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E-File

March 31, 2013

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

**Re: PPL Electric Utilities Corporation
Annual Depreciation Report for the
Year Ended December 31, 2013
Docket No. M-110500.F2014ADR**


Dear Ms. Chiavetta:

Enclosed for filing on behalf of PPL Electric Utilities Corporation ("PPL Electric") is PPL Electric's Annual Depreciation Report ("ADR") for the year ended December 31, 2013. This report is being filed in compliance with the Commission's regulations at 52 Pa. Code § 73.1, et seq.

Pursuant to 52 Pa. Code § 1.11, the enclosed document is to be deemed filed on March 31, 2014, which is the date it was filed electronically using the Commission's E-Filing System.

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

Very truly yours,


Paul E. Russell

Enclosures

cc: Ms. Cheryl Walker Davis
Mr. Paul Diskin
J. Edward Simms, Esquire
Tanya J. McCloskey, Esquire
John R. Evans, Esquire

PPL ELECTRIC UTILITIES CORPORATION
ANNUAL DEPRECIATION REPORT
FOR THE YEAR ENDED DECEMBER 31, 2013
DOCKET NO. M-110500.F2014ADR

PPL ELECTRIC UTILITIES CORPORATION
ANNUAL DEPRECIATION REPORT
FOR THE YEAR ENDED DECEMBER 31, 2013
DOCKET NO. M-110500.F2014ADR

EXECUTIVE SUMMARY

This report is prepared by PPL Electric Utilities Corporation ("PPL Electric") in response to the requirements related to the monitoring of depreciation practices set forth in 52 Pa. Code Chapter 73.9(a). In accordance with these requirements, the report presents a comparison of annual and accrued depreciation by function at December 31, 2011, December 31, 2012 and December 31, 2013; a calculation of remaining life depreciation accrual rates as of December 31, 2013; the 2013 retirements expressed as a percent of the original cost; a summary of the depreciation reserve activity, including the reserve as a percent of original cost; an explanation of any unusual retirements; the net salvage amortization amount for 2014, based on experience for the period 2009 through 2013, and an explanation of exclusions from the experienced net salvage.

The survivor curves presented herein were based on an updated service life study incorporating statistical analyses of data through 2012. The prior service life study was based on data through December 31, 2007. The same methods of depreciation are used in this report as were used in previous Annual Depreciation Reports submitted by PPL Electric during the period 2003 through 2012.

Table 1 sets forth comparisons of the original cost, book reserve and calculated annual depreciation accruals by function at December 31, 2011, December 31, 2012 and December 31, 2013. The annual accrual amounts, as

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

The composite annual depreciation accrual rate for Intangible Plant decreased slightly from December 31, 2011 to December 2012 due to the plant to reserve ratio for software. The rate continued to decrease from December 31, 2012 to December 31, 2013 due to a lack of growth and higher reserve to plant ratio. The composite rate for Transmission Plant decreased slightly from December 31, 2011 to December 31, 2012, then increased slightly from December 31, 2012 to December 31, 2013. Overall the rate was basically unchanged for the period. The composite annual accrual rate for Distribution Plant from December 31, 2011 to December 31, 2012 decreased slightly due to longer service lives for many accounts. The composite rate from December 31, 2012 to December 31, 2013 was basically unchanged. The composite rate for General Plant decreased from December 31, 2011 to December 31, 2012 due to the growth in the longer lived asset classes. The composite rate increased from December 31, 2012 to December 31, 2013 due to high growth in the shorter lives accounts and a lower plant to reserve ratio.

Table 2 summarizes the calculated annual depreciation accrual rates and book depreciation reserve by account at December 31, 2013. Tables 3 and 4 present a summary of the plant and reserve activity, respectively, for 2013. A review of any unusual entries is set forth in the section "2013 Plant and Reserve Activity", beginning on page 7. Table 5 sets forth the net salvage accruals for 2014, as determined by the 5-year amortization of the experience during the prior 5-year period 2009 through 2013.

REMAINING LIFE DEPRECIATION ACCRUAL RATES

The annual depreciation accrual rates are calculated as of December 31, 2013 and are based on the straight-line method using the average service life procedure. The annual depreciation accrual rates as of December 31, 2013 are set forth in column 8 of Table 2. The annual accrual rate equals the annual accrual amount in column 6 divided by the original cost in column 3 of Table 2.

For the purpose of calculating the composite remaining life accrual rates as of December 31, 2013, the book reserve by plant account is allocated among vintages in proportion to the calculated accrued depreciation. Descriptions of the derivation of remaining life accruals at a given point in time for all vintages calculated by the average service life (ASL) procedure follow. An example of the calculation is set forth on pages 4 through 6.

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

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

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

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

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 49-01						
NET SALVAGE PERCENT.. 0						
1923	26.29	24	26			
1924	6,262.19	5,719	6,262			
1925	9,241.83	8,346	9,242			
1926	22,614.14	20,191	22,614			
1927	49,747.88	43,910	49,748			
1928	52,051.40	45,412	52,051			
1929	35,184.64	30,338	35,185			
1930	56,054.48	47,761	56,054			
1931	25,181.50	21,199	25,182			
1932	9,240.22	7,684	9,240			
1933	12,213.90	10,033	12,214			
1934	12,697.12	10,300	12,697			
1935	12,214.56	9,784	12,215			
1936	2,235,189.35	1,767,632	2,235,189			
1937	268,822.80	209,846	268,823			
1938	129,874.95	100,057	129,875			
1939	155,443.71	118,168	155,444			
1940	180,846.69	135,635	180,847			
1941	267,260.00	197,719	267,260			
1942	138,743.16	101,226	138,743			
1943	233,087.85	167,681	233,088			
1944	883,660.37	626,674	883,660			
1945	497,956.14	348,061	497,956			
1946	850,698.54	585,944	850,699			
1947	1,032,353.68	700,524	1,032,354			
1948	477,952.51	319,449	477,953			
1949	357,754.47	235,460	357,754			
1950	391,688.12	253,798	391,688			
1951	600,850.30	383,198	600,850			
1952	832,374.00	522,356	832,374			
1953	707,092.31	436,523	707,092			
1954	706,747.35	429,095	706,747			
1955	1,293,572.43	772,185	1,293,572			
1956	1,280,000.46	751,015	1,268,559	11,441	20.25	565
1957	1,197,967.09	690,664	1,166,618	31,349	20.75	1,511
1958	1,076,512.11	609,661	1,029,794	46,718	21.25	2,198
1959	1,605,170.25	892,667	1,507,827	97,343	21.75	4,476
1960	1,509,129.71	823,864	1,391,610	117,520	22.25	5,282
1961	1,711,023.42	916,612	1,548,273	162,750	22.75	7,154
1962	1,698,218.24	892,431	1,507,428	190,790	23.25	8,206
1963	2,487,357.59	1,281,760	2,165,054	322,304	23.75	13,571

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

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 49-01						
NET SALVAGE PERCENT.. 0						
1964	2,596,236.82	1,311,359	2,215,050	381,187	24.25	15,719
1965	3,086,388.33	1,527,454	2,580,062	506,326	24.75	20,458
1966	3,255,288.19	1,577,806	2,665,113	590,175	25.25	23,373
1967	4,020,223.67	1,907,556	3,222,102	798,122	25.75	30,995
1968	4,137,110.05	1,920,819	3,244,505	892,605	26.25	34,004
1969	5,824,285.72	2,644,692	4,467,218	1,357,068	26.75	50,732
1970	5,267,829.52	2,338,284	3,949,656	1,318,174	27.25	48,373
1971	5,822,092.27	2,524,867	4,264,818	1,557,274	27.75	56,118
1972	7,929,266.16	3,357,806	5,671,757	2,257,509	28.25	79,912
1973	13,090,453.92	5,409,892	9,137,989	3,952,465	28.75	137,477
1974	10,261,790.43	4,136,117	6,986,422	3,275,368	29.25	111,978
1975	10,987,676.86	4,316,619	7,291,313	3,696,364	29.75	124,248
1976	12,252,873.44	4,688,562	7,919,571	4,333,302	30.25	143,250
1977	12,096,757.96	4,505,438	7,610,252	4,486,506	30.75	145,903
1978	13,056,039.20	4,729,420	7,988,586	5,067,453	31.25	162,158
1979	12,831,204.58	4,517,097	7,629,945	5,201,260	31.75	163,819
1980	12,555,178.37	4,291,862	7,249,495	5,305,683	32.25	164,517
1981	10,913,386.10	3,619,206	6,113,295	4,800,091	32.75	146,568
1982	10,765,286.28	3,460,286	5,844,859	4,920,427	33.25	147,983
1983	10,717,578.11	3,335,525	5,634,122	5,083,456	33.75	150,621
1984	13,880,646.89	4,178,352	7,057,762	6,822,885	34.25	199,208
1985	14,461,517.98	4,205,699	7,103,955	7,357,563	34.75	211,728
1986	16,724,528.90	4,693,070	7,927,186	8,797,343	35.25	249,570
1987	17,906,075.27	4,841,982	8,178,717	9,727,358	35.75	272,094
1988	16,634,471.27	4,328,289	7,311,025	9,323,446	36.25	257,199
1989	16,700,343.90	4,175,086	7,052,246	9,648,098	36.75	262,533
1990	18,067,686.15	4,332,631	7,318,359	10,749,327	37.25	288,573
1991	19,161,565.81	4,399,304	7,430,978	11,730,588	37.75	310,744
1992	18,331,029.20	4,021,644	6,793,063	11,537,966	38.25	301,646
1993	20,772,017.31	4,345,091	7,339,406	13,432,611	38.75	346,648
1994	20,173,003.43	4,014,024	6,780,192	13,392,811	39.25	341,218
1995	21,016,833.36	3,967,558	6,701,705	14,315,128	39.75	360,129
1996	16,377,036.31	2,924,447	4,939,759	11,437,277	40.25	284,156
1997	17,719,113.85	2,983,367	5,039,282	12,679,832	40.75	311,162
1998	16,151,345.95	2,554,497	4,314,867	11,836,479	41.25	286,945
1999	21,663,003.17	3,205,258	5,414,084	16,248,919	41.75	389,196
2000	23,737,375.63	3,270,061	5,523,545	18,213,831	42.25	431,097
2001	21,358,745.07	2,724,308	4,601,699	16,757,046	42.75	391,978
2002	29,928,989.65	3,512,167	5,932,492	23,996,498	43.25	554,832
2003	23,533,712.64	2,521,402	4,258,965	19,274,748	43.75	440,566
2004	22,978,032.68	2,227,490	3,762,511	19,215,522	44.25	434,249

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

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 49-01						
NET SALVAGE PERCENT.. 0						
2005	23,090,758.06	2,002,661	3,382,746	19,708,012	44.75	440,403
2006	32,229,750.47	2,466,543	4,166,302	28,063,448	45.25	620,187
2007	30,240,192.04	2,005,832	3,388,103	26,852,089	45.75	586,931
2008	29,930,883.28	1,679,721	2,837,260	27,093,623	46.25	585,808
2009	31,129,065.62	1,429,447	2,414,516	28,714,550	46.75	614,215
2010	38,243,667.21	1,365,681	2,306,807	35,936,860	47.25	760,568
2011	56,046,573.14	1,429,748	2,415,024	53,631,549	47.75	1,123,174
2012	62,429,889.76	955,802	1,614,470	60,815,420	48.25	1,260,423
2013	50,476,352.95	257,429	434,830	50,041,523	48.75	1,026,493

957,671,230.68 172,669,864 289,557,847 668,113,384 15,944,842

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.9 1.66

2013 PLANT AND RESERVE ACTIVITY

Table 3 and Table 4, shown on pages 12 through 15 present summaries by account of the plant and reserve accounting activity for 2013. Table 3 sets forth the original cost as of December 31, 2012, the beginning balance; additions; retirements; transfers or adjustments; the balance at the end of the year, December 31, 2013; and, the retirements expressed as a percent of the beginning plant balance.

The high retirements in Account 303.20, Miscellaneous Intangible Plant – Software is due to the upgraded applications needed for the system. The retirements for Account 368.6, Line Transformers - Non-Network Housing, were due to the change in older style transformers. The retirements for Accounts 391.60, Office Furniture and Equipment - Computers; 394.4, Tools and Work Equipment - Const. Dept.; 394.8, Tools and Work Equipment – Garage Equipment; and 397, Communication Equipment, were high due to amortization accounting for years with higher number of installations. The high retirements in Accounts 392.1, Transportation Equipment - Automobiles; and 392.3, Transportation Equipment – Heavy Duty Trucks, were due to the continual plan to keep the vehicle fleet in operation.

Table 4 sets forth the book depreciation reserve balance at the beginning of the year, January 1, 2013; annual accruals; retirements; gross salvage; cost of removal; transfers or adjustments; the balance at the end of the year, December 31, 2013; and, the book reserve as a percent of the plant balance as of December 31, 2013.

AMORTIZATION OF NET SALVAGE

The 2014 amortization amounts for net negative salvage of \$15,185,706, based on the experienced net salvage during the 5-year period 2009 through 2013. The calculation of the amortization amount for each plant account is set forth in Table 5 shown on page 16. The tabulation sets forth the cost of removal, gross salvage, net salvage and the amortization amount, which is one-fifth of the total net salvage for the 5-year period.

In 2013, PPL Electric experienced no retirements that were incurred under unusual or extraordinary circumstances and, therefore, it submits no such retirements for Commission Staff review.

PPL ELECTRIC UTILITIES CORPORATION

TABLE 1. ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS BY FUNCTION RELATED TO UTILITY PLANT AT DECEMBER 31, 2011, DECEMBER 31, 2012 AND DECEMBER 31, 2013

	<u>2011</u>	<u>2012</u>	<u>2013</u>
INTANGIBLE AND NONDEPRECIABLE			
ORGANIZATION	476,251.80	476,251.80	476,251.80
FRANCHISES AND CONSENTS	147,083.87	147,083.87	147,083.87
LAND	32,684,710.02	37,799,367.13	39,500,396.41
INTANGIBLE PLANT (AMORTIZABLE)			
ORIGINAL COST (DEPRECIABLE)	61,914,230.51	101,480,010.19	97,428,868.33
BOOK ACCRUED DEPRECIATION	28,167,594	45,297,820	51,433,118
BOOK RESERVE % OF O.C.	45.49%	44.64%	52.79%
ORIGINAL COST DEPRECIATED	33,746,636	56,182,190	45,995,750
ANNUAL DEPRECIATION EXPENSE	11,330,335	17,763,556	16,611,776
ANNUAL % OF O.C.	18.30%	17.50%	17.05%
TRANSMISSION PLANT			
ORIGINAL COST (DEPRECIABLE)	1,339,531,107.95	1,527,325,283.88	1,872,409,048.92
BOOK ACCRUED DEPRECIATION	522,176,381	527,749,882	542,024,383
BOOK RESERVE % OF O.C.	38.98%	34.55%	28.95%
ORIGINAL COST DEPRECIATED	817,354,724	999,575,402	1,330,384,666
ANNUAL DEPRECIATION EXPENSE	20,654,238	22,953,532	28,822,136
ANNUAL % OF O.C.	1.54%	1.50%	1.54%
DISTRIBUTION PLANT			
ORIGINAL COST (DEPRECIABLE)	4,039,710,316.01	4,223,421,739.10	4,484,052,309.19
BOOK ACCRUED DEPRECIATION	1,531,276,630	1,586,613,446	1,655,505,845
BOOK RESERVE % OF O.C.	37.91%	37.57%	36.92%
ORIGINAL COST DEPRECIATED	2,508,433,680	2,636,808,293	2,828,546,466
ANNUAL DEPRECIATION EXPENSE	89,982,685	87,366,122	93,558,914
ANNUAL % OF O.C.	2.23%	2.07%	2.09%
GENERAL PLANT			
ORIGINAL COST (DEPRECIABLE)	545,447,708.19	611,238,065.07	637,225,584.02
BOOK ACCRUED DEPRECIATION	200,337,107	210,147,138	214,637,899
BOOK RESERVE % OF O.C.	36.73%	34.38%	33.68%
ORIGINAL COST DEPRECIATED	345,110,611	401,090,924	422,587,686
ANNUAL DEPRECIATION EXPENSE	27,381,739	29,390,138	31,722,739
ANNUAL % OF O.C.	5.02%	4.81%	4.98%
TOTAL COMPANY			
ORIGINAL COST (DEPRECIABLE)	6,019,911,408.35	6,501,887,801.04	7,131,239,542.54
BOOK ACCRUED DEPRECIATION	2,281,957,712	2,369,808,286	2,463,601,245
BOOK RESERVE % OF O.C.	37.91%	36.45%	34.55%
ORIGINAL COST DEPRECIATED	3,704,645,651	4,093,656,809	4,627,514,568
ANNUAL DEPRECIATION EXPENSE	149,348,997	157,473,348	170,715,565
ANNUAL % OF O.C.	2.48%	2.42%	2.39%

PPL ELECTRIC UTILITIES CORPORATION

TABLE 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT DECEMBER 31, 2013

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AT DECEMBER 31, 2013 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	COMPOSITE REMAINING LIFE (7)	ANNUAL ACCURAL RATE, PERCENT (8)
303.2	5-SQ	94,877,088.00	50,015,355	44,861,733	16,274,808	2.8	17.15
303.4	15-SQ	1,035,137.10	1,035,137	0	0	-	-
303.5	5-SQ	1,516,643.23	382,626	1,134,017	336,968	3.4	22.22
TOTAL INTANGIBLE PLANT							
		97,428,868.33	51,433,118	45,995,750	16,611,776	2.8	17.05
TRANSMISSION PLANT							
350.4	75-S4	130,617,954.04	39,900,054	90,717,900	1,562,250	58.1	1.20
352	60-R4	39,408,219.00	16,990,892	22,417,327	542,764	41.3	1.38
353	48-R1	651,945,487.11	167,897,812	484,047,675	12,461,553	38.8	1.91
354	70-R3	530,270,258.62	135,717,526	394,552,733	6,695,446	58.9	1.26
354.2	75-R4	20,004,499.53	6,914,754	13,089,746	215,630	60.7	1.08
355	55-R0.5	104,406,634.24	38,969,403	65,437,231	1,543,332	42.4	1.48
355.2	75-R4	8,730,844.34	3,973,327	4,757,517	87,960	54.1	1.01
356	60-R3	337,031,695.59	117,834,229	219,197,467	4,549,367	48.2	1.35
357	55-S4	12,329,209.79	2,442,897	9,886,313	222,363	44.5	1.80
358	35-S4	27,220,574.43	8,426,223	18,794,351	810,221	23.2	2.98
359	75-R4	10,443,672.23	2,957,266	7,486,406	131,250	57.0	1.26
TOTAL TRANSMISSION PLANT		1,872,409,048.92	542,024,383	1,330,384,666	28,822,136	46.2	1.54
DISTRIBUTION PLANT							
360.4	70-R4	72,475,945.28	30,766,139	41,709,806	808,412	51.6	1.12
361	67-R2.5	33,649,872.59	14,122,691	19,527,182	387,094	50.4	1.15
362	54-S0.5	424,229,404.59	119,595,505	304,633,900	6,959,048	43.8	1.64
364.2	60-R3	19,120,847.98	6,604,329	12,516,519	289,624	43.2	1.51
364.4	49-O1	957,671,230.68	289,557,847	668,113,384	15,944,842	41.9	1.66
364.6	60-S3	153,514.04	59,014	94,500	2,254	41.9	1.47
364.8	65-R3	38,891,778.11	19,572,611	19,319,167	419,472	46.1	1.08
365	49-R0.5	815,710,275.87	254,554,481	561,155,795	13,528,572	41.5	1.66
366	60-R3	167,325,439.10	50,545,686	116,779,753	2,644,128	44.2	1.58
367	48-S1.5	501,979,345.30	166,666,142	335,313,203	8,979,979	37.3	1.79
368.2	34-SQ	246,102,506.14	104,159,864	141,942,642	8,982,532	15.8	3.65
368.4	48-SQ	187,128,679.19	73,692,287	113,436,392	3,670,553	30.9	1.96
368.6	35-SQ	175,987.77	145,843	30,145	6,185	4.9	3.51
369	45-R1.5	628,133,814.52	303,963,419	324,170,396	9,333,257	34.7	1.49
370.1	28-SQ	68,273,679.54	44,060,508	24,213,172	2,932,934	8.3	4.30
370.2	15-SQ	207,809,319.13	119,862,577	87,946,742	16,161,656	13.4	7.78
370.4	15-SQ	3,218,998.76	323,914	2,895,085	215,971	13.4	6.71
371.2	35-S3	319,228.36	14,585	304,643	26,226	11.6	8.22
371.4	21-L0.5	7,918,891.57	4,880,439	3,038,453	183,003	16.6	2.31
373.2	33-L1.5	103,763,550.67	52,357,964	51,405,587	2,083,172	24.7	2.01
TOTAL DISTRIBUTION PLANT		4,484,052,309.19	1,655,505,845	2,828,546,466	93,558,914	30.2	2.09

PPL ELECTRIC UTILITIES CORPORATION

TABLE 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT DECEMBER 31, 2013

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AT DECEMBER 31, 2013 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	COMPOSITE REMAINING LIFE (7)	ANNUAL ACCRUAL RATE, PERCENT (8)
GENERAL PLANT							
389.4 LAND RIGHTS							
390.2 STRUCTURES AND IMPROVEMENTS	70-R4	4,398.53	1,597	2,802	97	28.9	2.21
- BUILDINGS - MAJOR							
- BUILDINGS - MINOR	55-S0	360,632,420.39	74,006,058	286,626,362	16,462,622	17.4	4.56
TOTAL ACCOUNT 390.2	45-R3	4,172,613.85	1,048,042	3,124,572	135,592	23.0	3.25
		364,805,034.24	75,054,100	289,750,934	16,598,214	17.5	4.55
390.21 STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	10-SQ	741,657.92	374,438	367,220	66,767	5.5	9.00
390.4 STRUCTURES AND IMPROVEMENTS - AIR COND.	30-S1	41,541,771.03	11,647,921	29,893,850	1,344,362	22.2	3.24
391.2 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	22,000,590.82	8,396,897	13,603,694	1,205,551	11.3	5.48
391.4 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15-SQ	2,851,312.04	918,118	1,933,194	204,231	9.5	7.16
391.6 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5-SQ	4,853,680.71	604,866	4,248,815	1,359,046	3.1	28.00
391.8 OFFICE FURNITURE AND EQUIPMENT - POWER MGMT. SYS.	7-SQ	38,155,394.44	38,155,394	0	0	-	-
392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES	5-L4	6,432,788.52	3,917,411	2,515,378	888,226	2.8	13.81
392.2 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	8-R1	18,898,886.37	12,725,518	6,173,368	1,095,294	5.6	5.80
392.3 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	11-R4	75,252,902.61	38,828,750	36,424,153	5,786,272	6.3	7.66
392.4 TRANSPORTATION EQUIPMENT - TRAILERS	24-L1.5	6,848,729.32	2,477,888	4,370,841	229,503	19.0	3.35
392.5 TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	16-L4	3,703,120.25	1,501,822	2,201,298	212,085	10.4	5.73
392.6 TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	13-L3	653,798.58	165,697	488,102	93,396	5.2	14.29
393.0 STORES EQUIPMENT	25-SQ	2,807,016.14	1,104,407	1,702,609	147,262	11.6	5.25
394.0 TOOLS AND WORK EQUIPMENT - L&S LINE CREWS	20-SQ	4,845,263.30	1,956,855	2,888,408	289,574	10.0	5.98
394.2 TOOLS AND WORK EQUIPMENT - TOOLS	20-SQ	285,256.40	128,938	156,318	22,165	7.1	7.77
394.4 TOOLS AND WORK EQUIPMENT - CONST. DEPT.	20-SQ	1,353,413.69	505,219	848,195	76,088	11.1	5.62
394.6 TOOLS AND WORK EQUIPMENT - OTHER	20-SQ	22,345,919.84	7,074,004	15,271,916	1,237,107	12.3	5.54
394.8 TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	20-SQ	3,349,048.75	1,932,497	1,416,552	209,814	6.8	6.26
395.0 LABORATORY EQUIPMENT	20-SQ	4,574,077.23	1,481,524	3,092,553	232,249	13.3	5.08
396.0 POWER OPERATED EQUIPMENT	13-S0	2,238,834.57	1,155,482	1,083,353	111,907	9.7	5.00
397.0 COMMUNICATION EQUIPMENT	15-SQ	5,729,517.50	3,941,206	1,788,312	151,606	11.8	2.65
398.0 MISCELLANEOUS EQUIPMENT	20-SQ	2,953,171.22	587,350	2,365,821	181,923	13.0	6.16
TOTAL GENERAL PLANT		637,225,584.02	214,637,899	422,587,686	31,722,739	13.3	4.98
TOTAL DEPRECIABLE PLANT		7,091,115,810.46	2,463,601,245	4,627,514,568	170,715,565		
NONDEPRECIABLE PLANT							
301.0 ORGANIZATION		476,251.80					
302.0 FRANCHISES AND CONSENTS		147,083.87					
360.2 LAND		12,324,351.77					
360.2 LAND		16,661,406.31					
389.2 LAND		10,514,638.33					
TOTAL NONDEPRECIABLE PLANT		40,123,732.08					
TOTAL UTILITY PLANT		7,131,239,542.54					

* LIFE SPAN PROCEDURE USED. CURVES SHOWN AS INTERIM SURVIVOR CURVES.

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TABLE 3. SUMMARY OF PLANT IN SERVICE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2013

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	DEPRECIABLE GROUP	BALANCE AT BEGINNING OF YEAR	ADDITIONS	RETIREMENTS	TRANSFERS AND ADJUSTMENTS	BALANCE AT END OF YEAR	PERCENT OF ORIGINAL COST RETIRED
		(2)	(3)	(4)	(5)	(6)	(7)
	INTANGIBLE PLANT						
303.2	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE	99,923,425.71	8,499,872.05	13,336,100.63	(210,108.13)	94,877,088.00	13.35
303.4	MISC INTANGIBLE PLANT - FIBER OPTICS	1,035,137.10				1,035,137.10	-
303.5	SMART METER SOFTWARE	521,447.38	775,367.99	90,297.51	310,125.37	1,516,643.23	17.32
	TOTAL INTANGIBLE PLANT	101,480,010.19	9,275,240.04	13,426,398.14	100,016.24	97,428,868.33	
	TRANSMISSION PLANT						
350.4	LAND RIGHTS	106,310,071.77	22,808,645.48		1,499,236.79	130,617,954.04	-
352	STRUCTURES AND IMPROVEMENTS	38,106,868.09	1,365,048.96	63,718.05		39,408,219.00	0.17
353	STATION EQUIPMENT	587,715,827.49	75,935,476.96	11,705,817.34		651,945,487.11	1.99
354	TOWERS AND FIXTURES	392,737,875.81	130,500,975.61	1,473,613.20	8,505,020.40	530,270,258.62	0.38
354.2	TOWERS AND FIXTURES - CLEARING RW	11,764,500.57	8,204,187.65		35,811.31	20,004,499.53	
355	POLES AND FIXTURES	100,036,114.01	5,421,527.22	989,167.16	(61,839.83)	104,406,634.24	0.99
355.2	POLES AND FIXTURES - CLEARING RW	7,410,808.47	1,320,035.87			8,730,844.34	
356	OVERHEAD CONDUCTORS AND DEVICES	249,003,383.57	97,959,657.99	1,516,342.48	(8,415,003.49)	337,031,695.59	0.61
357	UNDERGROUND CONDUIT	6,319,982.39	6,009,227.40			12,329,209.79	-
358	UNDERGROUND CONDUCTORS AND DEVICES	20,587,256.10	6,633,316.33			27,220,574.43	-
359	ROADS AND TRAILS	7,332,573.61	3,111,098.62			10,443,672.23	-
	TOTAL TRANSMISSION PLANT	1,527,325,283.88	359,269,198.09	15,748,658.23	1,563,225.18	1,872,409,048.92	
	DISTRIBUTION PLANT						
360.4	LAND RIGHTS	69,072,245.19	1,075,675.62	4,520.75	2,332,545.22	72,475,945.28	0.01
361	STRUCTURES AND IMPROVEMENTS	30,507,110.22	3,156,108.63	13,346.26		33,649,872.59	0.04
362	STATION EQUIPMENT	379,401,776.93	46,752,423.23	1,895,570.54	(29,225.03)	424,229,404.59	0.50
364.2	TOWERS AND FIXTURES	18,920,539.22	220,308.76		(20,000.00)	19,120,847.98	-
364.4	POLES AND FIXTURES	907,451,166.60	52,772,005.50	1,889,598.84	(662,342.58)	957,671,230.68	0.21
364.6	TOWERS AND FIXTURES - CLEARING RW	411,764.53	(222,439.18)		(35,811.31)	153,514.04	-
364.8	POLES AND FIXTURES - CLEARING RW	37,623,665.46	1,008,355.06	1,816.32	261,573.91	38,891,778.11	0.00
365	OVERHEAD CONDUCTORS AND DEVICES	742,046,998.95	80,642,550.81	6,202,687.65	(776,586.24)	815,710,275.87	0.84
366	UNDERGROUND CONDUIT	159,631,934.66	7,841,643.52	136,482.36	(11,656.72)	167,325,439.10	0.09
367	UNDERGROUND CONDUCTORS AND DEVICES	472,861,773.45	29,235,516.87	353,753.12	235,808.10	501,979,345.30	0.07
368.2	LINE TRANSFORMERS - OVERHEAD	238,374,661.10	12,717,854.70	4,989,939.66	(70.00)	246,102,506.14	2.09
368.4	LINE TRANSFORMERS - SUBMERSIBLE AND PAD MOUNT	181,337,313.09	5,919,921.16	157,780.09	29,225.03	187,128,679.19	0.09
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	225,684.26		49,676.49		175,987.77	22.01
369	SERVICES	607,831,674.66	21,778,907.88	366,776.07	(1,109,991.95)	628,133,814.52	0.06
370	METERS	271,604,471.58	10,191,698.18	2,493,564.55	(607.78)	279,301,997.43	0.92
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	319,228.36				319,228.36	-
371.4	AREA LIGHTING FIXTURES	7,407,169.80	571,715.02	23,381.91	(36,611.34)	7,918,891.57	0.32
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	98,392,581.05	5,629,229.82	247,236.88	(11,023.32)	103,763,550.67	0.25
	TOTAL DISTRIBUTION PLANT	4,223,421,739.11	279,291,475.58	18,826,131.49	165,225.99	4,484,052,309.19	

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TABLE 3. SUMMARY OF PLANT IN SERVICE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2013

	(1) DEPRECIABLE GROUP	(2) BALANCE AT BEGINNING OF YEAR	(3) ADDITIONS	(4) RETIREMENTS	(5) TRANSFERS AND ADJUSTMENTS	(6) BALANCE AT END OF YEAR	(7) PERCENT OF ORIGINAL COST RETIRED
	GENERAL PLANT						
389.4	LAND RIGHTS	4,398.53				4,398.53	-
390.2	STRUCTURES AND IMPROVEMENTS - BUILDINGS	353,869,547.84	20,070,246.59	589,318.47	(8,545,441.72)	364,805,034.24	0.17
390.21	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	741,657.92				741,657.92	-
390.4	STRUCTURES AND IMPROVEMENTS - A. C. EQUIPMENT	33,717,808.80	222,602.87	944,082.36	8,545,441.72	41,541,771.03	2.80
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	19,703,132.39	3,005,833.65	708,375.22		22,000,590.82	3.60
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	2,664,882.77	226,690.18	40,260.91		2,851,312.04	1.51
391.6	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	2,924,466.09	2,986,724.28	1,057,509.66		4,853,680.71	36.16
391.8	OFFICE FURNITURE AND EQUIPMENT - POWER MGMT. SYS.	38,155,394.44				38,155,394.44	-
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	5,441,699.49	1,302,100.25	311,011.22		6,432,788.52	5.72
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	18,314,882.28	858,539.46	274,535.37		18,898,886.37	1.50
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	69,514,057.14	9,900,334.57	4,161,489.10		75,252,902.61	5.99
392.4	TRANSPORTATION EQUIPMENT - TRAILERS	6,199,286.34	684,009.93	34,566.95		6,848,729.32	0.56
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	3,171,751.51	293,868.74		237,500.00	3,703,120.25	-
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	653,798.58				653,798.58	-
393	STORES EQUIPMENT	2,438,586.33	413,141.31	44,711.50		2,807,016.14	1.83
394	TOOLS AND WORK EQUIPMENT - L&S LINE CREWS	4,927,326.10		82,062.80		4,845,263.30	1.67
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	285,954.16		697.76		285,256.40	0.24
394.4	TOOLS AND WORK EQUIPMENT - CONST. DEPT.	1,582,630.71		229,217.02		1,353,413.69	14.48
394.6	TOOLS AND WORK EQUIPMENT - OTHER	20,320,045.19	2,407,415.88	381,541.23		22,345,919.84	1.88
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	5,298,983.85	67,725.36	2,017,670.46		3,349,048.75	38.08
395	LABORATORY EQUIPMENT	5,006,766.32	41,548.94	474,238.03		4,574,077.23	9.47
396	POWER OPERATED EQUIPMENT	1,794,193.36	450,077.80	5,436.59		2,238,834.57	0.30
397	COMMUNICATION EQUIPMENT	12,489,001.62	468,916.69	7,228,400.81		5,729,517.50	57.88
398	MISCELLANEOUS EQUIPMENT	2,017,803.31	1,277,465.74	104,597.83	(237,500.00)	2,953,171.22	5.18
	TOTAL GENERAL PLANT	611,238,065.07	44,677,242.24	18,689,723.29	0.00	637,225,584.02	
	TOTAL DEPRECIABLE PLANT	6,463,465,098.25	692,513,155.95	66,690,911.15	1,828,467.41	7,091,115,810.46	
	INTANGIBLE AND NONPRECIABLE PLANT						
301	ORGANIZATION	476,251.80				476,251.80	-
302	FRANCHISES AND CONSENTS	147,083.87				147,083.87	-
350.2	LAND	10,785,726.82	1,517,070.09	4,114.18	25,669.04	12,324,351.77	0.04
360.2	LAND	16,499,001.98	204,772.01	6,650.13	(35,717.55)	16,661,406.31	0.04
389.2	LAND	10,514,638.33				10,514,638.33	-
	TOTAL INTANGIBLE PLANT	38,422,702.80	1,721,842.10	10,764.31	(10,048.51)	40,123,732.08	
	TOTAL PLANT IN SERVICE	6,501,887,801.05	694,234,998.05	66,701,675.46	1,818,418.90	7,131,239,542.54	

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TABLE 4. SUMMARY OF BOOK RESERVE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2013

	DEPRECIABLE GROUP (1)	BOOK RESERVE		ANNUAL ACCRUALS (3)	RETIREMENTS (4)	AMORTIZATION OF NET SALVAGE (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	MISC. DEBITS & CREDITS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
		AT BEGINNING OF YEAR (2)	END OF YEAR (10)								
	INTANGIBLE PLANT										
303.2	MISC. INTANGIBLE PLANT - SOFTWARE	44,137,729		19,238,850	13,336,101				(25,123)	50,015,355	52.72
303.4	MISC. INTANGIBLE PLANT - FIBER OPTICS	1,035,137								1,035,137	100.00
303.5	SMART METER SOFTWARE	124,954		249,961	90,288					382,626	25.23
	TOTAL INTANGIBLE PLANT	45,297,820		19,488,811	13,426,388	0	0	0	72,886	51,433,118	
	TRANSMISSION PLANT										
350.4	LAND RIGHTS	38,292,117		1,607,901		(334)				39,900,054	30.55
352	STRUCTURES AND IMPROVEMENTS	16,427,617		633,938	63,718	7,356		14,301		16,990,892	43.12
353	STATION EQUIPMENT	167,626,407		12,331,566	11,705,817	980,403	153,548	1,488,295		167,897,812	25.75
354	TOWERS AND FIXTURES	128,921,172		6,557,676	1,473,613	118,614	19	(930,176)	663,483	135,717,526	25.59
354.2	TOWERS AND FIXTURES - CLEARING RW	6,680,360		223,510		(2)			10,886	6,914,754	34.57
355	POLES AND FIXTURES	38,587,770		1,623,796	989,167	1,065,352	6	1,311,192	(7,161)	38,969,403	37.32
355.2	POLES AND FIXTURES - CLEARING RW	3,888,147		85,180						3,973,327	45.51
356	OVERHEAD CONDUCTORS AND DEVICES	114,468,814		4,661,087	1,516,342	690,807	2,080	(167,890)	(660,106)	117,834,229	34.96
357	UNDERGROUND CONDUIT	2,226,352		216,545						2,442,897	19.81
358	UNDERGROUND CONDUCTORS AND DEVICES	7,780,611		591,226		54,386				8,426,223	30.96
359	ROADS AND TRAILS	2,830,515		126,751						2,957,266	28.32
	TOTAL TRANSMISSION PLANT	527,749,882		28,659,175	15,748,658	2,916,582	155,653	1,715,721	7,472	542,024,383	
	DISTRIBUTION PLANT										
360.4	LAND RIGHTS	29,842,202		926,707	4,521	(7,258)				30,766,139	42.45
361	STRUCTURES AND IMPROVEMENTS	13,724,812		409,070	13,346	3,220		508	9,516	14,122,691	41.97
362	STATION EQUIPMENT	114,112,420		7,590,692	1,895,571	610,993	82,219	839,701	(25,546)	119,995,505	28.19
364.2	TOWERS AND FIXTURES	6,268,113		332,084		4,487			(336)	6,604,329	34.54
364.4	POLES AND FIXTURES	279,473,856		17,713,049	1,889,599	7,191,355	179,404	13,113,465	3,246	289,557,847	30.24
364.6	TOWERS AND FIXTURES - CLEARING RW	64,559		5,342					(10,886)	59,014	38.44
364.8	POLES AND FIXTURES - CLEARING RW	19,110,651		464,757	1,816	(2,245)			1,771	19,572,611	50.33
365	OVERHEAD CONDUCTORS AND DEVICES	246,706,377		15,477,542	6,202,688	483,465	(1,223)	508	(7,943)	254,554,481	31.21
366	UNDERGROUND CONDUIT	47,787,684		2,974,545	136,482	93,108	193	1,901,049	(116)	50,545,686	30.21
367	UNDERGROUND CONDUCTORS AND DEVICES	156,733,555		10,391,728	353,753	210,166	4,344	329,302	9,404	166,666,142	33.20
368.2	LINE TRANSFORMERS - OVERHEAD	103,701,703		7,322,954	4,989,940	1,575,571	27,532	3,478,041	85	104,159,864	42.32
368.4	LINE TRANSFORMERS - SUBMERSIBLE AND PAD MOUNT	70,466,297		3,487,082		81,220		210,078	25,546	73,692,287	39.38
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	188,654		6,865						145,843	82.87
369	SERVICES	293,058,700		11,095,050	366,776		263	327,325	(10,408)	303,963,419	48.39
370.1	METERS	43,723,826		2,768,919	2,140,962	115,935		742		44,060,508	64.54
370.2	METERS - AMR	105,772,812		14,377,392		215,768		503,395		119,862,577	57.68
370.4	METERS - SMART	148,460		207,904	352,602					323,914	10.06
371.2	INSTALLATIONS ON CUSTOMERS PREMISES	(7,324)		21,809						14,585	4.57
371.4	AREA LIGHTING FIXTURES	4,695,340		248,078	23,382	1,298		76	(819)	4,880,439	61.63
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	51,080,749		2,548,260	247,237	(875,964)	1,941	149,693	(92)	52,357,964	50.46
	TOTAL DISTRIBUTION PLANT	1,586,613,446		98,329,928	48,826,131	10,215,014	294,672	21,435,402	314,317	1,655,505,845	

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TABLE 4. SUMMARY OF BOOK RESERVE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2013

DEPRECIABLE GROUP (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	ANNUAL ACCRUALS (3)	RETIREMENTS (4)	AMORTIZATION OF NET SALVAGE (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	MISC. DEBITS & CREDITS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
GENERAL PLANT									
389.4 LAND RIGHTS	1,496	101						1,597	36.31
390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS	68,452,159	6,383,027	589,318	384,738		424,437	(152,069)	75,054,100	20.57
390.21 STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	298,462	75,976						374,438	50.49
390.4 STRUCTURES AND IMPROVEMENTS - A.C. EQUIPMENT	11,542,202	1,221,645	944,082	49,063		372,975	152,069	11,647,921	28.04
391.2 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	8,021,881	1,084,095	708,375	(696)			(7)	8,396,897	38.17
391.4 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	768,183	190,195	40,261					918,118	32.20
391.6 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	743,215	919,161	1,057,510					604,866	10.56
391.8 OFFICE FURNITURE AND EQUIPMENT - POWER MGMT. SYS.	38,155,394							38,155,394	100.00
392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES	3,225,483	1,063,021	311,011	(60,081)				3,917,411	60.90
392.2 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	10,893,758	2,347,253	274,535	(570,532)	329,574			12,725,518	67.33
392.3 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	36,270,679	6,571,984	4,161,489	(882,441)	829,956		200,062	38,828,750	51.60
392.4 TRANSPORTATION EQUIPMENT - TRAILERS	2,177,935	390,124	34,567	(65,703)	100			2,477,888	36.18
392.5 TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	1,210,777	292,674		(4,284)			2,655	1,501,822	40.56
392.6 TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	120,333	55,769		(10,425)				1,104,407	25.34
393 STORES EQUIPMENT	1,015,038	114,986	44,712	(9,369)			28,463	1,956,855	40.39
394 TOOLS AND WORK EQUIPMENT - L&S LINE CREWS	1,764,024	274,894	82,063					1,956,855	40.39
394.2 TOOLS AND WORK EQUIPMENT - TOOLS	108,970	20,666	698					128,938	45.20
394.4 TOOLS AND WORK EQUIPMENT - CONST. DEPT.	655,231	78,855	229,217	350				505,219	37.33
394.6 TOOLS AND WORK EQUIPMENT - OTHER	6,358,565	1,084,237	381,541	(19,120)	21,863			7,074,004	31.66
394.8 TOOLS AND WORK EQUIPMENT - GARAGE EQUIP.	3,687,922	282,246	2,017,670					1,932,497	57.70
395 LABORATORY EQUIPMENT	1,729,337	226,425	474,238					1,481,524	32.39
396 POWER OPERATED EQUIPMENT	1,002,190	158,729	5,437					1,155,482	51.61
397 COMMUNICATION EQUIPMENT	10,468,051	701,166	7,228,401	390				3,941,206	68.79
398 MISCELLANEOUS EQUIPMENT	495,853	151,510	104,598	(2,064)			46,649	587,350	19.89
TOTAL GENERAL PLANT	210,147,138	23,698,758	18,689,723	(1,180,175)	1,181,483	797,412	277,822	214,637,899	
TOTAL DEPRECIABLE PLANT	2,369,808,286	170,176,671	66,630,911	11,951,421	1,531,818	23,948,536	672,487	2,463,601,245	

PPL ELECTRIC UTILITIES CORPORATION

TABLE 5. SUMMARY OF NET SALVAGE BY FUNCTION AND AMORTIZATION FOR THE PERIOD, 2009-2013

FUNCTION (1)	2009 (2)	2010 (3)	2011 (4)	2012 (5)	2013 (6)	TOTAL SALVAGE (7)	5-YEAR AMORTIZATION (8)=(7)/5
TRANSMISSION							
COST OF REMOVAL	2,719,939	1,933,804	3,496,954	8,056,670	1,715,721	17,923,089	
GROSS SALVAGE	(377,510)	(1,672)	(173,823)	(329,737)	(155,653)	(1,038,395)	
NET SALVAGE	2,342,429	1,932,133	3,323,131	7,726,933	1,560,069	16,884,695	3,376,939
DISTRIBUTION							
COST OF REMOVAL	13,011,834	17,669,792	21,414,948	25,611,280	21,435,402	99,143,256	
GROSS SALVAGE	(10,404,305)	(4,825,777)	(10,805,598)	(8,425,847)	(294,672)	(34,756,199)	
NET SALVAGE	2,607,530	12,844,014	10,609,350	17,185,432	21,140,730	64,387,057	12,877,411
GENERAL							
COST OF REMOVAL	330,100	428,682	477,944	313,961	797,412	2,348,099	
GROSS SALVAGE	(2,566,907)	(1,634,500)	(1,041,743)	(1,266,676)	(1,181,493)	(7,691,319)	
NET SALVAGE	(2,236,807)	(1,205,818)	(563,798)	(952,715)	(384,081)	(5,343,220)	(1,068,644)
TOTAL							
COST OF REMOVAL	16,061,874	20,032,278	25,389,846	33,981,910	23,948,536	119,414,444	
GROSS SALVAGE	(13,348,722)	(6,461,948)	(12,021,163)	(10,022,260)	(1,631,818)	(43,485,912)	
NET SALVAGE	2,713,151	13,570,330	13,368,683	23,959,650	22,316,718	75,928,531	15,185,706