72D	AT2	EE72D	5
9	DEMAND COMPONENT			EE72DD	4
10	CUSTOMER COMPONENT			EE72DC	1
11	TOTAL PROPERTY INSURANCE			EE72T	5
12	EMPLOYEE BENEFITS	G73	K939	EE73	345
13	DEMAND COMPONENT			EE73D	345
14	ENERGY COMPONENT			EE73E	0
15	CUSTOMER COMPONENT			EE73C	0
16	OTHER A & G	G75	K929	EE75	485
17	DEMAND COMPONENT			EE75D	485
18	ENERGY COMPONENT			EE75E	0
19	CUSTOMER COMPONENT			EE75C	0
20	TOT ADMIN & GENERAL EXPENSES			EE79	855
21	DEMAND COMPONENT			EE79D	854
22	ENERGY COMPONENT			EE79E	0
23	CUSTOMER COMPONENT			EE79C	1
24	TOTAL O & M BEFORE ADJUST			EE80	3,032
25	DEMAND COMPONENT			EE80D	2,144
26	ENERGY COMPONENT			EE80E	0
27	CUSTOMER COMPONENT			EE80C	888
28	ADJUSTMENTS TO O & M EXPENSE				
29	M/O COAL & OTHER SALES	G81A	EG10	EE81A	0
30	PJM & OTHER UTILITY PURCH	G81B	EG10	EE81B	0
31	TOTAL ENERGY COST ADJUST			EE81	0
32	WAGE EXPENSE	G82	K939	EE82	-4
33	EMPLOYEE BENEFITS EXPENSE	G83	K939	EE83	-19
34	RATE CASE EXPENSE	G84	K939	EE84	-15
35	DEMAND COMPONENT			EE84D	-15
36	ENERGY COMPONENT			EE84E	0
37	CUSTOMER COMPONENT			EE84C	0
38	LAND MGT/RECREATIONAL FACIL	G85	D10	EE85	0
39	INTEREST ON CUST DEPOSITS	G86	CW6	EE86	3
40	VOLUNTARY EARLY RETIREMENT	G87	K939	EE87	-66
41	DECOMMISSIONING SSES	G88	D10	EE88	0
42	DECOMMISSIONING FOSSIL	G89	D10	EE89	0
43	MANAGEMENT AUDIT COSTS	G90	K939	EE90	3
44	AMORT OF WINDOW DEFERRAL	G91	D10	EE91	0
45	SOCIAL PROGRAMS	G92	K939	EE92	66
46	ENVIRONMENTAL REMEDIATION	G93	D10	EE93	0
47	TOTAL ADJUSTMENTS			EE99	-32
48	DEMAND COMPONENT			EE99D	-35
49	ENERGY COMPONENT			EE99E	0
50	CUSTOMER COMPONENT			EE99C	3
51	TOTAL OPER & MAINT EXPENSES			EE00	3,000
52	DEMAND COMPONENT			EE00D	2,109
53	ENERGY COMPONENT			EE00E	0
54	CUSTOMER COMPONENT			EE00C	891

FUTURE TEST YEAR COST ALLOCATION
ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	-54	-26	-1	-3	-10	-5
3	SUSQ 1 EARLY WINDOW DEFERRAL	PUCBC D10	PUCB	0	0	0	0	0	0
4	ENVIRONMENTAL REMEDIATION	PUCCC D10	PUCC	0	0	0	0	0	0
5	UNCOLLECTIBLE ACCOUNTS	PUCDC CM5	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	0	0	0	0	0	0
8	FOSSIL DECOMMISSIONING	PUCGC D10	PUCG	0	0	0	0	0	0
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	193,168	126,750	3,376	16,250	23,028	7,989
12	DEMAND COMPONENT		EE00D	79,577	38,632	1,890	5,122	18,059	7,057
13	ENERGY COMPONENT		EE00E	0	0	0	0	0	0
14	CUSTOMER COMPONENT		EE00C	113,591	88,118	1,486	11,128	4,969	932

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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

	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
1	PPUC ADJUSTMENTS FOR COMPLIANCE FILING								
2	BENEFIT SAVINGS/EMPLOYEE RED PUCAC	K939	PUCA	-1	-3	-2	0	-1	0
3	SUSQ 1 EARLY WINDOW DEFERRAL PUCBC	D10	PUCB	0	0	0	0	0	0
4	ENVIRONMENTAL REMEDIATION PUCCC	D10	PUC	0	0	0	0	0	0
5	UNCOLLECTIBLE ACCOUNTS PUCDC	CM5	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	0	0	0	0	0	0
8	FOSSIL DECOMMISSIONING PUCGC	D10	PUCG	0	0	0	0	0	0
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	700	3,305	2,045	165	475	13
12	DEMAND COMPONENT		EE00D	699	2,939	1,924	142	434	13
13	ENERGY COMPONENT		EE00E	0	0	0	0	0	0
14	CUSTOMER COMPONENT		EE00C	1	366	121	23	41	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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

	INPUT	ALLOC	OUTPUT		
1	PPUC ADJUSTMENTS FOR COMPLIANCE FILING			GH	SL/AL
2	BENEFIT SAVINGS/EMPLOYEE RED	PUCAC K939	PUCA	-1	-1
3	SUSQ 1 EARLY WINDOW DEFERRAL	PUCBC D10	PUCB	0	0
4	ENVIRONMENTAL REMEDIATION	PUCCC D10	PUC	0	0
5	UNCOLLECTIBLE ACCOUNTS	PUCDC CH5	PUCD	0	0
6	RATE CASE EXPENSE	PUCEC K939	PUCE	-8	-5
7	NUCLEAR DECOMMISSIONING	PUCFC D10	PUCF	0	0
8	FOSSIL DECOMMISSIONING	PUCGC D10	PUCG	0	0
9	SOCIAL PROGRAMS	PUCHC K939	PUCH	-47	-31
10	ALL THESE HAVE BEEN INCLUDED AS DEMAND COMPONENT				
11	TOTAL OPER & MAINT EXPENSES		EE00	2,944	6,128
12	DEMAND COMPONENT		EE00D	2,053	613
13	ENERGY COMPONENT		EE00E	0	0
14	CUSTOMER COMPONENT		EE00C	891	5,515

FUTURE TEST YEAR COST ALLOCATION
ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	0	0	0	0	0	0
4 WHOLLY-OWNED COAL	GD08	D10	ED08	0	0	0	0	0	0
5 OTHER NON-NUCLEAR	GD09	D10	ED09	0	0	0	0	0	0
6 TOTAL PRODUCTION			ED10	0	0	0	0	0	0
7 TRANSMISSION									
8 500/230 KV	GD15	D10	ED15	0	0	0	0	0	0
9 138/69 KV	GD16	D15	ED16	0	0	0	0	0	0
10 TRANSMISSION DISTRIBUTION			ED20	0	0	0	0	0	0
11 SUBSTATIONS									
12 GENERATION STEP-UP	GD26	D10	ED26	0	0	0	0	0	0
13 138/69 KV	GD27	D10	ED27	0	0	0	0	0	0
14 PRIMARY	GD28	D20	ED28	4,510	2,065	98	271	1,236	638
15 SECONDARY	GD29	D30	ED29	97	56	4	8	25	0
16 TOTAL SUBSTATIONS			EDSS	4,607	2,121	102	279	1,261	638
17 OVERHEAD LINES									
18 138/69 KV	GD31	D10	ED31	0	0	0	0	0	0
19 PRIMARY	GD32	D20	ED32	6,752	3,091	147	406	1,851	954
20 SECONDARY									
21 DEMAND COMPONENT	GD33D	D30	ED33D	7,229	4,111	321	563	1,925	0
22 CUSTOMER COMPONENT	GD33C	C30	ED33C	9,415	8,184	112	932	145	0
23 STREET LIGHTING	GD34	K405	ED34	726	0	0	0	0	0
24 TOTAL OVERHEAD LINES			EDOL	24,122	15,386	580	1,901	3,921	954
25 UNDERGROUND LINES									
26 138/69 KV	GD35	D10	ED35	0	0	0	0	0	0
27 PRIMARY	GD36	D20	ED36	1,288	589	29	77	354	182
28 SECONDARY									
29 DEMAND COMPONENT	GD37D	D30	ED37D	2,909	1,655	129	227	774	0
30 CUSTOMER COMPONENT	GD37C	C30	ED37C	4,856	4,221	58	480	75	0
31 TOTAL UNDERGROUND LINES			EDUG	9,053	6,465	216	784	1,203	182
32 LINE TRANSFORMERS									
33 DEMAND COMPONENT	GD38D	D30	ED38D	3,415	1,943	151	266	909	0
34 CUSTOMER COMPONENT	GD38C	CW8	ED38C	4,427	3,242	44	497	147	0
35 TOTAL LINE TRANSFORMERS			EDLT	7,842	5,185	195	763	1,056	0
36 SERVICES									
37 DEMAND COMPONENT	GD39D	D30	ED39D	817	464	37	64	217	0
38 CUSTOMER COMPONENT	GD39C	CW9	ED39C	8,817	6,700	91	839	171	0
39 TOTAL SERVICES			EDSV	9,634	7,164	128	903	388	0
40 METERS	GD43	CW1	ED43	3,445	1,643	126	567	664	150
41 AREA LIGHTING FIXTURES	GD44	K403	ED44	171	0	0	0	0	0
42 STREET LIGHTING	GD46	K405	ED46	2,207	0	0	0	0	0
43 TOTAL DISTRIBUTION			ED30	61,081	37,964	1,347	5,197	8,493	1,924
44 DEMAND COMPONENT			ED30D	27,017	13,974	916	1,882	7,291	1,774
45 CUSTOMER COMPONENT			ED30C	34,064	23,990	431	3,315	1,202	150
46 GENERAL	GD88	K433	ED88	3,599	1,785	65	227	664	315
47 DEMAND COMPONENT			ED88D	3,599	1,785	65	227	664	315
48 CUSTOMER COMPONENT			ED88C	0	0	0	0	0	0
49 FOSSIL PLANT DEPRECIATION	PUCIC	D10	PUCI	0	0	0	0	0	0
50 TOTAL DEPRECIATION AND AMORTIZATION EXPENSE			ED00	64,680	39,749	1,412	5,424	9,157	2,239
51 DEMAND COMPONENT			ED00D	30,616	15,759	981	2,109	7,955	2,089
52 CUSTOMER COMPONENT			ED00C	34,064	23,990	431	3,315	1,202	150

FUTURE TEST YEAR COST ALLOCATION
ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	0	0	0	0	0	0
4 WHOLLY-OWNED COAL	GD08	D10	ED08	0	0	0	0	0	0
5 OTHER NON-NUCLEAR	GD09	D10	ED09	0	0	0	0	0	0
6 TOTAL PRODUCTION			ED10	0	0	0	0	0	0
7 TRANSMISSION									
8 500/230 KV	GD15	D10	ED15	0	0	0	0	0	0
9 138/69 KV	GD16	D15	ED16	0	0	0	0	0	0
10 TRANSMISSION			ED20	0	0	0	0	0	0
11 DISTRIBUTION									
12 SUBSTATIONS									
13 GENERATION STEP-UP	GD26	D10	ED26	0	0	0	0	0	0
14 138/69 KV	GD27	D10	ED27	0	0	0	0	0	0
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	63	0	0	0	0	0
18 OVERHEAD LINES									
19 138/69 KV	GD31	D10	ED31	0	0	0	0	0	0
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	94	0	0	0	0	0
26 UNDERGROUND LINES									
27 138/69 KV	GD35	D10	ED35	0	0	0	0	0	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	18	0	0	0	0	0
33 LINE TRANSFORMERS									
34 DEMAND COMPONENT	GD38D	D30	ED38D	0	0	0	0	0	0
35 CUSTOMER COMPONENT	GD38C	CW8	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	CW9	ED39C	0	0	0	0	0	0
40 TOTAL SERVICES			EDSV	0	0	0	0	0	0
41 METERS	GD43	CW1	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	175	107	0	7	13	0
45 DEMAND COMPONENT			ED30D	175	0	0	0	0	0
46 CUSTOMER COMPONENT			ED30C	0	107	0	7	13	0
47 GENERAL	GD88	K433	ED88	30	218	138	11	30	1
48 DEMAND COMPONENT			ED88D	30	218	138	11	30	1
49 CUSTOMER COMPONENT			ED88C	0	0	0	0	0	0
50 FOSSIL PLANT DEPRECIATION	PUCIC	D10	PUCI	0	0	0	0	0	0
51 TOTAL DEPRECIATION AND									
52 AMORTIZATION EXPENSE			ED00	205	325	138	18	43	1
53 DEMAND COMPONENT			ED00D	205	218	138	11	30	1
54 CUSTOMER COMPONENT			ED00C	0	107	0	7	13	0

FUTURE TEST YEAR COST ALLOCATION
ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	0	0
4 WHOLLY-OWNED COAL	GD08	D10	ED08	0	0
5 OTHER NON-NUCLEAR	GD09	D10	ED09	0	0
6 TOTAL PRODUCTION			ED10	0	0
7 TRANSMISSION					
8 500/230 KV	GD15	D10	ED15	0	0
9 138/69 KV	GD16	D15	ED16	0	0
10 TRANSMISSION			ED20	0	0
11 DISTRIBUTION					
12 SUBSTATIONS					
13 GENERATION STEP-UP	GD26	D10	ED26	0	0
14 138/69 KV	GD27	D10	ED27	0	0
15 PRIMARY	GD28	D20	ED28	129	10
16 SECONDARY	GD29	D30	ED29	4	0
17 TOTAL SUBSTATIONS			EDSS	133	10
18 OVERHEAD LINES					
19 138/69 KV	GD31	D10	ED31	0	0
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	504	782
26 UNDERGROUND LINES					
27 138/69 KV	GD35	D10	ED35	0	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	165	20
33 LINE TRANSFORMERS					
34 DEMAND COMPONENT	GD38D	D30	ED38D	131	15
35 CUSTOMER COMPONENT	GD38C	CM8	ED38C	25	472
36 TOTAL LINE TRANSFORMERS			EDLT	156	487
37 SERVICES					
38 DEMAND COMPONENT	GD39D	D30	ED39D	31	4
39 CUSTOMER COMPONENT	GD39C	CM9	ED39C	35	981
40 TOTAL SERVICES			EDSV	66	985
41 METERS	GD43	CM1	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	1,192	4,662
45 DEMAND COMPONENT			ED30D	912	93
46 CUSTOMER COMPONENT			ED30C	280	4,569
47 GENERAL	GD88	K433	ED88	73	42
48 DEMAND COMPONENT			ED88D	73	42
49 CUSTOMER COMPONENT			ED88C	0	0
50 FOSSIL PLANT DEPRECIATION	PUCIC	D10	PUCI	0	0
51 TOTAL DEPRECIATION AND					
52 AMORTIZATION EXPENSE			ED00	1,265	4,704
53 DEMAND COMPONENT			ED00D	985	135
54 CUSTOMER COMPONENT			ED00C	280	4,569

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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									
5	GT1	P01	ET1	7,829	4,801	178	646	1,212	317
5			ET1D	4,135	2,111	132	283	1,091	304
6			ET1C	3,694	2,690	46	363	121	13
7	GT3	P01	ET3	9,938	6,094	225	820	1,538	403
8			ET3D	5,249	2,681	166	359	1,385	386
9			ET3C	4,689	3,413	59	461	153	17
10	GT5	K939	ET5	209	102	4	13	38	19
11			ET5D	209	102	4	13	38	19
12			ET5E	0	0	0	0	0	0
13			ET5C	0	0	0	0	0	0
14	GT6	P01	ET6	167	103	4	14	26	6
15			ET6D	88	46	3	6	24	5
16			ET6C	79	57	1	8	2	1
17	GT7	P01	ET7	0	0	0	0	0	0
18			ET7D	0	0	0	0	0	0
19			ET7C	0	0	0	0	0	0
20	GT8	ENVI	ET8	0	0	0	0	0	0
21			ET8D	0	0	0	0	0	0
22			ET8C	0	0	0	0	0	0
23	GP01	K939	EP01	5,304	2,595	89	334	966	479
24			EP01D	5,304	2,595	89	334	966	479
25			EP01E	0	0	0	0	0	0
26			EP01C	0	0	0	0	0	0
27	TOTAL TAXES OTHER THAN INCOME,								
28	EXCLUDING GROSS RECEIPTS								
29			ET01	23,447	13,695	500	1,827	3,780	1,224
29			ET01D	14,985	7,535	394	995	3,503	1,193
30			ET01E	0	0	0	0	0	0
31			ET01C	8,462	6,160	106	832	277	31
32	GT1P	P01	ET1P	175	107	4	14	28	7
33			ET1PD	92	47	3	6	25	7
34			ET1PC	83	60	1	8	3	0
35	TOTAL AT APPROVED LEVEL								
36			ET01P	23,622	13,802	504	1,841	3,808	1,231
36			ET01PD	15,077	7,582	397	1,001	3,529	1,199
37			ET01PE	0	0	0	0	0	0
38			ET01PC	8,545	6,220	107	840	279	32

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	30	28	12	2	4	0
5 DEMAND COMPONENT			ET1D	30	18	12	1	3	0
6 CUSTOMER COMPONENT			ET1C	0	10	0	1	1	0
7 PUBLIC UTILITY REALTY	GT3	P01	ET3	38	36	15	2	4	0
8 DEMAND COMPONENT			ET3D	38	23	15	2	3	0
9 CUSTOMER COMPONENT			ET3C	0	13	0	0	1	0
10 REGULATORY ASSESSMENT	GT5	K939	ET5	2	13	9	1	2	0
11 DEMAND COMPONENT			ET5D	2	13	9	1	2	0
12 ENERGY COMPONENT			ET5E	0	0	0	0	0	0
13 CUSTOMER COMPONENT			ET5C	0	0	0	0	0	0
14 LOCAL PROPERTY & OTHER	GT6	P01	ET6	1	1	0	0	0	0
15 DEMAND COMPONENT			ET6D	1	1	0	0	0	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	ENVI	ET8	0	0	0	0	0	0
21 DEMAND COMPONENT			ET8D	0	0	0	0	0	0
22 CUSTOMER COMPONENT			ET8C	0	0	0	0	0	0
23 PAYROLL TAXES	GP01	K939	EP01	47	338	224	16	50	1
24 DEMAND COMPONENT			EP01D	47	338	224	16	50	1
25 ENERGY COMPONENT			EP01E	0	0	0	0	0	0
26 CUSTOMER COMPONENT			EP01C	0	0	0	0	0	0
27 TOTAL TAXES OTHER THAN INCOME,									
28 EXCLUDING GROSS RECEIPTS			ET01	118	416	260	21	60	1
29 DEMAND COMPONENT			ET01D	118	394	260	20	58	1
30 ENERGY COMPONENT			ET01E	0	0	0	0	0	0
31 CUSTOMER COMPONENT			ET01C	0	22	0	1	2	0
32 CAPITAL STOCK INCREASE	GT1P	P01	ET1P	0	1	0	0	0	0
33 DEMAND COMPONENT			ET1PD	0	1	0	0	0	0
34 CUSTOMER COMPONENT			ET1PC	0	0	0	0	0	0
35 TOTAL AT APPROVED LEVEL			ET01P	118	417	260	21	60	1
36 DEMAND COMPONENT			ET01PD	118	395	260	19	57	1
37 ENERGY COMPONENT			ET01PE	0	0	0	0	0	0
38 CUSTOMER COMPONENT			ET01PC	0	22	0	2	3	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	161	438
5 DEMAND COMPONENT			ET1D	133	17
6 CUSTOMER COMPONENT			ET1C	28	421
7 PUBLIC UTILITY REALTY	GT3	P01	ET3	206	557
8 DEMAND COMPONENT			ET3D	171	20
9 CUSTOMER COMPONENT			ET3C	35	537
10 REGULATORY ASSESSMENT	GT5	K939	ET5	4	2
11 DEMAND COMPONENT			ET5D	4	2
12 ENERGY COMPONENT			ET5E	0	0
13 CUSTOMER COMPONENT			ET5C	0	0
14 LOCAL PROPERTY & OTHER	GT6	P01	ET6	3	9
15 DEMAND COMPONENT			ET6D	2	0
16 CUSTOMER COMPONENT			ET6C	1	9
17 SALES & USE	GT7	P01	ET7	0	0
18 DEMAND COMPONENT			ET7D	0	0
19 CUSTOMER COMPONENT			ET7C	0	0
20 FEDERAL ENVIRONMENTAL	GT8	ENVI	ET8	0	0
21 DEMAND COMPONENT			ET8D	0	0
22 CUSTOMER COMPONENT			ET8C	0	0
23 PAYROLL TAXES	GP01	K939	EP01	100	65
24 DEMAND COMPONENT			EP01D	100	65
25 ENERGY COMPONENT			EP01E	0	0
26 CUSTOMER COMPONENT			EP01C	0	0
27 TOTAL TAXES OTHER THAN INCOME,					
28 EXCLUDING GROSS RECEIPTS			ET01	474	1,071
29 DEMAND COMPONENT			ET01D	410	104
30 ENERGY COMPONENT			ET01E	0	0
31 CUSTOMER COMPONENT			ET01C	64	967
32 CAPITAL STOCK INCREASE	GT1P	P01	ET1P	4	10
33 DEMAND COMPONENT			ET1PD	3	0
34 CUSTOMER COMPONENT			ET1PC	1	10
35 TOTAL AT APPROVED LEVEL			ET01P	478	1,081
36 DEMAND COMPONENT			ET01PD	414	105
37 ENERGY COMPONENT			ET01PE	0	0
38 CUSTOMER COMPONENT			ET01PC	64	976

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	0	0	0	0	0	
4	POLLUTION CONTROL FACILITIES	ITD40A	D10	TX40A	0	0	0	0	0	
5	CLASS LIFE DEPREC SYSTEM	ITD42A	P000	TX42A	-536	-329	-12	-44	-81	-21
6	DEMAND COMPONENT			TX42AD	-276	-141	-9	-19	-73	-20
7	CUSTOMER COMPONENT			TX42AC	-260	-188	-3	-25	-8	-1
8	COST OF REMOVAL	ITD42B	P000	TX42B	-315	-194	-7	-26	-48	-12
9	DEMAND COMPONENT			TX42BD	-162	-83	-6	-11	-43	-12
10	CUSTOMER COMPONENT			TX42BC	-153	-111	-1	-15	-5	0
11	ACRS AND MACRS									
12	WHOLLY-OWNED COAL PROP	ITD46A	P08	TX46A	0	0	0	0	0	
13	NUCLEAR PROPERTY	ITD46B	P07	TX46B	0	0	0	0	0	
14	NUCLEAR FUEL	ITD46C	EG10	TX46C	0	0	0	0	0	
15	OTHER NON-NUCLEAR PROP	ITD46D	P0000	TX46D	11,636	7,143	259	959	1,758	458
16	DEMAND COMPONENT			TX46DD	5,991	3,061	190	410	1,580	439
17	CUSTOMER COMPONENT			TX46DC	5,645	4,082	69	549	178	19
18	TOTAL ACRS AND MACRS			TX46T	11,636	7,143	259	959	1,758	458
		ITD48A	P00	TX48A	0	0	0	0	0	0
		ITD48B	P00	TX48B	0	0	0	0	0	0
19	MARTINS CREEK TEST FUEL	ITD50	D10	TX50	0	0	0	0	0	
20	FOSSIL PLANT DEPRECIATION									
		PUCJC	D10	PUCJ	0	0	0	0	0	
21	TOTAL DEFERRED INCOME TAXES			TXT	10,785	6,620	240	889	1,629	425
22	DEMAND COMPONENT			TXTD	5,553	2,836	176	380	1,464	408
23	CUSTOMER COMPONENT			TXTC	5,232	3,784	64	509	165	17

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	0	0	0	0	0	0
4	POLLUTION CONTROL FACILITIES	ITD40A D10	TX40A	0	0	0	0	0	0
5	CLASS LIFE DEPREC SYSTEM	ITD42A P000	TX42A	-2	-2	-1	0	0	0
6	DEMAND COMPONENT		TX42AD	-2	-1	-1	0	0	0
7	CUSTOMER COMPONENT		TX42AC	0	-1	0	0	0	0
8	COST OF REMOVAL	ITD42B P000	TX42B	-1	-1	-1	0	0	0
9	DEMAND COMPONENT		TX42BD	-1	0	-1	0	0	0
10	CUSTOMER COMPONENT		TX42BC	0	-1	0	0	0	0
11	ACRS AND MACRS								
12	WHOLLY-OWNED COAL PROP	ITD46A P08	TX46A	0	0	0	0	0	0
13	NUCLEAR PROPERTY	ITD46B P07	TX46B	0	0	0	0	0	0
14	NUCLEAR FUEL	ITD46C EG10	TX46C	0	0	0	0	0	0
15	OTHER NON-NUCLEAR PROP	ITD46D P0000	TX46D	43	42	17	2	6	0
16	DEMAND COMPONENT		TX46DD	43	28	17	1	5	0
17	CUSTOMER COMPONENT		TX46DC	0	14	0	1	1	0
18	TOTAL ACRS AND MACRS		TX46T	43	42	17	2	6	0
		ITD48A P00	TX48A	0	0	0	0	0	0
		ITD48B P00	TX48B	0	0	0	0	0	0
19	MARTINS CREEK TEST FUEL	ITD50 D10	TX50	0	0	0	0	0	0
20	FOSSIL PLANT DEPRECIATION	PUCJC D10	PUCJ	0	0	0	0	0	0
21	TOTAL DEFERRED INCOME TAXES		TXT	40	39	15	2	6	0
22	DEMAND COMPONENT		TXTD	40	26	15	1	4	0
23	CUSTOMER COMPONENT		TXTC	0	13	0	1	2	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	0	0
4	POLLUTION CONTROL FACILITIES	ITD40A D10	TX40A	0	0
5	CLASS LIFE DEPREC SYSTEM	ITD42A P000	TX42A	-11	-33
6	DEMAND COMPONENT		TX42AD	-9	-1
7	CUSTOMER COMPONENT		TX42AC	-2	-32
8	COST OF REMOVAL	ITD42B P000	TX42B	-6	-19
9	DEMAND COMPONENT		TX42BD	-5	0
10	CUSTOMER COMPONENT		TX42BC	-1	-19
11	ACRS AND MACRS				
12	WHOLLY-OWNED COAL PROP	ITD46A P08	TX46A	0	0
13	NUCLEAR PROPERTY	ITD46B P07	TX46B	0	0
14	NUCLEAR FUEL	ITD46C EG10	TX46C	0	0
15	OTHER NON-NUCLEAR PROP	ITD46D P0000	TX46D	234	715
16	DEMAND COMPONENT		TX46DD	193	24
17	CUSTOMER COMPONENT		TX46DC	41	691
18	TOTAL ACRS AND MACRS		TX46T	234	715
		ITD48A P00	TX48A	0	0
		ITD48B P00	TX48B	0	0
19	MARTINS CREEK TEST FUEL	IT050 D10	TX50	0	0
20	FOSSIL PLANT DEPRECIATION	PUCJC D10	PUCJ	0	0
21	TOTAL DEFERRED INCOME TAXES		TXT	217	663
22	DEMAND COMPONENT		TXTD	180	23
23	CUSTOMER COMPONENT		TXTC	37	640

FUTURE TEST YEAR COST ALLOCATION
ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	OPERATING REVENUES AT APPROVED RATE LEVELS									
2	SALE OF ELECTRICITY									
3	ANNUALIZATION REVENUES	ANN	NEWB	ANNP	8,451	2,703	121	1,120	1,761	1,566
4	APPROVED LATE PAY CHARGES	S11P	CM4	R11P	2,336	1,159	9	434	504	125
5	TOT ADJ'D SALE OF ELECTRIC			RRTP	2,320,167	943,344	21,315	167,056	525,588	265,926
6	OTHER OPERATING REVENUES									
7	GE-ATLANTIC CITY	S18	D10	R18	0	0	0	0	0	0
8	MISC SERVICE REVS (451)	S20	CM9	R20	172	131	2	16	4	0
9	RENT-GENERAL (454)	S22	AT2	R22	0	0	0	0	0	0
10	DEMAND COMPONENT			R22D	0	0	0	0	0	0
11	CUSTOMER COMPONENT			R22C	0	0	0	0	0	0
12	RENT ELEC ATTACHM'TS (454)	S23	P30	R23	10,677	6,607	239	889	1,598	399
13	DEMAND COMPONENT			R23D	5,286	2,707	173	364	1,428	381
14	CUSTOMER COMPONENT			R23C	5,391	3,900	66	525	170	18
15	GENERAL (456)	S24	K939	R24	2,198	1,075	37	138	401	198
16	DEMAND COMPONENT			R24D	2,198	1,075	37	138	401	198
17	ENERGY COMPONENT			R24E	0	0	0	0	0	0
18	CUSTOMER COMPONENT			R24C	0	0	0	0	0	0
19	CAPAC & TRANS ENTITLE(456)	S25	D10	R25	5,703	2,189	104	288	1,311	676
20	ALLEGHENY ELECTRIC	S26	D10	R26	0	0	0	0	0	0
21	HYDRO PROJECTS (456)	S27	D10	R27	0	0	0	0	0	0
22	GPU (NUG OUTPUT) (447)	S32	EG10	R32	0	0	0	0	0	0
23	2-PARTY (447)	S34	EG10	R34	0	0	0	0	0	0
24	RESERVATION SALES(447)	S36	EG10	R36	0	0	0	0	0	0
25	PJM (447)	S38	EG10	R38	0	0	0	0	0	0
26	TOTAL OTHER OPERATING REVS			ROOT	18,750	10,002	382	1,331	3,314	1,273
27	TOTAL OPERATING REVENUES			ROTP	2,338,917	953,346	21,697	168,387	528,902	267,199
28	DERIVATION-									
29	BASE FOR GROSS RECEIPTS TAX									
30	TOTAL OPERATING REVENUES			ROTP	2,338,917	953,346	21,697	168,387	528,902	267,199
31	MINUS: EXEMPT GRT REVENUE									
32	GRT ADJUSTMENT	ADJGRT			0	0	0	0	0	0
33	TOTAL OTHER OPERATING REVS			ROOT	18,750	10,002	382	1,331	3,314	1,273
34	GROSS RECEIPTS TAX									

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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

	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
1	OPERATING REVENUES AT APPROVED RATE LEVELS								
2	SALE OF ELECTRICITY								
3	ANNUALIZATION REVENUES	ANN	NEMB	0	1,640	0	0	0	0
4	APPROVED LATE PAY CHARGES	S11P	CW4	0	44	0	0	0	0
5	TOT ADJ'D SALE OF ELECTRIC		RRTP	20,867	177,683	99,794	8,642	20,497	1,173
6	OTHER OPERATING REVENUES								
7	GE-ATLANTIC CITY	S18	D10	0	0	0	0	0	0
8	MISC SERVICE REVS (451)	S20	CW9	0	0	0	0	0	0
9	RENT-GENERAL (454)	S22	AT2	0	0	0	0	0	0
10	DEMAND COMPONENT		R22D	0	0	0	0	0	0
11	CUSTOMER COMPONENT		R22C	0	0	0	0	0	0
12	RENT ELEC ATTACHM'TS (454)	S23	P30	38	13	0	1	1	0
13	DEMAND COMPONENT		R23D	38	0	0	0	0	0
14	CUSTOMER COMPONENT		R23C	0	13	0	1	1	0
15	GENERAL (456)	S24	K939	20	140	93	6	20	1
16	DEMAND COMPONENT		R24D	20	140	93	6	20	1
17	ENERGY COMPONENT		R24E	0	0	0	0	0	0
18	CUSTOMER COMPONENT		R24C	0	0	0	0	0	0
19	CAPAC & TRANS ENTITLE(456)	S25	D10	66	504	318	25	71	2
20	ALLEGHENY ELECTRIC	S26	D10	0	0	0	0	0	0
21	HYDRO PROJECTS (456)	S27	D10	0	0	0	0	0	0
22	GPU (NUG OUTPUT) (447)	S32	EG10	0	0	0	0	0	0
23	2-PARTY (447)	S34	EG10	0	0	0	0	0	0
24	RESERVATION SALES(447)	S36	EG10	0	0	0	0	0	0
25	PJM (447)	S38	EG10	0	0	0	0	0	0
26	TOTAL OTHER OPERATING REVS		ROOT	124	657	411	32	92	3
27	TOTAL OPERATING REVENUES		ROTP	20,991	178,340	100,205	8,674	20,589	1,176
28	DERIVATION-								
29	BASE FOR GROSS RECEIPTS TAX								
30	TOTAL OPERATING REVENUES		ROTP	20,991	178,340	100,205	8,674	20,589	1,176
31	MINUS: EXEMPT GRT REVENUE								
32	GRT ADJUSTMENT	ADJGRT		0	0	0	0	0	0
33	TOTAL OTHER OPERATING REVS		ROOT	124	657	411	32	92	3
34	GROSS RECEIPTS TAX								

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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

	INPUT	ALLOC	OUTPUT			
				GH	SL/AL	
1	OPERATING REVENUES AT APPROVED RATE LEVELS					
2	SALE OF ELECTRICITY					
3	ANNUALIZATION REVENUES	ANN	NEWB	ANRP	-334	-126
4	APPROVED LATE PAY CHARGES	S11P	CH4	R11P	44	17
5	TOT ADJ'D SALE OF ELECTRIC			RRTTP	46,054	22,228
6	OTHER OPERATING REVENUES					
7	GE-ATLANTIC CITY	S18	D10	R18	0	0
8	MISC SERVICE REVS (451)	S20	CH9	R20	0	19
9	RENT-GENERAL (454)	S22	AT2	R22	0	0
10	DEMAND COMPONENT			R22D	0	0
11	CUSTOMER COMPONENT			R22C	0	0
12	RENT ELEC ATTACHM'TS (454)	S23	P30	R23	215	677
13	DEMAND COMPONENT			R23D	177	18
14	CUSTOMER COMPONENT			R23C	38	659
15	GENERAL (456)	S24	K939	R24	42	27
16	DEMAND COMPONENT			R24D	42	27
17	ENERGY COMPONENT			R24E	0	0
18	CUSTOMER COMPONENT			R24C	0	0
19	CAPAC & TRANS ENTITLE(456)	S25	D10	R25	138	11
20	ALLEGHENY ELECTRIC	S26	D10	R26	0	0
21	HYDRO PROJECTS (456)	S27	D10	R27	0	0
22	GPU (NUG OUTPUT) (447)	S32	EG10	R32	0	0
23	2-PARTY (447)	S34	EG10	R34	0	0
24	RESERVATION SALES(447)	S36	EG10	R36	0	0
25	PJM (447)	S38	EG10	R38	0	0
26	TOTAL OTHER OPERATING REVS			ROOT	395	734
27	TOTAL OPERATING REVENUES			ROTP	46,449	22,962
28	DERIVATION-					
29	BASE FOR GROSS RECEIPTS TAX					
30	TOTAL OPERATING REVENUES			ROTP	46,449	22,962
31	MINUS: EXEMPT GRT REVENUE					
32	GRT ADJUSTMENT	ADJGRT			0	0
33	TOTAL OTHER OPERATING REVS			ROOT	395	734
34	GROSS RECEIPTS TAX					

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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			NUCLEAR	KA901T	0	0	0	0	0	
8			DEMAND COMPONENT	KA900D D10 KA901D	0	0	0	0	0	
9			ENERGY COMPONENT	KA900E EG10 KA901E	0	0	0	0	0	
10			WHOLLY-OWNED COAL	KB901T	0	0	0	0	0	
11			DEMAND COMPONENT	KB900D D10 KB901D	0	0	0	0	0	
12			ENERGY COMPONENT	KB900E EG10 KB901E	0	0	0	0	0	
13			OTHER NON-NUCLEAR	KC901T	0	0	0	0	0	
14			DEMAND COMPONENT	KC900D D10 KC901D	0	0	0	0	0	
15			ENERGY COMPONENT	KC900E EG10 KC901E	0	0	0	0	0	
16	TOTAL PRODUCTION			K901	0	0	0	0	0	
17			TRANSMISSION	K904 D10 K905	0	0	0	0	0	
18			DISTRIBUTION	K906 P30 K907	31,391	19,424	704	2,613	4,699	1,174
19			DEMAND COMPONENT	K907D	15,539	7,958	511	1,070	4,199	1,122
20			CUSTOMER COMPONENT	K907C	15,852	11,466	193	1,543	500	52
21			CUSTOMER ACCTS	K920 C10 K921	21,382	18,572	254	2,114	330	14
22			CUSTOMER SERV & INFO	K922 C10 K923	7,583	6,587	90	750	117	5
23			SALES	K924 AT1 K925	738	457	16	61	111	28
24	WAGE & SALARY ALLOCATOR									
25	EXCLUDING ADMIN & GENERAL									
26	TOTAL W & S ALLOCATOR									
27			WAGES & SALARIES W/O A&G	K929	191,992	93,924	3,218	12,089	34,953	17,356
28	WAGES & SALARIES ALLOCATOR									
29	INCLUDING ADMIN & GEN									
30			TOTAL WAGES & SALARIES	K939	227,614	111,351	3,815	14,332	41,438	20,576
31	WAGES & SALARIES ALLOCATOR FOR									
32	GENERAL PLANT									
33	PRODUCTION									
34			NUCLEAR	KA910 D10 KA911	0	0	0	0	0	
35			WHOLLY-OWNED COAL	KB910 D10 KB911	0	0	0	0	0	
36			OTHER NON-NUCLEAR	KC910 D10 KC911	0	0	0	0	0	
37	TOTAL PRODUCTION			K911	0	0	0	0	0	
38			TRANSMISSION	K904 D10 K905	0	0	0	0	0	
39			DISTRIBUTION	K906 P30 K907	31,391	19,424	704	2,613	4,699	1,174
40			DEMAND COMPONENT	K907D	15,539	7,958	511	1,070	4,199	1,122
41			CUSTOMER COMPONENT	K907C	15,852	11,466	193	1,543	500	52
42			CUSTOMER ACCTS	K920 C10 K921	21,382	18,572	254	2,114	330	14
43			CUSTOMER SERV & INFO	K922 C10 K923	7,583	6,587	90	750	117	5
44			SALES	K924 AT1 K925	738	457	16	61	111	28
45	TOTAL W & S ALLOCATOR FOR									
46			GENERAL PLANT ALLOCATOR	K433	191,768	95,082	3,457	12,114	35,370	16,752

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	NUCLEAR			0	0	0	0	0	0
8	KA900D	D10	KA901D	0	0	0	0	0	0
9	KA900E	EG10	KA901E	0	0	0	0	0	0
10	WHOLLY-OWNED COAL			0	0	0	0	0	0
11	KB900D	D10	KB901D	0	0	0	0	0	0
12	KB900E	EG10	KB901E	0	0	0	0	0	0
13	OTHER NON-NUCLEAR			0	0	0	0	0	0
14	KC900D	D10	KC901D	0	0	0	0	0	0
15	KC900E	EG10	KC901E	0	0	0	0	0	0
16	TOTAL PRODUCTION			0	0	0	0	0	0
17	K904	D10	K905	0	0	0	0	0	0
18	K906	P30	K907	110	38	0	2	5	0
19	DEMAND COMPONENT			110	0	0	0	0	0
20	CUSTOMER COMPONENT			0	38	0	2	5	0
21	K920	C10	K921	1	1	1	0	0	0
22	K922	C10	K923	0	0	1	0	0	0
23	K924	AT1	K925	2	1	0	0	0	0
24	WAGE & SALARY ALLOCATOR								
25	EXCLUDING ADMIN & GENERAL								
26	TOTAL M & S ALLOCATOR								
27	K929			1,714	12,235	8,094	583	1,815	50
28	WAGES & SALARIES ALLOCATOR								
29	INCLUDING ADMIN & GEN								
30	K939			2,032	14,505	9,596	691	2,152	59
31	WAGES & SALARIES ALLOCATOR FOR								
32	GENERAL PLANT								
33	PRODUCTION								
34	NUCLEAR			0	0	0	0	0	0
35	KA910	D10	KA911	0	0	0	0	0	0
36	KB910	D10	KB911	0	0	0	0	0	0
37	KC910	D10	KC911	0	0	0	0	0	0
38	TOTAL PRODUCTION			0	0	0	0	0	0
39	K904	D10	K905	0	0	0	0	0	0
40	K906	P30	K907	110	38	0	2	5	0
41	DEMAND COMPONENT			110	0	0	0	0	0
42	CUSTOMER COMPONENT			0	38	0	2	5	0
43	K920	C10	K921	1	1	1	0	0	0
44	K922	C10	K923	0	0	1	0	0	0
45	K924	AT1	K925	2	1	0	0	0	0
46	TOTAL M & S ALLOCATOR FOR								
47	K433			1,642	11,621	7,306	574	1,635	51

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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				0	0
8	KA900D	D10	KA901T	0	0	
9	KA900E	EG10	KA901D	0	0	
10	WHOLLY-OWNED COAL				0	0
11	KB900D	D10	KB901T	0	0	
12	KB900E	EG10	KB901D	0	0	
13	OTHER NON-NUCLEAR				0	0
14	KC900D	D10	KC901T	0	0	
15	KC900E	EG10	KC901D	0	0	
16	TOTAL PRODUCTION				0	0
17	K904	D10	K901	0	0	
18	K906	P30	K905	0	0	
19	DISTRIBUTION				631	1,991
20	DEMAND COMPONENT				517	52
21	CUSTOMER COMPONENT				114	1,939
22	K920	C10	K907C	77	18	
23	K922	C10	K921	27	6	
24	K924	AT1	K923	15	47	
25	SALES					
26	WAGE & SALARY ALLOCATOR					
27	EXCLUDING ADMIN & GENERAL					
28	TOTAL W & S ALLOCATOR					
29	K929			3,629	2,332	
30	WAGES & SALARIES W/O A&G					
31	TOTAL WAGES & SALARIES				4,302	2,765
32	WAGES & SALARIES ALLOCATOR FOR					
33	GENERAL PLANT					
34	PRODUCTION					
35	NUCLEAR				0	0
36	KA910	D10	KA911	0	0	
37	KB910	D10	KB911	0	0	
38	KC910	D10	KC911	0	0	
39	TOTAL PRODUCTION				0	0
40	K904	D10	K911	0	0	
41	K906	P30	K905	0	0	
42	DISTRIBUTION				631	1,991
43	DEMAND COMPONENT				517	52
44	CUSTOMER COMPONENT				114	1,939
45	K920	C10	K907C	77	18	
46	K922	C10	K921	27	6	
47	K924	AT1	K923	15	47	
48	CUSTOMER ACCTS					
49	CUSTOMER SERV & INFO					
50	SALES					
51	TOTAL W & S ALLOCATOR FOR					
52	GENERAL PLANT ALLOCATOR					
53	K433			3,900	2,264	

FUTURE TEST YEAR COST ALLOCATION
ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	CW1			82,998	39,573	3,057	13,650	16,002	3,609
2 METER READING EXPENSE	CW2			9,373	7,860	127	968	229	86
3 LATE PAYMENTS	CW4			6,763	3,354	26	1,256	1,461	360
4 UNCOLLECTIBLE ACCOUNTS	CW5			10,628	8,659	76	742	863	213
5 CUSTOMER DEPOSITS	CW6			1,065	20	0	298	654	45
6 CUSTOMER ADVANCES	CW7			39,911	15,512	0.0	17,168	7,231	0.0
B-EXPRESSED IN UNITS									
7 LINE TRANSFORMERS, CUST COMP	CW8			1,475,214	1,080,235	14,671	165,519	49,196	0
8 SERVICES CUSTOMER COMPONENT	CW9			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	0	0	0	0	0
III. DEMANDS (KWH)									
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	NEWB		8,451	2,703	121	1,120	1,761	1,566
26 ANNUALIZATION REVENUES	ANN	NEWB	ANNP	8,451	2,703	121	1,120	1,761	1,566
27 READ IN PO1 FOR GTB	ENVI			5,719,584	2,545,839	110,946	337,084	1,199,365	559,999

FUTURE TEST YEAR COST ALLOCATION
ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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

SUMMARY

		INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
I. CUSTOMERS, WEIGHTED										

A-EXPRESSED IN \$1,000										
1	METER INVESTMENT	CM1			0	2,594	0	168	316	0
2	METER READING EXPENSE	CM2			0	19	0	1	0	0
3	LATE PAYMENTS	CM4			0	127	0	0	0	0
4	UNCOLLECTIBLE ACCOUNTS	CM5			0	0	75	0	0	0
5	CUSTOMER DEPOSITS	CM6			0	3	0	0	0	0
6	CUSTOMER ADVANCES	CM7			0.0	0.0	0.0	0.0	0.0	0.0
B-EXPRESSED IN UNITS										
7	LINE TRANSFORMERS, CUST COMP	CM8			0	0	0	0	0	0
8	SERVICES CUSTOMER COMPONENT	CM9			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			0	0	0	0	0	0
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 MMH 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	NEWB		0	1,640	0	0	0	0
26	ANNUALIZATION REVENUES	ANN	NEWB	ANNP	0	1,640	0	0	0	0
27	READ IN P01 FOR GT8	ENVI			54,885	378,064	237,318	18,458	52,493	1,677

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

SUMMARY

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

I. CUSTOMERS, WEIGHTED	INPUT	ALLOC	OUTPUT	GH	SL/AL

A-EXPRESSED IN \$1,000					
1 METER INVESTMENT	CH1			4,029	0
2 METER READING EXPENSE	CH2			83	0
3 LATE PAYMENTS	CH4			129	50
4 UNCOLLECTIBLE ACCOUNTS	CH5			0	0
5 CUSTOMER DEPOSITS	CH6			45	0
6 CUSTOMER ADVANCES	CH7			0.0	0.0
B-EXPRESSED IN UNITS					
7 LINE TRANSFORMERS, CUST COMP	CH8			8,274	157,319
8 SERVICES CUSTOMER COMPONENT	CH9			5,538	157,319

II. CUSTOMERS (UNITS)					
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			0	0

III. DEMANDS (KW)					
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

IV. ENERGY (1,000 KWH)					
17 GENERATION LEVEL ENERGY	EG10			590,334	114,314
18 SALES LEVEL MWH SALES	ES15			546,615	105,799

V. DIRECT ASSIGNMENT					
19 AREA LIGHTS	K403			0	1
20 STREET LIGHTS	K405			0	1

VI. AMOUNTS EXPRESSED IN \$1,000					
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	NEWB		-334	-126
26 ANNUALIZATION REVENUES	ANN	NEWB	ANNP	-334	-126
27 READ IN P01 FOR G18	ENVI			132,127	91,329

FUTURE TEST YEAR COST ALLOCATION
ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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
1 RATE BASE									
2	PLANT IN SERVICE								
3	PRODUCTION		P10	0	0	0	0	0	0
4	TRANSMISSION		P20	0	0	0	0	0	0
5	DISTRIBUTION		P30	2,150,232	1,330,514	48,186	178,966	321,908	80,401
6	OTHER		P0T1	88,140	43,702	1,588	5,568	16,257	7,699
7	COMMON PLANT (ACCT 186)		P97T	0	0	0	0	0	0
8	TOTAL PLANT IN SERVICE		P00	2,238,372	1,374,216	49,774	184,534	338,165	88,100
9	DEPRECIATION RESERVE								
10	PRODUCTION		A10	0	0	0	0	0	0
11	TRANSMISSION		A20	0	0	0	0	0	0
12	DISTRIBUTION		A30	741,913	460,135	16,036	61,717	105,559	26,003
13	GENERAL PLANT		A88	28,439	14,101	513	1,796	5,246	2,484
14	INTANGIBLE PLANT		A95	2,437	1,208	44	154	449	213
15	TOTAL DEPRECIATION RESERVE		A0ST	772,789	475,444	16,593	63,667	111,254	28,700
16	AMORTIZATION RES (ACCT 186)		A97T	0	0	0	0	0	0
17	TOTAL DEPRECIATION AND								
18	AMORTIZATION RESERVE		A00	772,789	475,444	16,593	63,667	111,254	28,700
19	TOTAL NET PLANT IN SERVICE		P01	1,465,583	898,772	33,181	120,867	226,911	59,400
20	TOTAL SUBRACTIVE ADJUSTMENT		PLDED	112,415	68,348	2,475	9,499	17,496	4,427
21	TOTAL ADDITIVE ADJUSTMENTS		PLADD	0	0	0	0	0	0
22	TOTAL NET ORIG COST RATE BASE		N0P	1,353,168	830,424	30,706	111,368	209,415	54,973
23	WORKING CAPITAL								
24	FUEL INVENTORY								
25	WHOLLY-OWNED COAL		W10A	0	0	0	0	0	0
26	OTHER NON-NUCLEAR		W10B	0	0	0	0	0	0
27	NUCLEAR FUEL		W10C	0	0	0	0	0	0
28	TOTAL FUEL		W10T	0	0	0	0	0	0
29	OTHER		W0T1	14,906	9,523	341	1,283	2,127	454
30	TOTAL WORKING CAPITAL		W00	14,906	9,523	341	1,283	2,127	454
31	TOTAL RATE BASE		RBX	1,368,074	839,947	31,047	112,651	211,542	55,427

FUTURE TEST YEAR COST ALLOCATION
ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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

SUMMARY

	INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
1 RATE BASE									
2	PLANT IN SERVICE								
3	PRODUCTION		P10	0	0	0	0	0	0
4	TRANSMISSION		P20	0	0	0	0	0	0
5	DISTRIBUTION		P30	7,560	2,594	0	168	316	0
6	OTHER		P0T1	755	5,341	3,358	264	751	24
7	COMMON PLANT (ACCT 186)		P97T	0	0	0	0	0	0
8	TOTAL PLANT IN SERVICE		P00	8,315	7,935	3,358	432	1,067	24
9 DEPRECIATION RESERVE									
10	PRODUCTION		A10	0	0	0	0	0	0
11	TRANSMISSION		A20	0	0	0	0	0	0
12	DISTRIBUTION		A30	2,455	770	0	50	94	0
13	GENERAL PLANT		A88	244	1,723	1,083	85	243	8
14	INTANGIBLE PLANT		A95	21	148	93	7	20	1
15	TOTAL DEPRECIATION RESERVE		A0ST	2,720	2,641	1,176	142	357	9
16	AMORTIZATION RES (ACCT 186)		A97T	0	0	0	0	0	0
17	TOTAL DEPRECIATION AND								
18	AMORTIZATION RESERVE		A00	2,720	2,641	1,176	142	357	9
19	TOTAL NET PLANT IN SERVICE		P01	5,595	5,294	2,182	290	710	15
20	TOTAL SUBRACTIVE ADJUSTMENT		PLDED	413	397	168	21	52	1
21	TOTAL ADDITIVE ADJUSTMENTS		PLADD	0	0	0	0	0	0
22	TOTAL NET ORIG COST RATE BASE		NOP	5,182	4,897	2,014	269	658	14
23 WORKING CAPITAL									
24	FUEL INVENTORY								
25	WHOLLY-OWNED COAL		W10A	0	0	0	0	0	0
26	OTHER NON-NUCLEAR		W10B	0	0	0	0	0	0
27	NUCLEAR FUEL		W10C	0	0	0	0	0	0
28	TOTAL FUEL		W10T	0	0	0	0	0	0
29	OTHER		W0T1	43	-92	-72	-3	-13	-2
30	TOTAL WORKING CAPITAL		W00	43	-92	-72	-3	-13	-2
31	TOTAL RATE BASE		RBX	5,225	4,805	1,942	266	645	12

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

SUMMARY

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

	INPUT	ALLOC	OUTPUT	GH	SL/AL
1	RATE BASE				
2	PLANT IN SERVICE				
3			P10	0	0
4			P20	0	0
5			P30	43,260	136,359
6			P0T1	1,793	1,040
7			P97T	0	0
8			P00	45,053	137,399
9	DEPRECIATION RESERVE				
10			A10	0	0
11			A20	0	0
12			A30	14,184	54,910
13			A88	578	335
14			A95	50	29
15			A0ST	14,812	55,274
16			A97T	0	0
17			TOTAL DEPRECIATION AND		
18			A00	14,812	55,274
19			P01	30,241	82,125
20			PLDED	2,287	6,831
21			PLADD	0	0
22			NOP	27,954	75,294
23	WORKING CAPITAL				
24	FUEL INVENTORY				
25			W10A	0	0
26			W10B	0	0
27			W10C	0	0
28			W10T	0	0
29			W0T1	293	1,024
30			W00	293	1,024
31			RBX	28,247	76,318

FUTURE TEST YEAR COST ALLOCATION
ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	ADJUSTMENTS TO TAXABLE INCOME									
2	INTEREST EXPENSE	ITA1	RBX	TA1	-50,755	-31,161	-1,152	-4,179	-7,848	-2,057
3	DEMAND COMPONENT			TA1D	-26,942	-13,756	-854	-1,842	-7,108	-1,982
4	ENERGY COMPONENT			TA1E	89	31	1	4	20	12
5	CUSTOMER COMPONENT			TA1C	-23,902	-17,436	-299	-2,341	-760	-87
6	TOTAL DEFERRED INCOME TAXES			TXT	10,785	6,620	240	889	1,629	425
7	DEMAND COMPONENT			TXTD	5,553	2,836	176	380	1,464	408
8	ENERGY COMPONENT			TXT E	0	0	0	0	0	0
9	CUSTOMER COMPONENT			TXTC	5,232	3,784	64	509	165	17
10	NET INVESTMENT TAX CREDIT			TX91	-2,355	-1,446	-52	-194	-356	-93
11	DEMAND COMPONENT			TX91D	-1,212	-619	-38	-83	-320	-89
12	CUSTOMER COMPONENT			TX91C	-1,143	-827	-14	-111	-36	-4
13	BOOK DEPRECIATION & AMORT									
14	NUCLEAR	ITAA13	ED00N	TAA13	0	0	0	0	0	0
15	WHOLLY-OWNED COAL	ITAB13	ED08	TAB13	0	0	0	0	0	0
16	OTHER PRODUCTION	ITAC13	ED09	TAC13	0	0	0	0	0	0
17	TRANSMISSION	ITAD13	ED20	TAD13	0	0	0	0	0	0
18	DISTRIBUTION	ITAE13	ED30	TAE13	61,081	37,964	1,347	5,197	8,493	1,924
19	DEMAND COMPONENT			TAE13D	29,358	15,549	978	2,128	7,590	1,837
20	CUSTOMER COMPONENT			TAE13C	31,723	22,415	369	3,069	903	87
21	GENERAL PLANT	ITAF13	ED88	TAF13	3,599	1,785	65	227	664	315
22	DEMAND COMPONENT			TAF13D	3,599	1,785	65	227	664	315
23	CUSTOMER COMPONENT			TAF13C	0	0	0	0	0	0
24	TOTAL BOOK DEPREC & AMORT			TA13	64,680	39,749	1,412	5,424	9,157	2,239
25	DEMAND COMPONENT			TA13D	32,957	17,334	1,043	2,355	8,254	2,152
26	CUSTOMER COMPONENT			TA13C	31,723	22,415	369	3,069	903	87
27	DEPREC CHARGED TO CLEARING	ITA14	ED000	TA14	265	163	6	22	38	9
28	DEMAND COMPONENT			TA14D	126	64	4	9	33	8
29	CUSTOMER COMPONENT			TA14C	139	99	2	13	5	1
30	TAX DEPRECIATION									
31	NUCLEAR PROPERTY	ITAA15	ED00N	TAA15	0	0	0	0	0	0
32	WHOLLY-OWNED COAL	ITAB15	ED08	TAB15	0	0	0	0	0	0
33	OTHER PRODUCTION	ITAC15	ED09	TAC15	0	0	0	0	0	0
34	TRANSMISSION	ITAD15	ED20	TAD15	0	0	0	0	0	0
35	DISTRIBUTION	ITAE15	ED30	TAE15	-90,745	-56,401	-2,001	-7,721	-12,618	-2,858
36	DEMAND COMPONENT			TAE15D	-43,615	-23,102	-1,452	-3,161	-11,277	-2,729
37	CUSTOMER COMPONENT			TAE15C	-47,130	-33,299	-549	-4,560	-1,341	-129
38	GENERAL PLANT	ITAF15	ED88	TAF15	-7,556	-3,748	-136	-477	-1,394	-661
39	DEMAND COMPONENT			TAF15D	-7,556	-3,748	-136	-477	-1,394	-661
40	CUSTOMER COMPONENT			TAF15C	0	0	0	0	0	0
41	NUCLEAR FUEL	ITAG15	EG10	TAG15	0	0	0	0	0	0
42	TOTAL TAX DEPRECIATION			TA15	-98,301	-60,149	-2,137	-8,198	-14,012	-3,519
43	DEMAND COMPONENT			TA15D	-51,171	-26,850	-1,588	-3,638	-12,671	-3,390
44	ENERGY COMPONENT			TA15E	0	0	0	0	0	0
45	CUSTOMER COMPONENT			TA15C	-47,130	-33,299	-549	-4,560	-1,341	-129
46	ENERGY COST RATE	ITA18	EG10	TA18	0	0	0	0	0	0
47	POST RETIREMENT BENEFITS	ITA20	K929	TA20	2,381	1,165	39	150	433	216
48	DEMAND COMPONENT			TA20D	2,381	1,165	39	150	433	216
49	ENERGY COMPONENT			TA20E	0	0	0	0	0	0
50	CUSTOMER COMPONENT			TA20C	0	0	0	0	0	0
51	BALANCE CARRIED FORWARD									
52	ADJUSTMENTS TO TAXABLE INCOME			TAST1	-73,300	-45,059	-1,644	-6,086	-10,959	-2,780
53	DEMAND COMPONENT			TAST1D	-38,309	-19,824	-1,219	-2,670	-9,914	-2,677
54	ENERGY COMPONENT			TAST1E	89	31	1	4	20	12
55	CUSTOMER COMPONENT			TAST1C	-35,080	-25,267	-427	-3,420	-1,065	-114

FUTURE TEST YEAR COST ALLOCATION
ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	ITA1	RBX TA1	-194	-178	-72	-10	-24	0
3	DEMAND COMPONENT		TA1D	-195	-124	-78	-7	-18	0
4	ENERGY COMPONENT		TA1E	1	9	7	0	1	0
5	CUSTOMER COMPONENT		TA1C	0	-63	0	-4	-8	0
6	TOTAL DEFERRED INCOME TAXES		TXT	40	39	15	2	6	0
7	DEMAND COMPONENT		TXTD	40	26	15	1	4	0
8	ENERGY COMPONENT		TXTE	0	0	0	0	0	0
9	CUSTOMER COMPONENT		TXTC	0	13	0	1	2	0
10	NET INVESTMENT TAX CREDIT		TX91	-8	-9	-3	0	-1	0
11	DEMAND COMPONENT		TX91D	-8	-6	-3	0	-1	0
12	CUSTOMER COMPONENT		TX91C	0	-3	0	0	0	0
13	BOOK DEPRECIATION & AMORT								
14	NUCLEAR	ITAA13	ED00N TAA13	0	0	0	0	0	0
15	WHOLLY-OWNED COAL	ITAB13	ED08 TAB13	0	0	0	0	0	0
16	OTHER PRODUCTION	ITAC13	ED09 TAC13	0	0	0	0	0	0
17	TRANSMISSION	ITAD13	ED20 TAD13	0	0	0	0	0	0
18	DISTRIBUTION	ITAE13	ED30 TAE13	175	107	0	7	13	0
19	DEMAND COMPONENT		TAE13D	175	0	0	0	0	0
20	CUSTOMER COMPONENT		TAE13C	0	107	0	7	13	0
21	GENERAL PLANT	ITAF13	ED88 TAF13	30	218	138	11	30	1
22	DEMAND COMPONENT		TAF13D	30	218	138	11	30	1
23	CUSTOMER COMPONENT		TAF13C	0	0	0	0	0	0
24	TOTAL BOOK DEPREC & AMORT		TA13	205	325	138	18	43	1
25	DEMAND COMPONENT		TA13D	205	218	138	11	30	1
26	CUSTOMER COMPONENT		TA13C	0	107	0	7	13	0
27	DEPREC CHARGED TO CLEARING	ITA14	ED00D TA14	1	1	1	0	0	0
28	DEMAND COMPONENT		TA14D	1	1	1	0	0	0
29	CUSTOMER COMPONENT		TA14C	0	0	0	0	0	0
30	TAX DEPRECIATION								
31	NUCLEAR PROPERTY	ITAA15	ED00N TAA15	0	0	0	0	0	0
32	WHOLLY-OWNED COAL	ITAB15	ED08 TAB15	0	0	0	0	0	0
33	OTHER PRODUCTION	ITAC15	ED09 TAC15	0	0	0	0	0	0
34	TRANSMISSION	ITAD15	ED20 TAD15	0	0	0	0	0	0
35	DISTRIBUTION	ITAE15	ED30 TAE15	-260	-159	0	-10	-19	0
36	DEMAND COMPONENT		TAE15D	-260	0	0	0	0	0
37	CUSTOMER COMPONENT		TAE15C	0	-159	0	-10	-19	0
38	GENERAL PLANT	ITAF15	ED88 TAF15	-63	-458	-289	-23	-63	-2
39	DEMAND COMPONENT		TAF15D	-63	-458	-289	-23	-63	-2
40	CUSTOMER COMPONENT		TAF15C	0	0	0	0	0	0
41	NUCLEAR FUEL	ITAG15	EG10 TAG15	0	0	0	0	0	0
42	TOTAL TAX DEPRECIATION		TA15	-323	-617	-289	-33	-82	-2
43	DEMAND COMPONENT		TA15D	-323	-458	-289	-23	-63	-2
44	ENERGY COMPONENT		TA15E	0	0	0	0	0	0
45	CUSTOMER COMPONENT		TA15C	0	-159	0	-10	-19	0
46	ENERGY COST RATE	ITA18	EG10 TA18	0	0	0	0	0	0
47	POST RETIREMENT BENEFITS	ITA20	K929 TA20	21	152	100	7	23	1
48	DEMAND COMPONENT		TA20D	21	152	100	7	23	1
49	ENERGY COMPONENT		TA20E	0	0	0	0	0	0
50	CUSTOMER COMPONENT		TA20C	0	0	0	0	0	0
51	BALANCE CARRIED FORWARD								
52	ADJUSTMENTS TO TAXABLE INCOME		TAST1	-258	-287	-110	-16	-35	0
53	DEMAND COMPONENT		TAST1D	-259	-191	-117	-10	-24	0
54	ENERGY COMPONENT		TAST1E	1	9	7	0	1	0
55	CUSTOMER COMPONENT		TAST1C	0	-106	0	-6	-12	0

FUTURE TEST YEAR COST ALLOCATION
ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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

	INPUT	ALLOC	OUTPUT	GH	SL/AL
1	ADJUSTMENTS TO TAXABLE INCOME				
2	INTEREST EXPENSE	ITA1	TA1	-1,048	-2,832
3	DEMAND COMPONENT	RBX	TA1D	-871	-107
4	ENERGY COMPONENT		TA1E	2	1
5	CUSTOMER COMPONENT		TA1C	-179	-2,725
6	TOTAL DEFERRED INCOME TAXES		TXT	217	663
7	DEMAND COMPONENT		TXTD	180	23
8	ENERGY COMPONENT		TXTE	0	0
9	CUSTOMER COMPONENT		TXTC	37	640
10	NET INVESTMENT TAX CREDIT		TX91	-48	-145
11	DEMAND COMPONENT		TX91D	-40	-5
12	CUSTOMER COMPONENT		TX91C	-8	-140
13	BOOK DEPRECIATION & AMORT				
14	NUCLEAR	ITAA13	E000 TAA13	0	0
15	WHOLLY-OWNED COAL	ITAB13	E008 TAB13	0	0
16	OTHER PRODUCTION	ITAC13	E009 TAC13	0	0
17	TRANSMISSION	ITAD13	E020 TAD13	0	0
18	DISTRIBUTION	ITAE13	E030 TAE13	1,192	4,662
19	DEMAND COMPONENT		TAE13D	978	123
20	CUSTOMER COMPONENT		TAE13C	214	4,539
21	GENERAL PLANT	ITAF13	E088 TAF13	73	42
22	DEMAND COMPONENT		TAF13D	73	42
23	CUSTOMER COMPONENT		TAF13C	0	0
24	TOTAL BOOK DEPREC & AMORT		TA13	1,265	4,704
25	DEMAND COMPONENT		TA13D	1,051	165
26	CUSTOMER COMPONENT		TA13C	214	4,539
27	DEPREC CHARGED TO CLEARING	ITA14	E000 TA14	5	19
28	DEMAND COMPONENT		TA14D	4	1
29	CUSTOMER COMPONENT		TA14C	1	18
30	TAX DEPRECIATION				
31	NUCLEAR PROPERTY	ITAA15	E000 TAA15	0	0
32	WHOLLY-OWNED COAL	ITAB15	E008 TAB15	0	0
33	OTHER PRODUCTION	ITAC15	E009 TAC15	0	0
34	TRANSMISSION	ITAD15	E020 TAD15	0	0
35	DISTRIBUTION	ITAE15	E030 TAE15	-1,771	-6,927
36	DEMAND COMPONENT		TAE15D	-1,453	-181
37	CUSTOMER COMPONENT		TAE15C	-318	-6,746
38	GENERAL PLANT	ITAF15	E088 TAF15	-154	-88
39	DEMAND COMPONENT		TAF15D	-154	-88
40	CUSTOMER COMPONENT		TAF15C	0	0
41	NUCLEAR FUEL	ITAG15	E010 TAG15	0	0
42	TOTAL TAX DEPRECIATION		TA15	-1,925	-7,015
43	DEMAND COMPONENT		TA15D	-1,607	-269
44	ENERGY COMPONENT		TA15E	0	0
45	CUSTOMER COMPONENT		TA15C	-318	-6,746
46	ENERGY COST RATE	ITA18	E010 TA18	0	0
47	POST RETIREMENT BENEFITS	ITA20	K929 TA20	45	29
48	DEMAND COMPONENT		TA20D	45	29
49	ENERGY COMPONENT		TA20E	0	0
50	CUSTOMER COMPONENT		TA20C	0	0
51	BALANCE CARRIED FORWARD				
52	ADJUSTMENTS TO TAXABLE INCOME		TAST1	-1,489	-4,577
53	DEMAND COMPONENT		TAST1D	-1,238	-166
54	ENERGY COMPONENT		TAST1E	2	1
55	CUSTOMER COMPONENT		TAST1C	-252	-4,411

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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

	INPUT	ALLOC	OUTPUT	TOTAL PENNNA. JURISDICT	RS	RTS	GS-1	GS-3	LP-4
1	BALANCE BROUGHT FORWARD								
2	ADJUSTMENTS TO TAXABLE INCOME		TAST1	-73,300	-45,059	-1,644	-6,086	-10,959	-2,780
3	CONTINUED								
4	NUCLEAR DECOMMISSIONING	ITA22	D10 TA22	0	0	0	0	0	0
5	MINERS HEALTH COSTS	ITA24	EG10 TA24	0	0	0	0	0	0
6	NUCLEAR FUEL	ITA25	EG10 TA25	0	0	0	0	0	0
7	PENSIONS & SUPP RETIRE	ITA30	K939 TA30	2,488	1,218	41	157	453	225
8	DEMAND COMPONENT		TA300	2,488	1,218	41	157	453	225
9	ENERGY COMPONENT		TA30E	0	0	0	0	0	0
10	CUSTOMER COMPONENT		TA30C	0	0	0	0	0	0
11	MISCELLANEOUS	ITA32	K939 TA32	381	186	7	24	69	35
12	DEMAND COMPONENT		TA32D	381	186	7	24	69	35
13	ENERGY COMPONENT		TA32E	0	0	0	0	0	0
14	CUSTOMER COMPONENT		TA32C	0	0	0	0	0	0
15	AMORTIZATION WINDOW DEFERRAL	ITA34	K929 TA34	0	0	0	0	0	0
16	DEMAND COMPONENT		TA34D	0	0	0	0	0	0
17	ENERGY COMPONENT		TA34E	0	0	0	0	0	0
18	CUSTOMER COMPONENT		TA34C	0	0	0	0	0	0
19	POWER PLANT INVENTORY	ITA42	D10 TA42	0	0	0	0	0	0
20	DOE-URANIUM ENRICH CLEANUP	ITA43	EG10 TA43	0	0	0	0	0	0
21	LOW LEVEL RADWASTE DISPOSAL	ITA47	D10 TA47	0	0	0	0	0	0
22	SSES OUTAGE COSTS	ITA50	D10 TA50	0	0	0	0	0	0
23	BAD DEBTS	ITA54	K939 TA54	1,959	959	32	123	357	177
24	DEMAND COMPONENT		TA54D	1,959	959	32	123	357	177
25	ENERGY COMPONENT		TA54E	0	0	0	0	0	0
26	CUSTOMER COMPONENT		TA54C	0	0	0	0	0	0
27	AMORTIZ LEASED EQUIP	ITA58	P01 TA58	1,685	1,033	38	139	261	68
28	DEMAND COMPONENT		TA58D	890	454	28	61	235	65
29	CUSTOMER COMPONENT		TA58C	795	579	10	78	26	3
30	REMOVAL COSTS	ITA60	P000 TA60	-5,456	-3,350	-121	-450	-824	-215
31	DEMAND COMPONENT		TA60D	-2,809	-1,436	-89	-192	-741	-206
32	CUSTOMER COMPONENT		TA60C	-2,647	-1,914	-32	-258	-83	-9
33	ESOP DIVIDEND	ITA72	K929 TA72	-2,611	-1,278	-43	-164	-476	-236
34	DEMAND COMPONENT		TA72D	-2,611	-1,278	-43	-164	-476	-236
35	ENERGY COMPONENT		TA72E	0	0	0	0	0	0
36	CUSTOMER COMPONENT		TA72C	0	0	0	0	0	0
37	CONTRIB IN AID OF CONSTR.	ITA78	CIAC TA78	3,567	2,080	78	279	577	178
38	DEMAND COMPONENT		TA78D	1,939	914	58	122	520	170
39	CUSTOMER COMPONENT		TA78C	1,628	1,166	20	157	57	8
40	PREFERRED DIV PD-CREDIT	ITA95	P01 TA95	-180	-111	-4	-15	-28	-7
41	DEMAND COMPONENT		TA95D	-95	-49	-3	-7	-25	-6
42	CUSTOMER COMPONENT		TA95C	-85	-62	-1	-8	-3	-1
43	TOTAL ADJ'S TO TAXABLE INCOME		TAT	-71,467	-44,322	-1,616	-5,993	-10,570	-2,555
44	DEMAND COMPONENT		TATD	-36,167	-18,855	-1,187	-2,546	-9,522	-2,454
45	ENERGY COMPONENT		TATE	89	31	1	4	20	12
46	CUSTOMER COMPONENT		TATC	-35,389	-25,499	-430	-3,452	-1,067	-113

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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								
3	CONTINUED								
4	NUCLEAR DECOMMISSIONING	ITA22	D10 TA22	0	0	0	0	0	0
5	MINERS HEALTH COSTS	ITA24	EG10 TA24	0	0	0	0	0	0
6	NUCLEAR FUEL	ITA25	EG10 TA25	0	0	0	0	0	0
7	PENSIONS & SUPP RETIRE	ITA30	K939 TA30	22	158	105	7	24	1
8	DEMAND COMPONENT		TA300	22	158	105	7	24	1
9	ENERGY COMPONENT		TA30E	0	0	0	0	0	0
10	CUSTOMER COMPONENT		TA30C	0	0	0	0	0	0
11	MISCELLANEOUS	ITA32	K939 TA32	3	24	17	1	3	0
12	DEMAND COMPONENT		TA32D	3	24	17	1	3	0
13	ENERGY COMPONENT		TA32E	0	0	0	0	0	0
14	CUSTOMER COMPONENT		TA32C	0	0	0	0	0	0
15	AMORTIZATION WINDOW DEFERRAL	ITA34	K929 TA34	0	0	0	0	0	0
16	DEMAND COMPONENT		TA34D	0	0	0	0	0	0
17	ENERGY COMPONENT		TA34E	0	0	0	0	0	0
18	CUSTOMER COMPONENT		TA34C	0	0	0	0	0	0
19	POWER PLANT INVENTORY	ITA42	D10 TA42	0	0	0	0	0	0
20	DOE-URANIUM ENRICH CLEANUP	ITA43	EG10 TA43	0	0	0	0	0	0
21	LOW LEVEL RADWASTE DISPOSAL	ITA47	D10 TA47	0	0	0	0	0	0
22	SSES OUTAGE COSTS	ITA50	D10 TA50	0	0	0	0	0	0
23	BAD DEBTS	ITA54	K939 TA54	18	124	83	5	19	1
24	DEMAND COMPONENT		TA54D	18	124	83	5	19	1
25	ENERGY COMPONENT		TA54E	0	0	0	0	0	0
26	CUSTOMER COMPONENT		TA54C	0	0	0	0	0	0
27	AMORTIZ LEASED EQUIP	ITA58	P01 TA58	7	6	2	0	1	0
28	DEMAND COMPONENT		TA58D	7	4	2	0	1	0
29	CUSTOMER COMPONENT		TA58C	0	2	0	0	0	0
30	REMOVAL COSTS	ITA60	P000 TA60	-20	-19	-9	-1	-2	0
31	DEMAND COMPONENT		TA60D	-20	-13	-9	0	-1	0
32	CUSTOMER COMPONENT		TA60C	0	-6	0	-1	-1	0
33	ESOP DIVIDEND	ITA72	K929 TA72	-23	-166	-111	-8	-24	-1
34	DEMAND COMPONENT		TA72D	-23	-166	-111	-8	-24	-1
35	ENERGY COMPONENT		TA72E	0	0	0	0	0	0
36	CUSTOMER COMPONENT		TA72C	0	0	0	0	0	0
37	CONTRIB IN AID OF CONSTR.	ITA78	CIAC TA78	16	52	30	3	7	0
38	DEMAND COMPONENT		TA78D	16	34	30	2	5	0
39	CUSTOMER COMPONENT		TA78C	0	18	0	1	2	0
40	PREFERRED DIV PD-CREDIT	ITA95	P01 TA95	-1	0	-1	0	0	0
41	DEMAND COMPONENT		TA95D	-1	0	-1	0	0	0
42	CUSTOMER COMPONENT		TA95C	0	0	0	0	0	0
43	TOTAL ADJ'S TO TAXABLE INCOME		TAT	-236	-108	6	-9	-7	1
44	DEMAND COMPONENT		TATD	-237	-26	0	-4	2	1
45	ENERGY COMPONENT		TATE	1	9	7	0	1	0
46	CUSTOMER COMPONENT		TATC	0	-91	0	-6	-11	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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		TASTI	-1,489	-4,577
3	CONTINUED				
4	NUCLEAR DECOMMISSIONING	ITA22 D10	TA22	0	0
5	MINERS HEALTH COSTS	ITA24 EG10	TA24	0	0
6	NUCLEAR FUEL	ITA25 EG10	TA25	0	0
7	PENSIONS & SUPP RETIRE	ITA30 K939	TA30	47	30
8	DEMAND COMPONENT		TA30D	47	30
9	ENERGY COMPONENT		TA30E	0	0
10	CUSTOMER COMPONENT		TA30C	0	0
11	MISCELLANEOUS	ITA32 K939	TA32	7	5
12	DEMAND COMPONENT		TA32D	7	5
13	ENERGY COMPONENT		TA32E	0	0
14	CUSTOMER COMPONENT		TA32C	0	0
15	AMORTIZATION WINDOW DEFERRAL	ITA34 K929	TA34	0	0
16	DEMAND COMPONENT		TA34D	0	0
17	ENERGY COMPONENT		TA34E	0	0
18	CUSTOMER COMPONENT		TA34C	0	0
19	POWER PLANT INVENTORY	ITA42 D10	TA42	0	0
20	DOE-URANIUM ENRICH CLEANUP	ITA43 EG10	TA43	0	0
21	LOW LEVEL RADWASTE DISPOSAL	ITA47 D10	TA47	0	0
22	SSES OUTAGE COSTS	ITA50 D10	TA50	0	0
23	BAD DEBTS	ITA54 K939	TA54	37	24
24	DEMAND COMPONENT		TA54D	37	24
25	ENERGY COMPONENT		TA54E	0	0
26	CUSTOMER COMPONENT		TA54C	0	0
27	AMORTIZ LEASED EQUIP	ITA58 P01	TA58	35	95
28	DEMAND COMPONENT		TA58D	29	4
29	CUSTOMER COMPONENT		TA58C	6	91
30	REMOVAL COSTS	ITA60 P000	TA60	-110	-335
31	DEMAND COMPONENT		TA60D	-91	-11
32	CUSTOMER COMPONENT		TA60C	-19	-324
33	ESOP DIVIDEND	ITA72 K929	TA72	-50	-31
34	DEMAND COMPONENT		TA72D	-50	-31
35	ENERGY COMPONENT		TA72E	0	0
36	CUSTOMER COMPONENT		TA72C	0	0
37	CONTRIB IN AID OF CONSTR.	ITA78 CIAC	TA78	74	193
38	DEMAND COMPONENT		TA78D	61	7
39	CUSTOMER COMPONENT		TA78C	13	186
40	PREFERRED DIV PD-CREDIT	ITA95 P01	TA95	-3	-10
41	DEMAND COMPONENT		TA95D	-3	0
42	CUSTOMER COMPONENT		TA95C	0	-10
43	TOTAL ADJ'S TO TAXABLE INCOME		TAT	-1,452	-4,606
44	DEMAND COMPONENT		TATD	-1,201	-138
45	ENERGY COMPONENT		TATE	2	1
46	CUSTOMER COMPONENT		TATC	-253	-4,467

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	-154	-59	-3	-8	-35	-18
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	206	101	3	13	37	19
9	DEMAND COMPONENT		TS5D	206	101	3	13	37	19
10	ENERGY COMPONENT		TS5E	0	0	0	0	0	0
11	CUSTOMER COMPONENT		TS5C	0	0	0	0	0	0
12	TOTAL ADJUSTMENTS TO								
13	STATE TAXABLE INCOME		TASI	52	42	0	5	2	1
14	DEMAND COMPONENT		TASID	52	42	0	5	2	1
15	ENERGY COMPONENT		TASIE	0	0	0	0	0	0
16	CUSTOMER COMPONENT		TASIC	0	0	0	0	0	0
17	ADJUSTMENTS (LN 18 -21)								
18	DEMAND COMPONENT		TSTA	55	34	1	5	8	2
19	ENERGY COMPONENT	SCONS	TSTAD	29	14	1	2	7	2
20	CUSTOMER COMPONENT		TSTAE	0	0	0	0	0	0
			TSTAC	26	20	0	3	1	0
21	MINIMUM TAX CREDIT	ITF1	P01 TF1	206	126	5	17	32	8
22	DEMAND COMPONENT		TF1D	108	55	4	7	29	8
23	CUSTOMER COMPONENT		TF1C	98	71	1	10	3	0
24	TOTAL ADJUSTMENTS TO								
25	FEDERAL TAXABLE INCOME		TAFI	206	126	5	17	32	8
26	DEMAND COMPONENT		TAFID	108	55	4	7	29	8
27	ENERGY COMPONENT		TAFIE	0	0	0	0	0	0
28	CUSTOMER COMPONENT		TAFIC	98	71	1	10	3	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	-2	-14	-8	-1	-2	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	2	13	9	1	2	0
9	DEMAND COMPONENT		TS5D	2	13	9	1	2	0
10	ENERGY COMPONENT		TS5E	0	0	0	0	0	0
11	CUSTOMER COMPONENT		TS5C	0	0	0	0	0	0
12	TOTAL ADJUSTMENTS TO								
13	STATE TAXABLE INCOME		TASI	0	-1	1	0	0	0
14	DEMAND COMPONENT		TASID	0	-1	1	0	0	0
15	ENERGY COMPONENT		TASIE	0	0	0	0	0	0
16	CUSTOMER COMPONENT		TASIC	0	0	0	0	0	0
17	ADJUSTMENTS (LN 18 -21)		TSTA	0	1	0	0	0	0
18	DEMAND COMPONENT		TSTAD	0	1	0	0	0	0
19	ENERGY COMPONENT	SCONS	TSTAE	0	0	0	0	0	0
20	CUSTOMER COMPONENT		TSTAC	0	0	0	0	0	0
21	MINIMUM TAX CREDIT	ITF1	P01 TF1	1	1	0	0	0	0
22	DEMAND COMPONENT		TF1D	1	1	0	0	0	0
23	CUSTOMER COMPONENT		TF1C	0	0	0	0	0	0
24	TOTAL ADJUSTMENTS TO								
25	FEDERAL TAXABLE INCOME		TAFI	1	1	0	0	0	0
26	DEMAND COMPONENT		TAFID	1	1	0	0	0	0
27	ENERGY COMPONENT		TAFIE	0	0	0	0	0	0
28	CUSTOMER COMPONENT		TAFIC	0	0	0	0	0	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	-4	0
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	4	2
9	DEMAND COMPONENT		TS5D	4	2
10	ENERGY COMPONENT		TS5E	0	0
11	CUSTOMER COMPONENT		TS5C	0	0
12	TOTAL ADJUSTMENTS TO				
13	STATE TAXABLE INCOME			0	2
14	DEMAND COMPONENT			0	2
15	ENERGY COMPONENT			0	0
16	CUSTOMER COMPONENT			0	0
17	ADJUSTMENTS (LN 18 -21)			1	3
18	DEMAND COMPONENT			1	1
19	ENERGY COMPONENT			0	0
20	CUSTOMER COMPONENT			0	2
		SCONS	TSTA TSTAD TSTAE TSTAC		
21	MINIMUM TAX CREDIT	ITF1	P01 TF1	4	12
22	DEMAND COMPONENT		TF1D	3	0
23	CUSTOMER COMPONENT		TF1C	1	12
24	TOTAL ADJUSTMENTS TO				
25	FEDERAL TAXABLE INCOME			4	12
26	DEMAND COMPONENT			3	0
27	ENERGY COMPONENT			0	0
28	CUSTOMER COMPONENT			1	12
			TAFI TAFID TAFIE TAFIC		

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	REVENUE REQUIREMENTS EXCLUDING								
2	RETURN INCOME & GR REC TAX								
3	O & M PRODUCTION		EE10	0	0	0	0	0	0
4	DEMAND COMPONENT		EE10D	0	0	0	0	0	0
5	ENERGY COMPONENT		EE10E	0	0	0	0	0	0
6	O & M TRANSMISSION		EE20	0	0	0	0	0	0
7	O & M DISTRIBUTION		EE30	78,889	46,323	1,836	7,029	12,271	3,354
8	DEMAND COMPONENT		EE30D	35,541	17,952	1,117	2,406	9,623	2,880
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	45,279	22,185	760	2,856	8,235	4,080
14	DEMAND COMPONENT		EE79D	45,149	22,091	759	2,844	8,230	4,080
15	ENERGY COMPONENT		EE79E	0	0	0	0	0	0
16	CUSTOMER COMPONENT		EE79C	130	94	1	12	5	0
17	O & M ADJUSTMENTS		EE99	-1,717	-871	-29	-95	-284	-159
18	DEMAND COMPONENT		EE99D	-1,781	-872	-29	-113	-323	-162
19	ENERGY COMPONENT		EE99E	0	0	0	0	0	0
20	CUSTOMER COMPONENT		EE99C	64	1	0	18	39	3
21	BENEFIT SAVINGS/EMPLOYEE RED	PUCAC	K939	-54	-26	-1	-3	-10	-5
22	SUSQ 1 EARLY WINDOW DEFERRAL	PUCBC	D10	0	0	0	0	0	0
23	ENVIRONMENTAL REMEDIATION	PUCCC	D10	0	0	0	0	0	0
24	UNCOLLECTIBLE ACCOUNTS	PUCDC	CM5	-1,364	-1,111	-10	-95	-111	-27
25	RATE CASE EXPENSE	PUCEC	K939	-373	-182	-6	-23	-68	-34
26	NUCLEAR DECOMMISSIONING	PUCFC	D10	0	0	0	0	0	0
27	FOSSIL DECOMMISSIONING	PUCGC	D10	0	0	0	0	0	0
28	SOCIAL PROGRAMS	PUCHC	K939	-2,500	-1,223	-42	-157	-456	-226
29	DEPRECIATION & AMORTIZATION		E000	64,680	39,749	1,412	5,424	9,157	2,239
30	DEMAND COMPONENT		ED00D	30,616	15,759	981	2,109	7,955	2,089
31	CUSTOMER COMPONENT		ED00C	34,064	23,990	431	3,315	1,202	150
32	TAXES OTHER THAN INCOME & GR		TOTI	32,052	18,976	692	2,536	5,081	1,563
33	DEMAND COMPONENT		TOTID	19,418	9,799	535	1,298	4,673	1,518
34	ENERGY COMPONENT		TOTIE	0	0	0	0	0	0
35	CUSTOMER COMPONENT		TOTIC	12,634	9,177	157	1,238	408	45
36	MISC ALLOWABLE EXPENSE		TX89	-7,485	-2,873	-137	-378	-1,720	-887
37	OTHER OPERATING REVS - CR		ROOT	18,750	10,002	382	1,331	3,314	1,273
38	DEMAND COMPONENT		ROOTD	13,187	5,971	314	790	3,140	1,255
39	ENERGY COMPONENT		ROOTE	0	0	0	0	0	0
40	CUSTOMER COMPONENT		ROOTC	5,563	4,031	68	541	174	18
41	TOTAL REVENUE REQMTS EXCLUDING								
42	RETURN INCOME & GR REC TAX		TXDT	263,665	172,600	4,961	22,501	32,232	9,631
43	DEMAND COMPONENT		TXDTD	108,939	55,346	2,955	7,361	25,826	8,522
44	ENERGY COMPONENT		TXDTE	0	0	0	0	0	0
45	CUSTOMER COMPONENT		TXDTC	154,726	117,254	2,006	15,140	6,406	1,109

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

PPUC JURISDICTIONAL COST ALLOCATION \$1,000
 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	0	0	0	0	0	0
4	DEMAND COMPONENT		EE10D	0	0	0	0	0	0
5	ENERGY COMPONENT		EE10E	0	0	0	0	0	0
6	O & M TRANSMISSION		EE20	0	0	0	0	0	0
7	O & M DISTRIBUTION		EE30	284	342	0	22	41	0
8	DEMAND COMPONENT		EE30D	284	0	0	0	0	0
9	CUSTOMER COMPONENT		EE30C	0	342	0	22	41	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	402	2,870	1,899	137	426	12
14	DEMAND COMPONENT		EE79D	402	2,869	1,899	137	426	12
15	ENERGY COMPONENT		EE79E	0	0	0	0	0	0
16	CUSTOMER COMPONENT		EE79C	0	1	0	0	0	0
17	O & M ADJUSTMENTS		EE99	-15	-114	-75	-5	-16	0
18	DEMAND COMPONENT		EE99D	-15	-114	-75	-5	-16	0
19	ENERGY COMPONENT		EE99E	0	0	0	0	0	0
20	CUSTOMER COMPONENT		EE99C	0	0	0	0	0	0
21	BENEFIT SAVINGS/EMPLOYEE RED	PUCAC K939	PUCA	-1	-3	-2	0	-1	0
22	SUSQ 1 EARLY WINDOW DEFERRAL	PUCBC D10	PUCB	0	0	0	0	0	0
23	ENVIRONMENTAL REMEDIATION	PUCCC D10	PUC	0	0	0	0	0	0
24	UNCOLLECTIBLE ACCOUNTS	PUCDC CM5	PUCD	0	0	-10	0	0	0
25	RATE CASE EXPENSE	PUCEC K939	PUCE	-3	-24	-16	-1	-3	0
26	NUCLEAR DECOMMISSIONING	PUCFC D10	PUCF	0	0	0	0	0	0
27	FOSSIL DECOMMISSIONING	PUCGC D10	PUCG	0	0	0	0	0	0
28	SOCIAL PROGRAMS	PUCHC K939	PUCH	-22	-159	-106	-7	-23	-1
29	DEPRECIATION & AMORTIZATION		ED00	205	325	138	18	43	1
30	DEMAND COMPONENT		ED00D	205	218	138	11	30	1
31	CUSTOMER COMPONENT		ED00C	0	107	0	7	13	0
32	TAXES OTHER THAN INCOME & GR		TOTI	150	447	272	23	65	1
33	DEMAND COMPONENT		TOTID	150	414	272	21	61	1
34	ENERGY COMPONENT		TOTIE	0	0	0	0	0	0
35	CUSTOMER COMPONENT		TOTIC	0	33	0	2	4	0
36	MISC ALLOWABLE EXPENSE		TX89	-88	-662	-417	-33	-93	-3
37	OTHER OPERATING REVS - CR		ROOT	124	657	411	32	92	3
38	DEMAND COMPONENT		ROOTD	124	644	411	31	91	3
39	ENERGY COMPONENT		ROOTE	0	0	0	0	0	0
40	CUSTOMER COMPONENT		ROOTC	0	13	0	1	1	0
41	TOTAL REVENUE REQMTS EXCLUDING								
42	RETURN INCOME & GR REC TAX		TXDT	843	2,758	1,627	141	398	9
43	DEMAND COMPONENT		TXDTD	842	2,266	1,506	110	341	9
44	ENERGY COMPONENT		TXDTE	0	0	0	0	0	0
45	CUSTOMER COMPONENT		TXDTC	1	492	121	31	57	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

PPUC JURISDICTIONAL COST ALLOCATION \$1,000
 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	0	0
4	DEMAND COMPONENT		EE10D	0	0
5	ENERGY COMPONENT		EE10E	0	0
6	O & M TRANSMISSION		EE20	0	0
7	O & M DISTRIBUTION		EE30	1,808	5,579
8	DEMAND COMPONENT		EE30D	1,163	116
9	CUSTOMER COMPONENT		EE30C	645	5,463
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	855	562
14	DEMAND COMPONENT		EE79D	854	546
15	ENERGY COMPONENT		EE79E	0	0
16	CUSTOMER COMPONENT		EE79C	1	16
17	O & M ADJUSTMENTS		EE99	-32	-22
18	DEMAND COMPONENT		EE99D	-35	-22
19	ENERGY COMPONENT		EE99E	0	0
20	CUSTOMER COMPONENT		EE99C	3	0
21	BENEFIT SAVINGS/EMPLOYEE RED	PUCAC K939	PUCA	-1	-1
22	SUSQ 1 EARLY WINDOW DEFERRAL	PUCBC D10	PUCB	0	0
23	ENVIRONMENTAL REMEDIATION	PUCCC D10	PUCD	0	0
24	UNCOLLECTIBLE ACCOUNTS	PUCDC CW5	PUCF	0	0
25	RATE CASE EXPENSE	PUCEC K939	PUCG	-8	-5
26	NUCLEAR DECOMMISSIONING	PUCFC D10	PUCH	0	0
27	FOSSIL DECOMMISSIONING	PUCGC D10	ED00	0	0
28	SOCIAL PROGRAMS	PUCHC K939	ED00D	-47	-31
29	DEPRECIATION & AMORTIZATION		ED00C	1,265	4,704
30	DEMAND COMPONENT		ED00E	985	135
31	CUSTOMER COMPONENT		ED00C	280	4,569
32	TAXES OTHER THAN INCOME & GR		TOTI	647	1,599
33	DEMAND COMPONENT		TOTID	554	122
34	ENERGY COMPONENT		TOTIE	0	0
35	CUSTOMER COMPONENT		TOTIC	93	1,477
36	MISC ALLOWABLE EXPENSE		TX89	-180	-14
37	OTHER OPERATING REVS - CR		ROOT	395	734
38	DEMAND COMPONENT		ROOTD	357	56
39	ENERGY COMPONENT		ROOTE	0	0
40	CUSTOMER COMPONENT		ROOTC	38	678
41	TOTAL REVENUE REQMTS EXCLUDING				
42	RETURN INCOME & GR REC TAX		TXDT	4,281	11,683
43	DEMAND COMPONENT		TXDTE	3,055	800
44	ENERGY COMPONENT		TXDTE	0	0
45	CUSTOMER COMPONENT		TXDTC	1,226	10,883

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	263,665	172,600	4,961	22,501	32,232	9,631
3	DEMAND COMPONENT		TXDTE	108,939	55,346	2,955	7,361	25,826	8,522
4	ENERGY COMPONENT		TXDTE	0	0	0	0	0	0
5	CUSTOMER COMPONENT		TXDTC	154,726	117,254	2,006	15,140	6,406	1,109
6	AT CLASS % RATE OF RETURN	RTRA		9.54	9.54	9.54	9.54	9.54	9.54
7	RETURN ON RATE BASE		RTNA1	130,517	80,133	2,962	10,747	20,182	5,288
8	DEMAND COMPONENT		RTNAD	69,281	35,375	2,195	4,737	18,278	5,095
9	ENERGY COMPONENT		RTNAE	-229	-81	-3	-11	-51	-30
10	CUSTOMER COMPONENT		RTNAC	61,465	44,839	770	6,021	1,954	223
11	INCOME TAXES		TSF1	39,780	24,105	907	3,196	6,500	1,859
12	DEMAND COMPONENT		TSF1D	22,050	10,740	691	1,422	6,082	1,848
13	ENERGY COMPONENT		TSF1E	-1,190	-703	-26	-95	-191	-57
14	CUSTOMER COMPONENT		TSF1C	18,921	14,067	243	1,869	608	70
15	ANNUALIZATION REVENUES	ANN	NEWB	8,451	2,703	121	1,120	1,761	1,566
16	DEMAND COMPONENT		ANN1D	3,900	-712	62	674	1,591	1,540
17	ENERGY COMPONENT		ANN1E	-28	-15	0	-2	-5	-1
18	CUSTOMER COMPONENT		ANN1C	4,579	3,430	59	448	175	27
19	LATE PAY CHARGES		R11	2,336	1,159	9	434	504	125
20	DEMAND COMPONENT		R111D	1,078	215	-7	311	457	117
21	ENERGY COMPONENT		R111E	-8	-4	0	-1	-1	0
22	CUSTOMER COMPONENT		R111C	1,266	948	16	124	48	8
23	REVENUE REQTS BEFORE GRT		RRBA	423,176	272,975	8,700	34,890	56,649	15,087
24	DEMAND COMPONENT		RRBAD	195,292	101,958	5,786	12,536	48,138	13,808
25	ENERGY COMPONENT		RRBAE	-1,384	-765	-29	-104	-234	-87
26	CUSTOMER COMPONENT		RRBAC	229,267	171,783	2,943	22,458	8,745	1,366
27	GROSS RECEIPTS TAX @ 44 MILL		GRTA1	19,973	12,741	407	1,677	2,712	772
28	DEMAND COMPONENT		GRTA1D	9,217	4,669	269	622	2,310	712
29	ENERGY COMPONENT		GRTA1E	-65	-36	-1	-5	-11	-4
30	CUSTOMER COMPONENT		GRTA1C	10,821	8,108	139	1,060	413	64
31	TOTAL REVENUE REQUIREMENTS		RRA1	443,149	285,717	9,107	36,567	59,360	15,860
32	DEMAND COMPONENT		RRA1D	204,510	106,627	6,055	13,158	50,448	14,520
33	ENERGY COMPONENT		RRA1E	-1,449	-802	-30	-109	-245	-91
34	CUSTOMER COMPONENT		RRA1C	240,088	179,890	3,083	23,518	9,157	1,431

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	843	2,758	1,627	141	398	9
3	DEMAND COMPONENT		TXDTD	842	2,266	1,506	110	341	9
4	ENERGY COMPONENT		TXDTE	0	0	0	0	0	0
5	CUSTOMER COMPONENT		TXDTC	1	492	121	31	57	0
6	AT CLASS % RATE OF RETURN	RTRA		9.54	9.54	9.54	9.54	9.54	9.54
7	RETURN ON RATE BASE		RTNA1	498	458	186	25	61	1
8	DEMAND COMPONENT		RTNAD	502	318	203	16	45	1
9	ENERGY COMPONENT		RTNAE	-3	-23	-17	-1	-4	0
10	CUSTOMER COMPONENT		RTNAC	0	163	0	11	20	0
11	INCOME TAXES		TSF1	179	245	136	12	35	1
12	DEMAND COMPONENT		TSF1D	185	207	145	8	32	2
13	ENERGY COMPONENT		TSF1E	-6	-14	-9	0	-3	0
14	CUSTOMER COMPONENT		TSF1C	-1	52	0	4	6	0
15	ANNUALIZATION REVENUES	ANN	NEWB	0	1,640	0	0	0	0
16	DEMAND COMPONENT		ANN1D	1	1,626	-2	-1	-1	0
17	ENERGY COMPONENT		ANN1E	-1	0	-1	0	0	0
18	CUSTOMER COMPONENT		ANN1C	0	14	3	1	1	0
19	LATE PAY CHARGES		R11	0	44	0	0	0	0
20	DEMAND COMPONENT		R111D	0	41	0	-1	-1	0
21	ENERGY COMPONENT		R111E	0	-1	0	0	0	0
22	CUSTOMER COMPONENT		R111C	0	4	0	1	1	0
23	REVENUE REQTS BEFORE GRT		RRBA	1,520	1,778	1,948	178	494	12
24	DEMAND COMPONENT		RRBAD	1,528	1,123	1,855	136	421	12
25	ENERGY COMPONENT		RRBAE	-7	-37	-25	-1	-7	-1
26	CUSTOMER COMPONENT		RRBAC	0	690	118	44	81	0
27	GROSS RECEIPTS TAX @ 44 MILL		GRTA1	70	159	90	9	23	0
28	DEMAND COMPONENT		GRTA1D	70	129	85	6	19	0
29	ENERGY COMPONENT		GRTA1E	0	-2	-1	0	-1	0
30	CUSTOMER COMPONENT		GRTA1C	0	33	5	2	4	0
31	TOTAL REVENUE REQUIREMENTS		RRA1	1,590	1,937	2,038	186	517	13
32	DEMAND COMPONENT		RRA1D	1,598	1,252	1,940	142	440	13
33	ENERGY COMPONENT		RRA1E	-8	-38	-26	-2	-8	0
34	CUSTOMER COMPONENT		RRA1C	0	723	124	46	84	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	4,281	11,683
3	DEMAND COMPONENT		TXDTD	3,055	800
4	ENERGY COMPONENT		TXDTE	0	0
5	CUSTOMER COMPONENT		TXDTC	1,226	10,883
6	AT CLASS % RATE OF RETURN	RTRA		9.54	9.54
7	RETURN ON RATE BASE		RTNA1	2,695	7,281
8	DEMAND COMPONENT		RTNAD	2,240	276
9	ENERGY COMPONENT		RTNAE	-4	-1
10	CUSTOMER COMPONENT		RTNAC	459	7,005
11	INCOME TAXES		TSF1	838	1,767
12	DEMAND COMPONENT		TSF1D	716	-28
13	ENERGY COMPONENT		TSF1E	-24	-62
14	CUSTOMER COMPONENT		TSF1C	146	1,857
15	ANNUALIZATION REVENUES	ANN	NEWB	-334	-126
16	DEMAND COMPONENT		ANN1D	-369	-509
17	ENERGY COMPONENT		ANN1E	-1	-2
18	CUSTOMER COMPONENT		ANN1C	36	385
19	LATE PAY CHARGES		R11	44	17
20	DEMAND COMPONENT		R111D	34	-88
21	ENERGY COMPONENT		R111E	0	-1
22	CUSTOMER COMPONENT		R111C	10	106
23	REVENUE REQTS BEFORE GRT		RRBA	8,104	20,841
24	DEMAND COMPONENT		RRBAD	6,346	1,645
25	ENERGY COMPONENT		RRBAE	-27	-60
26	CUSTOMER COMPONENT		RRBAC	1,785	19,254
27	GROSS RECEIPTS TAX @ 44 MILL		GRTA1	359	954
28	DEMAND COMPONENT		GRTA1D	277	49
29	ENERGY COMPONENT		GRTA1E	-1	-3
30	CUSTOMER COMPONENT		GRTA1C	84	909
31	TOTAL REVENUE REQUIREMENTS		RRA1	8,463	21,794
32	DEMAND COMPONENT		RRA1D	6,623	1,694
33	ENERGY COMPONENT		RRA1E	-28	-62
34	CUSTOMER COMPONENT		RRA1C	1,869	20,163

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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 SYSTEM % RATE OF RETURN	RTRA		9.54	9.54	9.54	9.54	9.54	9.54
2	RETURN ON RATE BASE		RTNA1	130,517	80,133	2,962	10,747	20,182	5,288
3	DEMAND COMPONENT		RTNAD	69,281	35,375	2,195	4,737	18,278	5,095
4	ENERGY COMPONENT		RTNAE	-229	-81	-3	-11	-51	-30
5	CUSTOMER COMPONENT		RTNAC	61,465	44,839	770	6,021	1,954	223
6	ADJUSTMENT TO TAXABLE INCOME		YAT	-71,467	-44,322	-1,616	-5,993	-10,570	-2,555
7	DEMAND COMPONENT		TATD	-36,167	-18,855	-1,187	-2,546	-9,522	-2,454
8	ENERGY COMPONENT		TATE	89	31	1	4	20	12
9	CUSTOMER COMPONENT		TATC	-35,389	-25,499	-430	-3,452	-1,067	-113
10	FEDERAL INCOME TAX ADJUSTMEN		TAFI	206	126	5	17	32	8
11	DEMAND COMPONENT		TAFID	108	55	4	7	29	8
12	ENERGY COMPONENT		TAFIE	0	0	0	0	0	0
13	CUSTOMER COMPONENT		TAFIC	98	71	1	10	3	0
14	STATE INCOME TAX ADJUSTMENT		TSTA	55	34	1	5	8	2
15	DEMAND COMPONENT		TSTAD	29	14	1	2	7	2
16	ENERGY COMPONENT		TSTAE	0	0	0	0	0	0
17	CUSTOMER COMPONENT		TSTAC	26	20	0	3	1	0
18	SUMMARY FOR FEDERAL INCOME								
19	TAX CALCULATION								
20	(2)+(6)+(10)+(14)		TFI1	57,176	34,662	1,304	4,599	9,322	2,657
21	DEMAND COMPONENT		TFI1D	31,372	15,439	970	2,045	8,502	2,575
22	ENERGY COMPONENT		TFI1E	-396	-207	-8	-28	-71	-28
23	CUSTOMER COMPONENT		TFI1C	26,200	19,430	341	2,582	890	111
24	FEDERAL INCOME TAX								
25	.35 / .65 X (20)+(10)		TFIT1	29,219	17,703	667	2,346	4,778	1,366
26	DEMAND COMPONENT		TFIT1D	16,314	7,948	511	1,052	4,500	1,367
27	ENERGY COMPONENT		TFIT1E	-1,044	-620	-23	-84	-166	-49
28	CUSTOMER COMPONENT		TFIT1C	13,949	10,376	179	1,379	443	49
29	ADJ TO STATE TAXABLE INCOME		TASI	52	42	0	5	2	1
30	DEMAND COMPONENT		TASID	52	42	0	5	2	1
31	ENERGY COMPONENT		TASIE	0	0	0	0	0	0
32	CUSTOMER COMPONENT		TASIC	0	0	0	0	0	0
33	SUMMARY FOR STATE INCOME								
34	TAX CALCULATION								
35	(2)+(6)+(14)+(25)+(19)		TSTI1	88,015	53,368	2,006	7,081	14,342	4,089
36	DEMAND COMPONENT		TSTI1D	49,148	24,302	1,512	3,221	13,209	3,996
37	ENERGY COMPONENT		TSTI1E	-1,184	-670	-25	-91	-197	-67
38	CUSTOMER COMPONENT		TSTI1C	40,052	29,736	519	3,951	1,330	160
39	STATE INCOME TAX								
40	.1099 / .8901 X (35)+(14)		TSIT1	10,561	6,401	241	849	1,723	493
41	DEMAND COMPONENT		TSIT1D	5,736	2,794	179	370	1,582	481
42	ENERGY COMPONENT		TSIT1E	-146	-82	-4	-11	-25	-8
43	CUSTOMER COMPONENT		TSIT1C	4,972	3,691	64	491	165	19

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
1 AT SYSTEM % RATE OF RETURN	RTRA		9.54	9.54	9.54	9.54	9.54	9.54
2 RETURN ON RATE BASE		RTNA1	498	458	186	25	61	1
3 DEMAND COMPONENT		RTNAD	502	318	203	16	45	1
4 ENERGY COMPONENT		RTNAE	-3	-23	-17	-1	-4	0
5 CUSTOMER COMPONENT		RTNAC	0	163	0	11	20	0
6 ADJUSTMENT TO TAXABLE INCOME		TAT	-236	-108	6	-9	-7	1
7 DEMAND COMPONENT		TATD	-237	-26	0	-4	2	1
8 ENERGY COMPONENT		TATE	1	9	7	0	1	0
9 CUSTOMER COMPONENT		TATC	0	-91	0	-6	-11	0
10 FEDERAL INCOME TAX ADJUSTMEN		TAFI	1	1	0	0	0	0
11 DEMAND COMPONENT		TAFID	1	1	0	0	0	0
12 ENERGY COMPONENT		TAFIE	0	0	0	0	0	0
13 CUSTOMER COMPONENT		TAFIC	0	0	0	0	0	0
14 STATE INCOME TAX ADJUSTMENT		TSTA	0	1	0	0	0	0
15 DEMAND COMPONENT		TSTAD	0	1	0	0	0	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)		TFTI1	255	344	190	16	51	2
21 DEMAND COMPONENT		TFTI1D	258	287	200	12	45	2
22 ENERGY COMPONENT		TFTI1E	-3	-15	-11	-1	-3	0
23 CUSTOMER COMPONENT		TFTI1C	0	72	0	5	10	0
24 FEDERAL INCOME TAX								
25 .35 / .65 X (20)+(10)		TFIT1	133	179	100	9	26	1
26 DEMAND COMPONENT		TFIT1D	138	152	106	7	25	1
27 ENERGY COMPONENT		TFIT1E	-5	-11	-7	0	-3	0
28 CUSTOMER COMPONENT		TFIT1C	-1	39	0	2	4	0
29 ADJ TO STATE TAXABLE INCOME		TASI	0	-1	1	0	0	0
30 DEMAND COMPONENT		TASID	0	-1	1	0	0	0
31 ENERGY COMPONENT		TASIE	0	0	0	0	0	0
32 CUSTOMER COMPONENT		TASIC	0	0	0	0	0	0
33 SUMMARY FOR STATE INCOME								
34 TAX CALCULATION								
35 (2)+(6)+(14)+(25)+(29)		TSTI1	393	529	292	25	79	3
36 DEMAND COMPONENT		TSTI1D	401	444	309	18	71	4
37 ENERGY COMPONENT		TSTI1E	-7	-25	-17	-1	-5	0
38 CUSTOMER COMPONENT		TSTI1C	-1	110	0	8	14	0
39 STATE INCOME TAX								
40 .1099 / .8901 X (35)+(14)		TSIT1	46	66	36	3	9	0
41 DEMAND COMPONENT		TSIT1D	48	54	38	2	8	1
42 ENERGY COMPONENT		TSIT1E	-1	-3	-2	0	-1	0
43 CUSTOMER COMPONENT		TSIT1C	0	14	0	1	2	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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
 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	RTRA		9.54	9.54
2	RETURN ON RATE BASE		RTNA1	2,695	7,281
3	DEMAND COMPONENT		RTNAD	2,240	276
4	ENERGY COMPONENT		RTNAE	-4	-1
5	CUSTOMER COMPONENT		RTNAC	459	7,005
6	ADJUSTMENT TO TAXABLE INCOME		TAT	-1,452	-4,606
7	DEMAND COMPONENT		TATD	-1,201	-138
8	ENERGY COMPONENT		TATE	2	1
9	CUSTOMER COMPONENT		TATC	-253	-4,467
10	FEDERAL INCOME TAX ADJUSTMEN		TAFI	4	12
11	DEMAND COMPONENT		TAFID	3	0
12	ENERGY COMPONENT		TAFIE	0	0
13	CUSTOMER COMPONENT		TAFIC	1	12
14	STATE INCOME TAX ADJUSTMENT		TSTA	1	3
15	DEMAND COMPONENT		TSTAD	1	1
16	ENERGY COMPONENT		TSTAE	0	0
17	CUSTOMER COMPONENT		TSTAC	0	2
18	SUMMARY FOR FEDERAL INCOME				
19	TAX CALCULATION				
20	(2)+(6)+(10)+(14)		TFTI1	1,204	2,570
21	DEMAND COMPONENT		TFTI1D	1,005	32
22	ENERGY COMPONENT		TFTI1E	-7	-14
23	CUSTOMER COMPONENT		TFTI1C	207	2,552
24	FEDERAL INCOME TAX				
25	.35 / .65 X (20)+(10)		TFIT1	615	1,296
26	DEMAND COMPONENT		TFIT1D	529	-22
27	ENERGY COMPONENT		TFIT1E	-21	-55
28	CUSTOMER COMPONENT		TFIT1C	107	1,372
29	ADJ TO STATE TAXABLE INCOME		TASI	0	2
30	DEMAND COMPONENT		TASID	0	2
31	ENERGY COMPONENT		TASIE	0	0
32	CUSTOMER COMPONENT		TASIC	0	0
33	SUMMARY FOR STATE INCOME				
34	TAX CALCULATION				
35	(2)+(6)+(14)+(25)+(29)		TSTI1	1,852	3,956
36	DEMAND COMPONENT		TSTI1D	1,562	99
37	ENERGY COMPONENT		TSTI1E	-24	-55
38	CUSTOMER COMPONENT		TSTI1C	313	3,912
39	STATE INCOME TAX				
40	.1099 / .8901 X (35)+(14)		TSIT1	222	472
41	DEMAND COMPONENT		TSIT1D	187	-8
42	ENERGY COMPONENT		TSIT1E	-2	-7
43	CUSTOMER COMPONENT		TSIT1C	39	486

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	263,665	172,600	4,961	22,501	32,232	9,631
3	DEMAND COMPONENT		TXDTD	108,939	55,346	2,955	7,361	25,826	8,522
4	ENERGY COMPONENT		TXDTE	0	0	0	0	0	0
5	CUSTOMER COMPONENT		TXDTC	154,726	117,254	2,006	15,140	6,406	1,109
6	AT SYSTEM % RATE OF RETURN	RTRB		8.74	7.61	-1.18	15.68	11.44	11.27
7	RETURN ON RATE BASE		RTNB2	119,533	63,899	-367	17,665	24,198	6,247
8	DEMAND COMPONENT		RTNB0	66,922	28,269	-273	7,787	21,915	6,019
9	ENERGY COMPONENT		RTNBE	-242	-65	0	-19	-60	-36
10	CUSTOMER COMPONENT		RTNBC	52,854	35,697	-96	9,897	2,342	264
11	INCOME TAXES		TSF2	31,780	12,280	-1,517	8,235	9,425	2,558
12	DEMAND COMPONENT		TSF2D	20,331	5,565	-1,107	3,643	8,732	2,521
13	ENERGY COMPONENT		TSF2E	-1,200	-692	-23	-101	-197	-62
14	CUSTOMER COMPONENT		TSF2C	12,649	7,407	-387	4,692	892	99
15	ANNUALIZATION REVENUES	ANN	NEWB	8,451	2,703	121	1,120	1,761	1,566
16	DEMAND COMPONENT		ANN2D	3,995	-547	91	517	1,570	1,538
17	ENERGY COMPONENT		ANN2E	-29	-15	-1	-2	-6	-2
18	CUSTOMER COMPONENT		ANN2C	4,485	3,265	31	605	197	30
19	LATE PAY CHARGES		R11	2,336	1,159	9	434	504	125
20	DEMAND COMPONENT		R112D	1,104	261	1	268	450	118
21	ENERGY COMPONENT		R112E	-8	-5	0	-1	-1	-1
22	CUSTOMER COMPONENT		R112C	1,240	903	8	167	55	8
23	REVENUE REQTS BEFORE GRT		RRBB	404,190	245,078	2,941	46,870	63,533	16,692
24	DEMAND COMPONENT		RRBBD	191,091	89,625	1,479	18,029	54,396	15,354
25	ENERGY COMPONENT		RRBBE	-1,405	-737	-22	-116	-251	-94
26	CUSTOMER COMPONENT		RRBBC	214,504	156,190	1,485	28,957	9,388	1,433
27	BASE FOR GROSS RECEIPTS TAX								
28	RRBB + R11		BGRT2	414,977	248,940	3,071	48,424	65,798	18,383
29	DEMAND COMPONENT		BGRT2D	196,190	89,339	1,571	18,814	56,416	17,010
30	ENERGY COMPONENT		BGRT2E	-1,442	-757	-23	-119	-258	-97
31	CUSTOMER COMPONENT		BGRT2C	220,229	160,358	1,524	29,729	9,640	1,471
32	GROSS RECEIPTS TAX @ 44 MILL		GRTA2	19,099	11,457	142	2,229	3,028	846
33	.044/.956 * LINE 29		GRTA2D	9,030	4,112	72	866	2,596	783
34	.044/.956 * LINE 30		GRTA2E	-66	-34	-1	-5	-12	-5
35	.044/.956 * LINE 31		GRTA2C	10,136	7,381	70	1,368	444	68
36	TOTAL REVENUE REQUIREMENTS		RRA2	423,289	256,535	3,082	49,098	66,562	17,538
37	DEMAND COMPONENT		RRA2D	200,121	93,737	1,551	18,895	56,993	16,136
38	ENERGY COMPONENT		RRA2E	-1,472	-772	-24	-122	-262	-99
39	CUSTOMER COMPONENT		RRA2C	224,640	163,570	1,555	30,325	9,832	1,501

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	843	2,758	1,627	141	398	9
3	DEMAND COMPONENT		TXDTD	842	2,266	1,506	110	341	9
4	ENERGY COMPONENT		TXDTE	0	0	0	0	0	0
5	CUSTOMER COMPONENT		TXDTC	1	492	121	31	57	0
6	AT SYSTEM % RATE OF RETURN	RTRB		10.68	9.33	13.77	9.63	16.78	26.64
7	RETURN ON RATE BASE		RTNB2	558	448	268	25	108	3
8	DEMAND COMPONENT		RTNBD	562	311	292	16	80	4
9	ENERGY COMPONENT		RTNBE	-3	-23	-24	-1	-7	0
10	CUSTOMER COMPONENT		RTNBC	0	160	0	11	35	0
11	INCOME TAXES		TSF2	223	237	196	12	69	3
12	DEMAND COMPONENT		TSF2D	229	202	210	9	57	3
13	ENERGY COMPONENT		TSF2E	-5	-14	-15	-1	-5	0
14	CUSTOMER COMPONENT		TSF2C	-2	50	0	4	17	0
15	ANNUALIZATION REVENUES	ANN	NEWB	0	1,640	0	0	0	0
16	DEMAND COMPONENT		ANN2D	0	1,627	-2	-1	-2	0
17	ENERGY COMPONENT		ANN2E	0	-1	0	0	-1	0
18	CUSTOMER COMPONENT		ANN2C	0	14	2	1	3	0
19	LATE PAY CHARGES		R11	0	44	0	0	0	0
20	DEMAND COMPONENT		R112D	0	40	-1	-1	0	0
21	ENERGY COMPONENT		R112E	0	0	0	0	0	0
22	CUSTOMER COMPONENT		R112C	0	4	1	1	0	0
23	REVENUE REQTS BEFORE GRT		RRBB	1,625	1,692	2,050	177	571	15
24	DEMAND COMPONENT		RRBBD	1,634	1,043	1,971	135	477	15
25	ENERGY COMPONENT		RRBBE	-9	-36	-39	-2	-11	0
26	CUSTOMER COMPONENT		RRBBC	0	684	118	44	106	0
27	BASE FOR GROSS RECEIPTS TAX								
28	RRBB + R11		BGRT2	1,625	3,376	2,050	177	571	15
29	DEMAND COMPONENT		BGRT2D	1,634	2,710	1,968	133	475	15
30	ENERGY COMPONENT		BGRT2E	-9	-37	-39	-2	-12	0
31	CUSTOMER COMPONENT		BGRT2C	0	702	121	46	109	0
32	GROSS RECEIPTS TAX @ 44 MILL		GRTA2	75	155	95	8	26	0
33	.044/.956 * LINE 29		GRTA2D	76	124	91	6	22	1
34	.044/.956 * LINE 30		GRTA2E	0	-2	-2	0	0	0
35	.044/.956 * LINE 31		GRTA2C	0	32	6	2	5	0
36	TOTAL REVENUE REQUIREMENTS		RRA2	1,700	1,847	2,144	185	598	15
37	DEMAND COMPONENT		RRA2D	1,710	1,167	2,062	141	498	16
38	ENERGY COMPONENT		RRA2E	-10	-37	-41	-1	-11	-1
39	CUSTOMER COMPONENT		RRA2C	0	716	123	46	111	0

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	4,281	11,683
3	DEMAND COMPONENT		TXDTD	3,055	800
4	ENERGY COMPONENT		TXDTE	0	0
5	CUSTOMER COMPONENT		TXDTC	1,226	10,883
6	AT SYSTEM % RATE OF RETURN	RTRB		7.56	5.69
7	RETURN ON RATE BASE		RTNB2	2,135	4,346
8	DEMAND COMPONENT		RTNBD	1,775	165
9	ENERGY COMPONENT		RTNBE	-3	-1
10	CUSTOMER COMPONENT		RTNBC	364	4,180
11	INCOME TAXES		TSF2	430	-371
12	DEMAND COMPONENT		TSF2D	377	-110
13	ENERGY COMPONENT		TSF2E	-24	-61
14	CUSTOMER COMPONENT		TSF2C	77	-200
15	ANNUALIZATION REVENUES	ANN	NEHB	-334	-126
16	DEMAND COMPONENT		ANN2D	-368	-428
17	ENERGY COMPONENT		ANN2E	0	-1
18	CUSTOMER COMPONENT		ANN2C	34	303
19	LATE PAY CHARGES		R11	44	17
20	DEMAND COMPONENT		R112D	34	-66
21	ENERGY COMPONENT		R112E	0	0
22	CUSTOMER COMPONENT		R112C	10	83
23	REVENUE REQTS BEFORE GRT		RRBB	7,142	15,804
24	DEMAND COMPONENT		RRBBD	5,546	1,387
25	ENERGY COMPONENT		RRBBE	-27	-61
26	CUSTOMER COMPONENT		RRBBC	1,622	14,477
27	BASE FOR GROSS RECEIPTS TAX				
28	RRBB + R11		BGRT2	6,852	15,695
29	DEMAND COMPONENT		BGRT2D	5,212	893
30	ENERGY COMPONENT		BGRT2E	-27	-62
31	CUSTOMER COMPONENT		BGRT2C	1,666	14,863
32	GROSS RECEIPTS TAX @ 44 MILL		GRTA2	315	723
33	.044/.956 * LINE 29		GRTA2D	240	41
34	.044/.956 * LINE 30		GRTA2E	-2	-3
35	.044/.956 * LINE 31		GRTA2C	76	684
36	TOTAL REVENUE REQUIREMENTS		RRA2	7,458	16,527
37	DEMAND COMPONENT		RRA2D	5,787	1,428
38	ENERGY COMPONENT		RRA2E	-28	-64
39	CUSTOMER COMPONENT		RRA2C	1,699	15,162

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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
 \$1,000
 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 AT CLASS % RATE OF RETURN	RTRB		8.74	7.61	-1.18	15.68	11.44	11.27
2 RETURN ON RATE BASE		RTNB2	119,533	63,899	-367	17,665	24,198	6,247
3 DEMAND COMPONENT		RTNB2	66,922	28,269	-273	7,787	21,915	6,019
4 ENERGY COMPONENT		RTNBE	-242	-65	0	-19	-60	-36
5 CUSTOMER COMPONENT		RTNBC	52,854	35,697	-96	9,897	2,342	264
6 ADJUSTMENT TO TAXABLE INCOME		TAT	-71,467	-44,322	-1,616	-5,993	-10,570	-2,555
7 DEMAND COMPONENT		TATD	-36,167	-18,855	-1,187	-2,546	-9,522	-2,454
8 ENERGY COMPONENT		TATE	89	31	1	4	20	12
9 CUSTOMER COMPONENT		TATC	-35,389	-25,499	-430	-3,452	-1,067	-113
10 FEDERAL INCOME TAX ADJUSTMEN		TAFI	206	126	5	17	32	8
11 DEMAND COMPONENT		TAFID	108	55	4	7	29	8
12 ENERGY COMPONENT		TAFIE	0	0	0	0	0	0
13 CUSTOMER COMPONENT		TAFIC	98	71	1	10	3	0
14 STATE INCOME TAX ADJUSTMENT		TSTA	55	34	1	5	8	2
15 DEMAND COMPONENT		TSTAD	29	14	1	2	7	2
16 ENERGY COMPONENT		TSTAE	0	0	0	0	0	0
17 CUSTOMER COMPONENT		TSTAC	26	20	0	3	1	0
18 SUMMARY FOR FEDERAL INCOME								
19 TAX CALCULATION								
20 (2)+(6)+(10)+(14)		TFTI2	46,192	18,428	-2,025	11,517	13,338	3,616
21 DEMAND COMPONENT		TFTI2D	29,012	8,333	-1,498	5,095	12,139	3,499
22 ENERGY COMPONENT		TFTI2E	-409	-191	-4	-35	-81	-34
23 CUSTOMER COMPONENT		TFTI2C	17,589	10,288	-524	6,457	1,280	151
24 FEDERAL INCOME TAX								
25 .35 / .65 X (20)+(10)		TFIT2	23,305	8,963	-1,126	6,071	6,940	1,883
26 DEMAND COMPONENT		TFIT2D	15,044	4,121	-817	2,694	6,459	1,864
27 ENERGY COMPONENT		TFIT2E	-1,051	-612	-21	-88	-171	-53
28 CUSTOMER COMPONENT		TFIT2C	9,313	5,453	-287	3,466	652	71
29 ADJ TO STATE TAXABLE INCOME		TASI	52	42	0	5	2	1
30 DEMAND COMPONENT		TASID	52	42	0	5	2	1
31 ENERGY COMPONENT		TASIE	0	0	0	0	0	0
32 CUSTOMER COMPONENT		TASIC	0	0	0	0	0	0
33 SUMMARY FOR STATE INCOME								
34 TAX CALCULATION								
35 (2)+(6)+(14)+(25)+(29)		TSTI2	71,117	28,394	-3,116	17,723	20,522	5,564
36 DEMAND COMPONENT		TSTI2D	45,517	13,370	-2,284	7,912	18,805	5,419
37 ENERGY COMPONENT		TSTI2E	-1,205	-646	-19	-102	-212	-77
38 CUSTOMER COMPONENT		TSTI2C	26,804	15,670	-812	9,914	1,928	222
39 STATE INCOME TAX								
40 .1099 / .8901 X (35)+(14)		TSIT2	8,475	3,318	-392	2,163	2,486	675
41 DEMAND COMPONENT		TSIT2D	5,288	1,443	-289	949	2,273	657
42 ENERGY COMPONENT		TSIT2E	-149	-80	-2	-13	-26	-9
43 CUSTOMER COMPONENT		TSIT2C	3,336	1,954	-100	1,227	239	27

FUTURE TEST YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

INPUT	ALLOC	OUTPUT	ISP	LP-5,6	IST	LPEP	ISA	STANDBY
1 AT CLASS % RATE OF RETURN	RTRB		10.68	9.33	13.77	9.63	16.78	26.64
2 RETURN ON RATE BASE		RTNB2	558	448	268	25	108	3
3 DEMAND COMPONENT		RTNBD	562	311	292	16	80	4
4 ENERGY COMPONENT		RTNBE	-3	-23	-24	-1	-7	0
5 CUSTOMER COMPONENT		RTNBC	0	160	0	11	35	0
6 ADJUSTMENT TO TAXABLE INCOME		TAT	-236	-108	6	-9	-7	1
7 DEMAND COMPONENT		TATD	-237	-26	0	-4	2	1
8 ENERGY COMPONENT		TATE	1	9	7	0	1	0
9 CUSTOMER COMPONENT		TATC	0	-91	0	-6	-11	0
10 FEDERAL INCOME TAX ADJUSTMEN		TAFI	1	1	0	0	0	0
11 DEMAND COMPONENT		TAFID	1	1	0	0	0	0
12 ENERGY COMPONENT		TAFIE	0	0	0	0	0	0
13 CUSTOMER COMPONENT		TAFIC	0	0	0	0	0	0
14 STATE INCOME TAX ADJUSTMENT		TSTA	0	1	0	0	0	0
15 DEMAND COMPONENT		TSTAD	0	1	0	0	0	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)		TFTI2	315	334	272	16	98	4
21 DEMAND COMPONENT		TFTI2D	318	280	290	12	79	4
22 ENERGY COMPONENT		TFTI2E	-3	-15	-18	-1	-6	0
23 CUSTOMER COMPONENT		TFTI2C	0	69	0	5	24	0
24 FEDERAL INCOME TAX								
25 .35 / .65 X (20)+(10)		TFIT2	165	174	144	9	51	2
26 DEMAND COMPONENT		TFIT2D	170	149	154	6	43	3
27 ENERGY COMPONENT		TFIT2E	-4	-11	-11	0	-4	0
28 CUSTOMER COMPONENT		TFIT2C	-1	37	0	3	12	0
29 ADJ TO STATE TAXABLE INCOME		TASI	0	-1	1	0	0	0
30 DEMAND COMPONENT		TASID	0	-1	1	0	0	0
31 ENERGY COMPONENT		TASIE	0	0	0	0	0	0
32 CUSTOMER COMPONENT		TASIC	0	0	0	0	0	0
33 SUMMARY FOR STATE INCOME								
34 TAX CALCULATION								
35 (2)+(6)+(14)+(25)+(29)		TSTI2	485	513	419	26	151	6
36 DEMAND COMPONENT		TSTI2D	492	433	447	18	124	7
37 ENERGY COMPONENT		TSTI2E	-6	-25	-29	-1	-9	-1
38 CUSTOMER COMPONENT		TSTI2C	-1	105	0	7	37	0
39 STATE INCOME TAX								
40 .1099 / .8901 X (35)+(14)		TSIT2	58	63	52	3	18	1
41 DEMAND COMPONENT		TSIT2D	59	53	55	3	14	1
42 ENERGY COMPONENT		TSIT2E	-1	-3	-4	0	-1	0
43 CUSTOMER COMPONENT		TSIT2C	0	13	0	1	5	0

FUTURE YEAR COST ALLOCATION
 ALLOCATION OF DISTRIBUTION COSTS TO RATE CLASSES

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

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	RTRB	7.56	5.69
2	RETURN ON RATE BASE		RTNB2	2,135	4,346
3	DEMAND COMPONENT		RTNBD	1,775	165
4	ENERGY COMPONENT		RTNBE	-3	-1
5	CUSTOMER COMPONENT		RTNBC	364	4,180
6	ADJUSTMENT TO TAXABLE INCOME		TAT	-1,452	-4,606
7	DEMAND COMPONENT		TATD	-1,201	-138
8	ENERGY COMPONENT		TATE	2	1
9	CUSTOMER COMPONENT		TATC	-253	-4,467
10	FEDERAL INCOME TAX ADJUSTMEN		TAFI	4	12
11	DEMAND COMPONENT		TAFID	3	0
12	ENERGY COMPONENT		TAFIE	0	0
13	CUSTOMER COMPONENT		TAFIC	1	12
14	STATE INCOME TAX ADJUSTMENT		TSTA	1	3
15	DEMAND COMPONENT		TSTAD	1	1
16	ENERGY COMPONENT		TSTAE	0	0
17	CUSTOMER COMPONENT		TSTAC	0	2
18	SUMMARY FOR FEDERAL INCOME				
19	TAX CALCULATION				
20	(2)+(6)+(10)+(14)		TFTI2	644	-365
21	DEMAND COMPONENT		TFTI2D	540	-79
22	ENERGY COMPONENT		TFTI2E	-7	-14
23	CUSTOMER COMPONENT		TFTI2C	112	-273
24	FEDERAL INCOME TAX				
25	.35 / .65 X (20)+(10)		TFIT2	314	-285
26	DEMAND COMPONENT		TFIT2D	279	-81
27	ENERGY COMPONENT		TFIT2E	-21	-55
28	CUSTOMER COMPONENT		TFIT2C	56	-149
29	ADJ. TO STATE TAXABLE INCOME		TASI	0	2
30	DEMAND COMPONENT		TASID	0	2
31	ENERGY COMPONENT		TASIE	0	0
32	CUSTOMER COMPONENT		TASIC	0	0
33	SUMMARY FOR STATE INCOME				
34	TAX CALCULATION				
35	(2)+(6)+(14)+(25)+(29)		TSTI2	991	-561
36	DEMAND COMPONENT		TSTI2D	847	-73
37	ENERGY COMPONENT		TSTI2E	-23	-55
38	CUSTOMER COMPONENT		TSTI2C	167	-433
39	STATE INCOME TAX				
40	.1099 / .8901 X (35)+(14)		TSIT2	116	-86
41	DEMAND COMPONENT		TSIT2D	99	-29
42	ENERGY COMPONENT		TSIT2E	-3	-7
43	CUSTOMER COMPONENT		TSIT2C	21	-51