PPL Electric Utilities Corporation
Docket No. R-2015-2469275
Index of Direct Testimony

Witness	Nature of Testimony	Statement	Exhibits
Dennis A. Urban Jr.	• Current Financial Condition • Management Effectiveness • Perspective on Filing • 2014 Actual Results of Operations • 2015 & 2016 Capital and Operating Budgets	1	DAU 1-5
Marci L. Haydt	• Support Group Costs • Employee Benefit Costs	2	-
Kimberly A. Golden	• Sales Forecast • Annualization of Sales and Revenue • Load Research • Revenue Adjustments • Pro Forma Revenue Adjustments	3	KAG 1-2
Bethany L. Johnson	• Pro Forma Adjustments • Rate Riders • Rate Base Adjustments • Expense Adjustments • Revenue Requirements • DSIC Petition	4	BLJ 1-5
Scott R. Koch	• Cash Working Capital • Uncollectible Accounts • Proposed Tariff • Proofs of Revenue • Proposed Rates	5	SRK 1-3
Alexander J. Torok	• Taxes	6	-

Witness	Nature of Testimony	Statement	Exhibits
Alan V. Feibelman	• Talen Spin • TSA	7	-
Tadd J. Henninger	• Capital Structure • Embedded Cost of Capital	8	-
Paul R. Moul	• Cost of Common Equity • Capital Structure • Embedded Cost of Capital • Fair Rate of Return	9	PRM 1
John D. Taylor	• Class Revenue Allocation • Cost Allocation Studies	10	JDT 1-4
John J. Spanos	• Depreciation Service Lives	11	JJS 1-3

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2015-2469275

PPL Electric Utilities Corporation

Statement No. 1

Direct Testimony of Dennis A. Urban, Jr.

Direct Testimony of Dennis A. Urban, Jr.

I. INTRODUCTION

Q. Please state your name and business address.

A. Dennis A. Urban, Jr., Two North Ninth Street, Allentown, Pennsylvania 18101.

Q. By whom are you employed and in what capacity?

A. I am employed by PPL Electric Utilities Corporation ("PPL Electric"), a subsidiary of PPL Corporation ("PPL Corp."), as Vice President, Finance and Regulatory Affairs.

Q. What are your responsibilities as Finance and Regulatory Affairs VP?

A. I am responsible for regulatory accounting, regulatory reporting, financial analysis, business planning and regulatory affairs.

Q. What is your educational background?

A. I have an Associate degree in Electrical Technology from the Dean Institute of Technology, a Bachelor of Science degree in Accounting from Point Park University, and a Master of Business Administration degree from Robert Morris University.

Q. Please describe your professional experience.

A. In 1982, I began my career with Duquesne Light Company ("Duquesne"), a Pittsburgh, PA based electric utility. Through 1996, I held various bargaining

unit operations and maintenance positions, including certification as a journeyman lineworker. In 1997, I moved into a management role in the accounting department where I held the position of Senior Accountant until May 1999. From June 1999 to October 2001, I held the position of Manager of Financial Reporting where I had responsibility for all internal and external financial reporting requirements. In November of 2001, I was transferred to Duquesne's parent company, DQE, Inc., as the Manager of Corporate Development where I had responsibility for the development and recommendation of strategic alternatives. In May of 2004, I was promoted to Director of Corporate Development with the additional responsibility for the development of a strategic energy sourcing strategy to fulfill Duquesne's default service obligation. In June 2007, after Duquesne was purchased by a group of private equity investors, I became Manager, Financial Planning and Risk Analysis where I had responsibility for Duquesne's budgeting, planning and financial forecasting functions as well as its risk management functions including internal audit and corporate insurance programs. I joined PPL EU in November 2008 as Manager, Energy Acquisition where I had responsibility for the development and implementation of the functional requirements to fulfill its default service obligation. In November 2010, I assumed the role of Senior Director, Rates and Regulatory Affairs. In January 2013, I was promoted to my current role as Vice President, Finance and Regulatory Affairs.

Q. What is the purpose of your testimony?

A. I will provide an overall summary of the rate filing, the principle reasons for this filing, and a description of the Company's management effectiveness. My testimony also will describe the derivation of data used to calculate financial results for the historic test year ended December 31, 2014, and describe the derivation of the data used to project the financial results, operation costs, and capital budgets for the future test year ending December 31, 2015, and the fully projected future test year ending December 31, 2016.

Q. Mr. Urban, are you sponsoring any exhibits in this proceeding?

A. Yes, I am sponsoring Exhibits DAU-1 through DAU-5. I am co-sponsoring the Statement of Reasons, which is included in Section A of Exhibit Fully Projected Future 1. I also am sponsoring portions of Exhibits Regs., Part I-General Information, Part II-Primary Statements of Rate Base and Operating Income, Part III-Rate of Return, Part V- Plant and Depreciation Supporting Data, Including Related Depreciation Study Report and Part VI-Unadjusted Comparative Balance Sheets and Operating Income Statements.

II. SUMMARY OF THE RATE FILING AND PRINCIPAL REASONS FOR THIS FILING

Q. Please summarize the Company's filing for a distribution rate increase.

A. The filing requests Pennsylvania Public Utility Commission ("PUC" of the "Commission") approval of an approximately $167.5 million distribution rate increase, which would produce a system average increase in distribution

revenues of approximately 18.5% and an increase in total revenues (distribution, transmission and generation charges) of approximately 3.9% for default service customers, effective for service rendered on or after June 1, 2015. Assuming the standard seven-month suspension period for investigation and review, we anticipate an effective date of January 1, 2016. This level of rate relief is designed to provide the Company with an opportunity to earn an 8.15% overall rate of return on rate base, including a 10.95% return on common equity, on a claimed rate base of $3.2 billion.

Without the distribution rate increase requested in this filing, PPL Electric projects that in 2016 its return on common equity for the distribution business will fall to approximately 5.4 percent. Such a return clearly is deficient under any reasonable standard and would preclude the Company from obtaining capital on reasonable terms to finance infrastructure improvements needed to maintain reliable service to customers. The requested rate relief will allow the Company to continue its capital replacement strategy from a position of financial strength, which will result in continued reliability and in lower costs to customers over the long-term.

This filing deals only with distribution base rates. Default service and transmission service are not part of this proceeding. The revenues and expenses associated with these services are recovered through the Generation Supply Charge ("GSC") and Transmission Service Charge ("TSC"), respectively. In addition, all revenues and expenses form the Company's other automatic adjustment clauses, with the exception of the

Distribution System Improvement Charge ("DSIC"), have been removed from the calculation of the requested revenue requirement.

In accordance with prior Commission orders, the Company proposes to roll-in revenues collected under its DSIC mechanism and to reset the DSIC to zero. Also, by separate Petition, which the Company requests be consolidated with this rate proceeding, the Company is proposing to increase its DSIC cap from 5% to 7.5%, consistent with the approach adopted by the Commission for major water utilities. This will permit the company to continue timely recovery of eligible DSIC investments and defer the need for future base rate cases.

Q. What are the principal reasons that led to this rate filing?

A. As explained in more detail in the Statement of Reasons, the filing, to a very large degree, reflects the current business environment faced by the Company. This business environment includes: (1) flat/declining sales as a result of a stagnant economic climate, extensive customer conservation pursuant to Act 129 Energy Efficiency and Conservation ("EE&C") programs and increased levels of distributed generation from alternative energy/net metering systems; (2) accelerated capital investment to maintain and improve system reliability by replacing aging infrastructure to reduce service outages, especially during major storms; and (3) to set rates based on the full class cost of service. Each of these issues is discussed in detail in the Statement of Reasons. As explained therein, the requested increase is essential to the

Company's continued ability to attract capital on reasonable terms and provide safe and reliable service to customers. As a general matter, these challenges either reduce the Company's annual revenue or increase its annual operating costs. However, taken together, they place significant stress on PPL Electric's earnings and overall financial health and are the primary drivers behind the Company's request for rate relief in this proceeding.

In addition, PPL Electric's current credit rating (BBB from Standard & Poor's Corporation) is lower than the average credit ratings of the barometer group used by the Company's independent expert witness in establishing his proposed cost of common equity. Moreover, the Company forecasts that its return on common equity for the distribution business will fall to approximately 5.4% in 2016 based on current rates. This return is inadequate by any standard. In light of the business environment described above, PPL Electric believes that its requested return on equity is the minimum required to attract needed capital under reasonable terms. Such access to the capital markets will allow the Company to continue its capital replacement strategy, which will result in continued reliability and in lower costs to customers over the long-term. Further, the requested rate relief also will permit the Company to pursue effort to improve its bond ratings which, if achieved, would further lower the cost to serve customers.

Q. Please summarize how the requested increase in base rates will be allocated to and recovered from customers.

A. Based on the results of a class cost allocation study, the Company is proposing to allocate the proposed revenue requirement to all customer classes based on the results of a class cost of service study and is proposing to move the rate of return for most customer classes to the system average return and move all classes to within 5% of cost of service. Given that cost allocation is an "art" and not a science, this will essentially complete the process started after the *Lloyd* decision in the Company's 2004 base rate proceeding.

In order to achieve this goal, the Company has proposed rate increases to Rate Schedules RS and RTS (residential service), Rate GS-1 (SC&I), Rate LP-4 (LC&I) and Rate LPEP (Amtrak). With the proposed increases, each of these rate classes will at or near full cost of service (Rate Schedule RS at 99%). Rate decreases are proposed for Rate Schedules GS-3 (SC&I), LP-5 (LC&I) and the street lighting rate schedules. With these proposed decreases, Rate Schedule LP-5 will be at full cost of service and Rate Schedule GS-3 will be within 5% of full cost of service. The results of the class cost allocation study are described in detail in the direct testimony of the Company's independent expert witness, John D. Taylor.

The proposed rate design also reflects a continued effort to recover fixed costs through demand and customer charges rather than through kWh energy charges. This is consistent with the results of the cost-of-service study and sends proper price signals to customers regarding cost causation.

III. SUMMARY OF THE COMPANY'S MANAGEMENT EFFECTIVENESS

Q. Please describe the Company's management effectiveness.

A. In my view, the ultimate measure of an electric utility's management effectiveness is its ability to provide safe, reliable, and high quality service at reasonable rates. As explained above, PPL Electric is facing substantial upward pressure on its costs, declining revenues and lower credit ratings. As more fully explained in the Statement of Reasons, PPL Electric has undertaken substantial efforts to address these issues, while, at the same time, providing customers with high quality service and expanded service options. I believe that the efforts explained in the Statement of Reasons demonstrate the Company's excellent management effectiveness, which should be reflected in the Commission's return on common equity allowance in this proceeding.

Q. Can you please summarize the efforts and initiatives that the Company has undertaken to improve service to customers?

A. Yes. In its last base rate proceeding, the Commission included a 12 basis point upward adjustment to the Company's cost of common equity to reflect management effectiveness. Since that time, the Company has undertaken a wide variety of efforts and initiatives to improve service to customers. As explained in more detail in the Statement of Reasons, the Company has made substantial efforts and undertaken new initiatives to improve: (1) reliability of service; (2) storm response and outage management; (3) customer contact

center; (4) retail market competition; (5) energy efficiency programs; (6) customer assistance programs; (7) advance metering infrastructure; and (8) operating efficiencies and costs savings. The Company has been able to undertake these efforts and initiatives while at the same time maintaining distribution rates that are below the average of comparable companies.

Q. Has PPL Electric conducted any assessment or analysis of its management effectiveness?

A. Yes. In order to obtain a critical assessment of its management effectiveness, the Company retained an independent consultant, Oliver Wyman, to undertake a comparison of PPL Electric's operating performance as compared to a peer group of electric utilities. The results of this study are presented in the Direct Testimony of Alan V. Feibelman, PPL Electric St. No. 7. In summary, the analysis shows that PPL Electric is effectively and well managed by a leadership team that is providing value to customers through the delivery of good service, across a range of service attributes and metrics, at rates that compare favorably with peer utilities.

IV. FINANCIAL RESULTS, OPERATION COSTS, AND CAPITAL BUDGETS

Q. PPL Electric is requesting an increase in electric distribution rates of approximately $167.5 million annually. Is this requested increase supported by data for a future or experienced test year?

A. On February 14, 2012, Governor Corbett signed into law Act 11 of 2012, which, among other things, amended Chapter 3 of the Pennsylvania Public Utility Code to allow jurisdictional utilities to make rate case claims based on a fully projected future test year. The revenue requirement requested in this distribution base rate case is based primarily on data for a fully projected future test year ending December 31, 2016, which is included in Exhibit Fully Projected Future 1. The Commission's regulations require that a public utility that uses a future test year also must submit data for a historic year, consisting of the twelve months immediately preceding the future test year. As a result, PPL Electric has also submitted data for the future test year ending December 31, 2015 (Exhibit Future 1), and data for the historic test year ended December 31, 2014 (Exhibit Historic 1).

Q. You have stated that the data in the historic test year are for the 12 months ending December 31, 2014. What is the source for the data contained in Exhibit Historic 1?

A. The basic data in the historic test year was derived from PPL Electric's actual general ledger for the 12 months ending December 31, 2014. These financial statements are prepared in accordance with generally accepted accounting principles (GAAP). They are audited annually by an independent certified public accounting firm. In addition, the FERC and PUC audit staffs conduct periodic audits via an independent third party.

Q. You have stated that the data in Exhibit Future 1 are for the 12 months ending December 31, 2015. What is the source for the data contained in Exhibit Future 1?

A. The basic data in Exhibit Future 1 was derived from PPL Electric's budget and forecast figures for the 12 months ending December 31, 2015. I will explain the procedures followed in preparing the Capital and Operating Budgets later in my testimony. In effect, the budget figures take the place of PPL Electric's actual book figures which serve as the basis for the December 31, 2014 data in Exhibit Historic 1.

Q. You have stated that the data in Exhibit Fully Projected Future 1 are for the 12 months ending December 31, 2016. What is the source for the data contained in Exhibit Fully Projected Future 1?

A. The basic data in Exhibit Fully Projected Future 1 was derived from PPL Electric's budget and forecast figures for the 12 months ending December 31, 2016. I will explain the procedures followed in preparing the Capital and Operating Budgets later in my testimony.

Exhibits Historic 1, Future 1 and Fully Projected Future 1

Q. Are you sponsoring any schedules in Exhibit Historic 1, Future 1 and Fully Projected Future 1?

A. Yes. I am sponsoring the following: Schedules B-1, B-2, B-3, B-4, C-1, C-2, D-1, D-2, D-3, and D-9 of Exhibit Historic 1, Future 1 and Fully Projected Future 1.

Q. Mr. Urban, would you describe the material presented on Schedules B-1 through B-4 of Exhibit Historic 1, Future 1, and Fully Projected Future 1?

A. Schedules B-1 shows the balance sheet of PPL Electric, excluding all its non-regulated subsidiaries, at December 31, 2014, December 31, 2015, and December 31, 2016, which includes the assets and liabilities related to the electric utility operations and investments in non-utility property.

Schedules B-2 is a statement of electric utility operations showing the operating revenues and expenses and income for the years ended December 31, 2014, December 31, 2015, and December 31, 2016. Electric operating revenues shown on these schedules are set forth by source in Schedules B-3.

Schedules B-4 provides the operation and maintenance expenses of the electric utility operations by detailed accounts, including the major categories of expense: power production, transmission, regional market, distribution, customer accounts, customer service and informational, sales, and administrative and general. The expenses in the power production category represent the cost of purchased power and include, among other items, generation supply purchases to meet Provider of Last Resort ("POLR") requirements and purchases from non-utility generation companies.

Power production costs are not germane to the determination of the distribution revenue requirement in this filing.

All the data shown in Schedules B-1 through B-4 were taken from the books and records of PPL Electric, excluding all its non-regulated subsidiaries, for the 12 months ended December 31, 2014, or were derived from its operating and capital budget data for the 12 months ending December 31, 2015, and December 31, 2016.

Q. Please describe the source and method used to establish the book cost of plant shown in the accounts of PPL Electric.

A. The accounts of PPL Electric are kept in accordance with the Uniform System of Accounts prescribed by the Federal Energy Regulatory Commission ("FERC"), and adopted by this Commission, for Electric Utilities and Licensees. In several orders issued at Docket No. E.O.C. 34, the last dated December 30, 1947, the PUC determined the original cost of PPL Electric's plant as of November 30, 1947. Since that time, PPL Electric has recorded its plant transactions in accordance with the Commission's required system of accounts. PPL Electric's books, therefore, reflect the original cost of its plant at December 31, 2014.

Q. Are these accounts audited?

A. They are audited annually by an independent certified public accounting firm. In addition, the FERC and PUC audit staffs conduct periodic audits.

Q. How do you determine that all property reflected in Account 101, Plant in Service, as shown on page 1 of Schedule B-1, is actually in service?

A. The Asset Management Section of PPL Services Corporation ("PPL Services") maintains Fixed Asset Records for PPL Electric in an Asset Management System, which sets forth the detail of all property in service. The total dollar value of the Continuing Property Records in the Asset Management System is reconciled monthly to the balance in Account 101.

The Uniform System of Accounts requires that utilities record all construction and retirements of electric plant by means of work orders or job orders. In addition, the work order system must show the nature of each addition to, or retirement from, electric plant, the total cost thereof, and the plant account or accounts affected.

PPL Electric has maintained such a work order system since the establishment of its Continuing Property Records system. Under this system, an authorized capital work order is used for all work performed.

When any unit of property is taken out of service permanently, PPL Electric personnel record the removal under a work order and transmit that information to the Asset Management Section, where the necessary retirement accounting entry is made. Because many retirements can occur in connection with capital improvement projects, the retirement work is part of a construction authorization.

Costs of new construction are reported by work order number and the Asset Management System accumulates, by work order, all costs associated with a specific job, as well as the appropriate retirement unit and utility account. At the completion of the job, PPL Electric personnel update the work order status to indicate the work order is in-service. This status change also is reflected in the Asset Management System. Based on this information and the costs accumulated under the work order, the property constructed is recorded in appropriate detail on PPL Electric's Continuing Property Records. With this system and its supporting detail, the costs comprising the total value of any item recorded as Plant in Service can be fully supported and verified.

Q. Mr. Urban, would you explain Schedules C-2, Electric Plant in Service – Original Cost in Exhibits Historic 1, Future 1 and Fully Projected Future 1?

A. Schedule C-2 of Exhibit Historic 1 represents electric plant in service and the accumulated reserve for depreciation at December 31, 2014, which were taken from PPL Electric's fixed asset records. Schedule C-2 of Exhibit Future 1 represents the projected electric plant in service and the accumulated reserve for depreciation at December 31, 2015. Schedule C-2 of Exhibit Fully Future 1 represents the projected electric plant in service and the accumulated reserve for depreciation at December 31, 2016. The projected electric plant in service at December 31, 2015, is determined by adjusting the December 31, 2014 balance for projects expected to be placed in service and projected

retirements during 2015. The projected electric plant in service at December 31, 2016, is determined by adjusting the December 31, 2014 balance for projects expected to be placed in service and projected retirements during 2015 and 2016. The accumulated reserve for depreciation at December 31, 2015 was determined by adjusting the December 31, 2014 balance for the 2015 provision for depreciation and amortization, and projected retirements. The accumulated reserve for depreciation at December 31, 2016 was determined by adjusting the December 31, 2014 balance for the 2015 and 2016 provisions for depreciation and amortization, and projected retirements.

Q. Mr. Urban, can you provide any background on how the future test year and fully projected test year financial statements were prepared?

A. The future test year and fully projected test year financial statements and data are based on information that PPL Electric used to prepare its 2015 and 2016 Operating and Capital Budgets. Generally, this unadjusted projected data has been utilized in responding to the Commission's filing regulations.

Q. Has PPL Electric's budgeting process been reviewed by the Commission?

A. Yes. The Commission conducted a Focused Management and Operations Audit of PPL Electric, at Docket No. D-2009-2102172, in 2008 with recommendations and findings reported in June 2009. With regard to PPL Electric's budgeting processes and systems, the Commission indicated that

based on its review PPL Electric's processes are satisfactory, and the audit report had no specific findings or recommendations for changes.

Q. Would you please explain how the capital budget process is carried out by PPL Electric?

A. Yes. At PPL Electric, the annual capital budgeting process is managed and governed by PPL Electric's Finance group (EU Finance). The process begins early in the year with the planning, evaluation, and prioritization of projects conducted by PPL Electric's Distribution planning team and field engineers. During the first and second quarters, the prior year's circuit performance and winter peak information is evaluated, prior plans are re-evaluated and new projects are proposed to improve future circuit capacity and reliability performance. After this project definition phase, individual capacity and reliability projects, programs and pool items are prioritized using a structured benefit-to-cost evaluation methodology, based on Multi-Attribute Utility Theory and implemented in the Davies Asset Investment System (AIS) software. Some specific categories of capital, such as new customer connections (termed Provide Electric Service or PES) and emergency response (termed Respond To Customers or RTC) are not prioritized against other reliability and capacity projects, rather they are budgeted based on the forecasted demand for those services. The prioritized and budgeted portfolio of projects then is reviewed by PPL Electric's operations and project management teams, and subsequently submitted to EU Finance to enter the general budgeting process.

Operation and Maintenance (O&M) related to capital also is estimated (certain capital projects require a component of O&M to implement under FERC accounting rules), the capital budget is entered into the corporate budget system, and the portfolio is "labor balanced" to match work requirements with available PPL Electric and contracting resources. This tentative capital budget is reviewed with EU Finance, PPL Electric's executive management and President, including review of key operational (reliability and system performance) and financial indicators. Subsequently, the capital budget, like the O&M budget as described below, is reviewed by PPL's Financial Planning and corporate executive teams before review and approval by PPL's Board of Directors. This budget is the key tool used by PPL Electric and its senior management to establish an operating plan for the upcoming year and for measuring actual results against this plan.

Q. Please describe Exhibit DAU 1.

A. Exhibit DAU 1 is a table that summarizes portions of PPL Electric's 2015-2019 Capital Budget which relate to the capital spending needs of PPL Electric. At PPL, a five-year capital budget is prepared annually to identify the capital requirements of the corporation and to establish a basis for financial and manpower planning. Each of the corporation's business lines is responsible for identifying, evaluating, and approving projects for inclusion in its capital budget, and then forwarding all of that data to the Financial Planning Department where the Capital Budget for PPL is reviewed and consolidated.

Q. Please describe the major headings listed on Exhibit DAU 1.

A. The major headings on Exhibit DAU 1 are "Electric Utilities" and "Facilities Management". The section headed "Electric Utilities" summarizes capital requirements related to the distribution system (transmission projects are not included in this table). The section headed "Facilities Management" summarizes capital requirements related to service centers, crew quarters, and office buildings. Supporting the annual amounts shown on Exhibit DAU 1 are lists and databases of projects, schedules for projects, and estimates of project costs. Those lists, schedules, and estimates provide the detailed information that is the basis of the estimates of property additions and retirements that appear in the Company's response to Question V-A-3 of Exhibit Regs., § 53.53, Part V-Plant and Depreciation Supporting Data, Including Related Depreciation Study Report ("Question V-A-3").

Q. Please describe the categories of expenditures listed in the section of Exhibit DAU 1 headed "Electric Utilities".

A. The categories listed in this section and a description of each is as follows:

1. "Provide Electric Service" includes projects to install new service for residential, commercial, and industrial customers (including service upgrades for existing customers to serve additional load), street lighting additions and modernization, and purchases of distribution transformers. Work in this category is a function of customer requests. Forecasts of capital requirements are based on forecasted economic conditions and

projected numbers of new customers. Also included in this category are funds for relocations due to highway improvements or other rights-of-way interferences. Forecasts of capital requirements for these last two items are based on recent spending history.

2. "Upgrade System Facilities" includes specific projects required to ensure and enhance system capacity and reliability. Projects are driven by forecasts of load growth and identified as a result of engineering studies that simulate system loadings under a variety of conditions.

3. "Maintain System Reliability" includes funding for the identification and remedy of deteriorated, obsolete, or failed equipment. Work in this category is a function of identifying a need as the result of inspection, testing, scheduled replacement, or failure. Forecasts of capital requirements reflect inspection and testing plans, the age of equipment, and previously observed conditions. This category includes items such as distribution pole replacements and reinforcements, underground cable curing and replacements, and other deteriorated or failed equipment replacements.

4. "Improve System Reliability" includes maintenance, engineering, and technology initiatives and programs to improve system reliability performance based on a variety of metrics or standards. This category consists of programs such as new Vacuum Circuit Reclosers (VCRs), distribution animal guarding, smart grid and specific reliability improvement

projects associated with tap fuses, tie lines, voltage regulators, re-conductor lines and relocation of lines from rights-of-way.

5. "Asset Optimization Strategy" ("AOS") includes funding to replace infrastructure that has reached the end of its useful life including deteriorated transformers, 12 kV interrupting devices, deteriorated copper-weld and copper distribution circuits, and equipment protection and control devices. AOS funding includes additional resources, beyond the Maintain and Improve System Reliability categories described above, that target aging infrastructure based on equipment condition analysis studies to ensure continued reliability performance for customers.
6. "Revenue Cycle Services" includes the purchase of electric meters for new services. Forecasts of capital requirements are based on the forecast of new customers and the anticipated failure rate of existing meters.
7. "Information Technologies" includes large projects involving the installation of computer software and/or hardware. Forecasts of capital requirements reflect specific identified projects and an allocation based on historical spending levels.
8. "Vehicles" includes the cost of cars, trucks, and mobile equipment. Forecasts of capital requirements reflect the age of the existing fleet and projected resource needs.
9. "Other" reflects miscellaneous items such as office furniture, tools and equipment, and site acquisitions. Forecasts of capital requirements reflect recent history.

10. "Respond To Customer" includes small projects to resolve customer concerns related to service outages, voltage complaints, street and area lighting problems, property damage, flickering lights, and other concerns. Forecasts of capital requirements are based on recent history.

Q. Please describe the types of expenditures that are budgeted for in the section of Exhibit DAU 1 headed "Facilities Management".

A. The types of facilities projects budgeted for in this section include replacement projects for facilities and equipment that are outdated or can no longer be maintained and are required for the continued operation of a building, projects required to provide employees a safe and acceptable work environment, and projects required to meet state and local environmental regulations. Forecasts of capital requirements for Facilities Management are based both on lists of specifically identified needs and on recent history that is trended as appropriate.

Q. Do the capital requirements set forth in Exhibit DAU 1 and the associated property additions and retirements that appear in the Company's response to Question V-A-3 represent, in your opinion, a necessary investment in facilities by PPL Electric?

A. Yes. The capital requirements set forth in Exhibit DAU 1 and the associated property additions and retirements that appear in the Company's response to Question V-A-3 are the result of careful engineering studies extending over many months, and of inspection and testing programs designed to monitor the

condition of equipment, and to anticipate the need to replace or upgrade it. This forecast of capital requirements reflects PPL Electric's best estimate of the facilities needed to continue to provide safe, reliable and economic delivery service both now and in the future. This forecast also considers the need to provide new and upgraded facilities which are necessary to maintain and, where appropriate, improve the efficiency of operating personnel. I believe that this forecast is reasonable and represents a prudent level of investment.

Q. Would you please explain how the operating budget process is carried out by PPL Electric?

A. Yes. In explaining the budget process, I will be referring to certain exhibits (Exhibits DAU 2 to DAU 5) which support my direct testimony. During the summer of each year, PPL's Financial Planning group and business line teams, including PPL Electric's Finance team, begin preparing a detailed operating budget for the 3-year planning horizon. Information used in compiling PPL Electric's operating budget comes from two primary sources: (1) PPL Electric direct costs; and (2) an assignment or allocation of service company support costs. I will describe the budget process for the first source, PPL Electric direct costs. The second source, service company support costs, is explained in the Direct Testimony of Marci L. Haydt, PPL Electric Statement No. 2.

The operating budget for PPL Electric direct costs is composed of two parts: (1) certain specialized costs, such as depreciation and amortization, financing and taxes; and (2) all other costs. The specialized data for the budget are provided by PPL Services' staff groups. Exhibit DAU 2 lists the specialized information used in completing the operating budget and identifies the specific PPL Services' staff groups responsible for providing that data. For all other costs, data for the 2015 and 2016 Operating Budgets comes from various PPL Electric and PPL EU Services responsibility centers in the following five major business areas: President, Finance, Rates & Regulatory Affairs, Customer Service, and Transmission and Distribution Operations. Each business area is subdivided into functional groups that include organizational units referred to as responsibility centers. Each responsibility center has an assigned manager who is responsible for all costs incurred by that responsibility center. Each employee is assigned to a particular responsibility center. PPL Electric has 109 active responsibility centers. Exhibit DAU 3 contains a list of the PPL Electric and PPL EU Services responsibility centers providing data for the 2015 and 2016 Operating Budgets.

Q. What type of data do the responsibility centers provide?

A. Each responsibility center provides a projection of its employee levels for the year that becomes the basis for projecting total wages and salaries. The responsibility centers also provide a budget of their other operating costs.

Q. Could you explain how the budget for wages is determined?

A. Yes. Early in the summer, Financial Planning notifies the business line affiliates of the "Date of Estimate", which is the starting point date at which the corporate budget system determines the number of employees, and their associated wages, in each responsibility center. Any changes from the Date of Estimate starting point, including new hires, decreases due to retirements or work force reductions and changes in salary levels must be identified. Employee levels are reviewed and approved in conjunction with the overall budget review.

The corporate budget system automatically calculates a budget for wages based on the starting level of employees and their actual earnings and the employee changes input. The system then applies assumed management and bargaining unit wage changes, and also with the cost of employee benefits.

As business units budget for their employee levels, they generally allocate their available manpower by functional activity. As part of this process, the business units designate capital or expense in accordance with generally accepted accounting principles (GAAP). Wages identified as expense ultimately appear on Schedule B-2 of Exhibit Future 1 and Exhibit Fully Projected Future 1, PPL Electric's income statement, as an O&M expense.

Q. You mentioned the budget for other operating costs. What costs fall into this category?

A. The corporate budget system requires budgeting by category of expenditure referred to as budget items. Exhibit DAU 4 is a list of PPL Electric's various budget items.

Q. How are these budget items estimated?

A. Non-payroll requirements, such as rents, materials and contractors, generally are entered by budget item and functional activity, and in the month or months the expenses are anticipated to occur. Budgets for payroll and non-payroll budget items are summarized by department for review following the process described above.

Q. Please describe the review and approval processes for the PPL Electric operating budget.

A. Each of the PPL Electric's responsibility centers prepares its own O&M budget and forwards it to the EU Finance Group, which then summarizes the budgets in the corporate budget system and presents them for review and approval by PPL Electric's executive management. After senior management, including the President approves the draft budget, the data is released to Financial Planning, where the data is incorporated into the overall PPL Electric operating budget, including charges from service companies. As explained above, Ms. Haydt addresses the development of the budgets for the services

companies. Once all of the components of the budget are assembled and approvals have been obtained, an integrated operating budget is prepared for PPL Electric. This budget is reviewed with senior management and the President, including review of key operational and financial indicators. This budget is the key tool used by PPL Electric and senior management to establish an operating plan for the upcoming year and for measuring actual results against this plan.

Q. As part of the future and fully projected test year data in the present rate filing, budget expenditures have been provided by account. Do the departments also budget by FERC account?

A. No. The budget is created by category of expenditure (budget items listed in Exhibit DAU 4) and by functional activity. PPL believes that it is more meaningful to budget and monitor expenditures by category of expense (e.g., payroll, employee expenses, material and supplies) than by FERC accounts. However, to satisfy the requirements for this rate case filing, PPL Electric has allocated expenditures into FERC accounts. This was accomplished by using a historic relationship between the budgeted functional activity and the FERC account to which each activity would be charged. Amounts were then summarized by the designated FERC accounts.

Q. How was the operating budget used in this rate case filing?

A. The operating budget was used as the basis for forecasting PPL Electric's Operating Income for the test year ending December 31, 2015, and fully projected future test year ending December 31, 2016. See the response to Question II-E-1 of Exhibit Regs., § 53.53, Part II, Primary Statements of Rate Base and Operating Income ("Question II-E-1"). The forecasted data shown in the response to Question II-E-1 was reformatted to correspond to FERC account classifications and is shown in Schedule B-2 of Exhibits Future 1 Fully Projected Future 1 and throughout PPL Electric's responses to the Commission's filing regulations.

Q. Are you aware of the requirement that a comparison of actual to budget data is to be supplied quarterly when a utility utilizes a future test year?

A. Yes. In preparation for complying with this requirement, Exhibit DAU 5 has been provided. This exhibit shows a breakdown of revenues and expenses for electric operations for the future test year into calendar quarters beginning in January of 2015 and ending December of 2015. PPL Electric will provide quarterly comparisons of actual results to the budget as shown in Exhibit DAU 4 as the actual data becomes available.

Q. Does this conclude your direct testimony?

A. Yes, it does.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2015-2469275

PPL Electric Utilities Corporation

Exhibit DAU 1

2015-2019 Capital Budget

PPL ELECTRIC UTILITIES CORPORATION

2015 - 2019 Capital Budget
For the Years Ended December 31,
(Millions of Dollars)

Budget Category	2015	2016	2017	2018	2019	Total for 2015 - 2019
Provide Electric Service	76.9	73.5	77.0	77.8	78.7	383.8
Revenue Cycle Service	15.3	16.6	9.0	5.3	2.3	48.4
Upgrade System Facilities	281.7	327.6	229.4	278.7	211.7	1,329.1
Asset Optimization Strategy	136.1	299.8	399.0	313.7	339.3	1,487.9
Maintain System Reliability	78.1	71.0	68.3	64.9	65.9	348.2
Improve System Reliability	181.0	156.8	174.6	172.6	184.2	869.3
Respond To Customer	11.4	11.2	11.2	11.2	11.3	56.3
Other [1]	17.2	12.9	13.2	13.9	14.5	71.8
Northeast Pocono Proj	134.8	14.8	-	-	-	149.5
Susquehanna-Roseland Proj	32.8	0.7	0.2	0.2	0.2	34.0
Smart Grid	22.0	23.6	26.2	25.8	12.7	110.3
Smart Meter	23.5	41.7	93.0	90.0	73.1	321.3
Substation Connectivity	33.1	25.3	12.8	31.3	11.3	113.8
Technology	63.0	64.0	60.9	55.2	55.5	298.7
Total PPL Electric Utilities	1,107.0	1,139.5	1,174.8	1,140.7	1,060.6	5,622.6
Facilities Management	20.7	18.1	17.4	17.4	17.4	91.2
Total	1,127.8	1,157.6	1,192.2	1,158.1	1,078.0	5,713.7

[1] Includes office furniture, Independent Power Producers and sustenance

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2015-2469275

PPL Electric Utilities Corporation

Exhibit DAU 2

Specialized Information Used in Compiling the Operating Budget

PPL ELECTRIC UTILITIES CORPORATION

SPECIALIZED INFORMATION USED IN COMPILING THE OPERATING BUDGET

1. DEPRECIATION AND AMORTIZATION – Information is supplied by PPL Services Corporation's Asset Management Section of the Financial Department.
2. FINANCING – Information is supplied by PPL Services Corporation's Finance and Treasury Section of the Financial Department.
3. TAXES – Information is supplied by PPL Services Corporation's Tax Section of the Financial Department.
4. EMPLOYEE BENEFITS – Information is supplied by PPL Services Corporation's Benefits Accounting Section of the Financial Department.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2015-2469275

PPL Electric Utilities Corporation

Exhibit DAU 3

Responsibility Centers

PPL EU Services and Electric Utilities Responsibility Centers

Department	Section	Group	RC	RC Description
Business Unit 19000 EU Services				
EU Services	**EU Communications**		1220	EU Comm
	EU Facilities		0889	Facility Management
			0891	Lehigh Building Services
			0892	Northeast Building Svcs
			0893	General Office Region
			0894	Susquehanna Building Svcs
			0895	Harrisburg Building Svcs
			0896	Lancaster Building Svcs
			0897	SFC-Maintenance
			0898	Design & Construction
	EU Finance & Regulatory Affairs		0834	D Reg Affairs
			0835	Fin Reg Affairs
			0836	Actg Plng Rptg
			0837	Load Forecast
			0838	Bud Cnsl Rpt
	EU HR		1025	HR Elect Util
	EU Servco TD&I		0983	Tech Dev EU Servco
	EU Supply Chain		1176	Logistics Services Field
			1177	Logistics Services
			1178	Corp Sourcing
			1179	EU Sourcing
			1181	Sourcing n Procurement
Business Unit 20401 Electric Utilites - Distribution				
Electric Utilities President			0021	PPL Electric Utilities
Electric Utilities Operations	Tech Development & Improvement	TD&I	0982	Tech Development & Improvement

	Customer Services	Customer Services	0705	Customer Services
		Programs & Compliance	0701	Regulatory Programs & Business Svcs
			0714	Customer Programs & Communications
			0739	Energy Efficiency Measurement
		Advanced Metering	0709	Advanced Metering
			0725	Revenue Protection
			0727	Smart Meter Plan
			0733	Metering Support & Large Power
		Revenue Operations	0736	Revenue Operations
		Regional Operations	0773	Regional Operations
		Customer Operations & Business Imprv	0707	Customer Contact Center
			0711	Major Accounts
			0770	Customer Ops & Business Imp
		Customer Communication	0799	Customer Communications
Electric Utilities Operations (Continued)	Distribution Operations	Distribution Administration Support	0400	Dist-Operations Admin
			0402	Distribution Portfolio Mgmt
			0475	Project and Contract Mgmt
			0478	Attachment and Telecom Bus
			0479	Vegetation Management
			0665	Relay Test
			0872	Systems Shops
			0888	Dist Design & Standards
			0985	Electric Utilities-Smart Grid
		Distribution Asset Management	0873	Distribution Asset Management
		Transportation	0590	Transp Services
			0591	Transp - Lehigh Region
			0592	Transp - Hazleton Region
			0593	Transp - Scranton Region
			0594	Transp - Susquehanna Reg
			0595	Transp - Harrisburg Reg
			0596	Transp - Lancaster Region
		Respond to Customer	0481	Respond to Customer
			0482	Distribution SysOps & Dispatch
			0483	Trouble Department
		Harrisburg/Lancaster Region	0488	Harrsburg/Lancaster Region Ops
		Harrisburg Region	0430	Harrisburg Region Adm&Support

			0426	Harrisburg Region Design
			0428	Harrisburg Region T&D
			0429	Harrisburg Region M&E
		Lancaster Region	0410	Lancaster Region Adm&Support
			0411	Lancaster Region Design
			0413	Lancaster Region T&D
			0414	Lancaster Region M&E
		Central/Susquehanna Region	0487	Central/Susquehanna Regn Ops
		Central Region	0455	Central Region Admin & Support
			0458	Central Region T&D
			0459	Central Region M&E
			0466	Central Region Design
		Susquehanna Region	0420	Susquehanna Reg Adm&Support
			0421	Susquehanna Region Design
			0423	Susquehanna Region T&D
			0424	Susquehanna Region M&E
		Lehigh/Northeast Region	0486	Lehigh/Northeast Region Ops
		Lehigh Region	0445	Lehigh Region Admin & Support
			0446	Lehigh Region Design
			0448	Lehigh Region T&D
			0449	Lehigh Region M&E
		Northeast Region	0470	Northeast Region Admin&Support
			0451	Northeast Region Design
			0453	Northeast Region T&D
			0454	Northeast Region M&E
Business Unit 25100 Electric Utilities - Transmission				
Electric Utilities Operations (Continued)	Transmission Operations	Transmission Operations	0605	Transmission Ops Admin & Support
			0604	Reliability Compliance
			0661	Power Dispatch
			2590	Trans Project Mgmt
			0477	Contract Management
			0489	Construction Management
		Transmission Asset Mgmt & Engrg		
		T&S Asset Management	0601	T&S Asset Management
			0607	T&S Asset Management Ops Analysis
		T&S Maintenance Engineering	0878	T&S Maintenance Engineering
		T&S Portfolio Management	0876	T&S Portfolio Management

T&S Standards & Methods	0880	T&S Eng and Maint Standards
T&S Substation RC Engrg	0883	Substation Engineering
	0905	Protection&Control Engineering
T&S Engineering	0881	Transmission Design
Transmission Execution	2595	Transmission Expansion
	2593	Transmission Real Estate Siting Permit
-	2594	Transmission Work Management
	2591	T&S Permitting
	2597	T Project Controls
Trans Regulatory & Busns Affrs	0602	Trans Regulatory & Busns Affrs

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2015-2469275

PPL Electric Utilities Corporation

Exhibit DAU 4

Budget Items Used to Monitor and Manage Expenditures

PPL ELECTRIC UTILITIES CORPORATION

BUDGET ITEMS USED TO MONITOR AND MANAGE EXPENDITURES

Wages and Employee Benefits

Employee Expenses

Vehicles and Equipment Use

Materials & Supplies

Printing & Office Supplies

Tree Trimming

Work by Outsiders

Services

Postage

Telephone & Leased Wires

Rents

Advertising

Research & Development

Uncollectible Accounts

Miscellaneous

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2015-2469275

PPL Electric Utilities Corporation

Exhibit DAU 5

Budget 2015

PPL ELECTRIC UTILITIES CORPORATION
Budget 2015
(Thousands of Dollars)

	1st Q	2nd Q	3rd Q	4th Q	Year 2015
Operating Revenues					
Electric Revenue	$578,994	$490,074	$520,922	$532,819	$2,122,809
Gas Operations					
Wholesale Energy Marketing					
Intercompany Sales	112	104	77	90	383
Total Operating Revenues	**579,107**	**490,177**	**520,999**	**532,909**	**2,123,191**
Operating Expenses					
Electric Fuel					
Cost of Natural Gas & Propane					
Energy Purchases - External	197,247	140,371	149,208	154,174	640,998
Energy Purchases - Internal					
Total Fuel & Energy Purchases	**197,247**	**140,371**	**149,208**	**154,174**	**640,998**
Other Operating Expenses - Direct	91,099	97,990	108,912	96,239	394,240
Other Operating Expenses - Intercompany	45,099	46,321	44,803	44,184	180,408
Total O&M Expense	**136,197**	**144,311**	**153,715**	**140,424**	**574,648**
Amort. of Transition Costs/Def Credits	4,126	4,126	3,969	3,723	15,943
Depreciation	48,201	51,624	54,036	55,355	209,216
Taxes Other Than Income	31,819	26,249	28,209	29,128	115,405
Total Operating Expenses	**417,589**	**366,680**	**389,137**	**382,803**	**1,556,210**
Income from Operations	**161,518**	**123,497**	**131,861**	**150,105**	**566,982**
Other Income and (Deductions)	(1,076)	239	760	1,468	1,391
Interest Expense					
Long Term Debt	29,849	29,849	33,703	35,492	128,893
Preferred Securities					
Short Term Debt & Other	2,454	3,125	2,747	2,453	10,779
Intercompany Interest					
AFUDC & Capitalized Interest	(781)	(961)	(1,168)	(1,152)	(4,062)
Total Interest Expense	**31,523**	**32,012**	**35,282**	**36,793**	**135,610**
Income Before Income Taxes	**128,919**	**91,724**	**97,340**	**114,780**	**432,763**
Income Taxes					
Federal Income Tax	23,954	22,829	24,036	7,817	78,636
State Income Tax	4,134	3,777	4,160	3,366	15,437
Deferred Income Taxes	24,072	10,143	10,882	35,141	80,239
Total Income Taxes	**52,160**	**36,749**	**39,079**	**46,324**	**174,312**
Income Before Extraordinary Item	**76,759**	**54,975**	**58,261**	**68,456**	**258,451**
Extraordinary Item, net of income taxes					
Net Income	**76,759**	**54,975**	**58,261**	**68,456**	**258,451**
Noncontrolling Interest					
Minority Interest					
Preferred Stock Dividend Requirements					
Net Income Attributable to Noncontrolling Inte					
Earnings Available for Common	**$76,759**	**$54,975**	**$58,261**	**$68,456**	**$258,451**

PPL ELECTRIC UTILITIES CORPORATION
Budget 2016
(Thousands of Dollars)

	1st Q	2nd Q	3rd Q	4th Q	Year 2016
Operating Revenues					
Electric Revenue	$575,846	$495,645	$533,340	$543,741	$2,148,573
Gas Operations					
Wholesale Energy Marketing					
Intercompany Sales	108	99	74	86	367
Total Operating Revenues	**575,954**	**495,744**	**533,414**	**543,827**	**2,148,940**
Operating Expenses					
Electric Fuel					
Cost of Natural Gas & Propane					
Energy Purchases - External	181,329	133,040	146,609	151,443	612,421
Energy Purchases - Internal					
Total Fuel & Energy Purchases	**181,329**	**133,040**	**146,609**	**151,443**	**612,421**
Other Operating Expenses - Direct	95,662	106,395	108,248	100,577	410,883
Other Operating Expenses - Intercompany	48,607	45,827	46,145	46,450	187,029
Total O&M Expense	**144,269**	**152,223**	**154,393**	**147,027**	**597,912**
Amort. of Transition Costs/Def Credits	3,723	3,723	3,723	3,723	14,891
Depreciation	57,187	58,975	60,895	62,226	239,283
Taxes Other Than Income	33,443	27,786	29,707	30,491	121,427
Total Operating Expenses	**419,951**	**375,747**	**395,327**	**394,910**	**1,585,935**
Income from Operations	**156,004**	**119,997**	**138,087**	**148,917**	**563,006**
Other Income and (Deductions)	1,111	1,809	2,078	2,675	7,672
Interest Expense					
Long Term Debt	34,392	36,125	39,590	39,590	149,697
Preferred Securities					
Short Term Debt & Other	2,888	4,148	2,494	2,440	11,970
Intercompany Interest					
AFUDC & Capitalized Interest	(1,181)	(1,508)	(1,659)	(2,002)	(6,349)
Total Interest Expense	**36,100**	**38,765**	**40,424**	**40,028**	**155,317**
Income Before Income Taxes	**121,014**	**83,041**	**99,741**	**111,564**	**415,361**
Income Taxes					
Federal Income Tax	22,609	17,433	24,679	(19,711)	45,010
State Income Tax	3,372	1,731	4,029	2,851	11,982
Deferred Income Taxes	23,313	14,375	11,759	62,240	111,687
Total Income Taxes	**49,294**	**33,539**	**40,467**	**45,379**	**168,680**
Income Before Extraordinary Item	**71,720**	**49,502**	**59,274**	**66,185**	**246,681**
Extraordinary Item, net of income taxes					
Net Income	**71,720**	**49,502**	**59,274**	**66,185**	**246,681**
Noncontrolling Interest					
Minority Interest					
Preferred Stock Dividend Requirements					
Net Income Attributable to Noncontrolling Inte					
Earnings Available for Common	**$71,720**	**$49,502**	**$59,274**	**$66,185**	**$246,681**

BEFORE THE

PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2015-2469275

PPL Electric Utilities Corporation

Statement No. 2

Direct Testimony of Marci L. Haydt

Direct Testimony of Marci L. Haydt

Q. Please state your name and business address.

A. Marci L. Haydt, Two North Ninth Street, Allentown, Pennsylvania 18101.

Q. By whom are you employed and in what capacity?

A. I am employed by PPL Services Corporation ("PPL Services") a subsidiary of PPL Corporation ("PPL Corp."), as a Senior Financial Specialist.

Q. What are your responsibilities as Senior Financial Specialist?

A. I am responsible for corporate level budgeting and financial planning duties, and work in close coordination with PPL Corp.'s corporate budgeting team. I assist and supervise PPL Corp.'s budgeting and business planning process including ongoing management and administration of the Company's budgeting activities throughout the year, PPL Services' cost allocation activities, internal reporting to senior management, and special projects that require the expertise of the budgeting section of Financial Planning.

Q. What is your educational background?

A. I received a Bachelor's Degree in Accounting from Moravian College in May 1994, and a Master's Degree in Business Administration from Moravian College in May 1998.

Q. How long have you been employed by PPL or a subsidiary of PPL, and in what capacities?

A. I have worked for PPL or its subsidiaries for 15 years. I began my employment as an Accounting Analyst in the Financial Accounting Department. While there, I was promoted to Accounting Team Leader and was responsible for maintenance and closing of the corporate books and records. I remained in that department for 12 years. In March 2012, I transferred to the position of Supervisor-Finance in the Cash Operations Department. In that capacity, I was responsible for supervising the settlements of cash transactions. In September 2013, I transferred to the Financial Planning Department as a Senior Finance Specialist.

Q. What is the purpose of your testimony?

A. My testimony will describe and support the calculation of support group costs and employee benefit costs developed by PPL Services and PPL EU Services and included in PPL Electric's 2015 and 2016 budgets.

Q. Ms. Haydt, are you sponsoring any exhibits in this proceeding?

A. Yes, I am sponsoring Exhibit Regs. Part II-D-8.

Q. Please describe the aspects of the filing for which you are responsible.

A. I will describe and support certain components of PPL Electric's operating budget that are not directly budgeted by PPL Electric. PPL Electric budgets information such as employee levels and the associated wages, materials, contractor work,

rents and for both operating and capital projects. PPL Electric's budget also includes certain expense components of a specialized nature that generally are supplied by service group staff with expertise in forecasting this information. This includes service group support costs, employee benefit costs, depreciation and amortization, financing and income taxes. In this proceeding, Mr. Urban, who is sponsoring Schedules C-2, will support PPL Electric's depreciation and amortization claims as these costs are directly tied to electric plant in service. Mr. Henninger, who is sponsoring Schedules B-6 through B-9, will support the Company's capital structure and embedded cost of debt claims, and Mr. Torok, who sponsors Schedules B-5, C-6 and certain D Schedules associated with income tax adjustments, is responsible for income taxes. I am responsible for employee benefit costs and service group support costs.

Q. You stated that you are supporting the calculation of support group costs and employee benefit costs developed by PPL Services and PPL EU Services and included in PPL Electric's 2015 and 2016 budget. Please describe PPL Services and PPL EU Services.

A. PPL Services, formed on July 1, 2000 as the result of PPL Corporation realignment, provides various administrative and general services for PPL Electric and the other affiliates of PPL Corporation. Providing and charging for these services is based on agreements dated April 27, 1995, by and between PPL Resources, Inc. (now PPL Corp.), including its subsidiaries, and Pennsylvania Power & Light Company (now PPL Electric) and an updated

agreement dated November 1, 2014 by and between PPL Corp. and PPL Electric.

PPL Corp. plans to spin off its unregulated business to Talen Energy. The closing is scheduled for the second quarter of 2015 and when finalized a number of PPL Corp.'s subsidiaries will be transferred to Talen Energy and will no longer be affiliated with PPL Corp. On October 1, 2014, in preparation for spinning off PPL Corp.'s unregulated business in 2015 and realigning certain support group functions closely tied to PPL Electric, PPL EU Services was formed. EU Services, which became effective January 1, 2015, provides various administrative and general services primarily for the benefit of PPL Electric. EU Services was created to help PPL Electric more readily identify and control support costs. Similar to PPL Services, EU Services provides direct and indirect support; however the volume of indirect support is much lower.

Descriptions of the services provided to PPL Electric by PPL Services and PPL EU Services are provided in Exhibit Regs. II-D-8.

Q. Please describe how service group support costs are determined.

A, In developing service group support costs for PPL Electric, each service group computes the level and expected costs of providing identifiable services (direct costs) to PPL Electric, based on discussion of required services between the service group and PPL Electric personnel. The service groups enter these direct support costs into the Corporate Budget System. Additionally, the service groups identify and enter into the Corporate Budget System budgeted costs that are not

directly identifiable and chargeable to a specific PPL Corporation subsidiary, but instead benefit various PPL subsidiaries (indirect costs). The Financial Planning Department has developed and incorporated into the Corporate Budget System an allocation methodology to distribute these indirect support costs to PPL Electric and other PPL subsidiaries. The allocation methodology was recommended by the Commission in its 2002 Focused Management and Operations Audit, and was reaffirmed in its 2009 Focused Management and Operations Audit and 2012 Management Efficiency Implementation Audit. The Corporate Budget System accumulates and incorporates all the direct and indirect support costs into PPL Electric's Operating Budget.

Q. You stated that certain specialized data for the budget are provided by PPL Services' staff groups. Could you tell us specifically what data are provided, and who provides this data?

A. Yes. Each group/department within PPL Services and PPL EU Services develops its specific phase of PPL Electric's budget based on the specific experience and expertise of the group/department. Specialized data from each group/department is coordinated with other staff groups requiring this information in order to complete this phase of the budgeting process. For example, depreciation and interest expense information is needed for the tax budget to be completed. Mr. Urban's Exhibit DAU-2 lists the specialized information used in completing the operating budget and identifies the specific groups/departments responsible for providing that data.

Q. You stated that employee benefit costs are developed by PPL Services and PPL EU Services. Please describe how employee benefit costs are determined.

A. PPL Services administers PPL's employee benefits plans. At the beginning of the budget cycle, the appropriate individuals on PPL Services' staff provide a summary of total PPL Corporation benefits and their expected costs to the appropriate staff in PPL Services' Financial Planning Department (the "Financial Planning Department"). The Financial Planning Department develops a corporate benefits loading rate as a percentage of total budgeted corporate payroll costs in each of PPL's subsidiaries to develop their respective benefits budget.

Q. Does this conclude your direct testimony?

A. Yes, it does.

BEFORE THE

PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2015-2469275

PPL Electric Utilities Corporation

Statement No. 3

Direct Testimony of Kimberly A. Golden

Direct Testimony of Kimberly A. Golden

Q. Please state your full name and business address.

A. Kimberly A. Golden, Two North Ninth Street, Allentown, Pennsylvania 18101.

Q. By whom are you employed and in what capacity?

A. I am employed by PPL Electric Utilities Services Corporation in the Finance and Regulatory Affairs Department as Manager – Load/Data Analytics and Forecasting.

Q. What are your duties as Manager – Load/Data Analytics and Forecasting?

A. I am responsible for the overall direction of the functions of the Load/Data Analytics and Forecasting section of PPL Electric Utilities Services Corporation Finance and Regulatory Affairs Department. In this capacity, I support the forecasting of customer energy sales and revenues and peak demands. In addition, I oversee the design of Validation, Estimating, and Editing (VEE) for interval meter data and the development of historical and forecasted customer and rate class hourly demands. I am also responsible for the forecasting of hourly demands for the PPL Electric System within PJM.

Q. What is your education background?

A. I graduated from Bloomsburg University in 1982 with a Bachelor of Science in Computer Science and a Bachelor of Science in Mathematics, and from Villanova University in 1987 with a Master of Science in Applied Statistics.

Q. Please describe your professional experience.

A. I was employed by Pennsylvania Power & Light Company in 1982 as a Systems Programmer in the Information Solutions Department. My responsibilities included providing Capacity Planning and Performance Management for the mainframe computer system. I also led the evaluation and implementation of a Distributed Systems Management Project. As a Systems Programmer, I provided technical leadership for the Enterprise Tape deployment and Enterprise Backup/Recovery Project. In 1999, I assumed the position of a Senior Integrator in the Information Solutions Department. I was the Project Manager for implementation of ISD's Application Development Methodology. Also, I was the Project Manager for the evaluation and implementation of a .NET development environment. In 2002, I assumed the position of Team Lead within the Information Solutions Department. My responsibilities included managing the Information Technology Support Team for PPL Gas Utilities. I was also the Project Manager for the Bill Print Outsourcing Project and for the evaluation and implementation of the Meter Data Management System. In 2007, I assumed the position of Supervisor – Information Solutions within the Information Solutions Department. My responsibilities included supervising the development team for the AMI

systems and the Meter Data Management Systems as well as supervising the development team supporting PPL Electric Utilities Customer Services Self Services systems. In 2011, I assumed the position of Manager – Information Services within the Information Solutions Department. My responsibilities included managing the Business Intelligence Center of Excellence team delivering Business Intelligence solutions to PPL Corporation. In 2012, I assumed my current position.

Q. Ms. Golden, what is the purpose of your testimony?

A. The purpose of my testimony is as follows:

- To explain the development of the Company's forecast of customer sales, revenues, and peak demands;
- To sponsor and explain the annualization of sales and base rate revenues summarized on Schedules D-3 of Exhibit Historic 1, Exhibit Future 1, and Exhibit Fully Projected Future 1;
- To explain the source of customer load data used to develop the demand allocators used by Mr. John D. Taylor in his cost allocation studies;
- To sponsor the adjustment to operating revenues for unbilled revenue as shown on Schedule D-4 of Exhibit Historic 1, Exhibit Future 1, Exhibit Fully Projected Future 1:
- To sponsor the Bill Frequency Analysis, which is provided as KAG-2.

Q. Have you prepared any exhibits to accompany your direct testimony?

A. Yes. I am sponsoring Exhibit KAG 1 which consists of 5 pages. The first page provides the Company's actual annual sales by rate group for the historical period 2014, and the forecast of annual sales for the 2015 future test year and the 2016 fully projected future test year. Page 2 of Exhibit KAG 1 provides peak load data for the 2015 future test year and the 2016 fully projected future test year. Page 3 of Exhibit KAG 1 shows the 2014 annualization adjustment details by rate class of distribution revenues. Page 4 of Exhibit KAG 1 shows the 2015 annualization adjustment details for the future test year, and page 5 of Exhibit KAG 1 shows the 2016 annualization adjustment details for the fully projected future test year. I am also sponsoring Exhibit KAG 2 which is the Bill Frequency Analysis.

Q. Please describe the development of the sales forecast set forth in Exhibit KAG 1.

A. The sales forecast is developed for the Residential, Small Commercial and Industrial ("Small C&I"), and Large Commercial and Industrial ("Large C&I") rate groups. These rate group forecasts were developed from models using regression analyses of historical sales data, economic data, energy efficiency data and weather data. Historical and forecasted economic data for the Commonwealth of Pennsylvania are obtained from Moody's Analytics. The weather data are obtained from the following airports: Lehigh Valley International, Harrisburg (Middletown), Wilkes-Barre/Scranton (Avoca), and Williamsport. Because PPL Electric does not bill customers on a calendar-

month basis (bills are rendered based on meter reads throughout the month), billing-month heating degree-days ("HDDs") and cooling degree-days ("CDDs") are calculated for each billing-month, based on the meter read schedule for each billing-month. Forecasted weather is determined by calculating normal billing-month weather on a HDD and CDD basis for the past 20 years. The models use these inputs to generate a monthly sales forecast for each rate group.

Q. How was the sales forecast set forth in Exhibit KAG 1 used in this rate filing?

A. The sales forecast was used to develop future test year sales and revenues and fully projected future test year sales and revenues.

Q. What factors contribute to the minimal year to year change in the sales forecast between 2015 and 2016 set forth on page 1 of Exhibit KAG 1?

A. There are several interacting factors that contribute to the minimal increase in the sales forecast between 2015 and 2016. These include lagging economic growth in Pennsylvania, marginal customer growth, and continued efficiencies in equipment and lighting. Another contributing factor to overall low sales growth is the ongoing installations of distributed generation/net metering capacity. Each of these factors is reflected in the sales forecast set forth in Exhibit KAG 1.

Q. How did you develop the peak load forecast set forth on page 2 of Exhibit KAG 1?

A. The peak load forecast shown on page 2 of Exhibit KAG 1 is based on the *2015 PJM Load Report*, which was published in December 2014. Beginning in 2007, PJM began calculating weather-normalized peaks and forecasts of peaks for all zones within PJM. The PJM forecast is used to set the peak loads for capacity obligations, for reliability studies, and to support the Regional Transmission Expansion Plan. PJM's forecast process is outlined in Section 4 of *PJM Manual 19: Load Forecasting and Analysis.*

The forecasted peaks are for the PPL Zone within PJM, which includes FERC jurisdictional customers. The peak load forecast shown on Page 2 of Exhibit KAG 1 is derived by taking the PJM 2015 forecast for the PPL Zone and the PJM 2016 forecast for the PPL Zone, and subtracting the 3-year average seasonal peaks from 2012 through 2014 for the FERC jurisdictional customers and for Company Use, to derive an estimated peak for PPL Electric's retail customers for 2015 and 2016.

Q. Please describe the development of the revenue forecast used in Schedule D-3 of Exhibit Future 1 and in Schedule D-3 of Exhibit Fully Projected Future 1.

A. The revenue forecast is developed by applying the forecast of sales by rate class and the forecast of customers by rate class to the appropriate rate schedule pricing as set forth in PPL Electric's currently effective Tariff –

Electric PA P.U.C. No. 201.

Q. Schedules D-3 of Exhibit Historic 1, Future 1 and Fully Projected Future 1 reflect annualizations of sales and base rate revenues for the historic and future test years. Please explain how those adjustments were developed.

A. The annualization adjustment of sales and base rate revenues for the historic year ended December 31, 2014 has two components. The first component accounts for changes in the number of customers over the test year, and the second component accounts for changes in customer usage over the test year. The adjustment for the change in the number of customers as reported for the year by rate class was determined in the following manner. The change in the number of customers from December 31, 2013 to December 31, 2014 was computed for each rate class. One-half of that change for each rate class was multiplied by the average annual KWH usage per customer to obtain the sales adjustment associated with new customers entering the rate class. The average unit base rate for each rate class was applied to the resulting KWH sales levels to obtain the base rate revenue adjustments for distribution due to changes in the number of customers.

The second adjustment recognizes changing KWH usage levels by existing customers and was determined in the following manner. The average change over the past three years in average annual usage for each class was computed. One-half of the change in average use was multiplied by the year-

end number of customers for each rate class to obtain the KWH sales adjustment. The incremental base rate for each rate class was applied to this sales adjustment to obtain the base rate revenue adjustment. Details of the 2014 annualization adjustment are shown on page 3 of Exhibit KAG 1.

The annualization of future test year and fully projected future test year sales and revenues consisted of similar adjustments for changes in the numbers of customers and customer usage. The details of the future test year annualization adjustment are shown on page 4 of Exhibit KAG 1 and the fully projected future test year annualization adjustment details are shown on page 5 of Exhibit KAG 1.

Q. Please explain the source of the customer load data used to develop the rate class demand allocators employed in the Company's cost allocation studies.

A. PPL Electric collects interval load data in 15-minute or 60-minute intervals for all customers in the residential and large C&I rate groups, and all FERC jurisdictional customers. For the small C&I rate group, the majority of customers have interval meters, with the exception of a small number of unmetered customers taking service under the GS-1 and lighting rate schedules. For these unmetered rate schedules, a load profile is used to estimate the interval data. The hourly demands are aggregated to a total rate class level. These rate class total hourly demands are used to determine the annual rate class maximum demands. For the future test year and the fully

projected future test year, the rate class annual maximum demands were forecasted from models using regression analysis of rate class historical maximum demand data, historical weather, historical sales and historical system peaks for the period 2000 through 2014. Forecasted weather is normalized using a normalization period of 20 years. The model uses the inputs to forecast rate class annual maximum demands.

Q. Have you provided the billing quantities used to develop the annual revenue effects for each of the rates?

A. Yes, a summary of the billing quantities and bill distributions for all rates for the 12 months ending December, 31, 2014 are provided in Exhibit KAG 2.

Q. Does this conclude your testimony?

A. Yes, it does.

BEFORE THE

PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2015-2469275

PPL Electric Utilities Corporation

Exhibit KAG 1

Annual Retail Sales by Customer Class

Annual Net Energy, Seasonal Peaks, and Load Factor

2014 Annualization of Distribution Revenues

2015 Annualization of Distribution Revenues

2016 Annualization of Distribution Revenues

PPL Electric Utilities Corporation
Annual Retail Sales by Rate Group

Excludes Company Use

Sales (millions of kwh)	2013	2014	2015	2016
Residential	14,295.2	14,561.9	13,646.5	13,719.5
Small Commercial & Industrial	10,465.1	10,508.4	10,439.7	10,460.9
Large Commercial & Industrial	11,938.3	12,105.6	11,982.9	12,151.9
Total	36,698.6	37,175.9	36,069.2	36,332.3
Year-To-Year Change (millions of kwh)				
Residential		266.8	(915.4)	73.0
Small Commercial & Industrial		43.3	(68.7)	21.1
Large Commercial & Industrial		167.2	(122.6)	169.0
Total		477.3	(1,106.7)	263.1
Year-To-Year Change (%)				
Residential		1.87%	-6.29%	0.53%
Small Commercial & Industrial		0.41%	-0.65%	0.20%
Large Commercial & Industrial		1.40%	-1.01%	1.41%
Total		1.30%	-2.98%	0.73%

Exhibit KAG 1
Page 1 of 5

Sales values for 2013 and 2014 are actual. Sales for 2015 and 2016 are forecast.

PPL Electric Utilities Corporation
Retail Load[1]
Annual Net Energy, Seasonal Peaks, and Load Factor

Year	Net Energy for Load[1] (GWH)	Peaks[2] Summer (MW)	Peaks[2] Winter (MW)	Load Factor (%)
2015	38,493	6,966	7,014	63%
2016	38,770	7,066	7,108	62%

1. Retail Load excludes wholesale deliveries to FERC jurisdictional customers, and reflects load at the generation level, including all losses.
2. The peaks are as forecasted by PJM in the 2015 PJM Load Report, less the 3-yr average seasonal peaks for the FERC jurisdictional customers and Company Use.

2014 Distribution

PPL Electric Utilities Corporation
2014 Annualization

Rate	Revenue $	Sales kWh	Incremental Price $/kWh	Sales Adjustment - Customer Usage kWh	Customer Usage Revenue $	Average Price $/kWh	Sales Adjustment - Customer Growth kWh	Customer Growth Revenue $	Total Sales Adjustment kWh	Total Revenue Adjustment $
RS	$ 562,837,586	14,272,078,684	$ 0.0251	20,057,170	$ 503,562	$ 0.0394	32,742,132	$ 1,291,228	52,799,302	$ 1,794,790
RTS	$ 6,767,060	289,856,905	$ 0.0143	(661,042)	$ (9,479)	$ 0.0233	(970,182)	$ (22,650)	(1,631,224)	$ (32,129)
GS-1	$ 70,542,925	1,971,959,738	$ 0.0046	11,750,860	$ 54,327	$ 0.0358	13,541,243	$ 484,411	25,292,103	$ 538,738
GS-3	$ 117,053,149	8,366,757,614	$ 0.0064	(164,641,850)	$ (1,050,601)	$ 0.0140	(172,946,299)	$ (2,419,564)	(337,588,149)	$ (3,470,166)
LP-4	$ 32,937,658	6,211,930,855	$ 0.0043	2,368,343	$ 10,100	$ 0.0053	(37,778,902)	$ (200,316)	(35,410,559)	$ (190,216)
LP-5	$ 1,764,127	5,832,982,800	$ (0.0000)	(203,286)	$ 0	$ 0.0003	(197,060,230)	$ (59,599)	(197,263,515)	$ (59,599)
LPEP	$ 445,200	60,649,000	$ -	(5,785,333)	$ -	$ 0.0073	-	$ -	(5,785,333)	$ -
BL	$ 358,482	8,293,053	$ 0.0419	12,979	$ 544	$ 0.0432	(92,145)	$ (3,983)	(79,166)	$ (3,439)
SA	$ 4,175,538	20,532,771	$ (0.0043)	-	$ -	$ 0.2034	-	$ -	-	$ -
SM	$ 739,887	3,466,564	$ 0.0002	7,410	$ 2	$ 0.2134	-	$ -	7,410	$ 2
SHS	$ 16,908,131	51,559,554	$ (0.0016)	(197,439)	$ 320	$ 0.3279	349,425	$ 114,588	151,986	$ 114,908
SE	$ 2,050,483	34,961,210	$ 0.0590	(913,066)	$ (53,840)	$ 0.0587	329,823	$ 19,344	(583,243)	$ (34,496)
TS	$ 28,810	301,144	$ -	3	$ -	$ 0.0957	-	$ -	3	$ -
SI-1	$ 20,461	82,283	$ 0	(68)	$ (0)	$ 0.2487	-	$ -	(68)	$ (0)
GH-2	$ 1,331,669	50,485,764	$ 0.0095	294,873	$ 2,797	$ 0.0264	(494,128)	$ (13,034)	(199,255)	$ (10,237)
Total	**$ 817,961,165**	**37,175,897,939**		**(137,910,445)**	**$ (542,268)**		**(362,379,263)**	**$ (809,575)**	**(500,289,709)**	**$ (1,351,843)**

** Excludes Company Use

2015 Distribution

PPL Electric Utilities Corporation
2015 Annualization

Rate	Revenue $	Sales kWh	Incremental Price $/kWh	Sales Adjustment - Customer Usage kWh	Customer Usage Revenue $	Average Price $/kWh	Sales Adjustment - Customer Growth kWh	Customer Growth Revenue $	Total Sales Adjustment kWh	Total Revenue Adjustment $
RS	$ 544,141,507	13,391,119,360	$ 0.0250	(17,059,777)	$ (427,026)	$ 0.0406	50,374,225	$ 2,046,932	33,314,448	$ 1,619,906
RTS	$ 6,354,535	255,423,237	$ 0.0146	(1,091,090)	$ (15,899)	$ 0.0249	(608,530)	$ (15,139)	(1,699,620)	$ (31,039)
GS-1	$ 70,781,695	1,890,186,871	$ 0.0015	2,322,080	$ 3,599	$ 0.0374	4,345,318	$ 162,719	6,667,398	$ 166,317
GS-3	$ 115,895,956	8,379,353,276	$ 0.0042	(21,846,188)	$ (92,317)	$ 0.0138	30,533,729	$ 422,316	8,687,540	$ 329,999
LP-4	$ 32,455,170	6,136,241,708	$ 0.0033	(57,708,754)	$ (190,420)	$ 0.0053	153,790,519	$ 813,413	96,081,765	$ 622,993
LP-5	$ 1,657,992	5,773,571,648	$ (0.0000)	69,085,383	$ (0)	$ 0.0003	(83,072,973)	$ (23,856)	(13,987,590)	$ (23,856)
LPEP	$ 445,200	73,105,284	$ (0.0000)	(3,243,786)	$ 0	$ 0.0061	-	$ -	(3,243,786)	$ 0
BL	$ 290,186	7,138,650	$ 0.0406	(162,374)	$ (6,601)	$ 0.0407	-	$ -	(162,374)	$ (6,601)
SA	$ 4,109,305	19,892,454	$ 0.0227	-	$ -	$ 0.2066	-	$ -	-	$ -
SM	$ 750,270	3,441,747	$ 0.0180	(7,582)	$ (136)	$ 0.2180	45,890	$ 10,004	38,308	$ 9,867
SHS	$ 17,739,255	53,699,255	$ 0.0572	140,041	$ 8,007	$ 0.3303	519,689	$ 171,677	659,730	$ 179,684
SE	$ 2,396,290	39,074,525	$ 0.0579	116,882	$ 6,763	$ 0.0613	14,745	$ 904	131,627	$ 7,668
TS	$ 29,563	301,128	$ -	-	$ -	$ 0.0982	-	$ -	-	$ -
SI-1	$ 20,984	82,761	$ 0.0273	24	$ 1	$ 0.2536	-	$ -	24	$ 1
GH-2	$ 1,269,908	46,555,207	$ 0.0119	715,849	$ 8,494	$ 0.0273	(1,320,192)	$ (36,011)	(604,343)	$ (27,517)
Total	**$ 798,337,817**	**36,069,187,110**		**(28,739,291)**	**$ (705,535)**		**154,622,419**	**$ 3,552,957**	**125,883,129**	**$ 2,847,422**

** Excludes Company Use

2016 Distribution

PPL Electric Utilities Corporation
2016 Annualization

Rate	Revenue $	Sales kWh	Incremental Price $/kWh	Sales Adjustment - Customer Usage kWh	Customer Usage Revenue $	Average Price $/kWh	Sales Adjustment - Customer Growth kWh	Customer Growth Revenue $	Total Sales Adjustment kWh	Total Revenue Adjustment $
RS	$ 575,899,331	13,477,749,376	$ 0.0255	(126,232,228)	$ (3,214,635)	$ 0.0427	45,360,936	$ 1,938,256	(80,871,292)	$ (1,276,379)
RTS	$ 6,501,895	241,780,004	$ 0.0154	(5,634,598)	$ (86,752)	$ 0.0269	(1,147,785)	$ (30,866)	(6,782,383)	$ (117,618)
GS-1	$ 74,290,826	1,895,986,619	$ (0.0002)	(3,164,740)	$ 589	$ 0.0392	3,600,669	$ 141,086	435,929	$ 141,675
GS-3	$ 122,224,550	8,395,643,215	$ 0.0040	17,040,268	$ 68,062	$ 0.0146	24,445,067	$ 355,874	41,485,335	$ 423,936
LP-4	$ 35,114,792	6,199,543,724	$ 0.0053	(53,186,981)	$ (283,267)	$ 0.0057	45,922,546	$ 260,110	(7,264,434)	$ (23,158)
LP-5	$ 2,408,567	5,871,611,040	$ 0.0004	89,402,290	$ 33,546	$ 0.0004	(21,273,953)	$ (8,727)	68,128,337	$ 24,819
LPEP	$ 480,581	80,761,246	$ 0.0013	2,874	$ 4	$ 0.0060	-	$ -	2,874	$ 4
BL	$ 303,260	7,154,406	$ 0.0413	(150,269)	$ (6,200)	$ 0.0424	-	$ -	(150,269)	$ (6,200)
SA	$ 4,193,131	19,469,553	$ 0.0221	-	$ -	$ 0.2154	-	$ -	-	$ -
SM	$ 781,623	3,441,747	$ 0.0161	(19,015)	$ (306)	$ 0.2271	-	$ -	(19,015)	$ (306)
SHS	$ 18,765,692	54,573,012	$ 0.0561	158,666	$ 8,901	$ 0.3439	409,994	$ 140,982	568,661	$ 149,883
SE	$ 2,497,809	39,074,525	$ 0.0596	268,259	$ 15,986	$ 0.0639	-	$ -	268,259	$ 15,986
TS	$ 30,808	301,128	$ -	(2)	$ -	$ 0.1023	-	$ -	(2)	$ -
SI-1	$ 21,860	82,761	$ 0.0256	80	$ 2	$ 0.2641	-	$ -	80	$ 2
GH-2	$ 1,278,377	45,125,534	$ 0.0119	325,419	$ 3,881	$ 0.0283	(1,146,205)	$ (32,471)	(820,786)	$ (28,590)
Total	**$ 844,793,101**	**36,332,297,890**		**(81,189,975)**	**$ (3,460,189)**		**96,171,269**	**$ 2,764,243**	**14,981,294**	**$ (695,946)**

** Excludes Company Use

BEFORE THE

PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2015-2469275

PPL Electric Utilities Corporation

Statement No. 4

Direct Testimony of Bethany L. Johnson

Direct Testimony of Bethany L. Johnson

I. INTRODUCTION

Q. **Please state your full name and business address.**

A. Bethany L. Johnson, Two North Ninth Street, Allentown, Pennsylvania, 18101.

Q. **By whom are you employed and in what capacity?**

A. I am employed as the Manager of Regulatory Compliance by PPL Electric Utilities Corporation ("PPL Electric" or the "Company").

Q. **What are your duties as Manager - Regulatory Compliance?**

A. I am responsible for PPL Electric's compliance with the regulatory requirements of the Pennsylvania Public Utility Commission ("PUC" or the "Commission"), the Federal Energy Regulatory Commission ("FERC") and other regulatory agencies, as necessary. As part of this function, I am responsible for the preparation and review, and technical oversight and guidance of the development, content and structure of cost allocation and revenue requirement studies. In addition, I am responsible for all aspects of PPL Electric's rates and tariffs. I also prepare and present expert testimony regarding these and other cost-of-service and ratemaking-related issues.

Q. **What is your educational background?**

A. I graduated from King's College in 1999 with a Bachelor of Science Degree in Finance, and from Moravian College in 2003 with a Master of Business Administration.

Q. **Please describe your professional experience.**

A. In 2000, I was employed by PPL Global Operations, where I supported the accounting and financial reporting activities of the company's domestic activities. In 2001, as a result of realignment, I joined PPL Generation. In this position, my responsibilities include cost control, budgeting, reporting, and management of the forecasting process for large construction projects, as well as the administration of construction and financing contracts. In 2004, I rejoined PPL Global as a Senior Business Analyst with responsibility for maintaining, analyzing, consolidating, and presenting the business plans and operational performance results of the Company's international affiliates. In 2007, I joined PPL Energy Services Group as a Business Analyst providing financial modeling and analytical support for the evaluations of acquisition, development, and divestiture opportunities. In 2009, I joined PPL Electric as a Project Controls Specialist providing advanced cost analysis for distribution and transmission projects. Later in 2009, I assumed the position of Financial Business Planning Specialist in the Regulatory Compliance Department. In August, 2012, I was named to my current position as Manager – Regulatory Compliance for PPL Electric.

Q. **Have you previously testified as a witness on ratemaking-related issues?**

A. Yes, I have testified before this Commission in PPL Electric's base rate case at Docket No. R-2012-2290597. In addition, I have testified in: several Section 1307(e) reconciliation hearings; *Office of Small Business Advocate v.*

PPL Electric Utilities Corporation, Docket No. C-2013-2367475, regarding PPL Electric's Generation Service Charge Rider; *Petition of PPL Electric Utilities Corporation for Approval of a Distribution System Improvement Charge*, Docket No. P-2012-2325034; *Petition of PPL Electric Utilities Corporation pursuant to Act 11 of 2012, the Final Implementation Order of Act 11 and 66 Pa. C.S. §1352, for approval of its Long-Term Infrastructure Improvement Plan*, Docket No. P-2012-2325034; *PPL Electric Utilities Corporation Proposed Transmission Service Charge For the twelve months ending November 30, 2010*, Docket No. M-2010-2213754; *PPL Electric Utilities Corporation Transmission Service Charge Effective June 1, 2011*, Docket No. M-2011-2239805; *Petition of PPL Electric Utilities Corporation for Approval of a Default Service Program and Procurement Plan for the Period June 1, 2015 through May 31, 2017*, Docket No. P-2014-2417907; *PP&L Industrial Customer Alliance v. PPL Electric Utilities Corporation*, Docket Nos. C-2013-2398442 and C-2013-2398440, regarding the Company's Act 129 Phase 1 and Phase 2 riders; and *Petition of PPL Electric Utilities Corporation for Approval of its Smart Meter Technology Procurement and Installation Plan*, Docket No. M-2014-2430781.

Q. **Ms. Johnson, briefly describe the subject matter of your testimony in this proceeding**.

A. My testimony and accompanying exhibits describe and support PPL Electric's calculation of certain ratemaking adjustments to the historic test year, future test year, and fully projected future test year retail rate base and operating

expenses. In addition, my testimony addresses the Competitive Enhancement Rider ("CER"), Smart Meter Riders ("SMR"), Distribution System Improvement Charge ("DSIC"), Storm Damage Expense Rider ("SDER"), Universal Services Rider ("USR"), Generation Service Charge 1 ("GSC-1"), and Generation Service Charge 2 ("GSC-2"). I will also discuss the Company's proposal to recover certain environmental related costs.

Q. **Ms. Johnson, are you sponsoring any exhibits in this proceeding?**

A. Yes. I am sponsoring PPL Electric Exhibits BLJ 1 through BLJ 5. I also am sponsoring portions of Exhibit Regs., Part 1-General Information, Part II-Primary Statements of Rate Base and Operating Income.

II EXHIBITS HISTORIC 1, FUTURE 1, AND FULLY PROJECTED FUTURE 1

Q. **Are you sponsoring any schedules in Exhibits Historic 1, Future 1, and Fully Projected Future 1?**

A. Yes. I am sponsoring the following schedules, in whole or in part: Schedules C-1, D-1, D-2, D-5, D-6, D-7, D-8, and D-11, page 7 of Exhibits Historic 1, Future 1 and Fully Projected Future 1.

Q. **Please explain Schedules C-1 "Rate Base and Rate of Return."**

A. Schedules C-1 in the Company's Exhibits Historic Test Year 1, Future Test Year 1, and Fully Projected Future Test Year 1 show the Company's Rate Base components for its total transmission and distribution ("T&D") operations, as well as at the Pa. PUC Jurisdictional level. The Schedules also reflect the

Company's pro forma return at present rates and at proposed rates.

Q. **Please explain Schedules D-1 "Operating Income Pro Forma at Present and Proposed Rates."**

A. Schedules D-1 show the Company's income statement format starting with the total transmission and distribution budget, including riders, in column 1. Column 2 shows the adjustment to the budget to eliminate specified riders. The adjusted values are shown in column 3 as the T&D Operations Per Books/Budget. The Company then adds its claimed Pro Forma Adjustments in column 4 and shows the total T&D Operations Per Book/Budget including Pro Forma adjustments in column 5. Column 6 reflects only the jurisdictional portion of Pro Forma income statement at Present Rates. The request rate increase is shown in column 7, and the total Pro Forma income statement at Proposed Rates is shown in column 8.

Q. **Please explain Schedules D-2 "Adjustment to Income."**

A. These Schedules show a summary of all the pro forma adjustments related to revenues, expenses and taxes claimed by the Company. Further detail for each of these adjustments may be found on the subsequent schedules.

Q. **Please explain Schedules D-5 "Adjustment to Wages and Benefits."**

A. The number of employees that PPL Electric employs can vary throughout any given year. This, in turn, impacts the wages and benefits incurred or projected for that period. Schedules D-5 annualize transmission and distribution wages,

payroll taxes and benefits based on the number of T&D-related employees to be employed at the end of each test year, and the corresponding average monthly T&D-related wages to expense per employee.

Q. **Please explain Schedules D-6 "Adjustment for Rate Case Expense."**

A. The Company has submitted Schedules D-6 to reflect the adjustment needed for expenses related to the filing of the distribution rate case. The adjustment shows the total rate case expense normalized over 2 years and offset by the amounts included in the budget.

Q. **Please explain Schedules D-7 "Adjustment for Interest Expense on Customer Security Deposits."**

A. The adjustment on Schedules D-7 shows the adjustment for interest related to customer security deposits for projects. The Commission, in its Final Order at Docket No. R-80031114, determined that it was appropriate to include the interest expense on customer deposits in PPL Electric's operation and maintenance expense when the deposits are used as a reduction to rate base. The interest rate applied is in accordance with 66 Pa. C.S. §1404(c)(6) and the Company's Tariff – Electric Pa. P.U.C. No. 201.

Q. **Please explain Schedules D-8 "Adjustment for Company Use Generation Supply Purchases."**

A. Beginning in 2011, PPL Electric began shopping for and purchasing its generation supply service from alternative energy suppliers for the facilities it

owns, *i.e.*, offices, service centers, crew quarters, warehouses, etc., (Company Use). This schedule calculates the distribution operating expense for that portion of the generation supply costs which PPL Electric is expected to incur for its Company Use in the normal course of business.

Q. Please explain Schedules D-11, page 7 "Operating Revenue and Applicable Tax Related to Proposed Rate Increase."

A. Page 7 of Schedules D-11 shows the Company's requested additional operating revenue from the proposed rate increase, as well as an increase in uncollectible accounts expense and applicable tax related expenses due to the proposed rate increase. For year ended December 31, 2016, the Company's additional operating revenue from the proposed rate increase is approximately $167.5 million.

III. RIDERS

Q. **Is PPL Electric proposing any changes to its riders?**

A. Yes. PPL Electric is proposing certain changes to its CER, SMR, USR, DSIC, and SDER.

Q. Before turning to the individual riders, please describe the Company's proposal to move from a monthly customer charge to a daily customer charge in its riders.

A. As explained more fully in Mr. Koch's direct testimony, PPL Electric Statement No. 5, PPL Electric is proposing to change its base rate structure from a

monthly customer charge to a daily customer charge. The Company is also proposing to make the same change for its riders which currently include a monthly customer charge. This change from a monthly customer charge to a daily customer charge will keep the structure for rate schedules and riders consistent for purposes of billing, which should reduce the potential for customer confusion. For example, on a residential customer class bill, only one customer charge is shown for both base rates and riders, just as one kWh charge is shown for base rates and riders. If there is both a daily customer charge for residential base rates and a monthly charge for residential riders, this likely could lead to significant confusion for customers that are accustomed to seeing only one customer charge on their residential bills.

The Company has in place, has pending, or is proposing customer charges for one or all customer classes in its Competitive Enhancement Rider, Smart Meter Rider, and Storm Damage Expense Rider. In this proceeding, the Company is proposing that all customer charges for these riders be converted from a monthly customer charge to a daily customer charge to continue a consistent rate structure. Each rider will be discussed separately below.

A. <u>Competitive Enhancement Rider ("CER")</u>

Q. **Briefly describe PPL Electric's CER.**

A. The CER provides for the recovery of the annual costs associated with the Company's competitive retail electricity market enhancement initiatives and related consumer education programs. Currently, the CER is a monthly

customer charge that is applied on a dollar per customer basis to each customer who takes distribution service under the Company's Tariff.

Q. **Please explain how the customer charge for the CER will be converted from a monthly customer charge to daily customer charge.**

A. Currently, the Company calculates the annual revenue requirement for the CER, and then divides by the number of bills in a year, before adjusting for Gross Receipts Tax ("GRT"). This produces a monthly customer charge. In order to calculate a daily customer charge, the Company proposes to calculate the annual revenue requirement for the CER, divide by the number of customers ,and then divide by the number of days in a year (365) to determine the daily charge, before adjusting for GRT. The changes to the currently effective tariff are reflected in PPL Electric Exhibit SRK 1 (a clean version of the revised tariff) and PPL Electric Exhibit SRK 1A (a black line version of the revised tariff).

B. Smart Meter Rider ("SMR")

Q. Briefly describe the Company's existing SMR.

A. PPL Electric submitted its Initial Smart Meter Technology Procurement and Installation Plan ("Initial SMP") with the Commission on August 14, 2009. Therein, the Company explained that its existing metering system met the Act 129 smart meter requirements. The Company therefore proposed to use the 30-month Grace Period provided by the Commission in its Smart Meter

Implementation Order[1] to conduct a series of pilot programs and technology evaluations to extend and enhance the capabilities of the Company's existing advanced meter system.

On June 24, 2010, the Commission entered an Order regarding the Company's Initial SMP. *Petition of PPL Electric Utilities Corporation for Approval of Smart Meter Technology Procurement and Installation Plan*, Docket No. M-2009-2123945, Order entered June 24, 2010 ("*2010 Smart Meter Order*"). In the *2010 Smart Meter Order*, the Commission stated that PPL Electric's existing metering system did not fully meet Act 129's requirements, and directed PPL Electric to use its grace period pilot programs to develop a smart meter plan to fully comply with Act 129.

On May 24, 2012, PPL Electric filed a request to extend its grace period from December 2012 to December 2014 to allow additional time for the Company to file a smart meter plan that fully complies with the Act 129 requirements. On August 2, 2012, the Commission issued an Order authorizing the Company to file a SMP on or before June 30, 2014. *Petition of PPL Electric Utilities Corporation for Approval to Modify its Smart Meter Technology Procurement and Installation Plan and to Extend its Grace Period*, Docket Nos. P-2012-2303075, M-2009-2123945, Order entered August 2, 2012 ("*2012 Smart Meter Order*").

The existing SMR recovers the costs for the Company's existing Smart Meter Pilot Program. The existing SMR is a monthly charge applied on a non-

[1] *Smart Meter Procurement and Installation*, Docket No. M-2009-2092655, Order entered June 24, 2009 ("*Implementation Order*").

bypassable basis to charges for electricity supplied to customers who receive distribution service from the Company.

Q. **Please describe the changes to the existing SMR.**

A. In this distribution base rate filing, the Company has included the costs of its existing Smart Meter Pilot Program in base rates. The Company is proposing to roll the remaining net rate base for the Smart Meter Pilot Programs into base rates and to change the tariff provisions so that the existing SMR expires December 31, 2015. The changes to the currently effective tariff are reflected in PPL Electric Exhibit SRK 1 (a clean version of the revised tariff) and PPL Electric Exhibit SRK 1A (a black line version of the revised tariff). As described below, PPL Electric has proposed a new separate SMR, the Smart Meter Technology Procurement and Installation Plan Rider, to recover only the new Smart Meter Technology Procurement and Installation Plan costs.

Q. **Briefly explain the Smart Meter Technology Procurement and Installation Plan rider.**

A. Pursuant to the Commission's *2012 Smart Meter Order*, on June 30, 2014, PPL Electric filed a Petition at Docket No. M-2014-2430781 seeking Commission approval to implement a Smart Meter Technology Procurement and Installation Plan that will fully meet the requirements of Act 129 and the Commission's *Implementation Order*. The Company's petition remains pending before the PUC.

The Company currently has only one SMR, which as explained above recovers the costs for the Company's existing Smart Meter Pilot Program. As I previously mentioned, PPL Electric proposes to roll the remaining net rate base for the Smart Meter Pilot Programs into base rates, and to close the existing SMR tariff provisions effective December 31, 2015.

Pending Commission approval, the costs for the new Smart Meter Technology Procurement and Installation Plan will be recovered through a new SMR. The pro forma tariff for the new SMR currently pending before the Commission is attached to my testimony as PPL Electric Exhibit BLJ-1.

Q. Are you proposing any changes to the new Smart Meter Technology Procurement and Installation Plan rider that is pending before the PUC?

A. Yes. In its Smart Meter Technology Procurement and Installation Plan pending before the PUC, the Company proposed changing the structure of the SMR to a per customer monthly charge for all residential, small commercial & industrial, and large commercial & industrial customers. This recommendation was unopposed. However, in this proceeding PPL Electric is further proposing to change the rate structure from the monthly customer charge to a daily customer charge. This is the only change that the Company is proposing to make to the Smart Meter Technology Procurement and Installation Plan rider currently pending before the Commission.

Q. Please explain how the Company will convert the Smart Meter Technology Procurement and Installation Plan rider from a monthly to

daily customer charge.

A. In its Smart Meter Technology Procurement and Installation Plan rider proposal pending before the PUC, the Company calculates the revenue requirement, and then divides by the number of bills in a year, before adjusting for Gross Receipts Tax ("GRT"). This produces a monthly customer charge. In order to calculate a daily customer charge, as proposed in this proceeding, the Company proposes to calculate the revenue requirement, divide by the number of customers, and then divide by the number of days in a year (365) to determine the daily charge, before adjusting for GRT. The changes proposed in this proceeding to the Smart Meter Technology Procurement and Installation Plan rider currently pending before the PUC are shown in the pro forma tariff attached as PPL Electric Exhibit BLJ-2.

C. Distribution System Improvement Charge ("DSIC")

Q. Briefly describe the Company's DSIC.

A. The purpose of the DSIC is to recover the reasonable and prudent capital costs incurred to repair, improve, or replace eligible property which is completed and placed in service between base rate cases. The DSIC provides public utilities, such as PPL Electric, with the resources to accelerate the replacement of aging infrastructure, to comply with evolving regulatory requirements, and to develop and implement solutions to regional supply problems.

Q. Please describe the changes to existing Distribution System

Improvement Charge.

A. In this distribution base rate filing, the Company has included the costs of its existing Distribution System Improvement Charge in base rates, as required by Section 1358(b) of the Public Utility Code. The Company is proposing to include the capital investment and associated depreciation and tax effects for the DSIC in base rates. The Company will then reset its DSIC to 0 % upon implementation of new base rates, and the DSIC will remain at 0% effective through December 31, 2016.

Q. Is the Company proposing any tariff changes to the DSIC?

A. Yes. PPL Electric's Commission-approved DSIC tariff includes, among other things, a 5% cap on the total amount of revenue that can be collected through PPL Electric's DSIC as determined on an annualized basis.[2] Concurrently with this base rate case filing, the Company is filing a petition requesting (i) waiver of the DSIC cap of 5% of billed revenues and (ii) approval to increase the maximum allowable DSIC from 5% to 7.5% for service rendered on or after January 1, 2016. *Pro forma tariff* pages for the proposed increase in the DSIC cap from 5% to 7.5% of billed revenues are attached to my testimony as PPL

[2] Consistent with 66 Pa.C.S. § 1358 and the Commission's Model Tariff, PPL Electric's Commission-approved DSIC also includes: annual reconciliations performed by PPL Electric; audits conducted by the Commission; customer notice of any changes in the DSIC; a reset of the DSIC to zero as of the effective date of new base rates that include the DSIC-eligible plant; and provisions for the charge to be set at zero if, in any quarter, PPL Electric's most recent earnings report shows that PPL Electric is earning a rate of return that exceeds the allowable rate of return used to calculate its fixed costs under the DSIC.

Electric Exhibit BLJ-3.

Q. Can you please explain why the Company is proposing to increase the DSIC cap from 5% to 7.5%?

A. Yes. PPL Electric's distribution system currently includes approximately 352 distribution substation facilities and approximately 43,000 miles of distribution lines operating at less than 69 kV. However, nearly half of PPL Electric's distribution system was constructed 40 or more years ago, as a result of the economic expansion and building boom of the 1960's and 1970's. This equipment is nearing or has surpassed its design lifetime. PPL Electric is undertaking a very aggressive plan to repair and replace its aging distribution infrastructure, consistent with its Commission-approved Asset Optimization Plan and Long Term Infrastructure Improvement Plan. PPL Electric's investments in its DSIC eligible distribution infrastructure are reflected in the DSIC.

The DSIC is an important tool in combating the aging distribution infrastructure on PPL Electric's system, which has led to an increased number of outages in recent years. However, since March 2013 when the DSIC was implemented, approximately 41% of PPL Electric's DSIC eligible investment was in automation and reliability improvement programs, helping to reduce the outage risk exposure to our customers. Approximately 33% of PPL Electric's DSIC eligible investment was in improving the underground and overhead infrastructures, and approximately 24% was invested in upgrading the substation infrastructure and restoring and improving pole plant system wide.

As a result of these DSIC eligible investments, PPL Electric's customers have experienced system-wide reliability improvements, including: a 16% reduction in System Average Interruption Frequency Index (SAIFI); a 20.4% reduction in System Average Interruption Duration. Index (SAIDI); a 44.6% reduction in the number of customers experiencing 3 or more multiple interruptions (CEMI >3). Consistent with the Commission's Implementation Order, PPL Electric has projected in its LTIIP additional accelerated investment as a result of the implementation of a DSIC.

Although the repair and replacement of the aging distribution infrastructure on PPL Electric's system is recoverable under the DSIC surcharge, PPL Electric's DSIC recovery is limited to the 5% cap between rate cases. Over the period of March 2013 through February 2015 PPL Electric has placed approximately $275 million of gross DSIC eligible plant in service. PPL Electric currently projects to place another $75 million of DSIC eligible plant in service by August of 2015, which is when the Company projects to reach the 5% DSIC cap.

Although PPL Electric has not yet been forced to cease or delay construction of DSIC-eligible projects because the DSIC had reached the 5% cap, the need for additional expenditures to repair and replace more aging distribution infrastructure may necessitate more frequent base rate filings or limitations on other needed capital expenditures, unless the cap on the DSIC surcharge is increased. Increasing the maximum DSIC rate from 5% to 7.5% will provide PPL Electric with additional resources to expand the repair and replacement of its aging infrastructure and support the policy of Act 11 to

address needed infrastructure investment.

Increasing the maximum DSIC rate by 2.5% will facilitate an additional $280 million in DSIC-eligible capital expenditures. Increasing the maximum DSIC rate to 7.5% also will help to reduce the potential need for more frequent base rate proceedings, with their attendant increased rate case expense. Without the increase in the DSIC cap from 5% to 7.5%, the Company would need to consider a plan to either slow its level of investment or file more frequent base rate cases in order to secure the necessary increase in revenue to cover the significant costs associated with needed repair and replacement of the aging distribution infrastructure.

Q. Can you describe the impacts that increasing the DSIC cap from 5% to 7.5% will have on customers?

A. Yes. The value of accelerated distribution infrastructure improvement is substantial, benefiting customers today and well into the future with safe, reliable, and reasonably continuous electric service. The incremental cost to customers is small when compared to the noticeable benefits. The current monthly cost of the DSIC at the maximum surcharge rate of 5% for an average residential customer is approximately $2.47 per month. Increasing the maximum DISC rate to 7.5% is expected to result in an estimated increased customer cost of approximately $3.70 per month at the cap. However, because the DSIC rate increases gradually each quarter, the average increase per quarter likely would be less than this amount.

D. Storm Damage Expense Rider

Q. Briefly describe the Company's existing Storm Damage Expense Rider.

A. On December 28, 2012, the Commission issued an Order in PPL Electric's 2012 base rate case that, among other things, revised the Company's storm damage expense claim, including the approximately $14.7 million related to PUC-reportable storm damage expenses to be recovered through base rates, and directed PPL Electric submit a "rider for storm damage expense recovery" within ninety days from the date of the Order.[3]

Consistent with the Commission's December 28, 2012 Order, on March 28, 2013, PPL Electric filed Supplement No. 130 to its Tariff – Electric Pa. P.U.C. No. 201, proposing an SDER to provide recovery of operating expenses caused by storms that are reportable under the Commission's regulations at 52 Pa. Code § 67.1(b). On April 3, 2014, the Commission entered an Order approving the SDER subject to certain modifications.[4]

The SDER approved by the Commission is Section 1307(a) automatic adjustment rider that recovers only actual, experienced storm damage operating and maintenance expenses. The SDER recognizes that base rates currently provide for recovery of $14.7 million annually in storm damage expenses for reportable storms. The SDER recovers from customers or

---

[3] *Pennsylvania Public Utility Commission v. PPL Electric Utilities Corporation*, Docket No. R-2012-2290597 (Dec. 28, 2012).

[4] *Pennsylvania Public Utility Commission v. PPL Electric Utilities Corporation*, Docket No. R-2012-2290597 (Apr. 3, 2014). On April 18, 2014, PPL Electric filed a Petition for Reconsideration and Clarification seeking an amendment and clarification of the modifications to the SDER. On May 22, 2014, the Commission issued an Opinion and Order denying PPL Electric's Petition.

refund to customers, as appropriate, only applicable expenses from reportable storms that are less than or greater than $14.7 million recovered annually through base rates.

Under the Commission-approved SDER, expenses from major storm events are recovered over three years, with interest. The purpose of this extended recovery period is to improve the stability of rates under the SDER. Otherwise, the SDER could vary, from time to time, especially following major storm events such as Hurricane Sandy in October, 2012.

On June 20, 2014, the Office of Consumer Advocate ("OCA") filed a Petition for Review with the Commonwealth Court of Pennsylvania at Docket No. 1023 CD 2014, seeking appellate review of the Commission's Order approving the SDER. The Commission's Order approving the SDER currently is pending before the Commonwealth Court. However, no supersedeas or stay of Commission's Order approving the SDER has been granted. Consequently, PPL Electric's SDER became and has remained effective since February 1, 2015.[5]

Q. Is the Company's proposing any changes to the SDER in this base rate proceeding?

A. Yes. The Company is proposing three (3) changes to the SDER. First, the

[5] Initially, the SDER was to become effective on January 1, 2015. However, there was a delay in the effective date of the SDER due to a formal complaint filed by the Office of Consumer Advocate at Docket No. C-2014-2456453. The formal complaint was resolved informally and ultimately was withdrawn. As a result, the Commission issued an Order on January 15, 2015, that permitted the SDER to become effective on February 1, 2015.

Company proposes to change the rate structure for the Large Commercial and Industrial Class ("LC&I") from a $/kW charge to a daily customer charge. Second, I will discuss the Company's eligible expense amount recovered through base rates. Finally, I will address the roll-in of the SDER into base rates.

Q. **Why does the Company propose to change the SDER rate structure for the LC&I class?**

A. The existing SDER is computed for the LC&I customer class using the total billed kW demand for that customer class. However, the base rate structure for the LC&I customer class contains only a customer charge, *i.e.*, there is no demand component in the LC&I distribution base rate structure. In this proceeding, PPL Electric is proposing to modify the SDER rate structure for the LC&I customer class to use a customer charge in the SDER calculation rather than a demand charge. This proposed change will make the SDER consistent with the rate structure for the LC&I customer class.

In addition, similar to the methodology described in the proposals to change the CER and SMR from a monthly customer charge to a daily customer charge, the Company proposes to change the SDER for the LC&I customer class from a monthly customer charge to a daily customer charge. Under this proposal, the Company will calculate the LC&I SDER revenue requirement, then divide by the number of LC&I customers, and then divide by the number of days in a year (365) to determine the daily LC&I customer charge, before adjusting for GRT. These changes to the currently effective

tariff are reflected in PPL Electric Exhibit SRK 1 (a clean version of the revised tariff) and PPL Electric Exhibit SRK 1A (a black line version of the revised tariff).

Q. Is the Company proposing to change the eligible SDER expense amount recovered through base rates?

A. No, the Company has included $14.7 million in its budget to maintain compliance with the existing tariff rider. As I explained previously, the Commission's orders approving the SDER, including the $14.7 million of storm damages expenses to be recovered through base rates, currently are on appeal before the Commonwealth Court. As a result, there is significant uncertainty at this time regarding the SDER and the amount of storm damage expenses to be recovered through base rates. Given this uncertainty, PPL Electric proposes to maintain the status quo, pending the outcome of the appeal pending before the Commonwealth Court, and has therefore included the $14.7 million of eligible storm damage expenses previously approved by the Commission in the budget to maintain compliance with the existing tariff rider.

I note that the Company cannot predict its storm expenses with exactitude. In fact, that is one of the reasons why the Company was permitted the rider -- storms by their very nature are unpredictable. The actual storm expenses incurred during the Company's future test year and fully project future test year cannot be included with accuracy because the Company hasn't experienced this future storm yet. This is another reason why the

Company proposes to include in its budget the previously approved $14.7 million of storm damages expenses to be recovered through base rates.

Q. Why does the Company believe that this approach is fair?

A. An important benefit of the SDER is that it is designed to recover only actual incurred storm costs, and if the Company has not incurred the level of storm costs recovered through base rates, it will refund, with interest, the difference to customers in a subsequent period. The amount of eligible storm damage expenses recovered through the SDER is based on actual storm damage expenses incurred through the 12-month period of December 1 through November 30 prior to the SDER effective date. Stated otherwise, the SDER only recovers actual storm damage expense experienced during the prior year. The SDER will recover from customers or refund to customers, as appropriate, only applicable expenses from reportable storms that are less than or greater than eligible storm damage expenses recovered annually through base rates. Thus, continuing to use the $14.7 million of storm damages expenses to be recovered through base rates will have no incremental impact to customers. Customers will not be subjected to overpaying for storm costs that are included in base rates between rate cases, nor will the Company suffer financially at the hand of major storms for which recovery may be delayed for years until its next base rate case.

Q. **Please explain how the Company will treat storm damage expenses experienced in 2015 for purposes of the SDER.**

A. For 2015, PPL Electric is recovering $14.7 million through base rates for eligible storm damage expenses. In accordance with the terms of its Commission-approved SDER, to the extent that actual eligible storm damage expenses are more or less than this amount, this over/under collection will be refunded/recouped during the 2016 SDER recovery period (January 1, 2016 through December 31, 2016).

Q. How does the Company propose to handle the remaining amortization of major storms?

A. Under the Commission-approved SDER, expenses from major storm events are recovered over three years, with interest. Consistent with the Commission Order, the expenses from Hurricane Sandy are being recovered over a thirty-six month period. The SDER became effective on February 1, 2015. Therefore, under the Commission-approved SDER, PPL Electric will have 25 months of Hurricane Sandy amortization remaining at the time new base rates take effect on January 1, 2016. The Company proposes to continue to recover the Hurricane Sandy amortization during the 2016 SDER recovery period (January 1, 2016 through December 31, 2016). This will allow a consecutive three year recovery period for this major storm event.

E. Universal Service Rider ("USR") Annual Credit

Q. What is the annual credit for the USR?

A. It is a credit that PPL Electric provides against the USR to reflect that customers' participation in OnTrack helps to reduce the Company's incurrence

of collection costs; uncollectible accounts expense; and cash working capital as a result of incremental Customer Assistance Program enrollment.

Q. How much is the credit and when did it start?

A. In 2008, PPL Electric began providing a credit of $40 per customer for incremental OnTrack customers above 22,000 customers. The Company agreed to this credit amount based on a Commission Opinion and Order approving a Joint Stipulation for Settlement of the Company's 2007 base rate case at Docket No. R-000772155. The current credit is $50 per customer for incremental OnTrack customers above 32,500 customers. PPL Electric agreed to this amount in 2010 as part of a Joint Petition for Partial Settlement of the Company's 2010 base rate case at Docket No. R-2010-2161694. The baseline number and amount of the credit remained unchanged in PPL Electric's 2012 distribution rate case at Docket No. R-2012-2290597.

Q. What is PPL Electric proposing in this proceeding regarding the USR credit?

A. PPL Electric is proposing to increase the baseline from 32,500 customers to 41,000 customers and to maintain the credit of $50 per customer for incremental OnTrack customers above 41,000. This change to the currently effective tariff is reflected in PPL Electric Exhibit SRK 1 (a clean version of the revised tariff) and PPL Electric Exhibit SRK 1A (a black line version of the revised tariff).

Q. What is basis for the 41,000 customers and the $50 credit?

A. As of February 28, 2015, there were 40,805 customers enrolled in OnTrack. In 2013 and 2014, customer participation in OnTrack increased by about five percent and eight percent, respectively. PPL Electric expects this rate of growth to continue in 2016 and beyond. A five percent increase over the number of OnTrack customers in 2014 results in a new baseline of approximately 41,000 customers, which is an increase of approximately 26 percent over the current baseline of 32,500 customers.

Based on analysis done by a consultant for the OCA in the Company's 2010 base rate case, PPL Electric agreed to increase the credit amount from $40 to $50 in 2011. The Company believes that the $50 credit is still an appropriate amount.

Q. How does PPL Electric process the USR credit?

A. The Company determines the number of active OnTrack accounts as of December 31 and subtracts the baseline number of customers from the year-end total. PPL Electric multiplies that number by $50 and makes the appropriate adjustment to the USR to reflect the estimated savings. See the following sample calculation: 43,300 customers as of December 31, 2015 minus the 41,000 customer baseline = 2,300 x $50 = $115,000. The Company would adjust the USR to reflect the $115,000 in estimated savings.

F. <u>GSC-1 and GSC-2</u>

Q. Please explain the changes to the GSC-1 and GSC-2 riders that the

Company is proposing in this case.

A. The Company is proposing changes to its GSC-1 and GSC-2 to clarify the customers to which each rider is applicable. The changes to the currently effective tariff are reflected in PPL Electric Exhibit SRK 1 (a clean version of the revised tariff) and PPL Electric Exhibit SRK 1A (a black line version of the revised tariff).

As a result of the Company's most recent default service case at Docket No. P-2014-2417907, certain changes were made to the GSC-1 and GSC-2 tariffs. On January 30, 2015, PPL Electric submitted a compliance filing to implement the changes from the default service case and the Commission approved the compliance filing on February 27, 2015. However, the GSC-1 and GSC-2 tariff provisions that were approved as part of the compliance filing do not become effective until June 1, 2016, and therefore are not in the Company's currently effective tariff filed with this base rate case. Attached as PPL Electric Exhibits BLJ-4 and BLJ-5 are pro forma tariff pages that reflect the changes proposed in this case to the GSC-1 and GSC-2 tariff provisions that become effective until June 1, 2016.

III. ENVIRONMENTAL REMEDIATION COSTS

Q. Please provide some background on the Company's environmental remediation costs.

A. PPL Electric may be wholly or partially responsible for remediation costs, where the Company or its predecessors owned, operated, or were legally responsible for certain sites, including manufactured gas plants (MGPs),

community electric power plants, and substations (collectively, "Legacy Sites"). The legal authority giving rise to these obligations comes from a variety of environmental statutes and regulations promulgated thereunder. In addition, the PPL Electric environmental remediation program is governed through a Consent Order Agreement between PPL Electric and Department of Environmental Protection (PA DEP). Pursuant to these statutes and agreements, PPL Electric has a legal obligation to comply with any orders issued by PA DEP. Failure to do so subjects PPL Electric to possible fines, penalties, and judicial action.

Q. Please describe the Company's proposal in this case regarding environmental remediation costs.

A. The Company has included in its budget approximately $2.1 million based on a 5 year (2010-2014) average of actual remediation expense. The Company further requests to establish a regulatory asset for actual costs incurred beyond the cumulative annual budgeted amount for which it will request recovery in its next base rate case. Further, the Company will carry a regulatory liability should the cumulative annual budgeted amount exceed the actual costs incurred. The regulatory asset/liability will be amortized and recovered/recouped over three years in the next rate filing. For example, if the Company at the end of Year 3 has incurred actuals cumulative costs of $10 million, the Company will reflect a regulatory asset for $3.7 million (the difference between the $10 million actually incurred, and the cumulative budgeted amount of $2.1 million x 3 years, or $6.3 million). Conversely, the

Company will reflect a regulatory liability of $1.3 million if at the end of Year 3, the Company has incurred actual expenses of only $5 million compared to its cumulative annual budget of $6.3 million ($2.1 million x 3 years).

Q. What is the Company's current accounting practice for environmental remediation costs?

A. Currently, the Company is required to book an environmental liability under the accounting guidance of Accounting Standard Codification 410, "Asset Retirement and Environmental Obligations" (ASC410). ASC 410-30-25, "Recognition", requires the recognition of a liability when it is probable that an obligation has been incurred and the cost of that obligation is reasonably estimable. Both conditions must be met to record the liability. The Company records an environmental liability, with an offset to an expense account once the conditions have been met.

Q. Why is the Company requesting to establish a regulatory asset/liability for the environmental costs?

A. Environmental remediation costs can be extremely volatile, and vary based upon the site size, past site operations, environmental site condition (groundwater and soil morphology), regulatory standards, and current exposure paths. Given the variability in costs, it's most appropriate to establish a regulatory asset/liability to provide the Company with opportunity to recover costs and reduce the risk to customers of paying more or less than the Company has actually incurred.

Q. **Does this conclude your direct testimony?**

A. Yes, it does.

PPL ELECTRIC UTILITIES CORPORATION

Exhibit BLJ 1

SMR Phase 2

Witness: Bethany L. Johnson

Docket No. R-2015-2469275

SMART METER RIDER - PHASE 2

A Phase 2 Smart Meter Rider (SMR 2) shall be applied, on a non-bypassable basis, to charges for electricity supplied to customers who receive distribution service from the Company under this Tariff.

The SMR 2 shall be computed separately for each of the following three customer classes:

(1) Residential: Consisting of Rate Schedules RS and RTS (R),
(2) Small Commercial and Industrial (Small C&I): Consisting Rate Schedules GS-1, GS-3, IS-1 (R), BL, SA, SM (R), SHS, SE, TS (R), SI-1 (R), and GH-2 (R), and
(3) Large Commercial and Industrial (Large C&I): Consisting of Rate Schedules LP-4, LP-5, LPEP, and L5S.

The SMR 2, as computed using the formulae described below, shall be included in the distribution charges of the monthly bill for each customer receiving distribution service from the Company and shall be reconciled on an annual basis for undercollections and overcollections experienced during the previous year. Charges set forth in the applicable rate schedules in this tariff have been adjusted to reflect application of the currently effective SMR 2.

The SMR 2 for the Residential class, the Small C&I class, and the Large C&I class shall be computed using the following formula:

$$SMR\ 2 = ((SM_c - E_s)\ /\ N\ )\ X\ 1\ /\ (1\text{-}T)$$

Where:

SM_c = A quarterly actual amount of all costs required for the Company to implement its Commission approved Smart Meter Plan (SMP) during a compliance period. The initial SMR 2, effective April 1, 2015, shall be calculated to recover costs not previously reflected in PPL Electric's rates or rate base and that have been recorded on the Company's books and records between January 1, 2015 and February 28, 2015. Thereafter, the SMR 2 will be updated on a quarterly basis to reflect costs during the three-month period ending one month prior to the effective date (a compliance period) of each SMR 2 update. The quarterly amount is the sum of all direct and indirect capital (e.g. return of and return on applicable smart meter-related investment) and operating (e.g., applicable O&M and taxes (dependent upon the Company's tax net operating loss carryforward)) costs, including all deferred design and development costs, and general administrative costs, required to implement the Company's SMP in the compliance period. Deferred design and development costs incurred during 2014 will be recovered over three years.

The costs of SMP will be allocated to the total number of meters on PPL Electric's system based on the ratio of investment in meters for each rate class.

N = Number of Bills (Customers X 3) per Quarter

(Continued)

PPL Electric Utilities Corporation

SMART METER RIDER - PHASE 2 (CONTINUED)

Es = Net over or undercollection of the SMR 2 charges as of the end of the 12-month period ending December 31 of each year. Reconciliation of the SMR 2 will be conducted separately for each of the three customer classes based upon the annual revenue received compared to the actual SMP costs. Interest shall be computed monthly at the residential mortgage lending rate specified by the Secretary of Banking in accordance with Loan Interest and Protection Law (41 P.S. §§ 101, *et. seq.*) from the month the over or undercollection occurs to the effective month that the overcollection is refunded or the undercollection is recouped.

T = The total Pennsylvania gross receipts tax rate in effect during the billing period, expressed in decimal form.

The SMR 2 shall be filed with the Pennsylvania Public Utility Commission (Commission) and served upon the Commission's Bureau of Investigation and Enforcement, the Bureau of Auditing, the Office of Consumer Advocate, and the Office of Small Business Advocate at least ten (10) days prior to the effective date of the update. The changes in the SMR 2 rate will occur as follows:

Effective Date of Change	Date to which SMR 2 - Eligible Costs Reflected
April 1, 2015	January 1 – February 28, 2015
July 1, 2015	March 1 – May 31, 2015
October 1, 2015	June 1 – August 31, 2015
January 1, 2016	September 1 – November 30, 2015

Minimum bills shall not be reduced by reason of the SMR 2, nor shall charges hereunder be a part of the monthly rate schedule minimum. The SMR 2 shall not be subject to any credits or discounts. The State Tax Adjustment Surcharge (STAS) included in this Tariff is applied to charges under this Rider.

The Company shall file a report of collections under the SMR 2 within thirty (30) days following the conclusion of each computation-year quarter. These reports will be in a form prescribed by the Commission.

Application of the SMR 2 shall be subject to review and audit by the Commission at intervals it shall determine. The Commission shall review the level of charges produced by the SMR 2 and the costs included therein.

(Continued)

SMART METER RIDER - PHASE 2 (CONTINUED)

SMART METER RIDER - PHASE 2 CHARGE

Charges under the SMR 2 for the period April 1, 2015 through June 30, 2015, as set forth in the applicable Rate Schedules.

Customer Class	Large C&I	Small C&I	Residential
Rate Schedule / Charge	LP-4, LP-5, LPEP, and L5S $X.XX/Bill	GS-1, GS-3, IS-1 (R), BL, and GH-2 (R) $X.XX/Bill	RS and RTS (R) $X.XX/Bill

Small I&C – Street Lights									
Rate Schedule/ Charge	SA	SM (R)		SHS		SE	TS (R)	SI-1 (R)	
	$/Bill	Nominal Lumens	$/Bill	Nominal Lumens	$/Bill	$/Bill	$/Bill	Lumens	$/Bill
	X.XX	3,350	X.XX	5,800	X.XX	X.XX	X.XX	600	X.XX
		6,650	X.XX	9,500	X.XX			1,000	X.XX
		10,500	X.XX	16,000	X.XX			4,000	X.XX
		20,000	X.XX	25,500	X.XX				
		34,000	X.XX	50,000	X.XX				
		51,000	X.XX						

PPL ELECTRIC UTILITIES CORPORATION

Exhibit BLJ 2

SMR Phase 2 Black Line

Witness: Bethany L. Johnson

Docket No. R-2015-2469275

SMART METER RIDER - PHASE 2

A Phase 2 Smart Meter Rider (SMR 2) shall be applied, on a dollar per customer per day basis on a non-bypassable basis, to charges for electricity supplied to customers who receive distribution service from the Company under this Tariff.

The SMR 2 shall be computed separately for each of the following three customer classes:

(1) Residential: Consisting of Rate Schedules RS and RTS (R),
(2) Small Commercial and Industrial (Small C&I): Consisting Rate Schedules GS-1, GS-3, IS-1 (R), BL, SA, SM (R), SHS, SE, TS (R), SI-1 (R) and GH-2 (R), and
(3) Large Commercial and Industrial (Large C&I): Consisting of Rate Schedules LP-4, LP-5, LPEP, and L5S.

The SMR 2, as computed using the formulae described below, shall be included in the distribution charges of the monthly bill for each customer receiving distribution service from the Company and shall be reconciled on an annual basis for undercollections and overcollections experienced during the previous year. Charges set forth in the applicable rate schedules in this tariff have been adjusted to reflect application of the currently effective SMR 2.

The SMR 2 for the Residential class, the Small C&I class, and the Large C&I class shall be computed using the following formula:

$$SMR\ 2 = ((SM_c - E_s)\ /\ N\ )\ X\ 1\ /\ (1\text{-}T)$$

Where:

SM_c = A quarterly actual amount of all costs required for the Company to implement its Commission approved Smart Meter Plan (SMP) during a compliance period. The initial SMR 2, effective April 1, 2015, shall be calculated to recover costs not previously reflected in PPL Electric's rates or rate base and that have been recorded on the Company's books and records between January 1, 2015 and February 28, 2015. Thereafter, the SMR 2 will be updated on a quarterly basis to reflect costs during the three-month period ending one month prior to the effective date (a compliance period) of each SMR 2 update. The quarterly amount is the sum of all direct and indirect capital (e.g. return of and return on applicable smart meter-related investment) and operating (e.g., applicable O&M and taxes (dependent upon the Company's tax net operating loss carryforward)) costs, including all deferred design and development costs, and general administrative costs, required to implement the Company's SMP in the compliance period. Deferred design and development costs incurred during 2014 will be recovered over three years.

The costs of SMP will be allocated to the total number of meters on PPL Electric's system based on the ratio of investment in meters for each rate class.

N = Number of Bills (Customers ~~-3)~~365 per year / 4 quarters) per Day

Continued)

PPL Electric Utilities Corporation

SMART METER RIDER - PHASE 2 (CONTINUED)

Es = Net over or undercollection of the SMR 2 charges as of the end of the 12-month period ending December 31 of each year. Reconciliation of the SMR 2 will be conducted separately for each of the three customer classes based upon the annual revenue received compared to the actual SMP costs. Interest shall be computed monthly at the residential mortgage lending rate specified by the Secretary of Banking in accordance with Loan Interest and Protection Law (41 P.S. §§ 101, *et. seq.*) from the month the over or undercollection occurs to the effective month that the overcollection is refunded or the undercollection is recouped.

T = The total Pennsylvania gross receipts tax rate in effect during the billing period, expressed in decimal form.

The SMR 2 shall be filed with the Pennsylvania Public Utility Commission (Commission) and served upon the Commission's Bureau of Investigation and Enforcement, the Bureau of Auditing, the Office of Consumer Advocate, and the Office of Small Business Advocate at least ten (10) days prior to the effective date of the update. The changes in the SMR 2 rate will occur as follows:

Effective Date of Change	Date to which SMR 2 - Eligible Costs Reflected
April 1, 2015	January 1 – February 28, 2015
July 1, 2015	March 1 – May 31, 2015
October 1, 2015	June 1 – August 31, 2015
January 1, 2016	September 1 – November 30, 2015

Minimum bills shall not be reduced by reason of the SMR 2, nor shall charges hereunder be a part of the monthly rate schedule minimum. The SMR 2 shall not be subject to any credits or discounts. The State Tax Adjustment Surcharge (STAS) included in this Tariff is applied to charges under this Rider.

The Company shall file a report of collections under the SMR 2 within thirty (30) days following the conclusion of each computation-year quarter. These reports will be in a form prescribed by the Commission.

Application of the SMR 2 shall be subject to review and audit by the Commission at intervals it shall determine. The Commission shall review the level of charges produced by the SMR 2 and the costs included therein.

(Continued)

SMART METER RIDER - PHASE 2 (CONTINUED)

SMART METER RIDER - PHASE 2 CHARGE

Charges under the SMR 2 for the period April 1, 2015 through June 30, 2015, as set forth in the applicable Rate Schedules.

Customer Class	Large C&I	Small C&I	Residential
Rate Schedule / Charge	LP-4, LP-5, LPEP, and L5S $X.XX/~~Bill~~ Day	GS-1, GS-3, IS-1 (R), BL, and GH-2 (R) $X.XX/~~Bill~~ Day	RS and RTS (R) $X.XX/~~Bill~~ Day

Small C&I – Street Lights								
Rate Schedule/ Charge	SA	SM (R)		SHS		SE	TS (R)	SI-1 (R)	
	$/Bill	Nominal Lumens	$/Bill	Nominal Lumens	$/Bill	$/Bill	$/Bill	Lumens	$/Bill
	X.XX	3,350	X.XX	5,800	X.XX	X.XX	X.XX	600	X.XX
		6,650	X.XX	9,500	X.XX			1,000	X.XX
		10,500	X.XX	16,000	X.XX			4,000	X.XX
		20,000	X.XX	25,500	X.XX				
		34,000	X.XX	50,000	X.XX				
		51,000	X.XX						

PPL ELECTRIC UTILITIES CORPORATION

Exhibit BLJ 3

DSIC Black Line

Witness: Bethany L. Johnson

Docket No. R-2015-2469275

DISTRIBUTION SYSTEM IMPROVEMENT CHARGE (DSIC) (Continued)

CUSTOMER SAFEGUARDS

A. Cap: The DSIC is capped at 7.5~~.0~~% of the amount billed to customers for distribution service (including all applicable clauses and riders) as determined on an annualized basis.

B. Audit/Reconciliation: The DSIC is subject to audit at intervals determined by the Commission. Any cost determined by the Commission not to comply with any provision of 66 Pa C.S. §§ 1350, *et seq.*, shall be credited to customer accounts. The DSIC is subject to annual reconciliation based on a reconciliation period consisting of the twelve months ending December 31 of each year. The revenue received under the DSIC for the reconciliation period will be compared to PPL Electric's eligible costs for that period. The difference between revenue and costs will be recouped or refunded, as appropriate, in accordance with Section 1307(e), over a one-year period commencing on April 1 of each year. If DSIC revenues exceed DSIC-eligible costs, such over-collections will be refunded with interest. Interest on over-collections and credits will be calculated at the residential mortgage lending specified by the Secretary of Banking in accordance with the Loan Interest and Protection Law (41 P.S. §§ 101, *et seq.*) and will be refunded in the same manner as an over-collection.

C. New Base Rates: The DSIC will be reset at zero upon application of new base rates to customer billings that provide for prospective recovery of the annual costs that had previously been recovered under the DSIC. Thereafter, only the fixed costs of new eligible plant additions that have not previously been reflected in PPL Electric's rates or rate base will be reflected in the quarterly updates of the DSIC.

D. Customer Notice: Customers shall be notified of changes in the DSIC by including appropriate information on the first bill they receive following any change. An explanatory bill insert also shall be included with the first billing.

E. All customer classes: The DSIC shall be applied equally to all customer classes.

F. Earning Reports: The DSIC also will be reset at zero if, in any quarter, data filed with the Commission in PPL Electric's then most recent Annual or Quarterly Earnings reports (Schedule D-2) show that PPL Electric would earn a rate of return that would exceed the allowable rate of return used to calculate its fixed costs under the DSIC as described in the pre-tax return section.

PPL ELECTRIC UTILITIES CORPORATION

Exhibit BLJ 4

GSC-1

Witness: Bethany L. Johnson

Docket No. R-2015-2469275

GENERATION SUPPLY CHARGE-1

The Generation Supply Charge-1 (GSC-1) shall be applied to each kilowatt-hour supplied to customers in the Residential Class and customers in the Small Commercial & Industrial Class who take Basic Utility Supply Service ("BUSS") from the Company. The Residential Class consists of those customers who take service under Rate Schedules RS and RTS (R). For purposes of this rider, the Small Commercial & Industrial Class consists of customers who take service under Rate Schedules SA, SM (R), SHS, SE, TS (R), SI-1 (R), as well as customers with a peak demand of less than 100 KW who take service under Rate Schedules GS-3, LP-4, and standby service for the foregoing rate schedules. The aforementioned ~~to residential customers who take Basic Utility Supply Service ("BUSS") from the Company under Rate Schedules RS and RTS (R), small commercial and industrial customers who take BUSS service under Rate Schedules GS-1, GS-3, GH-2 (R), IS-1 (R), BL, SA, SM (R), SHS, SE, TS (R) and SI-1 (R), and standby service for the foregoing rate schedules. The GSC-1 will not apply to those Rate Schedule GS-3 customers who have a peak demand of 100 kW or greater, but the GSC-1 will apply to those Rate Schedule LP-4 customers who have a peak demand of less than 100 kW. This~~ peak demand will be based on the customer's ICAP peak load contribution to PJM peak load assigned for the 2015-2016 PJM Planning Year. The GSC-1 shall have the options listed below.

FIXED PRICE OPTION – RESIDENTIAL ~~&~~ AND SMALL COMMERCIAL ~~/&~~ INDUSTRIAL

PURPOSE

The Fixed Price Option provides eligible customers in the Residential and Small Commercial & Industrial Customer Class with default electric service for those customers who have not selected a retail electric generation supplier (EGS) or the Time of Use Program.

PRICING PROVISIONS

The Fixed Price GSC-1, determined in accordance with the formula set forth below, shall be applied to all kilowatt-hours billed for service provided during the billing period:

$$\text{Fixed Price GSC-1} = \left[\left(\frac{GS_{fp}}{S_{fp}}\right) - \left(\frac{E}{S_{fp}}\right)\right] \times \frac{1}{(1-T)}$$

Where:

GSC-1 = The Generation Supply Charge-1, stated in cents per kilowatt hour, shall be calculated separately for each of the following two Customer Classes: (1) ~~residential~~Residential, and (2) ~~small~~ Small ~~commercial~~ Commercial ~~and /&~~ Industrial as designated above.

GS_{fp} = The total estimated direct and indirect costs incurred by the Company to acquire generation supply from any source on behalf of participating BUSS customers on the Fixed Price Option in the applicable Customer Class. These costs shall be reduced by any revenue received by the Company from the sale of Alternative Energy Credits that otherwise would have expired.

The computation period shall be the six calendar months over which the Fixed Price GSC-1, as computed, will apply. Projections of the Company's costs to acquire generation supply, adjusted for losses and including Alternative Energy Credits, for the computation quarter shall include all direct and indirect costs of generation supply to be acquired by the Company from any source plus any associated generation supply-related procurement and administration costs. Any costs incurred prior to June 1, 2015, shall be amortized ratably over the 24-month period June 1, 2015, through May 31,

2017, and the 6-month amortization amount shall be included in the computation of the GSC-1.

(Continued)

GENERATION SUPPLY CHARGE – 1 (Continued)

FIXED PRICE SERVICE – RESIDENTIAL ~~&~~ AND SMALL COMMERCIAL ~~&/~~ INDUSTRIAL (Continued)

E = Experienced net over or undercollection of costs associated with the acquisition of generation supply for participating BUSS customers in the applicable Customer Class. These costs will be computed as of the end of the calendar month ended two months prior to the beginning of the computation period, and will include applicable interest. Interest shall be computed monthly from the month the over or undercollection occurs to the month in which the overcollection is refunded or the undercollection is recouped. Interest on recoveries of undercollections shall be calculated at the legal rate of interest. Interest on refunds of overcollections shall be calculated at the legal rate of interest plus 2 percent annual interest. In addition, this E factor will include any remaining over or under collection balance as of May 31, 2015 related to application of the GSC-1.

S_{fp} = The Company's total retail KWH sales to participating BUSS customers on the Fixed Price Option in the applicable Customer Class, projected for the computation period.

T = The Pennsylvania gross receipts tax rate (exclusive of Part 2 of the State Tax Adjustment Surcharge (STAS) within this tariff) in effect during the billing month, expressed in decimal form.

Minimum bills shall not be reduced by reason of the GSC-1, nor shall GSC-1 charges be a part of the monthly rate schedule minimum. The GSC-1 shall not be subject to any credits or discounts and Part 2 of the STAS shall apply.

The following GSC-1 charges apply for the Fixed Price Option during the period June 1, 2015 through November 30, 2015.

Customer Class	**Small Commercial & Industrial**	**Residential**
Rate Schedule / Charge	GS-1, GS-3 (< 100 kW), LP-4 (< 100 kW), IS-1 (R), BL, and GH-2 (R) $0.XXXXX/KWH	RS and RTS (R) $0.XXXXX/KWH

Small C&I-Street Lights									
Rate Schedule/ Charge	SA	SM (R)		SHS		SE	TS (R)	SI-1 (R)	
	$/Lamp	Nominal Lumens	$/Lamp	Nominal Lumens	$/Lamp	$/KWH	$/Watt	Lumens	$/Lamp
	X.XXX	3,350	X.XXX	5,800	X.XXX	0.XXXX	0.XXXXX	600	X.XXX
		6,650	X.XXX	9,500	X.XXX			1,000	X.XXX
		10,500	X.XXX	16,000	X.XXX			4,000	X.XXX
		20,000	X.XXX	25,500	X.XXX				
		34,000	X.XXX	50,000	X.XXX				
		51,000	X.XXX						

(Continued)

GENERATION SUPPLY CHARGE -1 (Continued)

FIXED PRICE SERVICE – RESIDENTIAL ~~&~~ AND SMALL COMMERCIAL ~~/~~ & INDUSTRIAL (Continued)

GSC – 1 RECONCILIATION PROVISIONS -

The GSC-1 shall be filed with the Commission thirty (30) days prior to the effective date of the rate for each computation period. The rate shall become effective for BUSS service rendered during the computation period, unless otherwise ordered by the Commission, and shall remain in effect for one 6-month period.

For the Fixed Price Option, the Company will file with the Commission thirty (30) days prior to each computation period, a reconciliation of GSC-1 actual billed revenues and actual incurred costs for the most recently available actual computation period, pursuant to 66 Ps. C.S. §1307. The reconciliation shall become effective for service rendered during the computation period and shall remain in effect for a period of six months, or until new GSC-1 rates are approved by the Commission.

The reconciliation will be calculated separately for each of the two Customer Classes. The reconciliation will include a calculation of any over/under collection that will be reflected in the GSC-1 charges for the subsequent computation period. The GSC-1 will be reconciled every six months, using over/under collection balance for the six month period ending two months prior to the new GSC-1 effective date.

Application of the GSC-1 shall be subject to continuous review and audit by the Commission at intervals it shall determine. The Commission shall review the reasonableness and lawfulness of the level of charges produced by the GSC-1 and the costs included therein.

(Continued)

GENERATION SUPPLY CHARGE – 1 (Continued)

TIME-OF-USE PROGRAM – RESIDENTIAL AND SMALL COMMERCIAL/ & INDUSTRIAL

PURPOSE

Beginning on December 10, 2014, this Time-of-Use (TOU) Program provides eligible existing and new residential and small commercial & industrial customers the opportunity to shift energy usage away from the on-peak periods, when wholesale electricity demand and prices are high, to off-peak periods, when demands and prices are lower. Eligible customers must meet the APPLICATION PROVISIONS of this TOU Program.

The Company has received approval from the Pennsylvania Public Utility Commission (Commission), at Docket P-2013-2389572, for a TOU Program with provisions as follows. The Company has solicited retail electric generation suppliers (EGS) that meet certain eligibility requirements to offer TOU service to residential and small commercial/industrial customers. The Company will provide on its website, or if requested through other means, contact information for those qualifying EGSs. Customers may take TOU service from one of the qualifying EGSs.

(Continued)

GENERATION SUPPLY CHARGE – 1 (Continued)

TIME-OF-USE PROGRAM – RESIDENTIAL AND SMALL COMMERCIAL~~/~~ & INDUSTRIAL (Continued)

PURPOSE (Continued)

based on terms agreed to between the customer and the EGS, except that the EGS's initial contract term may not be less than three calendar months, and if a participating TOU customer elects to no longer receive TOU service from a qualified EGS, the EGS may not charge a termination fee. Peak and off peak times and rates are established at the discretion of the EGS, except that the off peak discounted pricing hours may not include 2:00 PM to 6:00 PM, Monday through Friday during June, July and August, except Independence Day.

Customers taking service under this TOU Program do not receive Basic Utility Supply Service (BUSS) as defined in Rule 1 of this Tariff, as they are supplied by an EGS for their energy and capacity.

CONTINGENCY

In the event no EGSs participate in this TOU program, or if all of the participating EGSs opt out of the program or default on the program's requirements during the term of the TOU Program, resulting in no TOU rate option being offered to residential or small commercial/industrial customers that desire it, the Company will expeditiously seek approval of a new subsequent TOU program that complies with the provisions of the partial settlement dated April 11, 2014 at Commission Docket P-2013-2389572.

The Contingency Plan will be implemented separately for ~~residential~~ Residential customers and ~~small~~ Small ~~commercial~~Commercial ~~/~~& ~~i~~Industrial customers. Once implemented, the Contingency Plan will remain in effect until May 31, 2017 unless otherwise ordered by the Commission. The Company will recover all costs of implementing the Contingency Plan through this Generation Supply Charge - 1.

APPLICATION PROVISIONS

This TOU Program is available to existing and new ~~residential~~ Residential and ~~small~~ Small ~~commercial~~Commercial ~~/~~& ~~i~~Industrial customers; as previously defined in this rider. ~~who are served, or qualify to be served, under Rate Schedules RS, RTS(R), GS-1, GS-3 (customers with peak demands less than 500 KW), GH-2 (R), and IS-1 (R).~~ This includes Volunteer/Non-Profit organizations (Volunteer Fire Companies, Non-Profit Senior Citizen Centers, Non-Profit Rescue Squads, and Non-Profit Ambulance Services) served under Rate Schedules GS-1 and GS-3, but does not include customers in the Company's OnTrack program or customers on lighting rate schedules SA, SM(R), SHS, SE, TS(R) and SI-1(R). Customers taking service under the above-referenced rate schedules, who also participate in the Company's Net Metering for Renewable Customer Generator programs, are eligible for the TOU Program.

TERMINATING PARTICIPATION

A customer may leave this TOU Program after providing notice to the EGS, or to the Company if the Contingency Plan is in effect. The customer, if still receiving BUSS, will return to the standard Fixed Price GSC-1.

PPL ELECTRIC UTILITIES CORPORATION

Exhibit BLJ 5

GSC-2

Witness: Bethany L. Johnson

Docket No. R-2015-2469275

GENERATION SUPPLY CHARGE-2

The Generation Supply Charge-2 (GSC-2) shall be charged to each customer in the Large Commercial & Industrial Customer Class who takes Basic Utility Supply Service ("BUSS") from the Company. For purposes of this rider, the Large Commercial & Industrial Class consists of all customers who take service under Rate Schedules LP-5 and LPEP, as well as customers with a peak demand of 100 KW or greater who take service under Rate Schedules GS-3, LP-4, and standby service for the foregoing rate schedules. ~~under Rate Schedules LP-4, LP-5, LPEP, and standby service for the foregoing rate schedules. The GSC-2 will not apply to those Rate Schedule LP-4 customers who have a peak demand of less than 100 kW, but the GSC-2 will apply to those Rate Schedule GS-3 customers who have a peak demand of 100 kW or greater. This~~ The aforementioned peak demand will be based on the customer's ICAP peak load contribution assigned for the 2015-2016 PJM Planning Year in effect. Customers' eligibility for this rider will be based on ICAP values that will be revised commensurate with each new PJM planning year. The GSC-2 shall have one rate option provision: Hourly Default Service Option.

PURPOSE

The Hourly Default Service Option provides default electric generation service to eligible customers in the Large Commercial & Industrial Customer Class who have not selected an alternative generation supplier.

PRICING PROVISIONS

All of the following charges apply to this rate option.

- GSC-2 Energy Charge per KWH: The product of actual real-time Locational Marginal Prices at the PPL Residual Aggregate Node as reported by PJM Interconnection, LLC. (PJM) for each hour of the billing month expressed in cents per KWH times the customer's actual energy use, adjusted for losses, during each hour of the billing month.

- GSC-2 Capacity Charge: The product of the PJM Reliability Pricing Model ("RPM") price of capacity expressed in dollars per KW-Day, as reported by PJM for the PL Zone, for the applicable billing month times the customer's fixed peak load capacity obligation, as determined by the Company in accordance with the applicable PJM Agreements, times the number of days in the billing month.

- GSC-2 Administrative Charge per KWH: The product of all administrative charges (both the supplier's charges and PPL Electric's charges) expressed in cents per KWH times the customer's actual energy use, adjusted for losses, during each hour of the billing month. The supplier's charges shall be the supplier's winning bid in PPL Electric's most recent solicitation for supply of default service to customers in the Large C&I Customer Class. The supplier's charges may include, but are not limited to, the costs of transmission service (other than non-market-based transmission service charges), ancillary services, congestion management costs, and such other services or products that are required to supply hourly default service to customers in the Large C&I Customer Class, including Alternative Energy Credits. PPL Electric's charges shall be a monthly pro rata amortization of the actual costs incurred by the Company to acquire generation supply from any source for the Large C&I Customer Class during the most recent 12-month period ended May 31 (as determined by amortizing such costs ratably over a 12-month period) plus the monthly amortization of the

cost of administering that program prior to June 1, 2015 (as determined by amortizing such costs ratably over the 24-month period June 1, 2015 through May 31, 2017). In addition, the initial computation period will include any remaining over or undercollection balance as of March 31, 2015 related to application of the GSC-2 for the Large Commercial and Industrial Customer Class.

(Continued)

GENERATION SUPPLY CHARGE-2 (CONTINUED)

The following rate components of the GSC-2 shall be filed with the Pennsylvania Public Utility Commission (Commission) thirty (30) days prior to each application year (June 1 through May 31). The rate components subject to this filing requirement are: (1) the supplier's charges to be included in the GSC-2 Administrative Charge and (2) PPL Electric's charges to be included in the GSC-2 Administrative Charge. The reconciliation of the GSC-2 will be the difference between the actual administration costs incurred and the applicable billed revenue for the computation quarter. These rate components, as well as any net over or undercollection of these rate components as of the end of the 12-month period ending March 31 immediately preceding the computation period and set forth as a separate E-factor reconciliation component, shall become effective for BUSS rendered on and after the following June 1, and shall remain in effect for a period of one year.

By May 1 of each year, the Company will file with the Commission the experienced net over or undercollection of the GSC-2 associated with the above-identified costs that are incurred to provide generation supply for participating BUSS customers as of the end of the calendar month ending two months prior to the computation period, including applicable interest. Interest shall be computed monthly from the month the over or undercollection occurs to the month in which the overcollection is refunded or the undercollection is recouped. Interest on recoveries of undercollections shall be calculated at the legal rate of interest. Interest on refunds of overcollections shall be calculated at the legal rate of interest plus 2 percent annual interest.

The Pennsylvania gross receipts tax rate (exclusive of Part 2 of the State Tax Adjustment Surcharge (STAS) within the tariff) in effect during the billing month shall apply to charges under the GSC-2.

Minimum bills shall not be reduced by reason of the GSC-2, nor shall GSC-2 charges be a part of the monthly rate schedule minimum. The GSC-2 shall not be subject to any credits or discounts, but Part 2 of the STAS shall apply.

Application of the GSC-2 shall be subject to continuous review and audit by the Commission at intervals it shall determine. The Commission shall review the reasonableness and lawfulness of the level of charges produced by the GSC-2 and the costs included therein.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2015-2469275

PPL Electric Utilities Corporation

Statement No. 5

Direct Testimony of Scott R. Koch

Direct Testimony of Scott R. Koch

Q. **Please state your full name and business address.**

A. Scott R. Koch, Two North Ninth Street, Allentown, Pennsylvania, 18101.

Q. **By whom are you employed and in what capacity?**

A. I am employed by PPL Electric Utilities Corporation ("PPL Electric"), a subsidiary of PPL Corporation, as a Senior Analyst - Regulatory Compliance. I assumed this position on April 28, 2014.

Q. **What are your duties as a Senior Analyst?**

A. I am responsible for the preparation and analysis of rate-related information for budget preparation, forecasts, and variance analysis. I am also responsible for the preparation and coordination of several cost recovery mechanisms and the management of Commission audits of these cost recovery mechanisms. In addition, I am responsible for activities associated with the assembly and analysis of test period-related cost-of-service information for the preparation of distribution rate cases before the Pennsylvania Public Utility Commission ("PUC").

Q. **What is your educational background?**

A. I graduated from Shippensburg University in 2002 with a Bachelor of Science Degree in Accounting.

Q. **Please describe your professional experience.**

A. In 2010, I was employed by PPL Corporation, where I supported the accounting and financial reporting activities of the company. In 2011, company reorganization transferred me to PPL Electric providing the same support. In 2014, I assumed my current position with PPL Electric.

Q. **Mr. Koch, briefly describe the purpose of your testimony in this proceeding**.

A. My testimony addresses the following topics:

1. Cash working capital adjustments
2. Plant materials and operating supplies
3. Uncollectible accounts including purchase of receivables
4. Proposed tariff changes
5. Rate design
6. Proof of revenues

Q. **Mr. Koch, are you sponsoring any exhibits in this proceeding?**

A. Yes. I am sponsoring Exhibit SRK 1, which is Supplement No. 179 to Tariff-Electric Pa. P.U.C. No. 201 ("Supplement No. 179), Exhibit SRK 1A which is a black-lined version of Supplement No. 179, Exhibit SRK 2, which is a Digest of Changes reflected in Supplement No. 179 and Exhibit SRK 3, which shows the uncollectible accounts expense percentages. I am also sponsoring Exhibit

Regs., Part II-Primary Statements of Rate Base, II-B-3, II-B-4 and II-D-5 and Part IV, Section C.

Q. **Are you sponsoring any schedules in Exhibits Historic 1, Future 1 and Fully Projected Future 1?**

A. Yes. I am sponsoring the following: Schedules C-4 and C-5 of Exhibits Historic 1, Future 1 and Fully Projected Future 1.

Cash Working Capital

Q. **Schedules C-4 of Exhibits Historic 1, Future 1 and Fully Projected Future 1 show details of PPL Electric's claim for cash working capital. Would you explain these schedules?**

A. Schedules C-4 of Exhibits Historic 1, Future 1 and Fully Projected Future 1 are computations of PPL Electric's average investment in cash working capital. There are four major components in this computation: cash working capital required for operation and maintenance ("O&M") expenses; funds invested in prepayments; an adjustment for accrued taxes and an adjustment for interest payments.

Q. **Please explain these four components.**

A. Page 2 of Schedules C-4 shows the first component, which is cash working capital required for O&M expenses. There are two components to this calculation: revenue lag and expense lag. With respect to the revenue lag,

PPL Electric bills its customers once every month, but the due date for payment varies between 15 and 30 days from the billing date. On this basis, there is a considerable span of days between the time electricity is furnished to a customer and the time the customer pays for such electricity. This span commonly called the revenue lag, averages 27 days for customers with 15-day due dates, 86 days for customers with 20-day due dates, and 36 days for customers with 30-day due dates. The average lag in receipt of revenues from all these sources is 58.1 days on a dollar-weighted basis.

With respect to the expense lag, in most instances, PPL Electric must pay its bills for payroll, employee benefits, support group costs and other operating expenses prior to the time it is able to collect the amount due for the service giving rise to these expenses. PPL Electric has examined its records to determine, as to the major categories of expense, the average span of days between the time an expense is incurred and the time it is paid. On page 2 of Schedule C-4 of Exhibit Historic 1, the average span of days for major categories of expense is shown. This lag ranges from 12 days to 82 days for various types of costs. The overall average for all expenses is 51.3 days. Thus, the average net lag between the payment of expenses and the receipt of the related revenue is 6.8 days (58.1 days less 51.3 days). To cover its expenses and continue to conduct its business during this time lag, PPL Electric must provide a cash investment, which is the first component of its cash working capital claim.

The second major component of cash working capital is funds invested in prepayments, which the Company uses to pay for an expense in advance. This amount is shown on page 3 of Schedules C-4. In conducting its electric business, PPL Electric must pay certain costs prior to the time such items are properly charged to expense for accounting and ratemaking purposes. For example, the PUC's annual assessment must be prepaid, but is expensed monthly over the period to which it applies. Costs of this nature initially are recorded in FERC Account 165, Prepayments, and subsequently are charged to expense from this account.

The claim for prepaid expenses is based on the 13-month average of the various items included in Account 165. This amount has been claimed as a component of cash working capital for each of the three test years presented in this proceeding.

The third component of cash working capital is the adjustment for accrued taxes, which is shown in detail on page 4 of Schedules C-4. In the case of Federal income tax, estimated payments must be made on April, June, September and December 15 of the year to which the tax is applicable. Because revenues are collected from customers monthly, these funds are temporarily available for payment of other costs. PPL Electric's computations indicate that funds available from these taxes average 3.77% of the federal income tax due.

Presently, the Pennsylvania income tax and Pennsylvania Capital Stock Tax have the following pattern of required estimated payments:

- 25% on March 15
- 25% on June 15
- 25% on September 15
- 25% on December 15

PPL Electric's computations indicate that the funds available from these taxes average 1.69% of the tax due.

The Pennsylvania gross receipts tax must be paid on an estimated basis by March 15 of the year to which the tax is applicable. Because revenue is collected from customers monthly, funds must be provided by investors to pay these taxes prior to the collection revenues from customers. PPL Electric's computations indicate that the funds which must be provided for this purpose average 35.81% of the tax due. This adjustment is based on the total Pennsylvania gross receipts tax which must be paid at the 59 mill rate actually in effect.

The Pennsylvania Public Utility Realty Tax must be paid on an estimated basis by May 1 of the year to which the tax is applicable. Because revenue is collected from customers monthly, funds must be provided by investors to pay these taxes prior to the collection from customers. PPL Electric's computations indicate that funds which must be provided for this purpose average 23.31% of the tax due.

The net effect of these various accrued tax adjustments is an increase in PPL Electric's cash working capital requirement as shown on page 4 of Schedules C-4.

The fourth component of cash working capital is an offsetting adjustment for the funds applicable to debt interest payments, which are shown on page 5 of Schedules C-4. PPL Electric "theoretically" has unrestricted use of these funds from the time of the monthly collection from customers until the payment of interest and on a semi-annual or quarterly basis. PPL Electric does not agree with the appropriateness of such a reduction to the Rate Base. However, this adjustment has been made in order to facilitate the adjudication of this filing and in compliance with the Commission's current policy.

Q. **Has PPL Electric changed the methodology that it uses to calculate its claim for cash working capital from that used in previous base rate proceedings?**

A. No. PPL Electric has not changed the methodology used to calculate its claim for cash working capital. The Company consistently has used the same methodology for more than 30 years, and this Commission has approved the Company's use of this methodology in numerous base rate proceedings during that period.

Plant materials and operating supplies

Q. **Schedules C-5, of Exhibits Historic 1, Future 1 and Fully Projected Future 1 show details of PPL Electric's claim for plant materials and operating supplies. Would you explain these schedules?**

A. Schedules C-5 set forth the Company's investment in the materials and supplies stored at service area storerooms to supply line crews. Schedule C-5 in Exhibit Historic 1 shows the average dollars invested by PPL Electric in materials and operation supplies for the 13 months ended December 31, 2014, and the stores expense applicable to this inventory balance. Projected monthly balances of materials and operating supplies, and the applicable stores expense, for the 13 months ending December 31, 2015 and December 31, 2016 are shown on Schedule C-5 of Exhibits Future 1 and Fully Projected Future 1.

Uncollectible Accounts

Q. **What is the Company's claim for customer uncollectible accounts expense in this proceeding?**

A. The Company's claim for uncollectible expense for the fully projected future test year is $45.5 million. The uncollectible accounts expense was developed based on an average of actual bad debt write-offs by customer class for the three most recent calendar years (2012-2014). The claimed bad debt write-off percentage is 2.30% for residential customers, 0.23% for small commercial & industrial (C&I) customers and 0.03% for large C&I customers. The calculation of the Company's claim is set forth in Exhibit SRK 3, which is attached to this testimony.

Q. **Is PPL Electric proposing to use these percentages for the Merchant Function Charge ("MFC") and Purchase of Receivables ("POR")**

Program?

A. No, we are not. In the past, the Company has used the uncollectible accounts expense percentages for distribution rates in both the MFC and POR Program. PPL Electric was directed in its last rate case to determine if there was any difference in the amount of uncollectible expense associated for shopping customers (POR) and non-shopping customers (MFC). The Company has undertaken this analysis and has determined that there is a difference in uncollectible accounts percentages for shopping and non-shopping customers. The company therefore is proposing separate uncollectible percentages for the POR and MFC.

The Company is also proposing to adjust these rates annually going forward to better reflect the changing uncollectible percentages associated with shopping and non-shopping customers. The Company proposes that this rate will be calculated based on the previous year's uncollectible ratios and be effective June 1st of each year to coincide with the Company's PTC price change at that time.

Q. **What are the proposed POR and MFC uncollectible rates for the residential customer class?**

A. The proposed POR rate for the residential customer class is 2.08% and the proposed MFC rate for the residential customer class is 2.42%.

Q. **What are the proposed POR and MFC uncollectible percentages for the**

small C&I customer class?

A. The small C&I customer class uncollectible percentage for non-shopping customers (MFC) is 0.41% and 0.16% for shopping customers (POR). Because these percentages are quite low, the Company is proposing to roll these amounts into base rates and to set the uncollectible percentage at 0.0% for both the MFC and POR. If the Commission does not support this proposal, then the above percentages would be reflected in the MFC and POR, and the corresponding amount would be rolled back out of base rates as part of the Company's compliance filing in this proceeding.

Tariff Changes

Q. **Would you briefly describe the contents of Exhibit SRK 2?**

A. Exhibit SRK 2, which is entitled "Digest of Proposed Changes Requested in Supplement No. 179 to Tariff – Electric Pa. P.U.C. No. 201," contains a summary of the Company's proposed rules and rate changes. A copy of this digest is provided to all PPL Electric employees who have responsibility for administration of the electric service tariff.

Q. **Is there a comprehensive list of changes that summarizes all the proposed tariff changes?**

A. Yes. This list can be found in the summary starting on page 2 of Exhibit SRK 1, which is Supplement No. 179 to PPL Electric's Tariff – Electric Pa. P.U.C. No. 201.

Q. **Is the Company proposing any changes to the Rules in Supplement No. 179 that you would like to point out?**

A. Yes. Clarification language was added to Rules 2, 3 and 4 with regards to Right of Way (ROW) language. This language addresses vegetation near the ROW and other obstructions that may limit access to the Company's facilities. The Company has also removed the phrase "under contract" in Rule 7. The Company does not enter into written contracts in these circumstances. Additional language was also added to Rule 9 related to electronic payments.

Q. **Is PPL Electric proposing any other tariff changes?**

A. Yes. The Company is proposing to increase its returned check charge under Rule 9 from $7 to $20.

Q. **Why is the Company recommending this change in the NSF amount?**

A. PPL Electric has proposed these increases to be more reflective of the actual costs of a returned check.

Rate Design

Q. **Please describe the overall rate design approach in PPL Electric's proposed Supplement No. 179 provided as Exhibit SRK 1.**

A. The primary objective of the rate design was to develop rate schedules that would produce the requested revenues when applied to forecasted conditions

for the 12 months ending December 31, 2016.

Q. **How was the cost of providing service reflected in the rate design?**

A. In the analysis of the cost of providing service for distribution operations, there are only two types of costs, customer-based and demand-based. In the presently effective residential rate schedule (Rate Schedule RS and RTS), a large portion of the distribution revenue is being collected through usage, or kWh charges. In this filing, PPL Electric is proposing to continue movement toward distribution rates that are more demand- and customer-based, and less usage-based. This change results in rates that are more reflective of how costs are incurred by an electric distribution company.

The Company is also proposing to move to a daily customer charge for all rate schedules. This change should provide an easier calculation for those customers who calculate their bills. This is also useful as part of the Company's efforts to accelerate customer switching to and from default and competitive service.

Finally, the Company is also rolling into base-rates costs associated with the current Smart Meter Rider (SMR) and the Distribution System Improvement Charge (DSIC).

Rate Schedule RS-Residential Service:

Q. **What changes are being proposed for the rates under Rate Schedule RS?**

A. The Company is proposing to increase the customer charge from $0.46323 per day ($14.09 per month) to $0.65753 per day ($20.00 per month) to more closely reflect the costs that are incurred in providing service to these customers, as set forth in Exhibit JDT 4. The usage charge will increase from $0.02511 to $0.03209 per kWh. The fundamental principle employed to guide the design of rates was, consistent with the nature of distribution service, to move from revenue collection through usage-based charges to revenue collection through fixed charges. There are very few, if any, distribution system-related costs that are a function of usage. PPL Electric's minimum system study indicates, for example, that residential customers ought to be paying a monthly customer charge in excess of $1.25 per day ($38 per month) as compared to the proposed daily charge of $0.65753. This daily charge closely reflects the direct cost method but still does not provide recovery of the fully allocated customer costs as shown in Mr. Taylor's Testimony, PPL Electric Statement No. 10. As stated previously, this increase helps better reflect how the costs for electric service are incurred. For additional details, see Exhibits SRK 1, SRK 2, and Exhibits Regs., §53.53, Part IV, Questions C through E.

Q. **Please describe why this is important from the perspective of customers.**

A. This allows a customer to more intelligently consider different options for the generation portion of his/her bill and investments in conservation and energy efficiency. A customer's purchasing decision regarding his/her generation

supply, and the decision to invest in conservation and energy efficiency are fundamental functions of usage. Adjusting the collection of distribution-related fixed costs to better reflect how these costs are incurred will allow customers to make more economical decisions regarding shopping and energy conservation. The usage charges that remain will collect costs that vary with energy usage as opposed to fixed costs and will therefore encourage customers to engage in conservation and energy efficiency on an economically efficient basis that more accurately reflects the underlying nature of these costs.

Q. **Doesn't a customer have more incentive to undertake conservation and energy efficiency measures if the usage charges are greater?**

A. A higher usage charge will provide more incentive for customers to make investments to avoid them. In my opinion, this is not a reason to vary from the way costs are incurred. To the extent that generation charges remain, there is still an incentive to undertake conservation and energy efficiency. The continued collection of a significant portion of distribution-related fixed costs through usage charges means that customers who undertake conservation and energy efficiency avoid contributing to the recovery of the revenue requirement which shifts costs from themselves to others. In the process, the utility's realized rate of return will be reduced until rates can be reset in a future base rate proceeding, when the revenue requirement will be shifted to other customers.

Residential Thermal Storage – Rate Schedule RTS

Q. **What changes are being proposed for residential thermal storage service under Rate Schedule RTS?**

A. PPL Electric is proposing to increase the customer charge from $0.59375 per day ($18.06 per month) to $0.65753 per day ($20.00 per month) and increase the usage charge from $0.01432 to $0.02787 per kWh. The proposed customer charge is the same as for the general residential class (Rate Schedule RS). The proposed usage charge is designed to recover the remaining revenue requirement for this rate class. . For additional details, see Exhibits SRK 1, SRK 2, and Exhibits Regs., §53.53, Part IV, Questions C through E.

Small General Service – Rate Schedule GS-1

Q. **What changes are being proposed for small general service under Rate Schedule GS-1?**

A. PPL Electric is proposing to increase the customer charge from $0.526 per day ($16.00 per month) to $0.789 per day ($24.00 per month) and increase the demand charge from $4.236 to $4.376 per kW. For additional details, see Exhibits SRK 1, SRK 2, and Exhibits Regs., §53.53, Part IV, Questions C through E.

Large General Service – Rate Schedule GS-3

Q. **Are any changes proposed to large general service rates under Rate**

Schedule GS-3?

A. Yes. PPL Electric is proposing to increase the customer charge from $1.315 per day ($40 per month) to $1.973 per day ($60 per month) and decrease the demand charge from $4.192 to $3.706 per kW. For additional details, see Exhibits SRK 1, SRK 2, and Exhibits Regs., §53.53, Part IV, Questions C through E.

Large Power Firm Service at 12,000 Volts – Rate Schedule LP-4

Q. **Are any changes proposed to large power service under Rate Schedule LP-4?**

A. Yes. PPL Electric is proposing to keep the customer charge at $5.582 per day ($169.80 per month) and increase the demand charge from $2.127 to $2.634 per kW. For additional details, see Exhibits SRK 1, SRK 2, and Exhibits Regs., §53.53, Part IV, Questions C through E.

Large Power Service at 69,000 volts - Rate Schedules LP-5

Q. **Are any changes proposed to the distribution rate for large power service customers that take service under 69 kV delivery rates?**

A. Yes. PPL Electric is proposing to decrease the customer charge for Rate Schedule LP-5 customers from $32.679 per day ($994.00 per month) to $17.158 per day ($521.89 per month). For additional details, see Exhibits SRK 1, SRK 2, and Exhibits Regs., §53.53, Part IV, Questions C through E.

Electric Propulsion, Rate Schedule LPEP

Q. **Are any changes proposed for electric propulsion service under Rate Schedule LPEP?**

A. Yes. PPL Electric is proposing to increase the customer charge for Rate Schedule LPEP customers from $1,219.726 per day ($37,100.00 per month) to $8,306.208 per day ($252,647.17 per month). This increase is due to a large investment in infrastructure for this customer class. For additional details, see Exhibits SRK 1, SRK 2, and Exhibits Regs., §53.53, Part IV, Questions C through E.

Commercial Space Heating, Rate Schedules GH-2

Q. **Are there any changes proposed for Rate Schedule GH-2?**

A. Yes. PPL Electric is proposing to increase the customer charge from $0.526 per day ($16.00 per month) to $0.789 per day ($24.00 per month) and increase the demand charge from $2.966 to $3.529 per kW. For additional details, see Exhibits SRK 1, SRK 2, and Exhibits Regs., §53.53, Part IV, Questions C through E.

Proof of Revenue

Q. **Please explain the proof of revenue.**

A. The response to Exhibit Regs., §53.53, Part IV, Section C contains a bill frequency distribution which details, by rate class, the present billing units for each class as well as present and proposed rates in PPL Electric's existing

and proposed tariff. This calculates revenues at present rates and proposed rates based on present billing units. The present rates include the SMR (Smart Meter Rider) and DSIC (Distribution System Improvement Charge) which are being rolled into the proposed rates as discussed earlier in my testimony. A variance in the present billing units versus the proposed billing units are multiplied by the proposed rates to tie into our revenue requirement. The percentage increases in proposed rates over current rates are at the end of each rate proof. The results of the proof of revenue can be found on Schedule D-3, page 4, of Exhibits Historic 1, Future 1 and Fully Projected Future 1.

Q. **Have you compared customer bills before and after the proposed increase?**

A. Yes, bill comparisons for selected rate schedules can be found in response to Exhibit Regs., §53.53, Part IV, Section D. Various bill comparisons were completed utilizing average usage and a selected range of residential and general service usage.

Q. **Does this conclude your direct testimony?**

A. Yes, it does.

PPL ELECTRIC UTILITIES CORPORATION

Exhibit SRK 3

Uncollectible Factors

Witness: Scott R. Koch

Docket No. R-2015-2469275

PPL Electric Utilities Corporation

	2012 - Actual	2013 - Actual	2014 - Actual	2015 - Projected	2016 - Projected
Residential Uncollectible Expense					
Write-offs - Distribution			$ 15,943,410	$ 15,147,203	$ 15,856,728
Write-offs - POLR			$ 15,163,066	$ 14,405,829	$ 15,080,627
Write-offs - Shopping			$ 13,002,915	$ 12,353,555	$ 12,932,220
Total Uncollectible Expense	$ 36,351,971	$ 39,433,717	$ 44,109,391	$ 41,906,587	$ 43,869,575
Residential Revenue					
Residential Revenue - Distribution	$ 581,126,041	$ 646,512,744	$ 686,227,189	$ 681,332,767	$ 658,584,495
Residential Revenue - POLR	$ 568,231,409	$ 590,221,716	$ 640,192,855	$ 618,799,696	$ 622,733,912
Residential Revenue - Shopping	$ 511,106,749	$ 585,911,212	$ 692,066,743	$ 606,976,062	$ 621,673,213
Total Residential Revenue	$ 1,660,464,199	$ 1,822,645,672	$ 2,018,486,787	$ 1,907,108,525	$ 1,902,991,620
As a % of Residential Revenue					
% of Distribution			2.32%	2.22%	2.41%
% of POLR (MFC)			2.37%	2.33%	2.42%
% of Shopping (POR)			1.88%	2.04%	2.08%
Total % of Revenue	2.19%	2.16%	2.19%	2.20%	2.31%
Small C&I Uncollectible Expense					
Total Uncollectible Expense	$ 1,945,022	$ 1,842,150	$ 1,807,242	$ 1,554,721	$ 1,546,487
Small C&I Revenue					
Total Small C&I PPL Revenue	$ 386,292,421	$ 382,954,112	$ 379,203,640	$ 370,092,417	$ 361,524,969
Small C&I Revenue - Shopping	$ 357,223,440	$ 391,448,896	$ 435,894,549	$ 305,873,335	$ 310,860,858
Total Small C&I	$ 743,515,861	$ 774,403,008	$ 815,098,189	$ 675,965,752	$ 672,385,827
As a % of Small C&I Revenue					
Total % of Revenue	0.26%	0.24%	0.22%	0.23%	0.23%
Large C&I Uncollectible Expense					
Total Uncollectible Expense	$ 939,774	$ 91,514	$ 99,055	$ 72,496	$ 74,055
Large C&I Revenue					
Total Large PPL Revenue	$ 52,879,625	$ 58,541,937	$ 76,224,748	$ 83,188,911	$ 80,985,240
Large C&I Revenue - Shopping	$ 294,897,363	$ 304,850,373	$ 329,090,602	$ 279,290,744	$ 289,287,267
Total Large C&I Revenue	$ 347,776,988	$ 363,392,310	$ 405,315,350	$ 362,479,655	$ 370,272,507
As a % of Large C&I Revenue					
Total % of Revenue	0.27%	0.03%	0.02%	0.02%	0.02%
Total Uncollectible Expense	$ 39,236,767	$ 41,367,381	$ 46,015,688	$ 43,533,804	$ 45,490,117

BEFORE THE

PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2015-2469275

PPL Electric Utilities Corporation

Statement No. 6

Direct Testimony of Alexander J. Torok

Direct Testimony of Alexander J. Torok

Q. **Please state your full name and business address.**

A. My name is Alexander J. Torok. My business address is Two North Ninth Street, Allentown, Pennsylvania 18101.

Q. **By whom are you employed and in what capacity?**

A. I am employed by PPL Services Corporation. My current title is Tax Vice President.

Q. **What are your duties as Tax Vice President?**

A. In my current position, I am responsible for managing and overseeing all aspects of income tax compliance, planning and accounting. I have responsibility for various non-income tax compliance and accounting functions as well as managing tax controversies with the various income and non-income taxing authorities. Additionally, the Tax Department is responsible for supporting external financial reporting and regulatory proceedings with respect to tax matters of PPL Corporation, including PPL Electric.

Q. **What is your educational background?**

A. I have a Bachelor of Science degree with a major in biology, a Masters of Business Administration with a concentration in accounting and a Master of Science in Taxation, all from the University of Cincinnati.

Q. **Please describe your professional experience.**

A. I am a CPA licensed in the state of Ohio. I was employed in public accounting in the tax practices of Arthur Andersen & Co. and, later, Deloitte for a total of 18 years. I left public accounting in 2003 to join Cinergy Corp. as the Vice President of Tax and held that position until 2006 when I left to assume my current position with PPL Corporation.

Q. **Have you previously testified before this or any other regulatory agency?**

A. Yes, I provided written and oral testimony in proceedings with the Kentucky Public Utility Service Commission on behalf of the Union Light, Heat and Power Company, a subsidiary of Cinergy Corp., while employed as the Vice President of Tax for Cinergy Corp. In the Matter of: An Adjustment of the Gas Rates of the Union Light, Heat and Power Company, Case No. 2005-00042 (December 22, 2005). I also provided direct testimony on behalf of PPL Electric in Federal Energy Regulatory Commission proceedings at Docket Nos. ER09 1148-000, ER09-1148-001 and ER09-1148-002.

Q. **Mr. Torok, briefly describe the subject matter of your testimony in this proceeding**.

A. My testimony and accompanying exhibits describe and support PPL Electric's calculation of certain tax related ratemaking adjustments to the historic test year, future test year and fully projected future test year retail rate base and operating expenses.

Exhibits Historic 1 and Future 1

Q. **Are you sponsoring any schedules in Exhibits Historic 1, Future 1 and Fully Projected Future 1?**

A. Yes. I am sponsoring the following: Schedules B-5, C-6, D-10, D-11, D-12 and D-13 of Exhibits Historic 1, Future 1and Fully Projected Future 1.

Q. **What is shown on Schedules C-6 of Exhibits Historic 1 and Future 1?**

A. Schedules C-6 of Exhibits Historic 1, Future 1 and Fully Projected Future 1 reflect the balances of deferred income taxes at the end of the respective test years, including the tax deferrals related to Accelerated Cost Recovery System ("ACRS") and Modified Accelerated Cost Recovery System ("MACRS") property. The applicable ACRS/MACRS legislation provides for mandatory normalization of federal tax benefits on post-1980 property. Accordingly, PPL Electric has claimed federal income tax normalization associated with ACRS/MACRS-related property in this filing, as well as the balances of deferred income taxes associated with Contributions In Aid of Construction ("CIAC"), and repair allowance and other Section 263A costs, related to ACRS/MACRS property. It should be noted that the amounts shown for ACRS/MACRS property, and repair allowance and other Section 263A costs, have been reduced by the applicable net operating loss and AMT amounts which gave rise to those deferred tax balances. For the Fully Projected Future test year ended December 31, 2016, the incremental deferred tax liability arising from the items discussed are calculated on a

prorated basis in accordance with Treasury Regulation Sec. 1.167(l)-1(h)(6)(ii).

Q. **Please explain the "Adjustment to Taxes Other Than Income Taxes" shown on Schedules D-10 for both the historic, future and fully projected future test years.**

A. In order to derive the current level of Pennsylvania Capital Stock Tax, the valuation method used by the Pennsylvania Department of Revenue was utilized. This results in an estimated valuation at December 31, 2015. The 0.67 mill tax rate is applied to the valuation to derive the total capital stock tax liability at December 31, 2014 under present rates. The 0.45 mill tax rate is applied to the valuation to derive the total capital stock tax liability at December 31, 2015 under present rates. This portion of the computation is set forth on Schedules D-10, page 2. From this amount is deducted the capital stock tax expense per books for the 12 months ended December 31, 2014, and the expense per budget for the 12 months ending December 31, 2015. This adjustment reflects both the current taxable valuation and the applicable tax rates. The Pennsylvania Capital Stock Tax is currently scheduled to expire at December 31, 2015. Therefore, no Pennsylvania Capital Stock tax expense is reflected in the 2016 test year.

Q. **Please explain the Pennsylvania Gross Receipts Tax shown on Schedules D-10.**

A. The adjustment to Pennsylvania Gross Receipts Tax is shown on Schedules D-10, page 3 for Future 1 and page 2 of Fully Projected Future 1. This adjustment reflects the gross receipts tax liability changes that will result from base rate revenues generated by the annualization of sales under present rates.

Q. **Please explain the adjustment for Pennsylvania Public Utility Realty Tax.**

A. The Pennsylvania Public Utility Realty Tax is developed under present rates based on the plant in service at December 31, 2014 and projected to be in service at December 31, 2015. From this amount is deducted the tax expense per books for the 12 months ended December 31, 2014, and the tax expense per budget for the 12 months ending December 31, 2015 and December 31, 2016.

Q. **Please explain the adjustment of federal and state income taxes, shown on Schedules D-11 for the test years.**

A. Schedules D-11 show, in column 1, the tax computation as recorded for the 12 months ended December 31, 2014, and as budgeted for the 12 months ending December 31, 2015 and December 31, 2016. Column 2 shows adjustments required to exclude revenues, expenses and income tax adjustments associated with the various Automatic Recovery Clauses and Riders. These clauses and riders include:

Generation Service Charges ("GSC-1" and "GSC-2")

Act 129 – Conservation Program ("ACR")

Transmission Service Cost ("TSC")

Universal Service Rider ("USR")

Transmission Rate Base ("TRB")

Competitive Enhancement Rider ("CER")

Purchase of Receivables program ("POR)

Merchant Function Charge ("MFC")

Distribution System Improvement Charge ("DSIC") (excluded in 2014 and 2015)

Smart Meter Technology ("SMR") (excluded in 2014 and 2015)

Column 3 shows the derivation of the revenues, expenses and tax adjustments for PPL Electric's combined transmission and distribution ("T&D") operations only. Column 4 shows the various adjustments for a proper computation of taxable income on a pro forma basis at present rates. Column 5 shows the pro forma income tax computation at present rates.

Taxable income and the tax computations are adjusted in Column 4 for the following reasons:

- To reflect the effect on taxable income of adjustments to revenue and expense set forth on Schedules D-2 and to reflect other changes in taxable income.
- To eliminate the effect of prior year tax adjustments, provisions for possible tax deficiencies and AMT recorded on the books for the 12 months ended December 31, 2014.

Q. **Are there any tax adjustments upon which you wish to elaborate?**

A. Yes. They are the following:

Tax Depreciation

In general, depreciation for tax purposes is computed using the tax basis of the property (which generally is lower than book basis) and using various depreciation methods and rates that differ from those used in computing book depreciation.

In computing tax depreciation, this filing parallels the methods used in PPL Electric's prior base rate proceedings and its Federal and Pennsylvania income tax returns. That is, for property acquired after 1980, PPL Electric uses the Accelerated Cost Recovery System ("ACRS"), as provided for in the Economic Recovery Tax Act of 1981, and the Modified Accelerated Cost Recovery System ("MACRS"), as provided for in the Tax Reform Act of 1986. In addition, PPL Electric adopted, for income tax purposes, a broader concept of "unit of property" related to its ACRS/MACRS property. As a result, those components of property that are "functionally interdependent" can be considered to be a unit of property and, as such, certain expenditures for repairs to this property can be deducted for tax purposes.

Annualized Interest

This adjustment is the result of normalizing the interest deduction based on the test year-end rate base, as shown on Schedules D-11, page 3. Because customers pay a return on only these amounts, the interest associated with this investment properly is applied to PPL Electric's T&D

operations for ratemaking purposes.

Q. **Please summarize the effects of these tax adjustments.**

A. Recognition of all tax adjustments reflected on Schedules D-11 results in a net decrease in taxable income for the historic and future test years. Taxable income is the basis for computing both federal and Pennsylvania income taxes.

The actual Pennsylvania Corporate Net Income Tax rate is 9.99%. The federal income tax is computed at the current 35% tax rate. For federal income tax purposes, the amount of Pennsylvania income tax is an allowable deduction. Details of the computations of all taxes incurred as a result of the proposed revenue increase are shown on Schedules D-11, page 6.

Q. **Please explain Schedules D-12, "Adjustments to Deferred Income Taxes," for the test years.**

A. Normally, deferred taxes arise in connection with expenses which, for various reasons, are recorded on the books as an expense in a different year than the same item is allowed as an income tax deduction. This is referred to as a book/tax timing difference. Generally Accepted Accounting Principles ("GAAP"), which are prescribed by the Financial Accounting Standards Board ("FASB"), require that the tax savings related to an expense item be recorded on the books at the same time as the expense item is recorded. For example, if the expense item is deducted for book purposes in a year subsequent to the

year it is deducted for tax purposes, a deferred tax charge is recorded on the income statement and a liability for such tax is recorded on the balance sheet in the year the tax deduction occurs. The same basic principle applies to revenue items as well as expense items.

Schedules D-12 show the normalization of the net deferrals recorded on the books for the 12 months ended December 31, 2014, and as budgeted for the 12 months ending December 31, 2015 and December 31, 2016.

For all test years, the specific items covered by deferred taxes all arise in connection with timing differences, as discussed above

Regarding Schedules D-12, PPL Electric uses ACRS/MACRS in computing tax depreciation on post-1980 property additions. Schedules D-12 reflect the mandatory deferral of the federal income tax effects of ACRS/MACRS based on the tax plant balances at December 31, 2014, 2015 and 2016. Schedules D-12 also reflect the deferral of income taxes associated with CIAC, repair allowance and other Section 263A costs related to ACRS/MACRS property.

Deferred taxes are adjusted in column 4 for the following reasons:

- To remove deferred taxes on non-plant related timing differences to reflect Pennsylvania flow-through rate making.
- To eliminate the effect of prior year tax adjustments, provisions for possible tax deficiencies and AMT recorded for the 12 months ended December 31, 2014.

- To reflect the deferred tax impact of pro forma adjustments on plant related timing differences discussed above.

Q. **Please explain Schedules D-13.**

A. Schedules D-13 adjust the amortization of the investment tax credit to reflect a full year's amortization based on the remaining balance of unamortized investment tax credit as of December 31, 2014, 2015 and 2016.

Consolidated Tax Savings

Q. **Has PPL Electric included a consolidated tax savings adjustment calculation in this proceeding?**

A. Yes, for informational purposes, PPL Electric has included a consolidated tax savings adjustment calculation. However, because PPL Electric is in a net operating loss position for the three year average utilized for the calculation, no consolidated tax savings adjustment is appropriate.

Q. What are your views on allocating the tax savings of unregulated affiliate company tax losses to utility operations for the purposes of setting the level of electric distribution service rates?

A. In general, the allocation of tax loss deductions of unregulated affiliate companies to an affiliated utility business is contrary to sound ratemaking principles. One of those principles is that a utility's revenue requirement and

the associated customer rates should be established on the basis of the utility's normal, ongoing operations on a stand-alone basis.

When none of the risks of the unregulated affiliates are assumed by the customers of the regulated utility, neither the Commission nor the Courts should have the ability to appropriate the losses generated in those unregulated affiliates to reduce the utility's cost of service. When losses do occur, for whatever reason, the consolidated tax return should afford some relief to the entities incurring the tax losses in the current period.

To deprive the unregulated affiliate of a business-loss tax deduction is to take away a valuable property right belonging to that entity, and represents a use of unregulated assets for regulated purposes. To base the revenue requirement and associated rates of a utility on the tax losses of unregulated affiliates, which vary from one year to the next as the activities of a diversified group of affiliated companies fluctuate, certainly is contrary to the sound ratemaking principles regarding the separation of regulated and unregulated operations (investment, revenues and expenses), and the normalization of a utility's test year operations (revenues and expenses, including taxes) for purposes of establishing the utility's normal and ongoing revenue requirement.

Despite this philosophical disagreement, I recognize that the Commission has adopted consolidated tax savings adjustments in other proceedings and the Pennsylvania Supreme Court has mandated this approach. Accordingly, PPL Electric has included a consolidated tax savings adjustment calculation in this proceeding. However, as I previously explained,

no consolidated tax savings adjustment is necessary or appropriate in this proceeding.

Q. **How did PPL Electric prepare its consolidated tax savings adjustment calculation in this proceeding?**

A. As shown on page 4 of Schedules D-11, PPL Electric has based its calculation on a 3-year average of the consolidated tax savings generated by PPL Corporation, PPL Electric's parent company, and its unregulated subsidiaries over the most recently available tax years, 2012 through 2014. The rationale for using the filed returns for this 3-year period to calculate the tax savings amount generated by the "tax loss" affiliates, and PPL Electric's allocated share of those savings, is to provide an average level of consolidated tax savings as the starting point for the calculation.

Q. **Has PPL Electric made any adjustments to the taxable income data associated with its "tax loss" affiliates for this 3-year period?**

A. Yes. In order to determine the proper level of affiliate tax losses, PPL Electric excluded from its calculations the non-recurring items which contributed to those affiliate losses. In accordance with Commission practice and precedent, non-recurring items should be excluded from the calculation of future test year income tax expense, and a consolidated tax savings adjustment thereto. The adjustments to the tax losses incurred by PPL Electric's affiliates are attributable to the following non-recurring items.

(1) One-time expenses related to the remarketing of certain debt in 2013 and 2014 that was issued specifically to finance the 2010 acquisition of LG&E and KU Energy, LLC in Kentucky and the 2011 acquisition of WPD Midlands in the United Kingdom, which, by definition, are non-recurring.

(2) Losses from operations expected to be spun-off – PPL announced its intent to distribute its non-regulated power generation business to its shareholders in a "spin-off" transaction and combine these operations with another, non-affiliated power generation business. The spin-off transaction will be completed in 2015. Therefore, the power generation business and the losses attributable to the business will no longer be affiliated with PPL Electric and are appropriately excluded from the calculation.

(3) Non-recurring service company loss.

Q. **Does this conclude your direct testimony?**

A. Yes it does.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2015-2469275

PPL Electric Utilities Corporation

Statement No. 7

Direct testimony of Alan V. Feibelman

I. Introduction

Q. Mr. Feibelman, please state your full name and business address for the record.

A. My name is Alan V. Feibelman. My business address is 200 Clarendon Street, Boston, MA 02116. I am a Partner of Oliver Wyman, a management consulting firm.

Q. Mr. Feibelman, please describe your educational background and professional experience.

A. I received a B.S. degree (magna cum laude) in mechanical engineering in 1979 from Brown University and a MBA degree (with distinction) in 1983 from the Harvard Graduate School of Business Administration.

My professional experience includes over 30 years as a consultant to electric and gas utilities. I joined Temple, Barker & Sloane (a predecessor company to Oliver Wyman) in 1983. During my consulting career, I have led a broad range of assignments encompassing:

- Organizational, performance and cost improvement;
- Post-merger integration and business unit divestiture planning; and
- Strategic and business planning.

During my career, I have been involved in numerous performance, cost and/or organizational improvement work at more than 30 utilities. Benchmarking cost and performance among utilities was a component of the analysis and evaluation associated with many of these projects. Also, since the late 1990s, I

have been actively involved in the merger and acquisitions (M&A) and divestiture area and have assisted utilities in post-merger integration and divestiture planning.

Q. Mr. Feibelman, have you testified before this or any other regulatory commission in the past?

A. Yes. I have submitted testimonies regarding the National Grid-KeySpan integration planning effort and the estimated benefits of the merger to the New York Public Service Commission (NYPSC Case 06-M-0878) in December 2006, March 2007 and May 2007, to the New Hampshire Public Utilities Commission (NHPUC Docket No. DG 06-107) in December 2006, to the Massachusetts Department of Public Utilities (DPU Docket No. 07-30) in June 2007, and to the Rhode Island Public Utilities Commission (Docket no. 3943) in April 2008.

II. Purpose of Testimony

Q. What is the purpose of this testimony?

A. The purpose of this testimony is to highlight how PPL Electric Utilities' (PPL EU) performance and costs compares to other utilities, and to comment on the effectiveness of management based on this analysis and on actions taken by the company.

Q. How is the remainder of testimony organized?

A. The remainder is organized into seven sections that discuss:

- The approach taken to compare (or benchmark) PPL EU to other utilities;
- Rate and Cost evaluation;
- Reliability Performance evaluation;
- Customer Experience Performance evaluation;
- Safety Performance evaluation;
- Customer Programs Performance evaluation; and
- Overall PPL EU management effectiveness

III. Benchmarking Approach

Q. Please provide a description of your approach to assessing PPL EU's performance and cost compared to other utilities.

A. The assessment is based on analyses that benchmark PPL EU across a number of quantitative metrics, comparing PPL EU's results against panels of peer utilities and also against its own historic or past results. These benchmarking analyses are supplemented by additional information regarding efforts the company has taken to try to further improve performance.

The benchmarking analyses examine metrics from 2011 up to the most current data available. The peer panel is, when possible, a set of Northeastern U.S. utilities with more than 500,000 customers. In some cases, the lack of comparable Northeastern U.S. panel data has led to the use of a Pennsylvania or national panel instead.

The benchmarking analyses use a variety of public and third-party data sources, including Edison Electric Institute (EEI) rate data, FERC cost data,

Pennsylvania PUC annual performance reports, EEI and OSHA safety statistics, Institute of Electrical and Electronics Engineers (IEEE) and EEI reliability data, and JD Power survey data.

Q. Please provide a description of your approach to assessing the effectiveness of management.

A. The assessment of management effectiveness looks for performance which benchmarks favorably against peer utilities, and for improvements in results or metrics over time. A first or second quartile benchmark result (better than median) relative to peers is understood to be strong or positive performance. Improvement in the metrics over time is also understood to be evidence of effective management.

Details on company initiatives were used to provide an indication of whether management is aware of their performance strengths and improvement opportunities and whether they are currently acting to improve performance. These initiatives add to the understanding of the link between company management's effectiveness and performance.

IV. Rate and Cost

Q. Please describe your assessment of PPL EU's rates.

A. The delivery (distribution) components of PPL EU's rates compare quite favorably to Northeast peers, based on an analysis using EEI Typical Bills and Average Rates reports (where utilities report rate and tariff components across

the areas of generation / energy supply, transmission, delivery / distribution, and competitive transition charges). PPL EU's delivery (distribution) rates taken from the typical bill in the summer of 2014 are lower (better) than most peers for residential customers (4.77 ¢/KWh at 1,000kWh usage) and are in the first quartile for commercial and industrial customers (2.39 ¢/KWh and 0.59 ¢/KWh respectively, at 10,000kWh and 400,000kWh usage).

Q. Please describe your assessment of PPL EU's operations and maintenance costs.

A. The operating and maintenance costs (O&M) of PPL EU are generally lower than, and compare favorably to, Northeastern utility peers based on analysis of utilities' FERC Form 1 filed data. PPL EU's total delivery (distribution) O&M cost is below the median and thus lower than most Northeastern peer utilities.

For this analysis, total delivery (distribution) O&M cost includes the following FERC Form 1 categories: distribution O&M, customer accounts expenses, customer sales and service expenses, customer information expenses and the portion of administrative and general (or A&G) costs, excluding pensions, allocated by our analysis to distribution. Transmission expenses were not included in the analysis of total delivery (distribution) O&M costs. PPL EU's total delivery (distribution) O&M cost of $309 per customer in 2013 ($327 in 2014) compares favorably to the Northeastern US panel medians of $319 in 2013 (data not yet available for 2014). Of the components of the total delivery (distribution) O&M cost, only distribution O&M and uncollectibles accounts costs per customer

are higher (or worse) for PPL EU than the peer medians, while the customer accounts, customer service and sales, and the distribution-allocated administrative and general costs per customer are better (lower) than most peers.

Q. Does PPL EU have any current efforts to improve performance in operating and maintenance costs?

A. Yes. PPL EU has an overall initiative called "First Quartile" in which PPL EU senior management have set targets to achieve overall cost, reliability, safety and customer service performance in the first quartile of its peer group (additional information on this initiative is provided in Dennis Urban's testimony). To achieve this target, PPL EU has been examining all of its costs, and specifically working to improve those costs such as distribution O&M and uncollectibles accounts expenses that are higher than median cost per customer.

Q. Please describe your overall assessment of the effectiveness of management as a result of your analysis of rates and costs.

A. Our analysis supports the view of PPL EU as effectively and well-managed. Delivery rates offered to customers are substantially below most peers, reflecting a cost structure that is also below the peer panel median. These results are being sustained by company programs to further improve performance, such as the First Quartile Initiative, with specific actions targeting areas of current lower performance.

V. Reliability Performance

Q. Please describe your assessment of PPL EU's electric system reliability.

A. PPL EU's system reliability is generally better than most national utility peers, based on comparisons using both the IEEE national benchmarking studies and EEI Electric Service Reliability Study reports.

PPL EU's electric service is interrupted less frequently than its peers. The System Average Interruption Frequency Index (SAIFI) performance, which measures the average number of service interruptions experienced by a customer in a year, is in the first quartile (0.80 annual interruptions per customer in 2014 and 0.84 in 2013 vs. an IEEE panel median of 1.08 in 2013).

Though the Customer Average Interruption Duration Index (CAIDI), or average duration of a customer interruption, is above (underperforming) the median (114 minutes in 2014 and 108 minutes in 2013 vs a 2013 panel median of 107 minutes), PPL EU's customers experience fewer annual minutes without electric service than do peer utilities. PPL EU's System Average Interruption Duration Index (SAIDI), or total minutes an average customer is without service in a year, is still better than most peers (91 annual minutes per customer in both 2014 and 2013, vs. panel medians of 115 minutes in 2013).

From another perspective, a smaller portion of PPL EU's customers experience multiple outages in a year, based on EEI reports. For PPL EU, only 6.98% of Customers Experienced Multiple Interruptions ($CEMI_3$, measured at 3 or more annual interruptions) in 2013, which is in first quartile relative to peers, who had a median of 10.70% of customers experience 3 or more outages in 2013.

PPL EU places similarly for $CEMI_4$ (measured at 4 or more annual interruptions) with only 2.42% of customers in 2013 experiencing more than 4 interruptions during the year, which is also in first quartile relative to peers, who had a median of 4.73% of customers in 2013.

Q. Please describe your overall assessment of the effectiveness of management as a result of your reliability analysis.

A. The benchmarking analysis of reliability performance supports the view of PPL EU as being effectively and well-managed. Performance in a variety of measures is better than most peers, which management believes reflects the efforts and investments that have been made to improve aging infrastructure and reduce storm-related outages. Reliability is another area being targeted by the utility's First Quartile Initiative, with specific program improvements targeted to vegetation management which PPL EU credits for some of its strong outage performance to date. Please refer to Dennis Urban's testimony for additional details.

VI. Customer Experience Performance

Q. Please describe your assessment of PPL EU's customer satisfaction levels.

A. PPL EU's customer satisfaction levels are excellent, relative to both regional and state level peers and across a variety of metrics. Regional levels were compared using the JD Power Electric Utility Customer Satisfaction Studies (667 score in the most recent residential customer study of 2014, and 681 score in the most

recent business customer study of 2015, relative to the medians for the large electric utility panel of 632 and 656, respectively). Similarly, performance compares favorably to other Pennsylvania utilities as reported in the PA PUC Quality of Service Reports and PA PUC Utility Consumer Activities Report and Evaluation (UCARE) where PPL EU's customer satisfaction with EDC contact is in the first quartile (89% satisfied in 2013), satisfaction with premise visits is also better than most peers (93% in 2013), and justified and total customer complaints are also in the first quartile (0.06 justified complaints per thousand customers and 0.58 total complaints per thousand customers in 2013).

Q. Please describe your overall assessment of the effectiveness of management as a result of your customer experience analysis.

A. Customer satisfaction performance supports the view of PPL EU as effectively and well-managed. Customer satisfaction performance, based on a variety of measures, is at the top of the peer group, both regionally and within Pennsylvania. PPL EU management is proud of their strong customer satisfaction levels and credits the performance in part to continuous efforts to increase and enable easy access to PPL EU for customers, often through IVR and web which provide 24/7 access. A recent example is expansion of the IVR and web functionality to allow customers to set up payment agreements using self-service, a practice which was fully implemented following a two-year pilot launched November 16, 2010. Further programs are currently underway to

increase digital communications with customers about outages and events. Additional details are provided in Dennis Urban's testimony.

VII. Safety Performance

Q. Please describe your assessment of PPL EU's employee safety performance.

A. PPL EU's safety benchmarks historically underperform (above median) their national transmission and distribution peer utilities, based on EEI Safety Surveys, though incidence rates have declined (improved performance) in 2014 across all metrics (peer data is not available yet for 2014). Occupational injury and illness rates are above median (2.51 incidents per 200,000 hours in 2013, improving to 1.98 in 2014, vs a panel median of 1.64 in 2013), as are Days Away, Restricted, and Transfer (DART) (1.44 incidents per 200,000 hours in 2013, improving to 1.11 in 2014, vs a panel median of 0.90 in 2013). Lost work day cases were in the fourth quartile (0.89 incidents per 200,000 hours in 2013 vs a panel median of 0.46 in 2013), but improved over 60% in 2014 (to 0.34 incidents per 200,000 hours). Similarly, the lost work day severity rate was in the fourth quartile in 2013 (58.3 days per 200,000 hours, vs a panel median of 15.7) though it improved by 89% in 2014 (to 6.2 days per 200,000 hours).

Q. Does PPL EU have any current efforts to improve performance in safety?

A. Yes. PPL EU credits their improvements in 2014 to a series of programs and initiatives to increase employee engagement as part of a plan developed at the

end of 2013 to achieve first quartile safety performance in 3-years. Specific initiatives include a focus on Human Performance Tool Use (specifically self-check, peer-check, and Stop/Timeout), Body Mechanics Program (focused on preventing soft tissue injuries), and an Early Care / Early Treatment Program (to identify injuries early and reduce severity rates). PPL EU has supplemented these programs with an increased focus on employee-owned goal-setting, incident tracking, and score-cards. PPL EU reports that they have also increased focus on the guidelines provided in the OSHA Voluntary Protection Program and ANSI Z-10 standards. PPL EU has communicated their plans and current efforts to expand all of these programs and initiatives in 2015, based on the early successes they have reported in 2014.

Q. Please describe your overall assessment of the effectiveness of management as a result of your safety analysis.

A. PPL EU senior management recognizes their historic poor safety performance relative to peers, and has made recent and current efforts to achieve improvements, evidenced in 2014 metrics, with further improvements planned for 2015. While PPL EU has not yet achieved an industry leadership position in safety performance, their acknowledgement of their position and concrete efforts to improve reflect positively on the priorities of the current management team. Additional details are provided in Dennis Urban's testimony.

VIII. Customer Programs Performance

Q. Please describe your assessment of PPL EU's customer choice programs.

A. PPL appears to effectively support or enable the ability for customer to "shop" and receive their energy from third party energy suppliers (EGSs). PPL EU's customers exhibit very high shopping levels compared to Pennsylvania peers, based on the PA PUC Retail Electricity Choice Reports, with PPL EU having first quartile levels for both residential and nonresidential EGS shares of customer accounts (45% and 52%, respectively, in 2013, vs. Pennsylvania medians of 36% and 46% respectively).

Q. Please describe your assessment of PPL EU's energy efficiency programs.

A. PPL EU has exceeded all of its Energy Efficiency Act 129 targets since 2011, which is a satisfactory level of performance.

Q. Please describe your overall assessment of the effectiveness of management as a result of your customer programs analysis.

A. The ability of PPL EU to implement and support programs introduced by the Public Utility Commission supports the view of PPL EU as effectively and well-managed.

IX. Overall PPL EU management effectiveness

Q. Please describe your overall assessment of the effectiveness of PPL EU management.

A. Based on the above analysis and details, I conclude that PPL EU is effectively and well managed by a leadership team that is providing value to customers through the delivery of good service, across a range of service attributes and metrics, at a cost or rate that compares favorably with peer utilities.

X. Conclusion

Q. Does that complete your testimony?

A. Yes, it does.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2015-2469275

PPL Electric Utilities Corporation

Statement No. 8

Direct Testimony of Tadd J. Henninger

Direct Testimony of Tadd J. Henninger

Q. Please state your name and business address.

A. Tadd J. Henninger, Two North Ninth Street, Allentown, Pennsylvania 18101.

Q. By whom are you employed and in what capacity?

A. I am employed by PPL Services Corporation ("PPL Services"), a subsidiary of PPL Corporation, as the Director of Corporate Finance in the Treasury Department.

Q. What are your responsibilities as Director of Corporate Finance?

A. I am responsible for liquidity management, interest and foreign exchange risk management, capital markets financing, retirement plan investments and maintaining banking and rating agency relationships.

Q. What is your educational background?

A. I received a Bachelor's Degree in Accounting from Kutztown University in May 1998. I also am a Certified Public Accountant.

Q. What is the purpose of your testimony?

A. My testimony will describe and support the embedded cost of debt and PPL Electric's capital structure for the historic test year ended December 31, 2014 (Exhibit Historic 1), the future test year ending December 31, 2015 (Exhibit

Future 1), and the fully projected future test year ending December 31, 2016 (Exhibit Fully Projected Future 1).

Q. Mr. Henninger, are you sponsoring any exhibits in this proceeding?

A. Yes, I am sponsoring portions of Exhibit Regs., Part II-Primary Statements of Rate Base and Operating Income, and Part III-Rate of Return.

Q. Are you sponsoring any schedules in Exhibits Historic 1, Future 1, and Fully Projected Future 1?

A. Yes. I am sponsoring Schedules B-6, B-7, and B-8 of Exhibits Historic 1, Future 1, and Fully Projected Future 1.

Q. Mr. Henninger, would you describe the material presented on Schedules B-6 through B-9 of Exhibits Historic 1, Future 1, and Fully Projected Future 1?

A. Schedules B-6 set forth the embedded cost of debt at December 31, 2014, December 31, 2015, and December 31, 2016. PPL Electric's capital structure is shown on Schedules B-7 of Exhibit Historic 1, Future 1, and Fully Projected Future 1.

Schedules B-8 set forth the claimed composite rate of return as of December 31, 2014, December 31, 2015, and December 31, 2016. In each instance, the capitalization ratios at the end of the respective year, as shown

on Schedules B-7, were used. The composite cost rate for long-term debt (Schedules B-6) is reflected as embedded costs.

The proposed capital structure for the fully projected test year ending December 31, 2016 is 51.66% common equity and 48.34% long-term debt. In accordance with long-standing Commission practice, short-term debt is excluded from the capital structure for ratemaking purposes. As for common equity, the claimed rate of return on common equity is 10.95%. PPL Electric's rate of return expert, Mr. Moul, is recommending, and his studies support, a fair rate of return on common equity at this level. The overall rate of return reflected on Schedule C-1 in Exhibit Fully Projected Future 1 will produce a return on common equity of 10.95%.

All of the data shown in Schedules B-6 through B-8 of Exhibit Historic 1, Future 1, and Fully Projected Future 1 were taken either from the books and records of PPL Electric, excluding all its non-regulated subsidiaries, for the 12 months ended December 31, 2014 and prior, or were derived from operating and construction budget data for the 12 months ending December 31, 2015, and for the 12 months ending December 31, 2016.

Q. Does this conclude your direct testimony?

A. Yes, it does.

BEFORE THE

PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2015-2469275

PPL Electric Utilities Corporation

Statement No. 9

Direct Testimony of Paul R. Moul

PPL Electric Utilities Corporation
Direct Testimony of Paul R. Moul
Table of Contents

Page No.

INTRODUCTION AND SUMMARY OF RECOMMENDATION 1

ELECTRIC UTILITY RISK FACTORS 6

FUNDAMENTAL RISK ANALYSIS 11

CAPITAL STRUCTURE RATIOS 18

COST OF SENIOR CAPITAL 21

COST OF EQUITY – GENERAL APPROACH 22

DISCOUNTED CASH FLOW ANALYSIS 23

RISK PREMIUM ANALYSIS 38

CAPITAL ASSET PRICING MODEL 42

COMPARABLE EARNINGS APPROACH 47

CONCLUSION ON COST OF EQUITY 51

Appendix A - Educational Background, Business Experience and Qualifications

GLOSSARY OF ACRONYMS AND DEFINED TERMS	
ACRONYM	**DEFINED TERM**
AFUDC	Allowance for Funds Used During Construction
β	Beta
b	Represents the retention rate that consists of the fraction of earnings that are not paid out as dividends
b x r	Represents internal growth
CAPM	Capital Asset Pricing Model
CCR	Corporate Credit Rating
CE	Comparable Earnings
DCF	Discounted Cash Flow
E	Common equity ratio
EPACT	National Energy Policy Act
FOMC	Federal Open Market Committee
g	Growth rate
IGF	Internally Generated Funds
LEI	Leading Economic Indicators
Lev	Leverage modification
LT	Long Term
NUGS	Non-utility generators
OCI	Other Comprehensive Income
PJM	PJM Interconnection, LLC
POLR	Provider of last resort
PPL	PPL Corporation
PPL Electric	PPL Electric Utilities Corporation
PPUC	Pennsylvania Public Utility Commission
PUHCA	Public Utility Holding Company Act
r	represents the expected rate of return on common equity
Rf	Risk-free rate of return
Rm	Return on the market
RP	Risk Premium
RTO	Regional Transmission Organizations

INTRODUCTION AND SUMMARY OF RECOMMENDATION

Q. Please state your name, occupation, and business address.

A. My name is Paul Ronald Moul. My business address is 251 Hopkins Road, Haddonfield, New Jersey 08033-3062. I am Managing Consultant at the firm P. Moul & Associates, an independent financial and regulatory consulting firm. My educational background, business experience, and qualifications are provided in Appendix A, which follows my direct testimony.

Q. What is the purpose of your testimony?

A. My testimony presents evidence, analysis and a recommendation concerning the appropriate rate of return that the Pennsylvania Public Utility Commission ("PPUC" or the "Commission") should recognize in the determination of the revenues that PPL Electric Utilities Corporation ("PPL Electric" or the "Company") should realize as a result of this proceeding. My analysis and recommendation are supported by the detailed financial data contained in Exhibit PRM 1, which is a multi-page document divided into fourteen (14) schedules.

Q. Based upon your analysis, what is your conclusion concerning the appropriate cost of common equity and rate of return for the Company?

A. Based upon my independent analysis, my conclusion is that the Company should be afforded an opportunity to earn a rate of return on common equity of 10.95%. As my testimony will demonstrate, a 10.95% rate of return on common equity, which provides recognition of the exemplary performance of

the Company's management, is within the range of the cost of equity that I determined to be reasonable in this case using standard models.

My overall rate of return is shown on Schedule 1 and is determined by using the weighted average cost of capital approach. The Company's filing is premised on an 8.15% rate of return on rate base. This approach provides a means to apportion the return to each class of investor. The calculation of the weighted average cost of capital requires the selection of appropriate capital structure ratios and a determination of the cost rate for each capital component. The resulting overall fair rate of return, when applied to the Company's rate base, will provide a compensatory level of return for the use of capital and provide the Company with the ability to attract capital.

Q. What background information have you considered in reaching a conclusion concerning the Company's cost of capital?

A. PPL Electric is a wholly-owned subsidiary of PPL Corporation ("PPL" or the "Parent Company"). The Company provides electric delivery service and provider of last resort ("POLR") service to approximately 1.4 million customers in twenty-nine central and eastern Pennsylvania counties. Although the Company has traditionally been a winter peaking electric utility, its summer load has closely matched its winter load. In 2013, the Company's delivery of electric energy, excluding sales for resale, was comprised of approximately 39% to residential, 38% to commercial, 22% to industrial customers, and 1% to street lighting, sales to public authorities and sales to railroads.

Q. How have you determined the cost of common equity in this case?

A. The cost of common equity is established using capital-market and financial data relied upon by investors to assess the relative risk, and hence the cost of equity, for an electric-delivery utility, such as PPL Electric. In this regard, I relied on four (4) well-recognized models. These methods include: The Discounted Cash Flow ("DCF") model, the Risk Premium ("RP") analysis, the Capital Asset Pricing Model ("CAPM"), and the Comparable Earnings ("CE") approach.

Q. In your opinion, what factors should the Commission consider when determining the Company's cost of capital in this proceeding?

A. The Commission's rate of return allowance must be set to cover the Company's interest and dividend payments, provide a reasonable level of earnings retention, produce an adequate level of internally generated funds to meet capital requirements, be commensurate with the risk to which the Company's capital is exposed, assure confidence in the financial integrity of the Company, support reasonable credit quality, and allow the Company to raise capital on reasonable terms. The return that I propose fulfills these established standards of a fair rate of return set forth by the landmark Bluefield and Hope cases.[1] That is to say, my proposed rate of return is commensurate with returns available on investments having corresponding risks.

[1] Bluefield Water Works & Improvement Co. v. P.S.C. of West Virginia, 262 U.S. 679 (1923) and F.P.C. v. Hope Natural Gas Co., 320 U.S. 591 (1944).

Q. How have you performed your cost of equity analysis with the market data for the Electric Group?

A. The models that I used to measure the cost of common equity for the Company were applied with market and financial data developed from my proxy group of ten (10) electric and combination utility companies. The criteria that I used to assemble this proxy group will be described later in my testimony. The companies that comprise the proxy group are identified on page 2 of Schedule 3. I will refer to these companies as the "Electric Group" throughout my testimony.

I have not measured separately the cost of equity for the individual companies within the Electric Group because the determination of the cost of equity for an individual company can be problematic. The use of group average data will reduce the effect of potentially anomalous results for an individual company if a company-by-company approach were utilized.

Q. Please summarize your cost of equity analysis.

A. My cost of equity determination was derived from the results of the methods/models identified above. In general, the use of more than one method provides a superior foundation to arrive at the cost of equity. At any point in time, reliance on a single method can provide an incomplete measure of the cost of equity. The specific application of these methods/models will be described later in my testimony. The following table provides a summary of the indicated costs of equity using each of these approaches.

		Electric Group
DCF		10.32%
RP		11.25%
CAPM		10.22%
CE		12.15%

Based on various combinations of the model results shown above, the average of the DCF and RP methods is 10.79% (10.32% + 11.25% = 21.57% ÷ 2), the average of the market based models (i.e., DCF, RP, CAPM) is 10.60% (10.32% + 11.25% + 10.22% = 31.79% ÷ 3), and the average of all methods is 10.99% (10.32% + 11.25% + 10.22% + 12.15% = 43.94% ÷ 4). Therefore, I recommend that the Commission set the Company's rate of return on common equity near the top of the range, which for this case I recommend as 10.95%. My recommendation of 10.95% reflects the exemplary performance of the Company's management. As part of my recommendation, I have included 25 basis points in recognition of the exemplary performance of the Company's management. Analyzing the results of the various models of the cost of equity, the average of DCF and RP provides an equity return of 10.79% (10.32% + 11.25% = 21.57% ÷ 2), which combined with recognition of the Company's exemplary performance, results in an 11.04% (10.79% + .25%) rate of return on common equity. When viewing the results of the three market-based models of the cost of equity, the return is 10.60% (10.32% + 11.25% + 10.22% = 31.79% ÷ 3) plus the management performance

becomes 10.85% (10.60% +.25%). The midpoint of these averages is 10.95%. As described in the testimony of other Company witnesses, PPL Electric has undertaken many initiatives that have produced high-quality service at reasonable rates. My recommended common equity allowance of 10.95% makes no provision for the prospect that the rate of return may not be achieved due to unforeseen events, such as unexpected spikes in the cost of purchased products and other expenses, or a continued decline in sales. To obtain new capital and retain existing capital, the rate of return on common equity must be high enough to satisfy investors' requirements, including its major capital program that I will describe below. For the Company to successfully execute its major capital program, constructive regulation is a key that is necessary for the Company to attract on reasonable terms the significant amounts of new capital to fund its large construction program.

ELECTRIC UTILITY RISK FACTORS

Q. Please identify some of the factors that make the electric utility industry generally different today than it was in the past.

A. Electric utilities generally are faced with meaningful changes in the fundamentals that affect their operations, while retaining the obligation to serve under cost of service pricing that continues to dominate its business profile. On January 2, 2000, customer choice was fully available in Pennsylvania for electricity. From that point forward, PPL Electric's responsibility became primarily the provision of delivery service at regulated

prices, while it also retained the responsibility for POLR service (at cost and without profit) to customers that do not elect competitive energy suppliers.

PPL Electric is part of the PJM Interconnection, LLC. Aside from its traditional responsibility to maintain reliability and comply with the mandates of PJM, a different set of risks apply to the electric delivery business in Pennsylvania.

The risk of distributed generation will be a concern, and could have an increasing influence on the business of electric delivery utilities. PPL Electric has a significant issue with the use of net metering by large generators with only nominal purchases from it, resulting in net reductions in revenues for the Company. PPL witness Kimberly A. Golden addresses in detail the negative impact of net metering as it impacts PPL Electric. With technological advances in micro-turbines, potential commercialization of fuel cells, development of wind and solar power, and the creation of micro-grids, utilities also face the potential for bypass and the resulting declines in transmission and distribution revenues. That is to say, the development of distributed generation and local alternative energy has the potential to displace delivery revenue that can impact the incumbent utility's financial profile. At the same time, an electric utility must continue to invest in its rate base, and it must comply with mandates to promote conservation, without the recovery of lost margins on reduced consumption, except on a prospective basis in future rate cases. As a result, the conservation requirements of Act 129 create significant risks for PPL Electric, which will

undoubtedly require more frequent rate cases.

The cost to replace aging infrastructure also adds to the risk of electric delivery utilities, such as PPL Electric, because these expenditures increase costs without any concomitant increase in revenues, except through regulatory approved rate increases, such as the Distribution System Improvement Charge (DSIC). In addition to the investments that PPL Electric has and will make in infrastructure rehabilitation, it has experienced several recent major storms. As explained by Mr. Urban, PPL Electric will continue to make substantial investments to harden its system and expanded its vegetation management practices to reduce the number and duration of storm-related outages experienced by customers. The DSIC contains a variety of limitations that will not eliminate the need for periodic rate cases to cover the significant new investment that is being made by PPL Electric. PPL Electric is also engaged in a major conservation program. Those costs are recoverable only on a prospective basis in future rate cases and can result in the loss of sales between rate cases. For example, the Company has experienced an overall decline in sales. The testimony of PPL Electric witness Kimberly A. Golden discusses this issue in greater detail.

Q. What are the primary risk factors facing the electric delivery utilities industry?

A. A pricing structure restricted by regulation diminishes management's ability to adjust its business strategy quickly to changing market conditions to

respond to broadening competition and the potential for bypass arising from self-generation or distributed-generation. The financial structure of the electric business is uncertain due to the adequacy of capital recovery, counter-party risk, potential for financial penalties associated with operational problems, and growth in the utilization of the transmission and distribution network by non-affiliated generators and marketers. Regulatory risks include the overall framework of ratesetting, cost allocation, and rate design issues, and the level of return that will be allowed.

Q. Are there other specific risk issues facing the Company?

A. Yes. Energy deliveries to commercial and industrial customers, which represent 60% of the Company's energy deliveries, are usually thought to be of higher risk than to residential customers. Indeed, the Company's top ten customers consume 2.650 billion kWh, which represents 7% of total sales. This significant concentration of sales to a few customers signifies higher risk. Success in this segment of the Company's market is subject to the business cycle. Moreover, external factors also can influence deliveries to these customers, which face competitive pressure on their own operations from other facilities outside the utility's service territory.

Q. Please indicate how the Company's risk profile is affected by its construction program.

A. The Company is faced with the requirement to undertake investment to maintain and upgrade existing facilities in its service territory and to meet growth. Over the next five years, the Company's total capital expenditures

(transmission and distribution), as shown in the table below, are expected to be $5.7 billion:

Year	Construction
2015	$ 1,128,337,000
2016	1,158,444,000
2017	1,193,600,000
2018	1,159,531,000
2019	1,079,476,000
Total	$ 5,719,388,000

These expenditures will represent approximately 98% ($5.719 billion ÷ $5.810 billion) of the Company's total net utility plant at December 31, 2014.[2] A reasonable opportunity to experience a fair rate of return represents the key to a financial profile that will provide the Company with the ability to raise capital in all market conditions to meet its needs, and to satisfy investor requirements in an evolving industry.

Q. How should the Commission respond to the evolving business environment facing the Company?

A. In the situation where additional capital is required, as shown by the projected construction expenditures indicated above, the regulatory process must establish a return on equity that provides a reasonable opportunity for the Company to actually achieve its cost of capital. Where ongoing capital investment is required to meet the high quality of service that customers demand, supportive regulation is essential.

[2] Looking solely at the electric delivery portion of the Company's business, its construction expenditures as a percent of net utility plant is 69% ($2.392 billion ÷ $3.491 billion) .

FUNDAMENTAL RISK ANALYSIS

Q. Is it necessary to conduct a fundamental risk analysis to provide a framework for a determination of a utility's cost of equity?

A. Yes. It is necessary to establish a company's relative risk position within its industry through a fundamental analysis of various quantitative and qualitative factors that bear upon investors' assessment of overall risk. The qualitative factors that bear upon the Company's risk already have been discussed. The quantitative risk analysis follows. The items that influence investors' evaluation of risk and their required returns were described above. For this purpose, I compared PPL Electric to the S&P Public Utilities, an industry-wide proxy consisting of various regulated businesses, and to the Electric Group.

Q. What are the components of the S&P Public Utilities?

A. The S&P Public Utilities is a widely recognized index that is comprised of electric power and natural gas companies. These companies are identified on page 3 of Schedule 4.

Q. What criteria did you employ to assemble the Electric Group?

A. The companies that comprise the Electric Group have the following common characteristics: (i) their stock is traded on the New York Stock Exchange, (ii) they are listed in the "Electric Utility (East)" section of The Value Line Investment Survey, (iii) they have not recently reduced their common dividend, and (iv) they are not currently the target of a publicly announced merger or acquisition. As noted previously, these companies

are listed on page 2 of Schedule 3. Value Line is an investment advisory service that is a widely used source in public utility rate cases. I should note that subsequent to the selection of the members of the Electric Group, Iberdrole SA struck a $3 billion deal to acquire UIL Holdings. The offer represented a premium of 24.6% to the stock price of UIL on February 25, 2015 and a 19.3% premium to the average stock price over the past 30 days. However, none of these events has any impact on my analysis because they all post-date the market data that I used in my analysis that ended on December 31, 2014. The identities of the companies are: Consolidated Edison, Inc., Dominion Resources, Inc., Duke Energy Corp., NextEra Energy, Northeast Utilities, PPL Corporation, SCANA Corp., Southern Company, TECO Energy, Inc., and UIL Holdings. The companies in the Electric Group include integrated electric utilities that have a meaningful portion of their generation that is regulated.

Q. Is knowledge of a utility's bond rating an important factor in assessing its risk and cost of capital?

A. Yes. Knowledge of a company's credit quality rating is important because the cost of each type of capital is directly related to the associated risk of the firm. So while a company's credit quality risk is shown directly by the rating and yield on its bonds, these relative risk assessments also bear upon the cost of equity. This is because a firm's cost of equity is represented by its borrowing cost plus compensation to recognize the higher risk of an equity investment compared to debt.

Q. How do the bond ratings compare for PPL Electric, the Electric Group and the S&P Public Utilities?

A. Presently, the corporate credit rating ("CCR") for PPL Electric is BBB from Standard & Poor's Corporation ("S&P") and long-term ("LT") issuer rating is Baa1 from Moody's Investor Service ("Moody's"). The CCR designation by S&P and the LT issuer rating by Moody's focus upon the credit quality of the issuer of the debt, rather than upon the debt obligation itself. The Electric Group's average credit quality rating is BBB+ from S&P and A3 from Moody's. For the S&P Public Utilities, the average composite rating is BBB+ by S&P and A3 by Moody's. The Company's credit quality rating by S&P and Moody's is one notch weaker as compared to the Electric Group. The Company's weaker credit ratings indicate higher risk for the Company. Many of the financial indicators that I will subsequently discuss are considered during the rating process.

Q. How do the financial data compare for PPL Electric, the Electric Group, and the S&P Public Utilities?

A. The broad categories of financial data that I will discuss are shown on Schedules 2, 3, 4 and 5. The data cover the five-year period 2009-2013. The important categories of relative risk may be summarized as follows:

Size. In terms of capitalization, PPL Electric is smaller than the average size of the Electric Group. The average size of the S&P Public Utilities is larger than the Electric Group and PPL Electric. All other things being equal, a smaller company is riskier than a larger company because a

given change in revenue and expense has a proportionately greater impact on a small firm.

Market Ratios. Market-based financial ratios provide a partial indication of the investor-required cost of equity. If all other factors are equal, investors will require a higher rate of return on equity for companies that exhibit greater risk, in order to compensate for that risk. That is to say, a firm that investors perceive to have higher risks will experience a lower price per share in relation to expected earnings.[3]

There are no market ratios available for PPL Electric because its stock is not traded. The five-year average price-earnings multiple for the Electric Group was fairly similar to that of the S&P Public Utilities. The five-year average dividend yield was fairly similar for the Electric Group to the S&P Public Utilities, albeit the Electric Group's yield was slightly higher. The average market-to-book ratio was somewhat higher for the Electric Group as compared to the S&P Public Utilities.

Common Equity Ratio. The level of financial risk is measured by the proportion of long-term debt and other senior capital that is contained in a company's capitalization. Financial risk is also analyzed by comparing common equity ratios (the complement of the ratio of debt and other senior capital). That is to say, a firm with a high common equity ratio has lower financial risk, while a firm with a low common equity ratio has higher financial risk. The five-year average common equity ratios, based on

[3] For example, two otherwise similarly situated firms each reporting $1.00 in earnings per share would have different market prices at varying levels of risk (i.e., the firm with a higher level of risk will have a lower share value, while the firm with a lower risk profile will have a higher share value).

permanent capital, were 49.5% for PPL Electric, 44.5% for the Electric Group, and 45.3% for the S&P Public Utilities.

Return on Book Equity. Greater variability (i.e., uncertainty) of a firm's earned returns signifies relatively greater levels of risk, as shown by the coefficient of variation (standard deviation ÷ mean) of the rate of return on book common equity. The higher the coefficients of variation, the greater degree of variability. For the five-year period, the coefficients of variation were 0.169 (1.4% ÷ 8.3%) for PPL Electric, 0.107 (1.1% ÷ 10.3%) for the Electric Group, and 0.102 (1.0% ÷ 9.8%) for the S&P Public Utilities. The historical earnings variability for PPL Electric was higher than that of the Electric Group and the S&P Public Utilities, thus indicating greater risk for PPL Electric.

Operating Ratios. I have also compared operating ratios (the percentage of revenues consumed by operating expense, depreciation, and taxes other than income taxes).[4] The complement of the operating ratio is the operating margin which provides a measure of profitability. The higher the operating ratio, the lower the operating margin. The five-year average operating ratios were 84.1% for PPL Electric, 80.1% for the Electric Group, and 81.7% for the S&P Public Utilities. The operating risk for PPL Electric is slightly above the Electric Group and S&P Public Utilities.

Coverage. The level of fixed charge coverage (i.e., the multiple by which available earnings cover fixed charges, such as interest expense)

[4] The complement of the operating ratio is the operating margin which provides a measure of profitability. The higher the operating ratio, the lower the operating margin.

provides an indication of the earnings protection for creditors. Higher levels of coverage, and hence earnings protection for fixed charges, are usually associated with superior grades of creditworthiness. The five-year average interest coverage (excluding Allowance for Funds Used During Construction ("AFUDC)") was 3.29 times for PPL Electric, 3.25 times for the Electric Group, and 3.09 times for the S&P Public Utilities. Coverage for PPL Electric was essentially equivalent to the Electric Group and somewhat higher than the S&P Public Utilities. The Company's interest coverage suggests similar risk for the Company and the other groups.

Quality of Earnings. Measures of earnings quality usually are revealed by the percentage of AFUDC related to income available for common equity, the effective income tax rate, and other cost deferrals. These measures of earnings quality usually influence a firm's internally generated funds because poor quality of earnings would not generate high levels of cash flow. Quality of earnings has not been a significant concern for PPL Electric, the Electric Group, and the S&P Public Utilities.

Internally Generated Funds. Internally generated funds ("IGF") provide an important source of new investment capital for a utility and represent a key measure of credit strength. Historically, the five-year average percentage of IGF to capital expenditures was 73.9% for PPL Electric, 83.2% for the Electric Group, and 90.6% for the S&P Public Utilities. Based on the forecast construction expenditures I listed above, the IGF to construction for PPL Electric will be 43% ($2.465 billion ÷ $5.719

billion) for the period 2015-2019. The decline in the percentage of construction financed by IGF indicates a requirement to raise significant amounts of capital externally, which equates to an increase in risk prospectively. The implementation of the DSIC has helped by providing a return on the increased construction expenditures, it does not eliminate the need to raise significantly greater amounts of capital. Further, there are limitations on the amount that the Company can recover through this mechanism..

Betas. The financial data that I have been discussing relate primarily to company-specific risks. Market risk for firms with publicly-traded stock is measured by beta coefficients. Beta coefficients attempt to identify systematic risk, i.e., the risk associated with changes in the overall market for common equities.[5] Value Line publishes such a statistical measure of a stock's relative historical volatility to the rest of the market. A comparison of market risk is shown by the Value Line beta of .70 as the average for the Electric Group (see page 2 of Schedule 3) and .77 as the average for the S&P Public Utilities (see page 3 of Schedule 4).

Q. Based on your risk analysis, does the Electric Group provide a reasonable basis to measure the Company's cost of equity in this case?

A. Yes. Some risk indicators are higher for the Company, some are lower, and

[5] The procedure used to calculate the beta coefficient published by Value Line is described in Appendix H. A common stock that has a beta less than 1.0 is considered to have less systematic risk than the market as a whole and would be expected to rise and fall more slowly than the rest of the market. A stock with a beta above 1.0 would have more systematic risk.

others are about the same. On balance, the risk factors average out, indicating that the cost of equity for the Electric Group provides a reasonable basis for measuring the Company's cost of equity. But when viewing the Company's return prospectively, its large capital expenditure program has an increasing role in defining its risk profile.

CAPITAL STRUCTURE RATIOS

Q. Please explain the selection of capital structure ratios for PPL Electric in this case.

A. In the situation where the operating public utility raises its own long-term debt directly in the capital markets, as is the case for PPL Electric, it is proper to employ the capital structure ratios and senior capital cost rates of the regulated public utility for rate of return purposes. Furthermore, consistency requires that the embedded cost rate of the Company's senior securities also be employed. This procedure is consistent with the ratesetting procedures used by the Commission in numerous prior rate cases for PPL Electric.

Q. Does Schedule 5 provide the capitalization and capital structure ratios you have considered?

A. Yes. Schedule 5 presents PPL Electric's capitalization and related capital structure at December 31, 2014, the end of the historic test year. Also shown on Schedule 5 is the PPL Electric's capital structure estimated at December 31, 2015, the end of the future test year, and at December 31, 2016, the end of the fully forecast test year. During the next two years,

$100 of long-term debt will mature, there will be new debt issuances of $410 million in 2015 and $385 million in 2016 and the Company will obtain $575 million ($275 million in 2015 and $300 million in 2016) of capital contributions. The build-up of retained earnings in 2015 and 2016 has also been reflected in Schedule 5. On Schedule 5, I have adjusted the Company's capital structure to recognize the treatment of the call premiums on the early redemption of high cost long-term debt, which has been redeemed.

Q. Please describe the adjustment for the early redemption of long-term debt.

A. I have adjusted the principal amounts of long-term debt to exclude the amounts used to finance premiums on the early redemption of long-term debt. To do otherwise would deny PPL Electric the full return on the premiums paid to redeem this high cost capital since additional amounts of capital were issued to pay the call premiums. The amounts issued to finance the call premiums do not increase the Company's rate base. That is to say, no additional rate base was created through additional debt necessary to finance this transaction, and therefore an adjustment is required to provide the return necessary to service this additional capital. Hence, PPL Electric's long-term debt amounts must be adjusted for this disparity in order that the return necessary to service the capitalization is produced from rate base investment times the overall rate of return.

This adjustment is equitable because customers receive the cost savings resulting from these refinancings in the form of a lower overall rate of return, and PPL Electric recovers all costs incurred in providing these benefits to the customers. To accomplish these savings, the Company paid the debt holders a premium for surrendering their securities prior to maturity. These premiums represented an investment made by PPL Electric to reduce its overall cost of capital. Because the reduced interest costs are reflected in the lower cost of capital to ratepayers, it is appropriate that the Company recover the costs incurred to produce these savings. This includes both a return of and return on the unamortized premiums. Adjusting the principal amounts in the capital structure provides a return on the premium as a part of the embedded cost rates of capital.

Q. What capital structure ratios do you recommend be adopted for rate of return purposes in this proceeding?

A. Because ratesetting is prospective, the rate of return should reflect known changes that will occur during the course of the fully forecast test year. As a result, I will adopt the Company's fully forecast test year-end capital structure ratios of 48.34% long-term debt and 51.66% common equity. The capital structure ratios that I propose in this case contain a common equity ratio that is quite close to the 50.78% common equity ratio adopted by the Commission in the Company's last rate case (Docket No. R-2012-2290597). These capital structure ratios are the best approximation of the mix of capital the Company will employ to finance its rate base during the first year

that new rates are in effect. In fact, PPL Electric's projected common equity ratio is also well within the range employed by the Electric Group in 2014 and projected as revealed by the tabulation provided below.

Company	Common Equity Ratio		
	2014	2015	2017-19
Consolidated Edison, Inc.	52.0%	52.0%	51.0%
Dominion Resources, Inc.	35.5%	37.0%	42.0%
Duke Energy Corp.	50.5%	49.5%	47.5%
NextEra Energy	44.0%	47.0%	51.5%
Northeast Utilities	54.5%	54.0%	53.5%
PPL Corporation	42.5%	43.0%	42.5%
SCANA Corp.	45.5%	44.5%	46.5%
Southern Company	44.5%	42.5%	41.5%
TECO Energy, Inc.	44.0%	42.5%	42.5%
UIL Holdings	42.0%	42.0%	42.0%
Average	45.5%	45.4%	46.1%

Source: The Value Line Investment Survey

A strong common equity ratio is necessary to support future financings, particularly in periods of enhanced construction activity.

COST OF SENIOR CAPITAL

Q. What cost rate have you assigned to the debt portion of PPL Electric's capital structure?

A. The determination of the long-term debt cost rate is essentially an arithmetic exercise. This is due to the fact that the Company has contracted for the use of this capital for a specific period of time at a specified cost rate. As shown on page 1 of Schedule 6, I have computed the actual embedded cost rate of long-term debt at December 31, 2014. On page 2 of Schedule 6, I have shown the estimated embedded cost rate of long-term debt at December 31, 2015. Page 3 of that schedule shows the cost of debt for the

fully forecast test year. The development of the individual effective cost rates for each series of long-term debt, using the cost rate to maturity technique, is shown on page 3 of Schedule 6. The cost rate, or yield to maturity ("ytm"), is the rate of discount that equates the present value of all future interest and principal payments with the net proceeds of the bond.

I will adopt the 5.16% embedded cost of long-term debt at December 31, 2016, as shown on page 3 of Schedule 6. This rate is related to the amount of long-term debt shown on Schedule 5 which provides the basis for the 48.34% long-term debt ratio. In my calculation of the embedded cost of long-term debt, I have recognized the costs associated with the Company's early redemption of high cost debt. As previously explained, it is necessary to compensate PPL Electric for the costs incurred to lower the embedded debt cost rate, which reduces the cost of capital charged to ratepayers.

COST OF EQUITY – GENERAL APPROACH

Q. Please describe the process you employed to determine the cost of equity for PPL Electric.

A. Although my fundamental financial analysis provides the required framework to establish the risk relationships among PPL Electric, the Electric Group, and the S&P Public Utilities, the cost of equity must be measured by standard financial models that I identified above. Differences in risk traits, such as size, business diversification, geographical diversity,

regulatory policy, financial leverage, and bond ratings must be considered when analyzing the cost of equity.

It is also important to reiterate that no one method or model of the cost of equity can be applied in an isolated manner. Rather, informed judgment must be used to take into consideration the relative risk traits of the firm. It is for this reason that I have used more than one method to measure the Company's cost of equity. As I describe below, each of the methods used to measure the cost of equity contains certain incomplete and/or overly restrictive assumptions and constraints that are not optimal. Therefore, I favor considering the results from a variety of methods. In this regard, I applied each of the methods with data taken from the Electric Group and arrived at a range of the cost of equity of 10.60% to 10.99%. As explained previously, I propose a rate of return on common equity of 10.95%.

DISCOUNTED CASH FLOW ANALYSIS

Q. Please describe your use of the Discounted Cash Flow approach to determine the cost of equity.

A. The DCF model seeks to explain the value of an asset as the present value of future expected cash flows discounted at the appropriate risk-adjusted rate of return. In its simplest form, the DCF return on common stock consists of a current cash (dividend) yield and future price appreciation (growth) of the investment. The dividend discount equation is the familiar DCF valuation model and assumes future dividends are systematically

related to one another by a constant growth rate. The DCF formula is derived from the standard valuation model: P = D/(k-g), where P = price, D = dividend, k = the cost of equity, and g = growth in cash flows. By rearranging the terms, we obtain the familiar DCF equation: k= D/P + g. All of the terms in the DCF equation represent investors' assessment of expected future cash flows that they will receive in relation to the value that they set for a share of stock (P). The DCF equation is sometimes referred to as the "Gordon" model.[6] My DCF results are provided on page 2 of Schedule 1 for the Electric Group. The DCF return is 10.32%.

Among other limitations of the model, there is a certain element of circularity in the DCF method when applied in rate cases. This is because investors' expectations for the future depend upon regulatory decisions. In turn, when regulators depend upon the DCF model to set the cost of equity, they rely upon investor expectations that include an assessment of how regulators will decide rate cases. Due to this circularity, the DCF model may not fully reflect the true risk of a utility.

Q. Please explain the dividend yield component of a DCF analysis.

A. The DCF methodology requires the use of an expected dividend yield to establish the investor-required cost of equity. The monthly dividend yields for the twelve months ended December 2014 are shown on Schedule 7 and capture an adjustment to the month-end prices to reflect the buildup of the dividend in the price that has occurred since the last ex-dividend date (i.e.,

[6]Although the popular application of the DCF model is often attributed to the work of Myron J. Gordon in the mid-1950's, J. B. Williams exposited the DCF model in its present form nearly two decades earlier.

the date by which a shareholder must own the shares to be entitled to the dividend payment – usually about two to three weeks prior to the actual payment).

For the twelve months ended December 2014, the average dividend yield was 4.10% for the Electric Group based upon a calculation using annualized dividend payments and adjusted month-end stock prices. The dividend yields for the more recent six- and three-month periods were 4.01% and 3.80%, respectively. I have used, for the purpose of the DCF model, the six-month average dividend yield of 4.01% for the Electric Group. The use of this dividend yield will reflect current capital costs, while avoiding spot yields. For the purpose of a DCF calculation, the average dividend yield must be adjusted to reflect the prospective nature of the dividend payments, i.e., the higher expected dividends for the future. Recall that the DCF is an expectational model that must reflect investor anticipated cash flows for the Electric Group. I have adjusted the six-month average dividend yield in three different, but generally accepted, manners and used the average of the three adjusted values as calculated in the lower panel of data presented on Schedule 7. This adjustment adds eleven basis points to the six-month average historical yield, thus producing the 4.12% adjusted dividend yield for the Electric Group.

Q. Turning to the growth component of the DCF analysis, please explain the underlying factors that influence investors' growth expectations.

A. As noted previously, investors are interested principally in the future growth of their investment (i.e., the price per share of the stock). Future earnings per share growth represent the DCF model's primary focus because under the constant price-earnings multiple assumption of the model, the price per share of stock will grow at the same rate as earnings per share. In conducting a growth rate analysis, a wide variety of variables can be considered when reaching a consensus of prospective growth, including: earnings, dividends, book value, and cash flows stated on a per share basis. Historical values for these variables can be considered, as well as analysts' forecasts that are widely available to investors. A fundamental growth rate analysis is sometimes represented by the internal growth ("b x r"), where "r" represents the expected rate of return on common equity and "b" is the retention rate that consists of the fraction of earnings that are not paid out as dividends. To be complete, the internal growth rate should be modified to account for sales of new common stock -- this is called external growth ("s x v"), where "s" represents the new common shares expected to be issued by a firm and "v" represents the value that accrues to existing shareholders from selling stock at a price different from book value. Fundamental growth, which combines internal and external growth, provides an explanation of the factors that cause book value per share to grow over time.

Growth also can be expressed in multiple stages. This expression of growth consists of an initial "growth" stage where a firm enjoys rapidly expanding markets, high profit margins, and abnormally high growth in earnings per share. Thereafter, a firm enters a "transition" stage where fewer technological advances and increased product saturation begin to reduce the growth rate and profit margins come under pressure. During the "transition" phase, investment opportunities begin to mature, capital requirements decline, and a firm begins to pay out a larger percentage of earnings to shareholders. Finally, the mature or "steady-state" stage is reached when a firm's earnings growth, payout ratio, and return on equity stabilizes at levels where they remain for the life of a firm. The three stages of growth assume a step-down of high initial growth to lower sustainable growth. Even if these three stages of growth can be envisioned for a firm, the third "steady-state" growth stage, which is assumed to remain fixed in perpetuity, represents an unrealistic expectation because the three stages of growth can be repeated. That is to say, the stages can be repeated where growth for a firm ramps-up and ramps-down in cycles over time. It is quite apparent that the Company is going through an expansion stage, because of substantial new investment.

Q. What investor-expected growth rate is appropriate in a DCF calculation?

A. Investors consider both company-specific variables and overall market sentiment (i.e., level of inflation rates, interest rates, economic conditions,

etc.) when balancing their capital gains expectations with their dividend yield requirements. I follow an approach that is not rigidly formatted because investors are not influenced by a single set of company-specific variables weighted in a formulaic manner. In my opinion, all relevant growth rate indicators using a variety of techniques must be evaluated when formulating a judgment of investor-expected growth.

Q. What data for the proxy group have you considered in your growth rate analysis?

A. I have considered the growth in the financial variables shown on Schedules 8 and 9. The historical growth rates were taken from the Value Line publication that provides this data. As shown on Schedule 8, the historical growth of earnings per share was in the range of 3.28% to 3.45% for the Electric Group.

Schedule 9 provides projected earnings per share growth rates taken from analysts' forecasts compiled by IBES/First Call, Zacks, Morningstar, SNL, and Value Line. IBES/First Call, Zacks, Morningstar, and SNL represent reliable authorities of projected growth upon which investors rely. The IBES/First Call, Zacks, and SNL growth rates are consensus forecasts taken from a survey of analysts that make projections of growth for these companies. The IBES/First Call, Zacks, Morningstar, and SNL estimates are obtained from the Internet and are widely available to investors. First Call probably is quoted most frequently in the financial press when reporting on earnings forecasts. The Value Line forecasts also are

widely available to investors and can be obtained by subscription or free-of-charge at most public and collegiate libraries. The IBES/First Call, Zacks, Morningstar, and SNL forecasts are limited to earnings per share growth, while Value Line makes projections of other financial variables. The Value Line forecasts of dividends per share, book value per share, and cash flow per share have also been included on Schedule 9 for the Electric Group.

Q. What specific evidence have you considered in the DCF growth analysis?

A. As to the five-year forecast growth rates, Schedule 9 indicates that the projected earnings per share growth rates for the Electric Group are 5.21% by IBES/First Call, 5.32% by Zacks, 6.24% by Morningstar, 5.12% by SNL, and 4.83% by Value Line. The Value Line projections indicate that earnings per share for the Electric Group will grow prospectively at a more rapid rate (i.e., 4.83%) than the dividends per share (i.e., 3.94%), which translates into a declining dividend payout ratio for the future. As noted earlier, with the constant price-earnings multiple assumption of the DCF model, growth for these companies will occur at the higher earnings per share growth rate, thus producing the capital gains yield expected by investors.

Q. What conclusion have you drawn from these data regarding the applicable growth rate to be used in the DCF model?

A. A variety of factors should be examined to reach a conclusion on the DCF growth rate. However, certain growth rate variables should be emphasized when reaching a conclusion on an appropriate growth rate. First, historical

and projected earnings per share, dividends per share, book value per share, cash flow per share, and retention growth represent indicators that could be used to provide an assessment of investor growth expectations for a firm. However, although history cannot be ignored, it cannot receive primary emphasis. This is because an analyst, when developing a forecast of future earnings growth, would first apprise himself/herself of the historical performance of a company. Hence, there is no need to count historical growth rates separately, because historical performance already is reflected in analysts' forecasts. Second, from the various alternative measures of growth identified above, earnings per share should receive greatest emphasis. Earnings per share growth are the primary determinant of investors' expectations regarding their total returns in the stock market. This is because the capital gains yield (i.e., price appreciation) will track earnings growth with a constant price earnings multiple (a key assumption of the DCF model). Moreover, earnings per share (derived from net income) are the source of dividend payments and are the primary driver of retention growth and its surrogate, i.e., book value per share growth. As such, under these circumstances, greater emphasis must be placed upon projected earnings per share growth. In this regard, it is worthwhile to note that Professor Myron Gordon, the foremost proponent of the DCF model in rate cases, concluded that the best measure of growth in the DCF model is a forecast of earnings per share growth.[7] Hence, to follow Professor

[7]Gordon, Gordon & Gould, "Choice Among Methods of Estimating Share Yield," The Journal of Portfolio Management (Spring 1989).

Gordon's findings, projections of earnings per share growth, such as those published by IBES/First Call, Zacks, Morningstar, and Value Line, represent a reasonable assessment of investor expectations.

The forecasts of earnings per share growth, as shown on Schedule 9, provide a range of average growth rates of 4.83% to 6.24%. Although the DCF growth rates cannot be established solely with a mathematical formulation, it is my opinion that an investor-expected growth rate of 5.25% is reasonable. In addition, projected growth rates are likely understated because they do not fully recognize the growth in earnings that will occur due to the substantial increase in plant investment. Growth rates today should reflect the expectation of growth generated by accelerated investment in infrastructure by public utilities. Moreover, the stock market is one of the ten components of the Leading Economic Indicators ("LEI") compiled by The Conference Board. The LEI is designed to signal peaks and troughs in the business cycle. "In the six-month period ending September 2014, the leading economic index increased 3.5 percent (about a 7.1 percent annual rate), faster than the growth of 2.7 percent (about a 5.6 percent annual rate) during the previous six months. Also, the strengths among the components became more widespread than weaknesses in the past six months."[8] This improving economic growth argues for a higher DCF growth rate.

[8]The Conference Board U.S. Business Cycle Indicators -The Conference Board Leading Economic Index (LEI) for the U.S. and Related Composite Economic Indexes for September 2014 [Press Release].Retrieved from http://www.conference-board.org/data/bci.cfm dated October 23, 2014.

Q. Are the dividend yield and growth components of the DCF adequate to explain the rate of return on common equity when it is used in the calculation of the weighted average cost of capital?

A. Only if the capital structure ratios are measured with the market value of debt and equity. In the case of the Electric Group, those average capital structure ratios are 44.04% long-term debt, 0.30% preferred stock, and 55.66% common equity, as shown on Schedule 10. If book values are used to compute the capital structure ratios, then an adjustment is required.

Q. Please explain why.

A. If regulators use the results of the DCF (which are based on the market price of the stock of the companies analyzed) to compute the weighted average cost of capital based on a book value capital structure used for ratesetting purposes, the utility will not, by definition, recover its risk-adjusted capital cost. This is because market valuations of equity are based on market value capital structures, which in general have more equity and less debt and therefore reflect less risk than book value capital structures (see Schedule 10 for the comparison). The utility's risk-adjusted cost of equity will necessarily be lower with the less risky market value capital structure than with the book value capital structure. The difference represents that portion of the utility's cost of equity that it will not recover unless either the market value cost of equity is applied to the utility's market value capital structure or it is adjusted to reflect the higher risk associated with the book value capital structure. By the same token, if the utility's

market value capital structure is less than its book value structure, then the utility's market cost of equity should be adjusted downward to reflect the lower risk associated with the book value capital structure, or else the utility will over-recover its total cost of equity.

This shortcoming of the DCF has persuaded the Commission to adjust the DCF determined cost of equity upward to make the return consistent with the book value capital structure. Specific adjustments to recognize this risk difference were made in the following cases:

Date	Company	Docket Number	Basis Points
January 10, 2002	Pennsylvania-American Water Co.	Docket No. R-00016339	60 basis points
August 1, 2002	Philadelphia Suburban Water Co.	Docket No. R-00016750	80 basis points
January 29, 2004	Pennsylvania-American Water Co.	Docket No. R-00038304 (affirmed by the Commonwealth Court on November 8, 2004)	60 basis points
August 5, 2004	Aqua Pennsylvania, Inc.	Docket No. R-00038805	60 basis points
December 22, 2004	PPL Electric Utilities Corp.	Docket No. R-00049255	45 basis points
February 8, 2007	PPL Gas Utilities Corp.	Docket No. R-00061398	70 basis points

In order to make the DCF results relevant to the capitalization measured at book value (as is done for rate setting purposes), the market-derived cost rate cannot be used without modification.

Q. Is your leverage adjustment dependent upon the market valuation or book valuation from an investor's perspective?

A. The only perspective that is important to investors is the return that they can realize on the market value of their investment. As I have measured the DCF, the simple yield (D/P) plus growth (g) provides a return applicable strictly to the price (P) that an investor is willing to pay for a share of stock. The need for the leverage adjustment arises when the results of the DCF model (k) are to be applied to a capital structure that is different than

indicated by the market price (P). From the market perspective, the financial risk of the Electric Group is accurately measured by the capital structure ratios calculated from the market capitalization of a firm. If the ratesetting process utilized the market capitalization ratios, then no additional analysis or adjustment would be required, and the simple yield (D/P) plus growth (g) components of the DCF would satisfy the financial risk associated with the market value of the equity capitalization. Because the ratesetting process uses a different set of ratios calculated from the book value capitalization, further analysis is required to synchronize the financial risk of the book capitalization with the required return on the book value of the equity. This adjustment is developed through precise mathematical calculations, using well recognized analytical procedures that are widely accepted in the financial literature. To arrive at that return, the rate of return on common equity is the unleveraged cost of capital (or equity return at 100% equity) plus one or more terms reflecting the increase in financial risk resulting from the use of leverage in the capital structure. The calculations presented in the lower panel of data shown on Schedule 10, under the heading "M&M," provides a return of 7.57% when applicable to a capital structure with 100% common equity.

Q. How is the DCF-determined cost of equity adjusted for the financial risk associated with the book value of the capitalization?

A. In pioneering work, Nobel laureates Modigliani and Miller developed several theories about the role of leverage in a firm's capital structure. As part of

that work, Modigliani and Miller established that, as the borrowing of a firm increases, the expected return on stockholders' equity also increases. This principle is incorporated into my leverage adjustment, which recognizes that the expected return on equity increases to reflect the increased risk associated with the higher financial leverage shown by the book value capital structure, as compared to the market value capital structure that contains lower financial risk. Modigliani and Miller proposed several approaches to quantify the equity return associated with various degrees of debt leverage in a firm's capital structure. These formulas point toward an increase in the equity return associated with the higher financial risk of the book value capital structure. Simply stated, the leverage adjustment contains no factor for a particular market-to-book ratio. It merely expresses the cost of equity as the unleveraged return plus compensation for the additional risk of introducing debt and/or preferred stock into the capital structure. There can be no dispute that a firm's financial risk varies with the relative amount of leverage contained in its capital structure.

Q. Is the leverage adjustment that you propose designed to transform the market return into one that is designed to produce a particular market-to-book ratio?

A. No, it is not. The adjustment that I label as a "leverage adjustment" is merely a convenient way of showing the amount that must be added to (or subtracted from) the result of the simple DCF model (i.e., D/P + g), in the context of a return that applies to the capital structure used in ratemaking,

which is computed with book value weights rather than market value weights, in order to arrive at the utility's total cost of equity. I specify a separate factor, which I call the leverage adjustment, but there is no need to do so other than providing identification for this factor. If I expressed my return solely in the context of the book value weights that we use to calculate the weighted average cost of capital, and ignore the familiar D/P + g expression entirely, then there would be no separate element to reflect the financial leverage change from market value to book value capitalization. As shown in the bottom panel of data on Schedule 10, the equity return applicable to the book value common equity ratio is equal to 7.57%, which is the return for the Electric Group applicable to its equity with no debt in its capital structure (i.e., the cost of capital is equal to the cost of equity with a 100% equity ratio) plus 2.73% compensation for having a 54.69% debt ratio, plus 0.02% for having a 0.44% preferred stock ratio. The sum of the parts is 10.32% (7.57% + 2.73% + 0.02%) and there is no need to even address the cost of equity in terms of D/P + g. To express this same return in the context of the familiar DCF model, I summed the 4.12% dividend yield, the 5.25% growth rate, and the 0.95% for the leverage adjustment in order to arrive at the same 10.32% (4.12% + 5.25% + 0.95%) return. I know of no means to mathematically solve for the 0.95% leverage adjustment by expressing it in the terms of any particular relationship of market price to book value. The 0.95% (10.32% - 9.37%) adjustment is merely a convenient way to compare the 10.32% return computed directly with the

Modigliani & Miller formulas to the 9.37% return generated by the DCF model based on a market value capital structure. My point is that when we use a market-determined cost of equity developed from the DCF model, it reflects a level of financial risk that is different (in this case, lower) from the capital structure stated at book value. This process has nothing to do with targeting any particular market-to-book ratio.

Q. Please provide the DCF return based upon your preceding discussion of dividend yield, growth, and leverage.

A. As explained previously, I have utilized a six-month average dividend yield ("D_1 / P_0") adjusted in a forward-looking manner for my DCF calculation. This dividend yield is used in conjunction with the growth rate ("g") previously developed. The DCF also includes the leverage modification ("lev.") required when the book value equity ratio is used in determining the weighted average cost of capital in the ratesetting process rather than the market value equity ratio related to the price of stock.

	D_1/P_0	+	g	+	$lev.$	=	K
Electric Group	4.12%	+	5.25%	+	0.95%	=	10.32%

The DCF result shown above represents the simplified (i.e., Gordon) form of the model that contains a constant growth assumption. I should reiterate, however, that the DCF-indicated cost rate provides an explanation of the rate of return on common stock market prices without regard to the prospect of a change in the price-earnings multiple. An assumption that there will be

no change in the price-earnings multiple is not supported by the realities of the equity market, because price-earnings multiples do not remain constant. This is one of the constraints of this model that makes it important to consider other model results when determining a company's cost of equity.

RISK PREMIUM ANALYSIS

Q. Please describe your use of the Risk Premium approach to determine the cost of equity.

A. With the Risk Premium approach, the cost of equity capital is determined by corporate bond yields plus a premium to account for the fact that common equity is exposed to greater investment risk than debt capital. The result of my Risk Premium study is shown on page 2 of Schedule 1. That result is 11.25%. As with other models used to determine the cost of equity, the Risk Premium approach has its limitations, including potential imprecision in the assessment of the future cost of corporate debt and the measurement of the risk-adjusted common equity premium.

Q. What long-term public utility debt cost rate did you use in your Risk Premium analysis?

A. In my opinion, a 4.75% yield represents a reasonable estimate of the prospective yield on long-term A-rated public utility bonds.

Q. What forecasts of interest rates have you considered in your analysis?

A. I have determined the prospective yield on A-rated public utility debt by using the Blue Chip Financial Forecasts ("Blue Chip") along with the spread in the yields that I describe below. The Blue Chip is a reliable authority and

contains consensus forecasts of a variety of interest rates compiled from a panel of banking, brokerage, and investment advisory services. In early 1999, Blue Chip stopped publishing forecasts of yields on A-rated public utility bonds because the Federal Reserve deleted these yields from its Statistical Release H.15. To independently project a forecast of the yields on A-rated public utility bonds, I have combined the forecast yields on long-term Treasury bonds published on January 1, 2014, and a yield spread of 1.00%, derived from historical data.

Q. What historical data have you analyzed?

A. I have analyzed the historical yields on the Moody's index of long-term public utility debt as shown on page 1 of Schedule 11. For the twelve months ended December 2014, the average monthly yield on Moody's index of A-rated public utility bonds was 4.28%. For the six and three-month periods ended December 2014, the yields were 4.12% and 4.03%, respectively. During the twelve-months ended December 2014, the range of the yields on A-rated public utility bonds was 3.95% to 4.63%. Page 2 of Schedule 11 shows the long-run spread in yields between A-rated public utility bonds and long-term Treasury bonds. As shown on page 3 of Schedule 10, the yields on A-rated public utility bonds have exceeded those on Treasury bonds by 0.94% on a twelve-month average basis, 1.00% on a six-month average basis, and 1.06% on a the three-month average basis. From these averages, 1.00% represents a reasonable spread for the yield on A-rated public utility bonds over Treasury bonds.

Q. How have you used these data to project the yield on a-rated public utility bonds for the purpose of your Risk Premium analyses?

A. Shown below is my calculation of the prospective yield on A-rated public utility bonds using the building blocks discussed above, i.e., the Blue Chip forecast of Treasury bond yields and the public utility bond yield spread. For comparative purposes, I also have shown the Blue Chip forecasts of Aaa-rated and Baa-rated corporate bonds. These forecasts are:

		Blue Chip Financial Forecasts				
		Corporate		30-Year	A-rated Public Utility	
Year	Quarter	Aaa-rated	Baa-rated	Treasury	Spread	Yield
2015	First	4.0%	4.9%	3.1%	1.00%	4.10%
2015	Second	4.2%	5.1%	3.3%	1.00%	4.30%
2015	Third	4.3%	5.3%	3.5%	1.00%	4.50%
2015	Fourth	4.6%	5.5%	3.7%	1.00%	4.70%
2016	First	4.8%	5.7%	3.9%	1.00%	4.90%
2016	Second	5.0%	5.8%	4.0%	1.00%	5.00%

Q. Are there additional forecasts of interest rates that extend beyond those shown above?

A. Yes. Twice yearly, Blue Chip provides long-term forecasts of interest rates. In its December 1, 2014 publication, Blue Chip published longer-term forecasts of interest rates, which were reported to be:

	Blue Chip Financial Forecasts		
	30-Year	Corporate	
Averages	Treasury	Aaa-rated	Baa-rated
2016-20	4.9%	5.8%	6.6%
2021-25	5.1%	6.1%	7.0%

Given these forecasted interest rates, a 4.75% yield on A-rated public utility bonds represents a reasonable expectation.

Q. What equity Risk Premium have you determined for this case?

A. To develop an appropriate equity risk premium, I analyzed the results from Stocks, Bonds, Bills and Inflation ("SBBI") 2014 Classic Yearbook published by Ibbotson Associates that is part of Morningstar. My investigation reveals that the equity risk premium varies according to the level of interest rates. That is to say, the equity risk premium increases as interest rates decline and it declines as interest rates increase. This inverse relationship is revealed by the summary data presented below and shown on page 1 of Schedule 12.

Common Equity Risk Premiums	
Low Interest Rates	7.60%
Average Across All Interest Rates	5.79%
High Interest Rates	3.98%

Based on my analysis of the historical data, the equity risk premium was 7.60% when the marginal cost of long-term government bonds was low (i.e., 3.01%, which was the average yield during periods of low rates). Conversely, when the yield on long-term government bonds was high (i.e., 7.28% on average during periods of high interest rates) the spread narrowed to 3.98%. Over the entire spectrum of interest rates, the equity risk premium was 5.79% when the average government bond yield was 5.15%. With the forecast indicating an upward movement of interest rates that I described above from historically low levels, I have utilized a 6.50% equity risk premium. This equity risk premium is between the 7.60%

premium related to periods of low interest rates and the 5.79% premium related to average interest rates across all levels.

Q. What common equity cost rate did you determine based on your risk premium analysis?

A. The cost of equity (i.e., "k") is represented by the sum of the prospective yield for long-term public utility debt (i.e., "i"), and the equity risk premium (i.e., "RP"). The Risk Premium approach provides a cost of equity of:

	i	+	*RP*	=	*k*
Electric Group	4.75%	+	6.50%	=	11.25%

CAPITAL ASSET PRICING MODEL

Q. What are the features of the CAPM as you have used it?

A. The CAPM uses the yield on a risk-free interest bearing obligation plus a rate of return premium that is proportional to the systematic risk of an investment. As shown on page 2 of Schedule 1, the result of the CAPM is 10.22%. To compute the cost of equity with the CAPM, three components are necessary: a risk-free rate of return (*"Rf"*), the beta measure of systematic risk (*"β"*), and the market risk premium (*"Rm-Rf"*) derived from the total return on the market of equities reduced by the risk-free rate of return. The CAPM specifically accounts for differences in systematic risk (i.e., market risk as measured by the beta) between an individual firm or group of firms and the entire market of equities.

Q. What betas have you considered in the CAPM?

A. For my CAPM analysis, I initially considered the Value Line betas. As shown on page 2 of Schedule 3, the average beta is 0.70 for the Electric Group.

Q. What betas have you used in the CAPM determined cost of equity?

A. The betas must be reflective of the financial risk associated with the ratesetting capital structure that is measured at book value. Therefore, Value Line betas cannot be used directly in the CAPM, unless the cost rate developed using those betas is applied to a capital structure measured with market values. To develop a CAPM cost rate applicable to a book-value capital structure, the Value Line (market value) betas have been unleveraged and releveraged for the book value common equity ratios using the Hamada formula,[9] as follows:

$$\beta l = \beta u \, [1 + (1 - t) \, D/E + P/E]$$

where ßl = the leveraged beta, ßu = the unleveraged beta, t = income tax rate, D = debt ratio, P = preferred stock ratio, and E = common equity ratio. The betas published by Value Line have been calculated with the market price of stock and are related to the market value capitalization. By using the formula shown above and the capital structure ratios measured at market value, the beta would become 0.46 for the Electric Group if it employed no leverage and was 100% equity financed. Those calculations

[9]Robert S. Hamada, "The Effects of the Firm's Capital Structure on the Systematic Risk of Common Stocks" *The Journal of Finance* Vol. 27, No. 2, Papers and Proceedings of the Thirtieth Annual Meeting of the American Finance Association, New Orleans, Louisiana, December 27-29, 1971. (May 1972), pp.435-452.

are shown on Schedule 10 under the section labeled "Hamada," who is credited with developing those formulas. With the unleveraged beta as a base, I calculated the leveraged beta of 0.83 for the book value capital structure of the Electric Group. The book value leveraged beta that I will employ in the CAPM cost of equity is 0.83 for the Electric Group.

Q. What risk-free rate have you used in the CAPM?

A. As shown on page 1 of Schedule 13, I provided the historical yields on Treasury notes and bonds. For the twelve months ended December 2014, the average yield on 30-year Treasury bonds was 3.34%. For the six- and three-months ended December 2014, the yields on 30-year Treasury bonds were 3.12% and 2.97%, respectively. During the twelve-months ended December 2014, the range of the yields on 30-year Treasury bonds was 2.83% to 3.77%. The low yields that existed during recent periods can be traced to the financial crisis and its aftermath commonly referred to as the Great Recession. The resulting decline in the yields on Treasury obligations was attributed to a number of factors, including: the sovereign debt crisis in the euro zone, the potential for deflation, and the Federal Reserve's large balance sheet that was expanded through the purchase of Treasury obligations and mortgage-backed securities (also known as QEI, QEII, and QEIII) and the reinvestment of the proceeds from maturing obligations and the lengthening of the maturity of the Fed's bond portfolio through the sale of short-term Treasuries and the purchase of long-term Treasury obligations (also known as "operation twist"). Essentially, low interest rates were the

product of the policy of the FOMC in its attempt to deal with stagnant job growth, which is part of its dual mandate. In 2014, the FOMC began reducing its bond purchasing program. The term commonly used to describe this reduction in bond purchases is called "tapering." The FOMC completed its tapering program by ending its quantitative easing in October 2014. As shown on page 2 of Schedule 13, forecasts published by Blue Chip on January 1, 2015 indicate that the yields on long-term Treasury bonds are expected to be in the range of 3.1% to 4.0% during the next six quarters. The longer term forecasts described previously show that the yields on 30-year Treasury bonds will average 4.9% from 2016 through 2020 and 5.1% from 2021 to 2025. For the reasons explained previously, forecasts of interest rates should be emphasized at this time in selecting the risk-free rate of return in CAPM. Hence, I have used a 3.75% risk-free rate of return for CAPM purposes, which considers not only the Blue Chip forecasts, but also the recent yields on long-term Treasury bonds.

Q. What market premium have you used in the CAPM?

A. As shown in the lower panel of data presented on page 2 of Schedule 13, the market premium is derived from historical data and the Value Line and S&P 500 returns. For the historically based market premium, I have used the arithmetic mean obtained from the data presented on page 1 of Schedule 12. On that schedule, the market return was 12.17% on large stocks during periods of low interest rates. During those periods, the yield on long-term government bonds was 3.01% when interest rates were low.

As I describe above, interest rates are forecast to trend upward in the future. To recognize that trend, I have given weight to the average returns and yields that existed across all interest rate levels. As such, I carried over to page 2 of Schedule 13 the average large common stock returns of 12.11% (12.17% + 12.05% = 24.22% ÷ 2) and the average yield on long-term government bonds of 4.08% (3.01% + 5.15% = 8.16% ÷ 2). These financial returns rest between those experienced during periods of low interest rates and those experienced across all levels of interest rates. The resulting market premium is 8.03% (12.11% - 4.08%) based on historical data, as shown on page 2 of Schedule 13. For the forecast returns, I calculated a 10.88% total market return from the Value Line data and a DCF return of 11.72% for the S&P 500. With the average forecast return of 11.30% (10.88% + 11.72% = 22.60% ÷ 2), I calculated a market premium of 7.55% (11.30% - 3.75%) using forecast data. The market premium applicable to the CAPM derived from these sources equals 7.79% (7.55% + 8.03% = 15.58% ÷ 2).

Q. What CAPM result have you determined?

A. Using the 3.75% risk-free rate of return, the leverage adjusted beta of 0.83 for the Electric Group, and the 7.79% market premium, I derived the following CAPM-indicated cost of equity:

	Rf	+	*β*	*x* (	*Rm-Rf*	)	=	*k*
Electric Group	3.75%	+	0.83	x (	7.79%	)	=	10.22%

The CAPM result shown above makes no provision for a size adjustment because the Electric Group represents large cap companies on average. However, PPL Electric is a much smaller company thereby signifying more risk for the Company than the Electric Group.

COMPARABLE EARNINGS APPROACH

Q. How have you applied the Comparable Earnings approach in this case?

A. The Comparable Earnings approach determines the equity return based upon results from non-regulated companies. It is the oldest of all rate of return methods, having been around for about one-century. Because regulation is a substitute for competitively determined prices, the returns realized by non-regulated firms with comparable risks to a public utility provide useful insight into a fair rate of return. In order to identify the appropriate return, it is necessary to analyze returns earned (or realized) by other firms within the context of the Comparable Earnings standard. The firms selected for the Comparable Earnings approach should be companies whose prices are not subject to cost-based price ceilings (i.e., non-regulated firms) so that circularity is avoided.

There are two avenues available to implement the Comparable Earnings approach. One method involves the selection of another industry (or industries) with comparable risks to the public utility in question, and the results for all companies within that industry serve as a benchmark. The second approach requires the selection of parameters that represent similar

risk traits for the public utility and the comparable risk companies. Using this approach, the business lines of the comparable companies become unimportant. The latter approach is preferable with the further qualification that the comparable risk companies exclude regulated firms in order to avoid the circular reasoning implicit in the use of the achieved earnings/book ratios of other regulated firms. The United States Supreme Court has held that:

> A public utility is entitled to such rates as will permit it to earn a return on the value of the property which it employs for the convenience of the public equal to that generally being made at the same time and in the same general part of the country on investments in other business undertakings which are attended by corresponding risks and uncertainties.... The return should be reasonably sufficient to assure confidence in the financial soundness of the utility and should be adequate, under efficient and economical management, to maintain and support its credit and enable it to raise the money necessary for the proper discharge of its public duties. Bluefield Water Works vs. Public Service Commission, 262 U.S. 668 (1923).

It is important to identify the returns earned by firms that compete for capital with a public utility. This can be accomplished by analyzing the returns of non-regulated firms that are subject to the competitive forces of the marketplace.

Q. How have you implemented the Comparable Earnings Approach?

A. In order to implement the Comparable Earnings approach, non-regulated companies were selected from The Value Line Investment Survey for Windows that have six categories of comparability designed to reflect the

risk of the Electric Group. These screening criteria were based upon the range as defined by the rankings of the companies in the Electric Group. The items considered were: Timeliness Rank, Safety Rank, Financial Strength, Price Stability, Value Line betas, and Technical Rank. The definition for these parameters is provided on page 3 of Schedule 14. The identities of the companies comprising the Comparable Earnings group and their associated rankings within the ranges are identified on page 1 of Schedule 14.

Value Line data was relied upon because it provides a comprehensive basis for evaluating the risks of the comparable firms. As to the returns calculated by Value Line for these companies, there is some downward bias in the figures shown on page 2 of Schedule 14, because Value Line computes the returns on year-end rather than average book value. If average book values had been employed, the rates of return would have been slightly higher. Nevertheless, these are the returns considered by investors when taking positions in these stocks. Because many of the comparability factors, as well as the published returns, are used by investors in selecting stocks, and the fact that investors rely on the Value Line service to gauge returns, it is an appropriate database for measuring comparable return opportunities.

Q. What data have you used in your Comparable Earnings analysis?

A. I have used both historical realized returns and forecasted returns for non-utility companies. As noted previously, I have not used returns for utility

companies in order to avoid the circularity that arises from using regulatory-influenced returns to determine a regulated return. It is appropriate to consider a relatively long measurement period in the Comparable Earnings approach in order to cover conditions over an entire business cycle. A ten-year period (five historical years and five projected years) is sufficient to cover an average business cycle. Unlike the DCF and CAPM, the results of the Comparable Earnings method can be applied directly to the book value capitalization. In other words, the Comparable Earnings approach does not contain the potential misspecification contained in market models when the market capitalization and book value capitalization diverge significantly. A point of demarcation was chosen to eliminate the results of highly profitable enterprises, which the Bluefield case stated were not the type of returns that a utility was entitled to earn. For this purpose, I used 20% as the point where those returns could be viewed as highly profitable and should be excluded from the Comparable Earnings approach. The historical rate of return on book common equity was 11.4% using only the returns that were less than 20%, as shown on page 2 of Schedule 14. The forecast rates of return as published by Value Line are shown by the 12.9% also using values less than 20%, as provided on page 2 of Schedule 14. Using these data my Comparable Earnings result is 12.15%, as shown on page 2 of Schedule 1.

CONCLUSION ON COST OF EQUITY

Q. What is your conclusion regarding the Company's cost of common equity?

A. Based upon the application of the variety of methods and models described previously, I recommend that the Commission set the Company's rate of return on common equity at 10.95%. The proposed rate of return on common equity of 10.95%, which rate near the top of the 10.60% to 10.99% range, would provide recognition of the exemplary performance of the Company's management and the high quality of service provided to its customers. It is essential that the Commission employ a variety of techniques to measure the Company's cost of equity because of the limitations/infirmities that are inherent in each method. Moreover, the Company requires supportive regulation in order to attract on reasonable terms the new capital that is needs to fund its significant construction program.

Q. Does this conclude your direct testimony at this time?

A. Yes, it does.

APPENDIX A TO DIRECT TESTIMONY OF PAUL R. MOUL

EDUCATIONAL BACKGROUND, BUSINESS EXPERIENCE AND QUALIFICATIONS

I was awarded a degree of Bachelor of Science in Business Administration by Drexel University in 1971. While at Drexel, I participated in the Cooperative Education Program which included employment, for one year, with American Water Works Service Company, Inc., as an internal auditor, where I was involved in the audits of several operating water companies of the American Water Works System and participated in the preparation of annual reports to regulatory agencies and assisted in other general accounting matters.

Upon graduation from Drexel University, I was employed by American Water Works Service Company, Inc., in the Eastern Regional Treasury Department where my duties included preparation of rate case exhibits for submission to regulatory agencies, as well as responsibility for various treasury functions of the thirteen New England operating subsidiaries.

In 1973, I joined the Municipal Financial Services Department of Betz Environmental Engineers, a consulting engineering firm, where I specialized in financial studies for municipal water and wastewater systems.

In 1974, I joined Associated Utility Services, Inc., now known as AUS Consultants. I held various positions with the Utility Services Group of AUS Consultants, concluding my employment there as a Senior Vice President.

In 1994, I formed P. Moul & Associates, an independent financial and regulatory consulting firm. In my capacity as Managing Consultant and for the past twenty-nine years, I have continuously studied the rate of return requirements for cost of service-regulated firms. In this regard, I have supervised

the preparation of rate of return studies, which were employed, in connection with my testimony and in the past for other individuals. I have presented direct testimony on the subject of fair rate of return, evaluated rate of return testimony of other witnesses, and presented rebuttal testimony.

My studies and prepared direct testimony have been presented before thirty-seven (37) federal, state and municipal regulatory commissions, consisting of: the Federal Energy Regulatory Commission; state public utility commissions in Alabama, Alaska, California, Colorado, Connecticut, Delaware, Florida, Georgia, Hawaii, Illinois, Indiana, Iowa, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Missouri, New Hampshire, New Jersey, New York, North Carolina, Ohio, Oklahoma, Pennsylvania, Rhode Island, South Carolina, Tennessee, Texas, Virginia, West Virginia, Wisconsin, and the Philadelphia Gas Commission, and the Texas Commission on Environmental Quality. My testimony has been offered in over 200 rate cases involving electric power, natural gas distribution and transmission, resource recovery, solid waste collection and disposal, telephone, wastewater, and water service utility companies. While my testimony has involved principally fair rate of return and financial matters, I have also testified on capital allocations, capital recovery, cash working capital, income taxes, factoring of accounts receivable, and take-or-pay expense recovery. My testimony has been offered on behalf of municipal and investor-owned public utilities and for the staff of a regulatory commission. I have also testified at an Executive Session of the State of New Jersey Commission of Investigation concerning the BPU regulation of solid waste collection and disposal.

I was a co-author of a verified statement submitted to the Interstate Commerce Commission concerning the 1983 Railroad Cost of Capital (Ex Parte No. 452). I was also co-author of comments submitted to the Federal Energy Regulatory Commission regarding the Generic Determination of Rate of Return on Common Equity for Public Utilities in 1985, 1986 and 1987 (Docket Nos. RM85-19-000, RM86-12-000, RM87-35-000 and RM88-25-000). Further, I have been the consultant to the New York Chapter of the National Association of Water Companies, which represented the water utility group in the Proceeding on Motion of the Commission to Consider Financial Regulatory Policies for New York Utilities (Case 91-M-0509). I have also submitted comments to the Federal Energy Regulatory Commission in its Notice of Proposed Rulemaking (Docket No. RM99-2-000) concerning Regional Transmission Organizations and on behalf of the Edison Electric Institute in its intervention in the case of Southern California Edison Company (Docket No. ER97-2355-000). Also, I was a member of the panel of participants at the Technical Conference in Docket No. PL07-2 on the Composition of Proxy Groups for Determining Gas and Oil Pipeline Return on Equity.

In late 1978, I arranged for the private placement of bonds on behalf of an investor-owned public utility. I have assisted in the preparation of a report to the Delaware Public Service Commission relative to the operations of the Lincoln and Ellendale Electric Company. I was also engaged by the Delaware P.S.C. to review and report on the proposed financing and disposition of certain assets of Sussex Shores Water Company (P.S.C. Docket Nos. 24-79 and 47-79). I was a

co-author of a Report on Proposed Mandatory Solid Waste Collection Ordinance prepared for the Board of County Commissioners of Collier County, Florida.

I have been a consultant to the Bucks County Water and Sewer Authority concerning rates and charges for wholesale contract service with the City of Philadelphia. My municipal consulting experience also included an assignment for Baltimore County, Maryland, regarding the City/County Water Agreement for Metropolitan District customers (Circuit Court for Baltimore County in Case 34/153/87-CSP-2636).

BEFORE THE

PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2015-2469275

PPL Electric Utilities Corporation

Statement No. 10

Direct Testimony of John D. Taylor

Direct Testimony of John D. Taylor

INTRODUCTION

Q. **Please state your name, affiliation, and business address.**

A. My name is John D. Taylor and I am employed by Black and Veatch as a Principal Consultant. My business address is 14401 Lamar Avenue, Overland Park, KS 66211. I assumed my current position in January 2015 and prior to this I was a Senior Project Manager for Concentric Energy Advisors ("Concentric"). I am currently acting as a sub-contractor to Concentric for this project.

Q. **Please describe your professional background and education.**

A. As a Principal Consultant with Black and Veatch I am involved in a variety of energy and utility related projects regarding matters pertaining to economics, finance, and public policy. This includes: asset divestitures, allocated class cost of service studies, rate of return, cash working capital, tax litigation, rate design analysis, auction analysis, and affiliate cost allocation. Part of my role within these projects is to conduct various analyses which take into account both accounting and financial considerations and the particular operational configuration of a company's assets. This includes studies such as: allocated class cost of service studies; valuation modeling; affiliate cost allocation; and various cost of service analyses. I have filed testimony on class cost of service studies as well as statistical audit sampling. I have filed expert testimony in Indiana, Maine, Minnesota, and Illinois. My educational and professional background allows me to conduct these types of analyses

appropriately. I began my education studying electrical and mechanical engineering and worked for an industrial inspection company which provided me with hands on experience with electric utility assets and equipment. I received an undergraduate degree in Environmental Economics, with an emphasis in econometrics and regulatory policy. I also earned a Masters in Economics from American University in Washington, D.C. A copy of my résumé is provided as Attachment A.

Q. **What is your assignment in this proceeding?**

A. PPL Electric Utilities Corporation ("PPL Electric") requested Concentric to conduct a fully-allocated cost of service study to determine the embedded costs of serving its various electric retail customers and support rate design efforts. In this regard, I am sponsoring the jurisdictional cost of service to allocate total PPL Electric system costs to the Federal and Pennsylvania Public Utility Commission ("PAPUC") jurisdiction, as well as the allocated class costs of service ("ACOSS") that allocates the PAPUC Jurisdiction totals to the retail customers rate schedule classes. Based on the results of these studies I am also supporting the class revenue increase apportionment and general guidance on the customer charges.

Q. Please summarize the content of your testimony?

A. First, I will discuss various principles of cost allocation and factors that influence the cost allocation framework; as well as, general methods and approaches used to allocate costs to jurisdictions and to customer classes.

Second, I will discuss the underlying methodology and basis used in the jurisdictional and ACOSS studies I conducted and am sponsoring. I will describe the studies of relative costs and other analyses employed to apportion the various categories of plant and operation and maintenance ("O&M") expenses to the respective customer classes. I will present the class-by-class rate of return results and corresponding revenue surpluses or deficiencies from the ACOSS.

Finally, I will discuss the apportionment of the rate increase to the various rate classes and provide supporting material for the Residential customer charge and the billing and metering credits which are based on the results of the ACOSS.

Q. **Mr. Taylor, are you sponsoring any exhibits in this proceeding?**

A. Yes. I am sponsoring Exhibits JDT 1, JDT 2, JDT 3 and JDT 4. I also am sponsoring portions of Exhibit Regs., Part IV-Rate Structure and Cost Allocation.

Q. **Would you briefly describe the contents of Exhibits JDT 1, JDT 2, JDT 3?**

A. Exhibits JDT 1, JDT 2, and JDT 3 respond to Question 1 of Exhibit Regs., Part IV, Section E, and present fully distributed Pennsylvania jurisdictional costs of providing retail distribution service to the various rate classes at both present and proposed rates. The studies contained in Exhibit JDT 1 are based on costs and operating conditions for the historic test year ended December 31, 2014. The studies contained in Exhibit JDT 2 are based on costs and

operating conditions for the future test year ending December 31, 2015. The studies relating to the fully projected future test year ended December 31, 2016 are provided as Exhibit JDT 3. The objective has been to make each exhibit a self-contained document. Each exhibit provides a summary of the results, a printout of the cost assignment and allocation detail, and supporting schedules showing functionalization of the costs and support for the cost allocation factors used. Explanatory material with regard to methods employed is also included. Further, Exhibit JDT 4 provides the results of studies used to functionalize and classify PPL Electric's distribution plant and support for allocation factors. These studies are based on distribution plant data as of December 31,2014. The results of these studies were applied to distribution plant data for the historical, future, and fully projected future test years.

OVERVIEW OF ACOSS

Q. **Please describe the general approach used to develop the ACOSS?**

A. In this proceeding, the purpose of the ACOSS is to allocate PPL Electric's PAPUC Jurisdictional overall adjusted test year revenues and costs to the various classes of service in a manner that reflects the relative costs of providing service to each class. This is accomplished through analyzing costs and assigning each customer or rate class its proportionate share of the utility's total revenues and costs within the historical test year. The results of these studies can be utilized to determine the relative cost of service for each

customer class and to help determine the individual class revenue responsibility.

In order to allocate costs to the various classes, I reviewed PPL Electric's expense and plant accounts and developed studies of the relative costs of providing facilities and services for each rate class and analyzed the key factors that cause the costs to vary.

Q. **Please describe the Concentric Model that was used in conducting the ACOSS filed in this proceeding.**

A. PPL Electric has selected the Concentric Model for purposes of conducting the electric ACOSS in this general rate case. The Concentric Model was developed by Concentric on a proprietary basis for use in its consulting engagements. The Concentric Model has been used in over a dozen jurisdictions on numerous occasions to develop electric and natural gas allocated class cost of service and jurisdictional studies.

Q. **Mr. Taylor, is the preparation of a cost allocation study an exact science?**

A. No, it is not. The fundamental purpose of a cost allocation study is to aid in the design of rates to be charged by identifying all of the capital and operating costs incurred by a utility to provide service to all of its customers, and then assigning or allocating those costs to individual rate classes on the basis of how those rate classes cause the costs to be incurred. This process inherently requires a substantial level of judgment and can be more accurately described as engineering/accounting art, rather than science. Although there

may be no single, absolutely perfect methodology for allocating costs, there are certain fundamental and foundational principles, i.e., cost causation and consistency that should be followed in order to produce more accurate and reasonable results. As described in further detail below the cost allocation studies I developed follow these principles.

Q. **What is the guiding principle that should be followed when performing an ACOSS?**

A. Cost causation is the fundamental principle applicable to all cost studies for purposes of allocating costs to customer groups. Cost causation addresses the question of which customer or group of customers causes the utility to incur particular types of costs. In order to answer this question, it is necessary to establish a relationship between the services used by a utility's customers and the particular costs incurred by the utility in serving those customers.

Q. **What is the general framework of an ACOSS?**

A. As I indicated above, the ACOSS analysis is intended to establish cost responsibility among the various customer classes which the utility serves. The analysis should result in an appropriate allocation of the utility's total revenue requirement among the various customer classes. The most important theoretical principle underlying an ACOSS is that cost incurrence should follow cost causation. In other words, the costs assigned or allocated to particular customers should be those costs that the particular customers

caused the utility to incur because of the characteristics of the customers' usage of utility service.

Q. **What are the steps to performing an ACOSS?**

A. In order to establish the cost responsibility of each customer class, initially a three step analysis of the utility's total operating costs must be undertaken. The three steps which are the predicate for an ACOSS are: (1) cost functionalization; (2) cost classification; and (3) cost allocation.

Q. **Please describe cost functionalization.**

A. The first step, cost functionalization, identifies and separates plant and expenses into specific categories based on the various characteristics of utility operation. PPL Electric's primary functional cost categories associated with distribution electric service include: Primary Distribution, Secondary Distribution, and Customer Accounts and Services. In addition, various categories of costs within the distribution function are assigned to separate sub-functions to the extent their costs vary in response to different customer class characteristics. Indirect costs that support these functions, such as General Plant and Administrative and General Expenses, are allocated to functions using allocation factors related to plant and/or labor ratios.

Q. **Please describe cost classification.**

A. The second step, classification of costs, further separates the functionalized plant and expenses according to the primary factors that determine the amount of costs incurred. These factors are: (1) the number of customers; (2)

the need to meet the peak demand requirements that customers place on the system; and (3) the amount of electricity consumed by customers. These classification categories have been identified for purposes of the ACOSS as 1) Customer Costs; 2) Demand Costs and 3) Energy Costs, respectively.

Q. **How are these classification categories 1) Customer Costs; 2) Demand Costs and 3) Energy Costs) related to the amount of costs incurred by the Company?**

A. *Customer* Costs are incurred to extend service to and attach a customer to the distribution system, meter any electric usage, and maintain the customer's account. Customer Costs are largely a function of the number of customers served and continue to be incurred whether or not the customer uses any electricity. They also include capital costs associated with minimum size distribution systems, services, meters, and customer billing and accounting expenses.

Demand Costs are capacity-related costs associated with plant that is designed, installed, and operated to meet maximum hourly or daily electric usage requirements, such as generating plants, transmission lines, transformers and substations, or more localized distribution facilities which are designed to satisfy individual customer maximum demands.

Energy Costs are those costs that vary with the amount of kilowatt hours ("kWh") sold to customers. For example, included in the instant study are base fuel costs for only 2014 that vary with the amount of energy produced.

However, with the exception of fuel, PPL Electric's costs are fixed with respect to energy usage and none of the remaining delivery service cost structure is energy-related.

Q. **What is required to appropriately classify costs as Customer, Demand, and Energy?**

A. Usually a determination on the classification of costs can be made simply by knowing the type of activities or assets that reside in a particular FERC account. In these instances the account as a whole can be classified. However, for some FERC account functions it is beneficial to conduct classification studies which determine which portion of an account is associated with each classification.

Q. **Are there generally accepted methods for preparing classification studies?**

The generally accepted methods are set forth in the NARUC Cost Allocation Manual. PPL Electric adheres to the cost allocation principles set forth therein, to classify its distribution capital and operating costs. The NARUC Manual (pg. 96-98) specifically states that an electric utility's distribution-related facilities are, from a design and operational basis, sized to meet the maximum kW load (demand) requirements of customers. Moreover, the NARUC Manual (pg. 89) also states that all distribution costs should be classified as either customer or demand-related, or a combination of these two factors. To achieve this classification result, PPL Electric's distribution capital and operating costs are functionalized into their primary and secondary

voltage level components. These primary and secondary voltage level capital and operating costs then are classified based on a "minimum size system" study, which identifies the portion of those costs required to serve a customer with minimum or no load, and that portion of the costs is allocated on a customer basis. The remaining portion of the costs is allocated on a demand basis, i.e., based on each rate class' maximum NCP demand.

Q. **Do all experts accept this classification approach?**

A. No, they do not. Some experts take issue with the "minimum size system" study approach. They assert that the demand allocators produced by this type of study reflect certain equipment that may have some load-carrying capability; they suggest that the zero intercept method may produce a better result. Others contend that some portion of the fixed components, e.g., poles, conductors, services, etc., of the distribution system should be classified on an energy basis. They also assert that the customer component is overstated and the demand component is understated. The cost allocation methodology utilized in the minimum system studies is based on the specific design and operating characteristics of the Company's distribution system, and provides a more accurate and consistent measure of class cost responsibility than other approaches for the provision of distribution service to its customers. The Company has used this methodology in many previous base rate proceedings and it repeatedly has been relied upon by the Commission in the past, including the Company's most recent distribution base rate case, as the most appropriate guide to use in the design of the Company's rates.

Q. **Please describe cost allocation.**

A. The final step, cost allocation, is the allocation of each functionalized and classified cost element to the individual customer or rate class that benefits from the cost. Customers generally are divided into customer classes based on the type and character of services that they require. Costs typically are allocated to these customer classes based on factors related to the number of customers and the amount of capacity demanded by customers. For example, much of the plant and equipment cost depends upon the peak demand of the customers and these costs were allocated based on the non-coincident peak demands of the rate class. Other portions of the cost depend upon the number of customers on the system and these costs were allocated on a customer, or weighted-customer basis. In addition, certain variable production costs as well as fuel and purchased power costs primarily depend upon the amount of energy that a customer consumes. These costs, when present, are allocated based on the amount of energy consumed.

Q. **How does the cost analyst establish the fully-allocated costs related to various utility services?**

A. To establish these relationships, the cost analyst must analyze a utility's electric system design, physical configuration and operations, its accounting records, and its system and customer load data. From the results of those analyses, methods of direct assignment and common cost allocation methodologies can be chosen for all of the utility's plant and expense elements.

Q. **Please explain the term "direct assignment."**

A. The term "direct assignment" means the assignment of costs to a specific customer or class of customers based on that customer's or class' exclusive identification with the particular plant or expense at issue. Usually, costs that are directly assigned relate to costs incurred exclusively to serve a specific customer or classes of customers. For example, FERC Account 371 Installations on Customer Premises is solely related to Area Lighting and as such is directly assigned in full to that service class. Direct assignments best reflect the cost causative characteristics of serving individual customers or classes of customers. Therefore, in performing a cost of service study, the cost analyst seeks to maximize the amount of plant and expense directly assigned to a particular customer or customer classes to avoid the need to rely upon other more generalized allocation methods. An alternative to direct assignment is an allocation methodology based on an analysis of factors that affect the relative costs of serving particular customer classes.

Q. **What prompts the analyst to elect to perform a study of the relative costs?**

A. When direct assignment is not readily apparent from the description of the costs recorded in the various utility plant and expense accounts, then further analysis may be conducted to derive an appropriate basis for cost allocation. For example, in this proceeding I developed a relative cost study for meter investment costs, services, and transformers.

Q. **Is it realistic to assume that a large portion of the plant and expenses of**

a utility can be directly assigned to a specific customer or certain customer classes?

A. No. The nature of utility operations is characterized by the existence of facilities used jointly or commonly by multiple customers and classes. To the extent that a utility's plant and expenses cannot be directly assigned to customer classes, allocation methods must be derived to assign or allocate the remaining costs to the customer classes. The analyses discussed above facilitate the derivation of reasonable allocation factors for cost allocation purposes.

Q. **Please explain the considerations relied upon in determining the cost allocation methodologies that are used to perform an ACOSS.**

A. As stated above, in order to allocate costs within any cost of service study, the factors that cause the costs to be incurred must be identified and understood. The availability of data for use in developing alternative cost allocation factors is also a consideration. In evaluating any cost allocation methodology, appropriate consideration should be given to whether it provides a sound rationale or theoretical basis, whether the results reflect cost causation and are representative of the costs of serving different types of customers, as well as the stability of the results over time.

CONCENTRIC'S ALLOCATION STUDIES - JURISDICTIONAL AND ACOSS

Q. **What is the source of the cost data analyzed in PPL Electric's ACOSS?**

A. All cost of service data have been extracted from the Company's total cost of service (i.e., basic rate revenue requirement) contained in this general rate case filing for the historical test year ending December 31, 2014, the future test year ending December 31, 2015, and the fully projected future test year ending December 31, 2016. Where more detailed information was required to perform various analyses related to certain plant and expense elements, the data were derived from the historical books and records of the Company and information provided by company personnel.

Q. **Please explain how PPL Electric's Pennsylvania jurisdictional costs are derived.**

A. This filing is based on the investment and expense incurred to provide distribution service to PPL Electric's Pennsylvania jurisdictional customers. Accordingly, PPL Electric's historic test year per books, future and fully forecasted future test years per budget, which are at the combined T&D investment and expense level, are first assigned between the Federal (transmission) and Pennsylvania (retail distribution) jurisdictions. Sections B of JDT 1, JDT 2, and JDT 3 provide specific details regarding the assignment and allocation of those costs and the determination of the Pennsylvania jurisdictional distribution service revenue requirements, with a summary provided as Section II of each Exhibit. The method utilized for this jurisdictional study follow the same methods that are employed by PPL Electric when developing the quarterly earnings reports.

Q. **How did you functionalize and classify PPL Electric's costs?**

A. The process starts with each of the Company's FERC accounts and assigns the costs in each of these accounts to a specific function. In some instances the costs in an account are first split into separate functions or classifications if the costs in the account are incurred to perform more than one function, or the costs in an account can be said to vary significantly with respect to more than one factor. For example, the accounts for distribution system poles, towers and fixtures, and conductors and conduits, have been separated into two functions: primary distribution and secondary distribution. In addition, these costs, as well as line transformers and services, have been further separated into demand and customer classifications. The functionalization and classification studies are provided as Section I of Exhibit JDT 4. It should be noted that the functionalization and classification of distribution plant investment and expense is based on a detailed analysis of specific PPL Electric plant records and cost data.

Q. **In classifying the distribution plant investment and expense into customer and demand-related costs, have you used the same methodology as that used in PPL Electric's last retail base rate case?**

A. Yes. Consistent with the approach used in its most recent retail distribution base rate case and prior cases, I have used the "minimum size system" methodology to identify the applicable customer and demand-related cost components to determine the current cost of the "minimum size" distribution system necessary to provide reliable distribution service to its customers. Further, in other electric distribution cases for which I have developed and/or

testified on an ACOSS a similar method was employed to develop a minimum system study.

The proposed "minimum size system" study, which is set forth in Exhibit JDT 4, is based on the same methodology and criteria that was accepted by this Commission at Docket No. R-2012-2290597. I am further advised that this approach has been utilized by PPL Electric with approval by the Commission for over thirty years.

Under this method, the "minimum size" overhead (10 KVA) and underground (25 KVA) transformers, which currently are being installed on its system, is used to identify the customer-related "minimum or no load" portion of that equipment. This analysis identifies the total "owning cost" for transformers that consists of the cost of the transformer (canister, windings, bushings, etc.), the cost of core (no load) losses, and the cost of load losses. The results of this analysis, which have been applied to PPL Electric's overhead and underground transformers, provide a more precise classification of those distribution facilities into their customer-related and demand-related components, as shown in Exhibit JDT 4. Accordingly, only the "minimum or no load" portion of PPL Electric's overhead and underground transformers has been classified as customer-related in this proceeding; the remaining portion of those facilities has been classified as demand-related. In addition, the current study also continues to classify structures and improvements (FERC account 361) and station equipment (FERC account 362) as demand and allocate on NCPs. Lastly, I classified PPL Electric's primary voltage level

overhead and underground lines into their customer-related and demand-related costs, also shown in Exhibit JDT 4.

Q. **What cost assignment and allocation method was utilized in your studies?**

A. The cost allocation studies generally follow the same principles utilized by PPL Electric in its most recent distribution base rate case at Docket No. R-2012-2290597. That is, PPL Electric continues to utilize the class maximum non-coincident peak ("NCP") demand method, which is based on the highest demand imposed by each rate class on its distribution system, to allocate its demand-related distribution costs. Section II of Exhibit JDT 4 present the results of studies using other demand allocation methods, as required by Question 1 of Exhibit Regs., Part IV, Section E. Further, the various customer based allocation factors were developed following the same methods employed in the last case; including a meter investment allocation study and transformer and services investment allocation study. Both are described in further detail and provided within Section II of Exhibit JDT 4.

ALLOCATION OF THE REVENUE INCREASE

Q. **How does the Company propose to allocate the distribution rate increase in this proceeding?**

A. In order to properly reflect the results of the class cost-of-service study, the Company is proposing to move all rate classes closer to the overall system rate of return. This will result in some classes receiving an increase and some receiving a decrease as shown in Section II of JDT 3. This movement of

classes towards the overall system rate of return is consistent with regulatory practice and precedent, including the Lloyd decision and the Commission's Order on remand approving settlement of that case, as described in further detail below. Further the rate increase allocation aims to reasonably balance the interests of customers in the various rate classes and does not result in undue rate discrimination.

Q. **Is this proposed allocation consistent with the results of your cost of service study?**

A. Yes, it is. As shown in Exhibit JDT 3, although this allocation does not perfectly match the results that would be achieved by strict adherence to the cost-of-service study, it does result in substantial movement of all rate classes toward system average rate of return.

Q. **Please summarize the series of cases and orders that bear on the revenue allocations that the Company proposes in this proceeding.**

A. My understanding is that PPL Electric historically has allocated revenue increases based on the results of a class cost-of-service study, with a goal of moving the return of each rate schedule toward the system average return on a relative rate of return basis. These allocations also were subject to the principle of gradualism in order to avoid disparate increases to particular rate schedules. In its 2004 request for a base rate increase (Docket No. R-00049255), PPL Electric allocated the proposed revenue increase in a way that moved each rate schedule toward the system average return, with the constraint that no rate schedule could receive an increase of more than 10%

on a total bill basis, i.e., generation, transmission, CTC, ITC and distribution rates. The Commission approved this approach (Order entered December 22, 2004 at Docket No. R-00049255), but it subsequently was rejected by the Commonwealth Court. Specifically, the Court held, in its August 4, 2006 decision (the "Lloyd decision")[1] that it was not appropriate to consider the total bill impact in allocating a distribution rate increase, and that the Company had incorrectly allowed the principle of gradualism to "trump" all other considerations, particularly the cost of providing service, which the Court described as the "polestar" for rate allocation issues.

On February 8, 2007, the Commission entered an order which remanded the matter to the Office of Administrative Law Judge for the conduct of proceedings to resolve the issues raised by the Lloyd decision. Those proceedings resulted in the development among the parties of a Joint Petition for Settlement, which subsequently was approved by Commission Order entered on July 25, 2007 ("Remand Settlement"). The Remand Settlement provided the following with regard to the allocation of the increase in distribution revenues:

- The allocations previously approved in 2004 were revised to significantly accelerate movement of the rate classes to the full cost of providing service.
- A rider was established to refund and recoup the differences between the

[1] Lloyd v. Pa. P.U.C., 904 A.2d 1010 (Pa. Cmwlth. 2006) appeal denied, 591 Pa. 676, 916 A.2d 1104 (2007).

distribution charges approved by the Commission in its December 22, 2004 Order and those established in the Settlement.

- The Company committed, subject to certain caveats, to a plan to move its distribution rates to "at or near" the full cost of providing service over a series of future rate cases.

Q. **Has the Company prepared a table to show the results of proposed class revenue allocation?**

A. Yes, Table 1 below provides the rate of return for each rate schedule at present and proposed rates, and the movement toward the cost of providing service on a relative rate of return basis.

Table 1 – Rate Increase Apportionment

		Present ROR	Relative Rate to System	Proposed ROR	Relative Rate to System
	PA Jurisdiction Distribution	4.91%	1.00	8.15%	1.00
RS	Residential	3.84%	0.78	8.08%	0.99
RTS	Residential-Thermal Storage	2.42%	0.49	8.15%	1.00
GS-1	Small General Service - Sec. Voltage	4.97%	1.01	8.15%	1.00
GS-3	Large General Service - Sec. Voltage	9.69%	1.97	8.53%	1.05
LP-4	Large General Service - 12 KV	6.21%	1.27	8.15%	1.00
LP-5	Large General Service - 69 KV or Higher	54.71%	11.15	8.15%	1.00
LPEP	Power Service to Electric Propulsion	-1.19%	(0.24)	8.15%	1.00
GH-2	Separate Meter General Space Heating Service	4.69%	0.96	8.15%	1.00
SL/AL	Street Lighting/Area Lighting	8.58%	1.75	8.15%	1.00

The proposed rate of return for each rate class, results in each class being with 5% of the system rate of return of 8.15%, which is seen in the last column. When deciding on the proposed increases and decreases by class I considered the results of the current ACOSS, the results of the last case and the movement of various classes closer to the overall system rate of return, and the specific substation investments being made for LPEP. With these considerations I concluded that the moving all classes but RS and GS-3 to the

8.15% was appropriate.

RS CUSTOMER CHARGE

Q. **What insight does the allocated class cost of service study provide with regard to the development of the residential customer charge?**

A. Concentric's ACOSS model allows for the development of the total revenue requirement by functions and classifications. As such we can see directly the revenue requirement associated with the customer classification and the respective functions that form this revenue requirement. Table 2 below provides this information for the Residential class at the proposed rate increase.

Table 2 – Components of Residential Revenue Requirement

Residential Revenue Requirement @ Proposed Rates			
Function	**Customer**	**Demand**	**Total**
Deposits and Advances	$ (480,220)	$ -	$ (480,220)
Distribution Primary	186,889,493	123,499,970	310,389,463
Distribution Secondary	62,942,753	22,829,716	85,772,469
Line Transformers	19,487,836	15,751,901	35,239,737
Services	69,521,907	613,310	70,135,217
Meters	55,992,340	-	55,992,340
Lighting	-	-	-
Meter Reading	10,064,725	-	10,064,725
Customer Service	48,617,993	-	48,617,993
Billing and Collections	114,891,530	-	114,891,530
Total	**$ 567,928,358**	**$ 162,694,897**	**$ 730,623,255**
Annual Bills (Customer Count * 12)	14,903,940		
Unit Costs	$ 38.11		

As can be seen in the above table the total customer related costs of $567M result in a monthly customer cost of $38.11. These costs are fixed with respect to the number of customers and do not vary related to the amount of energy used nor do they vary with the amount of demand.

Q. **Given historically Pennsylvania utilities have only received approval to**

include direct customer related expenses what insight does this table provide?

A. Table 3 below provides a breakdown of direct customer related costs that have historically been included in the customer charge in Pennsylvania, see PA Customer, and other customer costs that have been recovered through the per kWh charge.

Table 3 – PA Customer Cost and Other Customer Costs

Customer Portion of Residential Revenue Requirement @ Proposed Rates			
Function	**PA Customer**	**Other Customer**	**Total**
Deposits and Advances		$ (480,220)	$ (480,220)
Distribution Primary		$ 186,889,493	$ 186,889,493
Distribution Secondary		$ 62,942,753	$ 62,942,753
Line Transformers		$ 19,487,836	$ 19,487,836
Services	$ 69,521,907		$ 69,521,907
Meters	$ 55,992,340		$ 55,992,340
Lighting	$ -		$ -
Meter Reading	$ 10,064,725		$ 10,064,725
Customer Service	$ 48,617,993		$ 48,617,993
Billing and Collections	$ 114,891,530		$ 114,891,530
Total	**$ 299,088,495**	**$ 268,839,863**	**$ 567,928,358**
Annual Bills (Customer Count * 12)	14,903,940	14,903,940	14,903,940
Unit Costs	$ 20.07	$ 18.04	$ 38.11

As can be seen in this table the column titled PA Customer results in a $20.07 monthly customer charge. Taking in consideration past precedent in Pennsylvania and given the results of the ACOSS as shown in Table 2 and Table 3 above I recommended to the company to move the RS customer charge to $20.00.

Q. **Please describe why an increase to the customer charge is important.**

A. This becomes particularly important when a customer considers different options for the generation portion of his/her bill and also when a customer considers investments in conservation and energy efficiency. A customer's

purchasing decision regarding his/her generation supply, and the decision to invest in conservation and energy efficiency, are fundamentally functions of usage. Both of those decisions can be distorted when non-usage-related fixed costs are being collected on a usage basis. Moving the collection of distribution-related fixed costs from a usage basis to a fixed charge basis will make the savings available from investments in conservation and energy efficiency clearer to customers and society. Further, this creates a clearer distinction between when energy efficiency and conservation are beneficial to a customer and when utilizing the distribution grid is beneficial. Without proper price signals the market is distorted and companies and people cannot make the proper decision on allocating their limited resources of time and money.

BILL CREDITS

Q. **Please explain Section III of Exhibit JDT 4.**

A. Section III of Exhibit JDT 4 provides the derivation of the proposed metering and billing credits set forth in the Metering and Billing Credit Rider of PPL Electric's Tariff-Electric Pa. P.U.C. No. 201 ("Tariff No. 201"). These credits are applied to a customer's monthly distribution charges when an Electric Generation Supplier ("EGS"), licensed by the Commission, provides metering, meter reading and/or billing and collection service to a customer in lieu of PPL Electric.

The credits were derived by determining the revenue requirement, by rate schedule, for each individual service (metering, meter reading, and billing and collection) that could be provided to a PPL Electric customer by an EGS.

The revenue requirement calculations are based on the applicable pro forma rate base and operating expenses for the 12 months ending December 31, 2016, as set forth in Exhibit JDT 3.

The proposed credits, which are shown on page 1 of Section III of Exhibit JDT 4, were aggregated into the following customer groups: residential; all other secondary voltage level; primary voltage level; and transmission voltage level.

Q. **Does this conclude your direct testimony?**

A. Yes, it does

John D. Taylor

PRINCIPAL CONSULTANT

Specialization:
Utility Costing and Pricing, Expert Witness Testimony, Transaction Facilitation, Revenue Requirements, Statistics, Valuation, Market Studies, Rate Case Management, Transaction Facilitation, Energy Litigation Support, Expert Testimony

Office Location
Richmond, VA

Education
- M.A., Economics, American University, 2005
- B.A., Environmental Economics, University of North Carolina at Asheville, 2004...

Year Career Started
2004

Year Started with B&V
2015

Mr. Taylor has supported projects involving financial analysis, regulatory support and strategy, market assessment, litigation support, and organizational and operations reviews. Mr. Taylor's work often involves providing support for regulatory proceedings by conducting various studies and analyses related to revenue requirements, affiliate transactions, class cost of service, and cash working capital studies. He also has experience in asset and corporate valuation, the application of real options analysis, and various risk management techniques. Mr. Taylor has also been involved in the sale of generating assets, supporting due diligence efforts and regulatory approval processes. He has filed testimony as an expert witness on class cost of service studies and on the appropriate use of statistical analysis during audit testing.

REPRESENTATIVE PROJECT EXPERIENCE

Rate Design and Regulatory Proceedings

Mr. Taylor has worked on several electric and gas rate cases including the development of revenue requirements, class cost of service studies, and projects related to utility rate design issues. Specifically, he has:

- Supported the development of an allocated class cost of service study and rate design for a Midwest electric utility.
- Developed revenue requirement model to comply with a new performance based formula ratemaking process for a Midwest electric utility.
- Supported the developed of time of use rates.
- Assessed the consequences of a divestiture on the cost of service model for a New England gas distribution company.
- Analyzed and summarized allocation methodology for a shared services company.
- Constructed the cost of service model for a Texas electric distribution utility.
- Assessed the reasonableness of costs through various benchmarking efforts.
- Led the effort to collect and organize plant addition documentation for six Midwest utilities associated with the state commission's audit of rate base.
- Supported lead-lag analysis and testimony.
- Analyzed customer usage profiles to support reclassification of rate classes for a gas utility.
- Helped conduct a marginal cost analysis to support rate design testimony.
- Conducted research on performance-based ratemaking and applicable precedents.
- Conducted a regression analysis to forecast use per customer to support a rate case for a gas utility.

Transaction Experience

Mr. Taylor has been involved with several generating asset transactions supporting both buy side and sell side analysis and due diligence. His work has included:

- Helped facilitate and manage processes for a nuclear plant auction by processing Q&A, collecting relevant documentation and managing the virtual data room for auction participants.
- Supported the auction process for steam and chilled water distribution and generation assets in the Midwest.
- Provided research on comparable transactions, previous mergers and acquisitions, and potential transaction opportunities for several clients.

Litigation Support and Expert Testimony

Mr. Taylor has testified in several cases on class cost of service studies and statistical audit methods. He has also supported numerous other expert testimonies. Specifically, he has:

- Filed testimony as an expert witness on allocated class cost of service studies.
- Filed testimony as an expert witness on the application of statistical analysis.
- Compared revenue recovery mechanisms in multiple jurisdictions in support of return on equity testimony.
- Supported affiliate cost testimony for a New England utility and for a Midwest utility.
- Supported testimony relating to the regulatory approval of assets sales and the recovery of shared services charges to regulated affiliates.
- Performed asset valuations associated with spent nuclear fuel litigation.
- Conducted research to support testimony associated with the decoupling of gas rates.
- Supported testimony and produced a discounted cash flow analysis relating to a 'lease in lease out' transaction in the Netherlands.
- Provided research on precedents and ratemaking theory regarding consolidated tax adjustments to support expert testimony.

Financial Analysis

Other financial analysis Mr. Taylor has conducted include:

- Modeling alternative mechanisms for the allocation of overhead costs to a nuclear plant.
- Analyzing the implications of a merchant power plant entering into a financial swap.
- Assisting with the creation of a replacement cost model used to value generation assets.

- Researching regulations associated with a foreign company establishing a U.S. natural gas marketing division.

Market Research Experience

Other market research activities Mr. Taylor has been involved with include:

- Developed distributed CNG/LNG market studies for two separate utilities and two separate competitive market participants.
- Participated in the development of a peak shaving service market study for a mid-Atlantic utility.
- Researching and creating summaries of recent pipeline projects and LNG receiving facilities.
- Conducting research on potential Caribbean investment opportunities.
- Researching market dynamics and analyzing incentive structures in several restructured states.

BEFORE THE

PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2015-2469275

PPL Electric Utilities Corporation

Statement No. 11

Direct Testimony of John J. Spanos

Direct Testimony of John J. Spanos

Q. Please state your name and address.

A. John J. Spanos. My business address is 207 Senate Avenue, Camp Hill, Pennsylvania.

Q. With what firm are you associated?

A. I am associated with the firm of Gannett Fleming Valuation and Rate Consultants, LLC (Gannett Fleming).

Q How long have you been associated with Gannett Fleming?

A. I have been associated with the firm since June 1986, following graduation from college.

Q. What is your position in the firm?

A. I am a Senior Vice President.

Q. What is your educational background?

A. I have Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie Mellon University and a Master of Business Administration from York College of Pennsylvania.

Q. Are you a member of any professional societies?

A. Yes. I am a member of the Society of Depreciation Professionals and the American Gas Association/Edison Electric Institute Industry Accounting Committee.

Q. Have you taken the certification examination for depreciation professionals?

A. Yes, I passed the certification examination of the Society of Depreciation Professionals in September 1997 and was recertified in August 2003, February 2008 and January 2013.

Q. Will you outline your experience in the field of depreciation?

A. I have over 28 years of depreciation experience which includes expert testimony in over 200 cases before approximately 40 regulatory commissions, including the Pennsylvania Public Utility Commission. Please refer to Appendix A for my qualifications.

Q. What is the purpose of your testimony?

A. My testimony is in support of the depreciation studies conducted under my direction and supervision for the utility plant of PPL Electric Utilities Corporation.

Q. Have you prepared exhibits presenting the results of your studies?

A. Yes. Exhibit JJS 1 presents the results of the depreciation study as of December 31, 2014. Exhibit JJS 2 presents the results of the depreciation

study as of December 31, 2015. Exhibit JJS 3 presents the results of the depreciation study as of December 31, 2016. In addition, I am responsible for the responses to the following filing requirements pertaining to depreciation under Section 53.53(a)(1) of the Commission's regulations: V-A-2, V-B-1, V-B-2, V-C-1, V-D-1, V-D-2 and V-E-1

Q. Please describe Exhibits JJS 1, JJS 2 and JJS 3.

A. Exhibit JJS 1, titled "2014 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2014," includes the results of the depreciation study as related to the original cost at December 31, 2014. The report also includes the detailed depreciation calculations. Exhibit JJS 2, titled "2015 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2015," includes the results of the depreciation study as related to the estimated original cost at December 31, 2015. The report also includes explanatory text, statistics related to the estimation of service life, and the detailed depreciation calculations. Exhibit JJS 3, titled "2016 Depreciation Study – Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2016," includes the results of the depreciation study as related to the estimated original cost at December 31, 2016.

Q. What was the purpose of your depreciation study?

A. The purpose of the depreciation studies was to estimate the annual depreciation accruals related to utility plant in service for ratemaking purposes and, using Commission-approved procedures, to estimate the Company's book reserve at December 31, 2015 and December 31, 2016.

Q. Is the Company's claim for annual depreciation in the current proceeding based on the same methods of depreciation as were used in its most recent electric base rate proceeding in Docket No. 2012-2290597.

A. Yes, it is. For most plant accounts, the current claim for annual depreciation is based on the straight line, remaining life method of depreciation. For Accounts 368, 370, 391, 393, 395, 397 and 398, the claim is based on the straight line, remaining life method of amortization. The annual amortization is based on amortization accounting which distributes the unrecovered cost of fixed capital assets over the remaining amortization period selected for each account.

Q. What group procedure is being used in this proceeding for depreciable accounts?

A. The average service life procedure is used in the current proceeding for all depreciable accounts and installation years. The average service life procedure also was used in this same manner in the Company's most recent base rate proceeding.

Q. Has a service life study of the Company's electric utility property been performed?

A. No, not for this filing, because this Commission's regulations only require service life studies to be prepared every 5 years. The Company's most recent service life study was performed using data through 2012. That service life study is the basis for the service lives I used to calculate annual accruals.

Q. Briefly outline the procedure used in performing the service life study.

A. The service life study consisted of assembling and compiling historical data from the records related to the electric utility plant of the Company; statistically analyzing such data to obtain historical trends of survivor characteristics; obtaining supplementary information from management and operating personnel regarding Company practices and plans as they relate to plant operations; and interpreting the above data to form judgments of service life characteristics.

Iowa type survivor curves, which are described on pages II-2 through II-23 of Exhibit JJS 2, were used to describe the estimated survivor characteristics of the mass property groups. Individual service lives were used for major individual units of plant, such as large service centers and office buildings, within Account 390.2. The life span concept was recognized by coordinating the lives of associated plant installed in subsequent years with the probable retirement date defined by the life estimated for the major unit.

Q. What statistical data were employed in the historical analyses performed for the purpose of estimating service life characteristics?

A. The data consisted of the entries made to record retirements and other transactions related to the electric plant through 2012. These entries were classified by depreciable group, type of transaction, the year in which the transaction took place, and the year in which the plant was installed. Types of transactions included in the data were plant additions, retirements, transfers, and balances. In the presentation of service life statistics, only the significant exposure points that were utilized in determining survivor curves were plotted. This process is utilized to show my judgment in service life determinations.

Q. What was the source of these data?

A. They were assembled from Company records related to its utility plant in service.

Q. Were the methods used in the service life study the same as those used in other depreciation studies for electric utility plant presented before this Commission?

A. Yes. The methods are the same ones that have been presented previously for PPL Electric Utilities Corporation and for other electric companies before the Pennsylvania Public Utility Commission, and that have been accepted by the Commission in its past orders regarding electric utilities.

Q. What approach did you use to estimate the lives of significant structures such as office buildings and service centers?

A. I used the life span technique to estimate the lives of significant structures. In this technique, the survivor characteristics of the structures are described by the use of interim survivor curves and estimated probable retirement dates. The interim survivor curve describes the rate of retirement related to the replacement of elements of the structure, such as plumbing, heating, doors, windows, roofs, etc., that occur during the life of the facility. The probable retirement date provides the rate of final retirement for each year of installation for the structure by truncating the interim survivor curve for each installation year at its attained age at the date of probable retirement. The use of interim survivor curves truncated at the date of probable retirement provides a consistent method for estimating the lives of the several years of installation, inasmuch as concurrent retirement of all years of installation will occur when the structure is retired.

Q. Has your firm used this approach in other proceedings before this Commission?

A. Yes, we have used the life span technique on many occasions before the Pennsylvania Public Utility Commission.

Q. What are the bases for the probable retirement years that you have estimated for each structure?

A. The bases for the estimates of probable retirement years are life spans for each structure that are based on judgment and incorporate consideration of the age, use, size, nature of construction, management outlook and typical life spans experienced and used by other electric utilities for similar structures. Most of the life spans result in probable retirement years that are many years in the future. As a result, the retirement of these structures is not yet subject to specific management plans. Such plans would be premature. At the appropriate time, analysis of the economics of rehabilitation and continued use or retirement of the structure will be performed and the results incorporated in the estimation of the structure's life span.

Q. Are the factors considered in your estimates of service life presented in Exhibit JJS 2?

A. Yes. A discussion of the factors considered in the estimation of service lives is presented by account on pages III-2 through III-4 of Exhibit JJS 2.

Q. Please outline the contents of Exhibit JJS 2.

A. Exhibit JJS 2 is presented in seven parts. Part I, Introduction, sets forth the scope and basis of the study. Part II, Estimation of Survivor Curves, includes a description of the Iowa Curves and the formulation of the retirement rate method. Part III, Service Life Considerations, and Part IV, Calculation of Annual and Accrued Depreciation, include a description of the judgment utilized for life parameters and the explanation of depreciation procedures.

Part V, Results of Study, presents a description of the results and summaries of the depreciation calculations. Part VI, Service Life Statistics, presents the graphs and tables which relate to the service life study. Part VII, Detailed Depreciation Calculations, sets forth the detailed depreciation calculations by account.

Table 1, pages V-4 and V-5, presents the estimated survivor curve, the original cost at December 31, 2015, and the book reserve and calculated annual depreciation for each account or subaccount of Electric Plant. Table 2, pages V-6 and V-7, presents the bringforward to December 31, 2015, of the book depreciation reserve as of December 31, 2014. Table 3 on page V-8 sets forth the calculation of the annual accruals used in the bringforward. Table 4, page V-9, presents the experienced and estimated net salvage by function during the five-year period, 2011 through 2015.

The section beginning on page VI-1 presents the results of the retirement rate analyses prepared as the historical bases for the service life estimates. The section beginning on page VII-1 presents the depreciation calculations related to original cost. The tabulations on pages VII-2 through VII-120 present the calculation of annual depreciation by vintage by account for each depreciable group of utility plant.

Q. Please outline the contents of Exhibit JJS 3.

A. Exhibit JJS 3 includes a description of the results, summaries of the depreciation calculations, and the detailed depreciation calculations as of

December 31, 2016. The descriptions and explanations presented in Exhibit JJS 2 are also applicable to the depreciation calculations presented in Exhibit JJS 3. The graphs and tables related to service life presented in Exhibit JJS 2 also support the service life estimates used in Exhibit JJS 3 inasmuch as the estimates are the same for both test years. The summary tables and detailed depreciation calculations as of December 31, 2016, are organized and presented in the same manner as those as of December 31, 2015.

Q. Please outline the contents of Exhibit JJS 1.

A. Exhibit JJS-1 includes a description of the results, summaries of the depreciation calculations, and the detailed depreciation calculations as of December 31, 2014. The descriptions and explanations presented in Exhibit JJS 2 are also applicable to the depreciation calculations presented in Exhibit JJS 1. The graphs and tables related to service life presented in Exhibit JJS 2 also support the service life estimates used in Exhibit JJS 1, inasmuch as the estimates are the same for both test years. The summary tables and detailed depreciation calculations as of December 31, 2014, are organized and presented in the same manner as those as of December 31, 2015.

Q. Please use an example to illustrate the manner in which the study is presented in Exhibit JJS 2.

A. I will use Account 364.4, Poles, Towers and Fixtures – Poles, as my example, inasmuch as it is the largest depreciable group and represents 12 percent of the original cost of depreciable utility plant as of December 31, 2015.

The retirement rate method was used to analyze the survivor characteristics of this group. The life table for the 1912 through 2012 experience band is presented on pages VI-68 through VI-70 of Exhibit JJS 2. The life table, or original survivor curve, is plotted along with the estimated smooth survivor curve, the 49-O1, on page VII-67.

The calculation at December 31, 2015, is presented on pages VII-40 through VII-42 of Exhibit JJS-2 and is based in part on the bringforward of the book reserve. Also, the calculations at December 31, 2016 are presented on pages III-40 through III-42 of Exhibit JJS 3 and are based in part on the bringforward of the book reserve. The tabulations in Exhibits JJS 1, JJS 2 and JJS 3 set forth the installation year, the original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual. The totals are brought forward to Table 1 on page II-3 in Exhibit JJS 1, page V-4 in Exhibit JJS 2 and on page II-3 in Exhibit JJS 3.

Q. In what manner is net salvage incorporated in the depreciation calculations?

A. As stated on page I-4 of Exhibit JJS 2, no adjustment for net salvage was made to the calculated annual depreciation amounts. The total calculated annual depreciation set forth on page II-4 of Exhibit JJS 1, page V-5 of Exhibit JJS 2

and on page II-4 of Exhibit JJS 3 should include an addition for the amortization of negative net salvage in accordance with the practice of this Commission. The amortization is based on experience during the period 2010 through 2014 for the calculation as of December 31, 2014, and on experience during the period 2010 through December 31, 2014, plus estimates for the twelve months of 2015 for the calculation as of December 31, 2015.

The amortization for the December 31, 2016 calculation is based on experience during the period 2011 through December 31, 2014, plus estimates for the period January 2015 through December 2016. The amounts of the five-year amortizations are calculated in Table 2 on page II-5 of Exhibit JJS 1, in Table 4 on page V-9 of Exhibit JJS 2 and in Table 4 on page II-8 of Exhibit JJS 3.

Q. Does this complete your testimony at this time?

A. Yes, it does.

APPENDIX A

JOHN SPANOS

DEPRECIATION EXPERIENCE

Q. Please outline your experience in the field of depreciation.

A. In June, 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc. as a Depreciation Analyst. During the period from June, 1986 through December, 1995, I helped prepare numerous depreciation and original cost studies for utility companies in various industries. I helped perform depreciation studies for the following telephone companies: United Telephone of Pennsylvania, United Telephone of New Jersey, and Anchorage Telephone Utility. I helped perform depreciation studies for the following companies in the railroad industry: Union Pacific Railroad, Burlington Northern Railroad, and Wisconsin Central Transportation Corporation.

I helped perform depreciation studies for the following organizations in the electric utility industry: Chugach Electric Association, The Cincinnati Gas and Electric Company (CG&E), The Union Light, Heat and Power Company (ULH&P), Northwest Territories Power Corporation, and the City of Calgary - Electric System.

I helped perform depreciation studies for the following pipeline companies: TransCanada Pipelines Limited, Trans Mountain Pipe Line Company Ltd., Interprovincial Pipe Line Inc., Nova Gas Transmission Limited and Lakehead Pipeline Company.

I helped perform depreciation studies for the following gas utility companies: Columbia Gas of Pennsylvania, Columbia Gas of Maryland, The Peoples Natural Gas Company, T. W. Phillips Gas & Oil Company, CG&E, ULH&P, Lawrenceburg Gas Company and Penn Fuel Gas, Inc.

I helped perform depreciation studies for the following water utility companies: Indiana-American Water Company, Consumers Pennsylvania Water Company and The York Water Company; and depreciation and original cost studies for Philadelphia Suburban Water Company and Pennsylvania-American Water Company.

In each of the above studies, I assembled and analyzed historical and simulated data, performed field reviews, developed preliminary estimates of service life and net salvage, calculated annual depreciation, and prepared reports for submission to state public utility commissions or federal regulatory agencies. I performed these studies under the general direction of William M. Stout, P.E.

In January, 1996, I was assigned to the position of Supervisor of Depreciation Studies. In July, 1999, I was promoted to the position of Manager, Depreciation and Valuation Studies. In December, 2000, I was promoted to the position as Vice-President of Gannett Fleming Valuation and Rate Consultants, Inc. and in April 2012, I was promoted to my present position as Senior Vice President of the Valuation and Rate Division of Gannett Fleming Inc. (now doing business as Gannett Fleming Valuation and Rate Consultants, LLC). In my current position I am responsible for conducting all depreciation, valuation and

original cost studies, including the preparation of final exhibits and responses to data requests for submission to the appropriate regulatory bodies.

Since January 1996, I have conducted depreciation studies similar to those previously listed including assignments for Pennsylvania-American Water Company; Aqua Pennsylvania; Kentucky-American Water Company; Virginia-American Water Company; Indiana-American Water Company; Hampton Water Works Company; Omaha Public Power District; Enbridge Pipe Line Company; Inc.; Columbia Gas of Virginia, Inc.; Virginia Natural Gas Company National Fuel Gas Distribution Corporation - New York and Pennsylvania Divisions; The City of Bethlehem - Bureau of Water; The City of Coatesville Authority; The City of Lancaster - Bureau of Water; Peoples Energy Corporation; The York Water Company; Public Service Company of Colorado; Enbridge Pipelines; Enbridge Gas Distribution, Inc.; Reliant Energy-HLP; Massachusetts-American Water Company; St. Louis County Water Company; Missouri-American Water Company; Chugach Electric Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas Company; Cinergy Corporation – CG&E; Cinergy Corporation – ULH&P; Columbia Gas of Kentucky; South Carolina Electric & Gas Company; Idaho Power Company; El Paso Electric Company; Aqua North Carolina; Aqua Ohio; Aqua Texas, Inc.; Ameren Missouri; Central Hudson Gas & Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy – Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy -

Louisiana; NSTAR – Boston Edison Company; Westar Energy, Inc.; United Water Pennsylvania; PPL Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.; Public Service Company of North Carolina; South Jersey Gas Company; Duquesne Light Company; MidAmerican Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Kansas City Power and Light; Duke Energy North Carolina; Duke Energy South Carolina; Monongahela Power Company; Potomac Edison Company; Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Northern Indiana Public Service Company; Tennessee-American Water Company; Columbia Gas of Maryland; Bonneville Power Administration; NSTAR Electric and Gas Company; EPCOR Distribution, Inc.; B. C. Gas Utility, Ltd; Entergy Arkansas; Entergy Texas; Entergy Mississippi; Entergy Louisiana; Entergy Gulf States Louisiana; the Borough of Hanover; Madison Gas and Electric; Central Maine Power; PEPCO; PacifiCorp; Minnesota Energy Resource Group; Jersey Central Power & Light Company; Cheyenne Light, Fuel and Power Company; United Water Arkansas; Central Vermont Public Service Corporation; Green Mountain Power; Portland General Electric Company; Atlantic City Electric; Nicor Gas Company; Black Hills Power; Black Hills Colorado Gas; Black Hills Kansas Gas; Black Hills Service Company; Black Hills Utility Holdings; Public Service Company of Oklahoma; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; and Greater Missouri Operations. My additional duties include

determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

Q. Have you submitted testimony to any state utility commission on the subject of utility plant depreciation?

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service Commission of South Carolina; Railroad Commission of Texas – Gas Services Division; the New York Public Service Commission; Illinois Commerce Commission; the Indiana Utility Regulatory Commission; the California Public Utilities Commission; the Federal Energy Regulatory Commission ("FERC"); the Arkansas Public Service Commission; the Public Utility Commission of Texas; Maryland Public Service Commission; Washington Utilities and Transportation Commission; The Tennessee Regulatory Commission; the Regulatory Commission of Alaska; Minnesota Public Utility Commission; Utah Public Service Commission; District of Columbia Public Service Commission; the Mississippi Public Service Commission; Delaware Public Service Commission; Virginia State Corporation

Commission; Colorado Public Utility Commission; Oregon Public Utility Commission; South Dakota Public Utilities Commission; Wisconsin Public Service Commission; Wyoming Public Service Commission; Maine Public Utility Commission; Iowa Utility Board; Connecticut Public Utilities Regulatory Authority; and the North Carolina Utilities Commission.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

	Year	Jurisdiction	Docket No.	Client/Utility	Subject
01.	1998	PA PUC	R-00984375	City of Bethlehem – Bureau of Water	Original Cost and Depreciation
02.	1998	PA PUC	R-00984567	City of Lancaster	Original Cost and Depreciation
03.	1999	PA PUC	R-00994605	The York Water Company	Depreciation
04.	2000	D.T.&E.	DTE 00-105	Massachusetts-American Water Company	Depreciation
05.	2001	PA PUC	R-00016114	City of Lancaster	Original Cost and Depreciation
06.	2001	PA PUC	R-00017236	The York Water Company	Depreciation
07.	2001	PA PUC	R-00016339	Pennsylvania-American Water Company	Depreciation
08.	2001	OH PUC	01-1228-GA-AIR	Cinergy Corp – Cincinnati Gas & Elect Co.	Depreciation
09.	2001	KY PSC	2001-092	Cinergy Corp – Union Light, Heat & Power Co.	Depreciation
10.	2002	PA PUC	R-00016750	Philadelphia Suburban Water Company	Depreciation
11.	2002	KY PSC	2002-00145	Columbia Gas of Kentucky	Depreciation
12.	2002	NJ BPU	GF02040245	NUI Corporation/Elizabethtown Gas Co.	Depreciation
13.	2002	ID PUC	IPC-E-03-7	Idaho Power Company	Depreciation
14.	2003	PA PUC	R-0027975	The York Water Company	Depreciation
15.	2003	IN URC	R-0027975	Cinergy Corp – PSI Energy, Inc.	Depreciation
16.	2003	PA PUC	R-00038304	Pennsylvania-American Water Co.	Depreciation
17.	2003	MO PSC	WR-2003-0500	Missouri-American Water Co.	Depreciation
18.	2003	FERC	ER-03-1274-000	NSTAR-Boston Edison Company	Depreciation
19.	2003	NJ BPU	BPU 03080683	South Jersey Gas Company	Depreciation
20.	2003	NV PUC	03-10001	Nevada Power Company	Depreciation
21.	2003	LA PSC	U-27676	CenterPoint Energy – Arkla	Depreciation
22.	2003	PA PUC	R-00038805	Pennsylvania Suburban Water Company	Depreciation
23.	2004	AB En/Util Bd	1306821	EPCOR Distribution, Inc.	Depreciation
24.	2004	PA PUC	R-00038168	National Fuel Gas Distribution Corp (PA)	Depreciation
25.	2004	PA PUC	R-00049255	PPL Electric Utilities	Depreciation
26.	2004	PA PUC	R-00049165	The York Water Company	Depreciation
27.	2004	OK Corp Cm	PUC 200400187	CenterPoint Energy – Arkla	Depreciation
28.	2004	OH PUC	04-680-El-AIR	Cinergy Corp. – Cincinnati Gas and Electric Company	Depreciation
29.	2004	RR Com of TX	GUD#	CenterPoint Energy – Entex Gas Services Div.	Depreciation
30.	2004	NY PUC	04-G-1047	National Fuel Gas Distribution Gas (NY)	Depreciation
31.	2004	AR PSC	04-121-U	CenterPoint Energy – Arkla	Depreciation
32.	2005	IL CC	05-	North Shore Gas Company	Depreciation
33.	2005	IL CC	05-	Peoples Gas Light and Coke Company	Depreciation
34.	2005	KY PSC	2005-00042	Union Light Heat & Power	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client/Utility	Subject
35.	2005	IL CC	05-0308	MidAmerican Energy Company	Depreciation
36.	2005	MO PSC	GF-2005	Laclede Gas Company	Depreciation
37.	2005	KS CC	05-WSEE-981-RTS	Westar Energy	Depreciation
38.	2005	RR Com of TX	GUD #	CenterPoint Energy – Entex Gas Services Div.	Depreciation
39.	2005	FERC		Cinergy Corporation	Accounting
40.	2005	OK CC	PUD 200500151	Oklahoma Gas and Electric Co.	Depreciation
41.	2005	MA Dept Tele-com & Ergy	DTE 05-85	NSTAR	Depreciation
42.	2005	NY PUC	05-E-934/05-G-0935	Central Hudson Gas & Electric Co.	Depreciation
43.	2005	AK Reg Com	U-04-102	Chugach Electric Association	Depreciation
44.	2005	CA PUC	A05-12-002	Pacific Gas & Electric	Depreciation
45.	2006	PA PUC	R-00051030	Aqua Pennsylvania, Inc.	Depreciation
46.	2006	PA PUC	R-00051178	T.W. Phillips Gas and Oil Co.	Depreciation
47.	2006	NC Util Cm.		Pub. Service Co. of North Carolina	Depreciation
48.	2006	PA PUC	R-00051167	City of Lancaster	Depreciation
49.	2006	PA PUC	R00061346	Duquesne Light Company	Depreciation
50.	2006	PA PUC	R-00061322	The York Water Company	Depreciation
51.	2006	PA PUC	R-00051298	PPL GAS Utilities	Depreciation
52.	2006	PUC of TX	32093	CenterPoint Energy – Houston Electric	Depreciation
53.	2006	KY PSC	2006-00172	Duke Energy Kentucky	Depreciation
54.	2006	SC PSC		SCANA	
55.	2006	AK Reg Com	U-06-6	Municipal Light and Power	Depreciation
56.	2006	DE PSC	06-284	Delmarva Power and Light	Depreciation
57.	2006	IN URC	IURC43081	Indiana American Water Company	Depreciation
58.	2006	AK Reg Com	U-06-134	Chugach Electric Association	Depreciation
59.	2006	MO PSC	WR-2007-0216	Missouri American Water Company	Depreciation
60.	2006	FERC	ISO82, ETC. AL	TransAlaska Pipeline	Depreciation
61.	2006	PA PUC	R-00061493	National Fuel Gas Distribution Corp. (PA)	Depreciation
62.	2007	NC Util Com.	E-7 SUB 828	Duke Energy Carolinas, LLC	Depreciation
63.	2007	OH PSC	08-709-EL-AIR	Duke Energy Ohio Gas	Depreciation
64.	2007	PA PUC	R-00072155	PPL Electric Utilities Corporation	Depreciation
65.	2007	KY PSC	2007-00143	Kentucky American Water Company	Depreciation
66.	2007	PA PUC	R-00072229	Pennsylvania American Water Company	Depreciation
67.	2007	KY PSC	2007-0008	NiSource – Columbia Gas of Kentucky	Depreciation
68.	2007	NY PSC	07-G-0141	National Fuel Gas Distribution Corp (NY)	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client/Utility	Subject
69.	2008	AK PSC	U-08-004	Anchorage Water & Wastewater Utility	Depreciation
70.	2008	TN Reg Auth	08-00039	Tennessee-American Water Company	Depreciation
71.	2008	DE PSC	08-96	Artesian Water Company	Depreciation
72.	2008	PA PUC	R-2008-2023067	The York Water Company	Depreciation
73.	2008	KS CC	08-WSEE1-RTS	Westar Energy	Depreciation
74.	2008	IN URC	43526	Northern Indiana Public Service Co.	Depreciation
75.	2008	IN URC	43501	Duke Energy Indiana	Depreciation
76.	2008	MD PSC	9159	NiSource – Columbia Gas of Maryland	Depreciation
77.	2008	KY PSC	2008-000251	Kentucky Utilities	Depreciation
78.	2008	KY PSC	2008-000252	Louisville Gas & Electric	Depreciation
79.	2008	PA PUC	2008-20322689	Pennsylvania American Water Co.-Wastewater	Depreciation
80.	2008	NY PSC	08-E887/08-00888	Central Hudson	Depreciation
81.	2008	WV TC	VE-080416/VG-080417	Avista Corporation	Depreciation
82.	2008	IL CC	ICC-09-166	Peoples Gas, Light and Coke Co.	Depreciation
83.	2009	IL CC	ICC-09-167	North Shore Gas Company	Depreciation
84.	2009	DC PSC	1076	Potomac Electric Power Company	Depreciation
85.	2009	KY PSC	2009-00141	NiSource – Columbia Gas of Kentucky	Depreciation
86.	2009	FERC	ER08-1056-002	Entergy Services	Depreciation
87.	2009	PA PUC	R-2009-2097323	Pennsylvania American Water Co.	Depreciation
88.	2009	NC Util Cm	E-7, Sub 090	Duke Energy Carolinas, LLC	Depreciation
89.	2009	KY PSC	2009-00202	Duke Energy Kentucky	Depreciation
90.	2009	VA St. CC	PUE-2009-00059	Aqua Virginia, Inc.	Depreciation
91.	2009	PA PUC	2009-2132019	Aqua Pennsylvania, Inc.	Depreciation
92.	2009	MS PSC	09-	Entergy Mississippi	Depreciation
93.	2009	AK PSC	09-08-U	Entergy Arkansas	Depreciation
94.	2009	TX PUC	37744	Entergy Texas	Depreciation
95.	2009	TX PUC	37690	El Paso Electric Company	Depreciation
96.	2009	PA PUC	R-2009-2106908	The Borough of Hanover	Depreciation
97.	2009	KS CC	10-KCPE-415-RTS	Kansas City Power & Light	Depreciation
98.	2009	PA PUC	R-2009-	United Water Pennsylvania	Depreciation
99.	2009	OH PUC		Aqua Ohio Water Company	Depreciation
100.	2009	WI PSC	3270-DU-103	Madison Gas & Electric Co.	Depreciation
101.	2009	MO PSC	WR-2010	Missouri American Water Co.	Depreciation
102.	2009	AK Reg Cm	U-09-097	Chugach Electric Association	Depreciation
103.	2010	IN URC	43969	Northern Indiana Public Service Co.	Depreciation
104.	2010	WI PSC	6690-DU-104	Wisconsin Public Service Corp.	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client/Utility	Subject
105.	2010	PA PUC	R-2010-2161694	PPL Electric Utilities Corp.	Depreciation
106.	2010	KY PSC	2010-00036	Kentucky American Water Company	Depreciation
107.	2010	PA PUC	R-2009-2149262	Columbia Gas of Pennsylvania	Depreciation
108.	2010	MO PSC	GR-2010-0171	Laclede Gas Company	Depreciation
109.	2010	SC PSC	2009-489-E	South Carolina Electric & Gas Co.	Depreciation
110.	2010	NJ BD OF PU	ER09080664	Atlantic City Electric	Depreciation
111.	2010	VA St. CC	PUE-2010-00001	Virginia American Water Company	Depreciation
112.	2010	PA PUC	R-2010-2157140	The York Water Company	Depreciation
113.	2010	MO PSC	ER-2010-0356	Greater Missouri Operations Co.	Depreciation
114.	2010	MO PSC	ER-2010-0355	Kansas City Power and Light	Depreciation
115.	2010	PA PUC	R-2010-2167797	T.W. Phillips Gas and Oil Co.	Depreciation
116.	2010	PSC SC	2009-489-E	SCANA – Electric	Depreciation
117.	2010	PA PUC	R-2010-22010702	Peoples Natural Gas, LLC	Depreciation
118.	2010	AK PSC	10-067-U	Oklahoma Gas and Electric Co.	Depreciation
119.	2010	IN URC		Northern Indiana Public Serv. Co. - NIFL	Depreciation
120.	2010	IN URC		Northern Indiana Public Serv. Co. - Kokomo	Depreciation
121.	2010	PA PUC	R-2010-2166212	Pennsylvania American Water Co - WW	Depreciation
122.	2010	NC Util Cn.	W-218,SUB310	Aqua North Carolina, Inc.	Depreciation
123.	2011	OH PUC	11-4161-WS-AIR	Ohio American Water Company	Depreciation
124.	2011	MS PSC	EC-123-0082-00	Entergy Mississippi	Depreciation
125.	2011	CO PUC	11AL-387E	Black Hills Colorado	Depreciation
126.	2011	PA PUC	R-2010-2215623	Columbia Gas of Pennsylvania	Depreciation
127.	2011	PA PUC	R-2010-2179103	Lancaster, City of – Bureau of Water	Depreciation
128.	2011	IN URC	43114 IGCC 4S	Duke Energy Indiana	Depreciation
129.	2011	FERC	IS11-146-000	Enbridge Pipelines (Southern Lights)	Depreciation
130.	2011	Il CC	11-0217	MidAmerican Energy Corporation	Depreciation
131.	2011	OK CC	201100087	Oklahoma Gas & Electric Co.	Depreciation
132.	2011	PA PUC	2011-2232243	Pennsylvania American Water Company	Depreciation
133.	2011	FERC	2011-2232243	Carolina Gas Transmission	Depreciation
134.	2012	WA UTC	UE-120436/UG-120437	Avista Corporation	Depreciation
135.	2012	AK Reg Cm	U-12-009	Chugach Electric Association	Depreciation
136.	2012	MA PUC	DPU 12-25	Columbia Gas of Massachusetts	Depreciation
137.	2012	TX PUC	40094	El Paso Electric Company	Depreciation
138.	2012	ID PUC	IPC-E-12	Idaho Power Company	Depreciation
139.	2012	PA PUC	R-2012-2290597	PPL Electric Utilities	Depreciation
140.	2012	PA PUC	R-2012-2311725	Hanover, Borough of – Bureau of Water	Depreciation
141.	2012	KY PSC	2012-00222	Louisville Gas and Electric Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client/Utility	Subject
142.	2012	KY PSC	2012-00221	Kentucky Utilities Company	Depreciation
143.	2012	PA PUC	R-2012-2285985	Peoples Natural Gas Company	Depreciation
144.	2012	DC PSC	Case 1087	Potomac Electric Power Company	Depreciation
145.	2012	OH PSC	12-1682-EL-AIR	Duke Energy Ohio (Electric)	Depreciation
146.	2012	OH PSC	12-1685-GA-AIR	Duke Energy Ohio (Gas)	Depreciation
147.	2012	PA PUC	R-2012-2310366	Lancaster, City of – Sewer Fund	Depreciation
148.	2012	PA PUC	R-2012-2321748	Columbia Gas of Pennsylvania	Depreciation
149.	2012	FERC	ER-12-2681-000	ITC Holdings	Depreciation
150.	2012	MO PSC	ER-2012-0174	Kansas City Power and Light	Depreciation
151.	2012	MO PSC	ER-2012-0175	KCPL Greater Missouri Operations Co.	Depreciation
152.	2012	MO PSC	GO-2012-0363	Laclede Gas Company	Depreciation
153.	2012	MN PUC	G007,001/D-12-533	Integrys – MN Energy Resource Group	Depreciation
153.	2012	TX PUC		Aqua Texas	Depreciation
155.	2012	PA PUC	2012-2336379	York Water Company	Depreciation
156.	2013	NJ BPU	ER12121071	PHI Service Co.– Atlantic City Electric	Depreciation
157.	2013	KY PSC	2013-00167	Columbia Gas of Kentucky	Depreciation
158.	2013	VA St CC	2013-00020	Virginia Electric and Power Co.	Depreciation
159.	2013	IA Util Bd	2013-0004	MidAmerican Energy Corporation	Depreciation
160.	2013	PA PUC	2013-2355276	Pennsylvania American Water Co.	Depreciation
161.	2013	NY PSC	13-E-0030, 13-G-0031, 13-S-0032	Consolidated Edison of New York	Depreciation
162.	2013	PA PUC	2013-2355886	Peoples TWP LLC	Depreciation
163.	2013	TN Reg Auth	12-0504	Tennessee American Water	Depreciation
164.	2013	ME PUC	2013-168	Central Maine Power Company	Depreciation
165.	2013	DC PSC	Case 1103	PHI Service Co. – PEPCO	Depreciation
166.	2013	WY PSC	2003-ER-13	Cheyenne Light, Fuel and Power Co.	Depreciation
167.	2013	FERC	ER13- -0000	Kentucky Utilities	Depreciation
168.	2013	FERC	ER13- -0000	MidAmerican Energy Company	Depreciation
169.	2013	FERC	ER13- -0000	PPL Utilities	Depreciation
170.	2013	PA PUC	R-2013-2372129	Duquesne Light Company	Depreciation
171.	2013	NJ BPU	ER12111052	Jersey Central Power and Light Co.	Depreciation
172.	2013	PA PUC	R-2013-2390244	Bethlehem, City of – Bureau of Water	Depreciation
173.	2013	OK CC	UM 1679	Oklahoma, Public Service Company of	Depreciation
174.	2013	IL CC	13-0500	Nicor Gas Company	Depreciation
175.	2013	WY PSC	20000-427-EA-13	PacifiCorp	Depreciation
176.	2013	UT PSC	13-035-02	PacifiCorp	Depreciation
177.	2013	OR PUC	UM 1647	PacifiCorp	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client/Utility	Subject
178.	2013	PA PUC	2013-2350509	Dubois, City of	Depreciation
179.	2014	IL CC	14-0224	North Shore Gas Company	Depreciation
180.	2014	FERC	ER14-	Duquesne Light Company	Depreciation
181.	2014	SD PUC	EL14-026	Black Hills Power Company	Depreciation
182.	2014	WY PSC	20002-91-ER-14	Black Hills Power Company	Depreciation
183.	2014	PA PUC	2014-2428304	Hanover, Borough of – Municipal Water Works	Depreciation
184.	2014	PA PUC	2014-2406274	Columbia Gas of Pennsylvania	Depreciation
185.	2014	IL CC	14-0225	Peoples Gas Light and Coke Company	Depreciation
186.	2014	MO PSC	ER-2014-0258	Ameren Missouri	Depreciation
187.	2014	KS CC	14-BHCG-502-RTS	Black Hills Service Company	Depreciation
188.	2014	KS CC	14-BHCG-502-RTS	Black Hills Utility Holdings	Depreciation
189.	2014	KS CC	14-BHCG-502-RTS	Black Hills Kansas Gas	Depreciation
190.	2014	PA PUC	2014-2418872	Lancaster, City of – Bureau of Water	Depreciation
191.	2014	WV PSC	14-0701-E-D	First Energy – MonPower/PotomacEdison	Depreciation
192	2014	VA St CC	PUC-2014-00045	Aqua Virginia	Depreciation
193.	2014	VA St CC	PUE-2013	Virginia American	Depreciation
194.	2014	OK CC	PUD201400229	Oklahoma Gas and Electric	Depreciation
195.	2014	OR PUC	UM1679	Portland General Electric	Depreciation
196.	2014	IN URC	Cause No. 44576	Indianapolis Power & Light	Depreciation
197.	2014	MA DPU	DPU. 14-150	NSTAR Gas	Depreciation
198.	2014	MO PSC	ER-2014-0370	Kansas City Power & Light	Depreciation
199.	2014	KY PSC	2014-00371	Kentucky Utilities Company	Depreciation
200.	2014	KY PSC	2014-00372	Louisville Gas and Electric Company	Depreciation
201.	2015	PA PUC	R-2015-2462723	United Water Pennsylvania Inc.	Depreciation
202.	2015	PA PUC	R-2015-2468056	Columbia Gas of Pennsylvania	Depreciation

PPL ELECTRIC UTILITIES CORPORATION

Exhibit KAG 2

Bill Frequency Analysis for Year Ended December 31, 2014

Witness: Kimberly A. Golden

Docket No. R-2015-2469275

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
0	216,405	216,405	0	0	14,250,231,028
1	22,732	239,137	22,732	22,732	14,250,208,296
2	11,751	250,888	23,502	46,234	14,250,184,794
3	9,599	260,487	28,797	75,031	14,250,155,997
4	8,167	268,654	32,668	107,699	14,250,123,329
5	7,151	275,805	35,755	143,454	14,250,087,574
6	6,375	282,180	38,250	181,704	14,250,049,324
7	5,981	288,161	41,867	223,571	14,250,007,457
8	5,843	294,004	46,744	270,315	14,249,960,713
9	5,734	299,738	51,606	321,921	14,249,909,107
10	5,456	305,194	54,560	376,481	14,249,854,547
11	5,400	310,594	59,400	435,881	14,249,795,147
12	5,000	315,594	60,000	495,881	14,249,735,147
13	5,160	320,754	67,080	562,961	14,249,668,067
14	5,066	325,820	70,924	633,885	14,249,597,143
15	4,860	330,680	72,900	706,785	14,249,524,243
16	4,851	335,531	77,616	784,401	14,249,446,627
17	4,612	340,143	78,404	862,805	14,249,368,223
18	4,825	344,968	86,850	949,655	14,249,281,373
19	4,808	349,776	91,352	1,041,007	14,249,190,021
20	4,747	354,523	94,940	1,135,947	14,249,095,081
21	4,809	359,332	100,989	1,236,936	14,248,994,092
22	4,715	364,047	103,730	1,340,666	14,248,890,362
23	4,815	368,862	110,745	1,451,411	14,248,779,617
24	4,775	373,637	114,600	1,566,011	14,248,665,017
25	4,721	378,358	118,025	1,684,036	14,248,546,992
26	4,767	383,125	123,942	1,807,978	14,248,423,050
27	4,723	387,848	127,521	1,935,499	14,248,295,529
28	4,902	392,750	137,256	2,072,755	14,248,158,273
29	4,765	397,515	138,185	2,210,940	14,248,020,088
30	5,214	402,729	156,420	2,367,360	14,247,863,668
31	4,799	407,528	148,769	2,516,129	14,247,714,899
32	4,729	412,257	151,328	2,667,457	14,247,563,571
33	4,961	417,218	163,713	2,831,170	14,247,399,858
34	4,866	422,084	165,444	2,996,614	14,247,234,414
35	5,103	427,187	178,605	3,175,219	14,247,055,809
36	4,960	432,147	178,560	3,353,779	14,246,877,249
37	4,883	437,030	180,671	3,534,450	14,246,696,578

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
38	4,957	441,987	188,366	3,722,816	14,246,508,212
39	4,931	446,918	192,309	3,915,125	14,246,315,903
41	4,835	451,753	198,235	4,113,360	14,246,117,668
42	4,897	456,650	205,674	4,319,034	14,245,911,994
43	5,053	461,703	217,279	4,536,313	14,245,694,715
44	5,001	466,704	220,044	4,756,357	14,245,474,671
45	4,953	471,657	222,885	4,979,242	14,245,251,786
46	4,861	476,518	223,606	5,202,848	14,245,028,180
47	4,929	481,447	231,663	5,434,511	14,244,796,517
48	4,999	486,446	239,952	5,674,463	14,244,556,565
49	4,945	491,391	242,305	5,916,768	14,244,314,260
51	5,016	496,407	255,816	6,172,584	14,244,058,444
52	5,033	501,440	261,716	6,434,300	14,243,796,728
53	5,093	506,533	269,929	6,704,229	14,243,526,799
54	4,896	511,429	264,384	6,968,613	14,243,262,415
55	5,084	516,513	279,620	7,248,233	14,242,982,795
56	5,142	521,655	287,952	7,536,185	14,242,694,843
57	5,211	526,866	297,027	7,833,212	14,242,397,816
58	5,040	531,906	292,320	8,125,532	14,242,105,496
59	4,933	536,839	291,047	8,416,579	14,241,814,449
61	5,161	542,000	314,821	8,731,400	14,241,499,628
62	5,010	547,010	310,620	9,042,020	14,241,189,008
63	5,226	552,236	329,238	9,371,258	14,240,859,770
64	5,129	557,365	328,256	9,699,514	14,240,531,514
65	5,254	562,619	341,510	10,041,024	14,240,190,004
66	5,099	567,718	336,534	10,377,558	14,239,853,470
67	5,312	573,030	355,904	10,733,462	14,239,497,566
68	5,121	578,151	348,228	11,081,690	14,239,149,338
69	5,148	583,299	355,212	11,436,902	14,238,794,126
71	5,379	588,678	381,909	11,818,811	14,238,412,217
72	5,314	593,992	382,608	12,201,419	14,238,029,609
73	5,396	599,388	393,908	12,595,327	14,237,635,701
74	5,421	604,809	401,154	12,996,481	14,237,234,547
75	5,436	610,245	407,700	13,404,181	14,236,826,847
76	5,377	615,622	408,652	13,812,833	14,236,418,195
77	5,326	620,948	410,102	14,222,935	14,236,008,093
78	5,550	626,498	432,900	14,655,835	14,235,575,193
79	5,257	631,755	415,303	15,071,138	14,235,159,890

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
81	5,612	637,367	454,572	15,525,710	14,234,705,318
82	5,486	642,853	449,852	15,975,562	14,234,255,466
83	5,471	648,324	454,093	16,429,655	14,233,801,373
84	5,659	653,983	475,356	16,905,011	14,233,326,017
85	5,561	659,544	472,685	17,377,696	14,232,853,332
86	5,546	665,090	476,956	17,854,652	14,232,376,376
87	5,668	670,758	493,116	18,347,768	14,231,883,260
88	5,682	676,440	500,016	18,847,784	14,231,383,244
89	5,434	681,874	483,626	19,331,410	14,230,899,618
91	5,710	687,584	519,610	19,851,020	14,230,380,008
92	5,653	693,237	520,076	20,371,096	14,229,859,932
93	5,782	699,019	537,726	20,908,822	14,229,322,206
94	5,722	704,741	537,868	21,446,690	14,228,784,338
95	5,797	710,538	550,715	21,997,405	14,228,233,623
96	5,878	716,416	564,288	22,561,693	14,227,669,335
97	5,773	722,189	559,981	23,121,674	14,227,109,354
98	5,679	727,868	556,542	23,678,216	14,226,552,812
99	5,694	733,562	563,706	24,241,922	14,225,989,106
105	29,134	762,696	3,001,285	27,243,207	14,222,987,821
110	30,501	793,197	3,294,219	30,537,426	14,219,693,602
115	31,117	824,314	3,516,662	34,054,088	14,216,176,940
120	31,783	856,097	3,751,361	37,805,449	14,212,425,579
125	32,726	888,823	4,025,001	41,830,450	14,208,400,578
130	33,248	922,071	4,256,789	46,087,239	14,204,143,789
135	33,825	955,896	4,499,560	50,586,799	14,199,644,229
140	34,814	990,710	4,804,513	55,391,312	14,194,839,716
145	35,104	1,025,814	5,020,099	60,411,411	14,189,819,617
150	36,079	1,061,893	5,340,149	65,751,560	14,184,479,468
155	36,615	1,098,508	5,601,983	71,353,543	14,178,877,485
160	37,432	1,135,940	5,914,601	77,268,144	14,172,962,884
165	38,352	1,174,292	6,251,991	83,520,135	14,166,710,893
170	38,948	1,213,240	6,543,335	90,063,470	14,160,167,558
175	39,744	1,252,984	6,876,600	96,940,070	14,153,290,958
180	40,135	1,293,119	7,144,078	104,084,148	14,146,146,880
185	40,825	1,333,944	7,470,871	111,555,019	14,138,676,009
190	41,304	1,375,248	7,764,952	119,319,971	14,130,911,057
195	41,811	1,417,059	8,069,370	127,389,341	14,122,841,687
200	42,827	1,459,886	8,480,752	135,870,093	14,114,360,935

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
250	464,036	1,923,922	103,905,367	239,775,460	14,010,455,568
300	514,251	2,438,173	140,743,357	380,518,817	13,869,712,211
350	549,054	2,987,227	177,446,515	557,965,332	13,692,265,696
400	570,262	3,557,489	212,498,204	770,463,536	13,479,767,492
450	580,355	4,137,844	245,025,297	1,015,488,833	13,234,742,195
500	580,345	4,718,189	273,721,251	1,289,210,084	12,961,020,944
550	573,934	5,292,123	298,907,849	1,588,117,933	12,662,113,095
600	554,637	5,846,760	319,136,158	1,907,254,091	12,342,976,937
650	535,886	6,382,646	335,119,325	2,242,373,416	12,007,857,612
700	514,180	6,896,826	347,215,515	2,589,588,931	11,660,642,097
750	488,676	7,385,502	354,441,281	2,944,030,212	11,306,200,816
800	464,459	7,849,961	360,073,949	3,304,104,161	10,946,126,867
900	853,145	8,703,106	724,786,552	4,028,890,713	10,221,340,315
1,000	749,693	9,452,799	711,746,616	4,740,637,329	9,509,593,699
1,100	650,994	10,103,793	683,101,619	5,423,738,948	8,826,492,080
1,200	560,810	10,664,603	644,494,217	6,068,233,165	8,181,997,863
1,300	479,833	11,144,436	599,409,583	6,667,642,748	7,582,588,280
1,400	409,607	11,554,043	552,643,801	7,220,286,549	7,029,944,479
1,500	349,198	11,903,241	506,058,773	7,726,345,322	6,523,885,706
1,600	296,672	12,199,913	459,592,548	8,185,937,870	6,064,293,158
1,700	254,761	12,454,674	420,146,107	8,606,083,977	5,644,147,051
1,800	220,050	12,674,724	384,940,645	8,991,024,622	5,259,206,406
1,900	188,834	12,863,558	349,211,277	9,340,235,899	4,909,995,129
2,000	164,897	13,028,455	321,441,035	9,661,676,934	4,588,554,094
2,100	145,102	13,173,557	297,397,325	9,959,074,259	4,291,156,769
2,200	128,428	13,301,985	276,058,393	10,235,132,652	4,015,098,376
2,300	114,223	13,416,208	256,952,541	10,492,085,193	3,758,145,835
2,400	101,228	13,517,436	237,836,333	10,729,921,526	3,520,309,502
2,500	91,190	13,608,626	223,380,952	10,953,302,478	3,296,928,550
2,600	82,260	13,690,886	209,746,673	11,163,049,151	3,087,181,877
2,700	73,706	13,764,592	195,289,389	11,358,338,540	2,891,892,488
2,800	66,976	13,831,568	184,163,144	11,542,501,684	2,707,729,344
2,900	61,117	13,892,685	174,169,548	11,716,671,232	2,533,559,796
3,000	55,624	13,948,309	164,082,410	11,880,753,642	2,369,477,386
3,100	50,120	13,998,429	152,847,912	12,033,601,554	2,216,629,474
3,200	45,877	14,044,306	144,486,775	12,178,088,329	2,072,142,699
3,300	42,243	14,086,549	137,285,816	12,315,374,145	1,934,856,883
3,400	37,909	14,124,458	126,988,043	12,442,362,188	1,807,868,840

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
3,500	34,438	14,158,896	118,810,833	12,561,173,021	1,689,058,007
3,600	31,745	14,190,641	112,685,327	12,673,858,348	1,576,372,680
3,700	28,864	14,219,505	105,340,021	12,779,198,369	1,471,032,659
3,800	26,162	14,245,667	98,099,467	12,877,297,836	1,372,933,192
3,900	24,004	14,269,671	92,410,941	12,969,708,777	1,280,522,251
4,000	21,683	14,291,354	85,645,844	13,055,354,621	1,194,876,407
4,100	19,595	14,310,949	79,362,735	13,134,717,356	1,115,513,672
4,200	17,769	14,328,718	73,737,486	13,208,454,842	1,041,776,186
4,300	16,346	14,345,064	69,471,379	13,277,926,221	972,304,807
4,400	14,924	14,359,988	64,916,276	13,342,842,497	907,388,531
4,500	13,288	14,373,276	59,129,315	13,401,971,812	848,259,216
4,600	12,179	14,385,455	55,418,984	13,457,390,796	792,840,232
4,700	11,007	14,396,462	51,181,273	13,508,572,069	741,658,959
4,800	10,110	14,406,572	48,022,702	13,556,594,771	693,636,257
4,900	9,000	14,415,572	43,651,329	13,600,246,100	649,984,928
5,000	8,395	14,423,967	41,555,937	13,641,802,037	608,428,991
5,100	7,528	14,431,495	38,014,202	13,679,816,239	570,414,789
5,200	6,705	14,438,200	34,533,065	13,714,349,304	535,881,724
5,300	6,238	14,444,438	32,749,182	13,747,098,486	503,132,542
5,400	5,773	14,450,211	30,886,349	13,777,984,835	472,246,193
5,500	5,019	14,455,230	27,357,228	13,805,342,063	444,888,965
5,600	4,584	14,459,814	25,443,436	13,830,785,499	419,445,529
5,700	4,224	14,464,038	23,868,358	13,854,653,857	395,577,171
5,800	3,751	14,467,789	21,567,522	13,876,221,379	374,009,649
5,900	3,503	14,471,292	20,491,877	13,896,713,256	353,517,772
6,000	3,159	14,474,451	18,800,789	13,915,514,045	334,716,983
6,100	2,899	14,477,350	17,538,785	13,933,052,830	317,178,198
6,200	2,737	14,480,087	16,835,242	13,949,888,072	300,342,956
6,300	2,447	14,482,534	15,291,694	13,965,179,766	285,051,262
6,400	2,145	14,484,679	13,623,043	13,978,802,809	271,428,219
6,500	1,955	14,486,634	12,608,331	13,991,411,140	258,819,888
6,600	1,820	14,488,454	11,921,125	14,003,332,265	246,898,763
6,700	1,570	14,490,024	10,439,802	14,013,772,067	236,458,961
6,800	1,595	14,491,619	10,769,136	14,024,541,203	225,689,825
6,900	1,436	14,493,055	9,837,232	14,034,378,435	215,852,593
7,000	1,275	14,494,330	8,860,347	14,043,238,782	206,992,246
7,100	1,194	14,495,524	8,416,315	14,051,655,097	198,575,931
7,200	1,070	14,496,594	7,652,991	14,059,308,088	190,922,940

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
7,300	1,009	14,497,603	7,316,492	14,066,624,580	183,606,448
7,400	958	14,498,561	7,041,037	14,073,665,617	176,565,411
7,500	908	14,499,469	6,766,429	14,080,432,046	169,798,982
7,600	845	14,500,314	6,380,269	14,086,812,315	163,418,713
7,700	716	14,501,030	5,478,132	14,092,290,447	157,940,581
7,800	755	14,501,785	5,852,444	14,098,142,891	152,088,137
7,900	612	14,502,397	4,803,946	14,102,946,837	147,284,191
8,000	606	14,503,003	4,818,904	14,107,765,741	142,465,287
8,100	564	14,503,567	4,542,695	14,112,308,436	137,922,592
8,200	539	14,504,106	4,393,704	14,116,702,140	133,528,888
8,300	556	14,504,662	4,588,196	14,121,290,336	128,940,692
8,400	498	14,505,160	4,160,053	14,125,450,389	124,780,639
8,500	423	14,505,583	3,574,766	14,129,025,155	121,205,873
8,600	404	14,505,987	3,454,181	14,132,479,336	117,751,692
8,700	383	14,506,370	3,314,575	14,135,793,911	114,437,117
8,800	371	14,506,741	3,247,738	14,139,041,649	111,189,379
8,900	363	14,507,104	3,213,089	14,142,254,738	107,976,290
9,000	308	14,507,412	2,758,288	14,145,013,026	105,218,002
9,100	297	14,507,709	2,688,126	14,147,701,152	102,529,876
9,200	310	14,508,019	2,837,251	14,150,538,403	99,692,625
9,300	273	14,508,292	2,526,365	14,153,064,768	97,166,260
9,400	236	14,508,528	2,207,614	14,155,272,382	94,958,646
9,500	242	14,508,770	2,287,605	14,157,559,987	92,671,041
9,600	250	14,509,020	2,388,858	14,159,948,845	90,282,183
9,699	229	14,509,249	2,209,688	14,162,158,533	88,072,495
9,800	217	14,509,466	2,115,443	14,164,273,976	85,957,052
9,900	172	14,509,638	1,694,506	14,165,968,482	84,262,546
10,000	186	14,509,824	1,851,388	14,167,819,870	82,411,158
10,100	177	14,510,001	1,779,665	14,169,599,535	80,631,493
10,200	157	14,510,158	1,594,371	14,171,193,906	79,037,122
10,300	159	14,510,317	1,630,084	14,172,823,990	77,407,038
10,400	170	14,510,487	1,760,343	14,174,584,333	75,646,695
10,500	169	14,510,656	1,766,675	14,176,351,008	73,880,020
10,600	147	14,510,803	1,550,912	14,177,901,920	72,329,108
10,700	114	14,510,917	1,214,540	14,179,116,460	71,114,568
10,800	139	14,511,056	1,494,677	14,180,611,137	69,619,891
10,899	117	14,511,173	1,269,761	14,181,880,898	68,350,130
11,000	141	14,511,314	1,544,283	14,183,425,181	66,805,847

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
11,100	104	14,511,418	1,149,300	14,184,574,481	65,656,547
11,200	105	14,511,523	1,171,495	14,185,745,976	64,485,052
11,300	118	14,511,641	1,328,005	14,187,073,981	63,157,047
11,400	89	14,511,730	1,010,945	14,188,084,926	62,146,102
11,496	81	14,511,811	926,991	14,189,011,917	61,219,111
11,600	106	14,511,917	1,224,805	14,190,236,722	59,994,306
11,700	78	14,511,995	908,845	14,191,145,567	59,085,461
11,800	84	14,512,079	987,230	14,192,132,797	58,098,231
11,896	96	14,512,175	1,137,427	14,193,270,224	56,960,804
12,000	90	14,512,265	1,076,108	14,194,346,332	55,884,696
12,099	73	14,512,338	880,406	14,195,226,738	55,004,290
12,200	64	14,512,402	778,036	14,196,004,774	54,226,254
12,300	73	14,512,475	894,600	14,196,899,374	53,331,654
12,400	62	14,512,537	765,853	14,197,665,227	52,565,801
12,500	47	14,512,584	585,620	14,198,250,847	51,980,181
12,600	69	14,512,653	866,603	14,199,117,450	51,113,578
12,700	47	14,512,700	594,766	14,199,712,216	50,518,812
12,800	69	14,512,769	879,691	14,200,591,907	49,639,121
12,900	52	14,512,821	668,543	14,201,260,450	48,970,578
13,000	35	14,512,856	453,483	14,201,713,933	48,517,095
13,095	43	14,512,899	561,103	14,202,275,036	47,955,992
13,200	54	14,512,953	710,513	14,202,985,549	47,245,479
13,292	36	14,512,989	476,933	14,203,462,482	46,768,546
13,394	48	14,513,037	640,451	14,204,102,933	46,128,095
13,500	41	14,513,078	551,789	14,204,654,722	45,576,306
13,600	38	14,513,116	515,060	14,205,169,782	45,061,246
13,698	48	14,513,164	655,528	14,205,825,310	44,405,718
13,800	39	14,513,203	536,829	14,206,362,139	43,868,889
13,888	26	14,513,229	359,990	14,206,722,129	43,508,899
14,000	54	14,513,283	753,472	14,207,475,601	42,755,427
14,100	37	14,513,320	520,167	14,207,995,768	42,235,260
14,200	29	14,513,349	410,389	14,208,406,157	41,824,871
14,297	38	14,513,387	541,646	14,208,947,803	41,283,225
14,400	32	14,513,419	459,738	14,209,407,541	40,823,487
14,480	31	14,513,450	448,065	14,209,855,606	40,375,422
14,600	25	14,513,475	363,921	14,210,219,527	40,011,501
14,700	26	14,513,501	380,973	14,210,600,500	39,630,528
14,800	35	14,513,536	516,708	14,211,117,208	39,113,820

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
14,900	28	14,513,564	416,222	14,211,533,430	38,697,598
15,000	31	14,513,595	463,635	14,211,997,065	38,233,963
15,096	24	14,513,619	361,363	14,212,358,428	37,872,600
15,200	35	14,513,654	530,330	14,212,888,758	37,342,270
15,300	33	14,513,687	503,487	14,213,392,245	36,838,783
15,400	22	14,513,709	337,678	14,213,729,923	36,501,105
15,480	27	14,513,736	417,069	14,214,146,992	36,084,036
15,600	33	14,513,769	513,499	14,214,660,491	35,570,537
15,695	17	14,513,786	266,211	14,214,926,702	35,304,326
15,800	25	14,513,811	393,938	14,215,320,640	34,910,388
15,900	19	14,513,830	301,140	14,215,621,780	34,609,248
16,000	21	14,513,851	334,880	14,215,956,660	34,274,368
16,091	21	14,513,872	337,217	14,216,293,877	33,937,151
16,200	24	14,513,896	387,901	14,216,681,778	33,549,250
16,281	12	14,513,908	194,957	14,216,876,735	33,354,293
16,400	13	14,513,921	212,618	14,217,089,353	33,141,675
16,500	14	14,513,935	230,565	14,217,319,918	32,911,110
16,600	20	14,513,955	331,159	14,217,651,077	32,579,951
16,694	22	14,513,977	366,415	14,218,017,492	32,213,536
16,800	25	14,514,002	419,172	14,218,436,664	31,794,364
16,891	14	14,514,016	236,152	14,218,672,816	31,558,212
16,980	17	14,514,033	288,249	14,218,961,065	31,269,963
17,100	16	14,514,049	272,859	14,219,233,924	30,997,104
17,200	13	14,514,062	223,001	14,219,456,925	30,774,103
17,280	15	14,514,077	258,869	14,219,715,794	30,515,234
17,400	16	14,514,093	277,643	14,219,993,437	30,237,591
17,481	9	14,514,102	157,107	14,220,150,544	30,080,484
17,600	25	14,514,127	438,938	14,220,589,482	29,641,546
17,700	16	14,514,143	282,526	14,220,872,008	29,359,020
17,800	7	14,514,150	124,276	14,220,996,284	29,234,744
17,895	14	14,514,164	250,014	14,221,246,298	28,984,730
18,000	15	14,514,179	269,530	14,221,515,828	28,715,200
18,091	10	14,514,189	180,540	14,221,696,368	28,534,660
18,200	12	14,514,201	217,867	14,221,914,235	28,316,793
18,245	10	14,514,211	182,395	14,222,096,630	28,134,398
18,400	15	14,514,226	275,260	14,222,371,890	27,859,138
18,497	9	14,514,235	166,208	14,222,538,098	27,692,930
18,600	8	14,514,243	148,496	14,222,686,594	27,544,434

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
18,688	15	14,514,258	279,720	14,222,966,314	27,264,714
18,800	15	14,514,273	281,295	14,223,247,609	26,983,419
18,900	13	14,514,286	245,110	14,223,492,719	26,738,309
19,000	13	14,514,299	246,508	14,223,739,227	26,491,801
19,080	5	14,514,304	95,302	14,223,834,529	26,396,499
19,200	5	14,514,309	95,898	14,223,930,427	26,300,601
19,280	10	14,514,319	192,470	14,224,122,897	26,108,131
19,380	4	14,514,323	77,431	14,224,200,328	26,030,700
19,500	7	14,514,330	136,177	14,224,336,505	25,894,523
19,600	11	14,514,341	215,171	14,224,551,676	25,679,352
19,693	10	14,514,351	196,568	14,224,748,244	25,482,784
19,800	6	14,514,357	118,480	14,224,866,724	25,364,304
19,898	9	14,514,366	178,637	14,225,045,361	25,185,667
20,000	11	14,514,377	219,415	14,225,264,776	24,966,252
20,100	8	14,514,385	160,551	14,225,425,327	24,805,701
20,189	6	14,514,391	121,011	14,225,546,338	24,684,690
20,281	3	14,514,394	60,764	14,225,607,102	24,623,926
20,400	7	14,514,401	142,508	14,225,749,610	24,481,418
20,489	4	14,514,405	81,929	14,225,831,539	24,399,489
20,600	8	14,514,413	164,353	14,225,995,892	24,235,136
20,682	4	14,514,417	82,579	14,226,078,471	24,152,557
20,800	13	14,514,430	269,789	14,226,348,260	23,882,768
20,888	6	14,514,436	125,175	14,226,473,435	23,757,593
21,000	8	14,514,444	167,648	14,226,641,083	23,589,945
21,090	4	14,514,448	84,205	14,226,725,288	23,505,740
21,200	10	14,514,458	211,601	14,226,936,889	23,294,139
21,300	7	14,514,465	148,905	14,227,085,794	23,145,234
21,400	6	14,514,471	128,132	14,227,213,926	23,017,102
21,480	7	14,514,478	150,167	14,227,364,093	22,866,935
21,600	10	14,514,488	215,540	14,227,579,633	22,651,395
21,641	4	14,514,492	86,561	14,227,666,194	22,564,834
21,766	8	14,514,500	173,966	14,227,840,160	22,390,868
21,840	3	14,514,503	65,520	14,227,905,680	22,325,348
22,000	4	14,514,507	87,917	14,227,993,597	22,237,431
22,080	5	14,514,512	110,379	14,228,103,976	22,127,052
22,200	8	14,514,520	177,280	14,228,281,256	21,949,772
22,240	3	14,514,523	66,720	14,228,347,976	21,883,052
22,400	6	14,514,529	134,081	14,228,482,057	21,748,971

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
22,480	3	14,514,532	67,375	14,228,549,432	21,681,596
22,600	3	14,514,535	67,735	14,228,617,167	21,613,861
22,640	2	14,514,537	45,267	14,228,662,434	21,568,594
22,800	6	14,514,543	136,560	14,228,798,994	21,432,034
22,880	5	14,514,548	114,164	14,228,913,158	21,317,870
22,995	2	14,514,550	45,955	14,228,959,113	21,271,915
23,080	4	14,514,554	92,211	14,229,051,324	21,179,704
23,200	5	14,514,559	115,830	14,229,167,154	21,063,874
23,226	3	14,514,562	69,649	14,229,236,803	20,994,225
23,400	14	14,514,576	327,087	14,229,563,890	20,667,138
23,460	4	14,514,580	93,735	14,229,657,625	20,573,403
23,600	6	14,514,586	141,384	14,229,799,009	20,432,019
23,680	3	14,514,589	70,940	14,229,869,949	20,361,079
23,800	2	14,514,591	47,534	14,229,917,483	20,313,545
23,880	1	14,514,592	23,880	14,229,941,363	20,289,665
24,000	9	14,514,601	215,587	14,230,156,950	20,074,078
24,080	8	14,514,609	192,432	14,230,349,382	19,881,646
24,180	5	14,514,614	120,840	14,230,470,222	19,760,806
24,300	5	14,514,619	121,309	14,230,591,531	19,639,497
24,400	9	14,514,628	219,080	14,230,810,611	19,420,417
24,480	9	14,514,637	219,996	14,231,030,607	19,200,421
24,600	6	14,514,643	147,552	14,231,178,159	19,052,869
24,640	1	14,514,644	24,640	14,231,202,799	19,028,229
24,800	3	14,514,647	74,305	14,231,277,104	18,953,924
24,900	7	14,514,654	174,200	14,231,451,304	18,779,724
25,000	4	14,514,658	99,859	14,231,551,163	18,679,865
25,080	2	14,514,660	50,085	14,231,601,248	18,629,780
25,200	7	14,514,667	176,260	14,231,777,508	18,453,520
25,280	2	14,514,669	50,540	14,231,828,048	18,402,980
25,360	4	14,514,673	101,360	14,231,929,408	18,301,620
25,421	1	14,514,674	25,421	14,231,954,829	18,276,199
25,600	7	14,514,681	178,969	14,232,133,798	18,097,230
25,680	6	14,514,687	153,934	14,232,287,732	17,943,296
25,800	5	14,514,692	128,860	14,232,416,592	17,814,436
25,840	2	14,514,694	51,671	14,232,468,263	17,762,765
26,000	5	14,514,699	129,760	14,232,598,023	17,633,005
26,080	4	14,514,703	104,279	14,232,702,302	17,528,726
26,200	7	14,514,710	183,120	14,232,885,422	17,345,606

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
26,240	1	14,514,711	26,240	14,232,911,662	17,319,366
26,400	3	14,514,714	79,085	14,232,990,747	17,240,281
26,488	1	14,514,715	26,488	14,233,017,235	17,213,793
26,560	3	14,514,718	79,640	14,233,096,875	17,134,153
26,700	6	14,514,724	159,960	14,233,256,835	16,974,193
26,786	7	14,514,731	187,323	14,233,444,158	16,786,870
26,840	2	14,514,733	53,668	14,233,497,826	16,733,202
27,000	4	14,514,737	107,800	14,233,605,626	16,625,402
27,040	2	14,514,739	54,059	14,233,659,685	16,571,343
27,141	5	14,514,744	135,612	14,233,795,297	16,435,731
27,240	2	14,514,746	54,448	14,233,849,745	16,381,283
27,400	2	14,514,748	54,760	14,233,904,505	16,326,523
27,485	5	14,514,753	137,316	14,234,041,821	16,189,207
27,560	4	14,514,757	110,160	14,234,151,981	16,079,047
27,660	1	14,514,758	27,660	14,234,179,641	16,051,387
27,760	3	14,514,761	83,276	14,234,262,917	15,968,111
27,840	2	14,514,763	55,680	14,234,318,597	15,912,431
27,980	1	14,514,764	27,980	14,234,346,577	15,884,451
28,080	3	14,514,767	84,189	14,234,430,766	15,800,262
28,200	5	14,514,772	140,820	14,234,571,586	15,659,442
28,400	5	14,514,777	141,873	14,234,713,459	15,517,569
28,480	1	14,514,778	28,480	14,234,741,939	15,489,089
28,520	1	14,514,779	28,520	14,234,770,459	15,460,569
28,664	4	14,514,783	114,549	14,234,885,008	15,346,020
28,800	4	14,514,787	115,075	14,235,000,083	15,230,945
28,880	2	14,514,789	57,740	14,235,057,823	15,173,205
29,040	2	14,514,791	58,080	14,235,115,903	15,115,125
29,200	3	14,514,794	87,474	14,235,203,377	15,027,651
29,280	2	14,514,796	58,500	14,235,261,877	14,969,151
29,400	2	14,514,798	58,740	14,235,320,617	14,910,411
29,520	1	14,514,799	29,520	14,235,350,137	14,880,891
29,680	3	14,514,802	89,000	14,235,439,137	14,791,891
29,760	1	14,514,803	29,760	14,235,468,897	14,762,131
29,880	5	14,514,808	149,200	14,235,618,097	14,612,931
29,920	2	14,514,810	59,840	14,235,677,937	14,553,091
30,400	6	14,514,816	182,151	14,235,860,088	14,370,940
30,480	3	14,514,819	91,400	14,235,951,488	14,279,540
30,590	2	14,514,821	61,110	14,236,012,598	14,218,430

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
30,640	1	14,514,822	30,640	14,236,043,238	14,187,790
30,720	1	14,514,823	30,720	14,236,073,958	14,157,070
30,960	3	14,514,826	92,840	14,236,166,798	14,064,230
31,040	1	14,514,827	31,040	14,236,197,838	14,033,190
31,200	4	14,514,831	124,580	14,236,322,418	13,908,610
31,398	5	14,514,836	156,794	14,236,479,212	13,751,816
31,440	2	14,514,838	62,880	14,236,542,092	13,688,936
31,600	1	14,514,839	31,600	14,236,573,692	13,657,336
31,680	3	14,514,842	94,967	14,236,668,659	13,562,369
32,080	2	14,514,844	64,160	14,236,732,819	13,498,209
32,160	1	14,514,845	32,160	14,236,764,979	13,466,049
32,240	2	14,514,847	64,480	14,236,829,459	13,401,569
32,400	2	14,514,849	64,720	14,236,894,179	13,336,849
32,480	1	14,514,850	32,480	14,236,926,659	13,304,369
32,600	2	14,514,852	65,160	14,236,991,819	13,239,209
32,640	1	14,514,853	32,640	14,237,024,459	13,206,569
32,880	2	14,514,855	65,700	14,237,090,159	13,140,869
33,000	4	14,514,859	131,854	14,237,222,013	13,009,015
33,040	1	14,514,860	33,040	14,237,255,053	12,975,975
33,120	1	14,514,861	33,120	14,237,288,173	12,942,855
33,280	2	14,514,863	66,560	14,237,354,733	12,876,295
33,360	2	14,514,865	66,707	14,237,421,440	12,809,588
33,412	1	14,514,866	33,412	14,237,454,852	12,776,176
33,560	1	14,514,867	33,560	14,237,488,412	12,742,616
33,760	2	14,514,869	67,520	14,237,555,932	12,675,096
33,865	1	14,514,870	33,865	14,237,589,797	12,641,231
34,000	4	14,514,874	135,840	14,237,725,637	12,505,391
34,080	1	14,514,875	34,080	14,237,759,717	12,471,311
34,160	1	14,514,876	34,160	14,237,793,877	12,437,151
34,400	3	14,514,879	103,136	14,237,897,013	12,334,015
34,480	4	14,514,883	137,809	14,238,034,822	12,196,206
34,600	2	14,514,885	69,120	14,238,103,942	12,127,086
34,680	2	14,514,887	69,320	14,238,173,262	12,057,766
34,765	1	14,514,888	34,765	14,238,208,027	12,023,001
34,880	1	14,514,889	34,880	14,238,242,907	11,988,121
34,960	3	14,514,892	104,840	14,238,347,747	11,883,281
35,040	1	14,514,893	35,040	14,238,382,787	11,848,241
35,298	2	14,514,895	70,578	14,238,453,365	11,777,663

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
35,450	2	14,514,897	70,890	14,238,524,255	11,706,773
35,680	1	14,514,898	35,680	14,238,559,935	11,671,093
35,820	1	14,514,899	35,820	14,238,595,755	11,635,273
36,060	2	14,514,901	72,095	14,238,667,850	11,563,178
36,120	1	14,514,902	36,120	14,238,703,970	11,527,058
36,300	5	14,514,907	181,200	14,238,885,170	11,345,858
36,480	4	14,514,911	145,853	14,239,031,023	11,200,005
36,570	4	14,514,915	146,200	14,239,177,223	11,053,805
36,640	1	14,514,916	36,640	14,239,213,863	11,017,165
36,760	1	14,514,917	36,760	14,239,250,623	10,980,405
37,025	3	14,514,920	111,065	14,239,361,688	10,869,340
37,200	2	14,514,922	74,312	14,239,436,000	10,795,028
37,360	2	14,514,924	74,695	14,239,510,695	10,720,333
37,410	2	14,514,926	74,820	14,239,585,515	10,645,513
37,600	2	14,514,928	75,196	14,239,660,711	10,570,317
37,680	1	14,514,929	37,680	14,239,698,391	10,532,637
37,760	1	14,514,930	37,760	14,239,736,151	10,494,877
37,840	1	14,514,931	37,840	14,239,773,991	10,457,037
38,000	3	14,514,934	113,958	14,239,887,949	10,343,079
38,093	4	14,514,938	152,333	14,240,040,282	10,190,746
38,220	1	14,514,939	38,220	14,240,078,502	10,152,526
38,400	2	14,514,941	76,800	14,240,155,302	10,075,726
38,790	2	14,514,943	77,580	14,240,232,882	9,998,146
39,291	2	14,514,945	78,571	14,240,311,453	9,919,575
39,440	1	14,514,946	39,440	14,240,350,893	9,880,135
39,520	3	14,514,949	118,560	14,240,469,453	9,761,575
39,690	2	14,514,951	79,380	14,240,548,833	9,682,195
39,840	1	14,514,952	39,840	14,240,588,673	9,642,355
40,020	1	14,514,953	40,020	14,240,628,693	9,602,335
40,320	1	14,514,954	40,320	14,240,669,013	9,562,015
40,500	3	14,514,957	121,480	14,240,790,493	9,440,535
40,740	2	14,514,959	81,480	14,240,871,973	9,359,055
41,100	4	14,514,963	164,220	14,241,036,193	9,194,835
41,200	1	14,514,964	41,200	14,241,077,393	9,153,635
41,360	1	14,514,965	41,360	14,241,118,753	9,112,275
41,494	1	14,514,966	41,494	14,241,160,247	9,070,781
41,600	2	14,514,968	83,152	14,241,243,399	8,987,629
41,760	1	14,514,969	41,760	14,241,285,159	8,945,869

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
41,920	1	14,514,970	41,920	14,241,327,079	8,903,949
42,080	1	14,514,971	42,080	14,241,369,159	8,861,869
42,120	1	14,514,972	42,120	14,241,411,279	8,819,749
42,320	1	14,514,973	42,320	14,241,453,599	8,777,429
42,480	4	14,514,977	169,920	14,241,623,519	8,607,509
42,800	1	14,514,978	42,800	14,241,666,319	8,564,709
42,880	1	14,514,979	42,880	14,241,709,199	8,521,829
43,000	1	14,514,980	43,000	14,241,752,199	8,478,829
43,200	1	14,514,981	43,200	14,241,795,399	8,435,629
43,280	2	14,514,983	86,560	14,241,881,959	8,349,069
43,400	2	14,514,985	86,800	14,241,968,759	8,262,269
43,440	3	14,514,988	130,260	14,242,099,019	8,132,009
43,800	3	14,514,991	131,340	14,242,230,359	8,000,669
44,080	1	14,514,992	44,080	14,242,274,439	7,956,589
44,240	1	14,514,993	44,240	14,242,318,679	7,912,349
44,480	1	14,514,994	44,480	14,242,363,159	7,867,869
44,800	2	14,514,996	89,520	14,242,452,679	7,778,349
45,150	2	14,514,998	90,270	14,242,542,949	7,688,079
45,440	1	14,514,999	45,440	14,242,588,389	7,642,639
45,840	1	14,515,000	45,840	14,242,634,229	7,596,799
46,000	1	14,515,001	46,000	14,242,680,229	7,550,799
46,160	1	14,515,002	46,160	14,242,726,389	7,504,639
46,480	1	14,515,003	46,480	14,242,772,869	7,458,159
46,800	2	14,515,005	93,520	14,242,866,389	7,364,639
46,960	1	14,515,006	46,960	14,242,913,349	7,317,679
47,040	1	14,515,007	47,040	14,242,960,389	7,270,639
47,200	1	14,515,008	47,200	14,243,007,589	7,223,439
47,400	1	14,515,009	47,400	14,243,054,989	7,176,039
47,440	1	14,515,010	47,440	14,243,102,429	7,128,599
47,600	1	14,515,011	47,600	14,243,150,029	7,080,999
47,680	1	14,515,012	47,680	14,243,197,709	7,033,319
47,760	1	14,515,013	47,760	14,243,245,469	6,985,559
47,909	1	14,515,014	47,909	14,243,293,378	6,937,650
48,400	1	14,515,015	48,400	14,243,341,778	6,889,250
48,750	1	14,515,016	48,750	14,243,390,528	6,840,500
49,120	2	14,515,018	98,240	14,243,488,768	6,742,260
49,520	1	14,515,019	49,520	14,243,538,288	6,692,740
49,800	2	14,515,021	99,600	14,243,637,888	6,593,140

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
49,920	1	14,515,022	49,920	14,243,687,808	6,543,220
50,600	1	14,515,023	50,600	14,243,738,408	6,492,620
50,800	1	14,515,024	50,800	14,243,789,208	6,441,820
51,300	1	14,515,025	51,300	14,243,840,508	6,390,520
51,600	1	14,515,026	51,600	14,243,892,108	6,338,920
51,800	1	14,515,027	51,800	14,243,943,908	6,287,120
52,200	1	14,515,028	52,200	14,243,996,108	6,234,920
52,500	1	14,515,029	52,500	14,244,048,608	6,182,420
52,600	1	14,515,030	52,600	14,244,101,208	6,129,820
52,800	1	14,515,031	52,800	14,244,154,008	6,077,020
52,950	1	14,515,032	52,950	14,244,206,958	6,024,070
53,700	2	14,515,034	107,400	14,244,314,358	5,916,670
54,150	1	14,515,035	54,150	14,244,368,508	5,862,520
54,240	1	14,515,036	54,240	14,244,422,748	5,808,280
55,400	1	14,515,037	55,400	14,244,478,148	5,752,880
55,520	1	14,515,038	55,520	14,244,533,668	5,697,360
55,650	1	14,515,039	55,650	14,244,589,318	5,641,710
56,000	1	14,515,040	56,000	14,244,645,318	5,585,710
56,100	1	14,515,041	56,100	14,244,701,418	5,529,610
56,250	1	14,515,042	56,250	14,244,757,668	5,473,360
56,700	1	14,515,043	56,700	14,244,814,368	5,416,660
56,800	1	14,515,044	56,800	14,244,871,168	5,359,860
57,600	2	14,515,046	115,200	14,244,986,368	5,244,660
57,840	1	14,515,047	57,840	14,245,044,208	5,186,820
58,350	1	14,515,048	58,350	14,245,102,558	5,128,470
59,760	1	14,515,049	59,760	14,245,162,318	5,068,710
60,200	2	14,515,051	120,380	14,245,282,698	4,948,330
61,350	1	14,515,052	61,350	14,245,344,048	4,886,980
62,000	1	14,515,053	62,000	14,245,406,048	4,824,980
62,240	1	14,515,054	62,240	14,245,468,288	4,762,740
64,240	1	14,515,055	64,240	14,245,532,528	4,698,500
65,400	1	14,515,056	65,400	14,245,597,928	4,633,100
65,600	1	14,515,057	65,600	14,245,663,528	4,567,500
66,480	1	14,515,058	66,480	14,245,730,008	4,501,020
67,440	1	14,515,059	67,440	14,245,797,448	4,433,580
68,000	1	14,515,060	68,000	14,245,865,448	4,365,580
68,400	1	14,515,061	68,400	14,245,933,848	4,297,180
69,760	1	14,515,062	69,760	14,246,003,608	4,227,420

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
70,200	1	14,515,063	70,200	14,246,073,808	4,157,220
70,260	2	14,515,065	140,500	14,246,214,308	4,016,720
70,860	1	14,515,066	70,860	14,246,285,168	3,945,860
71,000	1	14,515,067	71,000	14,246,356,168	3,874,860
72,900	1	14,515,068	72,900	14,246,429,068	3,801,960
73,040	1	14,515,069	73,040	14,246,502,108	3,728,920
74,400	1	14,515,070	74,400	14,246,576,508	3,654,520
74,600	1	14,515,071	74,600	14,246,651,108	3,579,920
76,680	1	14,515,072	76,680	14,246,727,788	3,503,240
79,360	1	14,515,073	79,360	14,246,807,148	3,423,880
80,000	1	14,515,074	80,000	14,246,887,148	3,343,880
83,520	1	14,515,075	83,520	14,246,970,668	3,260,360
84,600	1	14,515,076	84,600	14,247,055,268	3,175,760
88,800	1	14,515,077	88,800	14,247,144,068	3,086,960
89,000	1	14,515,078	89,000	14,247,233,068	2,997,960
89,200	1	14,515,079	89,200	14,247,322,268	2,908,760
89,600	1	14,515,080	89,600	14,247,411,868	2,819,160
89,800	1	14,515,081	89,800	14,247,501,668	2,729,360
90,200	1	14,515,082	90,200	14,247,591,868	2,639,160
90,400	1	14,515,083	90,400	14,247,682,268	2,548,760
93,200	1	14,515,084	93,200	14,247,775,468	2,455,560
93,440	1	14,515,085	93,440	14,247,868,908	2,362,120
95,800	1	14,515,086	95,800	14,247,964,708	2,266,320
96,000	3	14,515,089	288,000	14,248,252,708	1,978,320
97,800	1	14,515,090	97,800	14,248,350,508	1,880,520
98,400	1	14,515,091	98,400	14,248,448,908	1,782,120
99,120	1	14,515,092	99,120	14,248,548,028	1,683,000
101,800	1	14,515,093	101,800	14,248,649,828	1,581,200
106,000	1	14,515,094	106,000	14,248,755,828	1,475,200
107,000	1	14,515,095	107,000	14,248,862,828	1,368,200
107,600	1	14,515,096	107,600	14,248,970,428	1,260,600
108,000	1	14,515,097	108,000	14,249,078,428	1,152,600
111,200	1	14,515,098	111,200	14,249,189,628	1,041,400
112,800	1	14,515,099	112,800	14,249,302,428	928,600
117,400	1	14,515,100	117,400	14,249,419,828	811,200
121,600	2	14,515,102	243,200	14,249,663,028	568,000
126,400	1	14,515,103	126,400	14,249,789,428	441,600
128,400	1	14,515,104	128,400	14,249,917,828	313,200

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
140,400	1	14,515,105	140,400	14,250,058,228	172,800
172,800	1	14,515,106	172,800	14,250,231,028	0

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
0	173	173	0	0	289,201,755
1	17	190	17	17	289,201,738
2	10	200	20	37	289,201,718
3	11	211	33	70	289,201,685
4	8	219	32	102	289,201,653
5	6	225	30	132	289,201,623
6	5	230	30	162	289,201,593
7	5	235	35	197	289,201,558
8	6	241	48	245	289,201,510
9	7	248	63	308	289,201,447
10	6	254	60	368	289,201,387
11	7	261	77	445	289,201,310
12	4	265	48	493	289,201,262
13	6	271	78	571	289,201,184
14	9	280	126	697	289,201,058
15	9	289	135	832	289,200,923
16	17	306	272	1,104	289,200,651
17	11	317	187	1,291	289,200,464
18	6	323	108	1,399	289,200,356
19	9	332	171	1,570	289,200,185
20	11	343	220	1,790	289,199,965
21	14	357	294	2,084	289,199,671
22	8	365	176	2,260	289,199,495
23	9	374	207	2,467	289,199,288
24	4	378	96	2,563	289,199,192
25	10	388	250	2,813	289,198,942
26	9	397	234	3,047	289,198,708
27	4	401	108	3,155	289,198,600
28	12	413	336	3,491	289,198,264
29	8	421	232	3,723	289,198,032
30	9	430	270	3,993	289,197,762
31	8	438	248	4,241	289,197,514
32	9	447	288	4,529	289,197,226
33	7	454	231	4,760	289,196,995
34	4	458	136	4,896	289,196,859
35	8	466	280	5,176	289,196,579
36	15	481	540	5,716	289,196,039
37	3	484	111	5,827	289,195,928

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
38	2	486	76	5,903	289,195,852
39	7	493	273	6,176	289,195,579
41	6	499	246	6,422	289,195,333
42	7	506	294	6,716	289,195,039
43	6	512	258	6,974	289,194,781
44	8	520	352	7,326	289,194,429
45	9	529	405	7,731	289,194,024
46	6	535	276	8,007	289,193,748
47	5	540	235	8,242	289,193,513
48	10	550	480	8,722	289,193,033
49	6	556	294	9,016	289,192,739
51	6	562	306	9,322	289,192,433
52	4	566	208	9,530	289,192,225
53	6	572	318	9,848	289,191,907
54	10	582	540	10,388	289,191,367
55	10	592	550	10,938	289,190,817
56	6	598	336	11,274	289,190,481
57	12	610	684	11,958	289,189,797
58	8	618	464	12,422	289,189,333
59	7	625	413	12,835	289,188,920
61	9	634	549	13,384	289,188,371
62	4	638	248	13,632	289,188,123
63	5	643	315	13,947	289,187,808
64	6	649	384	14,331	289,187,424
65	4	653	260	14,591	289,187,164
66	10	663	660	15,251	289,186,504
67	5	668	335	15,586	289,186,169
68	7	675	476	16,062	289,185,693
69	7	682	483	16,545	289,185,210
71	10	692	710	17,255	289,184,500
72	13	705	936	18,191	289,183,564
73	4	709	292	18,483	289,183,272
74	10	719	740	19,223	289,182,532
75	11	730	825	20,048	289,181,707
76	4	734	304	20,352	289,181,403
77	5	739	385	20,737	289,181,018
78	9	748	702	21,439	289,180,316
79	9	757	711	22,150	289,179,605

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
81	8	765	648	22,798	289,178,957
82	6	771	492	23,290	289,178,465
83	11	782	913	24,203	289,177,552
84	7	789	588	24,791	289,176,964
85	4	793	340	25,131	289,176,624
86	13	806	1,118	26,249	289,175,506
87	6	812	522	26,771	289,174,984
88	4	816	352	27,123	289,174,632
89	3	819	267	27,390	289,174,365
91	11	830	1,001	28,391	289,173,364
92	6	836	552	28,943	289,172,812
93	6	842	558	29,501	289,172,254
94	6	848	564	30,065	289,171,690
95	6	854	570	30,635	289,171,120
96	9	863	864	31,499	289,170,256
97	7	870	679	32,178	289,169,577
98	12	882	1,176	33,354	289,168,401
99	4	886	396	33,750	289,168,005
105	36	922	3,687	37,437	289,164,318
110	35	957	3,771	41,208	289,160,547
115	59	1,016	6,672	47,880	289,153,875
120	46	1,062	5,443	53,323	289,148,432
125	51	1,113	6,289	59,612	289,142,143
130	55	1,168	7,028	66,640	289,135,115
135	49	1,217	6,503	73,143	289,128,612
140	54	1,271	7,462	80,605	289,121,150
145	62	1,333	8,861	89,466	289,112,289
150	52	1,385	7,685	97,151	289,104,604
155	49	1,434	7,480	104,631	289,097,124
160	51	1,485	8,060	112,691	289,089,064
165	62	1,547	10,112	122,803	289,078,952
170	53	1,600	8,923	131,726	289,070,029
175	56	1,656	9,690	141,416	289,060,339
180	69	1,725	12,274	153,690	289,048,065
185	50	1,775	9,153	162,843	289,038,912
190	55	1,830	10,349	173,192	289,028,563
195	69	1,899	13,296	186,488	289,015,267
200	87	1,986	17,222	203,710	288,998,045

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
250	736	2,722	166,410	370,120	288,831,635
300	876	3,598	241,157	611,277	288,590,478
350	1,036	4,634	334,878	946,155	288,255,600
400	1,099	5,733	409,385	1,355,540	287,846,215
450	1,341	7,074	567,452	1,922,992	287,278,763
500	1,524	8,598	723,799	2,646,791	286,554,964
550	1,639	10,237	859,011	3,505,802	285,695,953
600	1,845	12,082	1,064,130	4,569,932	284,631,823
650	2,082	14,164	1,303,349	5,873,281	283,328,474
700	2,284	16,448	1,543,529	7,416,810	281,784,945
750	2,534	18,982	1,838,809	9,255,619	279,946,136
800	2,764	21,746	2,145,254	11,400,873	277,800,882
900	5,891	27,637	5,011,914	16,412,787	272,788,968
1,000	6,371	34,008	6,063,810	22,476,597	266,725,158
1,100	6,494	40,502	6,823,420	29,300,017	259,901,738
1,200	6,783	47,285	7,804,446	37,104,463	252,097,292
1,300	6,531	53,816	8,164,812	45,269,275	243,932,480
1,400	6,192	60,008	8,359,294	53,628,569	235,573,186
1,500	5,869	65,877	8,510,461	62,139,030	227,062,725
1,600	5,500	71,377	8,524,810	70,663,840	218,537,915
1,700	5,066	76,443	8,358,101	79,021,941	210,179,814
1,800	4,796	81,239	8,394,051	87,415,992	201,785,763
1,900	4,429	85,668	8,192,741	95,608,733	193,593,022
2,000	4,122	89,790	8,035,584	103,644,317	185,557,438
2,100	3,749	93,539	7,687,269	111,331,586	177,870,169
2,200	3,537	97,076	7,604,006	118,935,592	170,266,163
2,300	3,261	100,337	7,337,349	126,272,941	162,928,814
2,400	3,047	103,384	7,162,445	133,435,386	155,766,369
2,500	2,755	106,139	6,748,721	140,184,107	149,017,648
2,600	2,719	108,858	6,934,411	147,118,518	142,083,237
2,700	2,415	111,273	6,397,075	153,515,593	135,686,162
2,800	2,242	113,515	6,166,247	159,681,840	129,519,915
2,900	2,214	115,729	6,309,261	165,991,101	123,210,654
3,000	2,047	117,776	6,039,741	172,030,842	117,170,913
3,100	1,951	119,727	5,949,933	177,980,775	111,220,980
3,200	1,824	121,551	5,745,193	183,725,968	105,475,787
3,300	1,760	123,311	5,721,239	189,447,207	99,754,548
3,400	1,566	124,877	5,245,837	194,693,044	94,508,711

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
3,500	1,488	126,365	5,133,939	199,826,983	89,374,772
3,600	1,403	127,768	4,979,778	204,806,761	84,394,994
3,700	1,303	129,071	4,755,823	209,562,584	79,639,171
3,800	1,221	130,292	4,577,955	214,140,539	75,061,216
3,900	1,112	131,404	4,281,240	218,421,779	70,779,976
4,000	1,041	132,445	4,113,359	222,535,138	66,666,617
4,100	983	133,428	3,981,097	226,516,235	62,685,520
4,200	855	134,283	3,549,399	230,065,634	59,136,121
4,300	849	135,132	3,608,196	233,673,830	55,527,925
4,400	815	135,947	3,545,928	237,219,758	51,981,997
4,500	721	136,668	3,207,895	240,427,653	48,774,102
4,600	643	137,311	2,926,158	243,353,811	45,847,944
4,700	600	137,911	2,789,357	246,143,168	43,058,587
4,800	532	138,443	2,527,153	248,670,321	40,531,434
4,900	483	138,926	2,341,573	251,011,894	38,189,861
5,000	442	139,368	2,187,516	253,199,410	36,002,345
5,100	427	139,795	2,156,346	255,355,756	33,845,999
5,200	401	140,196	2,066,026	257,421,782	31,779,973
5,300	360	140,556	1,890,022	259,311,804	29,889,951
5,400	360	140,916	1,926,450	261,238,254	27,963,501
5,500	331	141,247	1,804,667	263,042,921	26,158,834
5,600	310	141,557	1,720,572	264,763,493	24,438,262
5,700	284	141,841	1,605,282	266,368,775	22,832,980
5,800	242	142,083	1,390,772	267,759,547	21,442,208
5,900	216	142,299	1,263,309	269,022,856	20,178,899
6,000	214	142,513	1,273,335	270,296,191	18,905,564
6,100	193	142,706	1,167,918	271,464,109	17,737,646
6,200	150	142,856	922,177	272,386,286	16,815,469
6,300	170	143,026	1,062,586	273,448,872	15,752,883
6,400	140	143,166	889,673	274,338,545	14,863,210
6,500	113	143,279	729,013	275,067,558	14,134,197
6,600	113	143,392	740,378	275,807,936	13,393,819
6,700	121	143,513	804,310	276,612,246	12,589,509
6,800	96	143,609	648,790	277,261,036	11,940,719
6,900	92	143,701	630,113	277,891,149	11,310,606
7,000	74	143,775	514,534	278,405,683	10,796,072
7,100	83	143,858	584,962	278,990,645	10,211,110
7,200	77	143,935	550,813	279,541,458	9,660,297

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
7,297	57	143,992	413,830	279,955,288	9,246,467
7,400	69	144,061	507,168	280,462,456	8,739,299
7,500	55	144,116	410,076	280,872,532	8,329,223
7,600	55	144,171	415,527	281,288,059	7,913,696
7,700	57	144,228	435,870	281,723,929	7,477,826
7,800	52	144,280	403,014	282,126,943	7,074,812
7,896	38	144,318	298,354	282,425,297	6,776,458
8,000	51	144,369	405,616	282,830,913	6,370,842
8,100	35	144,404	281,735	283,112,648	6,089,107
8,188	29	144,433	236,284	283,348,932	5,852,823
8,294	28	144,461	231,203	283,580,135	5,621,620
8,400	26	144,487	217,098	283,797,233	5,404,522
8,496	26	144,513	220,012	284,017,245	5,184,510
8,600	19	144,532	162,329	284,179,574	5,022,181
8,700	28	144,560	242,239	284,421,813	4,779,942
8,800	17	144,577	148,656	284,570,469	4,631,286
8,896	23	144,600	203,675	284,774,144	4,427,611
9,000	17	144,617	152,300	284,926,444	4,275,311
9,096	17	144,634	153,991	285,080,435	4,121,320
9,200	24	144,658	219,634	285,300,069	3,901,686
9,300	14	144,672	129,897	285,429,966	3,771,789
9,397	14	144,686	130,852	285,560,818	3,640,937
9,495	22	144,708	207,956	285,768,774	3,432,981
9,600	22	144,730	210,148	285,978,922	3,222,833
9,697	15	144,745	144,836	286,123,758	3,077,997
9,789	16	144,761	156,038	286,279,796	2,921,959
9,858	10	144,771	98,382	286,378,178	2,823,577
9,992	9	144,780	89,738	286,467,916	2,733,839
10,083	7	144,787	70,405	286,538,321	2,663,434
10,191	10	144,797	101,670	286,639,991	2,561,764
10,300	11	144,808	112,790	286,752,781	2,448,974
10,400	5	144,813	51,806	286,804,587	2,397,168
10,500	4	144,817	41,878	286,846,465	2,355,290
10,600	6	144,823	63,387	286,909,852	2,291,903
10,680	5	144,828	53,289	286,963,141	2,238,614
10,800	7	144,835	75,363	287,038,504	2,163,251
10,899	7	144,842	76,073	287,114,577	2,087,178
10,960	1	144,843	10,960	287,125,537	2,076,218

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
11,080	5	144,848	55,203	287,180,740	2,021,015
11,200	8	144,856	89,147	287,269,887	1,931,868
11,269	4	144,860	44,949	287,314,836	1,886,919
11,377	5	144,865	56,744	287,371,580	1,830,175
11,471	3	144,868	34,345	287,405,925	1,795,830
11,600	6	144,874	69,245	287,475,170	1,726,585
11,700	10	144,884	116,693	287,591,863	1,609,892
11,760	1	144,885	11,760	287,603,623	1,598,132
11,899	3	144,888	35,559	287,639,182	1,562,573
11,977	2	144,890	23,897	287,663,079	1,538,676
12,080	4	144,894	48,201	287,711,280	1,490,475
12,187	4	144,898	48,707	287,759,987	1,441,768
12,294	5	144,903	61,254	287,821,241	1,380,514
12,392	2	144,905	24,713	287,845,954	1,355,801
12,490	1	144,906	12,490	287,858,444	1,343,311
12,600	6	144,912	75,319	287,933,763	1,267,992
12,660	2	144,914	25,320	287,959,083	1,242,672
12,800	1	144,915	12,800	287,971,883	1,229,872
12,840	2	144,917	25,641	287,997,524	1,204,231
12,960	1	144,918	12,960	288,010,484	1,191,271
13,066	2	144,920	26,085	288,036,569	1,165,186
13,200	1	144,921	13,200	288,049,769	1,151,986
13,235	2	144,923	26,444	288,076,213	1,125,542
13,380	6	144,929	80,126	288,156,339	1,045,416
13,480	1	144,930	13,480	288,169,819	1,031,936
13,600	2	144,932	27,160	288,196,979	1,004,776
13,680	2	144,934	27,360	288,224,339	977,416
13,800	2	144,936	27,587	288,251,926	949,829
14,000	4	144,940	55,920	288,307,846	893,909
14,100	4	144,944	56,251	288,364,097	837,658
14,160	2	144,946	28,320	288,392,417	809,338
14,220	1	144,947	14,220	288,406,637	795,118
14,400	3	144,950	43,080	288,449,717	752,038
14,580	3	144,953	43,680	288,493,397	708,358
14,640	1	144,954	14,640	288,508,037	693,718
14,800	3	144,957	44,320	288,552,357	649,398
14,960	2	144,959	29,920	288,582,277	619,478
15,084	3	144,962	45,184	288,627,461	574,294

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
15,200	1	144,963	15,200	288,642,661	559,094
15,480	2	144,965	30,920	288,673,581	528,174
15,680	2	144,967	31,360	288,704,941	496,814
15,900	1	144,968	15,900	288,720,841	480,914
16,089	2	144,970	32,166	288,753,007	448,748
16,320	1	144,971	16,320	288,769,327	432,428
16,500	2	144,973	32,940	288,802,267	399,488
16,560	2	144,975	33,065	288,835,332	366,423
16,800	1	144,976	16,800	288,852,132	349,623
17,520	1	144,977	17,520	288,869,652	332,103
17,760	1	144,978	17,760	288,887,412	314,343
17,823	1	144,979	17,823	288,905,235	296,520
18,240	1	144,980	18,240	288,923,475	278,280
18,360	1	144,981	18,360	288,941,835	259,920
18,480	1	144,982	18,480	288,960,315	241,440
18,600	2	144,984	37,160	288,997,475	204,280
18,960	1	144,985	18,960	289,016,435	185,320
19,520	1	144,986	19,520	289,035,955	165,800
19,680	2	144,988	39,360	289,075,315	126,440
19,920	1	144,989	19,920	289,095,235	106,520
20,160	1	144,990	20,160	289,115,395	86,360
20,240	1	144,991	20,240	289,135,635	66,120
20,340	1	144,992	20,340	289,155,975	45,780
21,420	1	144,993	21,420	289,177,395	24,360
24,360	1	144,994	24,360	289,201,755	0

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
0	134,005	134,005	0	0	1,970,561,422
1	24,010	158,015	24,010	24,010	1,970,537,412
2	12,850	170,865	25,700	49,710	1,970,511,712
3	9,888	180,753	29,664	79,374	1,970,482,048
4	8,323	189,076	33,292	112,666	1,970,448,756
5	7,134	196,210	35,670	148,336	1,970,413,086
6	6,692	202,902	40,152	188,488	1,970,372,934
7	6,139	209,041	42,973	231,461	1,970,329,961
8	6,020	215,061	48,160	279,621	1,970,281,801
9	5,712	220,773	51,408	331,029	1,970,230,393
10	6,135	226,908	61,350	392,379	1,970,169,043
11	5,471	232,379	60,181	452,560	1,970,108,862
12	5,073	237,452	60,876	513,436	1,970,047,986
13	5,003	242,455	65,039	578,475	1,969,982,947
14	4,674	247,129	65,436	643,911	1,969,917,511
15	4,643	251,772	69,645	713,556	1,969,847,866
16	4,399	256,171	70,384	783,940	1,969,777,482
17	4,180	260,351	71,060	855,000	1,969,706,422
18	4,048	264,399	72,864	927,864	1,969,633,558
19	4,183	268,582	79,477	1,007,341	1,969,554,081
20	4,183	272,765	83,660	1,091,001	1,969,470,421
21	3,957	276,722	83,097	1,174,098	1,969,387,324
22	3,852	280,574	84,744	1,258,842	1,969,302,580
23	3,723	284,297	85,629	1,344,471	1,969,216,951
24	3,777	288,074	90,648	1,435,119	1,969,126,303
25	3,667	291,741	91,675	1,526,794	1,969,034,628
26	3,688	295,429	95,888	1,622,682	1,968,938,740
27	3,600	299,029	97,200	1,719,882	1,968,841,540
28	4,036	303,065	113,008	1,832,890	1,968,728,532
29	3,545	306,610	102,805	1,935,695	1,968,625,727
30	3,598	310,208	107,940	2,043,635	1,968,517,787
31	3,529	313,737	109,399	2,153,034	1,968,408,388
32	3,475	317,212	111,200	2,264,234	1,968,297,188
33	4,136	321,348	136,488	2,400,722	1,968,160,700
34	3,273	324,621	111,282	2,512,004	1,968,049,418
35	3,221	327,842	112,735	2,624,739	1,967,936,683
36	3,174	331,016	114,264	2,739,003	1,967,822,419
37	3,228	334,244	119,436	2,858,439	1,967,702,983

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
38	3,160	337,404	120,080	2,978,519	1,967,582,903
39	3,089	340,493	120,471	3,098,990	1,967,462,432
41	2,992	343,485	122,672	3,221,662	1,967,339,760
42	2,963	346,448	124,446	3,346,108	1,967,215,314
43	2,880	349,328	123,840	3,469,948	1,967,091,474
44	2,924	352,252	128,656	3,598,604	1,966,962,818
45	3,106	355,358	139,770	3,738,374	1,966,823,048
46	2,820	358,178	129,720	3,868,094	1,966,693,328
47	2,891	361,069	135,877	4,003,971	1,966,557,451
48	2,900	363,969	139,200	4,143,171	1,966,418,251
49	2,758	366,727	135,142	4,278,313	1,966,283,109
51	2,729	369,456	139,179	4,417,492	1,966,143,930
52	2,752	372,208	143,104	4,560,596	1,966,000,826
53	2,810	375,018	148,930	4,709,526	1,965,851,896
54	3,288	378,306	177,552	4,887,078	1,965,674,344
55	2,691	380,997	148,005	5,035,083	1,965,526,339
56	2,727	383,724	152,712	5,187,795	1,965,373,627
57	2,840	386,564	161,880	5,349,675	1,965,211,747
58	2,769	389,333	160,602	5,510,277	1,965,051,145
59	2,739	392,072	161,601	5,671,878	1,964,889,544
61	2,742	394,814	167,262	5,839,140	1,964,722,282
62	2,805	397,619	173,910	6,013,050	1,964,548,372
63	2,696	400,315	169,848	6,182,898	1,964,378,524
64	2,571	402,886	164,544	6,347,442	1,964,213,980
65	2,715	405,601	176,475	6,523,917	1,964,037,505
66	2,642	408,243	174,372	6,698,289	1,963,863,133
67	2,693	410,936	180,431	6,878,720	1,963,682,702
68	2,677	413,613	182,036	7,060,756	1,963,500,666
69	2,680	416,293	184,920	7,245,676	1,963,315,746
71	2,639	418,932	187,369	7,433,045	1,963,128,377
72	2,481	421,413	178,632	7,611,677	1,962,949,745
73	2,497	423,910	182,281	7,793,958	1,962,767,464
74	2,515	426,425	186,110	7,980,068	1,962,581,354
75	2,390	428,815	179,250	8,159,318	1,962,402,104
76	2,486	431,301	188,936	8,348,254	1,962,213,168
77	2,558	433,859	196,966	8,545,220	1,962,016,202
78	2,483	436,342	193,674	8,738,894	1,961,822,528
79	2,518	438,860	198,922	8,937,816	1,961,623,606

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
81	2,354	441,214	190,674	9,128,490	1,961,432,932
82	2,411	443,625	197,702	9,326,192	1,961,235,230
83	2,383	446,008	197,789	9,523,981	1,961,037,441
84	2,390	448,398	200,760	9,724,741	1,960,836,681
85	2,365	450,763	201,025	9,925,766	1,960,635,656
86	2,353	453,116	202,358	10,128,124	1,960,433,298
87	2,630	455,746	228,810	10,356,934	1,960,204,488
88	2,334	458,080	205,392	10,562,326	1,959,999,096
89	2,245	460,325	199,805	10,762,131	1,959,799,291
91	2,308	462,633	210,028	10,972,159	1,959,589,263
92	2,267	464,900	208,564	11,180,723	1,959,380,699
93	2,261	467,161	210,273	11,390,996	1,959,170,426
94	2,241	469,402	210,654	11,601,650	1,958,959,772
95	2,365	471,767	224,675	11,826,325	1,958,735,097
96	2,184	473,951	209,664	12,035,989	1,958,525,433
97	2,162	476,113	209,714	12,245,703	1,958,315,719
98	2,226	478,339	218,148	12,463,851	1,958,097,571
99	2,147	480,486	212,553	12,676,404	1,957,885,018
105	10,529	491,015	1,084,353	13,760,757	1,956,800,665
110	10,260	501,275	1,108,014	14,868,771	1,955,692,651
115	11,176	512,451	1,262,692	16,131,463	1,954,429,959
120	35,214	547,665	4,206,147	20,337,610	1,950,223,812
125	9,465	557,130	1,163,931	21,501,541	1,949,059,881
130	9,235	566,365	1,181,965	22,683,506	1,947,877,916
135	8,850	575,215	1,176,659	23,860,165	1,946,701,257
140	8,602	583,817	1,187,012	25,047,177	1,945,514,245
145	8,242	592,059	1,178,312	26,225,489	1,944,335,933
150	8,161	600,220	1,208,032	27,433,521	1,943,127,901
155	7,865	608,085	1,203,248	28,636,769	1,941,924,653
160	8,610	616,695	1,362,214	29,998,983	1,940,562,439
165	7,516	624,211	1,224,840	31,223,823	1,939,337,599
170	7,441	631,652	1,250,244	32,474,067	1,938,087,355
175	7,378	639,030	1,276,379	33,750,446	1,936,810,976
180	7,361	646,391	1,310,516	35,060,962	1,935,500,460
185	7,127	653,518	1,304,359	36,365,321	1,934,196,101
190	6,975	660,493	1,311,360	37,676,681	1,932,884,741
195	6,786	667,279	1,309,657	38,986,338	1,931,575,084
200	6,897	674,176	1,366,434	40,352,772	1,930,208,650

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
250	65,931	740,107	14,174,376	54,527,148	1,916,034,274
300	60,418	800,525	15,957,742	70,484,890	1,900,076,532
350	56,507	857,032	17,574,804	88,059,694	1,882,501,728
400	53,496	910,528	19,278,212	107,337,906	1,863,223,516
450	49,001	959,529	19,663,007	127,000,913	1,843,560,509
500	43,645	1,003,174	19,841,060	146,841,973	1,823,719,449
550	37,813	1,040,987	18,899,208	165,741,181	1,804,820,241
600	32,466	1,073,453	18,676,637	184,417,818	1,786,143,604
650	28,764	1,102,217	17,985,776	202,403,594	1,768,157,828
700	24,525	1,126,742	16,557,273	218,960,867	1,751,600,555
750	22,806	1,149,548	16,533,735	235,494,602	1,735,066,820
800	21,019	1,170,567	16,309,388	251,803,990	1,718,757,432
900	37,331	1,207,898	31,721,271	283,525,261	1,687,036,161
1,000	33,377	1,241,275	31,711,694	315,236,955	1,655,324,467
1,100	29,540	1,270,815	31,020,315	346,257,270	1,624,304,152
1,200	27,385	1,298,200	31,502,485	377,759,755	1,592,801,667
1,300	24,695	1,322,895	30,880,495	408,640,250	1,561,921,172
1,400	22,527	1,345,422	30,421,012	439,061,262	1,531,500,160
1,500	21,011	1,366,433	30,471,516	469,532,778	1,501,028,644
1,600	19,648	1,386,081	30,475,666	500,008,444	1,470,552,978
1,700	17,590	1,403,671	29,030,681	529,039,125	1,441,522,297
1,800	16,680	1,420,351	29,207,128	558,246,253	1,412,315,169
1,900	14,958	1,435,309	27,674,933	585,921,186	1,384,640,236
2,000	14,574	1,449,883	28,429,191	614,350,377	1,356,211,045
2,100	13,205	1,463,088	27,086,842	641,437,219	1,329,124,203
2,200	12,570	1,475,658	27,042,850	668,480,069	1,302,081,353
2,300	11,635	1,487,293	26,182,820	694,662,889	1,275,898,533
2,400	11,398	1,498,691	26,816,405	721,479,294	1,249,082,128
2,500	10,144	1,508,835	24,860,897	746,340,191	1,224,221,231
2,600	9,724	1,518,559	24,811,292	771,151,483	1,199,409,939
2,700	9,281	1,527,840	24,600,374	795,751,857	1,174,809,565
2,800	9,021	1,536,861	24,819,933	820,571,790	1,149,989,632
2,900	8,252	1,545,113	23,532,905	844,104,695	1,126,456,727
3,000	8,026	1,553,139	23,692,072	867,796,767	1,102,764,655
3,100	7,268	1,560,407	22,170,721	889,967,488	1,080,593,934
3,200	7,435	1,567,842	23,438,547	913,406,035	1,057,155,387
3,300	6,525	1,574,367	21,217,672	934,623,707	1,035,937,715
3,400	6,164	1,580,531	20,659,682	955,283,389	1,015,278,033

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
3,500	5,747	1,586,278	19,832,337	975,115,726	995,445,696
3,600	5,761	1,592,039	20,467,477	995,583,203	974,978,219
3,700	5,131	1,597,170	18,740,746	1,014,323,949	956,237,473
3,800	5,034	1,602,204	18,881,272	1,033,205,221	937,356,201
3,900	4,856	1,607,060	18,694,999	1,051,900,220	918,661,202
4,000	4,642	1,611,702	18,346,593	1,070,246,813	900,314,609
4,100	4,120	1,615,822	16,693,537	1,086,940,350	883,621,072
4,200	4,253	1,620,075	17,661,742	1,104,602,092	865,959,330
4,300	3,689	1,623,764	15,683,471	1,120,285,563	850,275,859
4,400	3,968	1,627,732	17,267,020	1,137,552,583	833,008,839
4,500	3,520	1,631,252	15,673,674	1,153,226,257	817,335,165
4,600	3,313	1,634,565	15,083,437	1,168,309,694	802,251,728
4,700	3,166	1,637,731	14,724,065	1,183,033,759	787,527,663
4,800	3,411	1,641,142	16,219,353	1,199,253,112	771,308,310
4,900	2,785	1,643,927	13,513,759	1,212,766,871	757,794,551
5,000	2,818	1,646,745	13,954,105	1,226,720,976	743,840,446
5,100	2,617	1,649,362	13,217,384	1,239,938,360	730,623,062
5,200	2,769	1,652,131	14,263,965	1,254,202,325	716,359,097
5,300	2,432	1,654,563	12,775,115	1,266,977,440	703,583,982
5,400	2,430	1,656,993	13,007,550	1,279,984,990	690,576,432
5,500	2,246	1,659,239	12,243,429	1,292,228,419	678,333,003
5,600	2,346	1,661,585	13,027,926	1,305,256,345	665,305,077
5,700	2,091	1,663,676	11,820,122	1,317,076,467	653,484,955
5,800	2,108	1,665,784	12,126,370	1,329,202,837	641,358,585
5,900	1,914	1,667,698	11,199,173	1,340,402,010	630,159,412
6,000	2,108	1,669,806	12,548,094	1,352,950,104	617,611,318
6,100	1,798	1,671,604	10,883,896	1,363,834,000	606,727,422
6,200	1,870	1,673,474	11,505,184	1,375,339,184	595,222,238
6,300	1,764	1,675,238	11,029,112	1,386,368,296	584,193,126
6,400	1,750	1,676,988	11,119,035	1,397,487,331	573,074,091
6,500	1,538	1,678,526	9,924,546	1,407,411,877	563,149,545
6,600	1,621	1,680,147	10,624,614	1,418,036,491	552,524,931
6,700	1,337	1,681,484	8,893,195	1,426,929,686	543,631,736
6,800	1,525	1,683,009	10,297,195	1,437,226,881	533,334,541
6,900	1,460	1,684,469	10,007,987	1,447,234,868	523,326,554
7,000	1,238	1,685,707	8,606,991	1,455,841,859	514,719,563
7,100	1,281	1,686,988	9,033,827	1,464,875,686	505,685,736
7,200	1,351	1,688,339	9,665,988	1,474,541,674	496,019,748

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
7,300	1,065	1,689,404	7,725,114	1,482,266,788	488,294,634
7,400	1,173	1,690,577	8,624,192	1,490,890,980	479,670,442
7,500	1,085	1,691,662	8,084,960	1,498,975,940	471,585,482
7,600	1,120	1,692,782	8,459,727	1,507,435,667	463,125,755
7,700	996	1,693,778	7,621,149	1,515,056,816	455,504,606
7,800	991	1,694,769	7,686,542	1,522,743,358	447,818,064
7,900	947	1,695,716	7,434,332	1,530,177,690	440,383,732
8,000	1,010	1,696,726	8,031,262	1,538,208,952	432,352,470
8,100	872	1,697,598	7,023,433	1,545,232,385	425,329,037
8,200	846	1,698,444	6,896,946	1,552,129,331	418,432,091
8,300	755	1,699,199	6,229,209	1,558,358,540	412,202,882
8,400	853	1,700,052	7,127,475	1,565,486,015	405,075,407
8,500	725	1,700,777	6,128,736	1,571,614,751	398,946,671
8,600	740	1,701,517	6,328,517	1,577,943,268	392,618,154
8,700	700	1,702,217	6,056,393	1,583,999,661	386,561,761
8,800	724	1,702,941	6,337,333	1,590,336,994	380,224,428
8,900	587	1,703,528	5,197,564	1,595,534,558	375,026,864
9,000	715	1,704,243	6,404,378	1,601,938,936	368,622,486
9,100	598	1,704,841	5,412,825	1,607,351,761	363,209,661
9,200	698	1,705,539	6,389,265	1,613,741,026	356,820,396
9,300	560	1,706,099	5,183,402	1,618,924,428	351,636,994
9,400	552	1,706,651	5,162,890	1,624,087,318	346,474,104
9,500	513	1,707,164	4,847,241	1,628,934,559	341,626,863
9,600	580	1,707,744	5,544,455	1,634,479,014	336,082,408
9,700	437	1,708,181	4,218,318	1,638,697,332	331,864,090
9,800	500	1,708,681	4,875,166	1,643,572,498	326,988,924
9,900	418	1,709,099	4,117,925	1,647,690,423	322,870,999
10,000	510	1,709,609	5,076,063	1,652,766,486	317,794,936
10,100	430	1,710,039	4,324,534	1,657,091,020	313,470,402
10,200	430	1,710,469	4,366,980	1,661,458,000	309,103,422
10,300	380	1,710,849	3,895,675	1,665,353,675	305,207,747
10,400	389	1,711,238	4,028,326	1,669,382,001	301,179,421
10,500	346	1,711,584	3,618,508	1,673,000,509	297,560,913
10,600	386	1,711,970	4,074,616	1,677,075,125	293,486,297
10,700	359	1,712,329	3,824,061	1,680,899,186	289,662,236
10,800	387	1,712,716	4,163,118	1,685,062,304	285,499,118
10,900	319	1,713,035	3,463,013	1,688,525,317	282,036,105
11,000	337	1,713,372	3,690,159	1,692,215,476	278,345,946

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
11,100	330	1,713,702	3,646,942	1,695,862,418	274,699,004
11,200	341	1,714,043	3,803,211	1,699,665,629	270,895,793
11,300	279	1,714,322	3,139,991	1,702,805,620	267,755,802
11,400	289	1,714,611	3,283,570	1,706,089,190	264,472,232
11,500	248	1,714,859	2,839,931	1,708,929,121	261,632,301
11,600	322	1,715,181	3,720,679	1,712,649,800	257,911,622
11,700	285	1,715,466	3,322,824	1,715,972,624	254,588,798
11,800	294	1,715,760	3,455,534	1,719,428,158	251,133,264
11,900	237	1,715,997	2,809,088	1,722,237,246	248,324,176
12,000	304	1,716,301	3,635,937	1,725,873,183	244,688,239
12,100	204	1,716,505	2,459,143	1,728,332,326	242,229,096
12,200	206	1,716,711	2,503,091	1,730,835,417	239,726,005
12,300	215	1,716,926	2,634,794	1,733,470,211	237,091,211
12,400	240	1,717,166	2,965,855	1,736,436,066	234,125,356
12,500	209	1,717,375	2,603,417	1,739,039,483	231,521,939
12,600	217	1,717,592	2,725,037	1,741,764,520	228,796,902
12,700	197	1,717,789	2,491,561	1,744,256,081	226,305,341
12,800	239	1,718,028	3,049,335	1,747,305,416	223,256,006
12,900	179	1,718,207	2,302,005	1,749,607,421	220,954,001
13,000	187	1,718,394	2,422,141	1,752,029,562	218,531,860
13,100	178	1,718,572	2,323,833	1,754,353,395	216,208,027
13,200	210	1,718,782	2,762,329	1,757,115,724	213,445,698
13,300	163	1,718,945	2,161,009	1,759,276,733	211,284,689
13,400	164	1,719,109	2,190,562	1,761,467,295	209,094,127
13,500	199	1,719,308	2,676,844	1,764,144,139	206,417,283
13,600	178	1,719,486	2,413,590	1,766,557,729	204,003,693
13,700	144	1,719,630	1,966,629	1,768,524,358	202,037,064
13,800	163	1,719,793	2,243,013	1,770,767,371	199,794,051
13,900	124	1,719,917	1,717,235	1,772,484,606	198,076,816
14,000	183	1,720,100	2,554,501	1,775,039,107	195,522,315
14,100	135	1,720,235	1,898,166	1,776,937,273	193,624,149
14,200	123	1,720,358	1,741,131	1,778,678,404	191,883,018
14,300	132	1,720,490	1,881,292	1,780,559,696	190,001,726
14,400	180	1,720,670	2,586,151	1,783,145,847	187,415,575
14,500	109	1,720,779	1,575,162	1,784,721,009	185,840,413
14,600	124	1,720,903	1,804,998	1,786,526,007	184,035,415
14,700	122	1,721,025	1,787,984	1,788,313,991	182,247,431
14,800	165	1,721,190	2,434,291	1,790,748,282	179,813,140

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
14,900	126	1,721,316	1,872,115	1,792,620,397	177,941,025
15,000	132	1,721,448	1,975,281	1,794,595,678	175,965,744
15,100	94	1,721,542	1,414,453	1,796,010,131	174,551,291
15,200	130	1,721,672	1,969,652	1,797,979,783	172,581,639
15,300	107	1,721,779	1,633,021	1,799,612,804	170,948,618
15,400	107	1,721,886	1,643,197	1,801,256,001	169,305,421
15,500	84	1,721,970	1,297,904	1,802,553,905	168,007,517
15,600	127	1,722,097	1,977,003	1,804,530,908	166,030,514
15,700	85	1,722,182	1,330,979	1,805,861,887	164,699,535
15,800	83	1,722,265	1,307,753	1,807,169,640	163,391,782
15,900	92	1,722,357	1,458,480	1,808,628,120	161,933,302
16,000	108	1,722,465	1,723,674	1,810,351,794	160,209,628
16,100	92	1,722,557	1,477,484	1,811,829,278	158,732,144
16,200	98	1,722,655	1,583,768	1,813,413,046	157,148,376
16,300	84	1,722,739	1,365,057	1,814,778,103	155,783,319
16,400	74	1,722,813	1,209,962	1,815,988,065	154,573,357
16,500	91	1,722,904	1,497,830	1,817,485,895	153,075,527
16,600	62	1,722,966	1,026,692	1,818,512,587	152,048,835
16,700	87	1,723,053	1,448,622	1,819,961,209	150,600,213
16,800	96	1,723,149	1,609,343	1,821,570,552	148,990,870
16,900	55	1,723,204	927,668	1,822,498,220	148,063,202
17,000	79	1,723,283	1,339,821	1,823,838,041	146,723,381
17,100	60	1,723,343	1,023,358	1,824,861,399	145,700,023
17,200	71	1,723,414	1,218,379	1,826,079,778	144,481,644
17,300	75	1,723,489	1,294,893	1,827,374,671	143,186,751
17,400	73	1,723,562	1,267,543	1,828,642,214	141,919,208
17,500	49	1,723,611	855,208	1,829,497,422	141,064,000
17,600	76	1,723,687	1,334,770	1,830,832,192	139,729,230
17,700	51	1,723,738	900,310	1,831,732,502	138,828,920
17,800	55	1,723,793	976,694	1,832,709,196	137,852,226
17,900	55	1,723,848	981,599	1,833,690,795	136,870,627
18,000	84	1,723,932	1,509,228	1,835,200,023	135,361,399
18,096	43	1,723,975	776,913	1,835,976,936	134,584,486
18,200	50	1,724,025	907,863	1,836,884,799	133,676,623
18,300	53	1,724,078	967,398	1,837,852,197	132,709,225
18,400	64	1,724,142	1,174,790	1,839,026,987	131,534,435
18,500	46	1,724,188	848,963	1,839,875,950	130,685,472
18,600	52	1,724,240	964,975	1,840,840,925	129,720,497

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
18,700	37	1,724,277	690,272	1,841,531,197	129,030,225
18,800	65	1,724,342	1,218,772	1,842,749,969	127,811,453
18,900	48	1,724,390	905,446	1,843,655,415	126,906,007
19,000	48	1,724,438	910,238	1,844,565,653	125,995,769
19,100	64	1,724,502	1,219,675	1,845,785,328	124,776,094
19,200	76	1,724,578	1,456,473	1,847,241,801	123,319,621
19,298	34	1,724,612	654,651	1,847,896,452	122,664,970
19,400	38	1,724,650	735,443	1,848,631,895	121,929,527
19,500	40	1,724,690	778,379	1,849,410,274	121,151,148
19,600	80	1,724,770	1,564,293	1,850,974,567	119,586,855
19,700	34	1,724,804	668,286	1,851,642,853	118,918,569
19,800	40	1,724,844	790,391	1,852,433,244	118,128,178
19,900	48	1,724,892	952,696	1,853,385,940	117,175,482
20,000	45	1,724,937	898,051	1,854,283,991	116,277,431
20,100	30	1,724,967	602,096	1,854,886,087	115,675,335
20,200	43	1,725,010	866,906	1,855,752,993	114,808,429
20,300	39	1,725,049	789,740	1,856,542,733	114,018,689
20,400	45	1,725,094	916,009	1,857,458,742	113,102,680
20,500	40	1,725,134	818,617	1,858,277,359	112,284,063
20,600	30	1,725,164	616,594	1,858,893,953	111,667,469
20,700	49	1,725,213	1,011,959	1,859,905,912	110,655,510
20,800	45	1,725,258	934,575	1,860,840,487	109,720,935
20,897	30	1,725,288	625,720	1,861,466,207	109,095,215
21,000	41	1,725,329	859,612	1,862,325,819	108,235,603
21,087	26	1,725,355	547,253	1,862,873,072	107,688,350
21,200	50	1,725,405	1,057,810	1,863,930,882	106,630,540
21,300	40	1,725,445	850,694	1,864,781,576	105,779,846
21,400	35	1,725,480	747,679	1,865,529,255	105,032,167
21,498	36	1,725,516	772,420	1,866,301,675	104,259,747
21,600	48	1,725,564	1,035,626	1,867,337,301	103,224,121
21,700	23	1,725,587	498,133	1,867,835,434	102,725,988
21,800	36	1,725,623	783,497	1,868,618,931	101,942,491
21,900	38	1,725,661	830,564	1,869,449,495	101,111,927
22,000	36	1,725,697	790,092	1,870,239,587	100,321,835
22,080	32	1,725,729	705,888	1,870,945,475	99,615,947
22,200	29	1,725,758	642,914	1,871,588,389	98,973,033
22,296	27	1,725,785	600,740	1,872,189,129	98,372,293
22,400	44	1,725,829	984,443	1,873,173,572	97,387,850

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
22,500	25	1,725,854	561,644	1,873,735,216	96,826,206
22,600	22	1,725,876	496,442	1,874,231,658	96,329,764
22,680	21	1,725,897	475,720	1,874,707,378	95,854,044
22,800	31	1,725,928	705,615	1,875,412,993	95,148,429
22,900	28	1,725,956	639,970	1,876,052,963	94,508,459
23,000	18	1,725,974	413,172	1,876,466,135	94,095,287
23,100	32	1,726,006	737,762	1,877,203,897	93,357,525
23,200	19	1,726,025	440,192	1,877,644,089	92,917,333
23,300	19	1,726,044	441,888	1,878,085,977	92,475,445
23,400	31	1,726,075	724,721	1,878,810,698	91,750,724
23,496	15	1,726,090	351,742	1,879,162,440	91,398,982
23,600	29	1,726,119	682,764	1,879,845,204	90,716,218
23,700	26	1,726,145	615,520	1,880,460,724	90,100,698
23,800	19	1,726,164	451,320	1,880,912,044	89,649,378
23,900	18	1,726,182	429,352	1,881,341,396	89,220,026
24,000	39	1,726,221	935,081	1,882,276,477	88,284,945
24,100	19	1,726,240	457,167	1,882,733,644	87,827,778
24,200	18	1,726,258	434,807	1,883,168,451	87,392,971
24,300	13	1,726,271	315,518	1,883,483,969	87,077,453
24,400	21	1,726,292	511,648	1,883,995,617	86,565,805
24,500	25	1,726,317	611,524	1,884,607,141	85,954,281
24,600	23	1,726,340	565,379	1,885,172,520	85,388,902
24,700	12	1,726,352	295,810	1,885,468,330	85,093,092
24,800	26	1,726,378	643,673	1,886,112,003	84,449,419
24,900	19	1,726,397	472,614	1,886,584,617	83,976,805
25,000	22	1,726,419	549,063	1,887,133,680	83,427,742
25,100	13	1,726,432	325,701	1,887,459,381	83,102,041
25,200	32	1,726,464	805,171	1,888,264,552	82,296,870
25,300	11	1,726,475	277,847	1,888,542,399	82,019,023
25,400	12	1,726,487	304,252	1,888,846,651	81,714,771
25,500	16	1,726,503	407,169	1,889,253,820	81,307,602
25,600	27	1,726,530	690,155	1,889,943,975	80,617,447
25,700	8	1,726,538	205,422	1,890,149,397	80,412,025
25,800	23	1,726,561	592,827	1,890,742,224	79,819,198
25,900	11	1,726,572	284,484	1,891,026,708	79,534,714
26,000	35	1,726,607	908,461	1,891,935,169	78,626,253
26,100	18	1,726,625	469,246	1,892,404,415	78,157,007
26,200	15	1,726,640	392,430	1,892,796,845	77,764,577

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
26,299	15	1,726,655	393,784	1,893,190,629	77,370,793
26,400	24	1,726,679	633,111	1,893,823,740	76,737,682
26,496	12	1,726,691	317,622	1,894,141,362	76,420,060
26,600	18	1,726,709	477,832	1,894,619,194	75,942,228
26,700	16	1,726,725	426,429	1,895,045,623	75,515,799
26,800	13	1,726,738	347,842	1,895,393,465	75,167,957
26,880	20	1,726,758	537,380	1,895,930,845	74,630,577
27,000	10	1,726,768	269,694	1,896,200,539	74,360,883
27,100	10	1,726,778	270,372	1,896,470,911	74,090,511
27,200	18	1,726,796	489,387	1,896,960,298	73,601,124
27,300	12	1,726,808	327,155	1,897,287,453	73,273,969
27,400	15	1,726,823	410,629	1,897,698,082	72,863,340
27,480	11	1,726,834	301,990	1,898,000,072	72,561,350
27,600	23	1,726,857	634,156	1,898,634,228	71,927,194
27,680	9	1,726,866	248,891	1,898,883,119	71,678,303
27,760	8	1,726,874	222,004	1,899,105,123	71,456,299
27,900	18	1,726,892	501,311	1,899,606,434	70,954,988
28,000	22	1,726,914	615,161	1,900,221,595	70,339,827
28,090	13	1,726,927	364,770	1,900,586,365	69,975,057
28,200	19	1,726,946	535,178	1,901,121,543	69,439,879
28,300	7	1,726,953	197,768	1,901,319,311	69,242,111
28,400	20	1,726,973	567,004	1,901,886,315	68,675,107
28,485	12	1,726,985	341,475	1,902,227,790	68,333,632
28,600	7	1,726,992	199,930	1,902,427,720	68,133,702
28,647	14	1,727,006	400,863	1,902,828,583	67,732,839
28,800	11	1,727,017	316,611	1,903,145,194	67,416,228
28,900	7	1,727,024	202,096	1,903,347,290	67,214,132
29,000	10	1,727,034	289,680	1,903,636,970	66,924,452
29,100	11	1,727,045	319,654	1,903,956,624	66,604,798
29,200	18	1,727,063	524,797	1,904,481,421	66,080,001
29,280	10	1,727,073	292,725	1,904,774,146	65,787,276
29,400	13	1,727,086	381,758	1,905,155,904	65,405,518
29,440	9	1,727,095	264,960	1,905,420,864	65,140,558
29,600	15	1,727,110	443,536	1,905,864,400	64,697,022
29,680	10	1,727,120	296,579	1,906,160,979	64,400,443
29,800	16	1,727,136	476,282	1,906,637,261	63,924,161
29,888	3	1,727,139	89,561	1,906,726,822	63,834,600
30,000	11	1,727,150	329,601	1,907,056,423	63,504,999

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
30,090	11	1,727,161	330,806	1,907,387,229	63,174,193
30,170	6	1,727,167	180,797	1,907,568,026	62,993,396
30,300	5	1,727,172	151,222	1,907,719,248	62,842,174
30,400	11	1,727,183	334,080	1,908,053,328	62,508,094
30,500	6	1,727,189	182,855	1,908,236,183	62,325,239
30,600	7	1,727,196	213,946	1,908,450,129	62,111,293
30,700	2	1,727,198	61,361	1,908,511,490	62,049,932
30,800	14	1,727,212	430,890	1,908,942,380	61,619,042
30,900	10	1,727,222	308,683	1,909,251,063	61,310,359
31,000	7	1,727,229	216,774	1,909,467,837	61,093,585
31,080	10	1,727,239	310,509	1,909,778,346	60,783,076
31,200	15	1,727,254	467,751	1,910,246,097	60,315,325
31,280	3	1,727,257	93,783	1,910,339,880	60,221,542
31,360	2	1,727,259	62,680	1,910,402,560	60,158,862
31,500	15	1,727,274	471,932	1,910,874,492	59,686,930
31,600	12	1,727,286	378,694	1,911,253,186	59,308,236
31,695	13	1,727,299	411,855	1,911,665,041	58,896,381
31,800	8	1,727,307	254,233	1,911,919,274	58,642,148
31,900	8	1,727,315	254,830	1,912,174,104	58,387,318
32,000	11	1,727,326	351,700	1,912,525,804	58,035,618
32,099	7	1,727,333	224,396	1,912,750,200	57,811,222
32,200	10	1,727,343	321,678	1,913,071,878	57,489,544
32,286	6	1,727,349	193,543	1,913,265,421	57,296,001
32,400	1	1,727,350	32,400	1,913,297,821	57,263,601
32,480	5	1,727,355	162,352	1,913,460,173	57,101,249
32,600	13	1,727,368	423,425	1,913,883,598	56,677,824
32,700	10	1,727,378	326,580	1,914,210,178	56,351,244
32,800	6	1,727,384	196,760	1,914,406,938	56,154,484
32,880	4	1,727,388	131,520	1,914,538,458	56,022,964
33,000	19	1,727,407	626,596	1,915,165,054	55,396,368
33,040	2	1,727,409	66,080	1,915,231,134	55,330,288
33,200	11	1,727,420	364,707	1,915,595,841	54,965,581
33,300	5	1,727,425	166,373	1,915,762,214	54,799,208
33,360	1	1,727,426	33,360	1,915,795,574	54,765,848
33,500	4	1,727,430	133,840	1,915,929,414	54,632,008
33,600	14	1,727,444	470,160	1,916,399,574	54,161,848
33,680	2	1,727,446	67,360	1,916,466,934	54,094,488
33,800	8	1,727,454	270,230	1,916,737,164	53,824,258

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
33,900	5	1,727,459	169,380	1,916,906,544	53,654,878
34,000	14	1,727,473	475,400	1,917,381,944	53,179,478
34,080	7	1,727,480	238,560	1,917,620,504	52,940,918
34,200	8	1,727,488	273,466	1,917,893,970	52,667,452
34,260	2	1,727,490	68,500	1,917,962,470	52,598,952
34,400	12	1,727,502	412,360	1,918,374,830	52,186,592
34,500	9	1,727,511	310,263	1,918,685,093	51,876,329
34,600	13	1,727,524	449,360	1,919,134,453	51,426,969
34,680	3	1,727,527	103,960	1,919,238,413	51,323,009
34,800	12	1,727,539	417,249	1,919,655,662	50,905,760
34,880	4	1,727,543	139,487	1,919,795,149	50,766,273
34,920	2	1,727,545	69,840	1,919,864,989	50,696,433
35,100	3	1,727,548	105,180	1,919,970,169	50,591,253
35,200	8	1,727,556	281,360	1,920,251,529	50,309,893
35,280	4	1,727,560	141,020	1,920,392,549	50,168,873
35,400	9	1,727,569	318,320	1,920,710,869	49,850,553
35,480	2	1,727,571	70,920	1,920,781,789	49,779,633
35,600	6	1,727,577	213,280	1,920,995,069	49,566,353
35,689	4	1,727,581	142,649	1,921,137,718	49,423,704
35,800	4	1,727,585	143,120	1,921,280,838	49,280,584
35,880	11	1,727,596	394,362	1,921,675,200	48,886,222
36,000	11	1,727,607	395,920	1,922,071,120	48,490,302
36,080	3	1,727,610	108,240	1,922,179,360	48,382,062
36,200	8	1,727,618	289,340	1,922,468,700	48,092,722
36,240	2	1,727,620	72,480	1,922,541,180	48,020,242
36,400	5	1,727,625	181,800	1,922,722,980	47,838,442
36,480	9	1,727,634	328,190	1,923,051,170	47,510,252
36,600	4	1,727,638	146,360	1,923,197,530	47,363,892
36,640	1	1,727,639	36,640	1,923,234,170	47,327,252
36,800	7	1,727,646	257,317	1,923,491,487	47,069,935
36,900	3	1,727,649	110,579	1,923,602,066	46,959,356
37,000	2	1,727,651	73,960	1,923,676,026	46,885,396
37,080	2	1,727,653	74,120	1,923,750,146	46,811,276
37,200	16	1,727,669	594,900	1,924,345,046	46,216,376
37,300	2	1,727,671	74,583	1,924,419,629	46,141,793
37,360	4	1,727,675	149,345	1,924,568,974	45,992,448
37,500	5	1,727,680	187,320	1,924,756,294	45,805,128
37,600	5	1,727,685	188,000	1,924,944,294	45,617,128

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
37,686	5	1,727,690	188,338	1,925,132,632	45,428,790
37,800	4	1,727,694	151,144	1,925,283,776	45,277,646
37,840	1	1,727,695	37,840	1,925,321,616	45,239,806
38,000	8	1,727,703	303,760	1,925,625,376	44,936,046
38,100	2	1,727,705	76,140	1,925,701,516	44,859,906
38,200	2	1,727,707	76,360	1,925,777,876	44,783,546
38,240	1	1,727,708	38,240	1,925,816,116	44,745,306
38,400	8	1,727,716	307,200	1,926,123,316	44,438,106
38,480	4	1,727,720	153,920	1,926,277,236	44,284,186
38,600	5	1,727,725	192,870	1,926,470,106	44,091,316
38,700	4	1,727,729	154,680	1,926,624,786	43,936,636
38,800	5	1,727,734	193,760	1,926,818,546	43,742,876
38,880	5	1,727,739	194,340	1,927,012,886	43,548,536
39,000	2	1,727,741	78,000	1,927,090,886	43,470,536
39,060	3	1,727,744	117,140	1,927,208,026	43,353,396
39,200	5	1,727,749	195,840	1,927,403,866	43,157,556
39,300	3	1,727,752	117,820	1,927,521,686	43,039,736
39,360	5	1,727,757	196,800	1,927,718,486	42,842,936
39,480	3	1,727,760	118,360	1,927,836,846	42,724,576
39,600	4	1,727,764	158,320	1,927,995,166	42,566,256
39,680	3	1,727,767	119,040	1,928,114,206	42,447,216
39,785	3	1,727,770	119,255	1,928,233,461	42,327,961
39,843	4	1,727,774	159,363	1,928,392,824	42,168,598
39,965	4	1,727,778	159,765	1,928,552,589	42,008,833
40,080	5	1,727,783	200,340	1,928,752,929	41,808,493
40,200	5	1,727,788	200,905	1,928,953,834	41,607,588
40,400	2	1,727,790	80,720	1,929,034,554	41,526,868
40,500	3	1,727,793	121,387	1,929,155,941	41,405,481
40,600	7	1,727,800	284,000	1,929,439,941	41,121,481
40,640	3	1,727,803	121,920	1,929,561,861	40,999,561
40,800	4	1,727,807	163,200	1,929,725,061	40,836,361
40,880	2	1,727,809	81,760	1,929,806,821	40,754,601
40,960	1	1,727,810	40,960	1,929,847,781	40,713,641
41,100	4	1,727,814	164,280	1,930,012,061	40,549,361
41,200	2	1,727,816	82,320	1,930,094,381	40,467,041
41,400	7	1,727,823	289,680	1,930,384,061	40,177,361
41,440	1	1,727,824	41,440	1,930,425,501	40,135,921
41,600	1	1,727,825	41,600	1,930,467,101	40,094,321

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
41,680	1	1,727,826	41,680	1,930,508,781	40,052,641
41,800	5	1,727,831	208,851	1,930,717,632	39,843,790
41,840	1	1,727,832	41,840	1,930,759,472	39,801,950
42,000	10	1,727,842	419,757	1,931,179,229	39,382,193
42,080	3	1,727,845	126,240	1,931,305,469	39,255,953
42,200	3	1,727,848	126,520	1,931,431,989	39,129,433
42,300	3	1,727,851	126,840	1,931,558,829	39,002,593
42,400	4	1,727,855	169,520	1,931,728,349	38,833,073
42,480	1	1,727,856	42,480	1,931,770,829	38,790,593
42,600	2	1,727,858	85,166	1,931,855,995	38,705,427
42,640	2	1,727,860	85,280	1,931,941,275	38,620,147
42,800	8	1,727,868	342,040	1,932,283,315	38,278,107
42,900	5	1,727,873	214,440	1,932,497,755	38,063,667
43,000	1	1,727,874	43,000	1,932,540,755	38,020,667
43,040	1	1,727,875	43,040	1,932,583,795	37,977,627
43,200	5	1,727,880	216,000	1,932,799,795	37,761,627
43,217	1	1,727,881	43,217	1,932,843,012	37,718,410
43,500	4	1,727,885	174,000	1,933,017,012	37,544,410
43,600	4	1,727,889	174,400	1,933,191,412	37,370,010
43,680	2	1,727,891	87,360	1,933,278,772	37,282,650
43,800	2	1,727,893	87,600	1,933,366,372	37,195,050
43,920	2	1,727,895	87,840	1,933,454,212	37,107,210
44,100	3	1,727,898	132,300	1,933,586,512	36,974,910
44,200	1	1,727,899	44,200	1,933,630,712	36,930,710
44,280	1	1,727,900	44,280	1,933,674,992	36,886,430
44,400	6	1,727,906	266,261	1,933,941,253	36,620,169
44,465	1	1,727,907	44,465	1,933,985,718	36,575,704
44,600	4	1,727,911	178,360	1,934,164,078	36,397,344
44,800	2	1,727,913	89,600	1,934,253,678	36,307,744
44,880	1	1,727,914	44,880	1,934,298,558	36,262,864
45,000	3	1,727,917	135,000	1,934,433,558	36,127,864
45,100	2	1,727,919	90,140	1,934,523,698	36,037,724
45,200	2	1,727,921	90,400	1,934,614,098	35,947,324
45,300	2	1,727,923	90,580	1,934,704,678	35,856,744
45,400	2	1,727,925	90,800	1,934,795,478	35,765,944
45,480	1	1,727,926	45,480	1,934,840,958	35,720,464
45,600	9	1,727,935	410,400	1,935,251,358	35,310,064
45,800	6	1,727,941	274,583	1,935,525,941	35,035,481

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
45,900	6	1,727,947	275,280	1,935,801,221	34,760,201
46,000	5	1,727,952	229,938	1,936,031,159	34,530,263
46,080	2	1,727,954	92,160	1,936,123,319	34,438,103
46,200	3	1,727,957	138,560	1,936,261,879	34,299,543
46,241	1	1,727,958	46,241	1,936,308,120	34,253,302
46,400	3	1,727,961	139,200	1,936,447,320	34,114,102
46,500	3	1,727,964	139,440	1,936,586,760	33,974,662
46,800	5	1,727,969	233,840	1,936,820,600	33,740,822
47,100	2	1,727,971	94,140	1,936,914,740	33,646,682
47,200	6	1,727,977	283,200	1,937,197,940	33,363,482
47,280	2	1,727,979	94,560	1,937,292,500	33,268,922
47,400	2	1,727,981	94,800	1,937,387,300	33,174,122
47,500	1	1,727,982	47,500	1,937,434,800	33,126,622
47,574	1	1,727,983	47,574	1,937,482,374	33,079,048
47,700	1	1,727,984	47,700	1,937,530,074	33,031,348
47,800	2	1,727,986	95,579	1,937,625,653	32,935,769
48,000	5	1,727,991	239,920	1,937,865,573	32,695,849
48,197	1	1,727,992	48,197	1,937,913,770	32,647,652
48,300	5	1,727,997	241,440	1,938,155,210	32,406,212
48,400	1	1,727,998	48,400	1,938,203,610	32,357,812
48,480	2	1,728,000	96,960	1,938,300,570	32,260,852
48,600	3	1,728,003	145,760	1,938,446,330	32,115,092
48,800	6	1,728,009	292,700	1,938,739,030	31,822,392
48,900	2	1,728,011	97,800	1,938,836,830	31,724,592
49,000	1	1,728,012	49,000	1,938,885,830	31,675,592
49,080	1	1,728,013	49,080	1,938,934,910	31,626,512
49,200	7	1,728,020	344,260	1,939,279,170	31,282,252
49,320	1	1,728,021	49,320	1,939,328,490	31,232,932
49,700	2	1,728,023	99,380	1,939,427,870	31,133,552
49,800	3	1,728,026	149,343	1,939,577,213	30,984,209
50,000	4	1,728,030	199,840	1,939,777,053	30,784,369
50,160	2	1,728,032	100,320	1,939,877,373	30,684,049
50,240	1	1,728,033	50,240	1,939,927,613	30,633,809
50,400	3	1,728,036	151,200	1,940,078,813	30,482,609
50,720	1	1,728,037	50,720	1,940,129,533	30,431,889
50,880	3	1,728,040	152,640	1,940,282,173	30,279,249
51,000	4	1,728,044	204,000	1,940,486,173	30,075,249
51,200	1	1,728,045	51,200	1,940,537,373	30,024,049

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
51,300	2	1,728,047	102,600	1,940,639,973	29,921,449
51,400	1	1,728,048	51,400	1,940,691,373	29,870,049
51,480	2	1,728,050	102,900	1,940,794,273	29,767,149
51,600	1	1,728,051	51,600	1,940,845,873	29,715,549
51,900	5	1,728,056	259,380	1,941,105,253	29,456,169
52,000	3	1,728,059	155,920	1,941,261,173	29,300,249
52,200	4	1,728,063	208,720	1,941,469,893	29,091,529
52,300	2	1,728,065	104,600	1,941,574,493	28,986,929
52,400	1	1,728,066	52,400	1,941,626,893	28,934,529
52,500	6	1,728,072	315,000	1,941,941,893	28,619,529
52,800	2	1,728,074	105,600	1,942,047,493	28,513,929
53,000	1	1,728,075	53,000	1,942,100,493	28,460,929
53,100	2	1,728,077	106,140	1,942,206,633	28,354,789
53,200	1	1,728,078	53,200	1,942,259,833	28,301,589
53,280	2	1,728,080	106,530	1,942,366,363	28,195,059
53,400	3	1,728,083	160,200	1,942,526,563	28,034,859
53,700	3	1,728,086	161,100	1,942,687,663	27,873,759
53,900	2	1,728,088	107,720	1,942,795,383	27,766,039
54,000	4	1,728,092	215,920	1,943,011,303	27,550,119
54,200	1	1,728,093	54,200	1,943,065,503	27,495,919
54,300	2	1,728,095	108,600	1,943,174,103	27,387,319
54,400	2	1,728,097	108,800	1,943,282,903	27,278,519
54,600	3	1,728,100	163,800	1,943,446,703	27,114,719
54,616	1	1,728,101	54,616	1,943,501,319	27,060,103
54,800	3	1,728,104	164,400	1,943,665,719	26,895,703
54,957	2	1,728,106	109,914	1,943,775,633	26,785,789
55,080	2	1,728,108	110,120	1,943,885,753	26,675,669
55,200	6	1,728,114	331,120	1,944,216,873	26,344,549
55,260	1	1,728,115	55,260	1,944,272,133	26,289,289
55,500	1	1,728,116	55,500	1,944,327,633	26,233,789
55,600	2	1,728,118	111,200	1,944,438,833	26,122,589
55,680	1	1,728,119	55,680	1,944,494,513	26,066,909
55,840	1	1,728,120	55,840	1,944,550,353	26,011,069
56,000	1	1,728,121	56,000	1,944,606,353	25,955,069
56,100	1	1,728,122	56,100	1,944,662,453	25,898,969
56,160	3	1,728,125	168,480	1,944,830,933	25,730,489
56,400	3	1,728,128	169,040	1,944,999,973	25,561,449
56,480	1	1,728,129	56,480	1,945,056,453	25,504,969

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
56,700	1	1,728,130	56,700	1,945,113,153	25,448,269
57,000	1	1,728,131	57,000	1,945,170,153	25,391,269
57,300	2	1,728,133	114,600	1,945,284,753	25,276,669
57,400	1	1,728,134	57,400	1,945,342,153	25,219,269
57,600	1	1,728,135	57,600	1,945,399,753	25,161,669
58,000	3	1,728,138	173,920	1,945,573,673	24,987,749
58,080	1	1,728,139	58,080	1,945,631,753	24,929,669
58,200	2	1,728,141	116,400	1,945,748,153	24,813,269
58,560	3	1,728,144	175,680	1,945,923,833	24,637,589
58,700	1	1,728,145	58,700	1,945,982,533	24,578,889
59,400	2	1,728,147	118,800	1,946,101,333	24,460,089
59,600	1	1,728,148	59,600	1,946,160,933	24,400,489
59,700	4	1,728,152	238,740	1,946,399,673	24,161,749
59,760	1	1,728,153	59,760	1,946,459,433	24,101,989
59,840	1	1,728,154	59,840	1,946,519,273	24,042,149
60,000	3	1,728,157	180,000	1,946,699,273	23,862,149
60,085	1	1,728,158	60,085	1,946,759,358	23,802,064
60,160	1	1,728,159	60,160	1,946,819,518	23,741,904
60,300	1	1,728,160	60,300	1,946,879,818	23,681,604
60,900	1	1,728,161	60,900	1,946,940,718	23,620,704
60,960	1	1,728,162	60,960	1,947,001,678	23,559,744
61,040	1	1,728,163	61,040	1,947,062,718	23,498,704
61,200	2	1,728,165	122,400	1,947,185,118	23,376,304
61,280	1	1,728,166	61,280	1,947,246,398	23,315,024
61,600	1	1,728,167	61,600	1,947,307,998	23,253,424
61,680	1	1,728,168	61,680	1,947,369,678	23,191,744
61,800	1	1,728,169	61,800	1,947,431,478	23,129,944
62,000	1	1,728,170	62,000	1,947,493,478	23,067,944
62,100	1	1,728,171	62,100	1,947,555,578	23,005,844
62,240	1	1,728,172	62,240	1,947,617,818	22,943,604
62,600	1	1,728,173	62,600	1,947,680,418	22,881,004
62,700	2	1,728,175	125,400	1,947,805,818	22,755,604
62,800	1	1,728,176	62,800	1,947,868,618	22,692,804
62,880	3	1,728,179	188,640	1,948,057,258	22,504,164
63,040	1	1,728,180	63,040	1,948,120,298	22,441,124
63,200	4	1,728,184	252,800	1,948,373,098	22,188,324
63,600	1	1,728,185	63,600	1,948,436,698	22,124,724
63,680	1	1,728,186	63,680	1,948,500,378	22,061,044

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
63,840	1	1,728,187	63,840	1,948,564,218	21,997,204
64,320	1	1,728,188	64,320	1,948,628,538	21,932,884
64,640	1	1,728,189	64,640	1,948,693,178	21,868,244
64,800	1	1,728,190	64,800	1,948,757,978	21,803,444
65,100	1	1,728,191	65,100	1,948,823,078	21,738,344
65,400	1	1,728,192	65,400	1,948,888,478	21,672,944
65,700	1	1,728,193	65,700	1,948,954,178	21,607,244
66,000	1	1,728,194	66,000	1,949,020,178	21,541,244
66,300	1	1,728,195	66,300	1,949,086,478	21,474,944
66,400	4	1,728,199	265,600	1,949,352,078	21,209,344
66,600	1	1,728,200	66,600	1,949,418,678	21,142,744
66,900	3	1,728,203	200,700	1,949,619,378	20,942,044
67,200	1	1,728,204	67,200	1,949,686,578	20,874,844
67,520	1	1,728,205	67,520	1,949,754,098	20,807,324
67,680	1	1,728,206	67,680	1,949,821,778	20,739,644
67,800	2	1,728,208	135,600	1,949,957,378	20,604,044
68,400	2	1,728,210	136,720	1,950,094,098	20,467,324
68,480	1	1,728,211	68,480	1,950,162,578	20,398,844
69,200	1	1,728,212	69,200	1,950,231,778	20,329,644
69,300	1	1,728,213	69,300	1,950,301,078	20,260,344
69,600	1	1,728,214	69,600	1,950,370,678	20,190,744
70,000	1	1,728,215	70,000	1,950,440,678	20,120,744
70,050	1	1,728,216	70,050	1,950,510,728	20,050,694
70,200	3	1,728,219	210,600	1,950,721,328	19,840,094
70,240	1	1,728,220	70,240	1,950,791,568	19,769,854
70,400	2	1,728,222	140,800	1,950,932,368	19,629,054
70,500	1	1,728,223	70,500	1,951,002,868	19,558,554
70,600	1	1,728,224	70,600	1,951,073,468	19,487,954
70,800	4	1,728,228	283,200	1,951,356,668	19,204,754
71,040	1	1,728,229	71,040	1,951,427,708	19,133,714
71,200	2	1,728,231	142,400	1,951,570,108	18,991,314
71,400	1	1,728,232	71,400	1,951,641,508	18,919,914
71,700	1	1,728,233	71,700	1,951,713,208	18,848,214
71,800	1	1,728,234	71,800	1,951,785,008	18,776,414
72,000	2	1,728,236	144,000	1,951,929,008	18,632,414
72,600	1	1,728,237	72,600	1,952,001,608	18,559,814
72,800	1	1,728,238	72,800	1,952,074,408	18,487,014
73,200	3	1,728,241	219,600	1,952,294,008	18,267,414

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
73,320	1	1,728,242	73,320	1,952,367,328	18,194,094
74,400	1	1,728,243	74,400	1,952,441,728	18,119,694
74,800	1	1,728,244	74,800	1,952,516,528	18,044,894
75,600	1	1,728,245	75,600	1,952,592,128	17,969,294
75,760	1	1,728,246	75,760	1,952,667,888	17,893,534
75,900	2	1,728,248	151,740	1,952,819,628	17,741,794
76,000	1	1,728,249	76,000	1,952,895,628	17,665,794
76,200	1	1,728,250	76,200	1,952,971,828	17,589,594
76,600	1	1,728,251	76,600	1,953,048,428	17,512,994
76,800	2	1,728,253	153,600	1,953,202,028	17,359,394
76,880	1	1,728,254	76,880	1,953,278,908	17,282,514
77,200	1	1,728,255	77,200	1,953,356,108	17,205,314
77,280	1	1,728,256	77,280	1,953,433,388	17,128,034
77,600	1	1,728,257	77,600	1,953,510,988	17,050,434
78,000	1	1,728,258	78,000	1,953,588,988	16,972,434
78,300	2	1,728,260	156,540	1,953,745,528	16,815,894
78,600	1	1,728,261	78,600	1,953,824,128	16,737,294
78,720	1	1,728,262	78,720	1,953,902,848	16,658,574
79,500	1	1,728,263	79,500	1,953,982,348	16,579,074
79,600	1	1,728,264	79,600	1,954,061,948	16,499,474
80,000	2	1,728,266	160,000	1,954,221,948	16,339,474
80,100	1	1,728,267	80,100	1,954,302,048	16,259,374
80,160	2	1,728,269	160,320	1,954,462,368	16,099,054
80,280	1	1,728,270	80,280	1,954,542,648	16,018,774
80,640	1	1,728,271	80,640	1,954,623,288	15,938,134
80,800	1	1,728,272	80,800	1,954,704,088	15,857,334
81,000	1	1,728,273	81,000	1,954,785,088	15,776,334
81,120	3	1,728,276	243,360	1,955,028,448	15,532,974
81,300	2	1,728,278	162,580	1,955,191,028	15,370,394
81,400	1	1,728,279	81,400	1,955,272,428	15,288,994
81,440	1	1,728,280	81,440	1,955,353,868	15,207,554
81,600	1	1,728,281	81,600	1,955,435,468	15,125,954
81,900	1	1,728,282	81,900	1,955,517,368	15,044,054
82,240	1	1,728,283	82,240	1,955,599,608	14,961,814
82,800	2	1,728,285	165,520	1,955,765,128	14,796,294
83,200	1	1,728,286	83,200	1,955,848,328	14,713,094
83,800	1	1,728,287	83,800	1,955,932,128	14,629,294
84,180	1	1,728,288	84,180	1,956,016,308	14,545,114

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
84,240	1	1,728,289	84,240	1,956,100,548	14,460,874
84,400	1	1,728,290	84,400	1,956,184,948	14,376,474
84,480	1	1,728,291	84,480	1,956,269,428	14,291,994
84,600	1	1,728,292	84,600	1,956,354,028	14,207,394
84,800	1	1,728,293	84,800	1,956,438,828	14,122,594
85,800	2	1,728,295	171,600	1,956,610,428	13,950,994
86,000	4	1,728,299	343,933	1,956,954,361	13,607,061
86,800	1	1,728,300	86,800	1,957,041,161	13,520,261
87,040	2	1,728,302	174,080	1,957,215,241	13,346,181
87,200	1	1,728,303	87,200	1,957,302,441	13,258,981
87,300	1	1,728,304	87,300	1,957,389,741	13,171,681
87,600	1	1,728,305	87,600	1,957,477,341	13,084,081
87,960	1	1,728,306	87,960	1,957,565,301	12,996,121
88,171	2	1,728,308	176,331	1,957,741,632	12,819,790
88,400	2	1,728,310	176,800	1,957,918,432	12,642,990
88,800	1	1,728,311	88,800	1,958,007,232	12,554,190
88,960	1	1,728,312	88,960	1,958,096,192	12,465,230
89,120	1	1,728,313	89,120	1,958,185,312	12,376,110
89,600	1	1,728,314	89,600	1,958,274,912	12,286,510
89,700	1	1,728,315	89,700	1,958,364,612	12,196,810
90,000	2	1,728,317	179,970	1,958,544,582	12,016,840
90,400	2	1,728,319	180,800	1,958,725,382	11,836,040
90,600	1	1,728,320	90,600	1,958,815,982	11,745,440
91,200	1	1,728,321	91,200	1,958,907,182	11,654,240
91,520	2	1,728,323	183,040	1,959,090,222	11,471,200
91,680	2	1,728,325	183,360	1,959,273,582	11,287,840
91,840	1	1,728,326	91,840	1,959,365,422	11,196,000
93,000	1	1,728,327	93,000	1,959,458,422	11,103,000
93,600	1	1,728,328	93,600	1,959,552,022	11,009,400
94,500	1	1,728,329	94,500	1,959,646,522	10,914,900
95,400	1	1,728,330	95,400	1,959,741,922	10,819,500
95,700	1	1,728,331	95,700	1,959,837,622	10,723,800
96,160	1	1,728,332	96,160	1,959,933,782	10,627,640
96,300	1	1,728,333	96,300	1,960,030,082	10,531,340
96,320	1	1,728,334	96,320	1,960,126,402	10,435,020
96,640	1	1,728,335	96,640	1,960,223,042	10,338,380
97,280	1	1,728,336	97,280	1,960,320,322	10,241,100
98,000	1	1,728,337	98,000	1,960,418,322	10,143,100

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
98,400	1	1,728,338	98,400	1,960,516,722	10,044,700
99,300	1	1,728,339	99,300	1,960,616,022	9,945,400
103,040	1	1,728,340	103,040	1,960,719,062	9,842,360
104,000	1	1,728,341	104,000	1,960,823,062	9,738,360
104,080	1	1,728,342	104,080	1,960,927,142	9,634,280
105,600	1	1,728,343	105,600	1,961,032,742	9,528,680
106,240	2	1,728,345	212,480	1,961,245,222	9,316,200
107,600	2	1,728,347	215,200	1,961,460,422	9,101,000
108,480	1	1,728,348	108,480	1,961,568,902	8,992,520
109,200	1	1,728,349	109,200	1,961,678,102	8,883,320
109,500	1	1,728,350	109,500	1,961,787,602	8,773,820
111,120	1	1,728,351	111,120	1,961,898,722	8,662,700
111,360	1	1,728,352	111,360	1,962,010,082	8,551,340
113,400	1	1,728,353	113,400	1,962,123,482	8,437,940
114,600	1	1,728,354	114,600	1,962,238,082	8,323,340
115,000	1	1,728,355	115,000	1,962,353,082	8,208,340
116,400	1	1,728,356	116,400	1,962,469,482	8,091,940
116,640	1	1,728,357	116,640	1,962,586,122	7,975,300
118,000	1	1,728,358	118,000	1,962,704,122	7,857,300
119,000	1	1,728,359	119,000	1,962,823,122	7,738,300
119,100	1	1,728,360	119,100	1,962,942,222	7,619,200
120,000	2	1,728,362	240,000	1,963,182,222	7,379,200
120,880	1	1,728,363	120,880	1,963,303,102	7,258,320
124,000	1	1,728,364	124,000	1,963,427,102	7,134,320
124,800	1	1,728,365	124,800	1,963,551,902	7,009,520
125,000	1	1,728,366	125,000	1,963,676,902	6,884,520
128,000	1	1,728,367	128,000	1,963,804,902	6,756,520
128,100	1	1,728,368	128,100	1,963,933,002	6,628,420
129,000	2	1,728,370	258,000	1,964,191,002	6,370,420
130,000	2	1,728,372	260,000	1,964,451,002	6,110,420
131,000	1	1,728,373	131,000	1,964,582,002	5,979,420
132,000	1	1,728,374	132,000	1,964,714,002	5,847,420
135,000	1	1,728,375	135,000	1,964,849,002	5,712,420
136,000	1	1,728,376	136,000	1,964,985,002	5,576,420
137,000	1	1,728,377	137,000	1,965,122,002	5,439,420
138,000	2	1,728,379	276,000	1,965,398,002	5,163,420
139,000	1	1,728,380	139,000	1,965,537,002	5,024,420
139,200	2	1,728,382	278,400	1,965,815,402	4,746,020

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
140,000	1	1,728,383	140,000	1,965,955,402	4,606,020
141,000	2	1,728,385	282,000	1,966,237,402	4,324,020
144,000	1	1,728,386	144,000	1,966,381,402	4,180,020
146,000	2	1,728,388	292,000	1,966,673,402	3,888,020
147,000	1	1,728,389	147,000	1,966,820,402	3,741,020
148,200	1	1,728,390	148,200	1,966,968,602	3,592,820
148,800	1	1,728,391	148,800	1,967,117,402	3,444,020
150,600	1	1,728,392	150,600	1,967,268,002	3,293,420
151,000	1	1,728,393	151,000	1,967,419,002	3,142,420
153,300	1	1,728,394	153,300	1,967,572,302	2,989,120
155,000	1	1,728,395	155,000	1,967,727,302	2,834,120
155,400	1	1,728,396	155,400	1,967,882,702	2,678,720
156,600	1	1,728,397	156,600	1,968,039,302	2,522,120
160,800	1	1,728,398	160,800	1,968,200,102	2,361,320
162,600	1	1,728,399	162,600	1,968,362,702	2,198,720
163,200	1	1,728,400	163,200	1,968,525,902	2,035,520
164,000	1	1,728,401	164,000	1,968,689,902	1,871,520
168,600	1	1,728,402	168,600	1,968,858,502	1,702,920
169,120	1	1,728,403	169,120	1,969,027,622	1,533,800
171,000	1	1,728,404	171,000	1,969,198,622	1,362,800
173,000	1	1,728,405	173,000	1,969,371,622	1,189,800
180,000	1	1,728,406	180,000	1,969,551,622	1,009,800
184,000	1	1,728,407	184,000	1,969,735,622	825,800
193,800	1	1,728,408	193,800	1,969,929,422	632,000
199,000	1	1,728,409	199,000	1,970,128,422	433,000
212,000	1	1,728,410	212,000	1,970,340,422	221,000
221,000	1	1,728,411	221,000	1,970,561,422	0

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
0	5,046	5,046	0	0	8,359,559,550
1	191	5,237	191	191	8,359,559,359
2	141	5,378	282	473	8,359,559,077
3	150	5,528	450	923	8,359,558,627
4	171	5,699	684	1,607	8,359,557,943
5	206	5,905	1,030	2,637	8,359,556,913
6	152	6,057	912	3,549	8,359,556,001
7	127	6,184	889	4,438	8,359,555,112
8	101	6,285	808	5,246	8,359,554,304
9	96	6,381	864	6,110	8,359,553,440
10	120	6,501	1,200	7,310	8,359,552,240
11	114	6,615	1,254	8,564	8,359,550,986
12	141	6,756	1,692	10,256	8,359,549,294
13	128	6,884	1,664	11,920	8,359,547,630
14	132	7,016	1,848	13,768	8,359,545,782
15	117	7,133	1,755	15,523	8,359,544,027
16	114	7,247	1,824	17,347	8,359,542,203
17	113	7,360	1,921	19,268	8,359,540,282
18	144	7,504	2,592	21,860	8,359,537,690
19	92	7,596	1,748	23,608	8,359,535,942
20	112	7,708	2,240	25,848	8,359,533,702
21	81	7,789	1,701	27,549	8,359,532,001
22	83	7,872	1,826	29,375	8,359,530,175
23	68	7,940	1,564	30,939	8,359,528,611
24	86	8,026	2,064	33,003	8,359,526,547
25	101	8,127	2,525	35,528	8,359,524,022
26	97	8,224	2,522	38,050	8,359,521,500
27	77	8,301	2,079	40,129	8,359,519,421
28	75	8,376	2,100	42,229	8,359,517,321
29	89	8,465	2,581	44,810	8,359,514,740
30	68	8,533	2,040	46,850	8,359,512,700
31	80	8,613	2,480	49,330	8,359,510,220
32	94	8,707	3,008	52,338	8,359,507,212
33	74	8,781	2,442	54,780	8,359,504,770
34	90	8,871	3,060	57,840	8,359,501,710
35	74	8,945	2,590	60,430	8,359,499,120
36	109	9,054	3,924	64,354	8,359,495,196
37	76	9,130	2,812	67,166	8,359,492,384

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
38	78	9,208	2,964	70,130	8,359,489,420
39	100	9,308	3,900	74,030	8,359,485,520
41	92	9,400	3,772	77,802	8,359,481,748
42	87	9,487	3,654	81,456	8,359,478,094
43	74	9,561	3,182	84,638	8,359,474,912
44	71	9,632	3,124	87,762	8,359,471,788
45	73	9,705	3,285	91,047	8,359,468,503
46	73	9,778	3,358	94,405	8,359,465,145
47	80	9,858	3,760	98,165	8,359,461,385
48	70	9,928	3,360	101,525	8,359,458,025
49	72	10,000	3,528	105,053	8,359,454,497
51	77	10,077	3,927	108,980	8,359,450,570
52	68	10,145	3,536	112,516	8,359,447,034
53	70	10,215	3,710	116,226	8,359,443,324
54	71	10,286	3,834	120,060	8,359,439,490
55	69	10,355	3,795	123,855	8,359,435,695
56	55	10,410	3,080	126,935	8,359,432,615
57	47	10,457	2,679	129,614	8,359,429,936
58	70	10,527	4,060	133,674	8,359,425,876
59	74	10,601	4,366	138,040	8,359,421,510
61	52	10,653	3,172	141,212	8,359,418,338
62	64	10,717	3,968	145,180	8,359,414,370
63	61	10,778	3,843	149,023	8,359,410,527
64	50	10,828	3,200	152,223	8,359,407,327
65	72	10,900	4,680	156,903	8,359,402,647
66	60	10,960	3,960	160,863	8,359,398,687
67	53	11,013	3,551	164,414	8,359,395,136
68	74	11,087	5,032	169,446	8,359,390,104
69	56	11,143	3,864	173,310	8,359,386,240
71	78	11,221	5,538	178,848	8,359,380,702
72	64	11,285	4,608	183,456	8,359,376,094
73	57	11,342	4,161	187,617	8,359,371,933
74	63	11,405	4,662	192,279	8,359,367,271
75	53	11,458	3,975	196,254	8,359,363,296
76	57	11,515	4,332	200,586	8,359,358,964
77	53	11,568	4,081	204,667	8,359,354,883
78	64	11,632	4,992	209,659	8,359,349,891
79	50	11,682	3,950	213,609	8,359,345,941

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
81	58	11,740	4,698	218,307	8,359,341,243
82	54	11,794	4,428	222,735	8,359,336,815
83	61	11,855	5,063	227,798	8,359,331,752
84	70	11,925	5,880	233,678	8,359,325,872
85	47	11,972	3,995	237,673	8,359,321,877
86	49	12,021	4,214	241,887	8,359,317,663
87	57	12,078	4,959	246,846	8,359,312,704
88	63	12,141	5,544	252,390	8,359,307,160
89	46	12,187	4,094	256,484	8,359,303,066
91	56	12,243	5,096	261,580	8,359,297,970
92	50	12,293	4,600	266,180	8,359,293,370
93	47	12,340	4,371	270,551	8,359,288,999
94	44	12,384	4,136	274,687	8,359,284,863
95	50	12,434	4,750	279,437	8,359,280,113
96	47	12,481	4,512	283,949	8,359,275,601
97	35	12,516	3,395	287,344	8,359,272,206
98	46	12,562	4,508	291,852	8,359,267,698
99	39	12,601	3,861	295,713	8,359,263,837
105	249	12,850	25,639	321,352	8,359,238,198
110	223	13,073	24,091	345,443	8,359,214,107
115	249	13,322	28,118	373,561	8,359,185,989
120	473	13,795	56,326	429,887	8,359,129,663
125	218	14,013	26,809	456,696	8,359,102,854
130	197	14,210	25,231	481,927	8,359,077,623
135	190	14,400	25,260	507,187	8,359,052,363
140	212	14,612	29,251	536,438	8,359,023,112
145	210	14,822	30,041	566,479	8,358,993,071
150	228	15,050	33,776	600,255	8,358,959,295
155	186	15,236	28,451	628,706	8,358,930,844
160	638	15,874	101,621	730,327	8,358,829,223
165	233	16,107	38,003	768,330	8,358,791,220
170	176	16,283	29,557	797,887	8,358,761,663
175	207	16,490	35,803	833,690	8,358,725,860
180	221	16,711	39,404	873,094	8,358,686,456
185	187	16,898	34,229	907,323	8,358,652,227
190	197	17,095	37,068	944,391	8,358,615,159
195	189	17,284	36,493	980,884	8,358,578,666
200	453	17,737	90,123	1,071,007	8,358,488,543

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
250	2,432	20,169	499,031	1,570,038	8,357,989,512
300	1,954	22,123	518,985	2,089,023	8,357,470,527
350	2,062	24,185	648,942	2,737,965	8,356,821,585
400	2,173	26,358	800,420	3,538,385	8,356,021,165
450	2,101	28,459	743,516	4,281,901	8,355,277,649
500	1,982	30,441	925,791	5,207,692	8,354,351,858
550	1,753	32,194	869,226	6,076,918	8,353,482,632
600	1,997	34,191	1,153,662	7,230,580	8,352,328,970
650	1,721	35,912	1,080,118	8,310,698	8,351,248,852
700	1,516	37,428	1,025,127	9,335,825	8,350,223,725
750	1,690	39,118	1,223,459	10,559,284	8,349,000,266
800	1,855	40,973	1,446,667	12,005,951	8,347,553,599
900	3,040	44,013	2,593,993	14,599,944	8,344,959,606
1,000	3,181	47,194	3,032,710	17,632,654	8,341,926,896
1,100	2,907	50,101	3,059,306	20,691,960	8,338,867,590
1,200	3,232	53,333	3,732,407	24,424,367	8,335,135,183
1,300	2,719	56,052	3,408,470	27,832,837	8,331,726,713
1,400	2,688	58,740	3,635,621	31,468,458	8,328,091,092
1,500	2,675	61,415	3,879,967	35,348,425	8,324,211,125
1,600	2,800	64,215	4,356,206	39,704,631	8,319,854,919
1,700	2,382	66,597	3,939,287	43,643,918	8,315,915,632
1,800	2,461	69,058	4,319,825	47,963,743	8,311,595,807
1,900	2,160	71,218	3,998,506	51,962,249	8,307,597,301
2,000	2,517	73,735	4,916,440	56,878,689	8,302,680,861
2,100	2,174	75,909	4,467,421	61,346,110	8,298,213,440
2,200	2,237	78,146	4,819,645	66,165,755	8,293,393,795
2,300	2,098	80,244	4,723,081	70,888,836	8,288,670,714
2,400	2,441	82,685	5,760,415	76,649,251	8,282,910,299
2,500	1,861	84,546	4,566,626	81,215,877	8,278,343,673
2,600	2,122	86,668	5,418,767	86,634,644	8,272,924,906
2,700	1,899	88,567	5,034,840	91,669,484	8,267,890,066
2,800	2,282	90,849	6,285,719	97,955,203	8,261,604,347
2,900	1,973	92,822	5,634,394	103,589,597	8,255,969,953
3,000	2,032	94,854	6,009,979	109,599,576	8,249,959,974
3,100	1,842	96,696	5,618,806	115,218,382	8,244,341,168
3,200	2,221	98,917	7,008,212	122,226,594	8,237,332,956
3,300	1,806	100,723	5,877,717	128,104,311	8,231,455,239
3,400	2,005	102,728	6,726,088	134,830,399	8,224,729,151

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
3,500	1,807	104,535	6,237,985	141,068,384	8,218,491,166
3,600	2,223	106,758	7,903,852	148,972,236	8,210,587,314
3,700	1,769	108,527	6,466,877	155,439,113	8,204,120,437
3,800	1,989	110,516	7,470,211	162,909,324	8,196,650,226
3,900	1,928	112,444	7,427,516	170,336,840	8,189,222,710
4,000	2,186	114,630	8,649,341	178,986,181	8,180,573,369
4,100	1,701	116,331	6,901,318	185,887,499	8,173,672,051
4,200	1,992	118,323	8,282,069	194,169,568	8,165,389,982
4,300	1,730	120,053	7,354,308	201,523,876	8,158,035,674
4,400	2,214	122,267	9,642,076	211,165,952	8,148,393,598
4,500	1,996	124,263	8,894,618	220,060,570	8,139,498,980
4,600	1,945	126,208	8,859,585	228,920,155	8,130,639,395
4,700	1,848	128,056	8,597,072	237,517,227	8,122,042,323
4,800	2,324	130,380	11,062,420	248,579,647	8,110,979,903
4,900	1,664	132,044	8,080,437	256,660,084	8,102,899,466
5,000	1,970	134,014	9,759,559	266,419,643	8,093,139,907
5,100	1,724	135,738	8,712,635	275,132,278	8,084,427,272
5,200	2,077	137,815	10,708,295	285,840,573	8,073,718,977
5,300	1,812	139,627	9,529,655	295,370,228	8,064,189,322
5,400	1,911	141,538	10,239,963	305,610,191	8,053,949,359
5,500	1,683	143,221	9,174,769	314,784,960	8,044,774,590
5,600	2,045	145,266	11,365,985	326,150,945	8,033,408,605
5,700	1,706	146,972	9,652,180	335,803,125	8,023,756,425
5,800	1,894	148,866	10,902,884	346,706,009	8,012,853,541
5,900	1,547	150,413	9,054,352	355,760,361	8,003,799,189
6,000	2,100	152,513	12,518,520	368,278,881	7,991,280,669
6,100	1,560	154,073	9,448,644	377,727,525	7,981,832,025
6,200	1,675	155,748	10,310,252	388,037,777	7,971,521,773
6,300	1,567	157,315	9,798,755	397,836,532	7,961,723,018
6,400	1,906	159,221	12,120,553	409,957,085	7,949,602,465
6,500	1,503	160,724	9,707,924	419,665,009	7,939,894,541
6,600	1,790	162,514	11,744,154	431,409,163	7,928,150,387
6,700	1,353	163,867	9,000,882	440,410,045	7,919,149,505
6,800	1,907	165,774	12,878,966	453,289,011	7,906,270,539
6,900	1,561	167,335	10,707,553	463,996,564	7,895,562,986
7,000	1,581	168,916	10,999,679	474,996,243	7,884,563,307
7,100	1,444	170,360	10,184,680	485,180,923	7,874,378,627
7,200	1,901	172,261	13,618,415	498,799,338	7,860,760,212

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
7,300	1,232	173,493	8,941,182	507,740,520	7,851,819,030
7,400	1,504	174,997	11,062,419	518,802,939	7,840,756,611
7,500	1,429	176,426	10,652,738	529,455,677	7,830,103,873
7,600	1,660	178,086	12,545,352	542,001,029	7,817,558,521
7,700	1,400	179,486	10,725,662	552,726,691	7,806,832,859
7,800	1,437	180,923	11,154,964	563,881,655	7,795,677,895
7,900	1,142	182,065	8,967,087	572,848,742	7,786,710,808
8,000	1,650	183,715	13,134,238	585,982,980	7,773,576,570
8,100	1,174	184,889	9,459,672	595,442,652	7,764,116,898
8,200	1,405	186,294	11,461,324	606,903,976	7,752,655,574
8,300	1,154	187,448	9,524,838	616,428,814	7,743,130,736
8,400	1,660	189,108	13,878,898	630,307,712	7,729,251,838
8,500	1,103	190,211	9,331,622	639,639,334	7,719,920,216
8,600	1,182	191,393	10,110,206	649,749,540	7,709,810,010
8,700	1,215	192,608	10,513,351	660,262,891	7,699,296,659
8,800	1,443	194,051	12,641,583	672,904,474	7,686,655,076
8,900	1,137	195,188	10,071,877	682,976,351	7,676,583,199
9,000	1,381	196,569	12,378,123	695,354,474	7,664,205,076
9,100	937	197,506	8,482,179	703,836,653	7,655,722,897
9,200	1,466	198,972	13,420,675	717,257,328	7,642,302,222
9,300	1,151	200,123	10,659,798	727,917,126	7,631,642,424
9,400	1,109	201,232	10,378,602	738,295,728	7,621,263,822
9,500	1,080	202,312	10,210,163	748,505,891	7,611,053,659
9,600	1,369	203,681	13,096,952	761,602,843	7,597,956,707
9,700	864	204,545	8,346,256	769,949,099	7,589,610,451
9,800	1,106	205,651	10,789,372	780,738,471	7,578,821,079
9,900	930	206,581	9,162,649	789,901,120	7,569,658,430
10,000	1,311	207,892	13,052,914	802,954,034	7,556,605,516
10,100	926	208,818	9,318,662	812,272,696	7,547,286,854
10,200	1,077	209,895	10,946,742	823,219,438	7,536,340,112
10,300	854	210,749	8,755,094	831,974,532	7,527,585,018
10,400	1,205	211,954	12,483,491	844,458,023	7,515,101,527
10,500	875	212,829	9,155,243	853,613,266	7,505,946,284
10,600	1,087	213,916	11,479,129	865,092,395	7,494,467,155
10,700	813	214,729	8,661,301	873,753,696	7,485,805,854
10,800	1,113	215,842	11,981,717	885,735,413	7,473,824,137
10,900	759	216,601	8,244,295	893,979,708	7,465,579,842
11,000	887	217,488	9,718,373	903,698,081	7,455,861,469

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
11,100	925	218,413	10,223,747	913,921,828	7,445,637,722
11,200	1,120	219,533	12,502,429	926,424,257	7,433,135,293
11,300	788	220,321	8,875,048	935,299,305	7,424,260,245
11,400	975	221,296	11,081,649	946,380,954	7,413,178,596
11,500	649	221,945	7,432,351	953,813,305	7,405,746,245
11,600	1,111	223,056	12,838,683	966,651,988	7,392,907,562
11,700	799	223,855	9,318,564	975,970,552	7,383,588,998
11,800	796	224,651	9,361,613	985,332,165	7,374,227,385
11,900	721	225,372	8,546,801	993,878,966	7,365,680,584
12,000	1,075	226,447	12,867,617	1,006,746,583	7,352,812,967
12,100	579	227,026	6,983,707	1,013,730,290	7,345,829,260
12,200	804	227,830	9,774,250	1,023,504,540	7,336,055,010
12,300	693	228,523	8,493,106	1,031,997,646	7,327,561,904
12,400	965	229,488	11,927,255	1,043,924,901	7,315,634,649
12,500	690	230,178	8,600,160	1,052,525,061	7,307,034,489
12,600	788	230,966	9,903,890	1,062,428,951	7,297,130,599
12,700	569	231,535	7,198,921	1,069,627,872	7,289,931,678
12,800	914	232,449	11,663,075	1,081,290,947	7,278,268,603
12,900	609	233,058	7,833,164	1,089,124,111	7,270,435,439
13,000	730	233,788	9,460,874	1,098,584,985	7,260,974,565
13,100	518	234,306	6,762,254	1,105,347,239	7,254,212,311
13,200	950	235,256	12,506,798	1,117,854,037	7,241,705,513
13,300	542	235,798	7,189,583	1,125,043,620	7,234,515,930
13,400	667	236,465	8,906,909	1,133,950,529	7,225,609,021
13,500	698	237,163	9,390,843	1,143,341,372	7,216,218,178
13,600	814	237,977	11,042,887	1,154,384,259	7,205,175,291
13,700	533	238,510	7,283,944	1,161,668,203	7,197,891,347
13,800	730	239,240	10,049,697	1,171,717,900	7,187,841,650
13,900	413	239,653	5,720,819	1,177,438,719	7,182,120,831
14,000	795	240,448	11,095,655	1,188,534,374	7,171,025,176
14,100	639	241,087	8,987,049	1,197,521,423	7,162,038,127
14,200	547	241,634	7,747,145	1,205,268,568	7,154,290,982
14,300	595	242,229	8,479,832	1,213,748,400	7,145,811,150
14,400	817	243,046	11,741,548	1,225,489,948	7,134,069,602
14,500	432	243,478	6,247,228	1,231,737,176	7,127,822,374
14,600	680	244,158	9,898,814	1,241,635,990	7,117,923,560
14,700	532	244,690	7,795,025	1,249,431,015	7,110,128,535
14,800	727	245,417	10,730,273	1,260,161,288	7,099,398,262

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
14,900	566	245,983	8,415,118	1,268,576,406	7,090,983,144
15,000	640	246,623	9,581,585	1,278,157,991	7,081,401,559
15,100	456	247,079	6,863,507	1,285,021,498	7,074,538,052
15,200	783	247,862	11,871,526	1,296,893,024	7,062,666,526
15,300	469	248,331	7,158,294	1,304,051,318	7,055,508,232
15,400	585	248,916	8,987,102	1,313,038,420	7,046,521,130
15,500	425	249,341	6,569,216	1,319,607,636	7,039,951,914
15,600	758	250,099	11,801,283	1,331,408,919	7,028,150,631
15,700	406	250,505	6,360,812	1,337,769,731	7,021,789,819
15,800	500	251,005	7,877,887	1,345,647,618	7,013,911,932
15,900	503	251,508	7,973,438	1,353,621,056	7,005,938,494
16,000	700	252,208	11,176,867	1,364,797,923	6,994,761,627
16,100	405	252,613	6,508,079	1,371,306,002	6,988,253,548
16,200	577	253,190	9,328,668	1,380,634,670	6,978,924,880
16,300	306	253,496	4,973,620	1,385,608,290	6,973,951,260
16,400	688	254,184	11,252,662	1,396,860,952	6,962,698,598
16,500	463	254,647	7,623,748	1,404,484,700	6,955,074,850
16,600	483	255,130	8,000,483	1,412,485,183	6,947,074,367
16,700	475	255,605	7,910,495	1,420,395,678	6,939,163,872
16,800	716	256,321	12,009,330	1,432,405,008	6,927,154,542
16,900	329	256,650	5,547,348	1,437,952,356	6,921,607,194
17,000	515	257,165	8,733,784	1,446,686,140	6,912,873,410
17,100	414	257,579	7,060,852	1,453,746,992	6,905,812,558
17,200	672	258,251	11,531,922	1,465,278,914	6,894,280,636
17,300	472	258,723	8,151,454	1,473,430,368	6,886,129,182
17,400	504	259,227	8,755,357	1,482,185,725	6,877,373,825
17,500	350	259,577	6,107,287	1,488,293,012	6,871,266,538
17,600	646	260,223	11,345,101	1,499,638,113	6,859,921,437
17,700	386	260,609	6,818,286	1,506,456,399	6,853,103,151
17,800	515	261,124	9,148,388	1,515,604,787	6,843,954,763
17,900	381	261,505	6,802,976	1,522,407,763	6,837,151,787
18,000	723	262,228	12,991,609	1,535,399,372	6,824,160,178
18,100	323	262,551	5,835,636	1,541,235,008	6,818,324,542
18,200	428	262,979	7,771,902	1,549,006,910	6,810,552,640
18,300	487	263,466	8,889,047	1,557,895,957	6,801,663,593
18,400	587	264,053	10,782,189	1,568,678,146	6,790,881,404
18,500	354	264,407	6,537,774	1,575,215,920	6,784,343,630
18,600	546	264,953	10,140,415	1,585,356,335	6,774,203,215

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
18,700	272	265,225	5,074,447	1,590,430,782	6,769,128,768
18,800	561	265,786	10,521,688	1,600,952,470	6,758,607,080
18,900	443	266,229	8,357,795	1,609,310,265	6,750,249,285
19,000	385	266,614	7,302,114	1,616,612,379	6,742,947,171
19,100	359	266,973	6,841,111	1,623,453,490	6,736,106,060
19,200	594	267,567	11,390,315	1,634,843,805	6,724,715,745
19,300	254	267,821	4,892,731	1,639,736,536	6,719,823,014
19,400	426	268,247	8,247,622	1,647,984,158	6,711,575,392
19,500	364	268,611	7,082,197	1,655,066,355	6,704,493,195
19,600	525	269,136	10,270,597	1,665,336,952	6,694,222,598
19,700	354	269,490	6,962,050	1,672,299,002	6,687,260,548
19,800	443	269,933	8,759,468	1,681,058,470	6,678,501,080
19,900	303	270,236	6,014,598	1,687,073,068	6,672,486,482
20,000	571	270,807	11,399,939	1,698,473,007	6,661,086,543
20,100	334	271,141	6,700,451	1,705,173,458	6,654,386,092
20,200	405	271,546	8,166,096	1,713,339,554	6,646,219,996
20,300	282	271,828	5,712,784	1,719,052,338	6,640,507,212
20,400	570	272,398	11,610,214	1,730,662,552	6,628,896,998
20,500	308	272,706	6,304,031	1,736,966,583	6,622,592,967
20,600	352	273,058	7,237,535	1,744,204,118	6,615,355,432
20,700	383	273,441	7,910,725	1,752,114,843	6,607,444,707
20,800	457	273,898	9,492,674	1,761,607,517	6,597,952,033
20,900	286	274,184	5,968,309	1,767,575,826	6,591,983,724
21,000	443	274,627	9,291,176	1,776,867,002	6,582,692,548
21,100	213	274,840	4,484,787	1,781,351,789	6,578,207,761
21,200	464	275,304	9,815,506	1,791,167,295	6,568,392,255
21,300	325	275,629	6,912,124	1,798,079,419	6,561,480,131
21,400	353	275,982	7,542,701	1,805,622,120	6,553,937,430
21,500	320	276,302	6,865,441	1,812,487,561	6,547,071,989
21,600	538	276,840	11,609,786	1,824,097,347	6,535,462,203
21,700	205	277,045	4,441,448	1,828,538,795	6,531,020,755
21,800	375	277,420	8,159,571	1,836,698,366	6,522,861,184
21,900	332	277,752	7,256,235	1,843,954,601	6,515,604,949
22,000	463	278,215	10,168,724	1,854,123,325	6,505,436,225
22,100	310	278,525	6,842,709	1,860,966,034	6,498,593,516
22,200	321	278,846	7,119,215	1,868,085,249	6,491,474,301
22,300	223	279,069	4,961,511	1,873,046,760	6,486,512,790
22,400	437	279,506	9,775,230	1,882,821,990	6,476,737,560

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
22,500	296	279,802	6,650,353	1,889,472,343	6,470,087,207
22,600	357	280,159	8,055,937	1,897,528,280	6,462,031,270
22,700	217	280,376	4,917,364	1,902,445,644	6,457,113,906
22,800	459	280,835	10,451,304	1,912,896,948	6,446,662,602
22,900	213	281,048	4,871,267	1,917,768,215	6,441,791,335
23,000	294	281,342	6,749,996	1,924,518,211	6,435,041,339
23,100	335	281,677	7,722,566	1,932,240,777	6,427,318,773
23,200	389	282,066	9,013,675	1,941,254,452	6,418,305,098
23,300	243	282,309	5,654,455	1,946,908,907	6,412,650,643
23,400	374	282,683	8,742,896	1,955,651,803	6,403,907,747
23,500	143	282,826	3,353,341	1,959,005,144	6,400,554,406
23,600	381	283,207	8,973,398	1,967,978,542	6,391,581,008
23,700	305	283,512	7,219,329	1,975,197,871	6,384,361,679
23,800	275	283,787	6,535,497	1,981,733,368	6,377,826,182
23,900	247	284,034	5,892,404	1,987,625,772	6,371,933,778
24,000	468	284,502	11,224,011	1,998,849,783	6,360,709,767
24,100	162	284,664	3,898,371	2,002,748,154	6,356,811,396
24,200	286	284,950	6,910,217	2,009,658,371	6,349,901,179
24,300	245	285,195	5,942,963	2,015,601,334	6,343,958,216
24,400	373	285,568	9,086,031	2,024,687,365	6,334,872,185
24,500	254	285,822	6,216,231	2,030,903,596	6,328,655,954
24,600	275	286,097	6,760,019	2,037,663,615	6,321,895,935
24,700	174	286,271	4,289,025	2,041,952,640	6,317,606,910
24,800	364	286,635	9,015,185	2,050,967,825	6,308,591,725
24,900	171	286,806	4,252,524	2,055,220,349	6,304,339,201
25,000	310	287,116	7,740,374	2,062,960,723	6,296,598,827
25,100	182	287,298	4,561,583	2,067,522,306	6,292,037,244
25,200	442	287,740	11,126,294	2,078,648,600	6,280,910,950
25,300	201	287,941	5,079,044	2,083,727,644	6,275,831,906
25,400	219	288,160	5,554,891	2,089,282,535	6,270,277,015
25,500	285	288,445	7,254,978	2,096,537,513	6,263,022,037
25,600	335	288,780	8,567,732	2,105,105,245	6,254,454,305
25,700	176	288,956	4,518,140	2,109,623,385	6,249,936,165
25,800	333	289,289	8,583,911	2,118,207,296	6,241,352,254
25,900	115	289,404	2,973,121	2,121,180,417	6,238,379,133
26,000	360	289,764	9,343,066	2,130,523,483	6,229,036,067
26,100	223	289,987	5,813,617	2,136,337,100	6,223,222,450
26,200	221	290,208	5,783,144	2,142,120,244	6,217,439,306

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
26,300	214	290,422	5,618,337	2,147,738,581	6,211,820,969
26,400	384	290,806	10,130,827	2,157,869,408	6,201,690,142
26,500	117	290,923	3,096,554	2,160,965,962	6,198,593,588
26,600	238	291,161	6,320,686	2,167,286,648	6,192,272,902
26,700	220	291,381	5,865,255	2,173,151,903	6,186,407,647
26,800	310	291,691	8,296,743	2,181,448,646	6,178,110,904
26,900	243	291,934	6,530,400	2,187,979,046	6,171,580,504
27,000	278	292,212	7,501,080	2,195,480,126	6,164,079,424
27,100	157	292,369	4,246,812	2,199,726,938	6,159,832,612
27,200	312	292,681	8,476,762	2,208,203,700	6,151,355,850
27,300	179	292,860	4,881,250	2,213,084,950	6,146,474,600
27,400	244	293,104	6,677,653	2,219,762,603	6,139,796,947
27,500	140	293,244	3,844,878	2,223,607,481	6,135,952,069
27,600	396	293,640	10,920,265	2,234,527,746	6,125,031,804
27,700	123	293,763	3,403,821	2,237,931,567	6,121,627,983
27,800	203	293,966	5,635,334	2,243,566,901	6,115,992,649
27,900	217	294,183	6,044,199	2,249,611,100	6,109,948,450
28,000	278	294,461	7,776,609	2,257,387,709	6,102,171,841
28,100	139	294,600	3,902,776	2,261,290,485	6,098,269,065
28,200	293	294,893	8,255,988	2,269,546,473	6,090,013,077
28,300	101	294,994	2,853,649	2,272,400,122	6,087,159,428
28,400	310	295,304	8,789,925	2,281,190,047	6,078,369,503
28,500	217	295,521	6,178,608	2,287,368,655	6,072,190,895
28,600	204	295,725	5,828,884	2,293,197,539	6,066,362,011
28,700	171	295,896	4,900,632	2,298,098,171	6,061,461,379
28,800	394	296,290	11,342,006	2,309,440,177	6,050,119,373
28,900	85	296,375	2,454,118	2,311,894,295	6,047,665,255
29,000	201	296,576	5,821,668	2,317,715,963	6,041,843,587
29,100	190	296,766	5,521,445	2,323,237,408	6,036,322,142
29,200	282	297,048	8,223,905	2,331,461,313	6,028,098,237
29,300	185	297,233	5,415,784	2,336,877,097	6,022,682,453
29,400	202	297,435	5,936,046	2,342,813,143	6,016,746,407
29,500	137	297,572	4,033,999	2,346,847,142	6,012,712,408
29,600	302	297,874	8,930,546	2,355,777,688	6,003,781,862
29,700	152	298,026	4,509,695	2,360,287,383	5,999,272,167
29,800	264	298,290	7,859,218	2,368,146,601	5,991,412,949
29,900	119	298,409	3,553,468	2,371,700,069	5,987,859,481
30,000	371	298,780	11,121,550	2,382,821,619	5,976,737,931

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
30,100	117	298,897	3,518,837	2,386,340,456	5,973,219,094
30,200	151	299,048	4,554,256	2,390,894,712	5,968,664,838
30,300	220	299,268	6,656,929	2,397,551,641	5,962,007,909
30,400	251	299,519	7,626,286	2,405,177,927	5,954,381,623
30,500	136	299,655	4,144,780	2,409,322,707	5,950,236,843
30,600	263	299,918	8,043,965	2,417,366,672	5,942,192,878
30,700	64	299,982	1,961,770	2,419,328,442	5,940,231,108
30,800	305	300,287	9,380,086	2,428,708,528	5,930,851,022
30,900	161	300,448	4,970,006	2,433,678,534	5,925,881,016
31,000	181	300,629	5,605,942	2,439,284,476	5,920,275,074
31,100	155	300,784	4,813,895	2,444,098,371	5,915,461,179
31,200	310	301,094	9,668,070	2,453,766,441	5,905,793,109
31,300	65	301,159	2,032,603	2,455,799,044	5,903,760,506
31,400	205	301,364	6,429,528	2,462,228,572	5,897,330,978
31,500	154	301,518	4,844,924	2,467,073,496	5,892,486,054
31,600	263	301,781	8,302,399	2,475,375,895	5,884,183,655
31,700	186	301,967	5,892,026	2,481,267,921	5,878,291,629
31,800	217	302,184	6,897,229	2,488,165,150	5,871,394,400
31,900	96	302,280	3,057,130	2,491,222,280	5,868,337,270
32,000	272	302,552	8,695,097	2,499,917,377	5,859,642,173
32,100	138	302,690	4,425,538	2,504,342,915	5,855,216,635
32,200	171	302,861	5,500,542	2,509,843,457	5,849,716,093
32,300	100	302,961	3,226,482	2,513,069,939	5,846,489,611
32,400	312	303,273	10,104,173	2,523,174,112	5,836,385,438
32,500	87	303,360	2,824,984	2,525,999,096	5,833,560,454
32,600	119	303,479	3,874,780	2,529,873,876	5,829,685,674
32,700	220	303,699	7,184,497	2,537,058,373	5,822,501,177
32,800	220	303,919	7,211,374	2,544,269,747	5,815,289,803
32,900	125	304,044	4,109,380	2,548,379,127	5,811,180,423
33,000	239	304,283	7,883,735	2,556,262,862	5,803,296,688
33,100	50	304,333	1,653,009	2,557,915,871	5,801,643,679
33,200	247	304,580	8,189,753	2,566,105,624	5,793,453,926
33,300	187	304,767	6,222,351	2,572,327,975	5,787,231,575
33,400	155	304,922	5,172,651	2,577,500,626	5,782,058,924
33,500	112	305,034	3,746,915	2,581,247,541	5,778,312,009
33,600	300	305,334	10,077,460	2,591,325,001	5,768,234,549
33,700	52	305,386	1,751,029	2,593,076,030	5,766,483,520
33,800	184	305,570	6,212,568	2,599,288,598	5,760,270,952

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
33,900	112	305,682	3,792,155	2,603,080,753	5,756,478,797
34,000	217	305,899	7,370,219	2,610,450,972	5,749,108,578
34,100	127	306,026	4,327,913	2,614,778,885	5,744,780,665
34,200	184	306,210	6,290,809	2,621,069,694	5,738,489,856
34,300	107	306,317	3,664,510	2,624,734,204	5,734,825,346
34,400	232	306,549	7,973,799	2,632,708,003	5,726,851,547
34,500	120	306,669	4,137,222	2,636,845,225	5,722,714,325
34,600	176	306,845	6,084,094	2,642,929,319	5,716,630,231
34,700	78	306,923	2,704,118	2,645,633,437	5,713,926,113
34,800	260	307,183	9,042,674	2,654,676,111	5,704,883,439
34,900	91	307,274	3,173,698	2,657,849,809	5,701,709,741
35,000	125	307,399	4,370,494	2,662,220,303	5,697,339,247
35,100	165	307,564	5,783,582	2,668,003,885	5,691,555,665
35,200	195	307,759	6,861,027	2,674,864,912	5,684,694,638
35,300	104	307,863	3,668,408	2,678,533,320	5,681,026,230
35,400	203	308,066	7,183,271	2,685,716,591	5,673,842,959
35,500	36	308,102	1,276,484	2,686,993,075	5,672,566,475
35,600	200	308,302	7,111,399	2,694,104,474	5,665,455,076
35,700	146	308,448	5,208,833	2,699,313,307	5,660,246,243
35,800	127	308,575	4,543,316	2,703,856,623	5,655,702,927
35,900	128	308,703	4,589,296	2,708,445,919	5,651,113,631
36,000	291	308,994	10,473,975	2,718,919,894	5,640,639,656
36,100	40	309,034	1,443,042	2,720,362,936	5,639,196,614
36,200	131	309,165	4,737,595	2,725,100,531	5,634,459,019
36,300	135	309,300	4,895,514	2,729,996,045	5,629,563,505
36,400	182	309,482	6,619,185	2,736,615,230	5,622,944,320
36,500	137	309,619	4,997,483	2,741,612,713	5,617,946,837
36,600	149	309,768	5,452,337	2,747,065,050	5,612,494,500
36,700	66	309,834	2,419,050	2,749,484,100	5,610,075,450
36,800	232	310,066	8,530,342	2,758,014,442	5,601,545,108
36,900	108	310,174	3,982,441	2,761,996,883	5,597,562,667
37,000	151	310,325	5,582,357	2,767,579,240	5,591,980,310
37,100	73	310,398	2,706,319	2,770,285,559	5,589,273,991
37,200	259	310,657	9,629,695	2,779,915,254	5,579,644,296
37,300	61	310,718	2,273,946	2,782,189,200	5,577,370,350
37,400	115	310,833	4,297,010	2,786,486,210	5,573,073,340
37,500	179	311,012	6,706,021	2,793,192,231	5,566,367,319
37,600	163	311,175	6,125,919	2,799,318,150	5,560,241,400

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
37,700	99	311,274	3,730,062	2,803,048,212	5,556,511,338
37,800	189	311,463	7,141,313	2,810,189,525	5,549,370,025
37,900	39	311,502	1,476,436	2,811,665,961	5,547,893,589
38,000	225	311,727	8,540,691	2,820,206,652	5,539,352,898
38,100	124	311,851	4,721,520	2,824,928,172	5,534,631,378
38,200	99	311,950	3,779,143	2,828,707,315	5,530,852,235
38,300	81	312,031	3,098,619	2,831,805,934	5,527,753,616
38,400	289	312,320	11,095,533	2,842,901,467	5,516,658,083
38,500	34	312,354	1,308,037	2,844,209,504	5,515,350,046
38,600	106	312,460	4,087,781	2,848,297,285	5,511,262,265
38,700	106	312,566	4,097,941	2,852,395,226	5,507,164,324
38,800	184	312,750	7,132,991	2,859,528,217	5,500,031,333
38,900	100	312,850	3,887,946	2,863,416,163	5,496,143,387
39,000	157	313,007	6,122,138	2,869,538,301	5,490,021,249
39,100	76	313,083	2,967,311	2,872,505,612	5,487,053,938
39,200	197	313,280	7,716,716	2,880,222,328	5,479,337,222
39,300	75	313,355	2,945,411	2,883,167,739	5,476,391,811
39,400	156	313,511	6,141,280	2,889,309,019	5,470,250,531
39,500	43	313,554	1,697,210	2,891,006,229	5,468,553,321
39,600	247	313,801	9,776,883	2,900,783,112	5,458,776,438
39,700	78	313,879	3,094,668	2,903,877,780	5,455,681,770
39,800	93	313,972	3,697,894	2,907,575,674	5,451,983,876
39,900	135	314,107	5,381,338	2,912,957,012	5,446,602,538
40,000	186	314,293	7,437,473	2,920,394,485	5,439,165,065
40,100	84	314,377	3,366,669	2,923,761,154	5,435,798,396
40,200	157	314,534	6,309,152	2,930,070,306	5,429,489,244
40,300	30	314,564	1,207,602	2,931,277,908	5,428,281,642
40,400	187	314,751	7,545,849	2,938,823,757	5,420,735,793
40,500	123	314,874	4,978,737	2,943,802,494	5,415,757,056
40,600	111	314,985	4,503,211	2,948,305,705	5,411,253,845
40,700	59	315,044	2,398,629	2,950,704,334	5,408,855,216
40,800	239	315,283	9,749,850	2,960,454,184	5,399,105,366
40,900	16	315,299	653,983	2,961,108,167	5,398,451,383
41,000	124	315,423	5,080,226	2,966,188,393	5,393,371,157
41,100	98	315,521	4,023,899	2,970,212,292	5,389,347,258
41,200	149	315,670	6,133,720	2,976,346,012	5,383,213,538
41,300	100	315,770	4,127,678	2,980,473,690	5,379,085,860
41,400	135	315,905	5,588,189	2,986,061,879	5,373,497,671

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
41,500	50	315,955	2,072,431	2,988,134,310	5,371,425,240
41,600	163	316,118	6,776,760	2,994,911,070	5,364,648,480
41,700	82	316,200	3,417,862	2,998,328,932	5,361,230,618
41,800	154	316,354	6,432,970	3,004,761,902	5,354,797,648
41,900	50	316,404	2,093,326	3,006,855,228	5,352,704,322
42,000	268	316,672	11,252,326	3,018,107,554	5,341,451,996
42,100	52	316,724	2,188,172	3,020,295,726	5,339,263,824
42,200	73	316,797	3,078,654	3,023,374,380	5,336,185,170
42,300	148	316,945	6,254,483	3,029,628,863	5,329,930,687
42,400	154	317,099	6,527,842	3,036,156,705	5,323,402,845
42,500	65	317,164	2,761,046	3,038,917,751	5,320,641,799
42,600	166	317,330	7,069,465	3,045,987,216	5,313,572,334
42,700	22	317,352	938,173	3,046,925,389	5,312,634,161
42,800	175	317,527	7,482,548	3,054,407,937	5,305,151,613
42,900	113	317,640	4,845,076	3,059,253,013	5,300,306,537
43,000	108	317,748	4,641,291	3,063,894,304	5,295,665,246
43,100	82	317,830	3,530,730	3,067,425,034	5,292,134,516
43,200	234	318,064	10,107,478	3,077,532,512	5,282,027,038
43,300	19	318,083	822,373	3,078,354,885	5,281,204,665
43,400	90	318,173	3,902,844	3,082,257,729	5,277,301,821
43,500	117	318,290	5,086,049	3,087,343,778	5,272,215,772
43,600	160	318,450	6,970,920	3,094,314,698	5,265,244,852
43,700	95	318,545	4,149,355	3,098,464,053	5,261,095,497
43,800	121	318,666	5,299,052	3,103,763,105	5,255,796,445
43,900	55	318,721	2,411,362	3,106,174,467	5,253,385,083
44,000	190	318,911	8,354,820	3,114,529,287	5,245,030,263
44,100	83	318,994	3,658,727	3,118,188,014	5,241,371,536
44,200	134	319,128	5,918,732	3,124,106,746	5,235,452,804
44,300	68	319,196	3,009,742	3,127,116,488	5,232,443,062
44,400	230	319,426	10,207,989	3,137,324,477	5,222,235,073
44,500	42	319,468	1,868,230	3,139,192,707	5,220,366,843
44,600	64	319,532	2,852,062	3,142,044,769	5,217,514,781
44,700	116	319,648	5,180,656	3,147,225,425	5,212,334,125
44,800	147	319,795	6,583,522	3,153,808,947	5,205,750,603
44,900	51	319,846	2,288,800	3,156,097,747	5,203,461,803
45,000	176	320,022	7,918,067	3,164,015,814	5,195,543,736
45,100	15	320,037	675,906	3,164,691,720	5,194,867,830
45,200	149	320,186	6,728,603	3,171,420,323	5,188,139,227

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
45,300	99	320,285	4,482,659	3,175,902,982	5,183,656,568
45,400	94	320,379	4,265,135	3,180,168,117	5,179,391,433
45,500	67	320,446	3,045,728	3,183,213,845	5,176,345,705
45,600	244	320,690	11,124,748	3,194,338,593	5,165,220,957
45,700	16	320,706	730,980	3,195,069,573	5,164,489,977
45,800	112	320,818	5,125,061	3,200,194,634	5,159,364,916
45,900	96	320,914	4,402,831	3,204,597,465	5,154,962,085
46,000	142	321,056	6,528,420	3,211,125,885	5,148,433,665
46,100	83	321,139	3,824,571	3,214,950,456	5,144,609,094
46,200	114	321,253	5,266,275	3,220,216,731	5,139,342,819
46,300	41	321,294	1,896,007	3,222,112,738	5,137,446,812
46,400	182	321,476	8,440,199	3,230,552,937	5,129,006,613
46,500	81	321,557	3,765,384	3,234,318,321	5,125,241,229
46,600	101	321,658	4,703,440	3,239,021,761	5,120,537,789
46,700	34	321,692	1,586,760	3,240,608,521	5,118,951,029
46,800	251	321,943	11,741,876	3,252,350,397	5,107,209,153
46,900	39	321,982	1,828,326	3,254,178,723	5,105,380,827
47,000	70	322,052	3,288,120	3,257,466,843	5,102,092,707
47,100	120	322,172	5,646,781	3,263,113,624	5,096,445,926
47,200	121	322,293	5,710,011	3,268,823,635	5,090,735,915
47,300	63	322,356	2,978,440	3,271,802,075	5,087,757,475
47,400	158	322,514	7,487,520	3,279,289,595	5,080,269,955
47,500	16	322,530	759,383	3,280,048,978	5,079,510,572
47,600	146	322,676	6,944,046	3,286,993,024	5,072,566,526
47,700	85	322,761	4,052,974	3,291,045,998	5,068,513,552
47,800	81	322,842	3,869,486	3,294,915,484	5,064,644,066
47,900	57	322,899	2,727,776	3,297,643,260	5,061,916,290
48,000	234	323,133	11,231,680	3,308,874,940	5,050,684,610
48,100	8	323,141	384,720	3,309,259,660	5,050,299,890
48,200	80	323,221	3,853,335	3,313,112,995	5,046,446,555
48,300	90	323,311	4,343,880	3,317,456,875	5,042,102,675
48,400	147	323,458	7,110,080	3,324,566,955	5,034,992,595
48,500	80	323,538	3,878,381	3,328,445,336	5,031,114,214
48,600	128	323,666	6,220,093	3,334,665,429	5,024,894,121
48,700	42	323,708	2,043,264	3,336,708,693	5,022,850,857
48,800	148	323,856	7,218,190	3,343,926,883	5,015,632,667
48,900	62	323,918	3,030,760	3,346,957,643	5,012,601,907
49,000	110	324,028	5,386,987	3,352,344,630	5,007,214,920

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
49,100	28	324,056	1,373,979	3,353,718,609	5,005,840,941
49,200	207	324,263	10,181,401	3,363,900,010	4,995,659,540
49,300	34	324,297	1,675,580	3,365,575,590	4,993,983,960
49,400	55	324,352	2,715,476	3,368,291,066	4,991,268,484
49,500	134	324,486	6,628,065	3,374,919,131	4,984,640,419
49,600	142	324,628	7,041,846	3,381,960,977	4,977,598,573
49,700	47	324,675	2,335,067	3,384,296,044	4,975,263,506
49,800	142	324,817	7,070,480	3,391,366,524	4,968,193,026
49,900	11	324,828	548,459	3,391,914,983	4,967,644,567
50,000	139	324,967	6,944,720	3,398,859,703	4,960,699,847
50,100	82	325,049	4,106,944	3,402,966,647	4,956,592,903
50,200	62	325,111	3,110,880	3,406,077,527	4,953,482,023
50,300	67	325,178	3,367,036	3,409,444,563	4,950,114,987
50,400	178	325,356	8,970,844	3,418,415,407	4,941,144,143
50,500	15	325,371	757,290	3,419,172,697	4,940,386,853
50,600	75	325,446	3,792,240	3,422,964,937	4,936,594,613
50,700	82	325,528	4,154,969	3,427,119,906	4,932,439,644
50,800	124	325,652	6,296,273	3,433,416,179	4,926,143,371
50,900	64	325,716	3,256,404	3,436,672,583	4,922,886,967
51,000	115	325,831	5,864,595	3,442,537,178	4,917,022,372
51,100	39	325,870	1,990,784	3,444,527,962	4,915,031,588
51,200	127	325,997	6,498,644	3,451,026,606	4,908,532,944
51,300	69	326,066	3,538,891	3,454,565,497	4,904,994,053
51,400	85	326,151	4,366,320	3,458,931,817	4,900,627,733
51,500	30	326,181	1,544,073	3,460,475,890	4,899,083,660
51,600	195	326,376	10,058,840	3,470,534,730	4,889,024,820
51,700	25	326,401	1,292,020	3,471,826,750	4,887,732,800
51,800	51	326,452	2,639,902	3,474,466,652	4,885,092,898
51,900	119	326,571	6,171,340	3,480,637,992	4,878,921,558
52,000	123	326,694	6,394,760	3,487,032,752	4,872,526,798
52,100	41	326,735	2,135,259	3,489,168,011	4,870,391,539
52,200	115	326,850	6,001,704	3,495,169,715	4,864,389,835
52,300	10	326,860	522,500	3,495,692,215	4,863,867,335
52,400	114	326,974	5,969,265	3,501,661,480	4,857,898,070
52,500	79	327,053	4,146,291	3,505,807,771	4,853,751,779
52,600	62	327,115	3,259,831	3,509,067,602	4,850,491,948
52,700	39	327,154	2,053,624	3,511,121,226	4,848,438,324
52,800	192	327,346	10,137,042	3,521,258,268	4,838,301,282

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
52,900	8	327,354	423,060	3,521,681,328	4,837,878,222
53,000	94	327,448	4,978,981	3,526,660,309	4,832,899,241
53,100	79	327,527	4,192,739	3,530,853,048	4,828,706,502
53,200	111	327,638	5,901,908	3,536,754,956	4,822,804,594
53,300	72	327,710	3,835,932	3,540,590,888	4,818,968,662
53,400	85	327,795	4,538,622	3,545,129,510	4,814,430,040
53,500	33	327,828	1,763,640	3,546,893,150	4,812,666,400
53,600	109	327,937	5,840,000	3,552,733,150	4,806,826,400
53,700	52	327,989	2,791,690	3,555,524,840	4,804,034,710
53,800	96	328,085	5,161,787	3,560,686,627	4,798,872,923
53,900	20	328,105	1,077,362	3,561,763,989	4,797,795,561
54,000	191	328,296	10,312,325	3,572,076,314	4,787,483,236
54,100	27	328,323	1,460,020	3,573,536,334	4,786,023,216
54,200	33	328,356	1,787,506	3,575,323,840	4,784,235,710
54,300	89	328,445	4,829,361	3,580,153,201	4,779,406,349
54,400	99	328,544	5,384,972	3,585,538,173	4,774,021,377
54,495	28	328,572	1,525,455	3,587,063,628	4,772,495,922
54,600	115	328,687	6,277,782	3,593,341,410	4,766,218,140
54,700	11	328,698	601,262	3,593,942,672	4,765,616,878
54,800	136	328,834	7,446,770	3,601,389,442	4,758,170,108
54,900	82	328,916	4,500,780	3,605,890,222	4,753,669,328
55,000	68	328,984	3,738,480	3,609,628,702	4,749,930,848
55,100	51	329,035	2,807,730	3,612,436,432	4,747,123,118
55,200	196	329,231	10,818,626	3,623,255,058	4,736,304,492
55,300	8	329,239	442,120	3,623,697,178	4,735,862,372
55,400	44	329,283	2,436,040	3,626,133,218	4,733,426,332
55,500	85	329,368	4,715,245	3,630,848,463	4,728,711,087
55,600	96	329,464	5,335,440	3,636,183,903	4,723,375,647
55,700	61	329,525	3,396,525	3,639,580,428	4,719,979,122
55,800	98	329,623	5,468,085	3,645,048,513	4,714,511,037
55,900	15	329,638	837,669	3,645,886,182	4,713,673,368
56,000	98	329,736	5,486,304	3,651,372,486	4,708,187,064
56,100	38	329,774	2,131,318	3,653,503,804	4,706,055,746
56,200	78	329,852	4,381,118	3,657,884,922	4,701,674,628
56,300	22	329,874	1,237,903	3,659,122,825	4,700,436,725
56,400	163	330,037	9,191,696	3,668,314,521	4,691,245,029
56,500	20	330,057	1,129,640	3,669,444,161	4,690,115,389
56,600	33	330,090	1,866,574	3,671,310,735	4,688,248,815

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
56,700	91	330,181	5,156,131	3,676,466,866	4,683,092,684
56,800	95	330,276	5,395,353	3,681,862,219	4,677,697,331
56,900	31	330,307	1,763,280	3,683,625,499	4,675,934,051
57,000	124	330,431	7,067,160	3,690,692,659	4,668,866,891
57,100	8	330,439	456,479	3,691,149,138	4,668,410,412
57,200	109	330,548	6,231,012	3,697,380,150	4,662,179,400
57,300	65	330,613	3,723,180	3,701,103,330	4,658,456,220
57,400	43	330,656	2,467,080	3,703,570,410	4,655,989,140
57,500	17	330,673	976,860	3,704,547,270	4,655,012,280
57,600	174	330,847	10,022,100	3,714,569,370	4,644,990,180
57,700	8	330,855	461,499	3,715,030,869	4,644,528,681
57,800	77	330,932	4,447,940	3,719,478,809	4,640,080,741
57,900	69	331,001	3,992,909	3,723,471,718	4,636,087,832
58,000	97	331,098	5,624,336	3,729,096,054	4,630,463,496
58,097	44	331,142	2,555,537	3,731,651,591	4,627,907,959
58,200	87	331,229	5,063,144	3,736,714,735	4,622,844,815
58,300	28	331,257	1,630,900	3,738,345,635	4,621,213,915
58,400	107	331,364	6,245,760	3,744,591,395	4,614,968,155
58,500	73	331,437	4,269,705	3,748,861,100	4,610,698,450
58,600	52	331,489	3,045,350	3,751,906,450	4,607,653,100
58,700	18	331,507	1,056,157	3,752,962,607	4,606,596,943
58,800	167	331,674	9,818,480	3,762,781,087	4,596,778,463
58,880	29	331,703	1,707,202	3,764,488,289	4,595,071,261
59,000	40	331,743	2,358,834	3,766,847,123	4,592,712,427
59,100	74	331,817	4,370,940	3,771,218,063	4,588,341,487
59,200	75	331,892	4,439,442	3,775,657,505	4,583,902,045
59,300	46	331,938	2,726,675	3,778,384,180	4,581,175,370
59,400	88	332,026	5,226,760	3,783,610,940	4,575,948,610
59,440	5	332,031	297,200	3,783,908,140	4,575,651,410
59,600	93	332,124	5,539,760	3,789,447,900	4,570,111,650
59,700	57	332,181	3,402,023	3,792,849,923	4,566,709,627
59,800	36	332,217	2,151,800	3,795,001,723	4,564,557,827
59,900	40	332,257	2,394,269	3,797,395,992	4,562,163,558
60,000	184	332,441	11,039,734	3,808,435,726	4,551,123,824
60,100	6	332,447	360,580	3,808,796,306	4,550,763,244
60,200	51	332,498	3,068,560	3,811,864,866	4,547,694,684
60,300	65	332,563	3,917,386	3,815,782,252	4,543,777,298
60,400	89	332,652	5,373,446	3,821,155,698	4,538,403,852

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
60,498	57	332,709	3,447,378	3,824,603,076	4,534,956,474
60,600	69	332,778	4,181,221	3,828,784,297	4,530,775,253
60,700	10	332,788	606,460	3,829,390,757	4,530,168,793
60,800	94	332,882	5,712,863	3,835,103,620	4,524,455,930
60,900	50	332,932	3,044,535	3,838,148,155	4,521,411,395
61,000	80	333,012	4,878,101	3,843,026,256	4,516,533,294
61,080	7	333,019	427,520	3,843,453,776	4,516,105,774
61,200	139	333,158	8,505,560	3,851,959,336	4,507,600,214
61,280	7	333,165	428,960	3,852,388,296	4,507,171,254
61,400	23	333,188	1,411,542	3,853,799,838	4,505,759,712
61,500	90	333,278	5,532,311	3,859,332,149	4,500,227,401
61,600	80	333,358	4,927,520	3,864,259,669	4,495,299,881
61,688	23	333,381	1,418,656	3,865,678,325	4,493,881,225
61,800	98	333,479	6,055,880	3,871,734,205	4,487,825,345
61,880	3	333,482	185,599	3,871,919,804	4,487,639,746
62,000	83	333,565	5,142,920	3,877,062,724	4,482,496,826
62,100	45	333,610	2,793,920	3,879,856,644	4,479,702,906
62,200	47	333,657	2,922,289	3,882,778,933	4,476,780,617
62,300	32	333,689	1,992,197	3,884,771,130	4,474,788,420
62,400	119	333,808	7,425,300	3,892,196,430	4,467,363,120
62,480	4	333,812	249,918	3,892,446,348	4,467,113,202
62,600	35	333,847	2,189,600	3,894,635,948	4,464,923,602
62,700	59	333,906	3,697,548	3,898,333,496	4,461,226,054
62,800	63	333,969	3,954,988	3,902,288,484	4,457,271,066
62,900	36	334,005	2,263,700	3,904,552,184	4,455,007,366
63,000	109	334,114	6,866,840	3,911,419,024	4,448,140,526
63,040	13	334,127	819,520	3,912,238,544	4,447,321,006
63,200	96	334,223	6,065,048	3,918,303,592	4,441,255,958
63,300	41	334,264	2,594,738	3,920,898,330	4,438,661,220
63,400	56	334,320	3,548,728	3,924,447,058	4,435,112,492
63,500	7	334,327	444,340	3,924,891,398	4,434,668,152
63,600	131	334,458	8,330,640	3,933,222,038	4,426,337,512
63,700	17	334,475	1,082,620	3,934,304,658	4,425,254,892
63,800	24	334,499	1,530,530	3,935,835,188	4,423,724,362
63,900	70	334,569	4,471,020	3,940,306,208	4,419,253,342
64,000	79	334,648	5,055,640	3,945,361,848	4,414,197,702
64,100	31	334,679	1,986,414	3,947,348,262	4,412,211,288
64,200	84	334,763	5,392,200	3,952,740,462	4,406,819,088

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
64,300	4	334,767	257,140	3,952,997,602	4,406,561,948
64,400	73	334,840	4,698,640	3,957,696,242	4,401,863,308
64,500	58	334,898	3,740,640	3,961,436,882	4,398,122,668
64,600	37	334,935	2,389,360	3,963,826,242	4,395,733,308
64,680	25	334,960	1,616,290	3,965,442,532	4,394,117,018
64,800	129	335,089	8,359,073	3,973,801,605	4,385,757,945
64,900	6	335,095	389,274	3,974,190,879	4,385,368,671
65,000	44	335,139	2,859,260	3,977,050,139	4,382,509,411
65,100	53	335,192	3,449,470	3,980,499,609	4,379,059,941
65,200	66	335,258	4,301,871	3,984,801,480	4,374,758,070
65,300	52	335,310	3,394,416	3,988,195,896	4,371,363,654
65,400	71	335,381	4,643,360	3,992,839,256	4,366,720,294
65,500	9	335,390	589,020	3,993,428,276	4,366,131,274
65,600	77	335,467	5,049,840	3,998,478,116	4,361,081,434
65,700	41	335,508	2,693,240	4,001,171,356	4,358,388,194
65,800	44	335,552	2,893,833	4,004,065,189	4,355,494,361
65,900	10	335,562	658,718	4,004,723,907	4,354,835,643
66,000	158	335,720	10,427,184	4,015,151,091	4,344,408,459
66,080	8	335,728	528,606	4,015,679,697	4,343,879,853
66,200	23	335,751	1,522,110	4,017,201,807	4,342,357,743
66,300	64	335,815	4,240,980	4,021,442,787	4,338,116,763
66,400	67	335,882	4,448,520	4,025,891,307	4,333,668,243
66,500	26	335,908	1,728,502	4,027,619,809	4,331,939,741
66,600	71	335,979	4,728,200	4,032,348,009	4,327,211,541
66,700	4	335,983	266,740	4,032,614,749	4,326,944,801
66,800	99	336,082	6,609,100	4,039,223,849	4,320,335,701
66,900	39	336,121	2,608,660	4,041,832,509	4,317,727,041
67,000	46	336,167	3,081,151	4,044,913,660	4,314,645,890
67,087	20	336,187	1,341,167	4,046,254,827	4,313,304,723
67,200	142	336,329	9,542,400	4,055,797,227	4,303,762,323
67,280	1	336,330	67,280	4,055,864,507	4,303,695,043
67,400	27	336,357	1,819,160	4,057,683,667	4,301,875,883
67,500	62	336,419	4,183,860	4,061,867,527	4,297,692,023
67,600	55	336,474	3,716,800	4,065,584,327	4,293,975,223
67,695	34	336,508	2,301,135	4,067,885,462	4,291,674,088
67,800	65	336,573	4,406,960	4,072,292,422	4,287,267,128
67,900	14	336,587	949,890	4,073,242,312	4,286,317,238
68,000	76	336,663	5,166,560	4,078,408,872	4,281,150,678

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
68,100	30	336,693	2,042,620	4,080,451,492	4,279,108,058
68,200	50	336,743	3,408,560	4,083,860,052	4,275,699,498
68,280	11	336,754	750,770	4,084,610,822	4,274,948,728
68,400	127	336,881	8,686,000	4,093,296,822	4,266,262,728
68,500	12	336,893	821,790	4,094,118,612	4,265,440,938
68,600	17	336,910	1,165,731	4,095,284,343	4,264,275,207
68,700	55	336,965	3,776,580	4,099,060,923	4,260,498,627
68,800	75	337,040	5,159,698	4,104,220,621	4,255,338,929
68,900	17	337,057	1,170,980	4,105,391,601	4,254,167,949
69,000	101	337,158	6,968,315	4,112,359,916	4,247,199,634
69,040	3	337,161	207,120	4,112,567,036	4,246,992,514
69,200	91	337,252	6,294,503	4,118,861,539	4,240,698,011
69,300	43	337,295	2,979,300	4,121,840,839	4,237,718,711
69,400	19	337,314	1,318,120	4,123,158,959	4,236,400,591
69,480	18	337,332	1,250,115	4,124,409,074	4,235,150,476
69,600	106	337,438	7,377,520	4,131,786,594	4,227,772,956
69,700	3	337,441	209,080	4,131,995,674	4,227,563,876
69,800	35	337,476	2,441,760	4,134,437,434	4,225,122,116
69,900	42	337,518	2,934,840	4,137,372,274	4,222,187,276
70,000	71	337,589	4,969,359	4,142,341,633	4,217,217,917
70,100	43	337,632	3,013,444	4,145,355,077	4,214,204,473
70,200	66	337,698	4,633,111	4,149,988,188	4,209,571,362
70,240	3	337,701	210,720	4,150,198,908	4,209,360,642
70,400	55	337,756	3,871,200	4,154,070,108	4,205,489,442
70,500	41	337,797	2,890,320	4,156,960,428	4,202,599,122
70,600	36	337,833	2,540,502	4,159,500,930	4,200,058,620
70,700	6	337,839	424,136	4,159,925,066	4,199,634,484
70,800	115	337,954	8,141,637	4,168,066,703	4,191,492,847
70,880	11	337,965	779,680	4,168,846,383	4,190,713,167
71,000	25	337,990	1,774,480	4,170,620,863	4,188,938,687
71,100	42	338,032	2,984,580	4,173,605,443	4,185,954,107
71,200	55	338,087	3,915,920	4,177,521,363	4,182,038,187
71,280	25	338,112	1,781,580	4,179,302,943	4,180,256,607
71,400	82	338,194	5,854,237	4,185,157,180	4,174,402,370
71,500	3	338,197	214,440	4,185,371,620	4,174,187,930
71,600	86	338,283	6,154,800	4,191,526,420	4,168,033,130
71,700	44	338,327	3,154,340	4,194,680,760	4,164,878,790
71,800	30	338,357	2,153,240	4,196,834,000	4,162,725,550

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
71,900	12	338,369	862,149	4,197,696,149	4,161,863,401
72,000	145	338,514	10,439,920	4,208,136,069	4,151,423,481
72,100	2	338,516	144,180	4,208,280,249	4,151,279,301
72,200	22	338,538	1,587,803	4,209,868,052	4,149,691,498
72,300	38	338,576	2,746,620	4,212,614,672	4,146,944,878
72,400	58	338,634	4,198,080	4,216,812,752	4,142,746,798
72,500	27	338,661	1,956,980	4,218,769,732	4,140,789,818
72,600	60	338,721	4,355,818	4,223,125,550	4,136,434,000
72,640	13	338,734	944,262	4,224,069,812	4,135,489,738
72,800	69	338,803	5,022,040	4,229,091,852	4,130,467,698
72,900	21	338,824	1,530,720	4,230,622,572	4,128,936,978
73,000	41	338,865	2,992,080	4,233,614,652	4,125,944,898
73,100	10	338,875	730,820	4,234,345,472	4,125,214,078
73,200	101	338,976	7,392,480	4,241,737,952	4,117,821,598
73,300	11	338,987	806,100	4,242,544,052	4,117,015,498
73,400	12	338,999	880,640	4,243,424,692	4,116,134,858
73,500	68	339,067	4,996,380	4,248,421,072	4,111,138,478
73,600	62	339,129	4,563,110	4,252,984,182	4,106,575,368
73,680	13	339,142	957,810	4,253,941,992	4,105,617,558
73,800	58	339,200	4,279,950	4,258,221,942	4,101,337,608
74,000	82	339,282	6,066,376	4,264,288,318	4,095,271,232
74,100	27	339,309	2,000,396	4,266,288,714	4,093,270,836
74,200	21	339,330	1,557,640	4,267,846,354	4,091,713,196
74,280	20	339,350	1,484,960	4,269,331,314	4,090,228,236
74,400	114	339,464	8,481,600	4,277,812,914	4,081,746,636
74,500	3	339,467	223,438	4,278,036,352	4,081,523,198
74,600	14	339,481	1,044,040	4,279,080,392	4,080,479,158
74,700	31	339,512	2,314,950	4,281,395,342	4,078,164,208
74,800	39	339,551	2,916,760	4,284,312,102	4,075,247,448
74,880	26	339,577	1,946,805	4,286,258,907	4,073,300,643
75,000	80	339,657	5,999,947	4,292,258,854	4,067,300,696
75,040	8	339,665	600,320	4,292,859,174	4,066,700,376
75,200	66	339,731	4,961,680	4,297,820,854	4,061,738,696
75,300	28	339,759	2,108,220	4,299,929,074	4,059,630,476
75,400	29	339,788	2,185,800	4,302,114,874	4,057,444,676
75,500	3	339,791	226,420	4,302,341,294	4,057,218,256
75,600	109	339,900	8,239,691	4,310,580,985	4,048,978,565
75,700	6	339,906	454,100	4,311,035,085	4,048,524,465

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
75,800	24	339,930	1,818,374	4,312,853,459	4,046,706,091
75,900	50	339,980	3,793,140	4,316,646,599	4,042,912,951
76,000	62	340,042	4,711,880	4,321,358,479	4,038,201,071
76,100	22	340,064	1,673,840	4,323,032,319	4,036,527,231
76,200	55	340,119	4,190,760	4,327,223,079	4,032,336,471
76,300	1	340,120	76,300	4,327,299,379	4,032,260,171
76,400	56	340,176	4,276,560	4,331,575,939	4,027,983,611
76,500	46	340,222	3,518,560	4,335,094,499	4,024,465,051
76,600	18	340,240	1,378,400	4,336,472,899	4,023,086,651
76,640	3	340,243	229,920	4,336,702,819	4,022,856,731
76,800	132	340,375	10,137,393	4,346,840,212	4,012,719,338
76,880	2	340,377	153,760	4,346,993,972	4,012,565,578
77,000	22	340,399	1,693,560	4,348,687,532	4,010,872,018
77,100	39	340,438	3,005,940	4,351,693,472	4,007,866,078
77,200	40	340,478	3,087,560	4,354,781,032	4,004,778,518
77,280	23	340,501	1,777,290	4,356,558,322	4,003,001,228
77,400	52	340,553	4,024,709	4,360,583,031	3,998,976,519
77,500	13	340,566	1,006,792	4,361,589,823	3,997,969,727
77,600	48	340,614	3,723,840	4,365,313,663	3,994,245,887
77,700	26	340,640	2,020,100	4,367,333,763	3,992,225,787
77,800	21	340,661	1,633,200	4,368,966,963	3,990,592,587
77,880	2	340,663	155,760	4,369,122,723	3,990,436,827
78,000	129	340,792	10,061,520	4,379,184,243	3,980,375,307
78,080	4	340,796	312,320	4,379,496,563	3,980,062,987
78,200	11	340,807	859,950	4,380,356,513	3,979,203,037
78,300	36	340,843	2,817,910	4,383,174,423	3,976,385,127
78,400	48	340,891	3,763,080	4,386,937,503	3,972,622,047
78,480	18	340,909	1,412,446	4,388,349,949	3,971,209,601
78,600	60	340,969	4,715,920	4,393,065,869	3,966,493,681
78,640	2	340,971	157,254	4,393,223,123	3,966,336,427
78,800	79	341,050	6,222,590	4,399,445,713	3,960,113,837
78,900	34	341,084	2,682,310	4,402,128,023	3,957,431,527
79,000	41	341,125	3,238,440	4,405,366,463	3,954,193,087
79,080	12	341,137	948,680	4,406,315,143	3,953,244,407
79,200	105	341,242	8,315,840	4,414,630,983	3,944,928,567
79,400	12	341,254	952,520	4,415,583,503	3,943,976,047
79,500	59	341,313	4,689,720	4,420,273,223	3,939,286,327
79,600	51	341,364	4,059,078	4,424,332,301	3,935,227,249

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
79,680	17	341,381	1,354,560	4,425,686,861	3,933,872,689
79,800	63	341,444	5,027,350	4,430,714,211	3,928,845,339
79,840	1	341,445	79,840	4,430,794,051	3,928,765,499
80,000	64	341,509	5,118,720	4,435,912,771	3,923,646,779
80,100	20	341,529	1,601,940	4,437,514,711	3,922,044,839
80,200	33	341,562	2,645,560	4,440,160,271	3,919,399,279
80,280	9	341,571	722,310	4,440,882,581	3,918,676,969
80,400	96	341,667	7,718,000	4,448,600,581	3,910,958,969
80,480	7	341,674	563,360	4,449,163,941	3,910,395,609
80,600	11	341,685	886,240	4,450,050,181	3,909,509,369
80,700	36	341,721	2,904,000	4,452,954,181	3,906,605,369
80,800	40	341,761	3,231,960	4,456,186,141	3,903,373,409
80,880	11	341,772	889,680	4,457,075,821	3,902,483,729
81,000	77	341,849	6,237,000	4,463,312,821	3,896,246,729
81,200	51	341,900	4,139,680	4,467,452,501	3,892,107,049
81,300	33	341,933	2,682,620	4,470,135,121	3,889,424,429
81,400	13	341,946	1,057,773	4,471,192,894	3,888,366,656
81,480	7	341,953	570,160	4,471,763,054	3,887,796,496
81,600	101	342,054	8,241,520	4,480,004,574	3,879,554,976
81,800	19	342,073	1,553,470	4,481,558,044	3,878,001,506
81,900	31	342,104	2,538,360	4,484,096,404	3,875,463,146
82,000	55	342,159	4,509,630	4,488,606,034	3,870,953,516
82,080	12	342,171	984,960	4,489,590,994	3,869,968,556
82,200	67	342,238	5,507,340	4,495,098,334	3,864,461,216
82,240	11	342,249	904,640	4,496,002,974	3,863,556,576
82,400	49	342,298	4,036,880	4,500,039,854	3,859,519,696
82,500	31	342,329	2,557,440	4,502,597,294	3,856,962,256
82,600	23	342,352	1,899,120	4,504,496,414	3,855,063,136
82,700	2	342,354	165,380	4,504,661,794	3,854,897,756
82,800	91	342,445	7,534,480	4,512,196,274	3,847,363,276
82,880	6	342,451	497,280	4,512,693,554	3,846,865,996
83,000	18	342,469	1,493,840	4,514,187,394	3,845,372,156
83,100	29	342,498	2,409,060	4,516,596,454	3,842,963,096
83,200	50	342,548	4,159,840	4,520,756,294	3,838,803,256
83,300	17	342,565	1,415,510	4,522,171,804	3,837,387,746
83,400	59	342,624	4,920,480	4,527,092,284	3,832,467,266
83,450	2	342,626	166,890	4,527,259,174	3,832,300,376
83,600	56	342,682	4,679,760	4,531,938,934	3,827,620,616

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
83,700	27	342,709	2,259,800	4,534,198,734	3,825,360,816
83,800	15	342,724	1,256,600	4,535,455,334	3,824,104,216
83,880	7	342,731	586,920	4,536,042,254	3,823,517,296
84,000	133	342,864	11,171,920	4,547,214,174	3,812,345,376
84,200	11	342,875	926,000	4,548,140,174	3,811,419,376
84,300	21	342,896	1,769,760	4,549,909,934	3,809,649,616
84,400	46	342,942	3,882,000	4,553,791,934	3,805,767,616
84,480	15	342,957	1,267,200	4,555,059,134	3,804,500,416
84,600	38	342,995	3,214,800	4,558,273,934	3,801,285,616
84,640	2	342,997	169,280	4,558,443,214	3,801,116,336
84,800	61	343,058	5,171,180	4,563,614,394	3,795,945,156
84,900	19	343,077	1,612,834	4,565,227,228	3,794,332,322
85,000	38	343,115	3,229,440	4,568,456,668	3,791,102,882
85,080	3	343,118	255,180	4,568,711,848	3,790,847,702
85,200	70	343,188	5,963,680	4,574,675,528	3,784,884,022
85,280	2	343,190	170,560	4,574,846,088	3,784,713,462
85,400	7	343,197	597,600	4,575,443,688	3,784,115,862
85,500	52	343,249	4,444,680	4,579,888,368	3,779,671,182
85,600	30	343,279	2,567,960	4,582,456,328	3,777,103,222
85,680	5	343,284	428,370	4,582,884,698	3,776,674,852
85,800	55	343,339	4,718,760	4,587,603,458	3,771,956,092
86,000	64	343,403	5,502,640	4,593,106,098	3,766,453,452
86,100	22	343,425	1,894,080	4,595,000,178	3,764,559,372
86,200	16	343,441	1,378,920	4,596,379,098	3,763,180,452
86,280	16	343,457	1,379,990	4,597,759,088	3,761,800,462
86,400	87	343,544	7,516,800	4,605,275,888	3,754,283,662
86,600	17	343,561	1,471,480	4,606,747,368	3,752,812,182
86,700	31	343,592	2,687,220	4,609,434,588	3,750,124,962
86,800	40	343,632	3,471,680	4,612,906,268	3,746,653,282
86,880	11	343,643	955,680	4,613,861,948	3,745,697,602
87,000	78	343,721	6,785,950	4,620,647,898	3,738,911,652
87,040	4	343,725	348,160	4,620,996,058	3,738,563,492
87,200	33	343,758	2,876,720	4,623,872,778	3,735,686,772
87,300	9	343,767	785,640	4,624,658,418	3,734,901,132
87,400	19	343,786	1,660,080	4,626,318,498	3,733,241,052
87,440	1	343,787	87,440	4,626,405,938	3,733,153,612
87,600	72	343,859	6,307,040	4,632,712,978	3,726,846,572
87,680	7	343,866	613,760	4,633,326,738	3,726,232,812

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
87,800	12	343,878	1,053,220	4,634,379,958	3,725,179,592
87,900	31	343,909	2,724,000	4,637,103,958	3,722,455,592
88,000	38	343,947	3,344,000	4,640,447,958	3,719,111,592
88,080	12	343,959	1,056,960	4,641,504,918	3,718,054,632
88,200	54	344,013	4,762,680	4,646,267,598	3,713,291,952
88,240	2	344,015	176,480	4,646,444,078	3,713,115,472
88,400	41	344,056	3,623,040	4,650,067,118	3,709,492,432
88,500	33	344,089	2,920,300	4,652,987,418	3,706,572,132
88,600	16	344,105	1,417,200	4,654,404,618	3,705,154,932
88,700	7	344,112	620,550	4,655,025,168	3,704,534,382
88,800	76	344,188	6,748,800	4,661,773,968	3,697,785,582
88,900	1	344,189	88,900	4,661,862,868	3,697,696,682
89,000	20	344,209	1,779,710	4,663,642,578	3,695,916,972
89,100	24	344,233	2,137,860	4,665,780,438	3,693,779,112
89,200	50	344,283	4,459,160	4,670,239,598	3,689,319,952
89,280	16	344,299	1,428,240	4,671,667,838	3,687,891,712
89,400	41	344,340	3,665,360	4,675,333,198	3,684,226,352
89,440	8	344,348	715,520	4,676,048,718	3,683,510,832
89,600	43	344,391	3,852,160	4,679,900,878	3,679,658,672
89,700	15	344,406	1,345,500	4,681,246,378	3,678,313,172
89,800	15	344,421	1,346,560	4,682,592,938	3,676,966,612
89,880	3	344,424	269,600	4,682,862,538	3,676,697,012
90,000	103	344,527	9,269,710	4,692,132,248	3,667,427,302
90,080	4	344,531	360,320	4,692,492,568	3,667,066,982
90,200	4	344,535	360,640	4,692,853,208	3,666,706,342
90,300	21	344,556	1,895,460	4,694,748,668	3,664,810,882
90,400	34	344,590	3,073,560	4,697,822,228	3,661,737,322
90,480	9	344,599	814,320	4,698,636,548	3,660,923,002
90,600	45	344,644	4,076,880	4,702,713,428	3,656,846,122
90,800	47	344,691	4,266,170	4,706,979,598	3,652,579,952
90,900	20	344,711	1,817,920	4,708,797,518	3,650,762,032
91,000	26	344,737	2,365,640	4,711,163,158	3,648,396,392
91,080	7	344,744	637,320	4,711,800,478	3,647,759,072
91,200	85	344,829	7,752,000	4,719,552,478	3,640,007,072
91,298	3	344,832	273,828	4,719,826,306	3,639,733,244
91,400	14	344,846	1,279,380	4,721,105,686	3,638,453,864
91,500	39	344,885	3,568,080	4,724,673,766	3,634,885,784
91,600	25	344,910	2,289,640	4,726,963,406	3,632,596,144

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
91,700	9	344,919	825,140	4,727,788,546	3,631,771,004
91,800	52	344,971	4,773,600	4,732,562,146	3,626,997,404
91,840	7	344,978	642,880	4,733,205,026	3,626,354,524
92,000	51	345,029	4,691,280	4,737,896,306	3,621,663,244
92,100	18	345,047	1,657,680	4,739,553,986	3,620,005,564
92,200	20	345,067	1,843,440	4,741,397,426	3,618,162,124
92,280	14	345,081	1,291,566	4,742,688,992	3,616,870,558
92,400	67	345,148	6,190,590	4,748,879,582	3,610,679,968
92,480	6	345,154	554,850	4,749,434,432	3,610,125,118
92,600	5	345,159	462,920	4,749,897,352	3,609,662,198
92,700	24	345,183	2,224,320	4,752,121,672	3,607,437,878
92,800	27	345,210	2,505,560	4,754,627,232	3,604,932,318
92,880	4	345,214	371,520	4,754,998,752	3,604,560,798
93,000	78	345,292	7,253,760	4,762,252,512	3,597,307,038
93,200	33	345,325	3,074,560	4,765,327,072	3,594,232,478
93,300	18	345,343	1,679,133	4,767,006,205	3,592,553,345
93,400	11	345,354	1,027,240	4,768,033,445	3,591,526,105
93,480	5	345,359	467,240	4,768,500,685	3,591,058,865
93,600	67	345,426	6,271,200	4,774,771,885	3,584,787,665
93,655	2	345,428	187,310	4,774,959,195	3,584,600,355
93,800	28	345,456	2,625,170	4,777,584,365	3,581,975,185
93,900	12	345,468	1,126,320	4,778,710,685	3,580,848,865
94,000	53	345,521	4,981,520	4,783,692,205	3,575,867,345
94,080	7	345,528	658,560	4,784,350,765	3,575,208,785
94,200	48	345,576	4,521,600	4,788,872,365	3,570,687,185
94,300	9	345,585	848,280	4,789,720,645	3,569,838,905
94,400	36	345,621	3,398,000	4,793,118,645	3,566,440,905
94,500	19	345,640	1,795,500	4,794,914,145	3,564,645,405
94,600	12	345,652	1,134,920	4,796,049,065	3,563,510,485
94,800	73	345,725	6,920,000	4,802,969,065	3,556,590,485
94,880	2	345,727	189,760	4,803,158,825	3,556,400,725
95,000	14	345,741	1,330,000	4,804,488,825	3,555,070,725
95,100	32	345,773	3,042,420	4,807,531,245	3,552,028,305
95,200	31	345,804	2,951,200	4,810,482,445	3,549,077,105
95,300	21	345,825	2,000,522	4,812,482,967	3,547,076,583
95,400	45	345,870	4,292,800	4,816,775,767	3,542,783,783
95,455	1	345,871	95,455	4,816,871,222	3,542,688,328
95,600	29	345,900	2,771,614	4,819,642,836	3,539,916,714

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
95,700	22	345,922	2,105,260	4,821,748,096	3,537,811,454
95,800	11	345,933	1,053,520	4,822,801,616	3,536,757,934
95,880	6	345,939	575,080	4,823,376,696	3,536,182,854
96,000	91	346,030	8,736,000	4,832,112,696	3,527,446,854
96,050	1	346,031	96,050	4,832,208,746	3,527,350,804
96,200	8	346,039	769,310	4,832,978,056	3,526,581,494
96,300	23	346,062	2,214,430	4,835,192,486	3,524,367,064
96,400	27	346,089	2,602,240	4,837,794,726	3,521,764,824
96,480	7	346,096	675,360	4,838,470,086	3,521,089,464
96,600	46	346,142	4,443,531	4,842,913,617	3,516,645,933
96,700	11	346,153	1,063,170	4,843,976,787	3,515,582,763
96,800	40	346,193	3,871,280	4,847,848,067	3,511,711,483
96,900	17	346,210	1,647,180	4,849,495,247	3,510,064,303
97,000	24	346,234	2,327,600	4,851,822,847	3,507,736,703
97,080	2	346,236	194,160	4,852,017,007	3,507,542,543
97,200	70	346,306	6,803,715	4,858,820,722	3,500,738,828
97,280	6	346,312	583,680	4,859,404,402	3,500,155,148
97,400	4	346,316	389,550	4,859,793,952	3,499,765,598
97,500	39	346,355	3,802,140	4,863,596,092	3,495,963,458
97,600	16	346,371	1,561,600	4,865,157,692	3,494,401,858
97,680	4	346,375	390,720	4,865,548,412	3,494,011,138
97,800	41	346,416	4,009,520	4,869,557,932	3,490,001,618
98,000	35	346,451	3,429,280	4,872,987,212	3,486,572,338
98,100	11	346,462	1,079,040	4,874,066,252	3,485,493,298
98,200	7	346,469	687,240	4,874,753,492	3,484,806,058
98,280	11	346,480	1,080,760	4,875,834,252	3,483,725,298
98,400	68	346,548	6,691,200	4,882,525,452	3,477,034,098
98,480	2	346,550	196,930	4,882,722,382	3,476,837,168
98,600	7	346,557	689,920	4,883,412,302	3,476,147,248
98,700	18	346,575	1,776,420	4,885,188,722	3,474,370,828
98,800	25	346,600	2,469,835	4,887,658,557	3,471,900,993
98,880	7	346,607	692,160	4,888,350,717	3,471,208,833
99,000	64	346,671	6,336,000	4,894,686,717	3,464,872,833
99,050	7	346,678	693,290	4,895,380,007	3,464,179,543
99,200	22	346,700	2,182,240	4,897,562,247	3,461,997,303
99,300	8	346,708	794,400	4,898,356,647	3,461,202,903
99,400	13	346,721	1,291,800	4,899,648,447	3,459,911,103
99,480	1	346,722	99,480	4,899,747,927	3,459,811,623

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
99,600	51	346,773	5,079,280	4,904,827,207	3,454,732,343
99,680	3	346,776	299,040	4,905,126,247	3,454,433,303
99,800	15	346,791	1,496,620	4,906,622,867	3,452,936,683
99,900	14	346,805	1,398,240	4,908,021,107	3,451,538,443
100,000	35	346,840	3,500,000	4,911,521,107	3,448,038,443
100,080	5	346,845	500,400	4,912,021,507	3,447,538,043
100,200	43	346,888	4,308,400	4,916,329,907	3,443,229,643
100,240	1	346,889	100,240	4,916,430,147	3,443,129,403
100,400	30	346,919	3,011,520	4,919,441,667	3,440,117,883
100,500	28	346,947	2,813,960	4,922,255,627	3,437,303,923
100,600	11	346,958	1,106,320	4,923,361,947	3,436,197,603
100,640	3	346,961	301,920	4,923,663,867	3,435,895,683
100,800	74	347,035	7,459,200	4,931,123,067	3,428,436,483
101,000	20	347,055	2,019,880	4,933,142,947	3,426,416,603
101,100	12	347,067	1,212,960	4,934,355,907	3,425,203,643
101,200	23	347,090	2,327,480	4,936,683,387	3,422,876,163
101,280	20	347,110	2,025,180	4,938,708,567	3,420,850,983
101,400	35	347,145	3,549,000	4,942,257,567	3,417,301,983
101,440	2	347,147	202,880	4,942,460,447	3,417,099,103
101,600	23	347,170	2,336,400	4,944,796,847	3,414,762,703
101,700	11	347,181	1,118,640	4,945,915,487	3,413,644,063
101,800	15	347,196	1,526,760	4,947,442,247	3,412,117,303
101,880	2	347,198	203,760	4,947,646,007	3,411,913,543
102,000	71	347,269	7,241,848	4,954,887,855	3,404,671,695
102,080	2	347,271	204,160	4,955,092,015	3,404,467,535
102,200	4	347,275	408,760	4,955,500,775	3,404,058,775
102,300	24	347,299	2,454,660	4,957,955,435	3,401,604,115
102,400	30	347,329	3,071,885	4,961,027,320	3,398,532,230
102,480	7	347,336	717,360	4,961,744,680	3,397,814,870
102,600	35	347,371	3,590,880	4,965,335,560	3,394,223,990
102,687	1	347,372	102,687	4,965,438,247	3,394,121,303
102,800	37	347,409	3,802,160	4,969,240,407	3,390,319,143
102,900	13	347,422	1,337,660	4,970,578,067	3,388,981,483
103,000	14	347,436	1,441,960	4,972,020,027	3,387,539,523
103,080	6	347,442	618,320	4,972,638,347	3,386,921,203
103,200	66	347,508	6,811,200	4,979,449,547	3,380,110,003
103,400	10	347,518	1,033,680	4,980,483,227	3,379,076,323
103,500	28	347,546	2,897,820	4,983,381,047	3,376,178,503

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
103,600	18	347,564	1,864,600	4,985,245,647	3,374,313,903
103,680	6	347,570	622,080	4,985,867,727	3,373,691,823
103,800	46	347,616	4,774,760	4,990,642,487	3,368,917,063
103,840	2	347,618	207,680	4,990,850,167	3,368,709,383
104,000	37	347,655	3,847,680	4,994,697,847	3,364,861,703
104,100	12	347,667	1,249,140	4,995,946,987	3,363,612,563
104,200	10	347,677	1,041,720	4,996,988,707	3,362,570,843
104,300	15	347,692	1,563,800	4,998,552,507	3,361,007,043
104,400	61	347,753	6,368,240	5,004,920,747	3,354,638,803
104,480	4	347,757	417,920	5,005,338,667	3,354,220,883
104,600	3	347,760	313,800	5,005,652,467	3,353,907,083
104,700	15	347,775	1,570,200	5,007,222,667	3,352,336,883
104,800	27	347,802	2,829,600	5,010,052,267	3,349,507,283
104,880	5	347,807	524,400	5,010,576,667	3,348,982,883
105,000	72	347,879	7,559,840	5,018,136,507	3,341,423,043
105,200	20	347,899	2,103,680	5,020,240,187	3,339,319,363
105,300	14	347,913	1,474,180	5,021,714,367	3,337,845,183
105,400	9	347,922	948,440	5,022,662,807	3,336,896,743
105,480	3	347,925	316,360	5,022,979,167	3,336,580,383
105,600	56	347,981	5,913,600	5,028,892,767	3,330,666,783
105,665	3	347,984	316,980	5,029,209,747	3,330,349,803
105,800	15	347,999	1,586,500	5,030,796,247	3,328,763,303
105,900	12	348,011	1,270,500	5,032,066,747	3,327,492,803
106,000	28	348,039	2,967,920	5,035,034,667	3,324,524,883
106,080	8	348,047	848,640	5,035,883,307	3,323,676,243
106,200	36	348,083	3,823,200	5,039,706,507	3,319,853,043
106,240	6	348,089	637,440	5,040,343,947	3,319,215,603
106,400	24	348,113	2,553,280	5,042,897,227	3,316,662,323
106,500	20	348,133	2,130,000	5,045,027,227	3,314,532,323
106,600	9	348,142	959,120	5,045,986,347	3,313,573,203
106,800	50	348,192	5,339,920	5,051,326,267	3,308,233,283
106,880	5	348,197	534,400	5,051,860,667	3,307,698,883
107,000	12	348,209	1,284,000	5,053,144,667	3,306,414,883
107,100	16	348,225	1,713,244	5,054,857,911	3,304,701,639
107,200	21	348,246	2,251,120	5,057,109,031	3,302,450,519
107,280	14	348,260	1,501,658	5,058,610,689	3,300,948,861
107,400	32	348,292	3,436,640	5,062,047,329	3,297,512,221
107,600	29	348,321	3,119,840	5,065,167,169	3,294,392,381

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
107,700	16	348,337	1,723,100	5,066,890,269	3,292,669,281
107,800	8	348,345	862,240	5,067,752,509	3,291,807,041
107,840	1	348,346	107,840	5,067,860,349	3,291,699,201
108,000	80	348,426	8,640,000	5,076,500,349	3,283,059,201
108,200	6	348,432	649,080	5,077,149,429	3,282,410,121
108,300	12	348,444	1,299,420	5,078,448,849	3,281,110,701
108,400	21	348,465	2,276,160	5,080,725,009	3,278,834,541
108,480	4	348,469	433,920	5,081,158,929	3,278,400,621
108,600	36	348,505	3,909,600	5,085,068,529	3,274,491,021
108,800	40	348,545	4,351,170	5,089,419,699	3,270,139,851
108,900	13	348,558	1,415,700	5,090,835,399	3,268,724,151
109,000	22	348,580	2,397,800	5,093,233,199	3,266,326,351
109,200	50	348,630	5,459,840	5,098,693,039	3,260,866,511
109,280	2	348,632	218,560	5,098,911,599	3,260,647,951
109,500	30	348,662	3,284,760	5,102,196,359	3,257,363,191
109,600	17	348,679	1,863,160	5,104,059,519	3,255,500,031
109,700	7	348,686	767,780	5,104,827,299	3,254,732,251
109,800	33	348,719	3,623,194	5,108,450,493	3,251,109,057
109,900	2	348,721	219,740	5,108,670,233	3,250,889,317
110,000	38	348,759	4,179,600	5,112,849,833	3,246,709,717
110,100	14	348,773	1,541,400	5,114,391,233	3,245,168,317
110,160	2	348,775	220,320	5,114,611,553	3,244,947,997
110,250	14	348,789	1,543,460	5,116,155,013	3,243,404,537
110,400	71	348,860	7,838,348	5,123,993,361	3,235,566,189
110,600	4	348,864	442,360	5,124,435,721	3,235,123,829
110,700	16	348,880	1,770,900	5,126,206,621	3,233,352,929
110,800	18	348,898	1,994,000	5,128,200,621	3,231,358,929
110,880	6	348,904	665,280	5,128,865,901	3,230,693,649
111,000	68	348,972	7,548,000	5,136,413,901	3,223,145,649
111,040	2	348,974	222,080	5,136,635,981	3,222,923,569
111,200	20	348,994	2,223,760	5,138,859,741	3,220,699,809
111,300	6	349,000	667,800	5,139,527,541	3,220,032,009
111,400	7	349,007	779,600	5,140,307,141	3,219,252,409
111,474	1	349,008	111,474	5,140,418,615	3,219,140,935
111,600	47	349,055	5,245,120	5,145,663,735	3,213,895,815
111,680	2	349,057	223,360	5,145,887,095	3,213,672,455
111,800	12	349,069	1,341,200	5,147,228,295	3,212,331,255
111,900	16	349,085	1,789,980	5,149,018,275	3,210,541,275

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
112,000	32	349,117	3,584,000	5,152,602,275	3,206,957,275
112,080	1	349,118	112,080	5,152,714,355	3,206,845,195
112,200	17	349,135	1,907,360	5,154,621,715	3,204,937,835
112,400	27	349,162	3,034,190	5,157,655,905	3,201,903,645
112,500	30	349,192	3,374,920	5,161,030,825	3,198,528,725
112,600	5	349,197	562,880	5,161,593,705	3,197,965,845
112,640	5	349,202	563,200	5,162,156,905	3,197,402,645
112,800	56	349,258	6,316,800	5,168,473,705	3,191,085,845
113,000	22	349,280	2,485,880	5,170,959,585	3,188,599,965
113,100	11	349,291	1,243,920	5,172,203,505	3,187,356,045
113,200	20	349,311	2,263,920	5,174,467,425	3,185,092,125
113,280	15	349,326	1,699,110	5,176,166,535	3,183,393,015
113,400	21	349,347	2,381,400	5,178,547,935	3,181,011,615
113,500	2	349,349	226,940	5,178,774,875	3,180,784,675
113,600	23	349,372	2,612,240	5,181,387,115	3,178,172,435
113,700	7	349,379	795,900	5,182,183,015	3,177,376,535
113,800	7	349,386	796,360	5,182,979,375	3,176,580,175
114,000	84	349,470	9,575,920	5,192,555,295	3,167,004,255
114,080	2	349,472	228,160	5,192,783,455	3,166,776,095
114,200	2	349,474	228,400	5,193,011,855	3,166,547,695
114,300	18	349,492	2,056,897	5,195,068,752	3,164,490,798
114,400	19	349,511	2,173,560	5,197,242,312	3,162,317,238
114,480	6	349,517	686,880	5,197,929,192	3,161,630,358
114,600	34	349,551	3,896,360	5,201,825,552	3,157,733,998
114,650	1	349,552	114,650	5,201,940,202	3,157,619,348
114,800	26	349,578	2,983,770	5,204,923,972	3,154,635,578
114,900	10	349,588	1,148,940	5,206,072,912	3,153,486,638
115,000	22	349,610	2,529,840	5,208,602,752	3,150,956,798
115,040	1	349,611	115,040	5,208,717,792	3,150,841,758
115,200	45	349,656	5,184,000	5,213,901,792	3,145,657,758
115,400	4	349,660	461,560	5,214,363,352	3,145,196,198
115,500	30	349,690	3,464,880	5,217,828,232	3,141,731,318
115,600	13	349,703	1,502,640	5,219,330,872	3,140,228,678
115,680	6	349,709	694,080	5,220,024,952	3,139,534,598
115,800	19	349,728	2,200,200	5,222,225,152	3,137,334,398
115,840	1	349,729	115,840	5,222,340,992	3,137,218,558
116,000	36	349,765	4,175,760	5,226,516,752	3,133,042,798
116,100	7	349,772	812,700	5,227,329,452	3,132,230,098

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
116,200	10	349,782	1,161,640	5,228,491,092	3,131,068,458
116,250	5	349,787	581,250	5,229,072,342	3,130,487,208
116,400	51	349,838	5,936,160	5,235,008,502	3,124,551,048
116,480	4	349,842	465,920	5,235,474,422	3,124,085,128
116,600	7	349,849	816,091	5,236,290,513	3,123,269,037
116,700	6	349,855	699,960	5,236,990,473	3,122,569,077
116,800	15	349,870	1,752,000	5,238,742,473	3,120,817,077
116,880	5	349,875	584,400	5,239,326,873	3,120,232,677
117,000	71	349,946	8,307,000	5,247,633,873	3,111,925,677
117,200	27	349,973	3,163,840	5,250,797,713	3,108,761,837
117,300	11	349,984	1,290,300	5,252,088,013	3,107,471,537
117,360	4	349,988	469,440	5,252,557,453	3,107,002,097
117,440	1	349,989	117,440	5,252,674,893	3,106,884,657
117,600	59	350,048	6,938,400	5,259,613,293	3,099,946,257
117,662	1	350,049	117,662	5,259,730,955	3,099,828,595
117,800	16	350,065	1,884,120	5,261,615,075	3,097,944,475
117,900	10	350,075	1,178,820	5,262,793,895	3,096,765,655
118,000	23	350,098	2,713,840	5,265,507,735	3,094,051,815
118,080	7	350,105	826,560	5,266,334,295	3,093,225,255
118,200	29	350,134	3,427,800	5,269,762,095	3,089,797,455
118,300	4	350,138	473,020	5,270,235,115	3,089,324,435
118,400	17	350,155	2,012,720	5,272,247,835	3,087,311,715
118,500	25	350,180	2,962,440	5,275,210,275	3,084,349,275
118,600	10	350,190	1,185,760	5,276,396,035	3,083,163,515
118,800	45	350,235	5,345,920	5,281,741,955	3,077,817,595
118,880	2	350,237	237,760	5,281,979,715	3,077,579,835
119,000	18	350,255	2,142,000	5,284,121,715	3,075,437,835
119,100	27	350,282	3,214,748	5,287,336,463	3,072,223,087
119,200	20	350,302	2,383,920	5,289,720,383	3,069,839,167
119,280	12	350,314	1,431,090	5,291,151,473	3,068,408,077
119,400	26	350,340	3,104,320	5,294,255,793	3,065,303,757
119,600	21	350,361	2,511,200	5,296,766,993	3,062,792,557
119,700	11	350,372	1,316,660	5,298,083,653	3,061,475,897
119,800	5	350,377	598,880	5,298,682,533	3,060,877,017
119,840	2	350,379	239,680	5,298,922,213	3,060,637,337
120,000	65	350,444	7,800,000	5,306,722,213	3,052,837,337
120,200	6	350,450	721,000	5,307,443,213	3,052,116,337
120,300	14	350,464	1,683,840	5,309,127,053	3,050,432,497

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
120,400	21	350,485	2,528,080	5,311,655,133	3,047,904,417
120,480	2	350,487	240,960	5,311,896,093	3,047,663,457
120,600	27	350,514	3,256,200	5,315,152,293	3,044,407,257
120,640	1	350,515	120,640	5,315,272,933	3,044,286,617
120,800	29	350,544	3,502,540	5,318,775,473	3,040,784,077
120,900	10	350,554	1,209,000	5,319,984,473	3,039,575,077
121,000	17	350,571	2,056,760	5,322,041,233	3,037,518,317
121,040	1	350,572	121,040	5,322,162,273	3,037,397,277
121,200	48	350,620	5,817,439	5,327,979,712	3,031,579,838
121,280	4	350,624	485,120	5,328,464,832	3,031,094,718
121,400	8	350,632	971,040	5,329,435,872	3,030,123,678
121,500	21	350,653	2,551,140	5,331,987,012	3,027,572,538
121,600	18	350,671	2,188,800	5,334,175,812	3,025,383,738
121,680	1	350,672	121,680	5,334,297,492	3,025,262,058
121,800	27	350,699	3,288,560	5,337,586,052	3,021,973,498
122,000	37	350,736	4,513,600	5,342,099,652	3,017,459,898
122,100	6	350,742	732,580	5,342,832,232	3,016,727,318
122,200	4	350,746	488,720	5,343,320,952	3,016,238,598
122,300	17	350,763	2,078,320	5,345,399,272	3,014,160,278
122,400	41	350,804	5,018,400	5,350,417,672	3,009,141,878
122,500	1	350,805	122,500	5,350,540,172	3,009,019,378
122,600	4	350,809	490,240	5,351,030,412	3,008,529,138
122,700	17	350,826	2,085,420	5,353,115,832	3,006,443,718
122,800	14	350,840	1,719,200	5,354,835,032	3,004,724,518
122,892	8	350,848	983,052	5,355,818,084	3,003,741,466
123,000	59	350,907	7,257,000	5,363,075,084	2,996,484,466
123,040	1	350,908	123,040	5,363,198,124	2,996,361,426
123,200	25	350,933	3,080,000	5,366,278,124	2,993,281,426
123,300	8	350,941	986,400	5,367,264,524	2,992,295,026
123,400	5	350,946	616,880	5,367,881,404	2,991,678,146
123,480	3	350,949	370,384	5,368,251,788	2,991,307,762
123,600	56	351,005	6,921,440	5,375,173,228	2,984,386,322
123,680	4	351,009	494,702	5,375,667,930	2,983,891,620
123,750	13	351,022	1,608,712	5,377,276,642	2,982,282,908
123,900	4	351,026	495,420	5,377,772,062	2,981,787,488
124,000	31	351,057	3,843,960	5,381,616,022	2,977,943,528
124,080	2	351,059	248,160	5,381,864,182	2,977,695,368
124,200	34	351,093	4,222,600	5,386,086,782	2,973,472,768

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
124,400	20	351,113	2,487,360	5,388,574,142	2,970,985,408
124,500	22	351,135	2,738,980	5,391,313,122	2,968,246,428
124,600	7	351,142	872,080	5,392,185,202	2,967,374,348
124,699	3	351,145	373,979	5,392,559,181	2,967,000,369
124,800	47	351,192	5,865,600	5,398,424,781	2,961,134,769
125,000	13	351,205	1,624,920	5,400,049,701	2,959,509,849
125,100	11	351,216	1,375,740	5,401,425,441	2,958,134,109
125,200	13	351,229	1,627,520	5,403,052,961	2,956,506,589
125,280	10	351,239	1,252,620	5,404,305,581	2,955,253,969
125,400	28	351,267	3,511,200	5,407,816,781	2,951,742,769
125,440	3	351,270	376,320	5,408,193,101	2,951,366,449
125,600	18	351,288	2,260,400	5,410,453,501	2,949,106,049
125,700	4	351,292	502,800	5,410,956,301	2,948,603,249
125,800	5	351,297	628,840	5,411,585,141	2,947,974,409
126,000	74	351,371	9,324,000	5,420,909,141	2,938,650,409
126,080	3	351,374	378,240	5,421,287,381	2,938,272,169
126,200	1	351,375	126,200	5,421,413,581	2,938,145,969
126,300	7	351,382	883,906	5,422,297,487	2,937,262,063
126,400	12	351,394	1,516,800	5,423,814,287	2,935,745,263
126,480	3	351,397	379,389	5,424,193,676	2,935,365,874
126,600	27	351,424	3,418,160	5,427,611,836	2,931,947,714
126,800	34	351,458	4,310,010	5,431,921,846	2,927,637,704
126,900	10	351,468	1,268,960	5,433,190,806	2,926,368,744
127,000	17	351,485	2,158,960	5,435,349,766	2,924,209,784
127,040	2	351,487	254,080	5,435,603,846	2,923,955,704
127,200	42	351,529	5,342,400	5,440,946,246	2,918,613,304
127,400	5	351,534	636,920	5,441,583,166	2,917,976,384
127,500	24	351,558	3,059,820	5,444,642,986	2,914,916,564
127,600	16	351,574	2,041,280	5,446,684,266	2,912,875,284
127,680	6	351,580	766,080	5,447,450,346	2,912,109,204
127,800	32	351,612	4,089,600	5,451,539,946	2,908,019,604
127,840	5	351,617	639,144	5,452,179,090	2,907,380,460
128,000	34	351,651	4,351,840	5,456,530,930	2,903,028,620
128,100	10	351,661	1,281,000	5,457,811,930	2,901,747,620
128,200	3	351,664	384,520	5,458,196,450	2,901,363,100
128,300	9	351,673	1,154,300	5,459,350,750	2,900,208,800
128,400	56	351,729	7,190,320	5,466,541,070	2,893,018,480
128,600	2	351,731	257,200	5,466,798,270	2,892,761,280

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
128,700	19	351,750	2,444,760	5,469,243,030	2,890,316,520
128,800	15	351,765	1,931,960	5,471,174,990	2,888,384,560
128,880	6	351,771	773,280	5,471,948,270	2,887,611,280
129,000	58	351,829	7,481,960	5,479,430,230	2,880,129,320
129,200	22	351,851	2,842,160	5,482,272,390	2,877,287,160
129,300	8	351,859	1,034,380	5,483,306,770	2,876,252,780
129,360	1	351,860	129,360	5,483,436,130	2,876,123,420
129,440	2	351,862	258,880	5,483,695,010	2,875,864,540
129,600	35	351,897	4,536,000	5,488,231,010	2,871,328,540
129,800	12	351,909	1,557,110	5,489,788,120	2,869,771,430
129,900	15	351,924	1,948,260	5,491,736,380	2,867,823,170
130,000	19	351,943	2,469,920	5,494,206,300	2,865,353,250
130,080	2	351,945	260,160	5,494,466,460	2,865,093,090
130,200	32	351,977	4,166,400	5,498,632,860	2,860,926,690
130,240	1	351,978	130,240	5,498,763,100	2,860,796,450
130,400	21	351,999	2,738,320	5,501,501,420	2,858,058,130
130,500	24	352,023	3,132,000	5,504,633,420	2,854,926,130
130,600	13	352,036	1,697,320	5,506,330,740	2,853,228,810
130,800	36	352,072	4,708,800	5,511,039,540	2,848,520,010
130,900	1	352,073	130,900	5,511,170,440	2,848,389,110
131,000	12	352,085	1,572,000	5,512,742,440	2,846,817,110
131,100	15	352,100	1,966,320	5,514,708,760	2,844,850,790
131,200	15	352,115	1,968,000	5,516,676,760	2,842,882,790
131,280	12	352,127	1,575,090	5,518,251,850	2,841,307,700
131,400	29	352,156	3,810,520	5,522,062,370	2,837,497,180
131,600	18	352,174	2,368,240	5,524,430,610	2,835,128,940
131,700	6	352,180	790,180	5,525,220,790	2,834,338,760
131,800	6	352,186	790,760	5,526,011,550	2,833,548,000
131,840	2	352,188	263,680	5,526,275,230	2,833,284,320
132,000	59	352,247	7,788,000	5,534,063,230	2,825,496,320
132,300	10	352,257	1,322,760	5,535,385,990	2,824,173,560
132,400	18	352,275	2,383,120	5,537,769,110	2,821,790,440
132,480	4	352,279	529,920	5,538,299,030	2,821,260,520
132,600	25	352,304	3,315,000	5,541,614,030	2,817,945,520
132,640	1	352,305	132,640	5,541,746,670	2,817,812,880
132,800	33	352,338	4,381,790	5,546,128,460	2,813,431,090
132,900	4	352,342	531,600	5,546,660,060	2,812,899,490
133,000	9	352,351	1,196,880	5,547,856,940	2,811,702,610

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
133,200	49	352,400	6,526,400	5,554,383,340	2,805,176,210
133,400	2	352,402	266,720	5,554,650,060	2,804,909,490
133,500	30	352,432	4,004,640	5,558,654,700	2,800,904,850
133,600	9	352,441	1,202,400	5,559,857,100	2,799,702,450
133,680	2	352,443	267,360	5,560,124,460	2,799,435,090
133,800	25	352,468	3,344,880	5,563,469,340	2,796,090,210
134,000	26	352,494	3,483,760	5,566,953,100	2,792,606,450
134,100	9	352,503	1,206,820	5,568,159,920	2,791,399,630
134,200	5	352,508	670,840	5,568,830,760	2,790,728,790
134,250	11	352,519	1,476,730	5,570,307,490	2,789,252,060
134,400	53	352,572	7,123,200	5,577,430,690	2,782,128,860
134,600	3	352,575	403,800	5,577,834,490	2,781,725,060
134,700	6	352,581	808,200	5,578,642,690	2,780,916,860
134,800	14	352,595	1,887,040	5,580,529,730	2,779,029,820
134,880	4	352,599	539,520	5,581,069,250	2,778,490,300
135,000	41	352,640	5,535,000	5,586,604,250	2,772,955,300
135,040	1	352,641	135,040	5,586,739,290	2,772,820,260
135,200	14	352,655	1,892,560	5,588,631,850	2,770,927,700
135,300	8	352,663	1,082,363	5,589,714,213	2,769,845,337
135,400	6	352,669	812,240	5,590,526,453	2,769,033,097
135,600	38	352,707	5,152,720	5,595,679,173	2,763,880,377
135,800	11	352,718	1,493,270	5,597,172,443	2,762,387,107
135,900	9	352,727	1,222,800	5,598,395,243	2,761,164,307
136,000	13	352,740	1,768,000	5,600,163,243	2,759,396,307
136,080	5	352,745	680,400	5,600,843,643	2,758,715,907
136,200	29	352,774	3,949,720	5,604,793,363	2,754,766,187
136,400	20	352,794	2,727,440	5,607,520,803	2,752,038,747
136,500	14	352,808	1,911,000	5,609,431,803	2,750,127,747
136,600	5	352,813	682,880	5,610,114,683	2,749,444,867
136,640	1	352,814	136,640	5,610,251,323	2,749,308,227
136,800	37	352,851	5,061,600	5,615,312,923	2,744,246,627
137,000	13	352,864	1,780,840	5,617,093,763	2,742,465,787
137,100	6	352,870	822,480	5,617,916,243	2,741,643,307
137,200	12	352,882	1,646,400	5,619,562,643	2,739,996,907
137,280	13	352,895	1,784,340	5,621,346,983	2,738,212,567
137,400	25	352,920	3,435,000	5,624,781,983	2,734,777,567
137,600	11	352,931	1,513,360	5,626,295,343	2,733,264,207
137,700	8	352,939	1,101,600	5,627,396,943	2,732,162,607

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
137,760	6	352,945	826,560	5,628,223,503	2,731,336,047
138,000	61	353,006	8,417,920	5,636,641,423	2,722,918,127
138,080	1	353,007	138,080	5,636,779,503	2,722,780,047
138,300	13	353,020	1,797,780	5,638,577,283	2,720,982,267
138,400	8	353,028	1,107,200	5,639,684,483	2,719,875,067
138,480	2	353,030	276,960	5,639,961,443	2,719,598,107
138,600	25	353,055	3,464,960	5,643,426,403	2,716,133,147
138,800	27	353,082	3,746,640	5,647,173,043	2,712,386,507
138,900	8	353,090	1,111,180	5,648,284,223	2,711,275,327
139,000	14	353,104	1,945,920	5,650,230,143	2,709,329,407
139,040	3	353,107	417,120	5,650,647,263	2,708,912,287
139,200	37	353,144	5,150,375	5,655,797,638	2,703,761,912
139,400	1	353,145	139,400	5,655,937,038	2,703,622,512
139,500	22	353,167	3,069,000	5,659,006,038	2,700,553,512
139,600	11	353,178	1,535,600	5,660,541,638	2,699,017,912
139,680	5	353,183	698,400	5,661,240,038	2,698,319,512
139,800	23	353,206	3,215,400	5,664,455,438	2,695,104,112
140,000	20	353,226	2,799,920	5,667,255,358	2,692,304,192
140,100	8	353,234	1,120,800	5,668,376,158	2,691,183,392
140,200	3	353,237	420,560	5,668,796,718	2,690,762,832
140,250	3	353,240	420,750	5,669,217,468	2,690,342,082
140,400	34	353,274	4,773,440	5,673,990,908	2,685,568,642
140,600	2	353,276	281,200	5,674,272,108	2,685,287,442
140,700	7	353,283	984,780	5,675,256,888	2,684,302,662
140,800	17	353,300	2,393,600	5,677,650,488	2,681,909,062
140,880	4	353,304	563,520	5,678,214,008	2,681,345,542
141,000	57	353,361	8,036,930	5,686,250,938	2,673,308,612
141,200	16	353,377	2,259,120	5,688,510,058	2,671,049,492
141,300	7	353,384	989,060	5,689,499,118	2,670,060,432
141,400	4	353,388	565,520	5,690,064,638	2,669,494,912
141,440	1	353,389	141,440	5,690,206,078	2,669,353,472
141,600	36	353,425	5,097,600	5,695,303,678	2,664,255,872
141,800	8	353,433	1,134,052	5,696,437,730	2,663,121,820
141,900	5	353,438	709,380	5,697,147,110	2,662,412,440
142,000	28	353,466	3,975,896	5,701,123,006	2,658,436,544
142,080	3	353,469	426,240	5,701,549,246	2,658,010,304
142,200	21	353,490	2,986,200	5,704,535,446	2,655,024,104
142,240	2	353,492	284,480	5,704,819,926	2,654,739,624

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
142,400	18	353,510	2,562,880	5,707,382,806	2,652,176,744
142,500	11	353,521	1,567,440	5,708,950,246	2,650,609,304
142,560	2	353,523	285,120	5,709,235,366	2,650,324,184
142,680	1	353,524	142,680	5,709,378,046	2,650,181,504
142,800	35	353,559	4,998,000	5,714,376,046	2,645,183,504
143,000	12	353,571	1,716,000	5,716,092,046	2,643,467,504
143,100	5	353,576	715,320	5,716,807,366	2,642,752,184
143,200	12	353,588	1,718,400	5,718,525,766	2,641,033,784
143,280	7	353,595	1,002,780	5,719,528,546	2,640,031,004
143,400	22	353,617	3,154,800	5,722,683,346	2,636,876,204
143,600	10	353,627	1,435,760	5,724,119,106	2,635,440,444
143,700	3	353,630	431,100	5,724,550,206	2,635,009,344
143,800	6	353,636	862,600	5,725,412,806	2,634,146,744
143,860	1	353,637	143,860	5,725,556,666	2,634,002,884
144,000	69	353,706	9,936,000	5,735,492,666	2,624,066,884
144,300	11	353,717	1,587,060	5,737,079,726	2,622,479,824
144,400	10	353,727	1,444,000	5,738,523,726	2,621,035,824
144,480	1	353,728	144,480	5,738,668,206	2,620,891,344
144,600	21	353,749	3,036,600	5,741,704,806	2,617,854,744
144,640	1	353,750	144,640	5,741,849,446	2,617,710,104
144,800	11	353,761	1,592,550	5,743,441,996	2,616,117,554
144,900	4	353,765	579,600	5,744,021,596	2,615,537,954
145,000	12	353,777	1,739,880	5,745,761,476	2,613,798,074
145,200	35	353,812	5,082,000	5,750,843,476	2,608,716,074
145,400	2	353,814	290,800	5,751,134,276	2,608,425,274
145,500	15	353,829	2,182,320	5,753,316,596	2,606,242,954
145,600	11	353,840	1,601,560	5,754,918,156	2,604,641,394
145,800	32	353,872	4,665,560	5,759,583,716	2,599,975,834
146,000	30	353,902	4,379,600	5,763,963,316	2,595,596,234
146,100	7	353,909	1,022,680	5,764,985,996	2,594,573,554
146,200	3	353,912	438,520	5,765,424,516	2,594,135,034
146,280	9	353,921	1,316,280	5,766,740,796	2,592,818,754
146,400	40	353,961	5,856,000	5,772,596,796	2,586,962,754
146,560	1	353,962	146,560	5,772,743,356	2,586,816,194
146,700	5	353,967	733,500	5,773,476,856	2,586,082,694
146,800	14	353,981	2,055,200	5,775,532,056	2,584,027,494
146,880	2	353,983	293,760	5,775,825,816	2,583,733,734
147,000	40	354,023	5,880,000	5,781,705,816	2,577,853,734

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
147,200	16	354,039	2,355,120	5,784,060,936	2,575,498,614
147,300	6	354,045	883,800	5,784,944,736	2,574,614,814
147,360	2	354,047	294,720	5,785,239,456	2,574,320,094
147,480	1	354,048	147,480	5,785,386,936	2,574,172,614
147,600	30	354,078	4,428,000	5,789,814,936	2,569,744,614
147,800	11	354,089	1,625,350	5,791,440,286	2,568,119,264
147,900	8	354,097	1,182,900	5,792,623,186	2,566,936,364
148,000	23	354,120	3,404,000	5,796,027,186	2,563,532,364
148,095	4	354,124	592,335	5,796,619,521	2,562,940,029
148,200	18	354,142	2,667,600	5,799,287,121	2,560,272,429
148,400	7	354,149	1,038,640	5,800,325,761	2,559,233,789
148,500	11	354,160	1,633,460	5,801,959,221	2,557,600,329
148,600	4	354,164	594,280	5,802,553,501	2,557,006,049
148,640	1	354,165	148,640	5,802,702,141	2,556,857,409
148,800	27	354,192	4,017,600	5,806,719,741	2,552,839,809
149,000	9	354,201	1,340,960	5,808,060,701	2,551,498,849
149,100	5	354,206	745,440	5,808,806,141	2,550,753,409
149,200	15	354,221	2,237,920	5,811,044,061	2,548,515,489
149,280	13	354,234	1,940,430	5,812,984,491	2,546,575,059
149,400	16	354,250	2,390,400	5,815,374,891	2,544,184,659
149,600	15	354,265	2,243,680	5,817,618,571	2,541,940,979
149,700	7	354,272	1,047,900	5,818,666,471	2,540,893,079
149,760	3	354,275	449,280	5,819,115,751	2,540,443,799
149,880	1	354,276	149,880	5,819,265,631	2,540,293,919
150,000	51	354,327	7,650,000	5,826,915,631	2,532,643,919
150,080	1	354,328	150,080	5,827,065,711	2,532,493,839
150,300	9	354,337	1,352,520	5,828,418,231	2,531,141,319
150,400	13	354,350	1,955,200	5,830,373,431	2,529,186,119
150,480	2	354,352	300,960	5,830,674,391	2,528,885,159
150,600	20	354,372	3,011,960	5,833,686,351	2,525,873,199
150,800	16	354,388	2,412,340	5,836,098,691	2,523,460,859
150,900	10	354,398	1,508,980	5,837,607,671	2,521,951,879
151,000	19	354,417	2,868,960	5,840,476,631	2,519,082,919
151,080	3	354,420	453,160	5,840,929,791	2,518,629,759
151,200	34	354,454	5,140,800	5,846,070,591	2,513,488,959
151,500	25	354,479	3,787,380	5,849,857,971	2,509,701,579
151,600	8	354,487	1,212,800	5,851,070,771	2,508,488,779
151,680	1	354,488	151,680	5,851,222,451	2,508,337,099

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
151,800	22	354,510	3,339,600	5,854,562,051	2,504,997,499
152,000	14	354,524	2,127,840	5,856,689,891	2,502,869,659
152,100	8	354,532	1,216,800	5,857,906,691	2,501,652,859
152,160	4	354,536	608,640	5,858,515,331	2,501,044,219
152,250	8	354,544	1,218,000	5,859,733,331	2,499,826,219
152,400	47	354,591	7,162,720	5,866,896,051	2,492,663,499
152,600	3	354,594	457,624	5,867,353,675	2,492,205,875
152,700	8	354,602	1,221,420	5,868,575,095	2,490,984,455
152,800	7	354,609	1,069,560	5,869,644,655	2,489,914,895
152,880	3	354,612	458,640	5,870,103,295	2,489,456,255
153,000	58	354,670	8,873,960	5,878,977,255	2,480,582,295
153,200	17	354,687	2,603,760	5,881,581,015	2,477,978,535
153,300	6	354,693	919,584	5,882,500,599	2,477,058,951
153,360	5	354,698	766,800	5,883,267,399	2,476,292,151
153,600	32	354,730	4,915,200	5,888,182,599	2,471,376,951
153,684	1	354,731	153,684	5,888,336,283	2,471,223,267
153,800	8	354,739	1,230,070	5,889,566,353	2,469,993,197
153,900	8	354,747	1,231,080	5,890,797,433	2,468,762,117
154,000	20	354,767	3,079,920	5,893,877,353	2,465,682,197
154,080	3	354,770	462,240	5,894,339,593	2,465,219,957
154,200	18	354,788	2,775,600	5,897,115,193	2,462,444,357
154,240	1	354,789	154,240	5,897,269,433	2,462,290,117
154,400	11	354,800	1,698,320	5,898,967,753	2,460,591,797
154,500	16	354,816	2,472,000	5,901,439,753	2,458,119,797
154,560	3	354,819	463,680	5,901,903,433	2,457,656,117
154,800	35	354,854	5,418,000	5,907,321,433	2,452,238,117
155,000	12	354,866	1,859,932	5,909,181,365	2,450,378,185
155,100	7	354,873	1,085,520	5,910,266,885	2,449,292,665
155,200	4	354,877	620,800	5,910,887,685	2,448,671,865
155,280	11	354,888	1,707,780	5,912,595,465	2,446,964,085
155,400	19	354,907	2,952,600	5,915,548,065	2,444,011,485
155,600	15	354,922	2,333,520	5,917,881,585	2,441,677,965
155,700	2	354,924	311,400	5,918,192,985	2,441,366,565
155,800	2	354,926	311,560	5,918,504,545	2,441,055,005
155,840	1	354,927	155,840	5,918,660,385	2,440,899,165
156,000	58	354,985	9,048,000	5,927,708,385	2,431,851,165
156,160	1	354,986	156,160	5,927,864,545	2,431,695,005
156,300	10	354,996	1,562,880	5,929,427,425	2,430,132,125

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
156,400	10	355,006	1,564,000	5,930,991,425	2,428,568,125
156,480	3	355,009	469,440	5,931,460,865	2,428,098,685
156,600	16	355,025	2,505,600	5,933,966,465	2,425,593,085
156,800	21	355,046	3,292,220	5,937,258,685	2,422,300,865
156,900	7	355,053	1,098,300	5,938,356,985	2,421,202,565
157,000	16	355,069	2,511,960	5,940,868,945	2,418,690,605
157,080	1	355,070	157,080	5,941,026,025	2,418,533,525
157,200	28	355,098	4,401,600	5,945,427,625	2,414,131,925
157,500	23	355,121	3,622,200	5,949,049,825	2,410,509,725
157,600	6	355,127	945,600	5,949,995,425	2,409,564,125
157,680	1	355,128	157,680	5,950,153,105	2,409,406,445
157,800	22	355,150	3,471,600	5,953,624,705	2,405,934,845
157,895	2	355,152	315,726	5,953,940,431	2,405,619,119
158,000	17	355,169	2,685,760	5,956,626,191	2,402,933,359
158,100	5	355,174	790,500	5,957,416,691	2,402,142,859
158,160	5	355,179	790,800	5,958,207,491	2,401,352,059
158,250	9	355,188	1,424,250	5,959,631,741	2,399,927,809
158,400	41	355,229	6,494,400	5,966,126,141	2,393,433,409
158,700	7	355,236	1,110,840	5,967,236,981	2,392,322,569
158,800	10	355,246	1,587,920	5,968,824,901	2,390,734,649
158,880	3	355,249	476,640	5,969,301,541	2,390,258,009
159,000	37	355,286	5,883,000	5,975,184,541	2,384,375,009
159,040	1	355,287	159,040	5,975,343,581	2,384,215,969
159,200	12	355,299	1,910,274	5,977,253,855	2,382,305,695
159,300	3	355,302	477,900	5,977,731,755	2,381,827,795
159,360	3	355,305	478,080	5,978,209,835	2,381,349,715
159,600	25	355,330	3,990,000	5,982,199,835	2,377,359,715
159,800	9	355,339	1,437,800	5,983,637,635	2,375,921,915
159,900	3	355,342	479,580	5,984,117,215	2,375,442,335
160,000	15	355,357	2,400,000	5,986,517,215	2,373,042,335
160,080	4	355,361	640,320	5,987,157,535	2,372,402,015
160,200	21	355,382	3,364,119	5,990,521,654	2,369,037,896
160,400	13	355,395	2,084,880	5,992,606,534	2,366,953,016
160,500	23	355,418	3,691,500	5,996,298,034	2,363,261,516
160,560	1	355,419	160,560	5,996,458,594	2,363,100,956
160,640	4	355,423	642,560	5,997,101,154	2,362,458,396
160,800	27	355,450	4,341,600	6,001,442,754	2,358,116,796
161,000	6	355,456	966,000	6,002,408,754	2,357,150,796

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
161,100	8	355,464	1,288,620	6,003,697,374	2,355,862,176
161,200	13	355,477	2,095,600	6,005,792,974	2,353,766,576
161,280	6	355,483	967,560	6,006,760,534	2,352,799,016
161,400	23	355,506	3,712,200	6,010,472,734	2,349,086,816
161,600	10	355,516	1,615,840	6,012,088,574	2,347,470,976
161,700	1	355,517	161,700	6,012,250,274	2,347,309,276
161,760	3	355,520	485,280	6,012,735,554	2,346,823,996
162,000	56	355,576	9,071,840	6,021,807,394	2,337,752,156
162,080	1	355,577	162,080	6,021,969,474	2,337,590,076
162,300	3	355,580	486,900	6,022,456,374	2,337,103,176
162,400	13	355,593	2,111,200	6,024,567,574	2,334,991,976
162,480	3	355,596	487,440	6,025,055,014	2,334,504,536
162,600	19	355,615	3,089,360	6,028,144,374	2,331,415,176
162,800	20	355,635	3,255,310	6,031,399,684	2,328,159,866
162,900	3	355,638	488,700	6,031,888,384	2,327,671,166
163,000	8	355,646	1,303,920	6,033,192,304	2,326,367,246
163,200	24	355,670	3,916,800	6,037,109,104	2,322,450,446
163,400	1	355,671	163,400	6,037,272,504	2,322,287,046
163,500	23	355,694	3,760,320	6,041,032,824	2,318,526,726
163,600	5	355,699	818,000	6,041,850,824	2,317,708,726
163,680	3	355,702	491,040	6,042,341,864	2,317,217,686
163,800	12	355,714	1,965,600	6,044,307,464	2,315,252,086
164,000	19	355,733	3,115,760	6,047,423,224	2,312,136,326
164,100	3	355,736	492,300	6,047,915,524	2,311,644,026
164,172	4	355,740	656,664	6,048,572,188	2,310,987,362
164,250	15	355,755	2,463,750	6,051,035,938	2,308,523,612
164,400	26	355,781	4,274,320	6,055,310,258	2,304,249,292
164,480	3	355,784	493,440	6,055,803,698	2,303,755,852
164,700	7	355,791	1,152,660	6,056,956,358	2,302,603,192
164,800	5	355,796	824,000	6,057,780,358	2,301,779,192
164,880	6	355,802	989,280	6,058,769,638	2,300,789,912
165,000	45	355,847	7,425,000	6,066,194,638	2,293,364,912
165,200	10	355,857	1,651,920	6,067,846,558	2,291,712,992
165,300	4	355,861	661,200	6,068,507,758	2,291,051,792
165,360	2	355,863	330,720	6,068,838,478	2,290,721,072
165,600	36	355,899	5,961,600	6,074,800,078	2,284,759,472
165,800	8	355,907	1,326,060	6,076,126,138	2,283,433,412
165,900	4	355,911	663,480	6,076,789,618	2,282,769,932

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
166,000	22	355,933	3,652,000	6,080,441,618	2,279,117,932
166,080	1	355,934	166,080	6,080,607,698	2,278,951,852
166,200	19	355,953	3,157,800	6,083,765,498	2,275,794,052
166,400	16	355,969	2,662,114	6,086,427,612	2,273,131,938
166,500	15	355,984	2,497,500	6,088,925,112	2,270,634,438
166,560	3	355,987	499,680	6,089,424,792	2,270,134,758
166,800	21	356,008	3,502,800	6,092,927,592	2,266,631,958
167,000	15	356,023	2,505,000	6,095,432,592	2,264,126,958
167,100	2	356,025	334,140	6,095,766,732	2,263,792,818
167,200	9	356,034	1,504,800	6,097,271,532	2,262,288,018
167,280	9	356,043	1,505,280	6,098,776,812	2,260,782,738
167,400	16	356,059	2,678,400	6,101,455,212	2,258,104,338
167,600	9	356,068	1,508,240	6,102,963,452	2,256,596,098
167,700	6	356,074	1,006,099	6,103,969,551	2,255,589,999
167,800	2	356,076	335,560	6,104,305,111	2,255,254,439
168,000	63	356,139	10,584,000	6,114,889,111	2,244,670,439
168,200	2	356,141	336,360	6,115,225,471	2,244,334,079
168,300	1	356,142	168,300	6,115,393,771	2,244,165,779
168,400	8	356,150	1,347,120	6,116,740,891	2,242,818,659
168,600	24	356,174	4,046,400	6,120,787,291	2,238,772,259
168,800	17	356,191	2,869,080	6,123,656,371	2,235,903,179
168,900	6	356,197	1,013,400	6,124,669,771	2,234,889,779
169,000	9	356,206	1,520,880	6,126,190,651	2,233,368,899
169,200	20	356,226	3,383,920	6,129,574,571	2,229,984,979
169,250	1	356,227	169,250	6,129,743,821	2,229,815,729
169,500	17	356,244	2,881,320	6,132,625,141	2,226,934,409
169,600	13	356,257	2,204,800	6,134,829,941	2,224,729,609
169,639	1	356,258	169,639	6,134,999,580	2,224,559,970
169,800	12	356,270	2,037,600	6,137,037,180	2,222,522,370
169,863	1	356,271	169,863	6,137,207,043	2,222,352,507
170,000	26	356,297	4,419,840	6,141,626,883	2,217,932,667
170,100	4	356,301	680,400	6,142,307,283	2,217,252,267
170,137	1	356,302	170,137	6,142,477,420	2,217,082,130
170,250	5	356,307	851,250	6,143,328,670	2,216,230,880
170,400	19	356,326	3,237,600	6,146,566,270	2,212,993,280
170,500	1	356,327	170,500	6,146,736,770	2,212,822,780
170,700	6	356,333	1,023,960	6,147,760,730	2,211,798,820
170,800	7	356,340	1,195,600	6,148,956,330	2,210,603,220

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
171,000	46	356,386	7,866,000	6,156,822,330	2,202,737,220
171,200	10	356,396	1,711,920	6,158,534,250	2,201,025,300
171,300	3	356,399	513,900	6,159,048,150	2,200,511,400
171,360	2	356,401	342,720	6,159,390,870	2,200,168,680
171,600	22	356,423	3,775,040	6,163,165,910	2,196,393,640
171,800	12	356,435	2,061,100	6,165,227,010	2,194,332,540
171,900	3	356,438	515,640	6,165,742,650	2,193,816,900
172,000	22	356,460	3,784,000	6,169,526,650	2,190,032,900
172,080	1	356,461	172,080	6,169,698,730	2,189,860,820
172,200	17	356,478	2,927,360	6,172,626,090	2,186,933,460
172,400	12	356,490	2,068,640	6,174,694,730	2,184,864,820
172,500	9	356,499	1,552,500	6,176,247,230	2,183,312,320
172,560	1	356,500	172,560	6,176,419,790	2,183,139,760
172,800	25	356,525	4,320,000	6,180,739,790	2,178,819,760
173,000	12	356,537	2,076,000	6,182,815,790	2,176,743,760
173,100	4	356,541	692,340	6,183,508,130	2,176,051,420
173,200	13	356,554	2,251,600	6,185,759,730	2,173,799,820
173,280	8	356,562	1,386,030	6,187,145,760	2,172,413,790
173,400	13	356,575	2,254,200	6,189,399,960	2,170,159,590
173,600	11	356,586	1,909,520	6,191,309,480	2,168,250,070
173,700	6	356,592	1,042,200	6,192,351,680	2,167,207,870
173,760	2	356,594	347,520	6,192,699,200	2,166,860,350
174,000	42	356,636	7,308,000	6,200,007,200	2,159,552,350
174,200	1	356,637	174,200	6,200,181,400	2,159,378,150
174,300	3	356,640	522,780	6,200,704,180	2,158,855,370
174,400	4	356,644	697,600	6,201,401,780	2,158,157,770
174,480	1	356,645	174,480	6,201,576,260	2,157,983,290
174,600	15	356,660	2,618,960	6,204,195,220	2,155,364,330
174,800	21	356,681	3,670,190	6,207,865,410	2,151,694,140
174,900	5	356,686	874,460	6,208,739,870	2,150,819,680
175,000	16	356,702	2,799,960	6,211,539,830	2,148,019,720
175,200	28	356,730	4,905,600	6,216,445,430	2,143,114,120
175,250	1	356,731	175,250	6,216,620,680	2,142,938,870
175,500	16	356,747	2,808,000	6,219,428,680	2,140,130,870
175,600	10	356,757	1,755,952	6,221,184,632	2,138,374,918
175,680	1	356,758	175,680	6,221,360,312	2,138,199,238
175,800	20	356,778	3,516,000	6,224,876,312	2,134,683,238
176,000	28	356,806	4,927,840	6,229,804,152	2,129,755,398

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
176,100	4	356,810	704,400	6,230,508,552	2,129,050,998
176,250	7	356,817	1,233,750	6,231,742,302	2,127,817,248
176,400	36	356,853	6,350,400	6,238,092,702	2,121,466,848
176,700	5	356,858	883,380	6,238,976,082	2,120,583,468
176,800	10	356,868	1,768,000	6,240,744,082	2,118,815,468
176,880	3	356,871	530,640	6,241,274,722	2,118,284,828
177,000	39	356,910	6,903,000	6,248,177,722	2,111,381,828
177,200	11	356,921	1,949,143	6,250,126,865	2,109,432,685
177,300	2	356,923	354,600	6,250,481,465	2,109,078,085
177,360	1	356,924	177,360	6,250,658,825	2,108,900,725
177,600	22	356,946	3,907,200	6,254,566,025	2,104,993,525
177,800	8	356,954	1,422,100	6,255,988,125	2,103,571,425
177,900	2	356,956	355,800	6,256,343,925	2,103,215,625
178,000	16	356,972	2,847,920	6,259,191,845	2,100,367,705
178,080	1	356,973	178,080	6,259,369,925	2,100,189,625
178,200	14	356,987	2,494,800	6,261,864,725	2,097,694,825
178,400	9	356,996	1,605,520	6,263,470,245	2,096,089,305
178,500	20	357,016	3,570,000	6,267,040,245	2,092,519,305
178,560	1	357,017	178,560	6,267,218,805	2,092,340,745
178,800	28	357,045	5,006,400	6,272,225,205	2,087,334,345
179,000	12	357,057	2,148,000	6,274,373,205	2,085,186,345
179,040	1	357,058	179,040	6,274,552,245	2,085,007,305
179,200	9	357,067	1,612,800	6,276,165,045	2,083,394,505
179,280	7	357,074	1,254,810	6,277,419,855	2,082,139,695
179,400	20	357,094	3,587,960	6,281,007,815	2,078,551,735
179,600	12	357,106	2,154,960	6,283,162,775	2,076,396,775
179,700	2	357,108	359,380	6,283,522,155	2,076,037,395
179,760	1	357,109	179,760	6,283,701,915	2,075,857,635
180,000	38	357,147	6,840,000	6,290,541,915	2,069,017,635
180,061	2	357,149	360,122	6,290,902,037	2,068,657,513
180,200	2	357,151	360,400	6,291,262,437	2,068,297,113
180,300	4	357,155	721,140	6,291,983,577	2,067,575,973
180,400	13	357,168	2,345,200	6,294,328,777	2,065,230,773
180,480	5	357,173	902,400	6,295,231,177	2,064,328,373
180,600	23	357,196	4,153,800	6,299,384,977	2,060,174,573
180,640	1	357,197	180,640	6,299,565,617	2,059,993,933
180,800	15	357,212	2,711,590	6,302,277,207	2,057,282,343
180,900	6	357,218	1,085,400	6,303,362,607	2,056,196,943

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
181,000	10	357,228	1,809,920	6,305,172,527	2,054,387,023
181,200	18	357,246	3,261,440	6,308,433,967	2,051,125,583
181,500	18	357,264	3,266,820	6,311,700,787	2,047,858,763
181,600	6	357,270	1,089,587	6,312,790,374	2,046,769,176
181,680	2	357,272	363,360	6,313,153,734	2,046,405,816
181,800	16	357,288	2,908,800	6,316,062,534	2,043,497,016
182,000	17	357,305	3,093,760	6,319,156,294	2,040,403,256
182,100	4	357,309	728,400	6,319,884,694	2,039,674,856
182,200	2	357,311	364,360	6,320,249,054	2,039,310,496
182,250	10	357,321	1,822,500	6,322,071,554	2,037,487,996
182,400	29	357,350	5,289,600	6,327,361,154	2,032,198,396
182,700	3	357,353	548,040	6,327,909,194	2,031,650,356
182,800	3	357,356	548,400	6,328,457,594	2,031,101,956
182,880	1	357,357	182,880	6,328,640,474	2,030,919,076
183,000	31	357,388	5,673,000	6,334,313,474	2,025,246,076
183,040	2	357,390	366,080	6,334,679,554	2,024,879,996
183,200	7	357,397	1,282,400	6,335,961,954	2,023,597,596
183,300	5	357,402	916,500	6,336,878,454	2,022,681,096
183,400	2	357,404	366,760	6,337,245,214	2,022,314,336
183,600	34	357,438	6,242,400	6,343,487,614	2,016,071,936
183,750	3	357,441	551,250	6,344,038,864	2,015,520,686
183,900	5	357,446	919,440	6,344,958,304	2,014,601,246
184,000	17	357,463	3,128,000	6,348,086,304	2,011,473,246
184,080	2	357,465	368,160	6,348,454,464	2,011,105,086
184,200	8	357,473	1,473,600	6,349,928,064	2,009,631,486
184,400	8	357,481	1,475,120	6,351,403,184	2,008,156,366
184,500	22	357,503	4,059,000	6,355,462,184	2,004,097,366
184,800	17	357,520	3,141,600	6,358,603,784	2,000,955,766
185,000	7	357,527	1,295,000	6,359,898,784	1,999,660,766
185,200	8	357,535	1,481,600	6,361,380,384	1,998,179,166
185,280	11	357,546	2,037,870	6,363,418,254	1,996,141,296
185,400	15	357,561	2,780,973	6,366,199,227	1,993,360,323
185,600	6	357,567	1,113,600	6,367,312,827	1,992,246,723
185,700	1	357,568	185,700	6,367,498,527	1,992,061,023
186,000	42	357,610	7,812,000	6,375,310,527	1,984,249,023
186,200	1	357,611	186,200	6,375,496,727	1,984,062,823
186,300	4	357,615	745,020	6,376,241,747	1,983,317,803
186,400	10	357,625	1,864,000	6,378,105,747	1,981,453,803

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
186,480	2	357,627	372,960	6,378,478,707	1,981,080,843
186,600	20	357,647	3,732,000	6,382,210,707	1,977,348,843
186,800	14	357,661	2,614,800	6,384,825,507	1,974,734,043
186,900	4	357,665	747,600	6,385,573,107	1,973,986,443
187,000	9	357,674	1,682,880	6,387,255,987	1,972,303,563
187,200	23	357,697	4,305,600	6,391,561,587	1,967,997,963
187,500	18	357,715	3,374,940	6,394,936,527	1,964,623,023
187,600	13	357,728	2,438,800	6,397,375,327	1,962,184,223
187,680	2	357,730	375,360	6,397,750,687	1,961,808,863
187,800	14	357,744	2,629,200	6,400,379,887	1,959,179,663
188,000	19	357,763	3,572,000	6,403,951,887	1,955,607,663
188,100	2	357,765	376,200	6,404,328,087	1,955,231,463
188,200	1	357,766	188,200	6,404,516,287	1,955,043,263
188,250	6	357,772	1,129,500	6,405,645,787	1,953,913,763
188,400	15	357,787	2,826,000	6,408,471,787	1,951,087,763
188,480	1	357,788	188,480	6,408,660,267	1,950,899,283
188,700	6	357,794	1,132,200	6,409,792,467	1,949,767,083
188,800	4	357,798	755,200	6,410,547,667	1,949,011,883
188,880	1	357,799	188,880	6,410,736,547	1,948,823,003
189,000	33	357,832	6,237,000	6,416,973,547	1,942,586,003
189,200	7	357,839	1,324,160	6,418,297,707	1,941,261,843
189,300	5	357,844	946,500	6,419,244,207	1,940,315,343
189,400	2	357,846	378,760	6,419,622,967	1,939,936,583
189,474	1	357,847	189,474	6,419,812,441	1,939,747,109
189,600	8	357,855	1,516,800	6,421,329,241	1,938,230,309
189,750	4	357,859	759,000	6,422,088,241	1,937,471,309
189,900	3	357,862	569,580	6,422,657,821	1,936,901,729
190,000	18	357,880	3,420,000	6,426,077,821	1,933,481,729
190,200	11	357,891	2,092,200	6,428,170,021	1,931,389,529
190,400	9	357,900	1,713,440	6,429,883,461	1,929,676,089
190,500	20	357,920	3,810,000	6,433,693,461	1,925,866,089
190,560	1	357,921	190,560	6,433,884,021	1,925,675,529
190,800	25	357,946	4,770,000	6,438,654,021	1,920,905,529
191,000	4	357,950	764,000	6,439,418,021	1,920,141,529
191,100	2	357,952	382,200	6,439,800,221	1,919,759,329
191,200	8	357,960	1,529,600	6,441,329,821	1,918,229,729
191,250	11	357,971	2,103,750	6,443,433,571	1,916,125,979
191,400	18	357,989	3,445,200	6,446,878,771	1,912,680,779

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
191,600	9	357,998	1,724,240	6,448,603,011	1,910,956,539
191,760	2	358,000	383,520	6,448,986,531	1,910,573,019
192,000	48	358,048	9,216,000	6,458,202,531	1,901,357,019
192,200	1	358,049	192,200	6,458,394,731	1,901,164,819
192,300	7	358,056	1,345,920	6,459,740,651	1,899,818,899
192,400	10	358,066	1,924,000	6,461,664,651	1,897,894,899
192,600	8	358,074	1,540,800	6,463,205,451	1,896,354,099
192,800	20	358,094	3,855,310	6,467,060,761	1,892,498,789
192,900	2	358,096	385,800	6,467,446,561	1,892,112,989
193,000	11	358,107	2,123,000	6,469,569,561	1,889,989,989
193,200	14	358,121	2,704,800	6,472,274,361	1,887,285,189
193,280	1	358,122	193,280	6,472,467,641	1,887,091,909
193,500	14	358,136	2,709,000	6,475,176,641	1,884,382,909
193,600	4	358,140	774,400	6,475,951,041	1,883,608,509
193,800	12	358,152	2,325,600	6,478,276,641	1,881,282,909
194,000	27	358,179	5,237,920	6,483,514,561	1,876,044,989
194,100	3	358,182	582,300	6,484,096,861	1,875,462,689
194,160	1	358,183	194,160	6,484,291,021	1,875,268,529
194,286	4	358,187	777,036	6,485,068,057	1,874,491,493
194,400	18	358,205	3,499,200	6,488,567,257	1,870,992,293
194,600	1	358,206	194,600	6,488,761,857	1,870,797,693
194,700	5	358,211	973,500	6,489,735,357	1,869,824,193
194,800	4	358,215	779,200	6,490,514,557	1,869,044,993
194,880	1	358,216	194,880	6,490,709,437	1,868,850,113
195,000	33	358,249	6,435,000	6,497,144,437	1,862,415,113
195,200	10	358,259	1,951,840	6,499,096,277	1,860,463,273
195,300	5	358,264	976,500	6,500,072,777	1,859,486,773
195,360	3	358,267	586,080	6,500,658,857	1,858,900,693
195,600	18	358,285	3,520,800	6,504,179,657	1,855,379,893
195,750	6	358,291	1,174,500	6,505,354,157	1,854,205,393
195,900	4	358,295	783,600	6,506,137,757	1,853,421,793
196,000	20	358,315	3,920,000	6,510,057,757	1,849,501,793
196,080	1	358,316	196,080	6,510,253,837	1,849,305,713
196,200	8	358,324	1,569,519	6,511,823,356	1,847,736,194
196,400	12	358,336	2,356,720	6,514,180,076	1,845,379,474
196,500	16	358,352	3,144,000	6,517,324,076	1,842,235,474
196,800	26	358,378	5,116,800	6,522,440,876	1,837,118,674
197,000	8	358,386	1,576,000	6,524,016,876	1,835,542,674

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
197,100	4	358,390	788,340	6,524,805,216	1,834,754,334
197,200	5	358,395	986,000	6,525,791,216	1,833,768,334
197,250	6	358,401	1,183,500	6,526,974,716	1,832,584,834
197,400	12	358,413	2,368,800	6,529,343,516	1,830,216,034
197,600	10	358,423	1,976,000	6,531,319,516	1,828,240,034
197,700	2	358,425	395,400	6,531,714,916	1,827,844,634
197,760	2	358,427	395,520	6,532,110,436	1,827,449,114
198,000	32	358,459	6,336,000	6,538,446,436	1,821,113,114
198,300	5	358,464	991,440	6,539,437,876	1,820,121,674
198,400	8	358,472	1,587,200	6,541,025,076	1,818,534,474
198,480	1	358,473	198,480	6,541,223,556	1,818,335,994
198,600	13	358,486	2,581,800	6,543,805,356	1,815,754,194
198,800	14	358,500	2,783,000	6,546,588,356	1,812,971,194
198,900	2	358,502	397,780	6,546,986,136	1,812,573,414
199,000	11	358,513	2,188,920	6,549,175,056	1,810,384,494
199,200	24	358,537	4,780,800	6,553,955,856	1,805,603,694
199,500	17	358,554	3,391,440	6,557,347,296	1,802,212,254
199,600	7	358,561	1,397,200	6,558,744,496	1,800,815,054
199,680	2	358,563	399,360	6,559,143,856	1,800,415,694
199,800	14	358,577	2,797,200	6,561,941,056	1,797,618,494
200,000	14	358,591	2,800,000	6,564,741,056	1,794,818,494
200,100	2	358,593	400,200	6,565,141,256	1,794,418,294
200,160	1	358,594	200,160	6,565,341,416	1,794,218,134
200,250	6	358,600	1,201,500	6,566,542,916	1,793,016,634
200,400	22	358,622	4,408,800	6,570,951,716	1,788,607,834
200,700	3	358,625	602,040	6,571,553,756	1,788,005,794
200,800	3	358,628	602,400	6,572,156,156	1,787,403,394
200,880	1	358,629	200,880	6,572,357,036	1,787,202,514
201,000	31	358,660	6,230,960	6,578,587,996	1,780,971,554
201,200	9	358,669	1,810,800	6,580,398,796	1,779,160,754
201,300	4	358,673	805,200	6,581,203,996	1,778,355,554
201,600	20	358,693	4,032,000	6,585,235,996	1,774,323,554
201,750	4	358,697	807,000	6,586,042,996	1,773,516,554
201,900	3	358,700	605,640	6,586,648,636	1,772,910,914
202,000	14	358,714	2,828,000	6,589,476,636	1,770,082,914
202,200	8	358,722	1,617,600	6,591,094,236	1,768,465,314
202,400	7	358,729	1,416,720	6,592,510,956	1,767,048,594
202,500	15	358,744	3,037,500	6,595,548,456	1,764,011,094

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
202,800	18	358,762	3,650,400	6,599,198,856	1,760,360,694
203,000	9	358,771	1,826,971	6,601,025,827	1,758,533,723
203,100	5	358,776	1,015,440	6,602,041,267	1,757,518,283
203,200	8	358,784	1,625,600	6,603,666,867	1,755,892,683
203,250	11	358,795	2,235,750	6,605,902,617	1,753,656,933
203,400	12	358,807	2,440,800	6,608,343,417	1,751,216,133
203,600	8	358,815	1,628,640	6,609,972,057	1,749,587,493
203,700	2	358,817	407,400	6,610,379,457	1,749,180,093
203,760	2	358,819	407,520	6,610,786,977	1,748,772,573
204,000	43	358,862	8,772,000	6,619,558,977	1,740,000,573
204,300	4	358,866	817,200	6,620,376,177	1,739,183,373
204,400	8	358,874	1,635,200	6,622,011,377	1,737,548,173
204,480	2	358,876	408,960	6,622,420,337	1,737,139,213
204,600	14	358,890	2,864,400	6,625,284,737	1,734,274,813
204,800	10	358,900	2,047,700	6,627,332,437	1,732,227,113
204,900	1	358,901	204,900	6,627,537,337	1,732,022,213
205,000	8	358,909	1,640,000	6,629,177,337	1,730,382,213
205,200	19	358,928	3,898,800	6,633,076,137	1,726,483,413
205,500	13	358,941	2,671,320	6,635,747,457	1,723,812,093
205,600	4	358,945	822,400	6,636,569,857	1,722,989,693
205,800	16	358,961	3,292,750	6,639,862,607	1,719,696,943
205,803	2	358,963	411,606	6,640,274,213	1,719,285,337
206,000	15	358,978	3,090,000	6,643,364,213	1,716,195,337
206,100	1	358,979	206,100	6,643,570,313	1,715,989,237
206,250	6	358,985	1,237,500	6,644,807,813	1,714,751,737
206,400	19	359,004	3,921,600	6,648,729,413	1,710,830,137
206,700	2	359,006	413,400	6,649,142,813	1,710,416,737
206,800	2	359,008	413,600	6,649,556,413	1,710,003,137
206,880	2	359,010	413,760	6,649,970,173	1,709,589,377
207,000	28	359,038	5,796,000	6,655,766,173	1,703,793,377
207,200	2	359,040	414,320	6,656,180,493	1,703,379,057
207,360	1	359,041	207,360	6,656,387,853	1,703,171,697
207,600	24	359,065	4,982,400	6,661,370,253	1,698,189,297
207,750	11	359,076	2,285,250	6,663,655,503	1,695,904,047
207,900	3	359,079	623,640	6,664,279,143	1,695,280,407
208,000	21	359,100	4,368,000	6,668,647,143	1,690,912,407
208,080	1	359,101	208,080	6,668,855,223	1,690,704,327
208,200	12	359,113	2,498,400	6,671,353,623	1,688,205,927

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
208,400	5	359,118	1,041,840	6,672,395,463	1,687,164,087
208,500	12	359,130	2,502,000	6,674,897,463	1,684,662,087
208,800	14	359,144	2,923,200	6,677,820,663	1,681,738,887
209,000	7	359,151	1,463,000	6,679,283,663	1,680,275,887
209,100	3	359,154	627,180	6,679,910,843	1,679,648,707
209,200	6	359,160	1,255,200	6,681,166,043	1,678,393,507
209,280	8	359,168	1,674,030	6,682,840,073	1,676,719,477
209,400	9	359,177	1,884,600	6,684,724,673	1,674,834,877
209,600	2	359,179	419,200	6,685,143,873	1,674,415,677
209,700	2	359,181	419,400	6,685,563,273	1,673,996,277
209,800	3	359,184	629,320	6,686,192,593	1,673,366,957
210,000	54	359,238	11,340,000	6,697,532,593	1,662,026,957
210,300	4	359,242	841,140	6,698,373,733	1,661,185,817
210,400	10	359,252	2,104,000	6,700,477,733	1,659,081,817
210,500	2	359,254	420,980	6,700,898,713	1,658,660,837
210,600	5	359,259	1,053,000	6,701,951,713	1,657,607,837
210,800	12	359,271	2,529,100	6,704,480,813	1,655,078,737
210,900	1	359,272	210,900	6,704,691,713	1,654,867,837
211,000	7	359,279	1,477,000	6,706,168,713	1,653,390,837
211,200	17	359,296	3,590,400	6,709,759,113	1,649,800,437
211,500	9	359,305	1,903,440	6,711,662,553	1,647,896,997
211,600	3	359,308	634,800	6,712,297,353	1,647,262,197
211,680	2	359,310	423,360	6,712,720,713	1,646,838,837
211,800	10	359,320	2,118,000	6,714,838,713	1,644,720,837
212,000	15	359,335	3,179,920	6,718,018,633	1,641,540,917
212,100	2	359,337	424,200	6,718,442,833	1,641,116,717
212,200	3	359,340	636,520	6,719,079,353	1,640,480,197
212,250	6	359,346	1,273,500	6,720,352,853	1,639,206,697
212,400	15	359,361	3,186,000	6,723,538,853	1,636,020,697
212,600	1	359,362	212,600	6,723,751,453	1,635,808,097
212,700	1	359,363	212,700	6,723,964,153	1,635,595,397
212,800	7	359,370	1,489,600	6,725,453,753	1,634,105,797
213,000	24	359,394	5,112,000	6,730,565,753	1,628,993,797
213,200	7	359,401	1,492,240	6,732,057,993	1,627,501,557
213,300	4	359,405	853,200	6,732,911,193	1,626,648,357
213,400	2	359,407	426,760	6,733,337,953	1,626,221,597
213,600	9	359,416	1,922,400	6,735,260,353	1,624,299,197
213,750	3	359,419	641,250	6,735,901,603	1,623,657,947

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
213,900	2	359,421	427,740	6,736,329,343	1,623,230,207
214,000	18	359,439	3,852,000	6,740,181,343	1,619,378,207
214,080	2	359,441	428,160	6,740,609,503	1,618,950,047
214,200	13	359,454	2,784,600	6,743,394,103	1,616,165,447
214,286	1	359,455	214,286	6,743,608,389	1,615,951,161
214,400	8	359,463	1,715,200	6,745,323,589	1,614,235,961
214,500	11	359,474	2,359,500	6,747,683,089	1,611,876,461
214,560	1	359,475	214,560	6,747,897,649	1,611,661,901
214,800	15	359,490	3,222,000	6,751,119,649	1,608,439,901
215,000	9	359,499	1,934,925	6,753,054,574	1,606,504,976
215,100	1	359,500	215,100	6,753,269,674	1,606,289,876
215,200	5	359,505	1,076,000	6,754,345,674	1,605,213,876
215,250	5	359,510	1,076,250	6,755,421,924	1,604,137,626
215,400	8	359,518	1,723,200	6,757,145,124	1,602,414,426
215,500	1	359,519	215,500	6,757,360,624	1,602,198,926
215,600	4	359,523	862,320	6,758,222,944	1,601,336,606
215,700	2	359,525	431,400	6,758,654,344	1,600,905,206
215,760	1	359,526	215,760	6,758,870,104	1,600,689,446
216,000	34	359,560	7,344,000	6,766,214,104	1,593,345,446
216,300	1	359,561	216,300	6,766,430,404	1,593,129,146
216,400	8	359,569	1,731,200	6,768,161,604	1,591,397,946
216,480	1	359,570	216,480	6,768,378,084	1,591,181,466
216,600	4	359,574	866,400	6,769,244,484	1,590,315,066
216,800	16	359,590	3,468,320	6,772,712,804	1,586,846,746
216,900	2	359,592	433,800	6,773,146,604	1,586,412,946
217,000	10	359,602	2,169,920	6,775,316,524	1,584,243,026
217,200	14	359,616	3,040,800	6,778,357,324	1,581,202,226
217,500	13	359,629	2,827,500	6,781,184,824	1,578,374,726
217,600	5	359,634	1,088,000	6,782,272,824	1,577,286,726
217,800	11	359,645	2,395,800	6,784,668,624	1,574,890,926
218,000	15	359,660	3,269,920	6,787,938,544	1,571,621,006
218,100	4	359,664	872,400	6,788,810,944	1,570,748,606
218,160	1	359,665	218,160	6,789,029,104	1,570,530,446
218,250	5	359,670	1,091,250	6,790,120,354	1,569,439,196
218,400	16	359,686	3,494,400	6,793,614,754	1,565,944,796
218,500	1	359,687	218,500	6,793,833,254	1,565,726,296
218,640	1	359,688	218,640	6,794,051,894	1,565,507,656
218,800	2	359,690	437,595	6,794,489,489	1,565,070,061

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
218,880	1	359,691	218,880	6,794,708,369	1,564,851,181
219,000	27	359,718	5,913,000	6,800,621,369	1,558,938,181
219,200	9	359,727	1,972,640	6,802,594,009	1,556,965,541
219,300	3	359,730	657,900	6,803,251,909	1,556,307,641
219,400	2	359,732	438,760	6,803,690,669	1,555,868,881
219,600	13	359,745	2,854,800	6,806,545,469	1,553,014,081
219,750	6	359,751	1,318,500	6,807,863,969	1,551,695,581
219,900	1	359,752	219,900	6,808,083,869	1,551,475,681
220,000	18	359,770	3,960,000	6,812,043,869	1,547,515,681
220,200	12	359,782	2,642,400	6,814,686,269	1,544,873,281
220,400	2	359,784	440,800	6,815,127,069	1,544,432,481
220,500	12	359,796	2,646,000	6,817,773,069	1,541,786,481
220,560	2	359,798	441,120	6,818,214,189	1,541,345,361
220,800	12	359,810	2,649,600	6,820,863,789	1,538,695,761
221,000	7	359,817	1,547,000	6,822,410,789	1,537,148,761
221,100	2	359,819	442,200	6,822,852,989	1,536,706,561
221,200	3	359,822	663,600	6,823,516,589	1,536,042,961
221,250	8	359,830	1,770,000	6,825,286,589	1,534,272,961
221,400	8	359,838	1,771,200	6,827,057,789	1,532,501,761
221,600	8	359,846	1,772,720	6,828,830,509	1,530,729,041
221,700	3	359,849	665,100	6,829,495,609	1,530,063,941
222,000	34	359,883	7,548,000	6,837,043,609	1,522,515,941
222,300	1	359,884	222,300	6,837,265,909	1,522,293,641
222,400	3	359,887	667,200	6,837,933,109	1,521,626,441
222,480	2	359,889	444,960	6,838,378,069	1,521,181,481
222,600	8	359,897	1,780,800	6,840,158,869	1,519,400,681
222,800	15	359,912	3,341,470	6,843,500,339	1,516,059,211
222,900	3	359,915	668,700	6,844,169,039	1,515,390,511
223,000	6	359,921	1,338,000	6,845,507,039	1,514,052,511
223,200	12	359,933	2,678,400	6,848,185,439	1,511,374,111
223,500	11	359,944	2,458,500	6,850,643,939	1,508,915,611
223,600	5	359,949	1,118,000	6,851,761,939	1,507,797,611
223,800	6	359,955	1,342,800	6,853,104,739	1,506,454,811
224,000	17	359,972	3,808,000	6,856,912,739	1,502,646,811
224,100	4	359,976	896,400	6,857,809,139	1,501,750,411
224,160	1	359,977	224,160	6,858,033,299	1,501,526,251
224,250	5	359,982	1,121,250	6,859,154,549	1,500,405,001
224,400	16	359,998	3,590,400	6,862,744,949	1,496,814,601

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
224,700	2	360,000	449,340	6,863,194,289	1,496,365,261
224,800	7	360,007	1,573,600	6,864,767,889	1,494,791,661
225,000	24	360,031	5,400,000	6,870,167,889	1,489,391,661
225,200	1	360,032	225,200	6,870,393,089	1,489,166,461
225,600	13	360,045	2,932,800	6,873,325,889	1,486,233,661
225,652	2	360,047	451,304	6,873,777,193	1,485,782,357
225,750	3	360,050	677,250	6,874,454,443	1,485,105,107
225,900	1	360,051	225,900	6,874,680,343	1,484,879,207
226,000	16	360,067	3,616,000	6,878,296,343	1,481,263,207
226,080	3	360,070	678,240	6,878,974,583	1,480,584,967
226,200	3	360,073	678,600	6,879,653,183	1,479,906,367
226,400	3	360,076	679,200	6,880,332,383	1,479,227,167
226,500	16	360,092	3,624,000	6,883,956,383	1,475,603,167
226,560	1	360,093	226,560	6,884,182,943	1,475,376,607
226,800	19	360,112	4,309,200	6,888,492,143	1,471,067,407
227,000	11	360,123	2,497,000	6,890,989,143	1,468,570,407
227,100	6	360,129	1,362,540	6,892,351,683	1,467,207,867
227,200	2	360,131	454,400	6,892,806,083	1,466,753,467
227,250	4	360,135	909,000	6,893,715,083	1,465,844,467
227,400	6	360,141	1,364,400	6,895,079,483	1,464,480,067
227,600	5	360,146	1,138,000	6,896,217,483	1,463,342,067
227,700	3	360,149	683,100	6,896,900,583	1,462,658,967
228,000	35	360,184	7,980,000	6,904,880,583	1,454,678,967
228,300	1	360,185	228,300	6,905,108,883	1,454,450,667
228,400	5	360,190	1,142,000	6,906,250,883	1,453,308,667
228,500	2	360,192	456,980	6,906,707,863	1,452,851,687
228,600	7	360,199	1,600,200	6,908,308,063	1,451,251,487
228,800	12	360,211	2,745,300	6,911,053,363	1,448,506,187
228,900	2	360,213	457,800	6,911,511,163	1,448,048,387
229,000	4	360,217	916,000	6,912,427,163	1,447,132,387
229,200	8	360,225	1,833,600	6,914,260,763	1,445,298,787
229,500	13	360,238	2,983,440	6,917,244,203	1,442,315,347
229,600	8	360,246	1,836,800	6,919,081,003	1,440,478,547
229,680	1	360,247	229,680	6,919,310,683	1,440,248,867
229,800	9	360,256	2,068,200	6,921,378,883	1,438,180,667
230,000	9	360,265	2,070,000	6,923,448,883	1,436,110,667
230,100	3	360,268	690,300	6,924,139,183	1,435,420,367
230,160	1	360,269	230,160	6,924,369,343	1,435,190,207

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
230,250	7	360,276	1,611,750	6,925,981,093	1,433,578,457
230,400	7	360,283	1,612,800	6,927,593,893	1,431,965,657
230,700	2	360,285	461,340	6,928,055,233	1,431,504,317
230,800	6	360,291	1,384,800	6,929,440,033	1,430,119,517
231,000	29	360,320	6,699,000	6,936,139,033	1,423,420,517
231,200	5	360,325	1,156,000	6,937,295,033	1,422,264,517
231,600	11	360,336	2,547,600	6,939,842,633	1,419,716,917
231,750	8	360,344	1,854,000	6,941,696,633	1,417,862,917
232,000	13	360,357	3,016,000	6,944,712,633	1,414,846,917
232,200	9	360,366	2,089,800	6,946,802,433	1,412,757,117
232,400	5	360,371	1,161,840	6,947,964,273	1,411,595,277
232,500	5	360,376	1,162,500	6,949,126,773	1,410,432,777
232,800	8	360,384	1,862,350	6,950,989,123	1,408,570,427
233,000	8	360,392	1,864,000	6,952,853,123	1,406,706,427
233,100	1	360,393	233,100	6,953,086,223	1,406,473,327
233,200	3	360,396	699,600	6,953,785,823	1,405,773,727
233,280	8	360,404	1,866,030	6,955,651,853	1,403,907,697
233,400	7	360,411	1,633,800	6,957,285,653	1,402,273,897
233,600	3	360,414	700,720	6,957,986,373	1,401,573,177
233,700	1	360,415	233,700	6,958,220,073	1,401,339,477
233,760	1	360,416	233,760	6,958,453,833	1,401,105,717
234,000	33	360,449	7,722,000	6,966,175,833	1,393,383,717
234,300	2	360,451	468,540	6,966,644,373	1,392,915,177
234,400	9	360,460	2,109,600	6,968,753,973	1,390,805,577
234,600	4	360,464	938,400	6,969,692,373	1,389,867,177
234,800	7	360,471	1,643,350	6,971,335,723	1,388,223,827
235,000	4	360,475	940,000	6,972,275,723	1,387,283,827
235,200	15	360,490	3,528,000	6,975,803,723	1,383,755,827
235,500	9	360,499	2,119,500	6,977,923,223	1,381,636,327
235,600	2	360,501	471,200	6,978,394,423	1,381,165,127
235,680	1	360,502	235,680	6,978,630,103	1,380,929,447
235,800	9	360,511	2,122,200	6,980,752,303	1,378,807,247
236,000	14	360,525	3,303,920	6,984,056,223	1,375,503,327
236,100	1	360,526	236,100	6,984,292,323	1,375,267,227
236,250	7	360,533	1,653,750	6,985,946,073	1,373,613,477
236,400	12	360,545	2,836,800	6,988,782,873	1,370,776,677
236,700	1	360,546	236,700	6,989,019,573	1,370,539,977
236,800	4	360,550	947,200	6,989,966,773	1,369,592,777

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
236,880	1	360,551	236,880	6,990,203,653	1,369,355,897
237,000	24	360,575	5,688,000	6,995,891,653	1,363,667,897
237,200	3	360,578	711,440	6,996,603,093	1,362,956,457
237,300	1	360,579	237,300	6,996,840,393	1,362,719,157
237,360	1	360,580	237,360	6,997,077,753	1,362,481,797
237,600	10	360,590	2,376,000	6,999,453,753	1,360,105,797
237,750	4	360,594	951,000	7,000,404,753	1,359,154,797
237,900	2	360,596	475,800	7,000,880,553	1,358,678,997
238,000	16	360,612	3,808,000	7,004,688,553	1,354,870,997
238,080	1	360,613	238,080	7,004,926,633	1,354,632,917
238,400	2	360,615	476,800	7,005,403,433	1,354,156,117
238,500	9	360,624	2,146,500	7,007,549,933	1,352,009,617
238,800	8	360,632	1,910,400	7,009,460,333	1,350,099,217
239,000	6	360,638	1,434,000	7,010,894,333	1,348,665,217
239,100	1	360,639	239,100	7,011,133,433	1,348,426,117
239,200	4	360,643	956,800	7,012,090,233	1,347,469,317
239,250	6	360,649	1,435,500	7,013,525,733	1,346,033,817
239,400	9	360,658	2,154,600	7,015,680,333	1,343,879,217
239,600	3	360,661	718,800	7,016,399,133	1,343,160,417
239,700	2	360,663	479,400	7,016,878,533	1,342,681,017
240,000	30	360,693	7,200,000	7,024,078,533	1,335,481,017
240,400	3	360,696	721,200	7,024,799,733	1,334,759,817
240,600	3	360,699	721,800	7,025,521,533	1,334,038,017
240,800	6	360,705	1,444,550	7,026,966,083	1,332,593,467
240,900	3	360,708	722,700	7,027,688,783	1,331,870,767
241,000	11	360,719	2,650,880	7,030,339,663	1,329,219,887
241,200	10	360,729	2,412,000	7,032,751,663	1,326,807,887
241,400	1	360,730	241,400	7,032,993,063	1,326,566,487
241,500	14	360,744	3,381,000	7,036,374,063	1,323,185,487
241,600	8	360,752	1,932,800	7,038,306,863	1,321,252,687
241,680	2	360,754	483,360	7,038,790,223	1,320,769,327
241,800	6	360,760	1,450,800	7,040,241,023	1,319,318,527
242,000	9	360,769	2,178,000	7,042,419,023	1,317,140,527
242,100	1	360,770	242,100	7,042,661,123	1,316,898,427
242,250	7	360,777	1,695,750	7,044,356,873	1,315,202,677
242,400	11	360,788	2,666,400	7,047,023,273	1,312,536,277
242,800	4	360,792	971,200	7,047,994,473	1,311,565,077
243,000	25	360,817	6,075,000	7,054,069,473	1,305,490,077

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
243,200	8	360,825	1,945,520	7,056,014,993	1,303,544,557
243,300	2	360,827	486,600	7,056,501,593	1,303,057,957
243,500	1	360,828	243,500	7,056,745,093	1,302,814,457
243,600	12	360,840	2,923,200	7,059,668,293	1,299,891,257
243,750	6	360,846	1,462,500	7,061,130,793	1,298,428,757
243,855	3	360,849	731,535	7,061,862,328	1,297,697,222
244,000	7	360,856	1,708,000	7,063,570,328	1,295,989,222
244,200	3	360,859	732,600	7,064,302,928	1,295,256,622
244,400	2	360,861	488,800	7,064,791,728	1,294,767,822
244,500	7	360,868	1,711,500	7,066,503,228	1,293,056,322
244,800	10	360,878	2,448,000	7,068,951,228	1,290,608,322
245,000	2	360,880	490,000	7,069,441,228	1,290,118,322
245,040	1	360,881	245,040	7,069,686,268	1,289,873,282
245,200	2	360,883	490,400	7,070,176,668	1,289,382,882
245,280	5	360,888	1,226,280	7,071,402,948	1,288,156,602
245,400	4	360,892	981,600	7,072,384,548	1,287,175,002
245,600	1	360,893	245,600	7,072,630,148	1,286,929,402
245,700	2	360,895	491,400	7,073,121,548	1,286,438,002
245,760	1	360,896	245,760	7,073,367,308	1,286,192,242
246,000	17	360,913	4,182,000	7,077,549,308	1,282,010,242
246,400	4	360,917	985,600	7,078,534,908	1,281,024,642
246,480	1	360,918	246,480	7,078,781,388	1,280,778,162
246,600	5	360,923	1,233,000	7,080,014,388	1,279,545,162
246,800	11	360,934	2,714,600	7,082,728,988	1,276,830,562
247,000	6	360,940	1,482,000	7,084,210,988	1,275,348,562
247,200	10	360,950	2,472,000	7,086,682,988	1,272,876,562
247,500	10	360,960	2,475,000	7,089,157,988	1,270,401,562
247,600	2	360,962	495,200	7,089,653,188	1,269,906,362
247,800	7	360,969	1,734,600	7,091,387,788	1,268,171,762
248,000	9	360,978	2,232,000	7,093,619,788	1,265,939,762
248,100	1	360,979	248,100	7,093,867,888	1,265,691,662
248,250	10	360,989	2,482,500	7,096,350,388	1,263,209,162
248,400	8	360,997	1,987,200	7,098,337,588	1,261,221,962
248,800	2	360,999	497,600	7,098,835,188	1,260,724,362
248,880	1	361,000	248,880	7,099,084,068	1,260,475,482
249,000	19	361,019	4,731,000	7,103,815,068	1,255,744,482
249,200	3	361,022	747,600	7,104,562,668	1,254,996,882
249,300	1	361,023	249,300	7,104,811,968	1,254,747,582

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
249,360	1	361,024	249,360	7,105,061,328	1,254,498,222
249,600	5	361,029	1,248,000	7,106,309,328	1,253,250,222
249,750	10	361,039	2,497,500	7,108,806,828	1,250,752,722
249,900	2	361,041	499,800	7,109,306,628	1,250,252,922
250,000	10	361,051	2,500,000	7,111,806,628	1,247,752,922
250,200	6	361,057	1,501,200	7,113,307,828	1,246,251,722
250,400	5	361,062	1,252,000	7,114,559,828	1,244,999,722
250,500	8	361,070	2,004,000	7,116,563,828	1,242,995,722
250,800	9	361,079	2,257,200	7,118,821,028	1,240,738,522
251,000	7	361,086	1,757,000	7,120,578,028	1,238,981,522
251,250	9	361,095	2,261,250	7,122,839,278	1,236,720,272
251,400	7	361,102	1,759,800	7,124,599,078	1,234,960,472
251,600	4	361,106	1,006,400	7,125,605,478	1,233,954,072
252,000	27	361,133	6,804,000	7,132,409,478	1,227,150,072
252,200	1	361,134	252,200	7,132,661,678	1,226,897,872
252,300	1	361,135	252,300	7,132,913,978	1,226,645,572
252,400	2	361,137	504,800	7,133,418,778	1,226,140,772
252,600	10	361,147	2,526,000	7,135,944,778	1,223,614,772
252,800	9	361,156	2,275,150	7,138,219,928	1,221,339,622
252,900	2	361,158	505,800	7,138,725,728	1,220,833,822
253,000	8	361,166	2,024,000	7,140,749,728	1,218,809,822
253,200	8	361,174	2,025,600	7,142,775,328	1,216,784,222
253,500	9	361,183	2,281,500	7,145,056,828	1,214,502,722
253,600	2	361,185	507,200	7,145,564,028	1,213,995,522
253,800	6	361,191	1,522,800	7,147,086,828	1,212,472,722
254,000	14	361,205	3,556,000	7,150,642,828	1,208,916,722
254,160	1	361,206	254,160	7,150,896,988	1,208,662,562
254,250	5	361,211	1,271,250	7,152,168,238	1,207,391,312
254,400	5	361,216	1,272,000	7,153,440,238	1,206,119,312
254,800	5	361,221	1,274,000	7,154,714,238	1,204,845,312
255,000	16	361,237	4,080,000	7,158,794,238	1,200,765,312
255,200	3	361,240	765,600	7,159,559,838	1,199,999,712
255,300	1	361,241	255,300	7,159,815,138	1,199,744,412
255,360	1	361,242	255,360	7,160,070,498	1,199,489,052
255,600	11	361,253	2,811,600	7,162,882,098	1,196,677,452
255,750	5	361,258	1,278,750	7,164,160,848	1,195,398,702
256,000	6	361,264	1,536,000	7,165,696,848	1,193,862,702
256,200	1	361,265	256,200	7,165,953,048	1,193,606,502

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
256,400	2	361,267	512,800	7,166,465,848	1,193,093,702
256,500	7	361,274	1,795,500	7,168,261,348	1,191,298,202
256,800	5	361,279	1,284,000	7,169,545,348	1,190,014,202
257,000	3	361,282	771,000	7,170,316,348	1,189,243,202
257,100	2	361,284	514,200	7,170,830,548	1,188,729,002
257,200	6	361,290	1,543,200	7,172,373,748	1,187,185,802
257,280	4	361,294	1,029,030	7,173,402,778	1,186,156,772
257,400	5	361,299	1,287,000	7,174,689,778	1,184,869,772
257,600	3	361,302	772,800	7,175,462,578	1,184,096,972
258,000	27	361,329	6,966,000	7,182,428,578	1,177,130,972
258,240	1	361,330	258,240	7,182,686,818	1,176,872,732
258,400	1	361,331	258,400	7,182,945,218	1,176,614,332
258,600	6	361,337	1,551,600	7,184,496,818	1,175,062,732
258,800	6	361,343	1,552,650	7,186,049,468	1,173,510,082
259,000	9	361,352	2,331,000	7,188,380,468	1,171,179,082
259,200	5	361,357	1,296,000	7,189,676,468	1,169,883,082
259,500	11	361,368	2,854,500	7,192,530,968	1,167,028,582
259,600	3	361,371	778,800	7,193,309,768	1,166,249,782
259,800	5	361,376	1,299,000	7,194,608,768	1,164,950,782
260,000	8	361,384	2,080,000	7,196,688,768	1,162,870,782
260,160	3	361,387	780,480	7,197,469,248	1,162,090,302
260,250	5	361,392	1,301,250	7,198,770,498	1,160,789,052
260,400	5	361,397	1,302,000	7,200,072,498	1,159,487,052
260,700	1	361,398	260,700	7,200,333,198	1,159,226,352
260,800	3	361,401	782,400	7,201,115,598	1,158,443,952
261,000	26	361,427	6,786,000	7,207,901,598	1,151,657,952
261,300	1	361,428	261,300	7,208,162,898	1,151,396,652
261,600	12	361,440	3,139,200	7,211,302,098	1,148,257,452
261,750	7	361,447	1,832,250	7,213,134,348	1,146,425,202
261,900	1	361,448	261,900	7,213,396,248	1,146,163,302
262,000	11	361,459	2,882,000	7,216,278,248	1,143,281,302
262,080	1	361,460	262,080	7,216,540,328	1,143,019,222
262,200	7	361,467	1,835,400	7,218,375,728	1,141,183,822
262,400	3	361,470	787,200	7,219,162,928	1,140,396,622
262,500	9	361,479	2,362,500	7,221,525,428	1,138,034,122
262,800	4	361,483	1,051,200	7,222,576,628	1,136,982,922
263,000	5	361,488	1,315,000	7,223,891,628	1,135,667,922
263,200	1	361,489	263,200	7,224,154,828	1,135,404,722

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
263,250	1	361,490	263,250	7,224,418,078	1,135,141,472
263,400	9	361,499	2,370,600	7,226,788,678	1,132,770,872
263,600	2	361,501	527,200	7,227,315,878	1,132,243,672
264,000	19	361,520	5,016,000	7,232,331,878	1,127,227,672
264,300	1	361,521	264,300	7,232,596,178	1,126,963,372
264,600	9	361,530	2,381,400	7,234,977,578	1,124,581,972
264,800	7	361,537	1,853,300	7,236,830,878	1,122,728,672
265,000	6	361,543	1,589,960	7,238,420,838	1,121,138,712
265,200	11	361,554	2,917,200	7,241,338,038	1,118,221,512
265,500	9	361,563	2,389,500	7,243,727,538	1,115,832,012
265,600	2	361,565	531,200	7,244,258,738	1,115,300,812
265,800	7	361,572	1,860,600	7,246,119,338	1,113,440,212
266,000	6	361,578	1,596,000	7,247,715,338	1,111,844,212
266,250	2	361,580	532,500	7,248,247,838	1,111,311,712
266,400	5	361,585	1,332,000	7,249,579,838	1,109,979,712
266,500	1	361,586	266,500	7,249,846,338	1,109,713,212
266,700	2	361,588	533,400	7,250,379,738	1,109,179,812
266,800	1	361,589	266,800	7,250,646,538	1,108,913,012
267,000	16	361,605	4,272,000	7,254,918,538	1,104,641,012
267,200	2	361,607	534,400	7,255,452,938	1,104,106,612
267,600	13	361,620	3,478,800	7,258,931,738	1,100,627,812
267,750	4	361,624	1,071,000	7,260,002,738	1,099,556,812
267,900	1	361,625	267,900	7,260,270,638	1,099,288,912
268,000	8	361,633	2,144,000	7,262,414,638	1,097,144,912
268,200	7	361,640	1,877,400	7,264,292,038	1,095,267,512
268,400	3	361,643	805,200	7,265,097,238	1,094,462,312
268,500	6	361,649	1,611,000	7,266,708,238	1,092,851,312
268,560	1	361,650	268,560	7,266,976,798	1,092,582,752
268,800	9	361,659	2,419,200	7,269,395,998	1,090,163,552
269,000	9	361,668	2,421,000	7,271,816,998	1,087,742,552
269,100	1	361,669	269,100	7,272,086,098	1,087,473,452
269,200	1	361,670	269,200	7,272,355,298	1,087,204,252
269,250	4	361,674	1,077,000	7,273,432,298	1,086,127,252
269,400	7	361,681	1,885,800	7,275,318,098	1,084,241,452
269,600	4	361,685	1,078,400	7,276,396,498	1,083,163,052
270,000	22	361,707	5,940,000	7,282,336,498	1,077,223,052
270,400	5	361,712	1,352,000	7,283,688,498	1,075,871,052
270,500	1	361,713	270,500	7,283,958,998	1,075,600,552

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
270,600	5	361,718	1,353,000	7,285,311,998	1,074,247,552
270,800	4	361,722	1,083,100	7,286,395,098	1,073,164,452
271,000	2	361,724	542,000	7,286,937,098	1,072,622,452
271,200	6	361,730	1,627,200	7,288,564,298	1,070,995,252
271,500	4	361,734	1,086,000	7,289,650,298	1,069,909,252
271,600	1	361,735	271,600	7,289,921,898	1,069,637,652
271,800	2	361,737	543,600	7,290,465,498	1,069,094,052
272,000	8	361,745	2,176,000	7,292,641,498	1,066,918,052
272,100	1	361,746	272,100	7,292,913,598	1,066,645,952
272,250	1	361,747	272,250	7,293,185,848	1,066,373,702
272,400	9	361,756	2,451,600	7,295,637,448	1,063,922,102
272,700	2	361,758	545,340	7,296,182,788	1,063,376,762
273,000	19	361,777	5,187,000	7,301,369,788	1,058,189,762
273,200	2	361,779	546,400	7,301,916,188	1,057,643,362
273,600	8	361,787	2,188,800	7,304,104,988	1,055,454,562
273,750	5	361,792	1,368,750	7,305,473,738	1,054,085,812
273,900	1	361,793	273,900	7,305,747,638	1,053,811,912
274,000	14	361,807	3,836,000	7,309,583,638	1,049,975,912
274,200	3	361,810	822,600	7,310,406,238	1,049,153,312
274,400	1	361,811	274,400	7,310,680,638	1,048,878,912
274,500	12	361,823	3,294,000	7,313,974,638	1,045,584,912
274,560	1	361,824	274,560	7,314,249,198	1,045,310,352
274,800	4	361,828	1,099,200	7,315,348,398	1,044,211,152
275,000	4	361,832	1,100,000	7,316,448,398	1,043,111,152
275,040	1	361,833	275,040	7,316,723,438	1,042,836,112
275,200	2	361,835	550,400	7,317,273,838	1,042,285,712
275,250	5	361,840	1,376,250	7,318,650,088	1,040,909,462
275,400	4	361,844	1,101,600	7,319,751,688	1,039,807,862
275,600	2	361,846	551,200	7,320,302,888	1,039,256,662
276,000	9	361,855	2,484,000	7,322,786,888	1,036,772,662
276,300	1	361,856	276,300	7,323,063,188	1,036,496,362
276,400	5	361,861	1,382,000	7,324,445,188	1,035,114,362
276,600	3	361,864	829,800	7,325,274,988	1,034,284,562
276,800	8	361,872	2,214,150	7,327,489,138	1,032,070,412
276,900	2	361,874	553,800	7,328,042,938	1,031,516,612
277,000	2	361,876	554,000	7,328,596,938	1,030,962,612
277,200	2	361,878	554,400	7,329,151,338	1,030,408,212
277,400	1	361,879	277,400	7,329,428,738	1,030,130,812

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
277,500	7	361,886	1,942,500	7,331,371,238	1,028,188,312
277,600	1	361,887	277,600	7,331,648,838	1,027,910,712
277,800	3	361,890	833,400	7,332,482,238	1,027,077,312
278,000	6	361,896	1,668,000	7,334,150,238	1,025,409,312
278,100	1	361,897	278,100	7,334,428,338	1,025,131,212
278,250	3	361,900	834,750	7,335,263,088	1,024,296,462
278,400	6	361,906	1,670,313	7,336,933,401	1,022,626,149
278,500	1	361,907	278,500	7,337,211,901	1,022,347,649
278,571	1	361,908	278,571	7,337,490,472	1,022,069,078
278,800	2	361,910	557,600	7,338,048,072	1,021,511,478
279,000	15	361,925	4,185,000	7,342,233,072	1,017,326,478
279,200	1	361,926	279,200	7,342,512,272	1,017,047,278
279,600	3	361,929	838,800	7,343,351,072	1,016,208,478
279,750	2	361,931	559,500	7,343,910,572	1,015,648,978
279,900	1	361,932	279,900	7,344,190,472	1,015,369,078
280,000	9	361,941	2,520,000	7,346,710,472	1,012,849,078
280,200	3	361,944	840,600	7,347,551,072	1,012,008,478
280,400	3	361,947	841,120	7,348,392,192	1,011,167,358
280,500	12	361,959	3,366,000	7,351,758,192	1,007,801,358
280,800	3	361,962	842,400	7,352,600,592	1,006,958,958
281,000	6	361,968	1,686,000	7,354,286,592	1,005,272,958
281,200	1	361,969	281,200	7,354,567,792	1,004,991,758
281,250	1	361,970	281,250	7,354,849,042	1,004,710,508
281,400	12	361,982	3,376,800	7,358,225,842	1,001,333,708
281,600	1	361,983	281,600	7,358,507,442	1,001,052,108
282,000	14	361,997	3,948,000	7,362,455,442	997,104,108
282,400	1	361,998	282,400	7,362,737,842	996,821,708
282,600	2	362,000	565,200	7,363,303,042	996,256,508
282,800	6	362,006	1,696,550	7,364,999,592	994,559,958
283,000	4	362,010	1,131,960	7,366,131,552	993,427,998
283,200	10	362,020	2,832,000	7,368,963,552	990,595,998
283,500	9	362,029	2,551,500	7,371,515,052	988,044,498
283,600	3	362,032	850,800	7,372,365,852	987,193,698
283,800	3	362,035	851,400	7,373,217,252	986,342,298
284,000	9	362,044	2,555,920	7,375,773,172	983,786,378
284,100	2	362,046	568,200	7,376,341,372	983,218,178
284,160	1	362,047	284,160	7,376,625,532	982,934,018
284,250	4	362,051	1,137,000	7,377,762,532	981,797,018

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
284,400	4	362,055	1,137,600	7,378,900,132	980,659,418
284,800	1	362,056	284,800	7,379,184,932	980,374,618
285,000	16	362,072	4,560,000	7,383,744,932	975,814,618
285,200	1	362,073	285,200	7,384,030,132	975,529,418
285,300	1	362,074	285,300	7,384,315,432	975,244,118
285,600	8	362,082	2,284,800	7,386,600,232	972,959,318
285,750	3	362,085	857,250	7,387,457,482	972,102,068
285,900	2	362,087	571,800	7,388,029,282	971,530,268
286,000	5	362,092	1,430,000	7,389,459,282	970,100,268
286,200	5	362,097	1,431,000	7,390,890,282	968,669,268
286,400	2	362,099	572,800	7,391,463,082	968,096,468
286,500	8	362,107	2,292,000	7,393,755,082	965,804,468
286,800	5	362,112	1,434,000	7,395,189,082	964,370,468
287,000	3	362,115	861,000	7,396,050,082	963,509,468
287,200	5	362,120	1,436,000	7,397,486,082	962,073,468
287,250	7	362,127	2,010,750	7,399,496,832	960,062,718
287,400	2	362,129	574,800	7,400,071,632	959,487,918
288,000	20	362,149	5,760,000	7,405,831,632	953,727,918
288,400	2	362,151	576,800	7,406,408,432	953,151,118
288,600	2	362,153	577,200	7,406,985,632	952,573,918
288,750	2	362,155	577,500	7,407,563,132	951,996,418
289,000	5	362,160	1,445,000	7,409,008,132	950,551,418
289,200	5	362,165	1,446,000	7,410,454,132	949,105,418
289,500	6	362,171	1,737,000	7,412,191,132	947,368,418
289,600	1	362,172	289,600	7,412,480,732	947,078,818
289,800	2	362,174	579,600	7,413,060,332	946,499,218
290,000	6	362,180	1,740,000	7,414,800,332	944,759,218
290,250	4	362,184	1,161,000	7,415,961,332	943,598,218
290,400	6	362,190	1,742,400	7,417,703,732	941,855,818
290,800	1	362,191	290,800	7,417,994,532	941,565,018
291,000	8	362,199	2,328,000	7,420,322,532	939,237,018
291,200	2	362,201	582,400	7,420,904,932	938,654,618
291,600	4	362,205	1,166,309	7,422,071,241	937,488,309
291,750	4	362,209	1,167,000	7,423,238,241	936,321,309
291,900	2	362,211	583,740	7,423,821,981	935,737,569
292,000	4	362,215	1,168,000	7,424,989,981	934,569,569
292,200	2	362,217	584,400	7,425,574,381	933,985,169
292,500	5	362,222	1,462,500	7,427,036,881	932,522,669

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
292,800	2	362,224	585,600	7,427,622,481	931,937,069
293,000	2	362,226	586,000	7,428,208,481	931,351,069
293,100	1	362,227	293,100	7,428,501,581	931,057,969
293,200	3	362,230	879,600	7,429,381,181	930,178,369
293,250	4	362,234	1,173,000	7,430,554,181	929,005,369
293,400	2	362,236	586,800	7,431,140,981	928,418,569
293,600	4	362,240	1,174,400	7,432,315,381	927,244,169
294,000	17	362,257	4,998,000	7,437,313,381	922,246,169
294,600	8	362,265	2,356,800	7,439,670,181	919,889,369
294,750	1	362,266	294,750	7,439,964,931	919,594,619
295,000	6	362,272	1,770,000	7,441,734,931	917,824,619
295,200	3	362,275	885,600	7,442,620,531	916,939,019
295,500	6	362,281	1,773,000	7,444,393,531	915,166,019
295,800	5	362,286	1,479,000	7,445,872,531	913,687,019
296,000	8	362,294	2,368,000	7,448,240,531	911,319,019
296,250	3	362,297	888,750	7,449,129,281	910,430,269
296,400	4	362,301	1,185,600	7,450,314,881	909,244,669
296,800	1	362,302	296,800	7,450,611,681	908,947,869
297,000	5	362,307	1,485,000	7,452,096,681	907,462,869
297,200	1	362,308	297,200	7,452,393,881	907,165,669
297,600	6	362,314	1,785,600	7,454,179,481	905,380,069
297,750	4	362,318	1,191,000	7,455,370,481	904,189,069
298,000	7	362,325	2,086,000	7,457,456,481	902,103,069
298,400	3	362,328	895,200	7,458,351,681	901,207,869
298,500	5	362,333	1,492,500	7,459,844,181	899,715,369
298,800	4	362,337	1,195,200	7,461,039,381	898,520,169
299,000	5	362,342	1,495,000	7,462,534,381	897,025,169
299,100	1	362,343	299,100	7,462,833,481	896,726,069
299,200	3	362,346	897,600	7,463,731,081	895,828,469
299,250	1	362,347	299,250	7,464,030,331	895,529,219
299,400	1	362,348	299,400	7,464,329,731	895,229,819
299,600	2	362,350	599,120	7,464,928,851	894,630,699
300,000	10	362,360	3,000,000	7,467,928,851	891,630,699
300,300	1	362,361	300,300	7,468,229,151	891,330,399
300,400	2	362,363	600,800	7,468,829,951	890,729,599
300,600	1	362,364	300,600	7,469,130,551	890,428,999
300,800	4	362,368	1,203,050	7,470,333,601	889,225,949
301,000	5	362,373	1,505,000	7,471,838,601	887,720,949

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
301,200	5	362,378	1,506,000	7,473,344,601	886,214,949
301,500	4	362,382	1,206,000	7,474,550,601	885,008,949
301,800	3	362,385	905,400	7,475,456,001	884,103,549
302,000	11	362,396	3,322,000	7,478,778,001	880,781,549
302,250	3	362,399	906,750	7,479,684,751	879,874,799
302,400	4	362,403	1,209,600	7,480,894,351	878,665,199
303,000	14	362,417	4,242,000	7,485,136,351	874,423,199
303,300	1	362,418	303,300	7,485,439,651	874,119,899
303,360	2	362,420	606,720	7,486,046,371	873,513,179
303,600	3	362,423	910,800	7,486,957,171	872,602,379
303,750	4	362,427	1,215,000	7,488,172,171	871,387,379
303,900	1	362,428	303,900	7,488,476,071	871,083,479
304,000	11	362,439	3,344,000	7,491,820,071	867,739,479
304,200	4	362,443	1,216,800	7,493,036,871	866,522,679
304,320	1	362,444	304,320	7,493,341,191	866,218,359
304,500	10	362,454	3,045,000	7,496,386,191	863,173,359
304,800	1	362,455	304,800	7,496,690,991	862,868,559
305,000	3	362,458	915,000	7,497,605,991	861,953,559
305,250	3	362,461	915,750	7,498,521,741	861,037,809
305,400	2	362,463	610,800	7,499,132,541	860,427,009
305,600	1	362,464	305,600	7,499,438,141	860,121,409
306,000	17	362,481	5,202,000	7,504,640,141	854,919,409
306,400	2	362,483	612,800	7,505,252,941	854,306,609
306,600	1	362,484	306,600	7,505,559,541	854,000,009
306,800	3	362,487	920,300	7,506,479,841	853,079,709
307,000	3	362,490	921,000	7,507,400,841	852,158,709
307,200	2	362,492	614,400	7,508,015,241	851,544,309
307,500	9	362,501	2,767,500	7,510,782,741	848,776,809
307,600	1	362,502	307,600	7,511,090,341	848,469,209
307,800	2	362,504	615,600	7,511,705,941	847,853,609
308,000	11	362,515	3,388,000	7,515,093,941	844,465,609
308,100	1	362,516	308,100	7,515,402,041	844,157,509
308,250	5	362,521	1,541,250	7,516,943,291	842,616,259
308,400	4	362,525	1,233,600	7,518,176,891	841,382,659
308,800	1	362,526	308,800	7,518,485,691	841,073,859
309,000	14	362,540	4,326,000	7,522,811,691	836,747,859
309,600	2	362,542	619,200	7,523,430,891	836,128,659
309,750	3	362,545	929,250	7,524,360,141	835,199,409

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
310,000	6	362,551	1,860,000	7,526,220,141	833,339,409
310,400	1	362,552	310,400	7,526,530,541	833,029,009
310,500	11	362,563	3,415,500	7,529,946,041	829,613,509
311,000	3	362,566	933,000	7,530,879,041	828,680,509
311,100	1	362,567	311,100	7,531,190,141	828,369,409
311,200	1	362,568	311,200	7,531,501,341	828,058,209
311,250	2	362,570	622,500	7,532,123,841	827,435,709
311,400	1	362,571	311,400	7,532,435,241	827,124,309
312,000	15	362,586	4,680,000	7,537,115,241	822,444,309
312,600	2	362,588	625,200	7,537,740,441	821,819,109
312,800	6	362,594	1,876,550	7,539,616,991	819,942,559
313,000	5	362,599	1,565,000	7,541,181,991	818,377,559
313,200	3	362,602	939,600	7,542,121,591	817,437,959
313,500	5	362,607	1,567,500	7,543,689,091	815,870,459
313,600	1	362,608	313,600	7,544,002,691	815,556,859
313,800	7	362,615	2,196,600	7,546,199,291	813,360,259
314,000	4	362,619	1,256,000	7,547,455,291	812,104,259
314,250	2	362,621	628,500	7,548,083,791	811,475,759
314,400	4	362,625	1,257,600	7,549,341,391	810,218,159
315,000	20	362,645	6,300,000	7,555,641,391	803,918,159
315,300	1	362,646	315,300	7,555,956,691	803,602,859
315,600	1	362,647	315,600	7,556,272,291	803,287,259
315,750	2	362,649	631,500	7,556,903,791	802,655,759
315,840	1	362,650	315,840	7,557,219,631	802,339,919
316,000	5	362,655	1,580,000	7,558,799,631	800,759,919
316,200	1	362,656	316,200	7,559,115,831	800,443,719
316,400	1	362,657	316,400	7,559,432,231	800,127,319
316,500	4	362,661	1,266,000	7,560,698,231	798,861,319
316,800	3	362,664	950,400	7,561,648,631	797,910,919
317,000	6	362,670	1,902,000	7,563,550,631	796,008,919
317,250	3	362,673	951,750	7,564,502,381	795,057,169
317,400	3	362,676	952,200	7,565,454,581	794,104,969
318,000	11	362,687	3,498,000	7,568,952,581	790,606,969
318,600	2	362,689	637,200	7,569,589,781	789,969,769
318,750	2	362,691	637,470	7,570,227,251	789,332,299
319,000	7	362,698	2,233,000	7,572,460,251	787,099,299
319,200	4	362,702	1,276,800	7,573,737,051	785,822,499
319,500	8	362,710	2,556,000	7,576,293,051	783,266,499

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
319,800	1	362,711	319,800	7,576,612,851	782,946,699
320,000	4	362,715	1,280,000	7,577,892,851	781,666,699
320,250	2	362,717	640,500	7,578,533,351	781,026,199
320,400	4	362,721	1,281,600	7,579,814,951	779,744,599
320,800	2	362,723	641,600	7,580,456,551	779,102,999
321,000	8	362,731	2,568,000	7,583,024,551	776,534,999
321,600	1	362,732	321,600	7,583,346,151	776,213,399
321,750	4	362,736	1,287,000	7,584,633,151	774,926,399
322,000	3	362,739	966,000	7,585,599,151	773,960,399
322,400	1	362,740	322,400	7,585,921,551	773,637,999
322,500	2	362,742	645,000	7,586,566,551	772,992,999
322,800	2	362,744	645,600	7,587,212,151	772,347,399
323,200	1	362,745	323,200	7,587,535,351	772,024,199
323,250	2	362,747	646,500	7,588,181,851	771,377,699
323,400	4	362,751	1,293,600	7,589,475,451	770,084,099
323,520	1	362,752	323,520	7,589,798,971	769,760,579
324,000	12	362,764	3,888,000	7,593,686,971	765,872,579
324,300	1	362,765	324,300	7,594,011,271	765,548,279
324,600	1	362,766	324,600	7,594,335,871	765,223,679
324,750	1	362,767	324,750	7,594,660,621	764,898,929
325,000	4	362,771	1,300,000	7,595,960,621	763,598,929
325,200	1	362,772	325,200	7,596,285,821	763,273,729
325,500	4	362,776	1,302,000	7,597,587,821	761,971,729
325,600	3	362,779	976,800	7,598,564,621	760,994,929
325,800	1	362,780	325,800	7,598,890,421	760,669,129
326,000	4	362,784	1,304,000	7,600,194,421	759,365,129
326,250	3	362,787	978,750	7,601,173,171	758,386,379
326,400	3	362,790	979,200	7,602,152,371	757,407,179
326,800	1	362,791	326,800	7,602,479,171	757,080,379
327,000	10	362,801	3,270,000	7,605,749,171	753,810,379
327,300	1	362,802	327,300	7,606,076,471	753,483,079
327,600	3	362,805	982,800	7,607,059,271	752,500,279
327,900	1	362,806	327,900	7,607,387,171	752,172,379
328,000	2	362,808	656,000	7,608,043,171	751,516,379
328,200	4	362,812	1,312,800	7,609,355,971	750,203,579
328,500	7	362,819	2,299,500	7,611,655,471	747,904,079
328,800	3	362,822	986,400	7,612,641,871	746,917,679
329,000	5	362,827	1,645,000	7,614,286,871	745,272,679

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
329,250	3	362,830	987,750	7,615,274,621	744,284,929
329,400	4	362,834	1,317,600	7,616,592,221	742,967,329
329,600	2	362,836	659,200	7,617,251,421	742,308,129
330,000	13	362,849	4,290,000	7,621,541,421	738,018,129
330,600	1	362,850	330,600	7,621,872,021	737,687,529
330,800	3	362,853	992,300	7,622,864,321	736,695,229
331,000	2	362,855	662,000	7,623,526,321	736,033,229
331,200	3	362,858	993,600	7,624,519,921	735,039,629
331,800	3	362,861	995,400	7,625,515,321	734,044,229
332,000	7	362,868	2,324,000	7,627,839,321	731,720,229
332,250	5	362,873	1,661,250	7,629,500,571	730,058,979
332,400	1	362,874	332,400	7,629,832,971	729,726,579
333,000	11	362,885	3,663,000	7,633,495,971	726,063,579
333,600	2	362,887	667,200	7,634,163,171	725,396,379
333,750	3	362,890	1,001,250	7,635,164,421	724,395,129
334,000	9	362,899	3,006,000	7,638,170,421	721,389,129
334,500	6	362,905	2,007,000	7,640,177,421	719,382,129
334,800	1	362,906	334,800	7,640,512,221	719,047,329
335,000	9	362,915	3,015,000	7,643,527,221	716,032,329
335,200	1	362,916	335,200	7,643,862,421	715,697,129
335,250	1	362,917	335,250	7,644,197,671	715,361,879
335,400	1	362,918	335,400	7,644,533,071	715,026,479
335,600	1	362,919	335,600	7,644,868,671	714,690,879
336,000	14	362,933	4,704,000	7,649,572,671	709,986,879
336,300	1	362,934	336,300	7,649,908,971	709,650,579
336,400	1	362,935	336,400	7,650,245,371	709,314,179
336,600	3	362,938	1,009,800	7,651,255,171	708,304,379
336,750	2	362,940	673,500	7,651,928,671	707,630,879
337,000	3	362,943	1,011,000	7,652,939,671	706,619,879
337,200	1	362,944	337,200	7,653,276,871	706,282,679
337,500	7	362,951	2,362,500	7,655,639,371	703,920,179
337,600	1	362,952	337,600	7,655,976,971	703,582,579
337,800	3	362,955	1,013,400	7,656,990,371	702,569,179
338,000	6	362,961	2,028,000	7,659,018,371	700,541,179
338,250	3	362,964	1,014,750	7,660,033,121	699,526,429
338,400	2	362,966	676,800	7,660,709,921	698,849,629
339,000	11	362,977	3,729,000	7,664,438,921	695,120,629
339,200	1	362,978	339,200	7,664,778,121	694,781,429

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
339,600	4	362,982	1,358,400	7,666,136,521	693,423,029
339,750	1	362,983	339,750	7,666,476,271	693,083,279
340,000	8	362,991	2,720,000	7,669,196,271	690,363,279
340,200	2	362,993	680,400	7,669,876,671	689,682,879
340,500	4	362,997	1,362,000	7,671,238,671	688,320,879
340,800	2	362,999	681,600	7,671,920,271	687,639,279
341,000	3	363,002	1,023,000	7,672,943,271	686,616,279
341,200	1	363,003	341,200	7,673,284,471	686,275,079
342,000	14	363,017	4,788,000	7,678,072,471	681,487,079
342,300	1	363,018	342,300	7,678,414,771	681,144,779
342,400	1	363,019	342,400	7,678,757,171	680,802,379
342,600	1	363,020	342,600	7,679,099,771	680,459,779
342,750	1	363,021	342,750	7,679,442,521	680,117,029
343,000	7	363,028	2,401,000	7,681,843,521	677,716,029
343,200	2	363,030	686,400	7,682,529,921	677,029,629
343,500	5	363,035	1,717,500	7,684,247,421	675,312,129
343,800	1	363,036	343,800	7,684,591,221	674,968,329
344,000	9	363,045	3,096,000	7,687,687,221	671,872,329
344,400	2	363,047	688,800	7,688,376,021	671,183,529
344,800	1	363,048	344,800	7,688,720,821	670,838,729
345,000	11	363,059	3,795,000	7,692,515,821	667,043,729
345,600	1	363,060	345,600	7,692,861,421	666,698,129
345,750	3	363,063	1,037,250	7,693,898,671	665,660,879
345,900	1	363,064	345,900	7,694,244,571	665,314,979
346,000	5	363,069	1,730,000	7,695,974,571	663,584,979
346,200	1	363,070	346,200	7,696,320,771	663,238,779
346,500	5	363,075	1,732,500	7,698,053,271	661,506,279
346,800	1	363,076	346,800	7,698,400,071	661,159,479
347,000	5	363,081	1,735,000	7,700,135,071	659,424,479
347,250	8	363,089	2,778,000	7,702,913,071	656,646,479
347,400	1	363,090	347,400	7,703,260,471	656,299,079
348,000	6	363,096	2,088,000	7,705,348,471	654,211,079
348,600	2	363,098	697,200	7,706,045,671	653,513,879
348,750	3	363,101	1,046,250	7,707,091,921	652,467,629
348,900	1	363,102	348,900	7,707,440,821	652,118,729
349,000	4	363,106	1,396,000	7,708,836,821	650,722,729
349,200	1	363,107	349,200	7,709,186,021	650,373,529
349,500	2	363,109	699,000	7,709,885,021	649,674,529

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
349,800	3	363,112	1,049,400	7,710,934,421	648,625,129
350,000	3	363,115	1,050,000	7,711,984,421	647,575,129
350,250	4	363,119	1,401,000	7,713,385,421	646,174,129
350,400	2	363,121	700,800	7,714,086,221	645,473,329
350,800	1	363,122	350,800	7,714,437,021	645,122,529
351,000	11	363,133	3,861,000	7,718,298,021	641,261,529
351,600	2	363,135	703,200	7,719,001,221	640,558,329
351,750	1	363,136	351,750	7,719,352,971	640,206,579
352,000	3	363,139	1,056,000	7,720,408,971	639,150,579
352,400	1	363,140	352,400	7,720,761,371	638,798,179
352,500	6	363,146	2,115,000	7,722,876,371	636,683,179
352,800	1	363,147	352,800	7,723,229,171	636,330,379
353,000	3	363,150	1,059,000	7,724,288,171	635,271,379
353,400	1	363,151	353,400	7,724,641,571	634,917,979
353,600	1	363,152	353,600	7,724,995,171	634,564,379
354,000	10	363,162	3,540,000	7,728,535,171	631,024,379
354,217	1	363,163	354,217	7,728,889,388	630,670,162
354,750	2	363,165	709,500	7,729,598,888	629,960,662
355,000	2	363,167	710,000	7,730,308,888	629,250,662
355,500	7	363,174	2,488,500	7,732,797,388	626,762,162
355,800	2	363,176	711,600	7,733,508,988	626,050,562
356,000	4	363,180	1,424,000	7,734,932,988	624,626,562
356,400	3	363,183	1,069,200	7,736,002,188	623,557,362
357,000	14	363,197	4,998,000	7,741,000,188	618,559,362
357,600	2	363,199	715,200	7,741,715,388	617,844,162
357,750	1	363,200	357,750	7,742,073,138	617,486,412
358,000	5	363,205	1,790,000	7,743,863,138	615,696,412
358,200	2	363,207	716,400	7,744,579,538	614,980,012
358,400	1	363,208	358,400	7,744,937,938	614,621,612
358,500	7	363,215	2,509,500	7,747,447,438	612,112,112
358,800	2	363,217	717,600	7,748,165,038	611,394,512
359,000	6	363,223	2,154,000	7,750,319,038	609,240,512
359,250	2	363,225	718,500	7,751,037,538	608,522,012
359,400	1	363,226	359,400	7,751,396,938	608,162,612
360,000	6	363,232	2,160,000	7,753,556,938	606,002,612
361,000	5	363,237	1,805,000	7,755,361,938	604,197,612
361,200	5	363,242	1,806,000	7,757,167,938	602,391,612
361,500	5	363,247	1,807,500	7,758,975,438	600,584,112

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
361,600	1	363,248	361,600	7,759,337,038	600,222,512
361,800	1	363,249	361,800	7,759,698,838	599,860,712
362,000	8	363,257	2,896,000	7,762,594,838	596,964,712
362,250	1	363,258	362,250	7,762,957,088	596,602,462
362,400	1	363,259	362,400	7,763,319,488	596,240,062
363,000	10	363,269	3,630,000	7,766,949,488	592,610,062
363,300	1	363,270	363,300	7,767,312,788	592,246,762
363,750	2	363,272	727,500	7,768,040,288	591,519,262
364,000	4	363,276	1,456,000	7,769,496,288	590,063,262
364,500	4	363,280	1,458,000	7,770,954,288	588,605,262
364,800	2	363,282	729,600	7,771,683,888	587,875,662
365,000	6	363,288	2,190,000	7,773,873,888	585,685,662
365,250	2	363,290	730,500	7,774,604,388	584,955,162
365,400	1	363,291	365,400	7,774,969,788	584,589,762
365,600	1	363,292	365,600	7,775,335,388	584,224,162
366,000	13	363,305	4,758,000	7,780,093,388	579,466,162
366,300	1	363,306	366,300	7,780,459,688	579,099,862
366,600	3	363,309	1,099,800	7,781,559,488	578,000,062
366,750	2	363,311	733,500	7,782,292,988	577,266,562
367,000	5	363,316	1,835,000	7,784,127,988	575,431,562
367,200	1	363,317	367,200	7,784,495,188	575,064,362
367,500	2	363,319	735,000	7,785,230,188	574,329,362
368,000	5	363,324	1,840,000	7,787,070,188	572,489,362
368,250	1	363,325	368,250	7,787,438,438	572,121,112
368,400	2	363,327	736,800	7,788,175,238	571,384,312
369,000	5	363,332	1,845,000	7,790,020,238	569,539,312
369,048	1	363,333	369,048	7,790,389,286	569,170,264
369,750	1	363,334	369,750	7,790,759,036	568,800,514
370,000	4	363,338	1,480,000	7,792,239,036	567,320,514
370,500	1	363,339	370,500	7,792,609,536	566,950,014
370,800	2	363,341	741,600	7,793,351,136	566,208,414
371,000	5	363,346	1,855,000	7,795,206,136	564,353,414
371,250	2	363,348	742,500	7,795,948,636	563,610,914
371,400	1	363,349	371,400	7,796,320,036	563,239,514
372,000	6	363,355	2,232,000	7,798,552,036	561,007,514
372,750	1	363,356	372,750	7,798,924,786	560,634,764
373,000	6	363,362	2,238,000	7,801,162,786	558,396,764
373,200	2	363,364	746,400	7,801,909,186	557,650,364

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
373,500	3	363,367	1,120,500	7,803,029,686	556,529,864
373,800	1	363,368	373,800	7,803,403,486	556,156,064
374,000	3	363,371	1,122,000	7,804,525,486	555,034,064
375,000	5	363,376	1,875,000	7,806,400,486	553,159,064
375,600	1	363,377	375,600	7,806,776,086	552,783,464
375,750	2	363,379	751,500	7,807,527,586	552,031,964
376,000	4	363,383	1,504,000	7,809,031,586	550,527,964
376,500	1	363,384	376,500	7,809,408,086	550,151,464
377,000	5	363,389	1,885,000	7,811,293,086	548,266,464
377,250	1	363,390	377,250	7,811,670,336	547,889,214
378,000	5	363,395	1,890,000	7,813,560,336	545,999,214
378,600	2	363,397	757,200	7,814,317,536	545,242,014
378,800	2	363,399	757,550	7,815,075,086	544,484,464
379,000	4	363,403	1,516,000	7,816,591,086	542,968,464
379,200	2	363,405	758,400	7,817,349,486	542,210,064
379,500	3	363,408	1,138,500	7,818,487,986	541,071,564
380,000	5	363,413	1,900,000	7,820,387,986	539,171,564
380,250	1	363,414	380,250	7,820,768,236	538,791,314
380,400	1	363,415	380,400	7,821,148,636	538,410,914
381,000	3	363,418	1,143,000	7,822,291,636	537,267,914
381,600	1	363,419	381,600	7,822,673,236	536,886,314
382,000	4	363,423	1,528,000	7,824,201,236	535,358,314
382,200	1	363,424	382,200	7,824,583,436	534,976,114
382,500	1	363,425	382,500	7,824,965,936	534,593,614
383,400	2	363,427	766,800	7,825,732,736	533,826,814
383,600	1	363,428	383,600	7,826,116,336	533,443,214
384,000	8	363,436	3,072,000	7,829,188,336	530,371,214
384,750	3	363,439	1,154,250	7,830,342,586	529,216,964
385,000	2	363,441	770,000	7,831,112,586	528,446,964
385,500	3	363,444	1,156,500	7,832,269,086	527,290,464
386,000	4	363,448	1,544,000	7,833,813,086	525,746,464
386,250	3	363,451	1,158,750	7,834,971,836	524,587,714
386,400	1	363,452	386,400	7,835,358,236	524,201,314
387,000	4	363,456	1,548,000	7,836,906,236	522,653,314
387,600	1	363,457	387,600	7,837,293,836	522,265,714
387,750	2	363,459	775,500	7,838,069,336	521,490,214
388,000	1	363,460	388,000	7,838,457,336	521,102,214
388,500	3	363,463	1,165,500	7,839,622,836	519,936,714

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
388,800	1	363,464	388,800	7,840,011,636	519,547,914
389,000	1	363,465	389,000	7,840,400,636	519,158,914
389,250	2	363,467	778,500	7,841,179,136	518,380,414
389,400	1	363,468	389,400	7,841,568,536	517,991,014
390,000	9	363,477	3,510,000	7,845,078,536	514,481,014
390,750	2	363,479	781,500	7,845,860,036	513,699,514
391,000	3	363,482	1,173,000	7,847,033,036	512,526,514
391,200	2	363,484	782,400	7,847,815,436	511,744,114
391,500	3	363,487	1,174,500	7,848,989,936	510,569,614
391,600	1	363,488	391,600	7,849,381,536	510,178,014
391,800	1	363,489	391,800	7,849,773,336	509,786,214
392,000	3	363,492	1,176,000	7,850,949,336	508,610,214
392,250	3	363,495	1,176,750	7,852,126,086	507,433,464
393,000	7	363,502	2,751,000	7,854,877,086	504,682,464
393,750	6	363,508	2,362,500	7,857,239,586	502,319,964
394,000	2	363,510	788,000	7,858,027,586	501,531,964
394,200	1	363,511	394,200	7,858,421,786	501,137,764
394,500	5	363,516	1,972,500	7,860,394,286	499,165,264
395,000	4	363,520	1,580,000	7,861,974,286	497,585,264
395,200	1	363,521	395,200	7,862,369,486	497,190,064
395,250	1	363,522	395,250	7,862,764,736	496,794,814
395,400	1	363,523	395,400	7,863,160,136	496,399,414
395,600	1	363,524	395,600	7,863,555,736	496,003,814
396,000	5	363,529	1,980,000	7,865,535,736	494,023,814
396,750	4	363,533	1,587,000	7,867,122,736	492,436,814
397,000	4	363,537	1,588,000	7,868,710,736	490,848,814
397,500	2	363,539	795,000	7,869,505,736	490,053,814
397,600	1	363,540	397,600	7,869,903,336	489,656,214
398,000	6	363,546	2,388,000	7,872,291,336	487,268,214
398,400	2	363,548	796,800	7,873,088,136	486,471,414
399,000	12	363,560	4,788,000	7,877,876,136	481,683,414
399,300	1	363,561	399,300	7,878,275,436	481,284,114
400,000	3	363,564	1,200,000	7,879,475,436	480,084,114
400,500	5	363,569	2,002,500	7,881,477,936	478,081,614
401,000	3	363,572	1,203,000	7,882,680,936	476,878,614
401,400	1	363,573	401,400	7,883,082,336	476,477,214
402,000	5	363,578	2,010,000	7,885,092,336	474,467,214
402,600	1	363,579	402,600	7,885,494,936	474,064,614

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
402,750	1	363,580	402,750	7,885,897,686	473,661,864
402,900	1	363,581	402,900	7,886,300,586	473,258,964
403,000	1	363,582	403,000	7,886,703,586	472,855,964
403,500	1	363,583	403,500	7,887,107,086	472,452,464
403,800	1	363,584	403,800	7,887,510,886	472,048,664
404,000	4	363,588	1,616,000	7,889,126,886	470,432,664
404,250	1	363,589	404,250	7,889,531,136	470,028,414
404,400	2	363,591	808,800	7,890,339,936	469,219,614
404,800	1	363,592	404,800	7,890,744,736	468,814,814
405,000	6	363,598	2,430,000	7,893,174,736	466,384,814
405,600	2	363,600	811,200	7,893,985,936	465,573,614
405,750	1	363,601	405,750	7,894,391,686	465,167,864
406,000	2	363,603	812,000	7,895,203,686	464,355,864
406,500	1	363,604	406,500	7,895,610,186	463,949,364
407,200	1	363,605	407,200	7,896,017,386	463,542,164
408,000	5	363,610	2,040,000	7,898,057,386	461,502,164
408,750	1	363,611	408,750	7,898,466,136	461,093,414
409,000	1	363,612	409,000	7,898,875,136	460,684,414
409,500	5	363,617	2,047,500	7,900,922,636	458,636,914
409,600	1	363,618	409,600	7,901,332,236	458,227,314
410,000	4	363,622	1,640,000	7,902,972,236	456,587,314
411,000	8	363,630	3,288,000	7,906,260,236	453,299,314
411,200	1	363,631	411,200	7,906,671,436	452,888,114
411,750	1	363,632	411,750	7,907,083,186	452,476,364
412,500	2	363,634	825,000	7,907,908,186	451,651,364
413,000	2	363,636	826,000	7,908,734,186	450,825,364
413,400	1	363,637	413,400	7,909,147,586	450,411,964
414,000	10	363,647	4,140,000	7,913,287,586	446,271,964
414,750	1	363,648	414,750	7,913,702,336	445,857,214
415,000	2	363,650	830,000	7,914,532,336	445,027,214
415,500	4	363,654	1,662,000	7,916,194,336	443,365,214
416,250	2	363,656	832,500	7,917,026,836	442,532,714
416,800	2	363,658	833,600	7,917,860,436	441,699,114
417,000	7	363,665	2,919,000	7,920,779,436	438,780,114
417,600	1	363,666	417,600	7,921,197,036	438,362,514
418,000	2	363,668	836,000	7,922,033,036	437,526,514
418,200	2	363,670	836,400	7,922,869,436	436,690,114
418,500	2	363,672	837,000	7,923,706,436	435,853,114

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
418,800	1	363,673	418,800	7,924,125,236	435,434,314
419,000	7	363,680	2,933,000	7,927,058,236	432,501,314
419,250	2	363,682	838,500	7,927,896,736	431,662,814
420,000	4	363,686	1,680,000	7,929,576,736	429,982,814
421,000	5	363,691	2,105,000	7,931,681,736	427,877,814
421,200	1	363,692	421,200	7,932,102,936	427,456,614
421,500	4	363,696	1,686,000	7,933,788,936	425,770,614
422,000	1	363,697	422,000	7,934,210,936	425,348,614
422,250	1	363,698	422,250	7,934,633,186	424,926,364
423,000	4	363,702	1,692,000	7,936,325,186	423,234,364
423,600	1	363,703	423,600	7,936,748,786	422,810,764
423,750	4	363,707	1,695,000	7,938,443,786	421,115,764
424,000	3	363,710	1,272,000	7,939,715,786	419,843,764
424,200	1	363,711	424,200	7,940,139,986	419,419,564
424,500	4	363,715	1,698,000	7,941,837,986	417,721,564
425,250	2	363,717	850,500	7,942,688,486	416,871,064
426,000	5	363,722	2,130,000	7,944,818,486	414,741,064
426,600	3	363,725	1,279,800	7,946,098,286	413,461,264
427,000	4	363,729	1,708,000	7,947,806,286	411,753,264
428,000	2	363,731	856,000	7,948,662,286	410,897,264
428,800	1	363,732	428,800	7,949,091,086	410,468,464
429,000	3	363,735	1,287,000	7,950,378,086	409,181,464
429,200	1	363,736	429,200	7,950,807,286	408,752,264
429,750	2	363,738	859,500	7,951,666,786	407,892,764
430,000	3	363,741	1,290,000	7,952,956,786	406,602,764
431,000	2	363,743	862,000	7,953,818,786	405,740,764
431,250	5	363,748	2,156,250	7,955,975,036	403,584,514
432,000	4	363,752	1,728,000	7,957,703,036	401,856,514
432,800	1	363,753	432,800	7,958,135,836	401,423,714
433,000	1	363,754	433,000	7,958,568,836	400,990,714
433,500	1	363,755	433,500	7,959,002,336	400,557,214
433,800	2	363,757	867,600	7,959,869,936	399,689,614
434,000	2	363,759	868,000	7,960,737,936	398,821,614
434,250	2	363,761	868,500	7,961,606,436	397,953,114
434,400	1	363,762	434,400	7,962,040,836	397,518,714
435,000	8	363,770	3,480,000	7,965,520,836	394,038,714
435,600	1	363,771	435,600	7,965,956,436	393,603,114
435,750	3	363,774	1,307,250	7,967,263,686	392,295,864

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
436,000	5	363,779	2,180,000	7,969,443,686	390,115,864
436,200	1	363,780	436,200	7,969,879,886	389,679,664
436,500	1	363,781	436,500	7,970,316,386	389,243,164
438,000	4	363,785	1,752,000	7,972,068,386	387,491,164
438,750	2	363,787	877,500	7,972,945,886	386,613,664
439,000	1	363,788	439,000	7,973,384,886	386,174,664
439,200	1	363,789	439,200	7,973,824,086	385,735,464
439,500	3	363,792	1,318,500	7,975,142,586	384,416,964
439,800	1	363,793	439,800	7,975,582,386	383,977,164
440,000	2	363,795	880,000	7,976,462,386	383,097,164
441,000	3	363,798	1,323,000	7,977,785,386	381,774,164
441,750	2	363,800	883,500	7,978,668,886	380,890,664
442,000	2	363,802	884,000	7,979,552,886	380,006,664
442,500	1	363,803	442,500	7,979,995,386	379,564,164
443,000	2	363,805	886,000	7,980,881,386	378,678,164
443,250	2	363,807	886,500	7,981,767,886	377,791,664
444,000	5	363,812	2,220,000	7,983,987,886	375,571,664
444,750	2	363,814	889,500	7,984,877,386	374,682,164
445,000	1	363,815	445,000	7,985,322,386	374,237,164
446,000	2	363,817	892,000	7,986,214,386	373,345,164
446,250	2	363,819	892,500	7,987,106,886	372,452,664
447,000	2	363,821	894,000	7,988,000,886	371,558,664
447,750	2	363,823	895,500	7,988,896,386	370,663,164
448,500	2	363,825	897,000	7,989,793,386	369,766,164
449,000	2	363,827	898,000	7,990,691,386	368,868,164
449,250	2	363,829	898,500	7,991,589,886	367,969,664
450,000	5	363,834	2,250,000	7,993,839,886	365,719,664
450,600	1	363,835	450,600	7,994,290,486	365,269,064
450,750	1	363,836	450,750	7,994,741,236	364,818,314
451,200	1	363,837	451,200	7,995,192,436	364,367,114
451,500	3	363,840	1,354,500	7,996,546,936	363,012,614
453,000	4	363,844	1,812,000	7,998,358,936	361,200,614
453,600	1	363,845	453,600	7,998,812,536	360,747,014
454,000	4	363,849	1,816,000	8,000,628,536	358,931,014
454,200	1	363,850	454,200	8,001,082,736	358,476,814
455,000	3	363,853	1,365,000	8,002,447,736	357,111,814
455,250	1	363,854	455,250	8,002,902,986	356,656,564
457,000	3	363,857	1,371,000	8,004,273,986	355,285,564

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
457,200	1	363,858	457,200	8,004,731,186	354,828,364
457,500	3	363,861	1,372,500	8,006,103,686	353,455,864
457,600	1	363,862	457,600	8,006,561,286	352,998,264
458,000	1	363,863	458,000	8,007,019,286	352,540,264
459,000	4	363,867	1,836,000	8,008,855,286	350,704,264
459,600	1	363,868	459,600	8,009,314,886	350,244,664
460,000	3	363,871	1,380,000	8,010,694,886	348,864,664
460,500	1	363,872	460,500	8,011,155,386	348,404,164
461,000	1	363,873	461,000	8,011,616,386	347,943,164
461,250	2	363,875	922,500	8,012,538,886	347,020,664
462,000	3	363,878	1,386,000	8,013,924,886	345,634,664
462,600	1	363,879	462,600	8,014,387,486	345,172,064
462,750	1	363,880	462,750	8,014,850,236	344,709,314
463,000	2	363,882	926,000	8,015,776,236	343,783,314
463,500	3	363,885	1,390,500	8,017,166,736	342,392,814
465,000	6	363,891	2,790,000	8,019,956,736	339,602,814
466,000	2	363,893	932,000	8,020,888,736	338,670,814
466,500	3	363,896	1,399,500	8,022,288,236	337,271,314
467,000	1	363,897	467,000	8,022,755,236	336,804,314
467,400	1	363,898	467,400	8,023,222,636	336,336,914
468,000	3	363,901	1,404,000	8,024,626,636	334,932,914
468,600	2	363,903	937,200	8,025,563,836	333,995,714
468,750	1	363,904	468,750	8,026,032,586	333,526,964
469,000	3	363,907	1,407,000	8,027,439,586	332,119,964
469,200	1	363,908	469,200	8,027,908,786	331,650,764
469,500	1	363,909	469,500	8,028,378,286	331,181,264
470,000	3	363,912	1,410,000	8,029,788,286	329,771,264
471,000	6	363,918	2,826,000	8,032,614,286	326,945,264
472,000	4	363,922	1,888,000	8,034,502,286	325,057,264
472,200	1	363,923	472,200	8,034,974,486	324,585,064
472,400	1	363,924	472,400	8,035,446,886	324,112,664
472,500	2	363,926	945,000	8,036,391,886	323,167,664
473,000	2	363,928	946,000	8,037,337,886	322,221,664
473,250	1	363,929	473,250	8,037,811,136	321,748,414
474,000	2	363,931	948,000	8,038,759,136	320,800,414
475,200	1	363,932	475,200	8,039,234,336	320,325,214
475,500	3	363,935	1,426,500	8,040,660,836	318,898,714
475,800	1	363,936	475,800	8,041,136,636	318,422,914

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
476,000	2	363,938	952,000	8,042,088,636	317,470,914
476,250	1	363,939	476,250	8,042,564,886	316,994,664
477,000	1	363,940	477,000	8,043,041,886	316,517,664
477,750	1	363,941	477,750	8,043,519,636	316,039,914
478,500	4	363,945	1,914,000	8,045,433,636	314,125,914
479,000	2	363,947	958,000	8,046,391,636	313,167,914
479,250	1	363,948	479,250	8,046,870,886	312,688,664
480,000	4	363,952	1,920,000	8,048,790,886	310,768,664
481,000	1	363,953	481,000	8,049,271,886	310,287,664
481,500	5	363,958	2,407,500	8,051,679,386	307,880,164
481,800	2	363,960	963,600	8,052,642,986	306,916,564
482,000	2	363,962	964,000	8,053,606,986	305,952,564
483,000	2	363,964	966,000	8,054,572,986	304,986,564
483,200	1	363,965	483,200	8,055,056,186	304,503,364
483,750	2	363,967	967,500	8,056,023,686	303,535,864
484,000	2	363,969	968,000	8,056,991,686	302,567,864
484,500	1	363,970	484,500	8,057,476,186	302,083,364
485,250	1	363,971	485,250	8,057,961,436	301,598,114
486,000	7	363,978	3,402,000	8,061,363,436	298,196,114
486,400	1	363,979	486,400	8,061,849,836	297,709,714
487,000	1	363,980	487,000	8,062,336,836	297,222,714
488,000	4	363,984	1,952,000	8,064,288,836	295,270,714
489,000	3	363,987	1,467,000	8,065,755,836	293,803,714
489,600	1	363,988	489,600	8,066,245,436	293,314,114
490,000	1	363,989	490,000	8,066,735,436	292,824,114
490,500	2	363,991	981,000	8,067,716,436	291,843,114
491,000	1	363,992	491,000	8,068,207,436	291,352,114
491,100	1	363,993	491,100	8,068,698,536	290,861,014
491,200	1	363,994	491,200	8,069,189,736	290,369,814
492,000	3	363,997	1,476,000	8,070,665,736	288,893,814
492,600	1	363,998	492,600	8,071,158,336	288,401,214
493,000	1	363,999	493,000	8,071,651,336	287,908,214
493,500	2	364,001	987,000	8,072,638,336	286,921,214
494,000	3	364,004	1,482,000	8,074,120,336	285,439,214
494,250	1	364,005	494,250	8,074,614,586	284,944,964
494,400	1	364,006	494,400	8,075,108,986	284,450,564
495,000	4	364,010	1,980,000	8,077,088,986	282,470,564
496,000	2	364,012	992,000	8,078,080,986	281,478,564

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
496,500	3	364,015	1,489,500	8,079,570,486	279,989,064
497,000	2	364,017	994,000	8,080,564,486	278,995,064
497,600	1	364,018	497,600	8,081,062,086	278,497,464
498,000	1	364,019	498,000	8,081,560,086	277,999,464
498,750	3	364,022	1,496,250	8,083,056,336	276,503,214
499,500	1	364,023	499,500	8,083,555,836	276,003,714
499,800	1	364,024	499,800	8,084,055,636	275,503,914
500,000	5	364,029	2,500,000	8,086,555,636	273,003,914
500,800	1	364,030	500,800	8,087,056,436	272,503,114
501,000	2	364,032	1,002,000	8,088,058,436	271,501,114
502,500	2	364,034	1,005,000	8,089,063,436	270,496,114
504,000	4	364,038	2,016,000	8,091,079,436	268,480,114
504,750	1	364,039	504,750	8,091,584,186	267,975,364
505,000	2	364,041	1,010,000	8,092,594,186	266,965,364
505,500	1	364,042	505,500	8,093,099,686	266,459,864
506,000	2	364,044	1,012,000	8,094,111,686	265,447,864
507,000	2	364,046	1,014,000	8,095,125,686	264,433,864
507,200	1	364,047	507,200	8,095,632,886	263,926,664
508,000	2	364,049	1,016,000	8,096,648,886	262,910,664
508,500	1	364,050	508,500	8,097,157,386	262,402,164
509,000	2	364,052	1,018,000	8,098,175,386	261,384,164
509,700	1	364,053	509,700	8,098,685,086	260,874,464
510,000	3	364,056	1,530,000	8,100,215,086	259,344,464
511,500	2	364,058	1,023,000	8,101,238,086	258,321,464
512,250	1	364,059	512,250	8,101,750,336	257,809,214
513,000	2	364,061	1,026,000	8,102,776,336	256,783,214
513,600	1	364,062	513,600	8,103,289,936	256,269,614
514,000	2	364,064	1,028,000	8,104,317,936	255,241,614
514,500	2	364,066	1,029,000	8,105,346,936	254,212,614
514,800	1	364,067	514,800	8,105,861,736	253,697,814
515,000	1	364,068	515,000	8,106,376,736	253,182,814
515,250	2	364,070	1,030,500	8,107,407,236	252,152,314
516,000	3	364,073	1,548,000	8,108,955,236	250,604,314
517,000	1	364,074	517,000	8,109,472,236	250,087,314
517,200	1	364,075	517,200	8,109,989,436	249,570,114
517,500	3	364,078	1,552,500	8,111,541,936	248,017,614
518,000	2	364,080	1,036,000	8,112,577,936	246,981,614
518,100	1	364,081	518,100	8,113,096,036	246,463,514

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
518,400	1	364,082	518,400	8,113,614,436	245,945,114
518,782	2	364,084	1,037,564	8,114,652,000	244,907,550
519,000	2	364,086	1,038,000	8,115,690,000	243,869,550
519,600	2	364,088	1,039,200	8,116,729,200	242,830,350
519,750	1	364,089	519,750	8,117,248,950	242,310,600
520,000	1	364,090	520,000	8,117,768,950	241,790,600
520,500	1	364,091	520,500	8,118,289,450	241,270,100
521,000	1	364,092	521,000	8,118,810,450	240,749,100
521,250	1	364,093	521,250	8,119,331,700	240,227,850
522,750	2	364,095	1,045,500	8,120,377,200	239,182,350
523,000	1	364,096	523,000	8,120,900,200	238,659,350
523,500	2	364,098	1,047,000	8,121,947,200	237,612,350
524,250	1	364,099	524,250	8,122,471,450	237,088,100
525,000	2	364,101	1,050,000	8,123,521,450	236,038,100
525,300	1	364,102	525,300	8,124,046,750	235,512,800
525,750	1	364,103	525,750	8,124,572,500	234,987,050
526,400	1	364,104	526,400	8,125,098,900	234,460,650
526,800	1	364,105	526,800	8,125,625,700	233,933,850
527,250	1	364,106	527,250	8,126,152,950	233,406,600
528,000	5	364,111	2,640,000	8,128,792,950	230,766,600
529,000	3	364,114	1,587,000	8,130,379,950	229,179,600
529,500	2	364,116	1,059,000	8,131,438,950	228,120,600
530,000	1	364,117	530,000	8,131,968,950	227,590,600
530,250	2	364,119	1,060,500	8,133,029,450	226,530,100
531,000	4	364,123	2,124,000	8,135,153,450	224,406,100
531,200	1	364,124	531,200	8,135,684,650	223,874,900
531,750	1	364,125	531,750	8,136,216,400	223,343,150
532,500	2	364,127	1,065,000	8,137,281,400	222,278,150
533,000	1	364,128	533,000	8,137,814,400	221,745,150
534,000	2	364,130	1,068,000	8,138,882,400	220,677,150
535,500	2	364,132	1,071,000	8,139,953,400	219,606,150
535,800	1	364,133	535,800	8,140,489,200	219,070,350
536,100	1	364,134	536,100	8,141,025,300	218,534,250
537,000	1	364,135	537,000	8,141,562,300	217,997,250
538,200	1	364,136	538,200	8,142,100,500	217,459,050
538,500	1	364,137	538,500	8,142,639,000	216,920,550
539,100	1	364,138	539,100	8,143,178,100	216,381,450
540,000	2	364,140	1,080,000	8,144,258,100	215,301,450

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
540,750	2	364,142	1,081,500	8,145,339,600	214,219,950
542,000	2	364,144	1,084,000	8,146,423,600	213,135,950
543,000	4	364,148	2,172,000	8,148,595,600	210,963,950
544,000	1	364,149	544,000	8,149,139,600	210,419,950
544,500	1	364,150	544,500	8,149,684,100	209,875,450
546,000	4	364,154	2,184,000	8,151,868,100	207,691,450
546,600	1	364,155	546,600	8,152,414,700	207,144,850
547,000	1	364,156	547,000	8,152,961,700	206,597,850
547,500	3	364,159	1,642,500	8,154,604,200	204,955,350
548,000	1	364,160	548,000	8,155,152,200	204,407,350
548,250	2	364,162	1,096,500	8,156,248,700	203,310,850
549,000	1	364,163	549,000	8,156,797,700	202,761,850
549,750	1	364,164	549,750	8,157,347,450	202,212,100
550,000	1	364,165	550,000	8,157,897,450	201,662,100
550,500	1	364,166	550,500	8,158,447,950	201,111,600
551,000	1	364,167	551,000	8,158,998,950	200,560,600
551,250	1	364,168	551,250	8,159,550,200	200,009,350
551,400	1	364,169	551,400	8,160,101,600	199,457,950
552,000	3	364,172	1,656,000	8,161,757,600	197,801,950
553,000	1	364,173	553,000	8,162,310,600	197,248,950
554,000	1	364,174	554,000	8,162,864,600	196,694,950
555,000	2	364,176	1,110,000	8,163,974,600	195,584,950
557,250	1	364,177	557,250	8,164,531,850	195,027,700
558,000	1	364,178	558,000	8,165,089,850	194,469,700
559,000	2	364,180	1,118,000	8,166,207,850	193,351,700
560,250	1	364,181	560,250	8,166,768,100	192,791,450
561,750	2	364,183	1,123,500	8,167,891,600	191,667,950
562,000	1	364,184	562,000	8,168,453,600	191,105,950
562,500	1	364,185	562,500	8,169,016,100	190,543,450
562,800	1	364,186	562,800	8,169,578,900	189,980,650
563,000	1	364,187	563,000	8,170,141,900	189,417,650
563,250	1	364,188	563,250	8,170,705,150	188,854,400
563,400	1	364,189	563,400	8,171,268,550	188,291,000
564,000	2	364,191	1,128,000	8,172,396,550	187,163,000
565,500	2	364,193	1,131,000	8,173,527,550	186,032,000
567,000	2	364,195	1,134,000	8,174,661,550	184,898,000
567,750	1	364,196	567,750	8,175,229,300	184,330,250
568,000	1	364,197	568,000	8,175,797,300	183,762,250

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
569,000	1	364,198	569,000	8,176,366,300	183,193,250
569,250	2	364,200	1,138,500	8,177,504,800	182,054,750
569,600	1	364,201	569,600	8,178,074,400	181,485,150
570,000	3	364,204	1,710,000	8,179,784,400	179,775,150
570,750	1	364,205	570,750	8,180,355,150	179,204,400
572,250	2	364,207	1,144,500	8,181,499,650	178,059,900
573,000	1	364,208	573,000	8,182,072,650	177,486,900
574,500	1	364,209	574,500	8,182,647,150	176,912,400
576,000	1	364,210	576,000	8,183,223,150	176,336,400
579,000	1	364,211	579,000	8,183,802,150	175,757,400
581,000	1	364,212	581,000	8,184,383,150	175,176,400
582,000	3	364,215	1,746,000	8,186,129,150	173,430,400
583,500	1	364,216	583,500	8,186,712,650	172,846,900
585,000	1	364,217	585,000	8,187,297,650	172,261,900
587,000	1	364,218	587,000	8,187,884,650	171,674,900
587,250	1	364,219	587,250	8,188,471,900	171,087,650
588,000	4	364,223	2,352,000	8,190,823,900	168,735,650
588,750	1	364,224	588,750	8,191,412,650	168,146,900
589,000	2	364,226	1,178,000	8,192,590,650	166,968,900
589,500	3	364,229	1,768,500	8,194,359,150	165,200,400
590,250	2	364,231	1,180,500	8,195,539,650	164,019,900
591,000	2	364,233	1,182,000	8,196,721,650	162,837,900
591,750	2	364,235	1,183,500	8,197,905,150	161,654,400
592,500	2	364,237	1,185,000	8,199,090,150	160,469,400
594,000	4	364,241	2,376,000	8,201,466,150	158,093,400
594,750	1	364,242	594,750	8,202,060,900	157,498,650
597,750	1	364,243	597,750	8,202,658,650	156,900,900
598,000	1	364,244	598,000	8,203,256,650	156,302,900
600,000	2	364,246	1,200,000	8,204,456,650	155,102,900
600,600	1	364,247	600,600	8,205,057,250	154,502,300
600,750	2	364,249	1,201,500	8,206,258,750	153,300,800
601,500	1	364,250	601,500	8,206,860,250	152,699,300
603,750	1	364,251	603,750	8,207,464,000	152,095,550
604,000	1	364,252	604,000	8,208,068,000	151,491,550
604,500	1	364,253	604,500	8,208,672,500	150,887,050
604,800	1	364,254	604,800	8,209,277,300	150,282,250
605,000	1	364,255	605,000	8,209,882,300	149,677,250
605,250	2	364,257	1,210,500	8,211,092,800	148,466,750

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
606,000	1	364,258	606,000	8,211,698,800	147,860,750
606,750	1	364,259	606,750	8,212,305,550	147,254,000
608,000	1	364,260	608,000	8,212,913,550	146,646,000
610,000	1	364,261	610,000	8,213,523,550	146,036,000
611,000	1	364,262	611,000	8,214,134,550	145,425,000
613,000	1	364,263	613,000	8,214,747,550	144,812,000
614,000	1	364,264	614,000	8,215,361,550	144,198,000
614,250	1	364,265	614,250	8,215,975,800	143,583,750
615,000	1	364,266	615,000	8,216,590,800	142,968,750
615,750	1	364,267	615,750	8,217,206,550	142,353,000
616,500	4	364,271	2,466,000	8,219,672,550	139,887,000
618,000	2	364,273	1,236,000	8,220,908,550	138,651,000
619,000	1	364,274	619,000	8,221,527,550	138,032,000
621,000	2	364,276	1,242,000	8,222,769,550	136,790,000
622,500	1	364,277	622,500	8,223,392,050	136,167,500
627,000	3	364,280	1,881,000	8,225,273,050	134,286,500
629,000	1	364,281	629,000	8,225,902,050	133,657,500
630,000	5	364,286	3,150,000	8,229,052,050	130,507,500
631,500	1	364,287	631,500	8,229,683,550	129,876,000
632,000	1	364,288	632,000	8,230,315,550	129,244,000
632,250	1	364,289	632,250	8,230,947,800	128,611,750
633,000	2	364,291	1,266,000	8,232,213,800	127,345,750
633,750	1	364,292	633,750	8,232,847,550	126,712,000
635,000	1	364,293	635,000	8,233,482,550	126,077,000
636,000	2	364,295	1,272,000	8,234,754,550	124,805,000
636,750	1	364,296	636,750	8,235,391,300	124,168,250
641,000	1	364,297	641,000	8,236,032,300	123,527,250
641,250	1	364,298	641,250	8,236,673,550	122,886,000
645,000	1	364,299	645,000	8,237,318,550	122,241,000
646,000	1	364,300	646,000	8,237,964,550	121,595,000
646,500	1	364,301	646,500	8,238,611,050	120,948,500
654,000	2	364,303	1,308,000	8,239,919,050	119,640,500
656,400	1	364,304	656,400	8,240,575,450	118,984,100
658,000	1	364,305	658,000	8,241,233,450	118,326,100
658,500	1	364,306	658,500	8,241,891,950	117,667,600
658,800	1	364,307	658,800	8,242,550,750	117,008,800
661,500	1	364,308	661,500	8,243,212,250	116,347,300
664,000	2	364,310	1,328,000	8,244,540,250	115,019,300

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
665,000	1	364,311	665,000	8,245,205,250	114,354,300
672,000	2	364,313	1,344,000	8,246,549,250	113,010,300
674,000	1	364,314	674,000	8,247,223,250	112,336,300
676,000	1	364,315	676,000	8,247,899,250	111,660,300
677,000	1	364,316	677,000	8,248,576,250	110,983,300
682,500	1	364,317	682,500	8,249,258,750	110,300,800
687,000	2	364,319	1,374,000	8,250,632,750	108,926,800
688,500	1	364,320	688,500	8,251,321,250	108,238,300
693,000	2	364,322	1,386,000	8,252,707,250	106,852,300
694,000	1	364,323	694,000	8,253,401,250	106,158,300
694,500	1	364,324	694,500	8,254,095,750	105,463,800
694,750	1	364,325	694,750	8,254,790,500	104,769,050
702,000	1	364,326	702,000	8,255,492,500	104,067,050
703,500	1	364,327	703,500	8,256,196,000	103,363,550
708,000	1	364,328	708,000	8,256,904,000	102,655,550
709,500	1	364,329	709,500	8,257,613,500	101,946,050
711,000	2	364,331	1,422,000	8,259,035,500	100,524,050
720,000	2	364,333	1,440,000	8,260,475,500	99,084,050
721,000	1	364,334	721,000	8,261,196,500	98,363,050
723,000	1	364,335	723,000	8,261,919,500	97,640,050
726,000	1	364,336	726,000	8,262,645,500	96,914,050
729,000	2	364,338	1,458,000	8,264,103,500	95,456,050
742,000	1	364,339	742,000	8,264,845,500	94,714,050
742,500	1	364,340	742,500	8,265,588,000	93,971,550
754,500	1	364,341	754,500	8,266,342,500	93,217,050
756,000	2	364,343	1,512,000	8,267,854,500	91,705,050
759,000	1	364,344	759,000	8,268,613,500	90,946,050
759,750	1	364,345	759,750	8,269,373,250	90,186,300
763,500	1	364,346	763,500	8,270,136,750	89,422,800
765,750	1	364,347	765,750	8,270,902,500	88,657,050
774,000	1	364,348	774,000	8,271,676,500	87,883,050
776,250	1	364,349	776,250	8,272,452,750	87,106,800
777,000	1	364,350	777,000	8,273,229,750	86,329,800
778,500	1	364,351	778,500	8,274,008,250	85,551,300
779,750	1	364,352	779,750	8,274,788,000	84,771,550
780,000	1	364,353	780,000	8,275,568,000	83,991,550
786,250	1	364,354	786,250	8,276,354,250	83,205,300
793,500	1	364,355	793,500	8,277,147,750	82,411,800

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
795,000	1	364,356	795,000	8,277,942,750	81,616,800
795,250	1	364,357	795,250	8,278,738,000	80,821,550
795,750	1	364,358	795,750	8,279,533,750	80,025,800
797,250	1	364,359	797,250	8,280,331,000	79,228,550
798,250	1	364,360	798,250	8,281,129,250	78,430,300
799,500	1	364,361	799,500	8,281,928,750	77,630,800
800,000	1	364,362	800,000	8,282,728,750	76,830,800
801,750	1	364,363	801,750	8,283,530,500	76,029,050
812,250	1	364,364	812,250	8,284,342,750	75,216,800
813,000	2	364,366	1,626,000	8,285,968,750	73,590,800
813,250	1	364,367	813,250	8,286,782,000	72,777,550
815,000	1	364,368	815,000	8,287,597,000	71,962,550
821,500	1	364,369	821,500	8,288,418,500	71,141,050
822,750	1	364,370	822,750	8,289,241,250	70,318,300
823,500	1	364,371	823,500	8,290,064,750	69,494,800
825,000	1	364,372	825,000	8,290,889,750	68,669,800
829,500	1	364,373	829,500	8,291,719,250	67,840,300
831,000	1	364,374	831,000	8,292,550,250	67,009,300
831,750	1	364,375	831,750	8,293,382,000	66,177,550
832,000	1	364,376	832,000	8,294,214,000	65,345,550
834,000	1	364,377	834,000	8,295,048,000	64,511,550
837,000	1	364,378	837,000	8,295,885,000	63,674,550
842,250	1	364,379	842,250	8,296,727,250	62,832,300
843,000	2	364,381	1,686,000	8,298,413,250	61,146,300
847,500	1	364,382	847,500	8,299,260,750	60,298,800
849,750	1	364,383	849,750	8,300,110,500	59,449,050
853,500	1	364,384	853,500	8,300,964,000	58,595,550
858,000	1	364,385	858,000	8,301,822,000	57,737,550
859,250	1	364,386	859,250	8,302,681,250	56,878,300
862,500	2	364,388	1,725,000	8,304,406,250	55,153,300
866,000	1	364,389	866,000	8,305,272,250	54,287,300
879,000	1	364,390	879,000	8,306,151,250	53,408,300
882,000	2	364,392	1,764,000	8,307,915,250	51,644,300
886,500	2	364,394	1,773,000	8,309,688,250	49,871,300
888,000	2	364,396	1,776,000	8,311,464,250	48,095,300
895,500	1	364,397	895,500	8,312,359,750	47,199,800
897,750	1	364,398	897,750	8,313,257,500	46,302,050
900,750	1	364,399	900,750	8,314,158,250	45,401,300

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
907,500	1	364,400	907,500	8,315,065,750	44,493,800
919,500	1	364,401	919,500	8,315,985,250	43,574,300
934,500	1	364,402	934,500	8,316,919,750	42,639,800
951,750	1	364,403	951,750	8,317,871,500	41,688,050
984,750	1	364,404	984,750	8,318,856,250	40,703,300
992,250	1	364,405	992,250	8,319,848,500	39,711,050
994,500	1	364,406	994,500	8,320,843,000	38,716,550
1,004,250	1	364,407	1,004,250	8,321,847,250	37,712,300
1,009,500	1	364,408	1,009,500	8,322,856,750	36,702,800
1,051,500	1	364,409	1,051,500	8,323,908,250	35,651,300
1,078,500	1	364,410	1,078,500	8,324,986,750	34,572,800
1,104,000	2	364,412	2,208,000	8,327,194,750	32,364,800
1,152,000	1	364,413	1,152,000	8,328,346,750	31,212,800
1,177,500	1	364,414	1,177,500	8,329,524,250	30,035,300
1,246,500	1	364,415	1,246,500	8,330,770,750	28,788,800
1,257,000	1	364,416	1,257,000	8,332,027,750	27,531,800
1,368,000	1	364,417	1,368,000	8,333,395,750	26,163,800
1,432,500	1	364,418	1,432,500	8,334,828,250	24,731,300
1,516,500	1	364,419	1,516,500	8,336,344,750	23,214,800
1,557,000	1	364,420	1,557,000	8,337,901,750	21,657,800
1,695,900	1	364,421	1,695,900	8,339,597,650	19,961,900
1,709,000	1	364,422	1,709,000	8,341,306,650	18,252,900
1,711,400	1	364,423	1,711,400	8,343,018,050	16,541,500
1,719,500	1	364,424	1,719,500	8,344,737,550	14,822,000
1,742,300	1	364,425	1,742,300	8,346,479,850	13,079,700
1,765,600	1	364,426	1,765,600	8,348,245,450	11,314,100
1,793,800	1	364,427	1,793,800	8,350,039,250	9,520,300
1,834,000	1	364,428	1,834,000	8,351,873,250	7,686,300
1,834,200	2	364,430	3,668,400	8,355,541,650	4,017,900
1,853,700	1	364,431	1,853,700	8,357,395,350	2,164,200
2,164,200	1	364,432	2,164,200	8,359,559,550	0

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
0	192	192	0	0	6,199,722,680
180	1	193	180	180	6,199,722,500
200	1	194	200	380	6,199,722,300
300	5	199	1,500	1,880	6,199,720,800
540	1	200	540	2,420	6,199,720,260
600	9	209	5,400	7,820	6,199,714,860
720	1	210	720	8,540	6,199,714,140
900	3	213	2,640	11,180	6,199,711,500
1,000	5	218	4,940	16,120	6,199,706,560
1,080	6	224	6,280	22,400	6,199,700,280
1,200	17	241	20,370	42,770	6,199,679,910
1,260	4	245	5,030	47,800	6,199,674,880
1,500	5	250	7,260	55,060	6,199,667,620
1,620	1	251	1,620	56,680	6,199,666,000
1,800	27	278	48,600	105,280	6,199,617,400
1,810	1	279	1,810	107,090	6,199,615,590
2,000	8	287	15,900	122,990	6,199,599,690
2,040	2	289	4,080	127,070	6,199,595,610
2,280	1	290	2,280	129,350	6,199,593,330
2,400	20	310	47,860	177,210	6,199,545,470
2,560	3	313	7,600	184,810	6,199,537,870
2,700	13	326	35,100	219,910	6,199,502,770
2,800	3	329	8,280	228,190	6,199,494,490
2,880	1	330	2,880	231,070	6,199,491,610
3,000	17	347	51,000	282,070	6,199,440,610
3,060	4	351	12,220	294,290	6,199,428,390
3,120	1	352	3,120	297,410	6,199,425,270
3,300	9	361	29,460	326,870	6,199,395,810
3,480	6	367	20,600	347,470	6,199,375,210
3,600	38	405	136,800	484,270	6,199,238,410
3,780	1	406	3,780	488,050	6,199,234,630
3,900	3	409	11,700	499,750	6,199,222,930
4,000	5	414	19,800	519,550	6,199,203,130
4,200	11	425	46,160	565,710	6,199,156,970
4,260	1	426	4,260	569,970	6,199,152,710
4,320	2	428	8,640	578,610	6,199,144,070
4,500	8	436	36,000	614,610	6,199,108,070
4,560	2	438	9,120	623,730	6,199,098,950

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
4,680	2	440	9,360	633,090	6,199,089,590
4,800	27	467	129,600	762,690	6,198,959,990
4,860	4	471	19,440	782,130	6,198,940,550
5,000	10	481	49,840	831,970	6,198,890,710
5,100	4	485	20,220	852,190	6,198,870,490
5,160	2	487	10,303	862,493	6,198,860,187
5,280	1	488	5,280	867,773	6,198,854,907
5,400	37	525	199,800	1,067,573	6,198,655,107
5,580	1	526	5,580	1,073,153	6,198,649,527
5,700	5	531	28,440	1,101,593	6,198,621,087
5,783	3	534	17,303	1,118,896	6,198,603,784
5,880	2	536	11,760	1,130,656	6,198,592,024
6,000	26	562	156,000	1,286,656	6,198,436,024
6,120	3	565	18,360	1,305,016	6,198,417,664
6,300	12	577	75,389	1,380,405	6,198,342,275
6,480	4	581	25,920	1,406,325	6,198,316,355
6,600	13	594	85,800	1,492,125	6,198,230,555
6,660	1	595	6,660	1,498,785	6,198,223,895
6,900	5	600	34,380	1,533,165	6,198,189,515
7,000	3	603	21,000	1,554,165	6,198,168,515
7,020	2	605	14,040	1,568,205	6,198,154,475
7,200	46	651	331,200	1,899,405	6,197,823,275
7,380	2	653	14,760	1,914,165	6,197,808,515
7,500	11	664	82,380	1,996,545	6,197,726,135
7,560	5	669	37,800	2,034,345	6,197,688,335
7,800	21	690	163,620	2,197,965	6,197,524,715
7,920	3	693	23,760	2,221,725	6,197,500,955
8,100	9	702	72,900	2,294,625	6,197,428,055
8,160	1	703	8,160	2,302,785	6,197,419,895
8,280	4	707	33,120	2,335,905	6,197,386,775
8,400	25	732	210,000	2,545,905	6,197,176,775
8,460	1	733	8,460	2,554,365	6,197,168,315
8,520	1	734	8,520	2,562,885	6,197,159,795
8,700	5	739	43,380	2,606,265	6,197,116,415
8,760	1	740	8,760	2,615,025	6,197,107,655
8,820	1	741	8,820	2,623,845	6,197,098,835
9,000	21	762	189,000	2,812,845	6,196,909,835
9,180	6	768	55,020	2,867,865	6,196,854,815

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
9,300	3	771	27,840	2,895,705	6,196,826,975
9,360	3	774	28,080	2,923,785	6,196,798,895
9,480	2	776	18,954	2,942,739	6,196,779,941
9,600	48	824	460,800	3,403,539	6,196,319,141
9,720	4	828	38,880	3,442,419	6,196,280,261
9,900	5	833	49,440	3,491,859	6,196,230,821
10,080	1	834	10,080	3,501,939	6,196,220,741
10,200	18	852	183,600	3,685,539	6,196,037,141
10,320	1	853	10,320	3,695,859	6,196,026,821
10,500	6	859	62,700	3,758,559	6,195,964,121
10,620	3	862	31,860	3,790,419	6,195,932,261
10,800	51	913	550,800	4,341,219	6,195,381,461
10,980	3	916	32,940	4,374,159	6,195,348,521
11,100	4	920	44,340	4,418,499	6,195,304,181
11,280	1	921	11,280	4,429,779	6,195,292,901
11,400	13	934	148,140	4,577,919	6,195,144,761
11,520	1	935	11,520	4,589,439	6,195,133,241
11,700	7	942	81,840	4,671,279	6,195,051,401
11,880	1	943	11,880	4,683,159	6,195,039,521
12,000	30	973	360,000	5,043,159	6,194,679,521
12,060	1	974	12,060	5,055,219	6,194,667,461
12,120	1	975	12,120	5,067,339	6,194,655,341
12,300	6	981	73,620	5,140,959	6,194,581,721
12,360	1	982	12,360	5,153,319	6,194,569,361
12,420	3	985	37,260	5,190,579	6,194,532,101
12,600	18	1,003	226,800	5,417,379	6,194,305,301
12,780	1	1,004	12,780	5,430,159	6,194,292,521
12,960	3	1,007	38,880	5,469,039	6,194,253,641
13,200	22	1,029	290,340	5,759,379	6,193,963,301
13,500	8	1,037	108,000	5,867,379	6,193,855,301
13,680	3	1,040	41,040	5,908,419	6,193,814,261
13,800	10	1,050	138,000	6,046,419	6,193,676,261
14,100	5	1,055	70,320	6,116,739	6,193,605,941
14,200	1	1,056	14,200	6,130,939	6,193,591,741
14,280	2	1,058	28,500	6,159,439	6,193,563,241
14,400	38	1,096	547,200	6,706,639	6,193,016,041
14,458	1	1,097	14,458	6,721,097	6,193,001,583
14,580	4	1,101	58,200	6,779,297	6,192,943,383

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
14,700	2	1,103	29,400	6,808,697	6,192,913,983
15,000	8	1,111	119,820	6,928,517	6,192,794,163
15,120	2	1,113	30,240	6,958,757	6,192,763,923
15,300	9	1,122	137,700	7,096,457	6,192,626,223
15,480	3	1,125	46,440	7,142,897	6,192,579,783
15,600	12	1,137	187,200	7,330,097	6,192,392,583
15,660	2	1,139	31,320	7,361,417	6,192,361,263
15,714	1	1,140	15,714	7,377,131	6,192,345,549
15,900	6	1,146	95,280	7,472,411	6,192,250,269
16,020	1	1,147	16,020	7,488,431	6,192,234,249
16,200	21	1,168	340,200	7,828,631	6,191,894,049
16,380	2	1,170	32,760	7,861,391	6,191,861,289
16,560	1	1,171	16,560	7,877,951	6,191,844,729
16,800	31	1,202	520,800	8,398,751	6,191,323,929
16,920	1	1,203	16,920	8,415,671	6,191,307,009
17,100	8	1,211	136,800	8,552,471	6,191,170,209
17,280	4	1,215	69,120	8,621,591	6,191,101,089
17,400	17	1,232	295,800	8,917,391	6,190,805,289
17,460	2	1,234	34,920	8,952,311	6,190,770,369
17,700	3	1,237	53,040	9,005,351	6,190,717,329
17,820	1	1,238	17,820	9,023,171	6,190,699,509
18,000	34	1,272	612,000	9,635,171	6,190,087,509
18,300	3	1,275	54,900	9,690,071	6,190,032,609
18,600	9	1,284	167,280	9,857,351	6,189,865,329
18,720	2	1,286	37,440	9,894,791	6,189,827,889
18,900	9	1,295	170,040	10,064,831	6,189,657,849
19,080	3	1,298	57,240	10,122,071	6,189,600,609
19,200	33	1,331	633,600	10,755,671	6,188,967,009
19,260	2	1,333	38,520	10,794,191	6,188,928,489
19,500	8	1,341	155,940	10,950,131	6,188,772,549
19,560	1	1,342	19,560	10,969,691	6,188,752,989
19,800	24	1,366	475,200	11,444,891	6,188,277,789
19,980	2	1,368	39,960	11,484,851	6,188,237,829
20,100	2	1,370	40,200	11,525,051	6,188,197,629
20,160	1	1,371	20,160	11,545,211	6,188,177,469
20,400	27	1,398	550,560	12,095,771	6,187,626,909
20,520	1	1,399	20,520	12,116,291	6,187,606,389
20,700	7	1,406	144,900	12,261,191	6,187,461,489

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
20,760	1	1,407	20,760	12,281,951	6,187,440,729
20,880	3	1,410	62,640	12,344,591	6,187,378,089
21,000	11	1,421	231,000	12,575,591	6,187,147,089
21,060	2	1,423	42,120	12,617,711	6,187,104,969
21,300	2	1,425	42,540	12,660,251	6,187,062,429
21,600	61	1,486	1,317,600	13,977,851	6,185,744,829
21,780	1	1,487	21,780	13,999,631	6,185,723,049
21,900	1	1,488	21,900	14,021,531	6,185,701,149
21,960	1	1,489	21,960	14,043,491	6,185,679,189
22,200	4	1,493	88,740	14,132,231	6,185,590,449
22,320	3	1,496	66,960	14,199,191	6,185,523,489
22,500	14	1,510	314,940	14,514,131	6,185,208,549
22,680	3	1,513	68,040	14,582,171	6,185,140,509
22,800	9	1,522	205,200	14,787,371	6,184,935,309
22,860	3	1,525	68,580	14,855,951	6,184,866,729
22,987	1	1,526	22,987	14,878,938	6,184,843,742
23,100	2	1,528	46,200	14,925,138	6,184,797,542
23,160	1	1,529	23,160	14,948,298	6,184,774,382
23,220	2	1,531	46,440	14,994,738	6,184,727,942
23,400	13	1,544	304,200	15,298,938	6,184,423,742
23,580	4	1,548	94,260	15,393,198	6,184,329,482
23,700	4	1,552	94,740	15,487,938	6,184,234,742
23,760	2	1,554	47,520	15,535,458	6,184,187,222
23,880	1	1,555	23,880	15,559,338	6,184,163,342
24,000	36	1,591	863,880	16,423,218	6,183,299,462
24,120	3	1,594	72,360	16,495,578	6,183,227,102
24,300	17	1,611	413,040	16,908,618	6,182,814,062
24,600	9	1,620	221,400	17,130,018	6,182,592,662
24,660	1	1,621	24,660	17,154,678	6,182,568,002
24,900	3	1,624	74,640	17,229,318	6,182,493,362
24,960	2	1,626	49,920	17,279,238	6,182,443,442
25,100	5	1,631	125,180	17,404,418	6,182,318,262
25,200	54	1,685	1,360,800	18,765,218	6,180,957,462
25,380	3	1,688	76,020	18,841,238	6,180,881,442
25,500	2	1,690	50,940	18,892,178	6,180,830,502
25,560	1	1,691	25,560	18,917,738	6,180,804,942
25,800	10	1,701	257,880	19,175,618	6,180,547,062
25,920	1	1,702	25,920	19,201,538	6,180,521,142

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
26,100	14	1,716	365,340	19,566,878	6,180,155,802
26,400	36	1,752	950,400	20,517,278	6,179,205,402
26,460	3	1,755	79,380	20,596,658	6,179,126,022
26,520	1	1,756	26,520	20,623,178	6,179,099,502
26,700	3	1,759	80,100	20,703,278	6,179,019,402
26,880	2	1,761	53,700	20,756,978	6,178,965,702
27,000	19	1,780	513,000	21,269,978	6,178,452,702
27,180	2	1,782	54,360	21,324,338	6,178,398,342
27,300	2	1,784	54,600	21,378,938	6,178,343,742
27,480	2	1,786	54,909	21,433,847	6,178,288,833
27,600	18	1,804	496,800	21,930,647	6,177,792,033
27,720	2	1,806	55,440	21,986,087	6,177,736,593
27,900	8	1,814	223,200	22,209,287	6,177,513,393
27,945	1	1,815	27,945	22,237,232	6,177,485,448
28,200	11	1,826	310,200	22,547,432	6,177,175,248
28,260	1	1,827	28,260	22,575,692	6,177,146,988
28,500	2	1,829	56,940	22,632,632	6,177,090,048
28,680	1	1,830	28,680	22,661,312	6,177,061,368
28,800	48	1,878	1,382,400	24,043,712	6,175,678,968
28,980	2	1,880	57,900	24,101,612	6,175,621,068
29,100	1	1,881	29,100	24,130,712	6,175,591,968
29,160	1	1,882	29,160	24,159,872	6,175,562,808
29,400	9	1,891	264,540	24,424,412	6,175,298,268
29,520	1	1,892	29,520	24,453,932	6,175,268,748
29,700	7	1,899	207,900	24,661,832	6,175,060,848
29,880	1	1,900	29,880	24,691,712	6,175,030,968
30,000	21	1,921	630,000	25,321,712	6,174,400,968
30,120	1	1,922	30,120	25,351,832	6,174,370,848
30,360	1	1,923	30,360	25,382,192	6,174,340,488
30,420	1	1,924	30,420	25,412,612	6,174,310,068
30,600	22	1,946	673,200	26,085,812	6,173,636,868
30,780	1	1,947	30,780	26,116,592	6,173,606,088
30,900	4	1,951	123,480	26,240,072	6,173,482,608
31,000	1	1,952	31,000	26,271,072	6,173,451,608
31,200	23	1,975	717,540	26,988,612	6,172,734,068
31,500	10	1,985	314,880	27,303,492	6,172,419,188
31,680	2	1,987	63,360	27,366,852	6,172,355,828
31,800	9	1,996	286,200	27,653,052	6,172,069,628

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
31,860	1	1,997	31,860	27,684,912	6,172,037,768
32,000	1	1,998	32,000	27,716,912	6,172,005,768
32,100	3	2,001	96,180	27,813,092	6,171,909,588
32,160	1	2,002	32,160	27,845,252	6,171,877,428
32,280	2	2,004	64,500	27,909,752	6,171,812,928
32,400	38	2,042	1,231,200	29,140,952	6,170,581,728
32,580	1	2,043	32,580	29,173,532	6,170,549,148
32,640	1	2,044	32,640	29,206,172	6,170,516,508
32,800	3	2,047	98,320	29,304,492	6,170,418,188
32,880	1	2,048	32,880	29,337,372	6,170,385,308
33,000	19	2,067	626,760	29,964,132	6,169,758,548
33,300	10	2,077	333,000	30,297,132	6,169,425,548
33,480	3	2,080	100,440	30,397,572	6,169,325,108
33,600	23	2,103	772,800	31,170,372	6,168,552,308
33,900	1	2,104	33,900	31,204,272	6,168,518,408
34,000	3	2,107	101,960	31,306,232	6,168,416,448
34,100	1	2,108	34,100	31,340,332	6,168,382,348
34,200	18	2,126	615,600	31,955,932	6,167,766,748
34,380	1	2,127	34,380	31,990,312	6,167,732,368
34,500	4	2,131	137,940	32,128,252	6,167,594,428
34,800	14	2,145	487,200	32,615,452	6,167,107,228
35,000	1	2,146	35,000	32,650,452	6,167,072,228
35,100	5	2,151	175,500	32,825,952	6,166,896,728
35,200	2	2,153	70,400	32,896,352	6,166,826,328
35,280	1	2,154	35,280	32,931,632	6,166,791,048
35,400	7	2,161	247,800	33,179,432	6,166,543,248
35,460	5	2,166	177,300	33,356,732	6,166,365,948
35,600	1	2,167	35,600	33,392,332	6,166,330,348
35,700	4	2,171	142,680	33,535,012	6,166,187,668
35,820	2	2,173	71,640	33,606,652	6,166,116,028
36,000	40	2,213	1,440,000	35,046,652	6,164,676,028
36,180	1	2,214	36,180	35,082,832	6,164,639,848
36,300	2	2,216	72,600	35,155,432	6,164,567,248
36,400	1	2,217	36,400	35,191,832	6,164,530,848
36,600	7	2,224	256,140	35,447,972	6,164,274,708
36,720	2	2,226	73,440	35,521,412	6,164,201,268
36,900	3	2,229	110,700	35,632,112	6,164,090,568
37,000	1	2,230	37,000	35,669,112	6,164,053,568

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
37,200	14	2,244	520,800	36,189,912	6,163,532,768
37,260	1	2,245	37,260	36,227,172	6,163,495,508
37,500	7	2,252	262,380	36,489,552	6,163,233,128
37,600	2	2,254	75,200	36,564,752	6,163,157,928
37,612	1	2,255	37,612	36,602,364	6,163,120,316
37,800	21	2,276	793,714	37,396,078	6,162,326,602
37,980	3	2,279	113,820	37,509,898	6,162,212,782
38,100	3	2,282	114,240	37,624,138	6,162,098,542
38,160	2	2,284	76,320	37,700,458	6,162,022,222
38,400	19	2,303	729,600	38,430,058	6,161,292,622
38,700	9	2,312	348,300	38,778,358	6,160,944,322
38,800	1	2,313	38,800	38,817,158	6,160,905,522
39,000	6	2,319	234,000	39,051,158	6,160,671,522
39,060	1	2,320	39,060	39,090,218	6,160,632,462
39,200	1	2,321	39,200	39,129,418	6,160,593,262
39,300	1	2,322	39,300	39,168,718	6,160,553,962
39,420	1	2,323	39,420	39,208,138	6,160,514,542
39,600	19	2,342	752,400	39,960,538	6,159,762,142
39,780	1	2,343	39,780	40,000,318	6,159,722,362
39,900	1	2,344	39,900	40,040,218	6,159,682,462
40,000	1	2,345	40,000	40,080,218	6,159,642,462
40,200	7	2,352	281,160	40,361,378	6,159,361,302
40,320	3	2,355	120,960	40,482,338	6,159,240,342
40,500	8	2,363	324,000	40,806,338	6,158,916,342
40,800	20	2,383	816,000	41,622,338	6,158,100,342
40,860	1	2,384	40,860	41,663,198	6,158,059,482
41,100	5	2,389	205,260	41,868,458	6,157,854,222
41,200	1	2,390	41,200	41,909,658	6,157,813,022
41,400	17	2,407	703,800	42,613,458	6,157,109,222
41,580	2	2,409	83,160	42,696,618	6,157,026,062
41,700	3	2,412	125,040	42,821,658	6,156,901,022
41,760	1	2,413	41,760	42,863,418	6,156,859,262
42,000	8	2,421	335,940	43,199,358	6,156,523,322
42,300	3	2,424	126,900	43,326,258	6,156,396,422
42,360	1	2,425	42,360	43,368,618	6,156,354,062
42,480	1	2,426	42,480	43,411,098	6,156,311,582
42,600	6	2,432	255,600	43,666,698	6,156,055,982
42,660	1	2,433	42,660	43,709,358	6,156,013,322

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
42,900	8	2,441	342,977	44,052,335	6,155,670,345
42,985	1	2,442	42,985	44,095,320	6,155,627,360
43,020	1	2,443	43,020	44,138,340	6,155,584,340
43,200	35	2,478	1,512,000	45,650,340	6,154,072,340
43,500	5	2,483	217,500	45,867,840	6,153,854,840
43,800	9	2,492	394,140	46,261,980	6,153,460,700
43,920	1	2,493	43,920	46,305,900	6,153,416,780
44,100	7	2,500	308,700	46,614,600	6,153,108,080
44,160	1	2,501	44,160	46,658,760	6,153,063,920
44,280	2	2,503	88,560	46,747,320	6,152,975,360
44,400	12	2,515	532,800	47,280,120	6,152,442,560
44,700	4	2,519	178,800	47,458,920	6,152,263,760
44,820	2	2,521	89,640	47,548,560	6,152,174,120
45,000	26	2,547	1,170,000	48,718,560	6,151,004,120
45,300	1	2,548	45,300	48,763,860	6,150,958,820
45,360	1	2,549	45,360	48,809,220	6,150,913,460
45,600	17	2,566	775,140	49,584,360	6,150,138,320
45,720	1	2,567	45,720	49,630,080	6,150,092,600
45,900	9	2,576	413,100	50,043,180	6,149,679,500
45,960	1	2,577	45,960	50,089,140	6,149,633,540
46,200	12	2,589	554,400	50,643,540	6,149,079,140
46,500	3	2,592	139,440	50,782,980	6,148,939,700
46,800	26	2,618	1,216,800	51,999,780	6,147,722,900
47,100	3	2,621	141,300	52,141,080	6,147,581,600
47,400	6	2,627	284,400	52,425,480	6,147,297,200
47,520	2	2,629	95,040	52,520,520	6,147,202,160
47,700	6	2,635	286,200	52,806,720	6,146,915,960
47,880	3	2,638	143,640	52,950,360	6,146,772,320
48,000	31	2,669	1,488,000	54,438,360	6,145,284,320
48,060	1	2,670	48,060	54,486,420	6,145,236,260
48,300	5	2,675	241,500	54,727,920	6,144,994,760
48,420	1	2,676	48,420	54,776,340	6,144,946,340
48,600	17	2,693	826,200	55,602,540	6,144,120,140
48,900	1	2,694	48,900	55,651,440	6,144,071,240
48,960	2	2,696	97,920	55,749,360	6,143,973,320
49,200	14	2,710	688,740	56,438,100	6,143,284,580
49,320	2	2,712	98,635	56,536,735	6,143,185,945
49,500	6	2,718	297,000	56,833,735	6,142,888,945

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
49,800	10	2,728	498,000	57,331,735	6,142,390,945
50,100	1	2,729	50,100	57,381,835	6,142,340,845
50,400	23	2,752	1,159,200	58,541,035	6,141,181,645
50,700	3	2,755	152,100	58,693,135	6,141,029,545
50,760	4	2,759	203,040	58,896,175	6,140,826,505
50,820	1	2,760	50,820	58,946,995	6,140,775,685
51,000	6	2,766	305,940	59,252,935	6,140,469,745
51,300	4	2,770	205,200	59,458,135	6,140,264,545
51,480	2	2,772	102,960	59,561,095	6,140,161,585
51,600	13	2,785	670,800	60,231,895	6,139,490,785
51,900	2	2,787	103,740	60,335,635	6,139,387,045
52,048	1	2,788	52,048	60,387,683	6,139,334,997
52,200	11	2,799	574,200	60,961,883	6,138,760,797
52,290	1	2,800	52,290	61,014,173	6,138,708,507
52,380	1	2,801	52,380	61,066,553	6,138,656,127
52,500	6	2,807	314,940	61,381,493	6,138,341,187
52,560	1	2,808	52,560	61,434,053	6,138,288,627
52,800	22	2,830	1,161,540	62,595,593	6,137,127,087
52,920	1	2,831	52,920	62,648,513	6,137,074,167
53,100	7	2,838	371,700	63,020,213	6,136,702,467
53,133	1	2,839	53,133	63,073,346	6,136,649,334
53,280	1	2,840	53,280	63,126,626	6,136,596,054
53,400	10	2,850	534,000	63,660,626	6,136,062,054
53,460	2	2,852	106,920	63,767,546	6,135,955,134
53,700	2	2,854	107,400	63,874,946	6,135,847,734
53,820	3	2,857	161,460	64,036,406	6,135,686,274
54,000	25	2,882	1,350,000	65,386,406	6,134,336,274
54,180	2	2,884	108,360	65,494,766	6,134,227,914
54,300	3	2,887	162,900	65,657,666	6,134,065,014
54,390	2	2,889	108,750	65,766,416	6,133,956,264
54,600	6	2,895	327,600	66,094,016	6,133,628,664
54,900	10	2,905	549,000	66,643,016	6,133,079,664
55,000	1	2,906	55,000	66,698,016	6,133,024,664
55,080	2	2,908	110,100	66,808,116	6,132,914,564
55,200	18	2,926	993,600	67,801,716	6,131,920,964
55,440	1	2,927	55,440	67,857,156	6,131,865,524
55,620	1	2,928	55,620	67,912,776	6,131,809,904
55,800	13	2,941	725,400	68,638,176	6,131,084,504

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
56,160	1	2,942	56,160	68,694,336	6,131,028,344
56,400	12	2,954	676,740	69,371,076	6,130,351,604
56,700	5	2,959	283,500	69,654,576	6,130,068,104
57,000	10	2,969	570,000	70,224,576	6,129,498,104
57,600	32	3,001	1,843,200	72,067,776	6,127,654,904
57,780	1	3,002	57,780	72,125,556	6,127,597,124
57,900	1	3,003	57,900	72,183,456	6,127,539,224
58,200	4	3,007	232,800	72,416,256	6,127,306,424
58,500	5	3,012	292,500	72,708,756	6,127,013,924
58,680	1	3,013	58,680	72,767,436	6,126,955,244
58,800	10	3,023	588,000	73,355,436	6,126,367,244
59,100	3	3,026	177,300	73,532,736	6,126,189,944
59,220	2	3,028	118,440	73,651,176	6,126,071,504
59,400	4	3,032	237,600	73,888,776	6,125,833,904
59,700	1	3,033	59,700	73,948,476	6,125,774,204
59,760	1	3,034	59,760	74,008,236	6,125,714,444
60,000	24	3,058	1,440,000	75,448,236	6,124,274,444
60,300	2	3,060	120,600	75,568,836	6,124,153,844
60,480	2	3,062	120,960	75,689,796	6,124,032,884
60,600	7	3,069	424,200	76,113,996	6,123,608,684
60,900	5	3,074	304,500	76,418,496	6,123,304,184
61,200	20	3,094	1,224,000	77,642,496	6,122,080,184
61,500	2	3,096	123,000	77,765,496	6,121,957,184
61,600	2	3,098	123,160	77,888,656	6,121,834,024
61,800	4	3,102	247,200	78,135,856	6,121,586,824
62,100	4	3,106	248,400	78,384,256	6,121,338,424
62,280	1	3,107	62,280	78,446,536	6,121,276,144
62,400	17	3,124	1,060,800	79,507,336	6,120,215,344
62,700	2	3,126	125,340	79,632,676	6,120,090,004
62,820	1	3,127	62,820	79,695,496	6,120,027,184
63,000	17	3,144	1,071,000	80,766,496	6,118,956,184
63,300	3	3,147	189,900	80,956,396	6,118,766,284
63,600	8	3,155	508,800	81,465,196	6,118,257,484
63,630	1	3,156	63,630	81,528,826	6,118,193,854
63,900	2	3,158	127,800	81,656,626	6,118,066,054
64,000	1	3,159	64,000	81,720,626	6,118,002,054
64,080	1	3,160	64,080	81,784,706	6,117,937,974
64,200	13	3,173	834,600	82,619,306	6,117,103,374

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
64,500	2	3,175	129,000	82,748,306	6,116,974,374
64,800	32	3,207	2,073,600	84,821,906	6,114,900,774
65,400	7	3,214	457,800	85,279,706	6,114,442,974
65,700	7	3,221	459,900	85,739,606	6,113,983,074
66,000	10	3,231	660,000	86,399,606	6,113,323,074
66,600	23	3,254	1,531,800	87,931,406	6,111,791,274
66,900	1	3,255	66,900	87,998,306	6,111,724,374
66,960	1	3,256	66,960	88,065,266	6,111,657,414
67,200	27	3,283	1,814,340	89,879,606	6,109,843,074
67,500	3	3,286	202,500	90,082,106	6,109,640,574
67,800	5	3,291	339,000	90,421,106	6,109,301,574
68,000	2	3,293	136,000	90,557,106	6,109,165,574
68,100	1	3,294	68,100	90,625,206	6,109,097,474
68,400	25	3,319	1,710,000	92,335,206	6,107,387,474
68,700	2	3,321	137,400	92,472,606	6,107,250,074
69,000	7	3,328	483,000	92,955,606	6,106,767,074
69,300	5	3,333	346,500	93,302,106	6,106,420,574
69,600	22	3,355	1,531,200	94,833,306	6,104,889,374
69,900	2	3,357	139,800	94,973,106	6,104,749,574
70,000	1	3,358	70,000	95,043,106	6,104,679,574
70,200	13	3,371	912,600	95,955,706	6,103,766,974
70,500	2	3,373	141,000	96,096,706	6,103,625,974
70,560	1	3,374	70,560	96,167,266	6,103,555,414
70,800	11	3,385	778,800	96,946,066	6,102,776,614
71,100	6	3,391	426,600	97,372,666	6,102,350,014
71,400	5	3,396	357,000	97,729,666	6,101,993,014
71,566	1	3,397	71,566	97,801,232	6,101,921,448
71,700	6	3,403	430,080	98,231,312	6,101,491,368
72,000	43	3,446	3,096,000	101,327,312	6,098,395,368
72,300	4	3,450	289,200	101,616,512	6,098,106,168
72,360	1	3,451	72,360	101,688,872	6,098,033,808
72,600	9	3,460	653,400	102,342,272	6,097,380,408
72,900	1	3,461	72,900	102,415,172	6,097,307,508
73,200	12	3,473	878,400	103,293,572	6,096,429,108
73,500	3	3,476	220,440	103,514,012	6,096,208,668
73,800	12	3,488	885,600	104,399,612	6,095,323,068
74,000	1	3,489	74,000	104,473,612	6,095,249,068
74,100	1	3,490	74,100	104,547,712	6,095,174,968

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
74,400	11	3,501	818,400	105,366,112	6,094,356,568
74,700	3	3,504	224,100	105,590,212	6,094,132,468
75,000	8	3,512	600,000	106,190,212	6,093,532,468
75,300	3	3,515	225,900	106,416,112	6,093,306,568
75,600	26	3,541	1,965,600	108,381,712	6,091,340,968
75,780	1	3,542	75,780	108,457,492	6,091,265,188
75,900	3	3,545	227,700	108,685,192	6,091,037,488
76,200	10	3,555	761,880	109,447,072	6,090,275,608
76,320	2	3,557	152,640	109,599,712	6,090,122,968
76,500	5	3,562	382,500	109,982,212	6,089,740,468
76,800	20	3,582	1,536,000	111,518,212	6,088,204,468
77,040	1	3,583	77,040	111,595,252	6,088,127,428
77,220	1	3,584	77,220	111,672,472	6,088,050,208
77,400	17	3,601	1,315,800	112,988,272	6,086,734,408
77,700	2	3,603	155,400	113,143,672	6,086,579,008
78,000	15	3,618	1,170,000	114,313,672	6,085,409,008
78,300	8	3,626	626,400	114,940,072	6,084,782,608
78,480	1	3,627	78,480	115,018,552	6,084,704,128
78,600	9	3,636	707,400	115,725,952	6,083,996,728
78,900	1	3,637	78,900	115,804,852	6,083,917,828
79,020	1	3,638	79,020	115,883,872	6,083,838,808
79,200	27	3,665	2,138,400	118,022,272	6,081,700,408
79,500	1	3,666	79,500	118,101,772	6,081,620,908
79,800	9	3,675	718,200	118,819,972	6,080,902,708
80,100	4	3,679	320,400	119,140,372	6,080,582,308
80,280	1	3,680	80,280	119,220,652	6,080,502,028
80,400	5	3,685	402,000	119,622,652	6,080,100,028
80,700	3	3,688	242,100	119,864,752	6,079,857,928
80,850	1	3,689	80,850	119,945,602	6,079,777,078
81,000	16	3,705	1,296,000	121,241,602	6,078,481,078
81,300	1	3,706	81,300	121,322,902	6,078,399,778
81,360	1	3,707	81,360	121,404,262	6,078,318,418
81,600	18	3,725	1,468,740	122,873,002	6,076,849,678
81,720	1	3,726	81,720	122,954,722	6,076,767,958
81,900	4	3,730	327,600	123,282,322	6,076,440,358
82,200	5	3,735	411,000	123,693,322	6,076,029,358
82,260	3	3,738	246,780	123,940,102	6,075,782,578
82,400	1	3,739	82,400	124,022,502	6,075,700,178

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
82,620	1	3,740	82,620	124,105,122	6,075,617,558
82,800	18	3,758	1,490,340	125,595,462	6,074,127,218
83,100	2	3,760	166,200	125,761,662	6,073,961,018
83,200	1	3,761	83,200	125,844,862	6,073,877,818
83,400	8	3,769	667,200	126,512,062	6,073,210,618
83,700	2	3,771	167,400	126,679,462	6,073,043,218
84,000	16	3,787	1,344,000	128,023,462	6,071,699,218
84,300	3	3,790	252,900	128,276,362	6,071,446,318
84,600	9	3,799	761,400	129,037,762	6,070,684,918
85,200	12	3,811	1,022,400	130,060,162	6,069,662,518
85,500	5	3,816	427,470	130,487,632	6,069,235,048
85,605	2	3,818	171,210	130,658,842	6,069,063,838
85,800	4	3,822	343,200	131,002,042	6,068,720,638
85,860	1	3,823	85,860	131,087,902	6,068,634,778
85,920	1	3,824	85,920	131,173,822	6,068,548,858
86,100	1	3,825	86,100	131,259,922	6,068,462,758
86,220	1	3,826	86,220	131,346,142	6,068,376,538
86,400	22	3,848	1,900,800	133,246,942	6,066,475,738
86,408	1	3,849	86,408	133,333,350	6,066,389,330
86,760	1	3,850	86,760	133,420,110	6,066,302,570
87,000	3	3,853	261,000	133,681,110	6,066,041,570
87,200	1	3,854	87,200	133,768,310	6,065,954,370
87,300	4	3,858	349,200	134,117,510	6,065,605,170
87,360	1	3,859	87,360	134,204,870	6,065,517,810
87,600	10	3,869	876,000	135,080,870	6,064,641,810
87,900	2	3,871	175,800	135,256,670	6,064,466,010
88,200	13	3,884	1,146,600	136,403,270	6,063,319,410
88,410	1	3,885	88,410	136,491,680	6,063,231,000
88,560	1	3,886	88,560	136,580,240	6,063,142,440
88,800	14	3,900	1,243,200	137,823,440	6,061,899,240
88,831	1	3,901	88,831	137,912,271	6,061,810,409
89,100	2	3,903	178,200	138,090,471	6,061,632,209
89,400	9	3,912	804,600	138,895,071	6,060,827,609
89,640	1	3,913	89,640	138,984,711	6,060,737,969
90,000	20	3,933	1,800,000	140,784,711	6,058,937,969
90,300	1	3,934	90,300	140,875,011	6,058,847,669
90,600	8	3,942	724,800	141,599,811	6,058,122,869
90,900	5	3,947	454,500	142,054,311	6,057,668,369

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
91,200	17	3,964	1,550,400	143,604,711	6,056,117,969
91,800	12	3,976	1,101,600	144,706,311	6,055,016,369
91,807	1	3,977	91,807	144,798,118	6,054,924,562
92,100	1	3,978	92,100	144,890,218	6,054,832,462
92,400	14	3,992	1,293,540	146,183,758	6,053,538,922
92,700	3	3,995	278,100	146,461,858	6,053,260,822
93,000	12	4,007	1,116,000	147,577,858	6,052,144,822
93,300	3	4,010	279,900	147,857,758	6,051,864,922
93,600	21	4,031	1,965,600	149,823,358	6,049,899,322
94,200	8	4,039	753,600	150,576,958	6,049,145,722
94,500	5	4,044	472,500	151,049,458	6,048,673,222
94,800	9	4,053	853,200	151,902,658	6,047,820,022
94,920	1	4,054	94,920	151,997,578	6,047,725,102
95,100	1	4,055	95,100	152,092,678	6,047,630,002
95,400	9	4,064	858,600	152,951,278	6,046,771,402
95,700	1	4,065	95,700	153,046,978	6,046,675,702
95,760	1	4,066	95,760	153,142,738	6,046,579,942
96,000	22	4,088	2,112,000	155,254,738	6,044,467,942
96,300	3	4,091	288,900	155,543,638	6,044,179,042
96,600	9	4,100	869,400	156,413,038	6,043,309,642
97,200	12	4,112	1,166,400	157,579,438	6,042,143,242
97,500	2	4,114	195,000	157,774,438	6,041,948,242
97,800	11	4,125	1,075,800	158,850,238	6,040,872,442
98,100	9	4,134	882,900	159,733,138	6,039,989,542
98,400	19	4,153	1,869,600	161,602,738	6,038,119,942
98,460	1	4,154	98,460	161,701,198	6,038,021,482
98,700	3	4,157	296,100	161,997,298	6,037,725,382
99,000	12	4,169	1,188,000	163,185,298	6,036,537,382
99,360	1	4,170	99,360	163,284,658	6,036,438,022
99,600	5	4,175	498,000	163,782,658	6,035,940,022
99,900	4	4,179	399,600	164,182,258	6,035,540,422
100,200	7	4,186	701,400	164,883,658	6,034,839,022
100,500	2	4,188	201,000	165,084,658	6,034,638,022
100,800	26	4,214	2,620,800	167,705,458	6,032,017,222
101,100	3	4,217	303,300	168,008,758	6,031,713,922
101,160	1	4,218	101,160	168,109,918	6,031,612,762
101,280	1	4,219	101,280	168,211,198	6,031,511,482
101,400	4	4,223	405,600	168,616,798	6,031,105,882

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
101,700	3	4,226	305,100	168,921,898	6,030,800,782
102,000	9	4,235	918,000	169,839,898	6,029,882,782
102,600	13	4,248	1,333,800	171,173,698	6,028,548,982
102,780	1	4,249	102,780	171,276,478	6,028,446,202
102,900	2	4,251	205,800	171,482,278	6,028,240,402
103,200	13	4,264	1,341,600	172,823,878	6,026,898,802
103,500	8	4,272	827,880	173,651,758	6,026,070,922
103,800	6	4,278	622,800	174,274,558	6,025,448,122
104,000	1	4,279	104,000	174,378,558	6,025,344,122
104,100	3	4,282	312,300	174,690,858	6,025,031,822
104,400	10	4,292	1,044,000	175,734,858	6,023,987,822
105,000	9	4,301	945,000	176,679,858	6,023,042,822
105,300	3	4,304	315,900	176,995,758	6,022,726,922
105,600	19	4,323	2,006,400	179,002,158	6,020,720,522
106,200	6	4,329	637,200	179,639,358	6,020,083,322
106,500	1	4,330	106,500	179,745,858	6,019,976,822
106,800	13	4,343	1,388,400	181,134,258	6,018,588,422
107,100	3	4,346	321,300	181,455,558	6,018,267,122
107,400	13	4,359	1,396,200	182,851,758	6,016,870,922
107,700	3	4,362	323,100	183,174,858	6,016,547,822
108,000	18	4,380	1,944,000	185,118,858	6,014,603,822
108,300	2	4,382	216,600	185,335,458	6,014,387,222
108,600	3	4,385	325,800	185,661,258	6,014,061,422
108,900	4	4,389	435,600	186,096,858	6,013,625,822
109,200	4	4,393	436,800	186,533,658	6,013,189,022
109,800	10	4,403	1,098,000	187,631,658	6,012,091,022
110,100	1	4,404	110,100	187,741,758	6,011,980,922
110,250	1	4,405	110,250	187,852,008	6,011,870,672
110,400	12	4,417	1,324,800	189,176,808	6,010,545,872
110,700	3	4,420	332,100	189,508,908	6,010,213,772
111,000	4	4,424	444,000	189,952,908	6,009,769,772
111,300	2	4,426	222,600	190,175,508	6,009,547,172
111,600	14	4,440	1,562,400	191,737,908	6,007,984,772
111,900	2	4,442	223,800	191,961,708	6,007,760,972
112,200	4	4,446	448,800	192,410,508	6,007,312,172
112,500	1	4,447	112,500	192,523,008	6,007,199,672
112,800	11	4,458	1,240,800	193,763,808	6,005,958,872
113,400	12	4,470	1,360,800	195,124,608	6,004,598,072

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
113,700	1	4,471	113,700	195,238,308	6,004,484,372
114,000	5	4,476	570,000	195,808,308	6,003,914,372
114,300	1	4,477	114,300	195,922,608	6,003,800,072
114,600	3	4,480	343,800	196,266,408	6,003,456,272
114,900	2	4,482	229,800	196,496,208	6,003,226,472
115,200	26	4,508	2,995,200	199,491,408	6,000,231,272
115,500	2	4,510	231,000	199,722,408	6,000,000,272
115,800	7	4,517	810,600	200,533,008	5,999,189,672
116,100	2	4,519	232,200	200,765,208	5,998,957,472
116,400	12	4,531	1,396,800	202,162,008	5,997,560,672
116,700	1	4,532	116,700	202,278,708	5,997,443,972
117,000	10	4,542	1,170,000	203,448,708	5,996,273,972
117,300	1	4,543	117,300	203,566,008	5,996,156,672
117,600	15	4,558	1,764,000	205,330,008	5,994,392,672
118,200	4	4,562	472,800	205,802,808	5,993,919,872
118,800	19	4,581	2,257,200	208,060,008	5,991,662,672
119,100	1	4,582	119,100	208,179,108	5,991,543,572
119,400	4	4,586	477,600	208,656,708	5,991,065,972
119,700	3	4,589	359,100	209,015,808	5,990,706,872
120,000	9	4,598	1,080,000	210,095,808	5,989,626,872
120,600	8	4,606	964,800	211,060,608	5,988,662,072
120,900	2	4,608	241,800	211,302,408	5,988,420,272
121,200	8	4,616	969,600	212,272,008	5,987,450,672
121,500	9	4,625	1,093,500	213,365,508	5,986,357,172
121,680	1	4,626	121,680	213,487,188	5,986,235,492
121,800	6	4,632	730,800	214,217,988	5,985,504,692
122,400	17	4,649	2,080,800	216,298,788	5,983,423,892
122,700	1	4,650	122,700	216,421,488	5,983,301,192
123,000	7	4,657	861,000	217,282,488	5,982,440,192
123,300	4	4,661	493,200	217,775,688	5,981,946,992
123,429	1	4,662	123,429	217,899,117	5,981,823,563
123,600	9	4,671	1,112,400	219,011,517	5,980,711,163
124,200	11	4,682	1,366,200	220,377,717	5,979,344,963
124,800	17	4,699	2,121,600	222,499,317	5,977,223,363
125,100	7	4,706	875,700	223,375,017	5,976,347,663
125,400	7	4,713	877,800	224,252,817	5,975,469,863
125,700	1	4,714	125,700	224,378,517	5,975,344,163
126,000	23	4,737	2,898,000	227,276,517	5,972,446,163

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
126,300	2	4,739	252,600	227,529,117	5,972,193,563
126,600	3	4,742	379,800	227,908,917	5,971,813,763
126,750	1	4,743	126,750	228,035,667	5,971,687,013
126,900	4	4,747	507,600	228,543,267	5,971,179,413
127,200	12	4,759	1,526,400	230,069,667	5,969,653,013
127,800	17	4,776	2,172,600	232,242,267	5,967,480,413
128,400	11	4,787	1,412,400	233,654,667	5,966,068,013
128,700	3	4,790	386,100	234,040,767	5,965,681,913
129,000	6	4,796	774,000	234,814,767	5,964,907,913
129,600	20	4,816	2,592,000	237,406,767	5,962,315,913
130,200	6	4,822	781,200	238,187,967	5,961,534,713
130,500	3	4,825	391,500	238,579,467	5,961,143,213
130,800	11	4,836	1,438,800	240,018,267	5,959,704,413
131,100	1	4,837	131,100	240,149,367	5,959,573,313
131,400	12	4,849	1,576,800	241,726,167	5,957,996,513
131,700	1	4,850	131,700	241,857,867	5,957,864,813
132,000	13	4,863	1,716,000	243,573,867	5,956,148,813
132,300	5	4,868	661,500	244,235,367	5,955,487,313
132,600	4	4,872	530,400	244,765,767	5,954,956,913
132,900	1	4,873	132,900	244,898,667	5,954,824,013
133,200	17	4,890	2,264,400	247,163,067	5,952,559,613
133,800	5	4,895	669,000	247,832,067	5,951,890,613
134,100	3	4,898	402,300	248,234,367	5,951,488,313
134,400	17	4,915	2,284,800	250,519,167	5,949,203,513
135,000	11	4,926	1,485,000	252,004,167	5,947,718,513
135,300	1	4,927	135,300	252,139,467	5,947,583,213
135,600	15	4,942	2,034,000	254,173,467	5,945,549,213
135,900	4	4,946	543,600	254,717,067	5,945,005,613
136,200	5	4,951	681,000	255,398,067	5,944,324,613
136,500	4	4,955	546,000	255,944,067	5,943,778,613
136,800	17	4,972	2,325,600	258,269,667	5,941,453,013
137,143	1	4,973	137,143	258,406,810	5,941,315,870
137,400	3	4,976	412,200	258,819,010	5,940,903,670
137,700	5	4,981	688,500	259,507,510	5,940,215,170
137,714	2	4,983	275,428	259,782,938	5,939,939,742
138,000	12	4,995	1,656,000	261,438,938	5,938,283,742
138,600	15	5,010	2,079,000	263,517,938	5,936,204,742
138,750	1	5,011	138,750	263,656,688	5,936,065,992

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
138,900	1	5,012	138,900	263,795,588	5,935,927,092
139,200	8	5,020	1,113,600	264,909,188	5,934,813,492
139,500	2	5,022	279,000	265,188,188	5,934,534,492
139,800	8	5,030	1,118,400	266,306,588	5,933,416,092
140,100	3	5,033	420,300	266,726,888	5,932,995,792
140,260	1	5,034	140,260	266,867,148	5,932,855,532
140,400	19	5,053	2,667,600	269,534,748	5,930,187,932
140,700	1	5,054	140,700	269,675,448	5,930,047,232
141,000	4	5,058	564,000	270,239,448	5,929,483,232
141,300	4	5,062	565,200	270,804,648	5,928,918,032
141,600	17	5,079	2,407,200	273,211,848	5,926,510,832
141,900	1	5,080	141,900	273,353,748	5,926,368,932
142,200	8	5,088	1,137,600	274,491,348	5,925,231,332
142,500	2	5,090	285,000	274,776,348	5,924,946,332
142,800	8	5,098	1,142,400	275,918,748	5,923,803,932
143,100	4	5,102	572,400	276,491,148	5,923,231,532
143,400	4	5,106	573,600	277,064,748	5,922,657,932
144,000	21	5,127	3,024,000	280,088,748	5,919,633,932
144,300	1	5,128	144,300	280,233,048	5,919,489,632
144,600	1	5,129	144,600	280,377,648	5,919,345,032
144,900	3	5,132	434,700	280,812,348	5,918,910,332
145,200	12	5,144	1,742,400	282,554,748	5,917,167,932
145,500	3	5,147	436,500	282,991,248	5,916,731,432
145,800	11	5,158	1,603,800	284,595,048	5,915,127,632
146,400	12	5,170	1,756,800	286,351,848	5,913,370,832
146,700	1	5,171	146,700	286,498,548	5,913,224,132
147,000	4	5,175	588,000	287,086,548	5,912,636,132
147,300	1	5,176	147,300	287,233,848	5,912,488,832
147,600	23	5,199	3,394,800	290,628,648	5,909,094,032
148,200	2	5,201	296,400	290,925,048	5,908,797,632
148,500	4	5,205	594,000	291,519,048	5,908,203,632
148,800	12	5,217	1,785,600	293,304,648	5,906,418,032
149,100	1	5,218	149,100	293,453,748	5,906,268,932
149,400	9	5,227	1,344,600	294,798,348	5,904,924,332
149,700	1	5,228	149,700	294,948,048	5,904,774,632
150,000	19	5,247	2,850,000	297,798,048	5,901,924,632
150,300	1	5,248	150,300	297,948,348	5,901,774,332
150,600	2	5,250	301,200	298,249,548	5,901,473,132

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
151,200	20	5,270	3,024,000	301,273,548	5,898,449,132
151,500	1	5,271	151,500	301,425,048	5,898,297,632
151,800	5	5,276	759,000	302,184,048	5,897,538,632
152,100	4	5,280	608,400	302,792,448	5,896,930,232
152,400	9	5,289	1,371,600	304,164,048	5,895,558,632
153,000	15	5,304	2,295,000	306,459,048	5,893,263,632
153,600	14	5,318	2,150,400	308,609,448	5,891,113,232
153,900	2	5,320	307,800	308,917,248	5,890,805,432
154,200	6	5,326	925,200	309,842,448	5,889,880,232
154,500	1	5,327	154,500	309,996,948	5,889,725,732
154,800	18	5,345	2,786,400	312,783,348	5,886,939,332
155,100	1	5,346	155,100	312,938,448	5,886,784,232
155,400	2	5,348	310,800	313,249,248	5,886,473,432
155,700	3	5,351	467,100	313,716,348	5,886,006,332
156,000	10	5,361	1,560,000	315,276,348	5,884,446,332
156,300	1	5,362	156,300	315,432,648	5,884,290,032
156,600	12	5,374	1,879,200	317,311,848	5,882,410,832
156,750	1	5,375	156,750	317,468,598	5,882,254,082
157,200	9	5,384	1,414,800	318,883,398	5,880,839,282
157,500	4	5,388	630,000	319,513,398	5,880,209,282
157,800	2	5,390	315,600	319,828,998	5,879,893,682
158,100	1	5,391	158,100	319,987,098	5,879,735,582
158,400	24	5,415	3,801,600	323,788,698	5,875,933,982
158,700	2	5,417	317,400	324,106,098	5,875,616,582
159,000	3	5,420	477,000	324,583,098	5,875,139,582
159,300	6	5,426	955,800	325,538,898	5,874,183,782
159,600	9	5,435	1,436,400	326,975,298	5,872,747,382
160,200	14	5,449	2,242,800	329,218,098	5,870,504,582
160,500	1	5,450	160,500	329,378,598	5,870,344,082
160,800	10	5,460	1,608,000	330,986,598	5,868,736,082
161,100	4	5,464	644,400	331,630,998	5,868,091,682
161,400	6	5,470	968,400	332,599,398	5,867,123,282
161,700	1	5,471	161,700	332,761,098	5,866,961,582
162,000	22	5,493	3,564,000	336,325,098	5,863,397,582
162,300	2	5,495	324,600	336,649,698	5,863,072,982
162,600	3	5,498	487,800	337,137,498	5,862,585,182
162,900	5	5,503	814,500	337,951,998	5,861,770,682
163,200	10	5,513	1,632,000	339,583,998	5,860,138,682

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
163,500	1	5,514	163,500	339,747,498	5,859,975,182
163,800	10	5,524	1,638,000	341,385,498	5,858,337,182
164,100	1	5,525	164,100	341,549,598	5,858,173,082
164,400	7	5,532	1,150,800	342,700,398	5,857,022,282
164,700	9	5,541	1,482,300	344,182,698	5,855,539,982
165,000	8	5,549	1,320,000	345,502,698	5,854,219,982
165,300	2	5,551	330,600	345,833,298	5,853,889,382
165,600	14	5,565	2,318,400	348,151,698	5,851,570,982
165,750	1	5,566	165,750	348,317,448	5,851,405,232
166,200	2	5,568	332,400	348,649,848	5,851,072,832
166,500	2	5,570	333,000	348,982,848	5,850,739,832
166,800	6	5,576	1,000,800	349,983,648	5,849,739,032
167,400	7	5,583	1,171,800	351,155,448	5,848,567,232
168,000	14	5,597	2,352,000	353,507,448	5,846,215,232
168,300	3	5,600	504,900	354,012,348	5,845,710,332
168,600	3	5,603	505,800	354,518,148	5,845,204,532
169,200	17	5,620	2,876,400	357,394,548	5,842,328,132
169,500	1	5,621	169,500	357,564,048	5,842,158,632
169,800	4	5,625	679,200	358,243,248	5,841,479,432
170,100	4	5,629	680,400	358,923,648	5,840,799,032
170,400	12	5,641	2,044,800	360,968,448	5,838,754,232
171,000	6	5,647	1,026,000	361,994,448	5,837,728,232
171,600	11	5,658	1,887,600	363,882,048	5,835,840,632
171,900	2	5,660	343,800	364,225,848	5,835,496,832
172,200	5	5,665	861,000	365,086,848	5,834,635,832
172,500	1	5,666	172,500	365,259,348	5,834,463,332
172,800	33	5,699	5,702,400	370,961,748	5,828,760,932
173,400	6	5,705	1,040,400	372,002,148	5,827,720,532
173,700	4	5,709	694,800	372,696,948	5,827,025,732
174,000	5	5,714	870,000	373,566,948	5,826,155,732
174,600	15	5,729	2,619,000	376,185,948	5,823,536,732
175,200	21	5,750	3,679,200	379,865,148	5,819,857,532
175,500	2	5,752	351,000	380,216,148	5,819,506,532
175,800	3	5,755	527,400	380,743,548	5,818,979,132
176,100	1	5,756	176,100	380,919,648	5,818,803,032
176,250	1	5,757	176,250	381,095,898	5,818,626,782
176,400	21	5,778	3,704,400	384,800,298	5,814,922,382
177,000	2	5,780	354,000	385,154,298	5,814,568,382

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
177,300	6	5,786	1,063,800	386,218,098	5,813,504,582
177,600	12	5,798	2,131,200	388,349,298	5,811,373,382
177,900	2	5,800	355,800	388,705,098	5,811,017,582
178,200	15	5,815	2,673,000	391,378,098	5,808,344,582
178,500	1	5,816	178,500	391,556,598	5,808,166,082
178,800	13	5,829	2,324,400	393,880,998	5,805,841,682
179,100	4	5,833	716,400	394,597,398	5,805,125,282
179,400	5	5,838	897,000	395,494,398	5,804,228,282
180,000	21	5,859	3,780,000	399,274,398	5,800,448,282
180,300	1	5,860	180,300	399,454,698	5,800,267,982
180,600	2	5,862	361,200	399,815,898	5,799,906,782
180,900	2	5,864	361,800	400,177,698	5,799,544,982
181,200	5	5,869	906,000	401,083,698	5,798,638,982
181,800	11	5,880	1,999,800	403,083,498	5,796,639,182
182,100	2	5,882	364,200	403,447,698	5,796,274,982
182,400	11	5,893	2,006,400	405,454,098	5,794,268,582
182,700	2	5,895	365,400	405,819,498	5,793,903,182
183,000	7	5,902	1,281,000	407,100,498	5,792,622,182
183,600	27	5,929	4,957,200	412,057,698	5,787,664,982
184,200	4	5,933	736,800	412,794,498	5,786,928,182
184,500	3	5,936	553,500	413,347,998	5,786,374,682
184,800	5	5,941	924,000	414,271,998	5,785,450,682
185,250	1	5,942	185,250	414,457,248	5,785,265,432
185,400	11	5,953	2,039,400	416,496,648	5,783,226,032
185,700	1	5,954	185,700	416,682,348	5,783,040,332
186,000	12	5,966	2,232,000	418,914,348	5,780,808,332
186,300	3	5,969	558,900	419,473,248	5,780,249,432
186,600	3	5,972	559,800	420,033,048	5,779,689,632
186,900	1	5,973	186,900	420,219,948	5,779,502,732
187,200	26	5,999	4,867,200	425,087,148	5,774,635,532
187,500	2	6,001	375,000	425,462,148	5,774,260,532
187,800	9	6,010	1,690,200	427,152,348	5,772,570,332
188,100	4	6,014	752,400	427,904,748	5,771,817,932
188,400	15	6,029	2,826,000	430,730,748	5,768,991,932
189,000	15	6,044	2,835,000	433,565,748	5,766,156,932
189,600	18	6,062	3,412,800	436,978,548	5,762,744,132
189,900	2	6,064	379,800	437,358,348	5,762,364,332
190,200	8	6,072	1,521,600	438,879,948	5,760,842,732

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
190,800	13	6,085	2,480,400	441,360,348	5,758,362,332
191,400	6	6,091	1,148,400	442,508,748	5,757,213,932
191,700	1	6,092	191,700	442,700,448	5,757,022,232
192,000	11	6,103	2,112,000	444,812,448	5,754,910,232
192,300	2	6,105	384,600	445,197,048	5,754,525,632
192,600	8	6,113	1,540,800	446,737,848	5,752,984,832
192,900	1	6,114	192,900	446,930,748	5,752,791,932
193,200	5	6,119	966,000	447,896,748	5,751,825,932
193,500	3	6,122	580,500	448,477,248	5,751,245,432
193,800	3	6,125	581,400	449,058,648	5,750,664,032
194,100	1	6,126	194,100	449,252,748	5,750,469,932
194,400	20	6,146	3,888,000	453,140,748	5,746,581,932
195,000	6	6,152	1,170,000	454,310,748	5,745,411,932
195,300	7	6,159	1,367,024	455,677,772	5,744,044,908
195,600	8	6,167	1,564,800	457,242,572	5,742,480,108
196,200	9	6,176	1,765,800	459,008,372	5,740,714,308
196,800	15	6,191	2,952,000	461,960,372	5,737,762,308
197,400	9	6,200	1,776,600	463,736,972	5,735,985,708
198,000	21	6,221	4,158,000	467,894,972	5,731,827,708
198,600	5	6,226	993,000	468,887,972	5,730,834,708
198,900	2	6,228	397,800	469,285,772	5,730,436,908
199,200	9	6,237	1,792,800	471,078,572	5,728,644,108
199,800	9	6,246	1,798,200	472,876,772	5,726,845,908
200,400	9	6,255	1,803,600	474,680,372	5,725,042,308
200,700	4	6,259	802,800	475,483,172	5,724,239,508
201,000	5	6,264	1,005,000	476,488,172	5,723,234,508
201,300	1	6,265	201,300	476,689,472	5,723,033,208
201,600	25	6,290	5,040,000	481,729,472	5,717,993,208
202,200	8	6,298	1,617,600	483,347,072	5,716,375,608
202,500	4	6,302	810,000	484,157,072	5,715,565,608
202,800	4	6,306	811,200	484,968,272	5,714,754,408
203,100	1	6,307	203,100	485,171,372	5,714,551,308
203,400	8	6,315	1,627,200	486,798,572	5,712,924,108
203,700	1	6,316	203,700	487,002,272	5,712,720,408
204,000	14	6,330	2,856,000	489,858,272	5,709,864,408
204,300	4	6,334	817,200	490,675,472	5,709,047,208
204,600	4	6,338	818,400	491,493,872	5,708,228,808
205,200	14	6,352	2,872,800	494,366,672	5,705,356,008

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
205,500	1	6,353	205,500	494,572,172	5,705,150,508
205,800	3	6,356	617,400	495,189,572	5,704,533,108
206,100	5	6,361	1,030,500	496,220,072	5,703,502,608
206,400	10	6,371	2,064,000	498,284,072	5,701,438,608
206,700	1	6,372	206,700	498,490,772	5,701,231,908
207,000	11	6,383	2,277,000	500,767,772	5,698,954,908
207,600	7	6,390	1,453,200	502,220,972	5,697,501,708
207,900	4	6,394	831,600	503,052,572	5,696,670,108
208,200	5	6,399	1,041,000	504,093,572	5,695,629,108
208,800	22	6,421	4,593,600	508,687,172	5,691,035,508
209,400	6	6,427	1,256,400	509,943,572	5,689,779,108
209,700	1	6,428	209,700	510,153,272	5,689,569,408
210,000	9	6,437	1,890,000	512,043,272	5,687,679,408
210,600	11	6,448	2,316,600	514,359,872	5,685,362,808
211,200	18	6,466	3,801,600	518,161,472	5,681,561,208
211,500	2	6,468	423,000	518,584,472	5,681,138,208
211,800	10	6,478	2,118,000	520,702,472	5,679,020,208
212,400	15	6,493	3,186,000	523,888,472	5,675,834,208
213,000	5	6,498	1,065,000	524,953,472	5,674,769,208
213,300	3	6,501	639,900	525,593,372	5,674,129,308
213,600	12	6,513	2,563,200	528,156,572	5,671,566,108
214,200	6	6,519	1,285,200	529,441,772	5,670,280,908
214,800	7	6,526	1,503,600	530,945,372	5,668,777,308
215,100	1	6,527	215,100	531,160,472	5,668,562,208
215,400	3	6,530	646,200	531,806,672	5,667,916,008
216,000	17	6,547	3,672,000	535,478,672	5,664,244,008
216,600	4	6,551	866,400	536,345,072	5,663,377,608
216,900	3	6,554	650,700	536,995,772	5,662,726,908
217,200	5	6,559	1,086,000	538,081,772	5,661,640,908
217,800	8	6,567	1,742,400	539,824,172	5,659,898,508
218,400	9	6,576	1,965,600	541,789,772	5,657,932,908
218,700	2	6,578	437,400	542,227,172	5,657,495,508
219,000	5	6,583	1,095,000	543,322,172	5,656,400,508
219,600	22	6,605	4,831,200	548,153,372	5,651,569,308
220,200	1	6,606	220,200	548,373,572	5,651,349,108
220,500	2	6,608	441,000	548,814,572	5,650,908,108
220,800	13	6,621	2,870,400	551,684,972	5,648,037,708
221,400	10	6,631	2,214,000	553,898,972	5,645,823,708

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
222,000	3	6,634	666,000	554,564,972	5,645,157,708
222,300	6	6,640	1,333,800	555,898,772	5,643,823,908
222,600	4	6,644	890,400	556,789,172	5,642,933,508
223,200	13	6,657	2,901,600	559,690,772	5,640,031,908
223,800	1	6,658	223,800	559,914,572	5,639,808,108
224,100	6	6,664	1,344,600	561,259,172	5,638,463,508
224,400	6	6,670	1,346,400	562,605,572	5,637,117,108
224,700	1	6,671	224,700	562,830,272	5,636,892,408
225,000	12	6,683	2,700,000	565,530,272	5,634,192,408
225,300	1	6,684	225,300	565,755,572	5,633,967,108
225,600	8	6,692	1,804,800	567,560,372	5,632,162,308
225,900	2	6,694	451,800	568,012,172	5,631,710,508
226,200	4	6,698	904,800	568,916,972	5,630,805,708
226,800	18	6,716	4,082,400	572,999,372	5,626,723,308
227,400	4	6,720	909,600	573,908,972	5,625,813,708
227,700	6	6,726	1,366,200	575,275,172	5,624,447,508
228,000	8	6,734	1,824,000	577,099,172	5,622,623,508
228,600	11	6,745	2,514,600	579,613,772	5,620,108,908
229,200	6	6,751	1,375,200	580,988,972	5,618,733,708
229,500	2	6,753	459,000	581,447,972	5,618,274,708
229,800	3	6,756	689,400	582,137,372	5,617,585,308
230,400	21	6,777	4,838,400	586,975,772	5,612,746,908
230,700	1	6,778	230,700	587,206,472	5,612,516,208
231,000	1	6,779	231,000	587,437,472	5,612,285,208
231,300	1	6,780	231,300	587,668,772	5,612,053,908
231,600	2	6,782	463,200	588,131,972	5,611,590,708
232,200	8	6,790	1,857,600	589,989,572	5,609,733,108
232,500	1	6,791	232,500	590,222,072	5,609,500,608
232,800	7	6,798	1,629,600	591,851,672	5,607,871,008
233,100	2	6,800	466,200	592,317,872	5,607,404,808
233,400	2	6,802	466,800	592,784,672	5,606,938,008
234,000	15	6,817	3,510,000	596,294,672	5,603,428,008
234,600	8	6,825	1,876,800	598,171,472	5,601,551,208
234,900	2	6,827	469,800	598,641,272	5,601,081,408
235,200	14	6,841	3,292,800	601,934,072	5,597,788,608
235,800	15	6,856	3,537,000	605,471,072	5,594,251,608
236,400	2	6,858	472,800	605,943,872	5,593,778,808
236,700	3	6,861	710,100	606,653,972	5,593,068,708

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
237,000	6	6,867	1,422,000	608,075,972	5,591,646,708
237,600	17	6,884	4,039,200	612,115,172	5,587,607,508
238,200	3	6,887	714,600	612,829,772	5,586,892,908
238,500	2	6,889	477,000	613,306,772	5,586,415,908
238,800	5	6,894	1,194,000	614,500,772	5,585,221,908
239,400	16	6,910	3,830,400	618,331,172	5,581,391,508
240,000	13	6,923	3,120,000	621,451,172	5,578,271,508
240,300	4	6,927	961,200	622,412,372	5,577,310,308
241,200	16	6,943	3,859,200	626,271,572	5,573,451,108
241,800	3	6,946	725,400	626,996,972	5,572,725,708
242,100	3	6,949	726,300	627,723,272	5,571,999,408
242,400	8	6,957	1,939,200	629,662,472	5,570,060,208
243,000	8	6,965	1,944,000	631,606,472	5,568,116,208
243,600	11	6,976	2,679,600	634,286,072	5,565,436,608
243,900	6	6,982	1,463,400	635,749,472	5,563,973,208
244,200	5	6,987	1,221,000	636,970,472	5,562,752,208
244,800	25	7,012	6,120,000	643,090,472	5,556,632,208
245,400	1	7,013	245,400	643,335,872	5,556,386,808
245,700	7	7,020	1,719,900	645,055,772	5,554,666,908
246,000	6	7,026	1,476,000	646,531,772	5,553,190,908
246,600	13	7,039	3,205,800	649,737,572	5,549,985,108
247,200	10	7,049	2,472,000	652,209,572	5,547,513,108
247,500	5	7,054	1,237,500	653,447,072	5,546,275,608
247,800	1	7,055	247,800	653,694,872	5,546,027,808
248,400	19	7,074	4,719,600	658,414,472	5,541,308,208
249,000	11	7,085	2,739,000	661,153,472	5,538,569,208
249,300	4	7,089	997,200	662,150,672	5,537,572,008
249,600	11	7,100	2,745,600	664,896,272	5,534,826,408
250,200	9	7,109	2,251,800	667,148,072	5,532,574,608
250,800	9	7,118	2,257,200	669,405,272	5,530,317,408
251,100	5	7,123	1,255,500	670,660,772	5,529,061,908
251,400	1	7,124	251,400	670,912,172	5,528,810,508
252,000	25	7,149	6,300,000	677,212,172	5,522,510,508
252,600	5	7,154	1,263,000	678,475,172	5,521,247,508
252,900	4	7,158	1,011,600	679,486,772	5,520,235,908
253,200	6	7,164	1,519,200	681,005,972	5,518,716,708
253,800	10	7,174	2,538,000	683,543,972	5,516,178,708
254,400	8	7,182	2,035,200	685,579,172	5,514,143,508

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
254,700	4	7,186	1,018,800	686,597,972	5,513,124,708
255,000	1	7,187	255,000	686,852,972	5,512,869,708
255,600	18	7,205	4,600,800	691,453,772	5,508,268,908
256,200	5	7,210	1,281,000	692,734,772	5,506,987,908
256,500	5	7,215	1,282,500	694,017,272	5,505,705,408
256,800	10	7,225	2,568,000	696,585,272	5,503,137,408
257,000	1	7,226	257,000	696,842,272	5,502,880,408
257,400	10	7,236	2,574,000	699,416,272	5,500,306,408
258,000	9	7,245	2,322,000	701,738,272	5,497,984,408
258,300	10	7,255	2,583,000	704,321,272	5,495,401,408
258,600	3	7,258	775,800	705,097,072	5,494,625,608
259,200	15	7,273	3,888,000	708,985,072	5,490,737,608
259,800	2	7,275	519,600	709,504,672	5,490,218,008
260,100	6	7,281	1,560,600	711,065,272	5,488,657,408
260,400	5	7,286	1,302,000	712,367,272	5,487,355,408
261,000	9	7,295	2,349,000	714,716,272	5,485,006,408
261,600	10	7,305	2,616,000	717,332,272	5,482,390,408
261,900	5	7,310	1,309,500	718,641,772	5,481,080,908
262,200	2	7,312	524,400	719,166,172	5,480,556,508
262,800	13	7,325	3,416,400	722,582,572	5,477,140,108
263,100	1	7,326	263,100	722,845,672	5,476,877,008
263,400	2	7,328	526,800	723,372,472	5,476,350,208
263,700	3	7,331	791,100	724,163,572	5,475,559,108
264,000	13	7,344	3,432,000	727,595,572	5,472,127,108
264,600	13	7,357	3,439,800	731,035,372	5,468,687,308
265,200	6	7,363	1,591,200	732,626,572	5,467,096,108
265,500	3	7,366	796,500	733,423,072	5,466,299,608
265,800	3	7,369	797,400	734,220,472	5,465,502,208
266,400	24	7,393	6,393,600	740,614,072	5,459,108,608
267,000	1	7,394	267,000	740,881,072	5,458,841,608
267,300	5	7,399	1,336,500	742,217,572	5,457,505,108
267,600	4	7,403	1,070,400	743,287,972	5,456,434,708
268,200	7	7,410	1,877,400	745,165,372	5,454,557,308
268,500	1	7,411	268,500	745,433,872	5,454,288,808
268,800	6	7,417	1,612,800	747,046,672	5,452,676,008
269,100	3	7,420	807,300	747,853,972	5,451,868,708
269,400	2	7,422	538,800	748,392,772	5,451,329,908
270,000	11	7,433	2,970,000	751,362,772	5,448,359,908

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
270,600	1	7,434	270,600	751,633,372	5,448,089,308
270,900	5	7,439	1,354,500	752,987,872	5,446,734,808
271,200	6	7,445	1,627,200	754,615,072	5,445,107,608
271,800	9	7,454	2,446,200	757,061,272	5,442,661,408
272,400	8	7,462	2,179,200	759,240,472	5,440,482,208
272,700	4	7,466	1,090,800	760,331,272	5,439,391,408
273,000	3	7,469	819,000	761,150,272	5,438,572,408
273,600	16	7,485	4,377,600	765,527,872	5,434,194,808
274,200	2	7,487	548,400	766,076,272	5,433,646,408
274,286	1	7,488	274,286	766,350,558	5,433,372,122
274,500	4	7,492	1,098,000	767,448,558	5,432,274,122
275,400	8	7,500	2,203,200	769,651,758	5,430,070,922
276,000	7	7,507	1,932,000	771,583,758	5,428,138,922
276,300	1	7,508	276,300	771,860,058	5,427,862,622
277,200	13	7,521	3,603,600	775,463,658	5,424,259,022
277,800	2	7,523	555,600	776,019,258	5,423,703,422
278,100	4	7,527	1,112,400	777,131,658	5,422,591,022
278,400	13	7,540	3,619,200	780,750,858	5,418,971,822
279,000	4	7,544	1,116,000	781,866,858	5,417,855,822
279,600	13	7,557	3,634,800	785,501,658	5,414,221,022
279,900	5	7,562	1,399,500	786,901,158	5,412,821,522
280,200	5	7,567	1,401,000	788,302,158	5,411,420,522
280,800	13	7,580	3,650,400	791,952,558	5,407,770,122
281,400	5	7,585	1,407,000	793,359,558	5,406,363,122
281,700	6	7,591	1,690,200	795,049,758	5,404,672,922
282,000	8	7,599	2,256,000	797,305,758	5,402,416,922
282,600	7	7,606	1,978,200	799,283,958	5,400,438,722
283,000	1	7,607	283,000	799,566,958	5,400,155,722
283,200	13	7,620	3,681,600	803,248,558	5,396,474,122
283,500	4	7,624	1,134,000	804,382,558	5,395,340,122
284,400	16	7,640	4,550,400	808,932,958	5,390,789,722
285,000	1	7,641	285,000	809,217,958	5,390,504,722
285,300	3	7,644	855,900	810,073,858	5,389,648,822
285,600	9	7,653	2,570,400	812,644,258	5,387,078,422
286,000	1	7,654	286,000	812,930,258	5,386,792,422
286,200	12	7,666	3,434,400	816,364,658	5,383,358,022
286,800	8	7,674	2,294,400	818,659,058	5,381,063,622
287,100	3	7,677	861,300	819,520,358	5,380,202,322

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
287,400	1	7,678	287,400	819,807,758	5,379,914,922
288,000	17	7,695	4,896,000	824,703,758	5,375,018,922
288,900	6	7,701	1,733,400	826,437,158	5,373,285,522
289,200	2	7,703	578,400	827,015,558	5,372,707,122
289,800	8	7,711	2,318,400	829,333,958	5,370,388,722
290,400	5	7,716	1,452,000	830,785,958	5,368,936,722
290,700	4	7,720	1,162,800	831,948,758	5,367,773,922
291,000	4	7,724	1,164,000	833,112,758	5,366,609,922
291,600	13	7,737	3,790,800	836,903,558	5,362,819,122
292,200	4	7,741	1,168,800	838,072,358	5,361,650,322
292,500	2	7,743	585,000	838,657,358	5,361,065,322
292,800	5	7,748	1,464,000	840,121,358	5,359,601,322
293,400	9	7,757	2,640,600	842,761,958	5,356,960,722
294,000	7	7,764	2,058,000	844,819,958	5,354,902,722
294,300	5	7,769	1,471,500	846,291,458	5,353,431,222
294,600	2	7,771	589,200	846,880,658	5,352,842,022
295,200	14	7,785	4,132,800	851,013,458	5,348,709,222
295,800	5	7,790	1,479,000	852,492,458	5,347,230,222
296,100	4	7,794	1,184,400	853,676,858	5,346,045,822
296,400	7	7,801	2,074,800	855,751,658	5,343,971,022
297,000	9	7,810	2,673,000	858,424,658	5,341,298,022
297,300	1	7,811	297,300	858,721,958	5,341,000,722
297,600	12	7,823	3,571,200	862,293,158	5,337,429,522
297,900	4	7,827	1,191,600	863,484,758	5,336,237,922
298,000	2	7,829	596,000	864,080,758	5,335,641,922
298,200	3	7,832	894,600	864,975,358	5,334,747,322
298,800	12	7,844	3,585,600	868,560,958	5,331,161,722
299,000	1	7,845	299,000	868,859,958	5,330,862,722
299,700	2	7,847	599,400	869,459,358	5,330,263,322
300,000	1	7,848	300,000	869,759,358	5,329,963,322
300,600	9	7,857	2,705,400	872,464,758	5,327,257,922
301,200	7	7,864	2,108,400	874,573,158	5,325,149,522
301,500	4	7,868	1,206,000	875,779,158	5,323,943,522
302,400	14	7,882	4,233,600	880,012,758	5,319,709,922
303,000	1	7,883	303,000	880,315,758	5,319,406,922
303,300	5	7,888	1,516,500	881,832,258	5,317,890,422
303,600	6	7,894	1,821,600	883,653,858	5,316,068,822
304,200	5	7,899	1,521,000	885,174,858	5,314,547,822

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
304,800	7	7,906	2,133,600	887,308,458	5,312,414,222
305,100	4	7,910	1,220,400	888,528,858	5,311,193,822
305,400	1	7,911	305,400	888,834,258	5,310,888,422
306,000	20	7,931	6,120,000	894,954,258	5,304,768,422
306,600	1	7,932	306,600	895,260,858	5,304,461,822
306,900	3	7,935	920,700	896,181,558	5,303,541,122
307,200	4	7,939	1,228,800	897,410,358	5,302,312,322
307,800	9	7,948	2,770,200	900,180,558	5,299,542,122
308,400	4	7,952	1,233,600	901,414,158	5,298,308,522
308,700	4	7,956	1,234,800	902,648,958	5,297,073,722
309,600	13	7,969	4,024,800	906,673,758	5,293,048,922
309,900	1	7,970	309,900	906,983,658	5,292,739,022
310,500	2	7,972	621,000	907,604,658	5,292,118,022
310,800	3	7,975	932,400	908,537,058	5,291,185,622
311,400	12	7,987	3,736,800	912,273,858	5,287,448,822
311,700	2	7,989	623,400	912,897,258	5,286,825,422
311,727	1	7,990	311,727	913,208,985	5,286,513,695
312,000	9	7,999	2,808,000	916,016,985	5,283,705,695
312,300	3	8,002	936,900	916,953,885	5,282,768,795
312,600	2	8,004	625,200	917,579,085	5,282,143,595
313,200	9	8,013	2,818,800	920,397,885	5,279,324,795
313,800	1	8,014	313,800	920,711,685	5,279,010,995
314,100	1	8,015	314,100	921,025,785	5,278,696,895
314,400	8	8,023	2,515,200	923,540,985	5,276,181,695
315,000	6	8,029	1,890,000	925,430,985	5,274,291,695
315,600	4	8,033	1,262,400	926,693,385	5,273,029,295
315,900	2	8,035	631,800	927,325,185	5,272,397,495
316,200	4	8,039	1,264,800	928,589,985	5,271,132,695
316,800	12	8,051	3,801,600	932,391,585	5,267,331,095
317,700	1	8,052	317,700	932,709,285	5,267,013,395
318,000	6	8,058	1,908,000	934,617,285	5,265,105,395
318,600	10	8,068	3,186,000	937,803,285	5,261,919,395
319,200	9	8,077	2,872,800	940,676,085	5,259,046,595
319,500	3	8,080	958,500	941,634,585	5,258,088,095
319,800	2	8,082	639,600	942,274,185	5,257,448,495
320,400	11	8,093	3,524,400	945,798,585	5,253,924,095
321,300	3	8,096	963,900	946,762,485	5,252,960,195
321,600	9	8,105	2,894,400	949,656,885	5,250,065,795

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
322,200	10	8,115	3,222,000	952,878,885	5,246,843,795
322,500	1	8,116	322,500	953,201,385	5,246,521,295
322,800	5	8,121	1,614,000	954,815,385	5,244,907,295
323,100	6	8,127	1,938,600	956,753,985	5,242,968,695
323,400	1	8,128	323,400	957,077,385	5,242,645,295
324,000	12	8,140	3,888,000	960,965,385	5,238,757,295
324,900	1	8,141	324,900	961,290,285	5,238,432,395
325,200	5	8,146	1,626,000	962,916,285	5,236,806,395
325,800	9	8,155	2,932,200	965,848,485	5,233,874,195
326,400	4	8,159	1,305,600	967,154,085	5,232,568,595
326,700	3	8,162	980,100	968,134,185	5,231,588,495
327,000	1	8,163	327,000	968,461,185	5,231,261,495
327,600	15	8,178	4,914,000	973,375,185	5,226,347,495
328,500	4	8,182	1,314,000	974,689,185	5,225,033,495
328,800	7	8,189	2,301,600	976,990,785	5,222,731,895
329,400	4	8,193	1,317,600	978,308,385	5,221,414,295
330,000	7	8,200	2,310,000	980,618,385	5,219,104,295
330,300	2	8,202	660,600	981,278,985	5,218,443,695
330,600	5	8,207	1,653,000	982,931,985	5,216,790,695
331,200	17	8,224	5,630,400	988,562,385	5,211,160,295
331,800	2	8,226	663,600	989,225,985	5,210,496,695
332,100	7	8,233	2,324,700	991,550,685	5,208,171,995
332,400	5	8,238	1,662,000	993,212,685	5,206,509,995
333,000	8	8,246	2,664,000	995,876,685	5,203,845,995
333,600	7	8,253	2,335,200	998,211,885	5,201,510,795
333,900	3	8,256	1,001,700	999,213,585	5,200,509,095
334,200	2	8,258	668,400	999,881,985	5,199,840,695
334,800	16	8,274	5,356,800	1,005,238,785	5,194,483,895
335,400	1	8,275	335,400	1,005,574,185	5,194,148,495
335,700	5	8,280	1,678,500	1,007,252,685	5,192,469,995
336,000	12	8,292	4,032,000	1,011,284,685	5,188,437,995
336,600	4	8,296	1,346,400	1,012,631,085	5,187,091,595
337,200	6	8,302	2,023,200	1,014,654,285	5,185,068,395
337,500	1	8,303	337,500	1,014,991,785	5,184,730,895
337,800	1	8,304	337,800	1,015,329,585	5,184,393,095
338,400	17	8,321	5,752,800	1,021,082,385	5,178,640,295
339,000	2	8,323	678,000	1,021,760,385	5,177,962,295
339,300	1	8,324	339,300	1,022,099,685	5,177,622,995

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
339,600	7	8,331	2,377,200	1,024,476,885	5,175,245,795
340,200	7	8,338	2,381,400	1,026,858,285	5,172,864,395
340,800	4	8,342	1,363,200	1,028,221,485	5,171,501,195
341,100	6	8,348	2,046,600	1,030,268,085	5,169,454,595
341,400	1	8,349	341,400	1,030,609,485	5,169,113,195
342,000	7	8,356	2,394,000	1,033,003,485	5,166,719,195
342,900	2	8,358	685,800	1,033,689,285	5,166,033,395
343,200	3	8,361	1,029,600	1,034,718,885	5,165,003,795
343,500	1	8,362	343,500	1,035,062,385	5,164,660,295
343,800	4	8,366	1,375,200	1,036,437,585	5,163,285,095
344,400	1	8,367	344,400	1,036,781,985	5,162,940,695
344,700	4	8,371	1,378,800	1,038,160,785	5,161,561,895
345,000	1	8,372	345,000	1,038,505,785	5,161,216,895
345,600	13	8,385	4,492,800	1,042,998,585	5,156,724,095
346,200	1	8,386	346,200	1,043,344,785	5,156,377,895
346,800	7	8,393	2,427,600	1,045,772,385	5,153,950,295
347,400	8	8,401	2,779,200	1,048,551,585	5,151,171,095
348,000	5	8,406	1,740,000	1,050,291,585	5,149,431,095
348,300	5	8,411	1,741,500	1,052,033,085	5,147,689,595
348,600	1	8,412	348,600	1,052,381,685	5,147,340,995
349,200	16	8,428	5,587,200	1,057,968,885	5,141,753,795
349,500	1	8,429	349,500	1,058,318,385	5,141,404,295
349,800	2	8,431	699,600	1,059,017,985	5,140,704,695
350,100	3	8,434	1,050,300	1,060,068,285	5,139,654,395
350,400	6	8,440	2,102,400	1,062,170,685	5,137,551,995
351,000	3	8,443	1,053,000	1,063,223,685	5,136,498,995
351,600	7	8,450	2,461,200	1,065,684,885	5,134,037,795
351,900	1	8,451	351,900	1,066,036,785	5,133,685,895
352,200	1	8,452	352,200	1,066,388,985	5,133,333,695
352,800	13	8,465	4,586,400	1,070,975,385	5,128,747,295
353,400	1	8,466	353,400	1,071,328,785	5,128,393,895
353,700	5	8,471	1,768,500	1,073,097,285	5,126,625,395
354,000	3	8,474	1,062,000	1,074,159,285	5,125,563,395
354,600	7	8,481	2,482,200	1,076,641,485	5,123,081,195
355,200	7	8,488	2,486,400	1,079,127,885	5,120,594,795
355,500	2	8,490	711,000	1,079,838,885	5,119,883,795
356,400	18	8,508	6,415,200	1,086,254,085	5,113,468,595
357,300	2	8,510	714,600	1,086,968,685	5,112,753,995

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
357,600	5	8,515	1,788,000	1,088,756,685	5,110,965,995
358,200	5	8,520	1,791,000	1,090,547,685	5,109,174,995
358,500	1	8,521	358,500	1,090,906,185	5,108,816,495
358,800	3	8,524	1,076,400	1,091,982,585	5,107,740,095
359,100	5	8,529	1,795,500	1,093,778,085	5,105,944,595
359,400	2	8,531	718,800	1,094,496,885	5,105,225,795
360,000	7	8,538	2,520,000	1,097,016,885	5,102,705,795
360,900	2	8,540	721,800	1,097,738,685	5,101,983,995
361,200	7	8,547	2,528,400	1,100,267,085	5,099,455,595
361,500	1	8,548	361,500	1,100,628,585	5,099,094,095
361,800	8	8,556	2,894,400	1,103,522,985	5,096,199,695
362,400	6	8,562	2,174,400	1,105,697,385	5,094,025,295
362,700	2	8,564	725,400	1,106,422,785	5,093,299,895
363,600	20	8,584	7,272,000	1,113,694,785	5,086,027,895
364,500	2	8,586	729,000	1,114,423,785	5,085,298,895
364,800	8	8,594	2,918,400	1,117,342,185	5,082,380,495
365,400	11	8,605	4,019,400	1,121,361,585	5,078,361,095
366,000	6	8,611	2,196,000	1,123,557,585	5,076,165,095
366,300	5	8,616	1,831,500	1,125,389,085	5,074,333,595
367,200	14	8,630	5,140,800	1,130,529,885	5,069,192,795
367,714	1	8,631	367,714	1,130,897,599	5,068,825,081
368,100	2	8,633	736,200	1,131,633,799	5,068,088,881
368,400	5	8,638	1,842,000	1,133,475,799	5,066,246,881
369,000	7	8,645	2,583,000	1,136,058,799	5,063,663,881
369,600	8	8,653	2,956,800	1,139,015,599	5,060,707,081
369,900	4	8,657	1,479,600	1,140,495,199	5,059,227,481
370,200	2	8,659	740,400	1,141,235,599	5,058,487,081
370,800	18	8,677	6,674,400	1,147,909,999	5,051,812,681
371,400	2	8,679	742,800	1,148,652,799	5,051,069,881
371,700	4	8,683	1,486,800	1,150,139,599	5,049,583,081
372,000	6	8,689	2,232,000	1,152,371,599	5,047,351,081
372,300	1	8,690	372,300	1,152,743,899	5,046,978,781
372,600	9	8,699	3,353,400	1,156,097,299	5,043,625,381
373,200	3	8,702	1,119,600	1,157,216,899	5,042,505,781
373,500	1	8,703	373,500	1,157,590,399	5,042,132,281
373,800	2	8,705	747,600	1,158,337,999	5,041,384,681
374,400	14	8,719	5,241,600	1,163,579,599	5,036,143,081
375,600	5	8,724	1,878,000	1,165,457,599	5,034,265,081

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
376,000	1	8,725	376,000	1,165,833,599	5,033,889,081
376,200	2	8,727	752,400	1,166,585,999	5,033,136,681
376,500	1	8,728	376,500	1,166,962,499	5,032,760,181
376,800	6	8,734	2,260,800	1,169,223,299	5,030,499,381
377,100	3	8,737	1,131,300	1,170,354,599	5,029,368,081
377,400	1	8,738	377,400	1,170,731,999	5,028,990,681
378,000	14	8,752	5,292,000	1,176,023,999	5,023,698,681
378,600	1	8,753	378,600	1,176,402,599	5,023,320,081
378,900	1	8,754	378,900	1,176,781,499	5,022,941,181
379,200	10	8,764	3,792,000	1,180,573,499	5,019,149,181
379,800	7	8,771	2,658,600	1,183,232,099	5,016,490,581
380,400	6	8,777	2,282,400	1,185,514,499	5,014,208,181
380,700	3	8,780	1,142,100	1,186,656,599	5,013,066,081
381,000	3	8,783	1,143,000	1,187,799,599	5,011,923,081
381,600	14	8,797	5,342,400	1,193,141,999	5,006,580,681
382,200	2	8,799	764,400	1,193,906,399	5,005,816,281
382,500	2	8,801	765,000	1,194,671,399	5,005,051,281
382,800	9	8,810	3,445,200	1,198,116,599	5,001,606,081
383,400	3	8,813	1,150,200	1,199,266,799	5,000,455,881
384,000	5	8,818	1,920,000	1,201,186,799	4,998,535,881
384,600	2	8,820	769,200	1,201,955,999	4,997,766,681
385,200	8	8,828	3,081,600	1,205,037,599	4,994,685,081
385,800	3	8,831	1,157,400	1,206,194,999	4,993,527,681
386,100	2	8,833	772,200	1,206,967,199	4,992,755,481
386,400	6	8,839	2,318,400	1,209,285,599	4,990,437,081
386,700	1	8,840	386,700	1,209,672,299	4,990,050,381
387,000	4	8,844	1,548,000	1,211,220,299	4,988,502,381
387,600	1	8,845	387,600	1,211,607,899	4,988,114,781
387,900	4	8,849	1,551,600	1,213,159,499	4,986,563,181
388,200	1	8,850	388,200	1,213,547,699	4,986,174,981
388,800	9	8,859	3,499,200	1,217,046,899	4,982,675,781
389,000	1	8,860	389,000	1,217,435,899	4,982,286,781
389,700	5	8,865	1,948,500	1,219,384,399	4,980,338,281
390,000	5	8,870	1,950,000	1,221,334,399	4,978,388,281
390,600	12	8,882	4,687,200	1,226,021,599	4,973,701,081
391,200	8	8,890	3,129,600	1,229,151,199	4,970,571,481
391,500	3	8,893	1,174,500	1,230,325,699	4,969,396,981
391,800	1	8,894	391,800	1,230,717,499	4,969,005,181

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
392,400	14	8,908	5,493,600	1,236,211,099	4,963,511,581
393,000	2	8,910	786,000	1,236,997,099	4,962,725,581
393,300	4	8,914	1,573,200	1,238,570,299	4,961,152,381
393,600	5	8,919	1,968,000	1,240,538,299	4,959,184,381
394,000	1	8,920	394,000	1,240,932,299	4,958,790,381
394,200	6	8,926	2,365,200	1,243,297,499	4,956,425,181
394,800	4	8,930	1,579,200	1,244,876,699	4,954,845,981
395,100	3	8,933	1,185,300	1,246,061,999	4,953,660,681
395,400	3	8,936	1,186,200	1,247,248,199	4,952,474,481
396,000	23	8,959	9,108,000	1,256,356,199	4,943,366,481
396,600	1	8,960	396,600	1,256,752,799	4,942,969,881
396,900	1	8,961	396,900	1,257,149,699	4,942,572,981
397,000	1	8,962	397,000	1,257,546,699	4,942,175,981
397,200	6	8,968	2,383,200	1,259,929,899	4,939,792,781
397,800	6	8,974	2,386,800	1,262,316,699	4,937,405,981
398,400	5	8,979	1,992,000	1,264,308,699	4,935,413,981
398,700	8	8,987	3,189,600	1,267,498,299	4,932,224,381
399,600	12	8,999	4,795,200	1,272,293,499	4,927,429,181
400,200	1	9,000	400,200	1,272,693,699	4,927,028,981
400,500	1	9,001	400,500	1,273,094,199	4,926,628,481
400,800	6	9,007	2,404,800	1,275,498,999	4,924,223,681
401,000	1	9,008	401,000	1,275,899,999	4,923,822,681
401,400	6	9,014	2,408,400	1,278,308,399	4,921,414,281
402,000	2	9,016	804,000	1,279,112,399	4,920,610,281
402,300	4	9,020	1,609,200	1,280,721,599	4,919,001,081
402,600	1	9,021	402,600	1,281,124,199	4,918,598,481
403,200	11	9,032	4,435,200	1,285,559,399	4,914,163,281
403,800	2	9,034	807,600	1,286,366,999	4,913,355,681
404,400	6	9,040	2,426,400	1,288,793,399	4,910,929,281
405,000	5	9,045	2,025,000	1,290,818,399	4,908,904,281
405,600	5	9,050	2,028,000	1,292,846,399	4,906,876,281
406,200	1	9,051	406,200	1,293,252,599	4,906,470,081
406,500	1	9,052	406,500	1,293,659,099	4,906,063,581
406,800	11	9,063	4,474,800	1,298,133,899	4,901,588,781
407,400	2	9,065	814,800	1,298,948,699	4,900,773,981
407,700	3	9,068	1,223,100	1,300,171,799	4,899,550,881
408,000	4	9,072	1,632,000	1,301,803,799	4,897,918,881
408,600	2	9,074	817,200	1,302,620,999	4,897,101,681

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
409,200	7	9,081	2,864,400	1,305,485,399	4,894,237,281
409,500	5	9,086	2,047,500	1,307,532,899	4,892,189,781
409,800	2	9,088	819,600	1,308,352,499	4,891,370,181
410,400	11	9,099	4,514,400	1,312,866,899	4,886,855,781
411,300	4	9,103	1,645,200	1,314,512,099	4,885,210,581
411,600	4	9,107	1,646,400	1,316,158,499	4,883,564,181
412,200	6	9,113	2,473,200	1,318,631,699	4,881,090,981
412,800	5	9,118	2,064,000	1,320,695,699	4,879,026,981
413,100	4	9,122	1,652,400	1,322,348,099	4,877,374,581
413,400	2	9,124	826,800	1,323,174,899	4,876,547,781
413,494	1	9,125	413,494	1,323,588,393	4,876,134,287
414,000	11	9,136	4,554,000	1,328,142,393	4,871,580,287
414,600	1	9,137	414,600	1,328,556,993	4,871,165,687
414,900	4	9,141	1,659,600	1,330,216,593	4,869,506,087
415,200	7	9,148	2,906,400	1,333,122,993	4,866,599,687
415,800	11	9,159	4,573,800	1,337,696,793	4,862,025,887
416,400	4	9,163	1,665,600	1,339,362,393	4,860,360,287
416,700	3	9,166	1,250,100	1,340,612,493	4,859,110,187
417,000	4	9,170	1,668,000	1,342,280,493	4,857,442,187
417,600	17	9,187	7,099,200	1,349,379,693	4,850,342,987
418,500	2	9,189	837,000	1,350,216,693	4,849,505,987
418,800	5	9,194	2,094,000	1,352,310,693	4,847,411,987
419,000	2	9,196	838,000	1,353,148,693	4,846,573,987
419,400	3	9,199	1,258,200	1,354,406,893	4,845,315,787
420,000	7	9,206	2,940,000	1,357,346,893	4,842,375,787
420,300	1	9,207	420,300	1,357,767,193	4,841,955,487
421,200	11	9,218	4,633,200	1,362,400,393	4,837,322,287
421,800	1	9,219	421,800	1,362,822,193	4,836,900,487
422,100	3	9,222	1,266,300	1,364,088,493	4,835,634,187
422,400	7	9,229	2,956,800	1,367,045,293	4,832,677,387
423,000	5	9,234	2,115,000	1,369,160,293	4,830,562,387
423,600	7	9,241	2,965,200	1,372,125,493	4,827,597,187
423,900	1	9,242	423,900	1,372,549,393	4,827,173,287
424,000	1	9,243	424,000	1,372,973,393	4,826,749,287
424,200	1	9,244	424,200	1,373,397,593	4,826,325,087
424,800	11	9,255	4,672,800	1,378,070,393	4,821,652,287
425,400	2	9,257	850,800	1,378,921,193	4,820,801,487
426,000	3	9,260	1,278,000	1,380,199,193	4,819,523,487

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
426,600	4	9,264	1,706,400	1,381,905,593	4,817,817,087
427,000	1	9,265	427,000	1,382,332,593	4,817,390,087
427,200	6	9,271	2,563,200	1,384,895,793	4,814,826,887
427,500	1	9,272	427,500	1,385,323,293	4,814,399,387
427,800	1	9,273	427,800	1,385,751,093	4,813,971,587
428,400	7	9,280	2,998,800	1,388,749,893	4,810,972,787
429,300	2	9,282	858,600	1,389,608,493	4,810,114,187
429,600	8	9,290	3,436,800	1,393,045,293	4,806,677,387
430,200	6	9,296	2,581,200	1,395,626,493	4,804,096,187
430,800	6	9,302	2,584,800	1,398,211,293	4,801,511,387
431,100	3	9,305	1,293,300	1,399,504,593	4,800,218,087
432,000	12	9,317	5,184,000	1,404,688,593	4,795,034,087
432,600	3	9,320	1,297,800	1,405,986,393	4,793,736,287
432,900	2	9,322	865,800	1,406,852,193	4,792,870,487
433,200	4	9,326	1,732,800	1,408,584,993	4,791,137,687
433,800	5	9,331	2,169,000	1,410,753,993	4,788,968,687
434,000	1	9,332	434,000	1,411,187,993	4,788,534,687
434,400	11	9,343	4,778,400	1,415,966,393	4,783,756,287
435,000	2	9,345	870,000	1,416,836,393	4,782,886,287
435,600	15	9,360	6,534,000	1,423,370,393	4,776,352,287
436,500	2	9,362	873,000	1,424,243,393	4,775,479,287
436,800	2	9,364	873,600	1,425,116,993	4,774,605,687
437,400	4	9,368	1,749,600	1,426,866,593	4,772,856,087
438,000	4	9,372	1,752,000	1,428,618,593	4,771,104,087
438,300	1	9,373	438,300	1,429,056,893	4,770,665,787
439,000	1	9,374	439,000	1,429,495,893	4,770,226,787
439,200	15	9,389	6,588,000	1,436,083,893	4,763,638,787
440,400	5	9,394	2,202,000	1,438,285,893	4,761,436,787
441,000	2	9,396	882,000	1,439,167,893	4,760,554,787
441,600	11	9,407	4,857,600	1,444,025,493	4,755,697,187
441,900	2	9,409	883,800	1,444,909,293	4,754,813,387
442,000	1	9,410	442,000	1,445,351,293	4,754,371,387
442,800	13	9,423	5,756,400	1,451,107,693	4,748,614,987
443,700	1	9,424	443,700	1,451,551,393	4,748,171,287
444,000	4	9,428	1,776,000	1,453,327,393	4,746,395,287
444,600	6	9,434	2,667,600	1,455,994,993	4,743,727,687
445,200	2	9,436	890,400	1,456,885,393	4,742,837,287
445,500	2	9,438	891,000	1,457,776,393	4,741,946,287

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
445,800	1	9,439	445,800	1,458,222,193	4,741,500,487
446,400	15	9,454	6,696,000	1,464,918,193	4,734,804,487
447,300	1	9,455	447,300	1,465,365,493	4,734,357,187
447,600	1	9,456	447,600	1,465,813,093	4,733,909,587
448,200	3	9,459	1,344,600	1,467,157,693	4,732,564,987
448,800	9	9,468	4,039,200	1,471,196,893	4,728,525,787
449,100	2	9,470	898,200	1,472,095,093	4,727,627,587
449,400	1	9,471	449,400	1,472,544,493	4,727,178,187
450,000	15	9,486	6,750,000	1,479,294,493	4,720,428,187
451,000	1	9,487	451,000	1,479,745,493	4,719,977,187
451,200	5	9,492	2,256,000	1,482,001,493	4,717,721,187
451,800	3	9,495	1,355,400	1,483,356,893	4,716,365,787
452,400	2	9,497	904,800	1,484,261,693	4,715,460,987
452,700	2	9,499	905,400	1,485,167,093	4,714,555,587
453,000	1	9,500	453,000	1,485,620,093	4,714,102,587
453,600	15	9,515	6,804,000	1,492,424,093	4,707,298,587
454,200	1	9,516	454,200	1,492,878,293	4,706,844,387
454,500	2	9,518	909,000	1,493,787,293	4,705,935,387
454,800	3	9,521	1,364,400	1,495,151,693	4,704,570,987
455,400	1	9,522	455,400	1,495,607,093	4,704,115,587
456,000	7	9,529	3,192,000	1,498,799,093	4,700,923,587
456,300	1	9,530	456,300	1,499,255,393	4,700,467,287
456,600	2	9,532	913,200	1,500,168,593	4,699,554,087
457,200	7	9,539	3,200,400	1,503,368,993	4,696,353,687
457,800	1	9,540	457,800	1,503,826,793	4,695,895,887
458,400	2	9,542	916,800	1,504,743,593	4,694,979,087
459,000	6	9,548	2,754,000	1,507,497,593	4,692,225,087
459,600	4	9,552	1,838,400	1,509,335,993	4,690,386,687
459,900	1	9,553	459,900	1,509,795,893	4,689,926,787
460,800	10	9,563	4,608,000	1,514,403,893	4,685,318,787
461,700	2	9,565	923,400	1,515,327,293	4,684,395,387
462,000	3	9,568	1,386,000	1,516,713,293	4,683,009,387
462,600	3	9,571	1,387,800	1,518,101,093	4,681,621,587
463,000	1	9,572	463,000	1,518,564,093	4,681,158,587
463,200	1	9,573	463,200	1,519,027,293	4,680,695,387
463,500	1	9,574	463,500	1,519,490,793	4,680,231,887
464,400	12	9,586	5,572,800	1,525,063,593	4,674,659,087
464,700	1	9,587	464,700	1,525,528,293	4,674,194,387

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
465,600	5	9,592	2,328,000	1,527,856,293	4,671,866,387
466,200	4	9,596	1,864,800	1,529,721,093	4,670,001,587
466,800	3	9,599	1,400,400	1,531,121,493	4,668,601,187
467,100	1	9,600	467,100	1,531,588,593	4,668,134,087
467,400	2	9,602	934,800	1,532,523,393	4,667,199,287
468,000	11	9,613	5,148,000	1,537,671,393	4,662,051,287
468,600	3	9,616	1,405,800	1,539,077,193	4,660,645,487
468,900	3	9,619	1,406,700	1,540,483,893	4,659,238,787
469,200	3	9,622	1,407,600	1,541,891,493	4,657,831,187
469,800	2	9,624	939,600	1,542,831,093	4,656,891,587
470,400	9	9,633	4,233,600	1,547,064,693	4,652,657,987
470,700	2	9,635	941,400	1,548,006,093	4,651,716,587
471,600	6	9,641	2,829,600	1,550,835,693	4,648,886,987
472,500	1	9,642	472,500	1,551,308,193	4,648,414,487
472,800	5	9,647	2,364,000	1,553,672,193	4,646,050,487
473,400	4	9,651	1,893,600	1,555,565,793	4,644,156,887
473,700	1	9,652	473,700	1,556,039,493	4,643,683,187
474,000	5	9,657	2,370,000	1,558,409,493	4,641,313,187
474,300	3	9,660	1,422,900	1,559,832,393	4,639,890,287
475,200	23	9,683	10,929,600	1,570,761,993	4,628,960,687
475,800	2	9,685	951,600	1,571,713,593	4,628,009,087
476,100	2	9,687	952,200	1,572,665,793	4,627,056,887
476,400	3	9,690	1,429,200	1,574,094,993	4,625,627,687
477,000	6	9,696	2,862,000	1,576,956,993	4,622,765,687
477,600	5	9,701	2,388,000	1,579,344,993	4,620,377,687
478,200	1	9,702	478,200	1,579,823,193	4,619,899,487
478,800	9	9,711	4,309,200	1,584,132,393	4,615,590,287
479,700	2	9,713	959,400	1,585,091,793	4,614,630,887
480,000	2	9,715	960,000	1,586,051,793	4,613,670,887
480,600	7	9,722	3,364,200	1,589,415,993	4,610,306,687
481,200	2	9,724	962,400	1,590,378,393	4,609,344,287
481,500	3	9,727	1,444,500	1,591,822,893	4,607,899,787
481,800	1	9,728	481,800	1,592,304,693	4,607,417,987
482,400	28	9,756	13,507,200	1,605,811,893	4,593,910,787
483,000	1	9,757	483,000	1,606,294,893	4,593,427,787
483,300	2	9,759	966,600	1,607,261,493	4,592,461,187
483,600	5	9,764	2,418,000	1,609,679,493	4,590,043,187
484,200	4	9,768	1,936,800	1,611,616,293	4,588,106,387

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
484,800	8	9,776	3,878,400	1,615,494,693	4,584,227,987
485,100	1	9,777	485,100	1,615,979,793	4,583,742,887
486,000	10	9,787	4,860,000	1,620,839,793	4,578,882,887
486,900	3	9,790	1,460,700	1,622,300,493	4,577,422,187
487,200	6	9,796	2,923,200	1,625,223,693	4,574,498,987
487,800	6	9,802	2,926,800	1,628,150,493	4,571,572,187
489,600	11	9,813	5,385,600	1,633,536,093	4,566,186,587
490,500	5	9,818	2,452,500	1,635,988,593	4,563,734,087
490,800	5	9,823	2,454,000	1,638,442,593	4,561,280,087
491,400	6	9,829	2,948,400	1,641,390,993	4,558,331,687
492,000	4	9,833	1,968,000	1,643,358,993	4,556,363,687
493,200	3	9,836	1,479,600	1,644,838,593	4,554,884,087
494,100	3	9,839	1,482,300	1,646,320,893	4,553,401,787
494,400	6	9,845	2,966,400	1,649,287,293	4,550,435,387
495,000	8	9,853	3,960,000	1,653,247,293	4,546,475,387
495,600	3	9,856	1,486,800	1,654,734,093	4,544,988,587
495,900	2	9,858	991,800	1,655,725,893	4,543,996,787
496,200	1	9,859	496,200	1,656,222,093	4,543,500,587
496,800	11	9,870	5,464,800	1,661,686,893	4,538,035,787
498,000	2	9,872	996,000	1,662,682,893	4,537,039,787
498,600	2	9,874	997,200	1,663,680,093	4,536,042,587
499,200	4	9,878	1,996,800	1,665,676,893	4,534,045,787
499,500	3	9,881	1,498,500	1,667,175,393	4,532,547,287
499,800	1	9,882	499,800	1,667,675,193	4,532,047,487
500,400	13	9,895	6,505,200	1,674,180,393	4,525,542,287
501,300	1	9,896	501,300	1,674,681,693	4,525,040,987
501,600	6	9,902	3,009,600	1,677,691,293	4,522,031,387
502,200	2	9,904	1,004,400	1,678,695,693	4,521,026,987
502,800	5	9,909	2,514,000	1,681,209,693	4,518,512,987
503,100	2	9,911	1,006,200	1,682,215,893	4,517,506,787
504,000	15	9,926	7,560,000	1,689,775,893	4,509,946,787
504,900	2	9,928	1,009,800	1,690,785,693	4,508,936,987
505,200	3	9,931	1,515,600	1,692,301,293	4,507,421,387
505,800	2	9,933	1,011,600	1,693,312,893	4,506,409,787
506,700	2	9,935	1,013,400	1,694,326,293	4,505,396,387
507,000	1	9,936	507,000	1,694,833,293	4,504,889,387
507,600	10	9,946	5,076,000	1,699,909,293	4,499,813,387
508,500	3	9,949	1,525,500	1,701,434,793	4,498,287,887

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
508,800	9	9,958	4,579,200	1,706,013,993	4,493,708,687
509,000	1	9,959	509,000	1,706,522,993	4,493,199,687
509,400	3	9,962	1,528,200	1,708,051,193	4,491,671,487
510,000	5	9,967	2,550,000	1,710,601,193	4,489,121,487
510,300	1	9,968	510,300	1,711,111,493	4,488,611,187
511,200	8	9,976	4,089,600	1,715,201,093	4,484,521,587
512,100	1	9,977	512,100	1,715,713,193	4,484,009,487
512,400	4	9,981	2,049,600	1,717,762,793	4,481,959,887
513,000	5	9,986	2,565,000	1,720,327,793	4,479,394,887
513,600	5	9,991	2,568,000	1,722,895,793	4,476,826,887
513,900	1	9,992	513,900	1,723,409,693	4,476,312,987
514,800	9	10,001	4,633,200	1,728,042,893	4,471,679,787
515,700	1	10,002	515,700	1,728,558,593	4,471,164,087
516,000	4	10,006	2,064,000	1,730,622,593	4,469,100,087
516,600	11	10,017	5,682,600	1,736,305,193	4,463,417,487
517,200	1	10,018	517,200	1,736,822,393	4,462,900,287
517,500	1	10,019	517,500	1,737,339,893	4,462,382,787
518,400	15	10,034	7,776,000	1,745,115,893	4,454,606,787
519,300	2	10,036	1,038,600	1,746,154,493	4,453,568,187
519,600	3	10,039	1,558,800	1,747,713,293	4,452,009,387
520,200	4	10,043	2,080,800	1,749,794,093	4,449,928,587
520,800	1	10,044	520,800	1,750,314,893	4,449,407,787
521,100	3	10,047	1,563,300	1,751,878,193	4,447,844,487
522,000	6	10,053	3,132,000	1,755,010,193	4,444,712,487
522,900	3	10,056	1,568,700	1,756,578,893	4,443,143,787
523,200	5	10,061	2,616,000	1,759,194,893	4,440,527,787
523,800	1	10,062	523,800	1,759,718,693	4,440,003,987
524,400	6	10,068	3,146,400	1,762,865,093	4,436,857,587
525,600	13	10,081	6,832,800	1,769,697,893	4,430,024,787
526,500	2	10,083	1,053,000	1,770,750,893	4,428,971,787
526,800	1	10,084	526,800	1,771,277,693	4,428,444,987
527,400	1	10,085	527,400	1,771,805,093	4,427,917,587
528,000	5	10,090	2,640,000	1,774,445,093	4,425,277,587
528,300	1	10,091	528,300	1,774,973,393	4,424,749,287
529,200	13	10,104	6,879,600	1,781,852,993	4,417,869,687
530,400	5	10,109	2,652,000	1,784,504,993	4,415,217,687
531,000	3	10,112	1,593,000	1,786,097,993	4,413,624,687
531,600	7	10,119	3,721,200	1,789,819,193	4,409,903,487

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
531,900	1	10,120	531,900	1,790,351,093	4,409,371,587
532,200	1	10,121	532,200	1,790,883,293	4,408,839,387
532,800	12	10,133	6,393,600	1,797,276,893	4,402,445,787
534,000	5	10,138	2,670,000	1,799,946,893	4,399,775,787
534,600	2	10,140	1,069,200	1,801,016,093	4,398,706,587
535,200	8	10,148	4,281,600	1,805,297,693	4,394,424,987
535,500	1	10,149	535,500	1,805,833,193	4,393,889,487
535,800	1	10,150	535,800	1,806,368,993	4,393,353,687
536,400	11	10,161	5,900,400	1,812,269,393	4,387,453,287
537,300	1	10,162	537,300	1,812,806,693	4,386,915,987
537,600	4	10,166	2,150,400	1,814,957,093	4,384,765,587
538,200	2	10,168	1,076,400	1,816,033,493	4,383,689,187
538,800	2	10,170	1,077,600	1,817,111,093	4,382,611,587
539,100	2	10,172	1,078,200	1,818,189,293	4,381,533,387
540,000	9	10,181	4,860,000	1,823,049,293	4,376,673,387
541,200	3	10,184	1,623,600	1,824,672,893	4,375,049,787
541,800	1	10,185	541,800	1,825,214,693	4,374,507,987
542,400	5	10,190	2,712,000	1,827,926,693	4,371,795,987
543,600	5	10,195	2,718,000	1,830,644,693	4,369,077,987
544,800	7	10,202	3,813,600	1,834,458,293	4,365,264,387
545,400	1	10,203	545,400	1,835,003,693	4,364,718,987
546,000	7	10,210	3,822,000	1,838,825,693	4,360,896,987
546,300	1	10,211	546,300	1,839,371,993	4,360,350,687
547,200	6	10,217	3,283,200	1,842,655,193	4,357,067,487
548,100	2	10,219	1,096,200	1,843,751,393	4,355,971,287
548,400	3	10,222	1,645,200	1,845,396,593	4,354,326,087
549,000	2	10,224	1,098,000	1,846,494,593	4,353,228,087
549,600	4	10,228	2,198,400	1,848,692,993	4,351,029,687
549,900	1	10,229	549,900	1,849,242,893	4,350,479,787
550,800	4	10,233	2,203,200	1,851,446,093	4,348,276,587
551,700	1	10,234	551,700	1,851,997,793	4,347,724,887
552,000	6	10,240	3,312,000	1,855,309,793	4,344,412,887
552,600	3	10,243	1,657,800	1,856,967,593	4,342,755,087
553,200	1	10,244	553,200	1,857,520,793	4,342,201,887
554,400	11	10,255	6,098,400	1,863,619,193	4,336,103,487
555,300	1	10,256	555,300	1,864,174,493	4,335,548,187
555,600	6	10,262	3,333,600	1,867,508,093	4,332,214,587
556,200	3	10,265	1,668,600	1,869,176,693	4,330,545,987

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
556,800	9	10,274	5,011,200	1,874,187,893	4,325,534,787
557,100	3	10,277	1,671,300	1,875,859,193	4,323,863,487
558,000	9	10,286	5,022,000	1,880,881,193	4,318,841,487
558,600	1	10,287	558,600	1,881,439,793	4,318,282,887
558,900	3	10,290	1,676,700	1,883,116,493	4,316,606,187
559,200	3	10,293	1,677,600	1,884,794,093	4,314,928,587
559,800	4	10,297	2,239,200	1,887,033,293	4,312,689,387
560,400	1	10,298	560,400	1,887,593,693	4,312,128,987
560,700	1	10,299	560,700	1,888,154,393	4,311,568,287
561,000	1	10,300	561,000	1,888,715,393	4,311,007,287
561,600	4	10,304	2,246,400	1,890,961,793	4,308,760,887
562,500	1	10,305	562,500	1,891,524,293	4,308,198,387
562,800	2	10,307	1,125,600	1,892,649,893	4,307,072,787
563,400	2	10,309	1,126,800	1,893,776,693	4,305,945,987
564,000	4	10,313	2,256,000	1,896,032,693	4,303,689,987
564,300	2	10,315	1,128,600	1,897,161,293	4,302,561,387
565,200	8	10,323	4,521,600	1,901,682,893	4,298,039,787
565,800	1	10,324	565,800	1,902,248,693	4,297,473,987
566,100	1	10,325	566,100	1,902,814,793	4,296,907,887
566,400	2	10,327	1,132,800	1,903,947,593	4,295,775,087
567,000	1	10,328	567,000	1,904,514,593	4,295,208,087
567,600	1	10,329	567,600	1,905,082,193	4,294,640,487
567,900	1	10,330	567,900	1,905,650,093	4,294,072,587
568,800	9	10,339	5,119,200	1,910,769,293	4,288,953,387
569,700	4	10,343	2,278,800	1,913,048,093	4,286,674,587
570,000	1	10,344	570,000	1,913,618,093	4,286,104,587
570,600	3	10,347	1,711,800	1,915,329,893	4,284,392,787
571,200	6	10,353	3,427,200	1,918,757,093	4,280,965,587
572,400	4	10,357	2,289,600	1,921,046,693	4,278,675,987
573,300	1	10,358	573,300	1,921,619,993	4,278,102,687
573,600	1	10,359	573,600	1,922,193,593	4,277,529,087
574,200	5	10,364	2,871,000	1,925,064,593	4,274,658,087
574,800	1	10,365	574,800	1,925,639,393	4,274,083,287
575,100	1	10,366	575,100	1,926,214,493	4,273,508,187
576,000	11	10,377	6,336,000	1,932,550,493	4,267,172,187
577,200	2	10,379	1,154,400	1,933,704,893	4,266,017,787
577,500	1	10,380	577,500	1,934,282,393	4,265,440,287
577,800	5	10,385	2,889,000	1,937,171,393	4,262,551,287

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
578,400	4	10,389	2,313,600	1,939,484,993	4,260,237,687
578,700	1	10,390	578,700	1,940,063,693	4,259,658,987
579,600	6	10,396	3,477,600	1,943,541,293	4,256,181,387
580,500	1	10,397	580,500	1,944,121,793	4,255,600,887
580,800	3	10,400	1,742,400	1,945,864,193	4,253,858,487
581,400	1	10,401	581,400	1,946,445,593	4,253,277,087
582,000	2	10,403	1,164,000	1,947,609,593	4,252,113,087
583,200	6	10,409	3,499,200	1,951,108,793	4,248,613,887
584,100	2	10,411	1,168,200	1,952,276,993	4,247,445,687
584,400	1	10,412	584,400	1,952,861,393	4,246,861,287
585,000	7	10,419	4,095,000	1,956,956,393	4,242,766,287
585,600	6	10,425	3,513,600	1,960,469,993	4,239,252,687
586,800	9	10,434	5,281,200	1,965,751,193	4,233,971,487
588,000	6	10,440	3,528,000	1,969,279,193	4,230,443,487
588,600	6	10,446	3,531,600	1,972,810,793	4,226,911,887
589,200	4	10,450	2,356,800	1,975,167,593	4,224,555,087
590,400	11	10,461	6,494,400	1,981,661,993	4,218,060,687
591,600	1	10,462	591,600	1,982,253,593	4,217,469,087
592,200	5	10,467	2,961,000	1,985,214,593	4,214,508,087
592,800	2	10,469	1,185,600	1,986,400,193	4,213,322,487
594,000	7	10,476	4,158,000	1,990,558,193	4,209,164,487
595,200	1	10,477	595,200	1,991,153,393	4,208,569,287
595,800	3	10,480	1,787,400	1,992,940,793	4,206,781,887
597,600	13	10,493	7,768,800	2,000,709,593	4,199,013,087
598,500	1	10,494	598,500	2,001,308,093	4,198,414,587
598,800	1	10,495	598,800	2,001,906,893	4,197,815,787
599,400	2	10,497	1,198,800	2,003,105,693	4,196,616,987
600,000	1	10,498	600,000	2,003,705,693	4,196,016,987
600,300	3	10,501	1,800,900	2,005,506,593	4,194,216,087
601,200	11	10,512	6,613,200	2,012,119,793	4,187,602,887
602,400	2	10,514	1,204,800	2,013,324,593	4,186,398,087
603,000	3	10,517	1,809,000	2,015,133,593	4,184,589,087
603,600	2	10,519	1,207,200	2,016,340,793	4,183,381,887
604,800	9	10,528	5,443,200	2,021,783,993	4,177,938,687
605,700	1	10,529	605,700	2,022,389,693	4,177,332,987
606,000	2	10,531	1,212,000	2,023,601,693	4,176,120,987
606,600	4	10,535	2,426,400	2,026,028,093	4,173,694,587
607,200	4	10,539	2,428,800	2,028,456,893	4,171,265,787

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
607,500	1	10,540	607,500	2,029,064,393	4,170,658,287
607,800	1	10,541	607,800	2,029,672,193	4,170,050,487
608,400	10	10,551	6,084,000	2,035,756,193	4,163,966,487
609,300	1	10,552	609,300	2,036,365,493	4,163,357,187
609,600	6	10,558	3,657,600	2,040,023,093	4,159,699,587
610,200	7	10,565	4,271,400	2,044,294,493	4,155,428,187
612,000	10	10,575	6,120,000	2,050,414,493	4,149,308,187
613,200	1	10,576	613,200	2,051,027,693	4,148,694,987
613,800	5	10,581	3,069,000	2,054,096,693	4,145,625,987
614,400	6	10,587	3,686,400	2,057,783,093	4,141,939,587
614,700	1	10,588	614,700	2,058,397,793	4,141,324,887
615,600	14	10,602	8,618,400	2,067,016,193	4,132,706,487
616,500	1	10,603	616,500	2,067,632,693	4,132,089,987
616,800	4	10,607	2,467,200	2,070,099,893	4,129,622,787
617,400	2	10,609	1,234,800	2,071,334,693	4,128,387,987
618,300	1	10,610	618,300	2,071,952,993	4,127,769,687
619,200	7	10,617	4,334,400	2,076,287,393	4,123,435,287
620,400	1	10,618	620,400	2,076,907,793	4,122,814,887
621,000	1	10,619	621,000	2,077,528,793	4,122,193,887
621,600	1	10,620	621,600	2,078,150,393	4,121,572,287
621,900	1	10,621	621,900	2,078,772,293	4,120,950,387
622,800	3	10,624	1,868,400	2,080,640,693	4,119,081,987
623,700	1	10,625	623,700	2,081,264,393	4,118,458,287
624,000	2	10,627	1,248,000	2,082,512,393	4,117,210,287
624,600	4	10,631	2,498,400	2,085,010,793	4,114,711,887
625,200	1	10,632	625,200	2,085,635,993	4,114,086,687
625,500	1	10,633	625,500	2,086,261,493	4,113,461,187
625,800	1	10,634	625,800	2,086,887,293	4,112,835,387
626,400	5	10,639	3,132,000	2,090,019,293	4,109,703,387
627,600	1	10,640	627,600	2,090,646,893	4,109,075,787
628,200	2	10,642	1,256,400	2,091,903,293	4,107,819,387
628,800	8	10,650	5,030,400	2,096,933,693	4,102,788,987
629,100	2	10,652	1,258,200	2,098,191,893	4,101,530,787
630,000	6	10,658	3,780,000	2,101,971,893	4,097,750,787
630,600	1	10,659	630,600	2,102,602,493	4,097,120,187
631,200	7	10,666	4,418,400	2,107,020,893	4,092,701,787
631,800	2	10,668	1,263,600	2,108,284,493	4,091,438,187
633,600	11	10,679	6,969,600	2,115,254,093	4,084,468,587

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
634,800	3	10,682	1,904,400	2,117,158,493	4,082,564,187
635,400	3	10,685	1,906,200	2,119,064,693	4,080,657,987
636,000	4	10,689	2,544,000	2,121,608,693	4,078,113,987
636,300	1	10,690	636,300	2,122,244,993	4,077,477,687
637,200	7	10,697	4,460,400	2,126,705,393	4,073,017,287
638,400	1	10,698	638,400	2,127,343,793	4,072,378,887
639,000	2	10,700	1,278,000	2,128,621,793	4,071,100,887
640,800	10	10,710	6,408,000	2,135,029,793	4,064,692,887
642,000	1	10,711	642,000	2,135,671,793	4,064,050,887
642,600	2	10,713	1,285,200	2,136,956,993	4,062,765,687
643,200	5	10,718	3,216,000	2,140,172,993	4,059,549,687
643,500	1	10,719	643,500	2,140,816,493	4,058,906,187
644,400	7	10,726	4,510,800	2,145,327,293	4,054,395,387
645,600	5	10,731	3,228,000	2,148,555,293	4,051,167,387
646,200	2	10,733	1,292,400	2,149,847,693	4,049,874,987
646,800	4	10,737	2,587,200	2,152,434,893	4,047,287,787
648,000	7	10,744	4,536,000	2,156,970,893	4,042,751,787
648,900	1	10,745	648,900	2,157,619,793	4,042,102,887
649,800	6	10,751	3,898,800	2,161,518,593	4,038,204,087
650,400	3	10,754	1,951,200	2,163,469,793	4,036,252,887
650,700	1	10,755	650,700	2,164,120,493	4,035,602,187
651,600	7	10,762	4,561,200	2,168,681,693	4,031,040,987
652,500	1	10,763	652,500	2,169,334,193	4,030,388,487
652,800	2	10,765	1,305,600	2,170,639,793	4,029,082,887
653,400	3	10,768	1,960,200	2,172,599,993	4,027,122,687
654,300	1	10,769	654,300	2,173,254,293	4,026,468,387
655,200	10	10,779	6,552,000	2,179,806,293	4,019,916,387
657,000	3	10,782	1,971,000	2,181,777,293	4,017,945,387
657,600	5	10,787	3,288,000	2,185,065,293	4,014,657,387
657,900	1	10,788	657,900	2,185,723,193	4,013,999,487
658,800	5	10,793	3,294,000	2,189,017,193	4,010,705,487
659,400	1	10,794	659,400	2,189,676,593	4,010,046,087
660,000	3	10,797	1,980,000	2,191,656,593	4,008,066,087
660,600	3	10,800	1,981,800	2,193,638,393	4,006,084,287
661,200	2	10,802	1,322,400	2,194,960,793	4,004,761,887
661,500	2	10,804	1,323,000	2,196,283,793	4,003,438,887
662,400	7	10,811	4,636,800	2,200,920,593	3,998,802,087
663,000	1	10,812	663,000	2,201,583,593	3,998,139,087

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
663,600	2	10,814	1,327,200	2,202,910,793	3,996,811,887
664,200	1	10,815	664,200	2,203,574,993	3,996,147,687
664,800	4	10,819	2,659,200	2,206,234,193	3,993,488,487
666,000	7	10,826	4,662,000	2,210,896,193	3,988,826,487
667,200	1	10,827	667,200	2,211,563,393	3,988,159,287
667,800	2	10,829	1,335,600	2,212,898,993	3,986,823,687
668,400	1	10,830	668,400	2,213,567,393	3,986,155,287
668,700	1	10,831	668,700	2,214,236,093	3,985,486,587
669,600	11	10,842	7,365,600	2,221,601,693	3,978,120,987
671,400	5	10,847	3,357,000	2,224,958,693	3,974,763,987
672,000	2	10,849	1,344,000	2,226,302,693	3,973,419,987
673,200	5	10,854	3,366,000	2,229,668,693	3,970,053,987
674,400	2	10,856	1,348,800	2,231,017,493	3,968,705,187
675,600	1	10,857	675,600	2,231,693,093	3,968,029,587
676,800	10	10,867	6,768,000	2,238,461,093	3,961,261,587
677,700	1	10,868	677,700	2,239,138,793	3,960,583,887
678,000	1	10,869	678,000	2,239,816,793	3,959,905,887
678,600	5	10,874	3,393,000	2,243,209,793	3,956,512,887
679,200	3	10,877	2,037,600	2,245,247,393	3,954,475,287
679,500	1	10,878	679,500	2,245,926,893	3,953,795,787
680,400	8	10,886	5,443,200	2,251,370,093	3,948,352,587
681,600	1	10,887	681,600	2,252,051,693	3,947,670,987
682,200	5	10,892	3,411,000	2,255,462,693	3,944,259,987
682,800	2	10,894	1,365,600	2,256,828,293	3,942,894,387
683,100	1	10,895	683,100	2,257,511,393	3,942,211,287
684,000	13	10,908	8,892,000	2,266,403,393	3,933,319,287
685,200	1	10,909	685,200	2,267,088,593	3,932,634,087
685,800	3	10,912	2,057,400	2,269,145,993	3,930,576,687
686,400	5	10,917	3,432,000	2,272,577,993	3,927,144,687
687,600	3	10,920	2,062,800	2,274,640,793	3,925,081,887
688,800	3	10,923	2,066,400	2,276,707,193	3,923,015,487
689,400	4	10,927	2,757,600	2,279,464,793	3,920,257,887
690,300	1	10,928	690,300	2,280,155,093	3,919,567,587
691,200	10	10,938	6,912,000	2,287,067,093	3,912,655,587
692,100	1	10,939	692,100	2,287,759,193	3,911,963,487
692,400	1	10,940	692,400	2,288,451,593	3,911,271,087
693,000	1	10,941	693,000	2,289,144,593	3,910,578,087
693,600	2	10,943	1,387,200	2,290,531,793	3,909,190,887

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
694,800	6	10,949	4,168,800	2,294,700,593	3,905,022,087
695,400	1	10,950	695,400	2,295,395,993	3,904,326,687
696,000	8	10,958	5,568,000	2,300,963,993	3,898,758,687
696,600	3	10,961	2,089,800	2,303,053,793	3,896,668,887
697,200	1	10,962	697,200	2,303,750,993	3,895,971,687
698,400	10	10,972	6,984,000	2,310,734,993	3,888,987,687
699,000	1	10,973	699,000	2,311,433,993	3,888,288,687
699,600	1	10,974	699,600	2,312,133,593	3,887,589,087
700,200	4	10,978	2,800,800	2,314,934,393	3,884,788,287
700,800	5	10,983	3,504,000	2,318,438,393	3,881,284,287
702,000	7	10,990	4,914,000	2,323,352,393	3,876,370,287
703,200	5	10,995	3,516,000	2,326,868,393	3,872,854,287
703,800	3	10,998	2,111,400	2,328,979,793	3,870,742,887
704,400	2	11,000	1,408,800	2,330,388,593	3,869,334,087
705,600	10	11,010	7,056,000	2,337,444,593	3,862,278,087
706,800	1	11,011	706,800	2,338,151,393	3,861,571,287
707,400	2	11,013	1,414,800	2,339,566,193	3,860,156,487
708,000	2	11,015	1,416,000	2,340,982,193	3,858,740,487
709,200	4	11,019	2,836,800	2,343,818,993	3,855,903,687
710,400	7	11,026	4,972,800	2,348,791,793	3,850,930,887
711,000	2	11,028	1,422,000	2,350,213,793	3,849,508,887
711,600	1	11,029	711,600	2,350,925,393	3,848,797,287
712,800	9	11,038	6,415,200	2,357,340,593	3,842,382,087
714,000	3	11,041	2,142,000	2,359,482,593	3,840,240,087
714,600	8	11,049	5,716,800	2,365,199,393	3,834,523,287
715,200	2	11,051	1,430,400	2,366,629,793	3,833,092,887
716,400	7	11,058	5,014,800	2,371,644,593	3,828,078,087
717,600	9	11,067	6,458,400	2,378,102,993	3,821,619,687
718,200	2	11,069	1,436,400	2,379,539,393	3,820,183,287
718,800	2	11,071	1,437,600	2,380,976,993	3,818,745,687
719,100	2	11,073	1,438,200	2,382,415,193	3,817,307,487
720,000	11	11,084	7,920,000	2,390,335,193	3,809,387,487
720,900	1	11,085	720,900	2,391,056,093	3,808,666,587
721,200	1	11,086	721,200	2,391,777,293	3,807,945,387
721,800	3	11,089	2,165,400	2,393,942,693	3,805,779,987
722,400	3	11,092	2,167,200	2,396,109,893	3,803,612,787
723,600	4	11,096	2,894,400	2,399,004,293	3,800,718,387
724,500	1	11,097	724,500	2,399,728,793	3,799,993,887

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
724,800	3	11,100	2,174,400	2,401,903,193	3,797,819,487
725,400	3	11,103	2,176,200	2,404,079,393	3,795,643,287
726,000	2	11,105	1,452,000	2,405,531,393	3,794,191,287
727,200	6	11,111	4,363,200	2,409,894,593	3,789,828,087
728,400	1	11,112	728,400	2,410,622,993	3,789,099,687
729,000	1	11,113	729,000	2,411,351,993	3,788,370,687
729,600	11	11,124	8,025,600	2,419,377,593	3,780,345,087
729,900	2	11,126	1,459,800	2,420,837,393	3,778,885,287
730,800	4	11,130	2,923,200	2,423,760,593	3,775,962,087
732,000	6	11,136	4,392,000	2,428,152,593	3,771,570,087
732,600	1	11,137	732,600	2,428,885,193	3,770,837,487
733,200	1	11,138	733,200	2,429,618,393	3,770,104,287
734,400	10	11,148	7,344,000	2,436,962,393	3,762,760,287
735,600	3	11,151	2,206,800	2,439,169,193	3,760,553,487
736,800	2	11,153	1,473,600	2,440,642,793	3,759,079,887
738,000	7	11,160	5,166,000	2,445,808,793	3,753,913,887
739,200	9	11,169	6,652,800	2,452,461,593	3,747,261,087
739,800	3	11,172	2,219,400	2,454,680,993	3,745,041,687
740,400	1	11,173	740,400	2,455,421,393	3,744,301,287
741,600	9	11,182	6,674,400	2,462,095,793	3,737,626,887
742,800	5	11,187	3,714,000	2,465,809,793	3,733,912,887
743,400	2	11,189	1,486,800	2,467,296,593	3,732,426,087
744,000	6	11,195	4,464,000	2,471,760,593	3,727,962,087
745,200	5	11,200	3,726,000	2,475,486,593	3,724,236,087
746,400	1	11,201	746,400	2,476,232,993	3,723,489,687
747,000	3	11,204	2,241,000	2,478,473,993	3,721,248,687
748,800	9	11,213	6,739,200	2,485,213,193	3,714,509,487
749,700	1	11,214	749,700	2,485,962,893	3,713,759,787
750,000	2	11,216	1,500,000	2,487,462,893	3,712,259,787
751,200	4	11,220	3,004,800	2,490,467,693	3,709,254,987
752,400	6	11,226	4,514,400	2,494,982,093	3,704,740,587
753,600	4	11,230	3,014,400	2,497,996,493	3,701,726,187
754,800	1	11,231	754,800	2,498,751,293	3,700,971,387
756,000	11	11,242	8,316,000	2,507,067,293	3,692,655,387
757,200	2	11,244	1,514,400	2,508,581,693	3,691,140,987
757,800	2	11,246	1,515,600	2,510,097,293	3,689,625,387
758,400	6	11,252	4,550,400	2,514,647,693	3,685,074,987
759,600	5	11,257	3,798,000	2,518,445,693	3,681,276,987

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
760,800	1	11,258	760,800	2,519,206,493	3,680,516,187
761,400	3	11,261	2,284,200	2,521,490,693	3,678,231,987
763,200	5	11,266	3,816,000	2,525,306,693	3,674,415,987
764,400	2	11,268	1,528,800	2,526,835,493	3,672,887,187
765,000	1	11,269	765,000	2,527,600,493	3,672,122,187
765,600	2	11,271	1,531,200	2,529,131,693	3,670,590,987
766,800	10	11,281	7,668,000	2,536,799,693	3,662,922,987
768,000	2	11,283	1,536,000	2,538,335,693	3,661,386,987
768,600	1	11,284	768,600	2,539,104,293	3,660,618,387
770,400	5	11,289	3,852,000	2,542,956,293	3,656,766,387
772,200	4	11,293	3,088,800	2,546,045,093	3,653,677,587
772,800	2	11,295	1,545,600	2,547,590,693	3,652,131,987
774,000	3	11,298	2,322,000	2,549,912,693	3,649,809,987
775,200	2	11,300	1,550,400	2,551,463,093	3,648,259,587
775,800	5	11,305	3,879,000	2,555,342,093	3,644,380,587
776,400	1	11,306	776,400	2,556,118,493	3,643,604,187
777,600	8	11,314	6,220,800	2,562,339,293	3,637,383,387
778,800	1	11,315	778,800	2,563,118,093	3,636,604,587
779,400	3	11,318	2,338,200	2,565,456,293	3,634,266,387
780,000	2	11,320	1,560,000	2,567,016,293	3,632,706,387
781,200	4	11,324	3,124,800	2,570,141,093	3,629,581,587
782,400	1	11,325	782,400	2,570,923,493	3,628,799,187
783,000	2	11,327	1,566,000	2,572,489,493	3,627,233,187
783,600	1	11,328	783,600	2,573,273,093	3,626,449,587
784,800	9	11,337	7,063,200	2,580,336,293	3,619,386,387
786,600	1	11,338	786,600	2,581,122,893	3,618,599,787
787,200	4	11,342	3,148,800	2,584,271,693	3,615,450,987
788,400	7	11,349	5,518,800	2,589,790,493	3,609,932,187
789,600	2	11,351	1,579,200	2,591,369,693	3,608,352,987
790,200	2	11,353	1,580,400	2,592,950,093	3,606,772,587
790,800	1	11,354	790,800	2,593,740,893	3,605,981,787
791,100	1	11,355	791,100	2,594,531,993	3,605,190,687
792,000	7	11,362	5,544,000	2,600,075,993	3,599,646,687
793,800	3	11,365	2,381,400	2,602,457,393	3,597,265,287
794,400	2	11,367	1,588,800	2,604,046,193	3,595,676,487
795,600	8	11,375	6,364,800	2,610,410,993	3,589,311,687
796,800	5	11,380	3,984,000	2,614,394,993	3,585,327,687
797,400	2	11,382	1,594,800	2,615,989,793	3,583,732,887

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
798,000	2	11,384	1,596,000	2,617,585,793	3,582,136,887
799,200	8	11,392	6,393,600	2,623,979,393	3,575,743,287
801,000	7	11,399	5,607,000	2,629,586,393	3,570,136,287
801,600	5	11,404	4,008,000	2,633,594,393	3,566,128,287
802,800	5	11,409	4,014,000	2,637,608,393	3,562,114,287
804,000	4	11,413	3,216,000	2,640,824,393	3,558,898,287
804,600	3	11,416	2,413,800	2,643,238,193	3,556,484,487
805,200	1	11,417	805,200	2,644,043,393	3,555,679,287
806,400	7	11,424	5,644,800	2,649,688,193	3,550,034,487
808,200	1	11,425	808,200	2,650,496,393	3,549,226,287
808,800	1	11,426	808,800	2,651,305,193	3,548,417,487
810,000	3	11,429	2,430,000	2,653,735,193	3,545,987,487
811,200	4	11,433	3,244,800	2,656,979,993	3,542,742,687
811,800	3	11,436	2,435,400	2,659,415,393	3,540,307,287
813,600	9	11,445	7,322,400	2,666,737,793	3,532,984,887
815,400	3	11,448	2,446,200	2,669,183,993	3,530,538,687
816,000	1	11,449	816,000	2,669,999,993	3,529,722,687
817,200	8	11,457	6,537,600	2,676,537,593	3,523,185,087
818,400	3	11,460	2,455,200	2,678,992,793	3,520,729,887
819,000	1	11,461	819,000	2,679,811,793	3,519,910,887
820,800	10	11,471	8,208,000	2,688,019,793	3,511,702,887
822,000	1	11,472	822,000	2,688,841,793	3,510,880,887
822,600	4	11,476	3,290,400	2,692,132,193	3,507,590,487
824,400	3	11,479	2,473,200	2,694,605,393	3,505,117,287
825,600	3	11,482	2,476,800	2,697,082,193	3,502,640,487
826,200	3	11,485	2,478,600	2,699,560,793	3,500,161,887
826,800	3	11,488	2,480,400	2,702,041,193	3,497,681,487
828,000	7	11,495	5,796,000	2,707,837,193	3,491,885,487
829,800	2	11,497	1,659,600	2,709,496,793	3,490,225,887
830,400	4	11,501	3,321,600	2,712,818,393	3,486,904,287
831,600	7	11,508	5,821,200	2,718,639,593	3,481,083,087
832,800	1	11,509	832,800	2,719,472,393	3,480,250,287
833,400	3	11,512	2,500,200	2,721,972,593	3,477,750,087
835,200	8	11,520	6,681,600	2,728,654,193	3,471,068,487
836,400	1	11,521	836,400	2,729,490,593	3,470,232,087
837,000	3	11,524	2,511,000	2,732,001,593	3,467,721,087
837,600	2	11,526	1,675,200	2,733,676,793	3,466,045,887
838,800	5	11,531	4,194,000	2,737,870,793	3,461,851,887

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
840,000	2	11,533	1,680,000	2,739,550,793	3,460,171,887
840,600	1	11,534	840,600	2,740,391,393	3,459,331,287
842,400	4	11,538	3,369,600	2,743,760,993	3,455,961,687
844,800	6	11,544	5,068,800	2,748,829,793	3,450,892,887
846,000	3	11,547	2,538,000	2,751,367,793	3,448,354,887
847,200	3	11,550	2,541,600	2,753,909,393	3,445,813,287
848,400	1	11,551	848,400	2,754,757,793	3,444,964,887
849,600	7	11,558	5,947,200	2,760,704,993	3,439,017,687
850,000	1	11,559	850,000	2,761,554,993	3,438,167,687
851,400	1	11,560	851,400	2,762,406,393	3,437,316,287
852,000	3	11,563	2,556,000	2,764,962,393	3,434,760,287
853,200	1	11,564	853,200	2,765,815,593	3,433,907,087
854,400	5	11,569	4,272,000	2,770,087,593	3,429,635,087
855,000	1	11,570	855,000	2,770,942,593	3,428,780,087
856,800	7	11,577	5,997,600	2,776,940,193	3,422,782,487
858,600	1	11,578	858,600	2,777,798,793	3,421,923,887
859,200	2	11,580	1,718,400	2,779,517,193	3,420,205,487
860,400	3	11,583	2,581,200	2,782,098,393	3,417,624,287
861,600	5	11,588	4,308,000	2,786,406,393	3,413,316,287
862,800	1	11,589	862,800	2,787,269,193	3,412,453,487
864,000	10	11,599	8,640,000	2,795,909,193	3,403,813,487
865,200	1	11,600	865,200	2,796,774,393	3,402,948,287
866,400	2	11,602	1,732,800	2,798,507,193	3,401,215,487
867,600	7	11,609	6,073,200	2,804,580,393	3,395,142,287
868,800	4	11,613	3,475,200	2,808,055,593	3,391,667,087
869,400	1	11,614	869,400	2,808,924,993	3,390,797,687
871,200	7	11,621	6,098,400	2,815,023,393	3,384,699,287
873,000	2	11,623	1,746,000	2,816,769,393	3,382,953,287
873,600	4	11,627	3,494,400	2,820,263,793	3,379,458,887
874,800	5	11,632	4,374,000	2,824,637,793	3,375,084,887
876,000	2	11,634	1,752,000	2,826,389,793	3,373,332,887
876,600	3	11,637	2,629,800	2,829,019,593	3,370,703,087
877,200	2	11,639	1,754,400	2,830,773,993	3,368,948,687
878,400	13	11,652	11,419,200	2,842,193,193	3,357,529,487
880,800	1	11,653	880,800	2,843,073,993	3,356,648,687
881,100	1	11,654	881,100	2,843,955,093	3,355,767,587
882,000	5	11,659	4,410,000	2,848,365,093	3,351,357,587
883,200	7	11,666	6,182,400	2,854,547,493	3,345,175,187

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
883,800	2	11,668	1,767,600	2,856,315,093	3,343,407,587
884,400	1	11,669	884,400	2,857,199,493	3,342,523,187
885,600	8	11,677	7,084,800	2,864,284,293	3,335,438,387
888,000	9	11,686	7,992,000	2,872,276,293	3,327,446,387
890,400	4	11,690	3,561,600	2,875,837,893	3,323,884,787
891,000	2	11,692	1,782,000	2,877,619,893	3,322,102,787
891,600	1	11,693	891,600	2,878,511,493	3,321,211,187
892,800	2	11,695	1,785,600	2,880,297,093	3,319,425,587
894,600	1	11,696	894,600	2,881,191,693	3,318,530,987
895,200	7	11,703	6,266,400	2,887,458,093	3,312,264,587
896,400	5	11,708	4,482,000	2,891,940,093	3,307,782,587
897,600	6	11,714	5,385,600	2,897,325,693	3,302,396,987
898,200	1	11,715	898,200	2,898,223,893	3,301,498,787
898,800	1	11,716	898,800	2,899,122,693	3,300,599,987
900,000	6	11,722	5,400,000	2,904,522,693	3,295,199,987
902,400	5	11,727	4,512,000	2,909,034,693	3,290,687,987
902,687	1	11,728	902,687	2,909,937,380	3,289,785,300
903,600	5	11,733	4,518,000	2,914,455,380	3,285,267,300
904,800	3	11,736	2,714,400	2,917,169,780	3,282,552,900
905,400	2	11,738	1,810,800	2,918,980,580	3,280,742,100
907,200	8	11,746	7,257,600	2,926,238,180	3,273,484,500
910,800	2	11,748	1,821,600	2,928,059,780	3,271,662,900
912,000	1	11,749	912,000	2,928,971,780	3,270,750,900
912,600	1	11,750	912,600	2,929,884,380	3,269,838,300
914,400	5	11,755	4,572,000	2,934,456,380	3,265,266,300
916,200	1	11,756	916,200	2,935,372,580	3,264,350,100
916,800	7	11,763	6,417,600	2,941,790,180	3,257,932,500
918,000	2	11,765	1,836,000	2,943,626,180	3,256,096,500
919,200	2	11,767	1,838,400	2,945,464,580	3,254,258,100
919,800	4	11,771	3,679,200	2,949,143,780	3,250,578,900
920,400	1	11,772	920,400	2,950,064,180	3,249,658,500
921,600	8	11,780	7,372,800	2,957,436,980	3,242,285,700
923,400	4	11,784	3,693,600	2,961,130,580	3,238,592,100
924,000	2	11,786	1,848,000	2,962,978,580	3,236,744,100
925,200	3	11,789	2,775,600	2,965,754,180	3,233,968,500
926,400	7	11,796	6,484,800	2,972,238,980	3,227,483,700
927,000	2	11,798	1,854,000	2,974,092,980	3,225,629,700
927,600	1	11,799	927,600	2,975,020,580	3,224,702,100

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
928,800	5	11,804	4,644,000	2,979,664,580	3,220,058,100
930,000	1	11,805	930,000	2,980,594,580	3,219,128,100
930,600	4	11,809	3,722,400	2,984,316,980	3,215,405,700
931,200	5	11,814	4,656,000	2,988,972,980	3,210,749,700
932,400	5	11,819	4,662,000	2,993,634,980	3,206,087,700
933,600	3	11,822	2,800,800	2,996,435,780	3,203,286,900
936,000	6	11,828	5,616,000	3,002,051,780	3,197,670,900
937,200	1	11,829	937,200	3,002,988,980	3,196,733,700
937,800	1	11,830	937,800	3,003,926,780	3,195,795,900
938,400	5	11,835	4,692,000	3,008,618,780	3,191,103,900
939,600	2	11,837	1,879,200	3,010,497,980	3,189,224,700
940,800	4	11,841	3,763,200	3,014,261,180	3,185,461,500
941,400	2	11,843	1,882,800	3,016,143,980	3,183,578,700
943,200	5	11,848	4,716,000	3,020,859,980	3,178,862,700
944,100	1	11,849	944,100	3,021,804,080	3,177,918,600
945,000	2	11,851	1,890,000	3,023,694,080	3,176,028,600
945,600	5	11,856	4,728,000	3,028,422,080	3,171,300,600
946,800	3	11,859	2,840,400	3,031,262,480	3,168,460,200
948,000	2	11,861	1,896,000	3,033,158,480	3,166,564,200
948,600	1	11,862	948,600	3,034,107,080	3,165,615,600
949,200	1	11,863	949,200	3,035,056,280	3,164,666,400
950,400	6	11,869	5,702,400	3,040,758,680	3,158,964,000
952,200	2	11,871	1,904,400	3,042,663,080	3,157,059,600
952,800	3	11,874	2,858,400	3,045,521,480	3,154,201,200
954,000	3	11,877	2,862,000	3,048,383,480	3,151,339,200
955,200	5	11,882	4,776,000	3,053,159,480	3,146,563,200
955,800	3	11,885	2,867,400	3,056,026,880	3,143,695,800
956,400	1	11,886	956,400	3,056,983,280	3,142,739,400
957,600	8	11,894	7,660,800	3,064,644,080	3,135,078,600
959,400	3	11,897	2,878,200	3,067,522,280	3,132,200,400
960,000	2	11,899	1,920,000	3,069,442,280	3,130,280,400
961,200	3	11,902	2,883,600	3,072,325,880	3,127,396,800
962,400	3	11,905	2,887,200	3,075,213,080	3,124,509,600
963,000	2	11,907	1,926,000	3,077,139,080	3,122,583,600
964,800	12	11,919	11,577,600	3,088,716,680	3,111,006,000
966,600	3	11,922	2,899,800	3,091,616,480	3,108,106,200
967,200	2	11,924	1,934,400	3,093,550,880	3,106,171,800
968,400	3	11,927	2,905,200	3,096,456,080	3,103,266,600

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
969,600	4	11,931	3,878,400	3,100,334,480	3,099,388,200
970,200	2	11,933	1,940,400	3,102,274,880	3,097,447,800
971,100	1	11,934	971,100	3,103,245,980	3,096,476,700
972,000	5	11,939	4,860,000	3,108,105,980	3,091,616,700
973,800	4	11,943	3,895,200	3,112,001,180	3,087,721,500
974,400	4	11,947	3,897,600	3,115,898,780	3,083,823,900
974,700	1	11,948	974,700	3,116,873,480	3,082,849,200
975,600	1	11,949	975,600	3,117,849,080	3,081,873,600
976,800	3	11,952	2,930,400	3,120,779,480	3,078,943,200
977,400	2	11,954	1,954,800	3,122,734,280	3,076,988,400
979,200	10	11,964	9,792,000	3,132,526,280	3,067,196,400
981,000	1	11,965	981,000	3,133,507,280	3,066,215,400
981,600	4	11,969	3,926,400	3,137,433,680	3,062,289,000
982,800	4	11,973	3,931,200	3,141,364,880	3,058,357,800
984,000	3	11,976	2,952,000	3,144,316,880	3,055,405,800
984,600	1	11,977	984,600	3,145,301,480	3,054,421,200
985,500	1	11,978	985,500	3,146,286,980	3,053,435,700
986,400	7	11,985	6,904,800	3,153,191,780	3,046,530,900
987,600	1	11,986	987,600	3,154,179,380	3,045,543,300
988,200	1	11,987	988,200	3,155,167,580	3,044,555,100
988,800	2	11,989	1,977,600	3,157,145,180	3,042,577,500
990,000	1	11,990	990,000	3,158,135,180	3,041,587,500
991,200	4	11,994	3,964,800	3,162,099,980	3,037,622,700
991,800	3	11,997	2,975,400	3,165,075,380	3,034,647,300
992,400	1	11,998	992,400	3,166,067,780	3,033,654,900
993,600	8	12,006	7,948,800	3,174,016,580	3,025,706,100
994,800	1	12,007	994,800	3,175,011,380	3,024,711,300
995,400	1	12,008	995,400	3,176,006,780	3,023,715,900
996,000	4	12,012	3,984,000	3,179,990,780	3,019,731,900
996,300	1	12,013	996,300	3,180,987,080	3,018,735,600
997,200	6	12,019	5,983,200	3,186,970,280	3,012,752,400
998,400	8	12,027	7,987,200	3,194,957,480	3,004,765,200
999,000	2	12,029	1,998,000	3,196,955,480	3,002,767,200
1,000,800	7	12,036	7,005,600	3,203,961,080	2,995,761,600
1,001,700	1	12,037	1,001,700	3,204,962,780	2,994,759,900
1,003,200	3	12,040	3,009,600	3,207,972,380	2,991,750,300
1,004,400	2	12,042	2,008,800	3,209,981,180	2,989,741,500
1,005,600	6	12,048	6,033,600	3,216,014,780	2,983,707,900

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
1,006,200	1	12,049	1,006,200	3,217,020,980	2,982,701,700
1,008,000	6	12,055	6,048,000	3,223,068,980	2,976,653,700
1,009,200	1	12,056	1,009,200	3,224,078,180	2,975,644,500
1,009,800	1	12,057	1,009,800	3,225,087,980	2,974,634,700
1,010,400	3	12,060	3,031,200	3,228,119,180	2,971,603,500
1,012,800	7	12,067	7,089,600	3,235,208,780	2,964,513,900
1,015,200	5	12,072	5,076,000	3,240,284,780	2,959,437,900
1,016,400	1	12,073	1,016,400	3,241,301,180	2,958,421,500
1,017,000	1	12,074	1,017,000	3,242,318,180	2,957,404,500
1,017,600	9	12,083	9,158,400	3,251,476,580	2,948,246,100
1,018,800	1	12,084	1,018,800	3,252,495,380	2,947,227,300
1,020,000	1	12,085	1,020,000	3,253,515,380	2,946,207,300
1,020,600	3	12,088	3,061,800	3,256,577,180	2,943,145,500
1,022,400	7	12,095	7,156,800	3,263,733,980	2,935,988,700
1,024,800	3	12,098	3,074,400	3,266,808,380	2,932,914,300
1,026,000	3	12,101	3,078,000	3,269,886,380	2,929,836,300
1,027,200	4	12,105	4,108,800	3,273,995,180	2,925,727,500
1,029,600	3	12,108	3,088,800	3,277,083,980	2,922,638,700
1,030,800	1	12,109	1,030,800	3,278,114,780	2,921,607,900
1,031,400	1	12,110	1,031,400	3,279,146,180	2,920,576,500
1,033,200	1	12,111	1,033,200	3,280,179,380	2,919,543,300
1,034,400	1	12,112	1,034,400	3,281,213,780	2,918,508,900
1,036,800	8	12,120	8,294,400	3,289,508,180	2,910,214,500
1,038,600	2	12,122	2,077,200	3,291,585,380	2,908,137,300
1,039,200	3	12,125	3,117,600	3,294,702,980	2,905,019,700
1,040,400	4	12,129	4,161,600	3,298,864,580	2,900,858,100
1,041,300	1	12,130	1,041,300	3,299,905,880	2,899,816,800
1,041,600	3	12,133	3,124,800	3,303,030,680	2,896,692,000
1,044,000	12	12,145	12,528,000	3,315,558,680	2,884,164,000
1,045,800	1	12,146	1,045,800	3,316,604,480	2,883,118,200
1,046,400	3	12,149	3,139,200	3,319,743,680	2,879,979,000
1,047,600	3	12,152	3,142,800	3,322,886,480	2,876,836,200
1,048,800	2	12,154	2,097,600	3,324,984,080	2,874,738,600
1,049,400	2	12,156	2,098,800	3,327,082,880	2,872,639,800
1,051,200	9	12,165	9,460,800	3,336,543,680	2,863,179,000
1,053,000	2	12,167	2,106,000	3,338,649,680	2,861,073,000
1,053,600	2	12,169	2,107,200	3,340,756,880	2,858,965,800
1,054,800	4	12,173	4,219,200	3,344,976,080	2,854,746,600

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
1,055,700	1	12,174	1,055,700	3,346,031,780	2,853,690,900
1,056,000	4	12,178	4,224,000	3,350,255,780	2,849,466,900
1,056,600	1	12,179	1,056,600	3,351,312,380	2,848,410,300
1,058,000	1	12,180	1,058,000	3,352,370,380	2,847,352,300
1,058,400	11	12,191	11,642,400	3,364,012,780	2,835,709,900
1,060,200	2	12,193	2,120,400	3,366,133,180	2,833,589,500
1,060,800	2	12,195	2,121,600	3,368,254,780	2,831,467,900
1,061,100	1	12,196	1,061,100	3,369,315,880	2,830,406,800
1,062,000	5	12,201	5,310,000	3,374,625,880	2,825,096,800
1,063,200	2	12,203	2,126,400	3,376,752,280	2,822,970,400
1,063,800	2	12,205	2,127,600	3,378,879,880	2,820,842,800
1,065,600	8	12,213	8,524,800	3,387,404,680	2,812,318,000
1,067,400	1	12,214	1,067,400	3,388,472,080	2,811,250,600
1,068,000	2	12,216	2,136,000	3,390,608,080	2,809,114,600
1,069,200	2	12,218	2,138,400	3,392,746,480	2,806,976,200
1,070,400	4	12,222	4,281,600	3,397,028,080	2,802,694,600
1,071,000	1	12,223	1,071,000	3,398,099,080	2,801,623,600
1,072,000	1	12,224	1,072,000	3,399,171,080	2,800,551,600
1,072,800	4	12,228	4,291,200	3,403,462,280	2,796,260,400
1,074,600	3	12,231	3,223,800	3,406,686,080	2,793,036,600
1,075,200	1	12,232	1,075,200	3,407,761,280	2,791,961,400
1,076,400	4	12,236	4,305,600	3,412,066,880	2,787,655,800
1,077,600	3	12,239	3,232,800	3,415,299,680	2,784,423,000
1,080,000	10	12,249	10,800,000	3,426,099,680	2,773,623,000
1,081,800	2	12,251	2,163,600	3,428,263,280	2,771,459,400
1,082,400	1	12,252	1,082,400	3,429,345,680	2,770,377,000
1,082,700	1	12,253	1,082,700	3,430,428,380	2,769,294,300
1,083,600	3	12,256	3,250,800	3,433,679,180	2,766,043,500
1,084,800	3	12,259	3,254,400	3,436,933,580	2,762,789,100
1,087,200	1	12,260	1,087,200	3,438,020,780	2,761,701,900
1,089,000	1	12,261	1,089,000	3,439,109,780	2,760,612,900
1,089,600	1	12,262	1,089,600	3,440,199,380	2,759,523,300
1,090,800	2	12,264	2,181,600	3,442,380,980	2,757,341,700
1,092,000	2	12,266	2,184,000	3,444,564,980	2,755,157,700
1,092,600	1	12,267	1,092,600	3,445,657,580	2,754,065,100
1,094,400	7	12,274	7,660,800	3,453,318,380	2,746,404,300
1,096,200	4	12,278	4,384,800	3,457,703,180	2,742,019,500
1,096,800	3	12,281	3,290,400	3,460,993,580	2,738,729,100

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
1,097,600	1	12,282	1,097,600	3,462,091,180	2,737,631,500
1,098,000	3	12,285	3,294,000	3,465,385,180	2,734,337,500
1,099,200	2	12,287	2,198,400	3,467,583,580	2,732,139,100
1,099,800	2	12,289	2,199,600	3,469,783,180	2,729,939,500
1,100,400	1	12,290	1,100,400	3,470,883,580	2,728,839,100
1,101,600	5	12,295	5,508,000	3,476,391,580	2,723,331,100
1,104,000	2	12,297	2,208,000	3,478,599,580	2,721,123,100
1,105,200	5	12,302	5,526,000	3,484,125,580	2,715,597,100
1,106,400	5	12,307	5,532,000	3,489,657,580	2,710,065,100
1,107,000	2	12,309	2,214,000	3,491,871,580	2,707,851,100
1,108,800	3	12,312	3,326,400	3,495,197,980	2,704,524,700
1,110,000	1	12,313	1,110,000	3,496,307,980	2,703,414,700
1,112,400	2	12,315	2,224,800	3,498,532,780	2,701,189,900
1,113,600	2	12,317	2,227,200	3,500,759,980	2,698,962,700
1,114,800	1	12,318	1,114,800	3,501,874,780	2,697,847,900
1,116,000	4	12,322	4,464,000	3,506,338,780	2,693,383,900
1,117,800	1	12,323	1,117,800	3,507,456,580	2,692,266,100
1,118,400	1	12,324	1,118,400	3,508,574,980	2,691,147,700
1,119,600	4	12,328	4,478,400	3,513,053,380	2,686,669,300
1,120,800	3	12,331	3,362,400	3,516,415,780	2,683,306,900
1,121,400	1	12,332	1,121,400	3,517,537,180	2,682,185,500
1,122,000	1	12,333	1,122,000	3,518,659,180	2,681,063,500
1,123,200	7	12,340	7,862,400	3,526,521,580	2,673,201,100
1,125,000	1	12,341	1,125,000	3,527,646,580	2,672,076,100
1,125,600	5	12,346	5,628,000	3,533,274,580	2,666,448,100
1,126,800	9	12,355	10,141,200	3,543,415,780	2,656,306,900
1,128,000	3	12,358	3,384,000	3,546,799,780	2,652,922,900
1,130,400	3	12,361	3,391,200	3,550,190,980	2,649,531,700
1,132,200	3	12,364	3,396,600	3,553,587,580	2,646,135,100
1,132,800	5	12,369	5,664,000	3,559,251,580	2,640,471,100
1,133,100	1	12,370	1,133,100	3,560,384,680	2,639,338,000
1,134,000	5	12,375	5,670,000	3,566,054,680	2,633,668,000
1,135,200	1	12,376	1,135,200	3,567,189,880	2,632,532,800
1,135,800	1	12,377	1,135,800	3,568,325,680	2,631,397,000
1,137,600	5	12,382	5,688,000	3,574,013,680	2,625,709,000
1,140,000	3	12,385	3,420,000	3,577,433,680	2,622,289,000
1,141,200	1	12,386	1,141,200	3,578,574,880	2,621,147,800
1,143,000	3	12,389	3,429,000	3,582,003,880	2,617,718,800

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
1,144,800	5	12,394	5,724,000	3,587,727,880	2,611,994,800
1,146,600	1	12,395	1,146,600	3,588,874,480	2,610,848,200
1,147,200	2	12,397	2,294,400	3,591,168,880	2,608,553,800
1,148,400	1	12,398	1,148,400	3,592,317,280	2,607,405,400
1,150,200	1	12,399	1,150,200	3,593,467,480	2,606,255,200
1,152,000	9	12,408	10,368,000	3,603,835,480	2,595,887,200
1,154,400	2	12,410	2,308,800	3,606,144,280	2,593,578,400
1,155,600	3	12,413	3,466,800	3,609,611,080	2,590,111,600
1,156,800	5	12,418	5,784,000	3,615,395,080	2,584,327,600
1,157,000	1	12,419	1,157,000	3,616,552,080	2,583,170,600
1,157,400	2	12,421	2,314,800	3,618,866,880	2,580,855,800
1,159,000	1	12,422	1,159,000	3,620,025,880	2,579,696,800
1,159,200	3	12,425	3,477,600	3,623,503,480	2,576,219,200
1,161,600	3	12,428	3,484,800	3,626,988,280	2,572,734,400
1,162,800	6	12,434	6,976,800	3,633,965,080	2,565,757,600
1,164,000	2	12,436	2,328,000	3,636,293,080	2,563,429,600
1,164,600	2	12,438	2,329,200	3,638,622,280	2,561,100,400
1,166,400	5	12,443	5,832,000	3,644,454,280	2,555,268,400
1,167,300	1	12,444	1,167,300	3,645,621,580	2,554,101,100
1,168,800	2	12,446	2,337,600	3,647,959,180	2,551,763,500
1,170,000	3	12,449	3,510,000	3,651,469,180	2,548,253,500
1,171,800	1	12,450	1,171,800	3,652,640,980	2,547,081,700
1,173,600	4	12,454	4,694,400	3,657,335,380	2,542,387,300
1,176,000	3	12,457	3,528,000	3,660,863,380	2,538,859,300
1,177,200	4	12,461	4,708,800	3,665,572,180	2,534,150,500
1,178,400	1	12,462	1,178,400	3,666,750,580	2,532,972,100
1,179,000	2	12,464	2,358,000	3,669,108,580	2,530,614,100
1,180,800	9	12,473	10,627,200	3,679,735,780	2,519,986,900
1,182,000	1	12,474	1,182,000	3,680,917,780	2,518,804,900
1,183,200	1	12,475	1,183,200	3,682,100,980	2,517,621,700
1,184,400	1	12,476	1,184,400	3,683,285,380	2,516,437,300
1,185,000	1	12,477	1,185,000	3,684,470,380	2,515,252,300
1,185,300	1	12,478	1,185,300	3,685,655,680	2,514,067,000
1,185,600	4	12,482	4,742,400	3,690,398,080	2,509,324,600
1,188,000	4	12,486	4,752,000	3,695,150,080	2,504,572,600
1,188,900	1	12,487	1,188,900	3,696,338,980	2,503,383,700
1,189,800	1	12,488	1,189,800	3,697,528,780	2,502,193,900
1,190,400	3	12,491	3,571,200	3,701,099,980	2,498,622,700

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
1,191,600	2	12,493	2,383,200	3,703,483,180	2,496,239,500
1,192,800	1	12,494	1,192,800	3,704,675,980	2,495,046,700
1,193,400	2	12,496	2,386,800	3,707,062,780	2,492,659,900
1,195,200	3	12,499	3,585,600	3,710,648,380	2,489,074,300
1,196,400	1	12,500	1,196,400	3,711,844,780	2,487,877,900
1,197,600	1	12,501	1,197,600	3,713,042,380	2,486,680,300
1,198,000	1	12,502	1,198,000	3,714,240,380	2,485,482,300
1,198,800	2	12,504	2,397,600	3,716,637,980	2,483,084,700
1,200,000	2	12,506	2,400,000	3,719,037,980	2,480,684,700
1,200,600	1	12,507	1,200,600	3,720,238,580	2,479,484,100
1,201,200	1	12,508	1,201,200	3,721,439,780	2,478,282,900
1,202,400	4	12,512	4,809,600	3,726,249,380	2,473,473,300
1,203,600	1	12,513	1,203,600	3,727,452,980	2,472,269,700
1,204,200	1	12,514	1,204,200	3,728,657,180	2,471,065,500
1,204,800	2	12,516	2,409,600	3,731,066,780	2,468,655,900
1,206,000	2	12,518	2,412,000	3,733,478,780	2,466,243,900
1,207,200	2	12,520	2,414,400	3,735,893,180	2,463,829,500
1,207,800	1	12,521	1,207,800	3,737,100,980	2,462,621,700
1,209,600	5	12,526	6,048,000	3,743,148,980	2,456,573,700
1,211,400	1	12,527	1,211,400	3,744,360,380	2,455,362,300
1,212,000	1	12,528	1,212,000	3,745,572,380	2,454,150,300
1,213,200	3	12,531	3,639,600	3,749,211,980	2,450,510,700
1,214,400	1	12,532	1,214,400	3,750,426,380	2,449,296,300
1,215,000	1	12,533	1,215,000	3,751,641,380	2,448,081,300
1,215,600	2	12,535	2,431,200	3,754,072,580	2,445,650,100
1,216,800	6	12,541	7,300,800	3,761,373,380	2,438,349,300
1,218,000	1	12,542	1,218,000	3,762,591,380	2,437,131,300
1,219,200	2	12,544	2,438,400	3,765,029,780	2,434,692,900
1,220,400	2	12,546	2,440,800	3,767,470,580	2,432,252,100
1,222,200	1	12,547	1,222,200	3,768,692,780	2,431,029,900
1,224,000	11	12,558	13,464,000	3,782,156,780	2,417,565,900
1,225,200	2	12,560	2,450,400	3,784,607,180	2,415,115,500
1,225,800	2	12,562	2,451,600	3,787,058,780	2,412,663,900
1,226,400	1	12,563	1,226,400	3,788,285,180	2,411,437,500
1,227,600	1	12,564	1,227,600	3,789,512,780	2,410,209,900
1,228,800	3	12,567	3,686,400	3,793,199,180	2,406,523,500
1,229,400	2	12,569	2,458,800	3,795,657,980	2,404,064,700
1,231,200	6	12,575	7,387,200	3,803,045,180	2,396,677,500

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
1,233,600	1	12,576	1,233,600	3,804,278,780	2,395,443,900
1,234,800	2	12,578	2,469,600	3,806,748,380	2,392,974,300
1,236,000	2	12,580	2,472,000	3,809,220,380	2,390,502,300
1,236,600	1	12,581	1,236,600	3,810,456,980	2,389,265,700
1,237,000	1	12,582	1,237,000	3,811,693,980	2,388,028,700
1,238,400	3	12,585	3,715,200	3,815,409,180	2,384,313,500
1,239,000	1	12,586	1,239,000	3,816,648,180	2,383,074,500
1,240,800	1	12,587	1,240,800	3,817,888,980	2,381,833,700
1,242,000	1	12,588	1,242,000	3,819,130,980	2,380,591,700
1,243,200	3	12,591	3,729,600	3,822,860,580	2,376,862,100
1,243,800	2	12,593	2,487,600	3,825,348,180	2,374,374,500
1,245,600	5	12,598	6,228,000	3,831,576,180	2,368,146,500
1,248,000	2	12,600	2,496,000	3,834,072,180	2,365,650,500
1,249,200	7	12,607	8,744,400	3,842,816,580	2,356,906,100
1,252,000	2	12,609	2,504,000	3,845,320,580	2,354,402,100
1,252,800	8	12,617	10,022,400	3,855,342,980	2,344,379,700
1,255,200	1	12,618	1,255,200	3,856,598,180	2,343,124,500
1,256,000	1	12,619	1,256,000	3,857,854,180	2,341,868,500
1,256,400	4	12,623	5,025,600	3,862,879,780	2,336,842,900
1,257,600	1	12,624	1,257,600	3,864,137,380	2,335,585,300
1,258,200	1	12,625	1,258,200	3,865,395,580	2,334,327,100
1,260,000	5	12,630	6,300,000	3,871,695,580	2,328,027,100
1,262,400	2	12,632	2,524,800	3,874,220,380	2,325,502,300
1,263,600	5	12,637	6,318,000	3,880,538,380	2,319,184,300
1,266,300	1	12,638	1,266,300	3,881,804,680	2,317,918,000
1,267,200	2	12,640	2,534,400	3,884,339,080	2,315,383,600
1,269,000	2	12,642	2,538,000	3,886,877,080	2,312,845,600
1,270,800	3	12,645	3,812,400	3,890,689,480	2,309,033,200
1,272,000	1	12,646	1,272,000	3,891,961,480	2,307,761,200
1,272,600	1	12,647	1,272,600	3,893,234,080	2,306,488,600
1,274,400	4	12,651	5,097,600	3,898,331,680	2,301,391,000
1,275,000	1	12,652	1,275,000	3,899,606,680	2,300,116,000
1,276,800	4	12,656	5,107,200	3,904,713,880	2,295,008,800
1,278,000	2	12,658	2,556,000	3,907,269,880	2,292,452,800
1,279,200	2	12,660	2,558,400	3,909,828,280	2,289,894,400
1,279,800	1	12,661	1,279,800	3,911,108,080	2,288,614,600
1,281,600	6	12,667	7,689,600	3,918,797,680	2,280,925,000
1,283,400	1	12,668	1,283,400	3,920,081,080	2,279,641,600

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
1,284,000	2	12,670	2,568,000	3,922,649,080	2,277,073,600
1,285,000	1	12,671	1,285,000	3,923,934,080	2,275,788,600
1,285,200	2	12,673	2,570,400	3,926,504,480	2,273,218,200
1,286,400	3	12,676	3,859,200	3,930,363,680	2,269,359,000
1,288,356	1	12,677	1,288,356	3,931,652,036	2,268,070,644
1,288,800	5	12,682	6,444,000	3,938,096,036	2,261,626,644
1,290,600	2	12,684	2,581,200	3,940,677,236	2,259,045,444
1,291,200	3	12,687	3,873,600	3,944,550,836	2,255,171,844
1,292,400	2	12,689	2,584,800	3,947,135,636	2,252,587,044
1,293,600	1	12,690	1,293,600	3,948,429,236	2,251,293,444
1,294,200	2	12,692	2,588,400	3,951,017,636	2,248,705,044
1,295,100	1	12,693	1,295,100	3,952,312,736	2,247,409,944
1,296,000	2	12,695	2,592,000	3,954,904,736	2,244,817,944
1,297,800	1	12,696	1,297,800	3,956,202,536	2,243,520,144
1,298,400	1	12,697	1,298,400	3,957,500,936	2,242,221,744
1,300,800	3	12,700	3,902,400	3,961,403,336	2,238,319,344
1,301,400	1	12,701	1,301,400	3,962,704,736	2,237,017,944
1,303,200	4	12,705	5,212,800	3,967,917,536	2,231,805,144
1,305,600	6	12,711	7,833,600	3,975,751,136	2,223,971,544
1,305,900	1	12,712	1,305,900	3,977,057,036	2,222,665,644
1,306,800	7	12,719	9,147,600	3,986,204,636	2,213,518,044
1,309,200	2	12,721	2,618,400	3,988,823,036	2,210,899,644
1,310,400	4	12,725	5,241,600	3,994,064,636	2,205,658,044
1,312,200	1	12,726	1,312,200	3,995,376,836	2,204,345,844
1,312,800	3	12,729	3,938,400	3,999,315,236	2,200,407,444
1,314,000	2	12,731	2,628,000	4,001,943,236	2,197,779,444
1,315,200	1	12,732	1,315,200	4,003,258,436	2,196,464,244
1,315,800	1	12,733	1,315,800	4,004,574,236	2,195,148,444
1,317,600	3	12,736	3,952,800	4,008,527,036	2,191,195,644
1,319,400	1	12,737	1,319,400	4,009,846,436	2,189,876,244
1,320,000	4	12,741	5,280,000	4,015,126,436	2,184,596,244
1,321,200	3	12,744	3,963,600	4,019,090,036	2,180,632,644
1,323,000	1	12,745	1,323,000	4,020,413,036	2,179,309,644
1,324,800	6	12,751	7,948,800	4,028,361,836	2,171,360,844
1,326,600	1	12,752	1,326,600	4,029,688,436	2,170,034,244
1,327,200	1	12,753	1,327,200	4,031,015,636	2,168,707,044
1,328,400	1	12,754	1,328,400	4,032,344,036	2,167,378,644
1,330,200	1	12,755	1,330,200	4,033,674,236	2,166,048,444

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
1,331,100	1	12,756	1,331,100	4,035,005,336	2,164,717,344
1,332,000	4	12,760	5,328,000	4,040,333,336	2,159,389,344
1,333,800	2	12,762	2,667,600	4,043,000,936	2,156,721,744
1,334,400	1	12,763	1,334,400	4,044,335,336	2,155,387,344
1,335,600	2	12,765	2,671,200	4,047,006,536	2,152,716,144
1,336,800	3	12,768	4,010,400	4,051,016,936	2,148,705,744
1,337,400	1	12,769	1,337,400	4,052,354,336	2,147,368,344
1,338,000	1	12,770	1,338,000	4,053,692,336	2,146,030,344
1,339,200	4	12,774	5,356,800	4,059,049,136	2,140,673,544
1,341,000	2	12,776	2,682,000	4,061,731,136	2,137,991,544
1,341,600	1	12,777	1,341,600	4,063,072,736	2,136,649,944
1,344,600	1	12,778	1,344,600	4,064,417,336	2,135,305,344
1,346,400	7	12,785	9,424,800	4,073,842,136	2,125,880,544
1,348,200	2	12,787	2,696,400	4,076,538,536	2,123,184,144
1,350,000	3	12,790	4,050,000	4,080,588,536	2,119,134,144
1,351,200	4	12,794	5,404,800	4,085,993,336	2,113,729,344
1,351,800	1	12,795	1,351,800	4,087,345,136	2,112,377,544
1,353,600	5	12,800	6,768,000	4,094,113,136	2,105,609,544
1,357,200	3	12,803	4,071,600	4,098,184,736	2,101,537,944
1,357,444	1	12,804	1,357,444	4,099,542,180	2,100,180,500
1,358,400	3	12,807	4,075,200	4,103,617,380	2,096,105,300
1,359,000	1	12,808	1,359,000	4,104,976,380	2,094,746,300
1,360,800	3	12,811	4,082,400	4,109,058,780	2,090,663,900
1,363,200	3	12,814	4,089,600	4,113,148,380	2,086,574,300
1,364,400	2	12,816	2,728,800	4,115,877,180	2,083,845,500
1,365,600	2	12,818	2,731,200	4,118,608,380	2,081,114,300
1,366,200	2	12,820	2,732,400	4,121,340,780	2,078,381,900
1,368,000	1	12,821	1,368,000	4,122,708,780	2,077,013,900
1,370,400	2	12,823	2,740,800	4,125,449,580	2,074,273,100
1,371,600	5	12,828	6,858,000	4,132,307,580	2,067,415,100
1,372,800	6	12,834	8,236,800	4,140,544,380	2,059,178,300
1,373,400	1	12,835	1,373,400	4,141,917,780	2,057,804,900
1,375,200	3	12,838	4,125,600	4,146,043,380	2,053,679,300
1,377,000	1	12,839	1,377,000	4,147,420,380	2,052,302,300
1,377,600	2	12,841	2,755,200	4,150,175,580	2,049,547,100
1,378,800	1	12,842	1,378,800	4,151,554,380	2,048,168,300
1,380,000	1	12,843	1,380,000	4,152,934,380	2,046,788,300
1,380,600	1	12,844	1,380,600	4,154,314,980	2,045,407,700

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
1,382,400	4	12,848	5,529,600	4,159,844,580	2,039,878,100
1,384,800	2	12,850	2,769,600	4,162,614,180	2,037,108,500
1,386,000	2	12,852	2,772,000	4,165,386,180	2,034,336,500
1,387,200	1	12,853	1,387,200	4,166,773,380	2,032,949,300
1,387,800	1	12,854	1,387,800	4,168,161,180	2,031,561,500
1,389,600	3	12,857	4,168,800	4,172,329,980	2,027,392,700
1,393,200	1	12,858	1,393,200	4,173,723,180	2,025,999,500
1,394,400	1	12,859	1,394,400	4,175,117,580	2,024,605,100
1,395,000	1	12,860	1,395,000	4,176,512,580	2,023,210,100
1,396,800	3	12,863	4,190,400	4,180,702,980	2,019,019,700
1,398,600	2	12,865	2,797,200	4,183,500,180	2,016,222,500
1,399,200	2	12,867	2,798,400	4,186,298,580	2,013,424,100
1,400,400	1	12,868	1,400,400	4,187,698,980	2,012,023,700
1,401,600	1	12,869	1,401,600	4,189,100,580	2,010,622,100
1,404,000	3	12,872	4,212,000	4,193,312,580	2,006,410,100
1,405,800	1	12,873	1,405,800	4,194,718,380	2,005,004,300
1,406,700	1	12,874	1,406,700	4,196,125,080	2,003,597,600
1,407,600	2	12,876	2,815,200	4,198,940,280	2,000,782,400
1,410,000	1	12,877	1,410,000	4,200,350,280	1,999,372,400
1,411,200	1	12,878	1,411,200	4,201,761,480	1,997,961,200
1,413,000	2	12,880	2,826,000	4,204,587,480	1,995,135,200
1,413,600	1	12,881	1,413,600	4,206,001,080	1,993,721,600
1,414,800	2	12,883	2,829,600	4,208,830,680	1,990,892,000
1,416,000	1	12,884	1,416,000	4,210,246,680	1,989,476,000
1,416,600	2	12,886	2,833,200	4,213,079,880	1,986,642,800
1,418,400	3	12,889	4,255,200	4,217,335,080	1,982,387,600
1,420,800	1	12,890	1,420,800	4,218,755,880	1,980,966,800
1,422,000	2	12,892	2,844,000	4,221,599,880	1,978,122,800
1,422,900	1	12,893	1,422,900	4,223,022,780	1,976,699,900
1,425,600	1	12,894	1,425,600	4,224,448,380	1,975,274,300
1,426,800	1	12,895	1,426,800	4,225,875,180	1,973,847,500
1,429,200	3	12,898	4,287,600	4,230,162,780	1,969,559,900
1,430,400	1	12,899	1,430,400	4,231,593,180	1,968,129,500
1,432,800	1	12,900	1,432,800	4,233,025,980	1,966,696,700
1,434,600	1	12,901	1,434,600	4,234,460,580	1,965,262,100
1,435,200	3	12,904	4,305,600	4,238,766,180	1,960,956,500
1,436,400	2	12,906	2,872,800	4,241,638,980	1,958,083,700
1,437,600	3	12,909	4,312,800	4,245,951,780	1,953,770,900

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
1,440,000	3	12,912	4,320,000	4,250,271,780	1,949,450,900
1,441,800	1	12,913	1,441,800	4,251,713,580	1,948,009,100
1,442,400	2	12,915	2,884,800	4,254,598,380	1,945,124,300
1,443,600	1	12,916	1,443,600	4,256,041,980	1,943,680,700
1,444,800	1	12,917	1,444,800	4,257,486,780	1,942,235,900
1,447,200	6	12,923	8,683,200	4,266,169,980	1,933,552,700
1,448,000	1	12,924	1,448,000	4,267,617,980	1,932,104,700
1,448,400	1	12,925	1,448,400	4,269,066,380	1,930,656,300
1,449,600	2	12,927	2,899,200	4,271,965,580	1,927,757,100
1,450,800	2	12,929	2,901,600	4,274,867,180	1,924,855,500
1,452,000	1	12,930	1,452,000	4,276,319,180	1,923,403,500
1,454,400	2	12,932	2,908,800	4,279,227,980	1,920,494,700
1,456,800	1	12,933	1,456,800	4,280,684,780	1,919,037,900
1,458,000	2	12,935	2,916,000	4,283,600,780	1,916,121,900
1,459,200	1	12,936	1,459,200	4,285,059,980	1,914,662,700
1,459,800	1	12,937	1,459,800	4,286,519,780	1,913,202,900
1,460,000	1	12,938	1,460,000	4,287,979,780	1,911,742,900
1,461,600	2	12,940	2,923,200	4,290,902,980	1,908,819,700
1,464,000	1	12,941	1,464,000	4,292,366,980	1,907,355,700
1,465,200	1	12,942	1,465,200	4,293,832,180	1,905,890,500
1,466,400	2	12,944	2,932,800	4,296,764,980	1,902,957,700
1,468,800	1	12,945	1,468,800	4,298,233,780	1,901,488,900
1,470,600	1	12,946	1,470,600	4,299,704,380	1,900,018,300
1,471,200	3	12,949	4,413,600	4,304,117,980	1,895,604,700
1,472,400	3	12,952	4,417,200	4,308,535,180	1,891,187,500
1,473,600	2	12,954	2,947,200	4,311,482,380	1,888,240,300
1,476,000	4	12,958	5,904,000	4,317,386,380	1,882,336,300
1,478,400	1	12,959	1,478,400	4,318,864,780	1,880,857,900
1,479,600	2	12,961	2,959,200	4,321,823,980	1,877,898,700
1,480,800	1	12,962	1,480,800	4,323,304,780	1,876,417,900
1,481,400	1	12,963	1,481,400	4,324,786,180	1,874,936,500
1,483,200	4	12,967	5,932,800	4,330,718,980	1,869,003,700
1,486,800	4	12,971	5,947,200	4,336,666,180	1,863,056,500
1,488,000	1	12,972	1,488,000	4,338,154,180	1,861,568,500
1,488,600	1	12,973	1,488,600	4,339,642,780	1,860,079,900
1,490,400	1	12,974	1,490,400	4,341,133,180	1,858,589,500
1,492,800	1	12,975	1,492,800	4,342,625,980	1,857,096,700
1,494,000	1	12,976	1,494,000	4,344,119,980	1,855,602,700

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
1,495,000	1	12,977	1,495,000	4,345,614,980	1,854,107,700
1,495,200	1	12,978	1,495,200	4,347,110,180	1,852,612,500
1,497,600	4	12,982	5,990,400	4,353,100,580	1,846,622,100
1,501,200	2	12,984	3,002,400	4,356,102,980	1,843,619,700
1,502,400	1	12,985	1,502,400	4,357,605,380	1,842,117,300
1,503,000	1	12,986	1,503,000	4,359,108,380	1,840,614,300
1,504,800	1	12,987	1,504,800	4,360,613,180	1,839,109,500
1,505,700	1	12,988	1,505,700	4,362,118,880	1,837,603,800
1,506,600	2	12,990	3,013,200	4,365,132,080	1,834,590,600
1,507,200	2	12,992	3,014,400	4,368,146,480	1,831,576,200
1,508,400	4	12,996	6,033,600	4,374,180,080	1,825,542,600
1,512,000	5	13,001	7,560,000	4,381,740,080	1,817,982,600
1,514,400	1	13,002	1,514,400	4,383,254,480	1,816,468,200
1,515,600	2	13,004	3,031,200	4,386,285,680	1,813,437,000
1,516,800	2	13,006	3,033,600	4,389,319,280	1,810,403,400
1,517,400	1	13,007	1,517,400	4,390,836,680	1,808,886,000
1,519,000	1	13,008	1,519,000	4,392,355,680	1,807,367,000
1,519,200	2	13,010	3,038,400	4,395,394,080	1,804,328,600
1,521,600	2	13,012	3,043,200	4,398,437,280	1,801,285,400
1,522,800	2	13,014	3,045,600	4,401,482,880	1,798,239,800
1,524,000	1	13,015	1,524,000	4,403,006,880	1,796,715,800
1,526,400	3	13,018	4,579,200	4,407,586,080	1,792,136,600
1,528,800	1	13,019	1,528,800	4,409,114,880	1,790,607,800
1,530,000	2	13,021	3,060,000	4,412,174,880	1,787,547,800
1,531,200	3	13,024	4,593,600	4,416,768,480	1,782,954,200
1,533,600	2	13,026	3,067,200	4,419,835,680	1,779,887,000
1,536,000	1	13,027	1,536,000	4,421,371,680	1,778,351,000
1,537,200	1	13,028	1,537,200	4,422,908,880	1,776,813,800
1,538,400	2	13,030	3,076,800	4,425,985,680	1,773,737,000
1,540,800	4	13,034	6,163,200	4,432,148,880	1,767,573,800
1,543,200	1	13,035	1,543,200	4,433,692,080	1,766,030,600
1,544,400	1	13,036	1,544,400	4,435,236,480	1,764,486,200
1,548,000	3	13,039	4,644,000	4,439,880,480	1,759,842,200
1,550,400	1	13,040	1,550,400	4,441,430,880	1,758,291,800
1,551,600	2	13,042	3,103,200	4,444,534,080	1,755,188,600
1,555,200	5	13,047	7,776,000	4,452,310,080	1,747,412,600
1,558,800	2	13,049	3,117,600	4,455,427,680	1,744,295,000
1,560,000	2	13,051	3,120,000	4,458,547,680	1,741,175,000

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
1,560,600	1	13,052	1,560,600	4,460,108,280	1,739,614,400
1,562,400	4	13,056	6,249,600	4,466,357,880	1,733,364,800
1,566,000	1	13,057	1,566,000	4,467,923,880	1,731,798,800
1,567,200	1	13,058	1,567,200	4,469,491,080	1,730,231,600
1,572,000	1	13,059	1,572,000	4,471,063,080	1,728,659,600
1,573,000	1	13,060	1,573,000	4,472,636,080	1,727,086,600
1,573,200	1	13,061	1,573,200	4,474,209,280	1,725,513,400
1,574,400	3	13,064	4,723,200	4,478,932,480	1,720,790,200
1,575,000	1	13,065	1,575,000	4,480,507,480	1,719,215,200
1,576,800	2	13,067	3,153,600	4,483,661,080	1,716,061,600
1,579,200	1	13,068	1,579,200	4,485,240,280	1,714,482,400
1,580,400	1	13,069	1,580,400	4,486,820,680	1,712,902,000
1,581,600	1	13,070	1,581,600	4,488,402,280	1,711,320,400
1,584,000	6	13,076	9,504,000	4,497,906,280	1,701,816,400
1,586,400	1	13,077	1,586,400	4,499,492,680	1,700,230,000
1,587,600	1	13,078	1,587,600	4,501,080,280	1,698,642,400
1,588,800	4	13,082	6,355,200	4,507,435,480	1,692,287,200
1,589,400	1	13,083	1,589,400	4,509,024,880	1,690,697,800
1,591,200	5	13,088	7,956,000	4,516,980,880	1,682,741,800
1,593,600	1	13,089	1,593,600	4,518,574,480	1,681,148,200
1,594,800	2	13,091	3,189,600	4,521,764,080	1,677,958,600
1,598,400	1	13,092	1,598,400	4,523,362,480	1,676,360,200
1,602,000	3	13,095	4,806,000	4,528,168,480	1,671,554,200
1,605,600	2	13,097	3,211,200	4,531,379,680	1,668,343,000
1,608,000	2	13,099	3,216,000	4,534,595,680	1,665,127,000
1,609,200	2	13,101	3,218,400	4,537,814,080	1,661,908,600
1,610,400	2	13,103	3,220,800	4,541,034,880	1,658,687,800
1,612,000	1	13,104	1,612,000	4,542,646,880	1,657,075,800
1,612,800	2	13,106	3,225,600	4,545,872,480	1,653,850,200
1,620,000	1	13,107	1,620,000	4,547,492,480	1,652,230,200
1,624,800	1	13,108	1,624,800	4,549,117,280	1,650,605,400
1,627,200	4	13,112	6,508,800	4,555,626,080	1,644,096,600
1,630,800	2	13,114	3,261,600	4,558,887,680	1,640,835,000
1,634,400	1	13,115	1,634,400	4,560,522,080	1,639,200,600
1,636,800	2	13,117	3,273,600	4,563,795,680	1,635,927,000
1,638,000	2	13,119	3,276,000	4,567,071,680	1,632,651,000
1,641,600	5	13,124	8,208,000	4,575,279,680	1,624,443,000
1,644,000	1	13,125	1,644,000	4,576,923,680	1,622,799,000

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
1,646,400	2	13,127	3,292,800	4,580,216,480	1,619,506,200
1,648,800	3	13,130	4,946,400	4,585,162,880	1,614,559,800
1,650,600	1	13,131	1,650,600	4,586,813,480	1,612,909,200
1,651,200	1	13,132	1,651,200	4,588,464,680	1,611,258,000
1,652,400	1	13,133	1,652,400	4,590,117,080	1,609,605,600
1,656,000	3	13,136	4,968,000	4,595,085,080	1,604,637,600
1,658,400	1	13,137	1,658,400	4,596,743,480	1,602,979,200
1,659,600	1	13,138	1,659,600	4,598,403,080	1,601,319,600
1,660,800	1	13,139	1,660,800	4,600,063,880	1,599,658,800
1,663,200	3	13,142	4,989,600	4,605,053,480	1,594,669,200
1,666,800	1	13,143	1,666,800	4,606,720,280	1,593,002,400
1,670,400	4	13,147	6,681,600	4,613,401,880	1,586,320,800
1,674,000	1	13,148	1,674,000	4,615,075,880	1,584,646,800
1,680,000	2	13,150	3,360,000	4,618,435,880	1,581,286,800
1,681,200	3	13,153	5,043,600	4,623,479,480	1,576,243,200
1,683,000	1	13,154	1,683,000	4,625,162,480	1,574,560,200
1,684,800	4	13,158	6,739,200	4,631,901,680	1,567,821,000
1,688,400	1	13,159	1,688,400	4,633,590,080	1,566,132,600
1,689,600	3	13,162	5,068,800	4,638,658,880	1,561,063,800
1,690,200	2	13,164	3,380,400	4,642,039,280	1,557,683,400
1,692,000	4	13,168	6,768,000	4,648,807,280	1,550,915,400
1,694,400	1	13,169	1,694,400	4,650,501,680	1,549,221,000
1,695,600	1	13,170	1,695,600	4,652,197,280	1,547,525,400
1,696,800	1	13,171	1,696,800	4,653,894,080	1,545,828,600
1,699,200	4	13,175	6,796,800	4,660,690,880	1,539,031,800
1,701,600	2	13,177	3,403,200	4,664,094,080	1,535,628,600
1,704,000	4	13,181	6,816,000	4,670,910,080	1,528,812,600
1,706,400	4	13,185	6,825,600	4,677,735,680	1,521,987,000
1,708,800	3	13,188	5,126,400	4,682,862,080	1,516,860,600
1,713,600	1	13,189	1,713,600	4,684,575,680	1,515,147,000
1,717,200	1	13,190	1,717,200	4,686,292,880	1,513,429,800
1,718,400	1	13,191	1,718,400	4,688,011,280	1,511,711,400
1,720,800	3	13,194	5,162,400	4,693,173,680	1,506,549,000
1,721,000	1	13,195	1,721,000	4,694,894,680	1,504,828,000
1,723,200	2	13,197	3,446,400	4,698,341,080	1,501,381,600
1,725,600	1	13,198	1,725,600	4,700,066,680	1,499,656,000
1,728,000	5	13,203	8,640,000	4,708,706,680	1,491,016,000
1,729,800	1	13,204	1,729,800	4,710,436,480	1,489,286,200

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
1,732,800	1	13,205	1,732,800	4,712,169,280	1,487,553,400
1,733,400	1	13,206	1,733,400	4,713,902,680	1,485,820,000
1,735,200	1	13,207	1,735,200	4,715,637,880	1,484,084,800
1,737,600	2	13,209	3,475,200	4,719,113,080	1,480,609,600
1,738,800	2	13,211	3,477,600	4,722,590,680	1,477,132,000
1,742,400	5	13,216	8,712,000	4,731,302,680	1,468,420,000
1,746,000	1	13,217	1,746,000	4,733,048,680	1,466,674,000
1,747,200	2	13,219	3,494,400	4,736,543,080	1,463,179,600
1,749,600	4	13,223	6,998,400	4,743,541,480	1,456,181,200
1,752,000	1	13,224	1,752,000	4,745,293,480	1,454,429,200
1,756,800	4	13,228	7,027,200	4,752,320,680	1,447,402,000
1,758,600	1	13,229	1,758,600	4,754,079,280	1,445,643,400
1,760,400	2	13,231	3,520,800	4,757,600,080	1,442,122,600
1,761,600	2	13,233	3,523,200	4,761,123,280	1,438,599,400
1,764,000	4	13,237	7,056,000	4,768,179,280	1,431,543,400
1,766,400	2	13,239	3,532,800	4,771,712,080	1,428,010,600
1,771,200	5	13,244	8,856,000	4,780,568,080	1,419,154,600
1,773,600	1	13,245	1,773,600	4,782,341,680	1,417,381,000
1,776,000	2	13,247	3,552,000	4,785,893,680	1,413,829,000
1,778,400	1	13,248	1,778,400	4,787,672,080	1,412,050,600
1,780,800	1	13,249	1,780,800	4,789,452,880	1,410,269,800
1,785,600	3	13,252	5,356,800	4,794,809,680	1,404,913,000
1,787,400	1	13,253	1,787,400	4,796,597,080	1,403,125,600
1,788,000	1	13,254	1,788,000	4,798,385,080	1,401,337,600
1,790,400	1	13,255	1,790,400	4,800,175,480	1,399,547,200
1,791,000	1	13,256	1,791,000	4,801,966,480	1,397,756,200
1,792,800	2	13,258	3,585,600	4,805,552,080	1,394,170,600
1,796,400	1	13,259	1,796,400	4,807,348,480	1,392,374,200
1,800,000	5	13,264	9,000,000	4,816,348,480	1,383,374,200
1,803,600	1	13,265	1,803,600	4,818,152,080	1,381,570,600
1,804,800	2	13,267	3,609,600	4,821,761,680	1,377,961,000
1,807,200	1	13,268	1,807,200	4,823,568,880	1,376,153,800
1,809,600	1	13,269	1,809,600	4,825,378,480	1,374,344,200
1,810,800	2	13,271	3,621,600	4,829,000,080	1,370,722,600
1,812,600	2	13,273	3,625,200	4,832,625,280	1,367,097,400
1,814,400	4	13,277	7,257,600	4,839,882,880	1,359,839,800
1,818,000	2	13,279	3,636,000	4,843,518,880	1,356,203,800
1,819,200	2	13,281	3,638,400	4,847,157,280	1,352,565,400

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
1,819,800	1	13,282	1,819,800	4,848,977,080	1,350,745,600
1,821,600	2	13,284	3,643,200	4,852,620,280	1,347,102,400
1,824,000	2	13,286	3,648,000	4,856,268,280	1,343,454,400
1,826,400	1	13,287	1,826,400	4,858,094,680	1,341,628,000
1,827,000	2	13,289	3,654,000	4,861,748,680	1,337,974,000
1,828,800	4	13,293	7,315,200	4,869,063,880	1,330,658,800
1,833,600	1	13,294	1,833,600	4,870,897,480	1,328,825,200
1,836,000	2	13,296	3,672,000	4,874,569,480	1,325,153,200
1,840,800	1	13,297	1,840,800	4,876,410,280	1,323,312,400
1,843,200	1	13,298	1,843,200	4,878,253,480	1,321,469,200
1,846,800	2	13,300	3,693,600	4,881,947,080	1,317,775,600
1,850,400	1	13,301	1,850,400	4,883,797,480	1,315,925,200
1,857,600	3	13,304	5,572,800	4,889,370,280	1,310,352,400
1,861,200	2	13,306	3,722,400	4,893,092,680	1,306,630,000
1,862,400	2	13,308	3,724,800	4,896,817,480	1,302,905,200
1,867,200	1	13,309	1,867,200	4,898,684,680	1,301,038,000
1,869,600	1	13,310	1,869,600	4,900,554,280	1,299,168,400
1,872,000	2	13,312	3,744,000	4,904,298,280	1,295,424,400
1,874,400	1	13,313	1,874,400	4,906,172,680	1,293,550,000
1,875,600	1	13,314	1,875,600	4,908,048,280	1,291,674,400
1,876,800	3	13,317	5,630,400	4,913,678,680	1,286,044,000
1,881,600	3	13,320	5,644,800	4,919,323,480	1,280,399,200
1,884,000	1	13,321	1,884,000	4,921,207,480	1,278,515,200
1,886,400	2	13,323	3,772,800	4,924,980,280	1,274,742,400
1,890,000	1	13,324	1,890,000	4,926,870,280	1,272,852,400
1,891,200	1	13,325	1,891,200	4,928,761,480	1,270,961,200
1,893,600	1	13,326	1,893,600	4,930,655,080	1,269,067,600
1,895,400	1	13,327	1,895,400	4,932,550,480	1,267,172,200
1,896,000	2	13,329	3,792,000	4,936,342,480	1,263,380,200
1,897,200	1	13,330	1,897,200	4,938,239,680	1,261,483,000
1,900,800	4	13,334	7,603,200	4,945,842,880	1,253,879,800
1,904,400	3	13,337	5,713,200	4,951,556,080	1,248,166,600
1,906,200	1	13,338	1,906,200	4,953,462,280	1,246,260,400
1,908,000	3	13,341	5,724,000	4,959,186,280	1,240,536,400
1,910,400	1	13,342	1,910,400	4,961,096,680	1,238,626,000
1,915,200	3	13,345	5,745,600	4,966,842,280	1,232,880,400
1,920,000	3	13,348	5,760,000	4,972,602,280	1,227,120,400
1,922,400	2	13,350	3,844,800	4,976,447,080	1,223,275,600

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
1,924,800	1	13,351	1,924,800	4,978,371,880	1,221,350,800
1,926,000	1	13,352	1,926,000	4,980,297,880	1,219,424,800
1,929,600	1	13,353	1,929,600	4,982,227,480	1,217,495,200
1,933,200	1	13,354	1,933,200	4,984,160,680	1,215,562,000
1,934,400	2	13,356	3,868,800	4,988,029,480	1,211,693,200
1,935,000	1	13,357	1,935,000	4,989,964,480	1,209,758,200
1,939,200	1	13,358	1,939,200	4,991,903,680	1,207,819,000
1,944,000	3	13,361	5,832,000	4,997,735,680	1,201,987,000
1,947,600	2	13,363	3,895,200	5,001,630,880	1,198,091,800
1,948,800	1	13,364	1,948,800	5,003,579,680	1,196,143,000
1,951,200	1	13,365	1,951,200	5,005,530,880	1,194,191,800
1,953,600	1	13,366	1,953,600	5,007,484,480	1,192,238,200
1,954,800	2	13,368	3,909,600	5,011,394,080	1,188,328,600
1,956,000	1	13,369	1,956,000	5,013,350,080	1,186,372,600
1,956,600	1	13,370	1,956,600	5,015,306,680	1,184,416,000
1,958,400	2	13,372	3,916,800	5,019,223,480	1,180,499,200
1,960,800	2	13,374	3,921,600	5,023,145,080	1,176,577,600
1,963,200	1	13,375	1,963,200	5,025,108,280	1,174,614,400
1,965,600	2	13,377	3,931,200	5,029,039,480	1,170,683,200
1,968,000	1	13,378	1,968,000	5,031,007,480	1,168,715,200
1,969,200	1	13,379	1,969,200	5,032,976,680	1,166,746,000
1,972,800	3	13,382	5,918,400	5,038,895,080	1,160,827,600
1,976,400	1	13,383	1,976,400	5,040,871,480	1,158,851,200
1,980,000	1	13,384	1,980,000	5,042,851,480	1,156,871,200
1,987,200	5	13,389	9,936,000	5,052,787,480	1,146,935,200
1,992,000	1	13,390	1,992,000	5,054,779,480	1,144,943,200
1,994,400	1	13,391	1,994,400	5,056,773,880	1,142,948,800
1,996,200	1	13,392	1,996,200	5,058,770,080	1,140,952,600
1,998,000	4	13,396	7,992,000	5,066,762,080	1,132,960,600
2,001,600	4	13,400	8,006,400	5,074,768,480	1,124,954,200
2,004,000	1	13,401	2,004,000	5,076,772,480	1,122,950,200
2,011,200	1	13,402	2,011,200	5,078,783,680	1,120,939,000
2,012,400	1	13,403	2,012,400	5,080,796,080	1,118,926,600
2,016,000	2	13,405	4,032,000	5,084,828,080	1,114,894,600
2,019,600	3	13,408	6,058,800	5,090,886,880	1,108,835,800
2,020,800	2	13,410	4,041,600	5,094,928,480	1,104,794,200
2,021,400	1	13,411	2,021,400	5,096,949,880	1,102,772,800
2,025,600	2	13,413	4,051,200	5,101,001,080	1,098,721,600

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
2,026,800	2	13,415	4,053,600	5,105,054,680	1,094,668,000
2,028,000	1	13,416	2,028,000	5,107,082,680	1,092,640,000
2,030,400	2	13,418	4,060,800	5,111,143,480	1,088,579,200
2,033,000	1	13,419	2,033,000	5,113,176,480	1,086,546,200
2,034,000	2	13,421	4,068,000	5,117,244,480	1,082,478,200
2,037,600	2	13,423	4,075,200	5,121,319,680	1,078,403,000
2,040,000	1	13,424	2,040,000	5,123,359,680	1,076,363,000
2,044,800	2	13,426	4,089,600	5,127,449,280	1,072,273,400
2,048,400	2	13,428	4,096,800	5,131,546,080	1,068,176,600
2,052,000	4	13,432	8,208,000	5,139,754,080	1,059,968,600
2,055,600	1	13,433	2,055,600	5,141,809,680	1,057,913,000
2,064,000	2	13,435	4,128,000	5,145,937,680	1,053,785,000
2,066,400	1	13,436	2,066,400	5,148,004,080	1,051,718,600
2,068,800	1	13,437	2,068,800	5,150,072,880	1,049,649,800
2,073,600	2	13,439	4,147,200	5,154,220,080	1,045,502,600
2,078,400	1	13,440	2,078,400	5,156,298,480	1,043,424,200
2,080,800	1	13,441	2,080,800	5,158,379,280	1,041,343,400
2,083,200	1	13,442	2,083,200	5,160,462,480	1,039,260,200
2,085,600	1	13,443	2,085,600	5,162,548,080	1,037,174,600
2,088,000	1	13,444	2,088,000	5,164,636,080	1,035,086,600
2,095,200	3	13,447	6,285,600	5,170,921,680	1,028,801,000
2,102,400	2	13,449	4,204,800	5,175,126,480	1,024,596,200
2,106,000	1	13,450	2,106,000	5,177,232,480	1,022,490,200
2,109,600	1	13,451	2,109,600	5,179,342,080	1,020,380,600
2,112,000	1	13,452	2,112,000	5,181,454,080	1,018,268,600
2,116,800	2	13,454	4,233,600	5,185,687,680	1,014,035,000
2,124,000	2	13,456	4,248,000	5,189,935,680	1,009,787,000
2,126,400	2	13,458	4,252,800	5,194,188,480	1,005,534,200
2,127,600	1	13,459	2,127,600	5,196,316,080	1,003,406,600
2,131,200	1	13,460	2,131,200	5,198,447,280	1,001,275,400
2,133,600	1	13,461	2,133,600	5,200,580,880	999,141,800
2,138,400	1	13,462	2,138,400	5,202,719,280	997,003,400
2,145,600	5	13,467	10,728,000	5,213,447,280	986,275,400
2,148,000	1	13,468	2,148,000	5,215,595,280	984,127,400
2,150,400	1	13,469	2,150,400	5,217,745,680	981,977,000
2,152,800	1	13,470	2,152,800	5,219,898,480	979,824,200
2,160,000	4	13,474	8,640,000	5,228,538,480	971,184,200
2,162,400	1	13,475	2,162,400	5,230,700,880	969,021,800

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
2,163,600	4	13,479	8,654,400	5,239,355,280	960,367,400
2,169,600	1	13,480	2,169,600	5,241,524,880	958,197,800
2,170,800	1	13,481	2,170,800	5,243,695,680	956,027,000
2,172,000	1	13,482	2,172,000	5,245,867,680	953,855,000
2,174,400	1	13,483	2,174,400	5,248,042,080	951,680,600
2,179,200	1	13,484	2,179,200	5,250,221,280	949,501,400
2,181,600	1	13,485	2,181,600	5,252,402,880	947,319,800
2,184,000	2	13,487	4,368,000	5,256,770,880	942,951,800
2,188,800	1	13,488	2,188,800	5,258,959,680	940,763,000
2,193,600	1	13,489	2,193,600	5,261,153,280	938,569,400
2,196,000	1	13,490	2,196,000	5,263,349,280	936,373,400
2,203,200	2	13,492	4,406,400	5,267,755,680	931,967,000
2,206,800	1	13,493	2,206,800	5,269,962,480	929,760,200
2,208,000	1	13,494	2,208,000	5,272,170,480	927,552,200
2,210,400	1	13,495	2,210,400	5,274,380,880	925,341,800
2,212,800	2	13,497	4,425,600	5,278,806,480	920,916,200
2,217,600	1	13,498	2,217,600	5,281,024,080	918,698,600
2,220,000	1	13,499	2,220,000	5,283,244,080	916,478,600
2,232,000	1	13,500	2,232,000	5,285,476,080	914,246,600
2,235,600	1	13,501	2,235,600	5,287,711,680	912,011,000
2,236,800	1	13,502	2,236,800	5,289,948,480	909,774,200
2,241,600	1	13,503	2,241,600	5,292,190,080	907,532,600
2,244,000	1	13,504	2,244,000	5,294,434,080	905,288,600
2,246,400	3	13,507	6,739,200	5,301,173,280	898,549,400
2,250,000	1	13,508	2,250,000	5,303,423,280	896,299,400
2,256,000	2	13,510	4,512,000	5,307,935,280	891,787,400
2,258,400	1	13,511	2,258,400	5,310,193,680	889,529,000
2,262,000	1	13,512	2,262,000	5,312,455,680	887,267,000
2,275,200	2	13,514	4,550,400	5,317,006,080	882,716,600
2,289,600	1	13,515	2,289,600	5,319,295,680	880,427,000
2,294,400	2	13,517	4,588,800	5,323,884,480	875,838,200
2,296,800	1	13,518	2,296,800	5,326,181,280	873,541,400
2,304,000	1	13,519	2,304,000	5,328,485,280	871,237,400
2,316,000	1	13,520	2,316,000	5,330,801,280	868,921,400
2,320,800	1	13,521	2,320,800	5,333,122,080	866,600,600
2,325,600	1	13,522	2,325,600	5,335,447,680	864,275,000
2,332,800	1	13,523	2,332,800	5,337,780,480	861,942,200
2,337,600	1	13,524	2,337,600	5,340,118,080	859,604,600

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
2,340,000	1	13,525	2,340,000	5,342,458,080	857,264,600
2,343,600	1	13,526	2,343,600	5,344,801,680	854,921,000
2,346,000	1	13,527	2,346,000	5,347,147,680	852,575,000
2,347,200	1	13,528	2,347,200	5,349,494,880	850,227,800
2,358,000	1	13,529	2,358,000	5,351,852,880	847,869,800
2,359,200	1	13,530	2,359,200	5,354,212,080	845,510,600
2,361,600	1	13,531	2,361,600	5,356,573,680	843,149,000
2,366,400	2	13,533	4,732,800	5,361,306,480	838,416,200
2,371,200	1	13,534	2,371,200	5,363,677,680	836,045,000
2,390,400	3	13,537	7,171,200	5,370,848,880	828,873,800
2,395,200	1	13,538	2,395,200	5,373,244,080	826,478,600
2,397,600	2	13,540	4,795,200	5,378,039,280	821,683,400
2,409,600	1	13,541	2,409,600	5,380,448,880	819,273,800
2,412,000	1	13,542	2,412,000	5,382,860,880	816,861,800
2,419,200	1	13,543	2,419,200	5,385,280,080	814,442,600
2,424,000	3	13,546	7,272,000	5,392,552,080	807,170,600
2,430,000	1	13,547	2,430,000	5,394,982,080	804,740,600
2,433,600	1	13,548	2,433,600	5,397,415,680	802,307,000
2,438,400	1	13,549	2,438,400	5,399,854,080	799,868,600
2,443,200	1	13,550	2,443,200	5,402,297,280	797,425,400
2,448,000	2	13,552	4,896,000	5,407,193,280	792,529,400
2,452,800	1	13,553	2,452,800	5,409,646,080	790,076,600
2,453,000	1	13,554	2,453,000	5,412,099,080	787,623,600
2,462,400	2	13,556	4,924,800	5,417,023,880	782,698,800
2,469,600	2	13,558	4,939,200	5,421,963,080	777,759,600
2,472,000	1	13,559	2,472,000	5,424,435,080	775,287,600
2,476,800	1	13,560	2,476,800	5,426,911,880	772,810,800
2,481,600	1	13,561	2,481,600	5,429,393,480	770,329,200
2,486,400	1	13,562	2,486,400	5,431,879,880	767,842,800
2,491,200	1	13,563	2,491,200	5,434,371,080	765,351,600
2,498,400	2	13,565	4,996,800	5,439,367,880	760,354,800
2,505,600	2	13,567	5,011,200	5,444,379,080	755,343,600
2,510,400	1	13,568	2,510,400	5,446,889,480	752,833,200
2,515,200	1	13,569	2,515,200	5,449,404,680	750,318,000
2,524,800	1	13,570	2,524,800	5,451,929,480	747,793,200
2,529,600	1	13,571	2,529,600	5,454,459,080	745,263,600
2,538,000	1	13,572	2,538,000	5,456,997,080	742,725,600
2,539,200	3	13,575	7,617,600	5,464,614,680	735,108,000

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
2,544,000	1	13,576	2,544,000	5,467,158,680	732,564,000
2,551,200	1	13,577	2,551,200	5,469,709,880	730,012,800
2,563,200	1	13,578	2,563,200	5,472,273,080	727,449,600
2,570,400	1	13,579	2,570,400	5,474,843,480	724,879,200
2,577,600	1	13,580	2,577,600	5,477,421,080	722,301,600
2,586,000	1	13,581	2,586,000	5,480,007,080	719,715,600
2,592,000	1	13,582	2,592,000	5,482,599,080	717,123,600
2,596,800	3	13,585	7,790,400	5,490,389,480	709,333,200
2,604,600	1	13,586	2,604,600	5,492,994,080	706,728,600
2,606,400	2	13,588	5,212,800	5,498,206,880	701,515,800
2,613,600	1	13,589	2,613,600	5,500,820,480	698,902,200
2,620,800	1	13,590	2,620,800	5,503,441,280	696,281,400
2,625,600	1	13,591	2,625,600	5,506,066,880	693,655,800
2,628,000	1	13,592	2,628,000	5,508,694,880	691,027,800
2,635,200	1	13,593	2,635,200	5,511,330,080	688,392,600
2,640,000	2	13,595	5,280,000	5,516,610,080	683,112,600
2,642,400	1	13,596	2,642,400	5,519,252,480	680,470,200
2,644,800	1	13,597	2,644,800	5,521,897,280	677,825,400
2,660,400	1	13,598	2,660,400	5,524,557,680	675,165,000
2,664,000	1	13,599	2,664,000	5,527,221,680	672,501,000
2,668,800	1	13,600	2,668,800	5,529,890,480	669,832,200
2,671,200	1	13,601	2,671,200	5,532,561,680	667,161,000
2,685,600	1	13,602	2,685,600	5,535,247,280	664,475,400
2,692,800	1	13,603	2,692,800	5,537,940,080	661,782,600
2,697,600	1	13,604	2,697,600	5,540,637,680	659,085,000
2,702,400	1	13,605	2,702,400	5,543,340,080	656,382,600
2,704,800	1	13,606	2,704,800	5,546,044,880	653,677,800
2,710,800	1	13,607	2,710,800	5,548,755,680	650,967,000
2,721,600	1	13,608	2,721,600	5,551,477,280	648,245,400
2,728,800	1	13,609	2,728,800	5,554,206,080	645,516,600
2,743,200	1	13,610	2,743,200	5,556,949,280	642,773,400
2,754,000	1	13,611	2,754,000	5,559,703,280	640,019,400
2,769,600	2	13,613	5,539,200	5,565,242,480	634,480,200
2,776,800	1	13,614	2,776,800	5,568,019,280	631,703,400
2,788,800	1	13,615	2,788,800	5,570,808,080	628,914,600
2,796,000	1	13,616	2,796,000	5,573,604,080	626,118,600
2,803,200	1	13,617	2,803,200	5,576,407,280	623,315,400
2,815,200	2	13,619	5,630,400	5,582,037,680	617,685,000

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
2,827,200	1	13,620	2,827,200	5,584,864,880	614,857,800
2,828,400	1	13,621	2,828,400	5,587,693,280	612,029,400
2,836,800	2	13,623	5,673,600	5,593,366,880	606,355,800
2,844,000	1	13,624	2,844,000	5,596,210,880	603,511,800
2,851,200	1	13,625	2,851,200	5,599,062,080	600,660,600
2,860,800	1	13,626	2,860,800	5,601,922,880	597,799,800
2,884,800	1	13,627	2,884,800	5,604,807,680	594,915,000
2,894,400	1	13,628	2,894,400	5,607,702,080	592,020,600
2,900,400	1	13,629	2,900,400	5,610,602,480	589,120,200
2,908,800	1	13,630	2,908,800	5,613,511,280	586,211,400
2,937,600	1	13,631	2,937,600	5,616,448,880	583,273,800
2,944,800	2	13,633	5,889,600	5,622,338,480	577,384,200
2,956,800	1	13,634	2,956,800	5,625,295,280	574,427,400
2,966,400	1	13,635	2,966,400	5,628,261,680	571,461,000
2,980,800	1	13,636	2,980,800	5,631,242,480	568,480,200
2,990,400	1	13,637	2,990,400	5,634,232,880	565,489,800
2,995,200	1	13,638	2,995,200	5,637,228,080	562,494,600
3,018,000	1	13,639	3,018,000	5,640,246,080	559,476,600
3,028,800	1	13,640	3,028,800	5,643,274,880	556,447,800
3,038,400	1	13,641	3,038,400	5,646,313,280	553,409,400
3,052,800	1	13,642	3,052,800	5,649,366,080	550,356,600
3,057,600	1	13,643	3,057,600	5,652,423,680	547,299,000
3,066,000	1	13,644	3,066,000	5,655,489,680	544,233,000
3,069,000	1	13,645	3,069,000	5,658,558,680	541,164,000
3,074,400	1	13,646	3,074,400	5,661,633,080	538,089,600
3,076,800	1	13,647	3,076,800	5,664,709,880	535,012,800
3,081,600	1	13,648	3,081,600	5,667,791,480	531,931,200
3,085,200	1	13,649	3,085,200	5,670,876,680	528,846,000
3,091,200	1	13,650	3,091,200	5,673,967,880	525,754,800
3,094,800	1	13,651	3,094,800	5,677,062,680	522,660,000
3,106,800	1	13,652	3,106,800	5,680,169,480	519,553,200
3,110,400	1	13,653	3,110,400	5,683,279,880	516,442,800
3,120,000	1	13,654	3,120,000	5,686,399,880	513,322,800
3,139,200	1	13,655	3,139,200	5,689,539,080	510,183,600
3,141,000	1	13,656	3,141,000	5,692,680,080	507,042,600
3,144,000	1	13,657	3,144,000	5,695,824,080	503,898,600
3,177,600	1	13,658	3,177,600	5,699,001,680	500,721,000
3,178,800	1	13,659	3,178,800	5,702,180,480	497,542,200

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
3,196,800	1	13,660	3,196,800	5,705,377,280	494,345,400
3,211,200	1	13,661	3,211,200	5,708,588,480	491,134,200
3,218,400	1	13,662	3,218,400	5,711,806,880	487,915,800
3,225,600	1	13,663	3,225,600	5,715,032,480	484,690,200
3,236,400	1	13,664	3,236,400	5,718,268,880	481,453,800
3,240,000	1	13,665	3,240,000	5,721,508,880	478,213,800
3,261,600	1	13,666	3,261,600	5,724,770,480	474,952,200
3,264,000	1	13,667	3,264,000	5,728,034,480	471,688,200
3,268,800	1	13,668	3,268,800	5,731,303,280	468,419,400
3,277,800	1	13,669	3,277,800	5,734,581,080	465,141,600
3,278,400	1	13,670	3,278,400	5,737,859,480	461,863,200
3,283,200	1	13,671	3,283,200	5,741,142,680	458,580,000
3,286,800	1	13,672	3,286,800	5,744,429,480	455,293,200
3,290,400	1	13,673	3,290,400	5,747,719,880	452,002,800
3,326,400	1	13,674	3,326,400	5,751,046,280	448,676,400
3,338,400	1	13,675	3,338,400	5,754,384,680	445,338,000
3,340,800	1	13,676	3,340,800	5,757,725,480	441,997,200
3,355,200	1	13,677	3,355,200	5,761,080,680	438,642,000
3,364,800	1	13,678	3,364,800	5,764,445,480	435,277,200
3,374,400	1	13,679	3,374,400	5,767,819,880	431,902,800
3,376,800	1	13,680	3,376,800	5,771,196,680	428,526,000
3,393,600	1	13,681	3,393,600	5,774,590,280	425,132,400
3,441,600	1	13,682	3,441,600	5,778,031,880	421,690,800
3,446,400	1	13,683	3,446,400	5,781,478,280	418,244,400
3,451,200	1	13,684	3,451,200	5,784,929,480	414,793,200
3,477,600	1	13,685	3,477,600	5,788,407,080	411,315,600
3,492,000	1	13,686	3,492,000	5,791,899,080	407,823,600
3,528,000	1	13,687	3,528,000	5,795,427,080	404,295,600
3,595,200	1	13,688	3,595,200	5,799,022,280	400,700,400
3,686,400	1	13,689	3,686,400	5,802,708,680	397,014,000
3,729,600	1	13,690	3,729,600	5,806,438,280	393,284,400
3,753,600	1	13,691	3,753,600	5,810,191,880	389,530,800
3,772,800	1	13,692	3,772,800	5,813,964,680	385,758,000
3,780,000	1	13,693	3,780,000	5,817,744,680	381,978,000
3,786,000	1	13,694	3,786,000	5,821,530,680	378,192,000
3,844,800	1	13,695	3,844,800	5,825,375,480	374,347,200
3,866,400	1	13,696	3,866,400	5,829,241,880	370,480,800
3,880,800	1	13,697	3,880,800	5,833,122,680	366,600,000

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
3,895,200	1	13,698	3,895,200	5,837,017,880	362,704,800
3,916,800	2	13,700	7,833,600	5,844,851,480	354,871,200
3,938,400	2	13,702	7,876,800	5,852,728,280	346,994,400
3,967,200	2	13,704	7,934,400	5,860,662,680	339,060,000
3,981,600	1	13,705	3,981,600	5,864,644,280	335,078,400
4,003,200	1	13,706	4,003,200	5,868,647,480	331,075,200
4,057,200	1	13,707	4,057,200	5,872,704,680	327,018,000
4,082,400	1	13,708	4,082,400	5,876,787,080	322,935,600
4,104,000	1	13,709	4,104,000	5,880,891,080	318,831,600
4,111,200	2	13,711	8,222,400	5,889,113,480	310,609,200
4,129,200	1	13,712	4,129,200	5,893,242,680	306,480,000
4,143,600	1	13,713	4,143,600	5,897,386,280	302,336,400
4,154,400	1	13,714	4,154,400	5,901,540,680	298,182,000
4,168,800	1	13,715	4,168,800	5,905,709,480	294,013,200
4,176,000	1	13,716	4,176,000	5,909,885,480	289,837,200
4,186,800	1	13,717	4,186,800	5,914,072,280	285,650,400
4,201,200	1	13,718	4,201,200	5,918,273,480	281,449,200
4,208,400	1	13,719	4,208,400	5,922,481,880	277,240,800
4,280,400	1	13,720	4,280,400	5,926,762,280	272,960,400
4,291,200	1	13,721	4,291,200	5,931,053,480	268,669,200
4,323,600	1	13,722	4,323,600	5,935,377,080	264,345,600
4,356,000	1	13,723	4,356,000	5,939,733,080	259,989,600
4,363,200	2	13,725	8,726,400	5,948,459,480	251,263,200
4,377,600	1	13,726	4,377,600	5,952,837,080	246,885,600
4,399,200	1	13,727	4,399,200	5,957,236,280	242,486,400
4,406,400	1	13,728	4,406,400	5,961,642,680	238,080,000
4,428,000	1	13,729	4,428,000	5,966,070,680	233,652,000
4,442,400	1	13,730	4,442,400	5,970,513,080	229,209,600
4,507,200	1	13,731	4,507,200	5,975,020,280	224,702,400
4,579,200	1	13,732	4,579,200	5,979,599,480	220,123,200
4,672,800	1	13,733	4,672,800	5,984,272,280	215,450,400
4,687,200	2	13,735	9,374,400	5,993,646,680	206,076,000
4,752,000	1	13,736	4,752,000	5,998,398,680	201,324,000
4,809,600	2	13,738	9,619,200	6,008,017,880	191,704,800
4,831,200	1	13,739	4,831,200	6,012,849,080	186,873,600
4,867,200	1	13,740	4,867,200	6,017,716,280	182,006,400
4,896,000	1	13,741	4,896,000	6,022,612,280	177,110,400
4,982,400	1	13,742	4,982,400	6,027,594,680	172,128,000

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
5,104,800	1	13,743	5,104,800	6,032,699,480	167,023,200
5,126,400	1	13,744	5,126,400	6,037,825,880	161,896,800
5,140,800	1	13,745	5,140,800	6,042,966,680	156,756,000
5,162,400	1	13,746	5,162,400	6,048,129,080	151,593,600
5,313,600	1	13,747	5,313,600	6,053,442,680	146,280,000
5,400,000	1	13,748	5,400,000	6,058,842,680	140,880,000
5,439,600	1	13,749	5,439,600	6,064,282,280	135,440,400
5,472,000	3	13,752	16,416,000	6,080,698,280	119,024,400
5,500,800	1	13,753	5,500,800	6,086,199,080	113,523,600
5,529,600	1	13,754	5,529,600	6,091,728,680	107,994,000
5,558,400	1	13,755	5,558,400	6,097,287,080	102,435,600
5,644,800	1	13,756	5,644,800	6,102,931,880	96,790,800
5,680,800	1	13,757	5,680,800	6,108,612,680	91,110,000
5,688,000	1	13,758	5,688,000	6,114,300,680	85,422,000
5,769,600	1	13,759	5,769,600	6,120,070,280	79,652,400
5,788,800	1	13,760	5,788,800	6,125,859,080	73,863,600
5,803,200	1	13,761	5,803,200	6,131,662,280	68,060,400
5,878,800	1	13,762	5,878,800	6,137,541,080	62,181,600
5,913,600	1	13,763	5,913,600	6,143,454,680	56,268,000
5,929,200	1	13,764	5,929,200	6,149,383,880	50,338,800
5,990,400	1	13,765	5,990,400	6,155,374,280	44,348,400
6,069,600	1	13,766	6,069,600	6,161,443,880	38,278,800
6,073,200	1	13,767	6,073,200	6,167,517,080	32,205,600
6,156,000	1	13,768	6,156,000	6,173,673,080	26,049,600
6,288,000	1	13,769	6,288,000	6,179,961,080	19,761,600
6,403,200	1	13,770	6,403,200	6,186,364,280	13,358,400
6,638,400	1	13,771	6,638,400	6,193,002,680	6,720,000
6,720,000	1	13,772	6,720,000	6,199,722,680	0

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
0	96	96	0	0	5,856,834,185
7,000	2	98	14,000	14,000	5,856,820,185
8,000	3	101	24,000	38,000	5,856,796,185
9,000	2	103	18,000	56,000	5,856,778,185
10,000	1	104	10,000	66,000	5,856,768,185
12,000	2	106	24,000	90,000	5,856,744,185
13,000	5	111	65,000	155,000	5,856,679,185
14,000	2	113	28,000	183,000	5,856,651,185
16,000	1	114	16,000	199,000	5,856,635,185
18,000	1	115	18,000	217,000	5,856,617,185
20,000	1	116	20,000	237,000	5,856,597,185
21,000	1	117	21,000	258,000	5,856,576,185
24,000	1	118	24,000	282,000	5,856,552,185
26,000	1	119	26,000	308,000	5,856,526,185
28,000	1	120	28,000	336,000	5,856,498,185
29,000	1	121	29,000	365,000	5,856,469,185
30,000	1	122	30,000	395,000	5,856,439,185
34,000	1	123	34,000	429,000	5,856,405,185
36,000	2	125	72,000	501,000	5,856,333,185
39,000	1	126	39,000	540,000	5,856,294,185
40,000	2	128	80,000	620,000	5,856,214,185
40,600	1	129	40,600	660,600	5,856,173,585
41,000	2	131	82,000	742,600	5,856,091,585
42,000	1	132	42,000	784,600	5,856,049,585
43,000	1	133	43,000	827,600	5,856,006,585
43,500	1	134	43,500	871,100	5,855,963,085
43,600	1	135	43,600	914,700	5,855,919,485
45,000	3	138	135,000	1,049,700	5,855,784,485
48,000	1	139	48,000	1,097,700	5,855,736,485
49,100	1	140	49,100	1,146,800	5,855,687,385
49,300	1	141	49,300	1,196,100	5,855,638,085
50,000	1	142	50,000	1,246,100	5,855,588,085
52,000	1	143	52,000	1,298,100	5,855,536,085
53,000	1	144	53,000	1,351,100	5,855,483,085
54,000	2	146	108,000	1,459,100	5,855,375,085
55,000	1	147	55,000	1,514,100	5,855,320,085
57,000	2	149	114,000	1,628,100	5,855,206,085
59,000	1	150	59,000	1,687,100	5,855,147,085

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
60,000	4	154	240,000	1,927,100	5,854,907,085
61,000	4	158	244,000	2,171,100	5,854,663,085
61,400	1	159	61,400	2,232,500	5,854,601,685
63,000	2	161	126,000	2,358,500	5,854,475,685
65,000	2	163	130,000	2,488,500	5,854,345,685
66,000	2	165	132,000	2,620,500	5,854,213,685
69,000	2	167	138,000	2,758,500	5,854,075,685
72,000	1	168	72,000	2,830,500	5,854,003,685
73,200	1	169	73,200	2,903,700	5,853,930,485
80,000	1	170	80,000	2,983,700	5,853,850,485
84,000	3	173	252,000	3,235,700	5,853,598,485
93,200	1	174	93,200	3,328,900	5,853,505,285
96,000	1	175	96,000	3,424,900	5,853,409,285
96,800	1	176	96,800	3,521,700	5,853,312,485
97,000	1	177	97,000	3,618,700	5,853,215,485
102,000	1	178	102,000	3,720,700	5,853,113,485
105,000	4	182	420,000	4,140,700	5,852,693,485
108,000	2	184	216,000	4,356,700	5,852,477,485
111,000	2	186	222,000	4,578,700	5,852,255,485
112,000	3	189	336,000	4,914,700	5,851,919,485
113,000	4	193	452,000	5,366,700	5,851,467,485
114,000	2	195	228,000	5,594,700	5,851,239,485
117,000	2	197	234,000	5,828,700	5,851,005,485
118,000	1	198	118,000	5,946,700	5,850,887,485
119,000	1	199	119,000	6,065,700	5,850,768,485
120,000	2	201	240,000	6,305,700	5,850,528,485
121,000	3	204	363,000	6,668,700	5,850,165,485
124,000	2	206	248,000	6,916,700	5,849,917,485
125,000	1	207	125,000	7,041,700	5,849,792,485
126,000	4	211	504,000	7,545,700	5,849,288,485
129,000	1	212	129,000	7,674,700	5,849,159,485
131,000	1	213	131,000	7,805,700	5,849,028,485
132,000	1	214	132,000	7,937,700	5,848,896,485
133,000	1	215	133,000	8,070,700	5,848,763,485
136,667	2	217	273,334	8,344,034	5,848,490,151
138,000	1	218	138,000	8,482,034	5,848,352,151
139,000	1	219	139,000	8,621,034	5,848,213,151
140,000	2	221	280,000	8,901,034	5,847,933,151

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
141,000	1	222	141,000	9,042,034	5,847,792,151
143,000	1	223	143,000	9,185,034	5,847,649,151
145,000	2	225	290,000	9,475,034	5,847,359,151
146,000	2	227	292,000	9,767,034	5,847,067,151
147,000	1	228	147,000	9,914,034	5,846,920,151
149,000	1	229	149,000	10,063,034	5,846,771,151
150,000	1	230	150,000	10,213,034	5,846,621,151
151,000	1	231	151,000	10,364,034	5,846,470,151
153,000	2	233	306,000	10,670,034	5,846,164,151
156,000	1	234	156,000	10,826,034	5,846,008,151
160,000	2	236	320,000	11,146,034	5,845,688,151
161,000	1	237	161,000	11,307,034	5,845,527,151
162,000	1	238	162,000	11,469,034	5,845,365,151
165,000	1	239	165,000	11,634,034	5,845,200,151
168,000	2	241	336,000	11,970,034	5,844,864,151
169,000	1	242	169,000	12,139,034	5,844,695,151
174,000	1	243	174,000	12,313,034	5,844,521,151
175,000	1	244	175,000	12,488,034	5,844,346,151
176,000	1	245	176,000	12,664,034	5,844,170,151
182,000	1	246	182,000	12,846,034	5,843,988,151
186,000	1	247	186,000	13,032,034	5,843,802,151
189,000	1	248	189,000	13,221,034	5,843,613,151
193,000	1	249	193,000	13,414,034	5,843,420,151
194,000	1	250	194,000	13,608,034	5,843,226,151
195,000	1	251	195,000	13,803,034	5,843,031,151
196,000	1	252	196,000	13,999,034	5,842,835,151
198,000	2	254	396,000	14,395,034	5,842,439,151
203,000	1	255	203,000	14,598,034	5,842,236,151
205,000	1	256	205,000	14,803,034	5,842,031,151
210,000	1	257	210,000	15,013,034	5,841,821,151
211,000	1	258	211,000	15,224,034	5,841,610,151
213,000	1	259	213,000	15,437,034	5,841,397,151
215,000	1	260	215,000	15,652,034	5,841,182,151
216,000	1	261	216,000	15,868,034	5,840,966,151
218,000	1	262	218,000	16,086,034	5,840,748,151
219,000	1	263	219,000	16,305,034	5,840,529,151
220,000	2	265	440,000	16,745,034	5,840,089,151
222,000	2	267	444,000	17,189,034	5,839,645,151

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
223,000	1	268	223,000	17,412,034	5,839,422,151
227,000	1	269	227,000	17,639,034	5,839,195,151
229,000	1	270	229,000	17,868,034	5,838,966,151
232,000	1	271	232,000	18,100,034	5,838,734,151
236,000	1	272	236,000	18,336,034	5,838,498,151
242,000	1	273	242,000	18,578,034	5,838,256,151
244,000	1	274	244,000	18,822,034	5,838,012,151
247,000	1	275	247,000	19,069,034	5,837,765,151
248,000	1	276	248,000	19,317,034	5,837,517,151
251,000	2	278	502,000	19,819,034	5,837,015,151
252,000	1	279	252,000	20,071,034	5,836,763,151
256,000	1	280	256,000	20,327,034	5,836,507,151
257,000	1	281	257,000	20,584,034	5,836,250,151
260,000	1	282	260,000	20,844,034	5,835,990,151
261,000	1	283	261,000	21,105,034	5,835,729,151
262,000	2	285	524,000	21,629,034	5,835,205,151
264,000	1	286	264,000	21,893,034	5,834,941,151
265,000	1	287	265,000	22,158,034	5,834,676,151
267,000	1	288	267,000	22,425,034	5,834,409,151
269,000	2	290	538,000	22,963,034	5,833,871,151
271,500	1	291	271,500	23,234,534	5,833,599,651
273,000	1	292	273,000	23,507,534	5,833,326,651
280,000	1	293	280,000	23,787,534	5,833,046,651
282,000	3	296	846,000	24,633,534	5,832,200,651
285,000	4	300	1,140,000	25,773,534	5,831,060,651
287,000	1	301	287,000	26,060,534	5,830,773,651
288,000	1	302	288,000	26,348,534	5,830,485,651
291,000	1	303	291,000	26,639,534	5,830,194,651
292,100	1	304	292,100	26,931,634	5,829,902,551
301,000	1	305	301,000	27,232,634	5,829,601,551
302,000	1	306	302,000	27,534,634	5,829,299,551
303,000	1	307	303,000	27,837,634	5,828,996,551
305,000	2	309	610,000	28,447,634	5,828,386,551
306,000	1	310	306,000	28,753,634	5,828,080,551
309,000	1	311	309,000	29,062,634	5,827,771,551
310,000	1	312	310,000	29,372,634	5,827,461,551
314,000	1	313	314,000	29,686,634	5,827,147,551
316,000	1	314	316,000	30,002,634	5,826,831,551

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
319,000	1	315	319,000	30,321,634	5,826,512,551
321,000	1	316	321,000	30,642,634	5,826,191,551
331,000	1	317	331,000	30,973,634	5,825,860,551
332,000	1	318	332,000	31,305,634	5,825,528,551
337,000	1	319	337,000	31,642,634	5,825,191,551
338,500	1	320	338,500	31,981,134	5,824,853,051
339,000	1	321	339,000	32,320,134	5,824,514,051
343,000	1	322	343,000	32,663,134	5,824,171,051
346,200	1	323	346,200	33,009,334	5,823,824,851
358,000	1	324	358,000	33,367,334	5,823,466,851
359,000	2	326	718,000	34,085,334	5,822,748,851
360,000	1	327	360,000	34,445,334	5,822,388,851
361,000	1	328	361,000	34,806,334	5,822,027,851
367,000	1	329	367,000	35,173,334	5,821,660,851
370,000	1	330	370,000	35,543,334	5,821,290,851
371,000	1	331	371,000	35,914,334	5,820,919,851
373,700	1	332	373,700	36,288,034	5,820,546,151
374,000	1	333	374,000	36,662,034	5,820,172,151
376,000	1	334	376,000	37,038,034	5,819,796,151
382,000	1	335	382,000	37,420,034	5,819,414,151
383,200	1	336	383,200	37,803,234	5,819,030,951
384,500	1	337	384,500	38,187,734	5,818,646,451
385,000	1	338	385,000	38,572,734	5,818,261,451
386,000	1	339	386,000	38,958,734	5,817,875,451
391,000	1	340	391,000	39,349,734	5,817,484,451
394,000	2	342	788,000	40,137,734	5,816,696,451
395,500	1	343	395,500	40,533,234	5,816,300,951
396,000	1	344	396,000	40,929,234	5,815,904,951
397,000	2	346	794,000	41,723,234	5,815,110,951
399,000	1	347	399,000	42,122,234	5,814,711,951
400,000	1	348	400,000	42,522,234	5,814,311,951
404,000	1	349	404,000	42,926,234	5,813,907,951
405,000	1	350	405,000	43,331,234	5,813,502,951
410,000	1	351	410,000	43,741,234	5,813,092,951
414,700	1	352	414,700	44,155,934	5,812,678,251
420,000	1	353	420,000	44,575,934	5,812,258,251
421,000	1	354	421,000	44,996,934	5,811,837,251
424,000	1	355	424,000	45,420,934	5,811,413,251

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
437,900	1	356	437,900	45,858,834	5,810,975,351
439,000	1	357	439,000	46,297,834	5,810,536,351
441,000	1	358	441,000	46,738,834	5,810,095,351
443,500	1	359	443,500	47,182,334	5,809,651,851
454,000	1	360	454,000	47,636,334	5,809,197,851
455,000	1	361	455,000	48,091,334	5,808,742,851
457,000	1	362	457,000	48,548,334	5,808,285,851
457,500	1	363	457,500	49,005,834	5,807,828,351
462,000	1	364	462,000	49,467,834	5,807,366,351
468,000	1	365	468,000	49,935,834	5,806,898,351
470,000	1	366	470,000	50,405,834	5,806,428,351
480,800	1	367	480,800	50,886,634	5,805,947,551
481,000	1	368	481,000	51,367,634	5,805,466,551
486,500	1	369	486,500	51,854,134	5,804,980,051
492,000	1	370	492,000	52,346,134	5,804,488,051
501,000	1	371	501,000	52,847,134	5,803,987,051
502,100	1	372	502,100	53,349,234	5,803,484,951
503,600	1	373	503,600	53,852,834	5,802,981,351
518,000	1	374	518,000	54,370,834	5,802,463,351
519,000	2	376	1,038,000	55,408,834	5,801,425,351
521,400	1	377	521,400	55,930,234	5,800,903,951
526,900	1	378	526,900	56,457,134	5,800,377,051
527,000	1	379	527,000	56,984,134	5,799,850,051
529,100	1	380	529,100	57,513,234	5,799,320,951
532,000	1	381	532,000	58,045,234	5,798,788,951
533,000	1	382	533,000	58,578,234	5,798,255,951
536,000	1	383	536,000	59,114,234	5,797,719,951
543,000	2	385	1,086,000	60,200,234	5,796,633,951
545,900	1	386	545,900	60,746,134	5,796,088,051
549,000	1	387	549,000	61,295,134	5,795,539,051
554,000	1	388	554,000	61,849,134	5,794,985,051
557,000	1	389	557,000	62,406,134	5,794,428,051
557,700	1	390	557,700	62,963,834	5,793,870,351
560,000	1	391	560,000	63,523,834	5,793,310,351
567,100	1	392	567,100	64,090,934	5,792,743,251
569,000	3	395	1,707,000	65,797,934	5,791,036,251
570,000	2	397	1,140,000	66,937,934	5,789,896,251
571,000	1	398	571,000	67,508,934	5,789,325,251

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
572,900	1	399	572,900	68,081,834	5,788,752,351
578,150	1	400	578,150	68,659,984	5,788,174,201
583,000	1	401	583,000	69,242,984	5,787,591,201
587,000	2	403	1,174,000	70,416,984	5,786,417,201
605,000	1	404	605,000	71,021,984	5,785,812,201
607,000	1	405	607,000	71,628,984	5,785,205,201
607,950	1	406	607,950	72,236,934	5,784,597,251
609,500	1	407	609,500	72,846,434	5,783,987,751
611,000	2	409	1,222,000	74,068,434	5,782,765,751
612,700	1	410	612,700	74,681,134	5,782,153,051
619,000	2	412	1,238,000	75,919,134	5,780,915,051
625,000	1	413	625,000	76,544,134	5,780,290,051
626,000	1	414	626,000	77,170,134	5,779,664,051
632,000	1	415	632,000	77,802,134	5,779,032,051
635,000	1	416	635,000	78,437,134	5,778,397,051
636,000	3	419	1,908,000	80,345,134	5,776,489,051
637,000	1	420	637,000	80,982,134	5,775,852,051
638,000	1	421	638,000	81,620,134	5,775,214,051
647,000	1	422	647,000	82,267,134	5,774,567,051
651,000	1	423	651,000	82,918,134	5,773,916,051
655,000	2	425	1,310,000	84,228,134	5,772,606,051
656,000	1	426	656,000	84,884,134	5,771,950,051
659,000	1	427	659,000	85,543,134	5,771,291,051
660,000	2	429	1,320,000	86,863,134	5,769,971,051
669,000	1	430	669,000	87,532,134	5,769,302,051
670,000	2	432	1,340,000	88,872,134	5,767,962,051
674,000	1	433	674,000	89,546,134	5,767,288,051
675,000	1	434	675,000	90,221,134	5,766,613,051
676,000	1	435	676,000	90,897,134	5,765,937,051
677,000	1	436	677,000	91,574,134	5,765,260,051
678,000	1	437	678,000	92,252,134	5,764,582,051
681,000	1	438	681,000	92,933,134	5,763,901,051
683,000	2	440	1,366,000	94,299,134	5,762,535,051
688,000	2	442	1,376,000	95,675,134	5,761,159,051
693,000	1	443	693,000	96,368,134	5,760,466,051
696,000	1	444	696,000	97,064,134	5,759,770,051
703,000	1	445	703,000	97,767,134	5,759,067,051
713,000	1	446	713,000	98,480,134	5,758,354,051

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
719,000	1	447	719,000	99,199,134	5,757,635,051
722,000	1	448	722,000	99,921,134	5,756,913,051
725,000	1	449	725,000	100,646,134	5,756,188,051
732,000	1	450	732,000	101,378,134	5,755,456,051
736,000	1	451	736,000	102,114,134	5,754,720,051
745,000	1	452	745,000	102,859,134	5,753,975,051
755,000	1	453	755,000	103,614,134	5,753,220,051
759,000	1	454	759,000	104,373,134	5,752,461,051
762,000	1	455	762,000	105,135,134	5,751,699,051
766,000	1	456	766,000	105,901,134	5,750,933,051
772,000	2	458	1,544,000	107,445,134	5,749,389,051
776,000	1	459	776,000	108,221,134	5,748,613,051
785,000	2	461	1,570,000	109,791,134	5,747,043,051
792,000	1	462	792,000	110,583,134	5,746,251,051
795,000	1	463	795,000	111,378,134	5,745,456,051
798,000	1	464	798,000	112,176,134	5,744,658,051
799,000	1	465	799,000	112,975,134	5,743,859,051
813,000	1	466	813,000	113,788,134	5,743,046,051
816,000	1	467	816,000	114,604,134	5,742,230,051
819,000	1	468	819,000	115,423,134	5,741,411,051
830,000	1	469	830,000	116,253,134	5,740,581,051
832,000	2	471	1,664,000	117,917,134	5,738,917,051
833,000	1	472	833,000	118,750,134	5,738,084,051
834,000	1	473	834,000	119,584,134	5,737,250,051
836,000	1	474	836,000	120,420,134	5,736,414,051
838,000	1	475	838,000	121,258,134	5,735,576,051
844,000	2	477	1,688,000	122,946,134	5,733,888,051
846,000	1	478	846,000	123,792,134	5,733,042,051
849,000	1	479	849,000	124,641,134	5,732,193,051
850,000	1	480	850,000	125,491,134	5,731,343,051
877,000	1	481	877,000	126,368,134	5,730,466,051
889,000	1	482	889,000	127,257,134	5,729,577,051
890,000	1	483	890,000	128,147,134	5,728,687,051
892,000	1	484	892,000	129,039,134	5,727,795,051
900,000	1	485	900,000	129,939,134	5,726,895,051
902,000	1	486	902,000	130,841,134	5,725,993,051
905,000	1	487	905,000	131,746,134	5,725,088,051
929,000	1	488	929,000	132,675,134	5,724,159,051

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
932,000	1	489	932,000	133,607,134	5,723,227,051
934,000	1	490	934,000	134,541,134	5,722,293,051
941,000	2	492	1,882,000	136,423,134	5,720,411,051
944,000	2	494	1,888,000	138,311,134	5,718,523,051
949,000	1	495	949,000	139,260,134	5,717,574,051
954,000	1	496	954,000	140,214,134	5,716,620,051
963,000	2	498	1,926,000	142,140,134	5,714,694,051
964,000	1	499	964,000	143,104,134	5,713,730,051
969,000	1	500	969,000	144,073,134	5,712,761,051
978,000	1	501	978,000	145,051,134	5,711,783,051
1,004,000	1	502	1,004,000	146,055,134	5,710,779,051
1,015,000	1	503	1,015,000	147,070,134	5,709,764,051
1,031,000	1	504	1,031,000	148,101,134	5,708,733,051
1,032,000	1	505	1,032,000	149,133,134	5,707,701,051
1,033,000	1	506	1,033,000	150,166,134	5,706,668,051
1,036,000	1	507	1,036,000	151,202,134	5,705,632,051
1,039,000	1	508	1,039,000	152,241,134	5,704,593,051
1,042,000	1	509	1,042,000	153,283,134	5,703,551,051
1,056,000	1	510	1,056,000	154,339,134	5,702,495,051
1,057,000	1	511	1,057,000	155,396,134	5,701,438,051
1,060,000	1	512	1,060,000	156,456,134	5,700,378,051
1,070,000	1	513	1,070,000	157,526,134	5,699,308,051
1,072,000	1	514	1,072,000	158,598,134	5,698,236,051
1,073,000	1	515	1,073,000	159,671,134	5,697,163,051
1,074,000	1	516	1,074,000	160,745,134	5,696,089,051
1,081,000	1	517	1,081,000	161,826,134	5,695,008,051
1,084,000	1	518	1,084,000	162,910,134	5,693,924,051
1,086,000	1	519	1,086,000	163,996,134	5,692,838,051
1,092,000	1	520	1,092,000	165,088,134	5,691,746,051
1,093,000	1	521	1,093,000	166,181,134	5,690,653,051
1,104,000	1	522	1,104,000	167,285,134	5,689,549,051
1,112,000	1	523	1,112,000	168,397,134	5,688,437,051
1,122,000	1	524	1,122,000	169,519,134	5,687,315,051
1,127,000	1	525	1,127,000	170,646,134	5,686,188,051
1,135,000	1	526	1,135,000	171,781,134	5,685,053,051
1,142,000	1	527	1,142,000	172,923,134	5,683,911,051
1,150,000	1	528	1,150,000	174,073,134	5,682,761,051
1,154,000	1	529	1,154,000	175,227,134	5,681,607,051

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
1,156,000	1	530	1,156,000	176,383,134	5,680,451,051
1,157,000	1	531	1,157,000	177,540,134	5,679,294,051
1,164,000	1	532	1,164,000	178,704,134	5,678,130,051
1,177,000	1	533	1,177,000	179,881,134	5,676,953,051
1,178,000	1	534	1,178,000	181,059,134	5,675,775,051
1,179,000	1	535	1,179,000	182,238,134	5,674,596,051
1,181,000	2	537	2,362,000	184,600,134	5,672,234,051
1,183,000	1	538	1,183,000	185,783,134	5,671,051,051
1,185,000	1	539	1,185,000	186,968,134	5,669,866,051
1,186,000	1	540	1,186,000	188,154,134	5,668,680,051
1,188,000	1	541	1,188,000	189,342,134	5,667,492,051
1,191,000	1	542	1,191,000	190,533,134	5,666,301,051
1,193,000	1	543	1,193,000	191,726,134	5,665,108,051
1,196,000	1	544	1,196,000	192,922,134	5,663,912,051
1,197,000	1	545	1,197,000	194,119,134	5,662,715,051
1,198,000	1	546	1,198,000	195,317,134	5,661,517,051
1,207,000	1	547	1,207,000	196,524,134	5,660,310,051
1,211,000	1	548	1,211,000	197,735,134	5,659,099,051
1,212,000	1	549	1,212,000	198,947,134	5,657,887,051
1,219,000	1	550	1,219,000	200,166,134	5,656,668,051
1,225,000	1	551	1,225,000	201,391,134	5,655,443,051
1,227,000	2	553	2,454,000	203,845,134	5,652,989,051
1,234,000	1	554	1,234,000	205,079,134	5,651,755,051
1,236,000	1	555	1,236,000	206,315,134	5,650,519,051
1,237,000	1	556	1,237,000	207,552,134	5,649,282,051
1,243,000	1	557	1,243,000	208,795,134	5,648,039,051
1,246,000	1	558	1,246,000	210,041,134	5,646,793,051
1,252,000	1	559	1,252,000	211,293,134	5,645,541,051
1,256,000	1	560	1,256,000	212,549,134	5,644,285,051
1,266,000	1	561	1,266,000	213,815,134	5,643,019,051
1,275,000	1	562	1,275,000	215,090,134	5,641,744,051
1,284,000	1	563	1,284,000	216,374,134	5,640,460,051
1,287,000	1	564	1,287,000	217,661,134	5,639,173,051
1,294,000	1	565	1,294,000	218,955,134	5,637,879,051
1,298,000	1	566	1,298,000	220,253,134	5,636,581,051
1,305,000	1	567	1,305,000	221,558,134	5,635,276,051
1,307,000	2	569	2,614,000	224,172,134	5,632,662,051
1,309,000	1	570	1,309,000	225,481,134	5,631,353,051

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
1,313,000	1	571	1,313,000	226,794,134	5,630,040,051
1,316,000	1	572	1,316,000	228,110,134	5,628,724,051
1,322,000	1	573	1,322,000	229,432,134	5,627,402,051
1,323,000	1	574	1,323,000	230,755,134	5,626,079,051
1,324,000	1	575	1,324,000	232,079,134	5,624,755,051
1,330,000	2	577	2,660,000	234,739,134	5,622,095,051
1,334,000	1	578	1,334,000	236,073,134	5,620,761,051
1,335,000	1	579	1,335,000	237,408,134	5,619,426,051
1,339,000	1	580	1,339,000	238,747,134	5,618,087,051
1,347,000	1	581	1,347,000	240,094,134	5,616,740,051
1,357,000	1	582	1,357,000	241,451,134	5,615,383,051
1,366,000	1	583	1,366,000	242,817,134	5,614,017,051
1,392,000	1	584	1,392,000	244,209,134	5,612,625,051
1,393,000	1	585	1,393,000	245,602,134	5,611,232,051
1,394,000	1	586	1,394,000	246,996,134	5,609,838,051
1,405,000	1	587	1,405,000	248,401,134	5,608,433,051
1,412,000	1	588	1,412,000	249,813,134	5,607,021,051
1,413,000	2	590	2,826,000	252,639,134	5,604,195,051
1,415,000	1	591	1,415,000	254,054,134	5,602,780,051
1,417,000	1	592	1,417,000	255,471,134	5,601,363,051
1,418,000	1	593	1,418,000	256,889,134	5,599,945,051
1,420,000	2	595	2,840,000	259,729,134	5,597,105,051
1,422,000	1	596	1,422,000	261,151,134	5,595,683,051
1,424,000	1	597	1,424,000	262,575,134	5,594,259,051
1,429,000	1	598	1,429,000	264,004,134	5,592,830,051
1,431,000	1	599	1,431,000	265,435,134	5,591,399,051
1,433,000	1	600	1,433,000	266,868,134	5,589,966,051
1,434,000	2	602	2,868,000	269,736,134	5,587,098,051
1,443,000	1	603	1,443,000	271,179,134	5,585,655,051
1,444,000	1	604	1,444,000	272,623,134	5,584,211,051
1,465,000	1	605	1,465,000	274,088,134	5,582,746,051
1,472,000	1	606	1,472,000	275,560,134	5,581,274,051
1,477,000	1	607	1,477,000	277,037,134	5,579,797,051
1,481,000	1	608	1,481,000	278,518,134	5,578,316,051
1,482,000	2	610	2,964,000	281,482,134	5,575,352,051
1,484,000	1	611	1,484,000	282,966,134	5,573,868,051
1,490,000	1	612	1,490,000	284,456,134	5,572,378,051
1,491,000	1	613	1,491,000	285,947,134	5,570,887,051

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
1,504,000	1	614	1,504,000	287,451,134	5,569,383,051
1,516,000	1	615	1,516,000	288,967,134	5,567,867,051
1,532,000	1	616	1,532,000	290,499,134	5,566,335,051
1,537,000	1	617	1,537,000	292,036,134	5,564,798,051
1,547,000	2	619	3,094,000	295,130,134	5,561,704,051
1,552,000	1	620	1,552,000	296,682,134	5,560,152,051
1,560,000	1	621	1,560,000	298,242,134	5,558,592,051
1,570,000	1	622	1,570,000	299,812,134	5,557,022,051
1,571,000	1	623	1,571,000	301,383,134	5,555,451,051
1,601,000	1	624	1,601,000	302,984,134	5,553,850,051
1,603,000	1	625	1,603,000	304,587,134	5,552,247,051
1,609,000	1	626	1,609,000	306,196,134	5,550,638,051
1,610,000	1	627	1,610,000	307,806,134	5,549,028,051
1,619,000	1	628	1,619,000	309,425,134	5,547,409,051
1,630,000	1	629	1,630,000	311,055,134	5,545,779,051
1,632,000	1	630	1,632,000	312,687,134	5,544,147,051
1,635,000	1	631	1,635,000	314,322,134	5,542,512,051
1,639,000	1	632	1,639,000	315,961,134	5,540,873,051
1,644,000	1	633	1,644,000	317,605,134	5,539,229,051
1,657,000	1	634	1,657,000	319,262,134	5,537,572,051
1,659,000	1	635	1,659,000	320,921,134	5,535,913,051
1,668,000	1	636	1,668,000	322,589,134	5,534,245,051
1,672,000	1	637	1,672,000	324,261,134	5,532,573,051
1,674,000	1	638	1,674,000	325,935,134	5,530,899,051
1,677,000	1	639	1,677,000	327,612,134	5,529,222,051
1,691,000	1	640	1,691,000	329,303,134	5,527,531,051
1,692,000	2	642	3,384,000	332,687,134	5,524,147,051
1,709,000	1	643	1,709,000	334,396,134	5,522,438,051
1,710,000	1	644	1,710,000	336,106,134	5,520,728,051
1,719,000	1	645	1,719,000	337,825,134	5,519,009,051
1,726,000	1	646	1,726,000	339,551,134	5,517,283,051
1,733,000	1	647	1,733,000	341,284,134	5,515,550,051
1,770,000	1	648	1,770,000	343,054,134	5,513,780,051
1,771,000	1	649	1,771,000	344,825,134	5,512,009,051
1,773,000	2	651	3,546,000	348,371,134	5,508,463,051
1,775,000	1	652	1,775,000	350,146,134	5,506,688,051
1,780,000	1	653	1,780,000	351,926,134	5,504,908,051
1,784,000	1	654	1,784,000	353,710,134	5,503,124,051

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
1,794,000	1	655	1,794,000	355,504,134	5,501,330,051
1,799,000	1	656	1,799,000	357,303,134	5,499,531,051
1,800,000	1	657	1,800,000	359,103,134	5,497,731,051
1,801,000	1	658	1,801,000	360,904,134	5,495,930,051
1,803,000	2	660	3,606,000	364,510,134	5,492,324,051
1,807,000	1	661	1,807,000	366,317,134	5,490,517,051
1,808,000	2	663	3,616,000	369,933,134	5,486,901,051
1,812,000	1	664	1,812,000	371,745,134	5,485,089,051
1,829,000	2	666	3,658,000	375,403,134	5,481,431,051
1,831,000	1	667	1,831,000	377,234,134	5,479,600,051
1,832,000	1	668	1,832,000	379,066,134	5,477,768,051
1,839,400	1	669	1,839,400	380,905,534	5,475,928,651
1,841,000	1	670	1,841,000	382,746,534	5,474,087,651
1,847,000	1	671	1,847,000	384,593,534	5,472,240,651
1,848,000	1	672	1,848,000	386,441,534	5,470,392,651
1,852,000	1	673	1,852,000	388,293,534	5,468,540,651
1,860,000	1	674	1,860,000	390,153,534	5,466,680,651
1,867,000	1	675	1,867,000	392,020,534	5,464,813,651
1,873,000	1	676	1,873,000	393,893,534	5,462,940,651
1,874,000	1	677	1,874,000	395,767,534	5,461,066,651
1,875,000	1	678	1,875,000	397,642,534	5,459,191,651
1,881,000	1	679	1,881,000	399,523,534	5,457,310,651
1,887,000	1	680	1,887,000	401,410,534	5,455,423,651
1,888,000	1	681	1,888,000	403,298,534	5,453,535,651
1,889,000	1	682	1,889,000	405,187,534	5,451,646,651
1,890,000	2	684	3,780,000	408,967,534	5,447,866,651
1,891,800	1	685	1,891,800	410,859,334	5,445,974,851
1,893,000	2	687	3,786,000	414,645,334	5,442,188,851
1,895,000	1	688	1,895,000	416,540,334	5,440,293,851
1,896,000	1	689	1,896,000	418,436,334	5,438,397,851
1,901,000	1	690	1,901,000	420,337,334	5,436,496,851
1,904,000	1	691	1,904,000	422,241,334	5,434,592,851
1,911,000	1	692	1,911,000	424,152,334	5,432,681,851
1,912,000	1	693	1,912,000	426,064,334	5,430,769,851
1,922,000	1	694	1,922,000	427,986,334	5,428,847,851
1,927,000	1	695	1,927,000	429,913,334	5,426,920,851
1,933,600	1	696	1,933,600	431,846,934	5,424,987,251
1,937,000	1	697	1,937,000	433,783,934	5,423,050,251

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
1,938,000	1	698	1,938,000	435,721,934	5,421,112,251
1,942,000	1	699	1,942,000	437,663,934	5,419,170,251
1,944,000	1	700	1,944,000	439,607,934	5,417,226,251
1,947,000	1	701	1,947,000	441,554,934	5,415,279,251
1,951,000	1	702	1,951,000	443,505,934	5,413,328,251
1,955,000	1	703	1,955,000	445,460,934	5,411,373,251
1,956,000	1	704	1,956,000	447,416,934	5,409,417,251
1,959,000	1	705	1,959,000	449,375,934	5,407,458,251
1,959,600	1	706	1,959,600	451,335,534	5,405,498,651
1,960,000	1	707	1,960,000	453,295,534	5,403,538,651
1,961,000	1	708	1,961,000	455,256,534	5,401,577,651
1,965,000	1	709	1,965,000	457,221,534	5,399,612,651
1,972,000	1	710	1,972,000	459,193,534	5,397,640,651
2,002,000	1	711	2,002,000	461,195,534	5,395,638,651
2,014,000	1	712	2,014,000	463,209,534	5,393,624,651
2,018,000	1	713	2,018,000	465,227,534	5,391,606,651
2,023,000	1	714	2,023,000	467,250,534	5,389,583,651
2,031,000	1	715	2,031,000	469,281,534	5,387,552,651
2,033,000	1	716	2,033,000	471,314,534	5,385,519,651
2,035,000	1	717	2,035,000	473,349,534	5,383,484,651
2,038,000	1	718	2,038,000	475,387,534	5,381,446,651
2,039,000	1	719	2,039,000	477,426,534	5,379,407,651
2,042,000	1	720	2,042,000	479,468,534	5,377,365,651
2,043,000	1	721	2,043,000	481,511,534	5,375,322,651
2,045,000	1	722	2,045,000	483,556,534	5,373,277,651
2,046,000	2	724	4,092,000	487,648,534	5,369,185,651
2,050,000	1	725	2,050,000	489,698,534	5,367,135,651
2,055,000	1	726	2,055,000	491,753,534	5,365,080,651
2,057,000	1	727	2,057,000	493,810,534	5,363,023,651
2,059,000	1	728	2,059,000	495,869,534	5,360,964,651
2,060,200	1	729	2,060,200	497,929,734	5,358,904,451
2,061,000	1	730	2,061,000	499,990,734	5,356,843,451
2,067,000	1	731	2,067,000	502,057,734	5,354,776,451
2,074,000	1	732	2,074,000	504,131,734	5,352,702,451
2,077,000	1	733	2,077,000	506,208,734	5,350,625,451
2,082,000	1	734	2,082,000	508,290,734	5,348,543,451
2,083,000	1	735	2,083,000	510,373,734	5,346,460,451
2,086,000	1	736	2,086,000	512,459,734	5,344,374,451

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
2,089,000	1	737	2,089,000	514,548,734	5,342,285,451
2,092,200	1	738	2,092,200	516,640,934	5,340,193,251
2,093,000	1	739	2,093,000	518,733,934	5,338,100,251
2,095,000	1	740	2,095,000	520,828,934	5,336,005,251
2,102,000	2	742	4,204,000	525,032,934	5,331,801,251
2,104,000	1	743	2,104,000	527,136,934	5,329,697,251
2,106,000	1	744	2,106,000	529,242,934	5,327,591,251
2,109,000	1	745	2,109,000	531,351,934	5,325,482,251
2,110,000	2	747	4,220,000	535,571,934	5,321,262,251
2,111,000	1	748	2,111,000	537,682,934	5,319,151,251
2,116,000	1	749	2,116,000	539,798,934	5,317,035,251
2,123,000	1	750	2,123,000	541,921,934	5,314,912,251
2,126,000	1	751	2,126,000	544,047,934	5,312,786,251
2,128,000	1	752	2,128,000	546,175,934	5,310,658,251
2,134,000	1	753	2,134,000	548,309,934	5,308,524,251
2,141,200	1	754	2,141,200	550,451,134	5,306,383,051
2,144,000	1	755	2,144,000	552,595,134	5,304,239,051
2,146,000	1	756	2,146,000	554,741,134	5,302,093,051
2,157,000	1	757	2,157,000	556,898,134	5,299,936,051
2,162,000	1	758	2,162,000	559,060,134	5,297,774,051
2,163,000	1	759	2,163,000	561,223,134	5,295,611,051
2,165,000	1	760	2,165,000	563,388,134	5,293,446,051
2,166,000	1	761	2,166,000	565,554,134	5,291,280,051
2,177,000	1	762	2,177,000	567,731,134	5,289,103,051
2,178,000	2	764	4,356,000	572,087,134	5,284,747,051
2,179,000	2	766	4,358,000	576,445,134	5,280,389,051
2,180,000	1	767	2,180,000	578,625,134	5,278,209,051
2,181,000	1	768	2,181,000	580,806,134	5,276,028,051
2,182,000	1	769	2,182,000	582,988,134	5,273,846,051
2,183,000	1	770	2,183,000	585,171,134	5,271,663,051
2,185,000	1	771	2,185,000	587,356,134	5,269,478,051
2,192,000	1	772	2,192,000	589,548,134	5,267,286,051
2,193,000	1	773	2,193,000	591,741,134	5,265,093,051
2,194,000	1	774	2,194,000	593,935,134	5,262,899,051
2,197,000	1	775	2,197,000	596,132,134	5,260,702,051
2,201,000	1	776	2,201,000	598,333,134	5,258,501,051
2,203,000	1	777	2,203,000	600,536,134	5,256,298,051
2,204,000	2	779	4,408,000	604,944,134	5,251,890,051

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
2,205,000	1	780	2,205,000	607,149,134	5,249,685,051
2,207,000	1	781	2,207,000	609,356,134	5,247,478,051
2,209,000	1	782	2,209,000	611,565,134	5,245,269,051
2,212,000	1	783	2,212,000	613,777,134	5,243,057,051
2,215,000	1	784	2,215,000	615,992,134	5,240,842,051
2,218,000	1	785	2,218,000	618,210,134	5,238,624,051
2,220,000	1	786	2,220,000	620,430,134	5,236,404,051
2,223,000	1	787	2,223,000	622,653,134	5,234,181,051
2,232,000	1	788	2,232,000	624,885,134	5,231,949,051
2,244,000	1	789	2,244,000	627,129,134	5,229,705,051
2,245,000	1	790	2,245,000	629,374,134	5,227,460,051
2,255,000	1	791	2,255,000	631,629,134	5,225,205,051
2,256,000	1	792	2,256,000	633,885,134	5,222,949,051
2,260,000	1	793	2,260,000	636,145,134	5,220,689,051
2,264,000	1	794	2,264,000	638,409,134	5,218,425,051
2,268,000	1	795	2,268,000	640,677,134	5,216,157,051
2,271,000	1	796	2,271,000	642,948,134	5,213,886,051
2,272,000	1	797	2,272,000	645,220,134	5,211,614,051
2,276,000	1	798	2,276,000	647,496,134	5,209,338,051
2,281,000	1	799	2,281,000	649,777,134	5,207,057,051
2,288,000	1	800	2,288,000	652,065,134	5,204,769,051
2,297,000	1	801	2,297,000	654,362,134	5,202,472,051
2,299,000	1	802	2,299,000	656,661,134	5,200,173,051
2,304,000	1	803	2,304,000	658,965,134	5,197,869,051
2,305,000	1	804	2,305,000	661,270,134	5,195,564,051
2,307,000	1	805	2,307,000	663,577,134	5,193,257,051
2,308,000	1	806	2,308,000	665,885,134	5,190,949,051
2,310,000	1	807	2,310,000	668,195,134	5,188,639,051
2,321,000	1	808	2,321,000	670,516,134	5,186,318,051
2,326,000	1	809	2,326,000	672,842,134	5,183,992,051
2,328,000	1	810	2,328,000	675,170,134	5,181,664,051
2,330,000	1	811	2,330,000	677,500,134	5,179,334,051
2,332,000	1	812	2,332,000	679,832,134	5,177,002,051
2,337,000	1	813	2,337,000	682,169,134	5,174,665,051
2,338,000	1	814	2,338,000	684,507,134	5,172,327,051
2,339,000	1	815	2,339,000	686,846,134	5,169,988,051
2,344,000	1	816	2,344,000	689,190,134	5,167,644,051
2,355,000	3	819	7,065,000	696,255,134	5,160,579,051

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
2,362,000	1	820	2,362,000	698,617,134	5,158,217,051
2,363,000	1	821	2,363,000	700,980,134	5,155,854,051
2,366,000	1	822	2,366,000	703,346,134	5,153,488,051
2,372,000	2	824	4,744,000	708,090,134	5,148,744,051
2,375,000	1	825	2,375,000	710,465,134	5,146,369,051
2,387,800	1	826	2,387,800	712,852,934	5,143,981,251
2,390,000	1	827	2,390,000	715,242,934	5,141,591,251
2,395,000	1	828	2,395,000	717,637,934	5,139,196,251
2,402,000	1	829	2,402,000	720,039,934	5,136,794,251
2,403,000	1	830	2,403,000	722,442,934	5,134,391,251
2,406,000	1	831	2,406,000	724,848,934	5,131,985,251
2,409,000	1	832	2,409,000	727,257,934	5,129,576,251
2,415,000	1	833	2,415,000	729,672,934	5,127,161,251
2,418,000	1	834	2,418,000	732,090,934	5,124,743,251
2,430,000	1	835	2,430,000	734,520,934	5,122,313,251
2,443,000	1	836	2,443,000	736,963,934	5,119,870,251
2,446,000	1	837	2,446,000	739,409,934	5,117,424,251
2,456,000	1	838	2,456,000	741,865,934	5,114,968,251
2,459,000	1	839	2,459,000	744,324,934	5,112,509,251
2,463,000	1	840	2,463,000	746,787,934	5,110,046,251
2,466,000	1	841	2,466,000	749,253,934	5,107,580,251
2,468,000	1	842	2,468,000	751,721,934	5,105,112,251
2,469,000	1	843	2,469,000	754,190,934	5,102,643,251
2,471,000	2	845	4,942,000	759,132,934	5,097,701,251
2,473,000	1	846	2,473,000	761,605,934	5,095,228,251
2,478,000	1	847	2,478,000	764,083,934	5,092,750,251
2,486,000	1	848	2,486,000	766,569,934	5,090,264,251
2,492,000	1	849	2,492,000	769,061,934	5,087,772,251
2,499,000	1	850	2,499,000	771,560,934	5,085,273,251
2,504,000	1	851	2,504,000	774,064,934	5,082,769,251
2,513,000	1	852	2,513,000	776,577,934	5,080,256,251
2,514,000	1	853	2,514,000	779,091,934	5,077,742,251
2,516,000	1	854	2,516,000	781,607,934	5,075,226,251
2,519,000	1	855	2,519,000	784,126,934	5,072,707,251
2,524,000	1	856	2,524,000	786,650,934	5,070,183,251
2,532,000	2	858	5,064,000	791,714,934	5,065,119,251
2,535,000	1	859	2,535,000	794,249,934	5,062,584,251
2,536,000	1	860	2,536,000	796,785,934	5,060,048,251

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
2,543,000	1	861	2,543,000	799,328,934	5,057,505,251
2,557,000	1	862	2,557,000	801,885,934	5,054,948,251
2,558,800	1	863	2,558,800	804,444,734	5,052,389,451
2,559,000	1	864	2,559,000	807,003,734	5,049,830,451
2,560,000	1	865	2,560,000	809,563,734	5,047,270,451
2,563,000	1	866	2,563,000	812,126,734	5,044,707,451
2,569,000	1	867	2,569,000	814,695,734	5,042,138,451
2,571,000	2	869	5,142,000	819,837,734	5,036,996,451
2,574,000	1	870	2,574,000	822,411,734	5,034,422,451
2,585,000	1	871	2,585,000	824,996,734	5,031,837,451
2,587,000	1	872	2,587,000	827,583,734	5,029,250,451
2,592,000	1	873	2,592,000	830,175,734	5,026,658,451
2,593,000	1	874	2,593,000	832,768,734	5,024,065,451
2,596,000	1	875	2,596,000	835,364,734	5,021,469,451
2,597,000	1	876	2,597,000	837,961,734	5,018,872,451
2,601,000	1	877	2,601,000	840,562,734	5,016,271,451
2,603,000	1	878	2,603,000	843,165,734	5,013,668,451
2,609,000	1	879	2,609,000	845,774,734	5,011,059,451
2,623,000	1	880	2,623,000	848,397,734	5,008,436,451
2,624,000	1	881	2,624,000	851,021,734	5,005,812,451
2,636,000	2	883	5,272,000	856,293,734	5,000,540,451
2,640,000	1	884	2,640,000	858,933,734	4,997,900,451
2,642,000	1	885	2,642,000	861,575,734	4,995,258,451
2,645,000	1	886	2,645,000	864,220,734	4,992,613,451
2,647,000	1	887	2,647,000	866,867,734	4,989,966,451
2,648,000	1	888	2,648,000	869,515,734	4,987,318,451
2,657,000	1	889	2,657,000	872,172,734	4,984,661,451
2,660,000	1	890	2,660,000	874,832,734	4,982,001,451
2,671,000	1	891	2,671,000	877,503,734	4,979,330,451
2,686,000	1	892	2,686,000	880,189,734	4,976,644,451
2,687,000	1	893	2,687,000	882,876,734	4,973,957,451
2,690,000	1	894	2,690,000	885,566,734	4,971,267,451
2,692,000	2	896	5,384,000	890,950,734	4,965,883,451
2,693,000	1	897	2,693,000	893,643,734	4,963,190,451
2,694,000	1	898	2,694,000	896,337,734	4,960,496,451
2,708,000	2	900	5,416,000	901,753,734	4,955,080,451
2,715,000	1	901	2,715,000	904,468,734	4,952,365,451
2,721,000	1	902	2,721,000	907,189,734	4,949,644,451

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
2,727,000	1	903	2,727,000	909,916,734	4,946,917,451
2,729,000	1	904	2,729,000	912,645,734	4,944,188,451
2,730,000	1	905	2,730,000	915,375,734	4,941,458,451
2,732,000	1	906	2,732,000	918,107,734	4,938,726,451
2,735,000	1	907	2,735,000	920,842,734	4,935,991,451
2,744,000	1	908	2,744,000	923,586,734	4,933,247,451
2,745,000	1	909	2,745,000	926,331,734	4,930,502,451
2,747,000	1	910	2,747,000	929,078,734	4,927,755,451
2,753,000	1	911	2,753,000	931,831,734	4,925,002,451
2,758,200	1	912	2,758,200	934,589,934	4,922,244,251
2,771,000	1	913	2,771,000	937,360,934	4,919,473,251
2,776,000	1	914	2,776,000	940,136,934	4,916,697,251
2,788,000	1	915	2,788,000	942,924,934	4,913,909,251
2,789,000	1	916	2,789,000	945,713,934	4,911,120,251
2,790,000	1	917	2,790,000	948,503,934	4,908,330,251
2,795,000	1	918	2,795,000	951,298,934	4,905,535,251
2,796,000	2	920	5,592,000	956,890,934	4,899,943,251
2,800,000	1	921	2,800,000	959,690,934	4,897,143,251
2,804,000	1	922	2,804,000	962,494,934	4,894,339,251
2,808,000	1	923	2,808,000	965,302,934	4,891,531,251
2,816,000	2	925	5,632,000	970,934,934	4,885,899,251
2,825,000	1	926	2,825,000	973,759,934	4,883,074,251
2,827,000	1	927	2,827,000	976,586,934	4,880,247,251
2,832,000	1	928	2,832,000	979,418,934	4,877,415,251
2,833,000	1	929	2,833,000	982,251,934	4,874,582,251
2,839,000	1	930	2,839,000	985,090,934	4,871,743,251
2,845,000	1	931	2,845,000	987,935,934	4,868,898,251
2,861,000	1	932	2,861,000	990,796,934	4,866,037,251
2,868,000	1	933	2,868,000	993,664,934	4,863,169,251
2,874,000	1	934	2,874,000	996,538,934	4,860,295,251
2,880,800	1	935	2,880,800	999,419,734	4,857,414,451
2,884,000	1	936	2,884,000	1,002,303,734	4,854,530,451
2,888,000	1	937	2,888,000	1,005,191,734	4,851,642,451
2,892,000	1	938	2,892,000	1,008,083,734	4,848,750,451
2,896,000	1	939	2,896,000	1,010,979,734	4,845,854,451
2,904,000	1	940	2,904,000	1,013,883,734	4,842,950,451
2,915,000	1	941	2,915,000	1,016,798,734	4,840,035,451
2,923,000	2	943	5,846,000	1,022,644,734	4,834,189,451

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
2,925,000	1	944	2,925,000	1,025,569,734	4,831,264,451
2,928,000	2	946	5,856,000	1,031,425,734	4,825,408,451
2,930,000	3	949	8,790,000	1,040,215,734	4,816,618,451
2,932,000	1	950	2,932,000	1,043,147,734	4,813,686,451
2,933,000	1	951	2,933,000	1,046,080,734	4,810,753,451
2,934,000	1	952	2,934,000	1,049,014,734	4,807,819,451
2,940,000	1	953	2,940,000	1,051,954,734	4,804,879,451
2,951,000	2	955	5,902,000	1,057,856,734	4,798,977,451
2,952,000	1	956	2,952,000	1,060,808,734	4,796,025,451
2,967,000	1	957	2,967,000	1,063,775,734	4,793,058,451
2,975,000	1	958	2,975,000	1,066,750,734	4,790,083,451
2,992,000	1	959	2,992,000	1,069,742,734	4,787,091,451
2,996,000	1	960	2,996,000	1,072,738,734	4,784,095,451
3,003,000	1	961	3,003,000	1,075,741,734	4,781,092,451
3,008,000	1	962	3,008,000	1,078,749,734	4,778,084,451
3,010,000	1	963	3,010,000	1,081,759,734	4,775,074,451
3,013,000	1	964	3,013,000	1,084,772,734	4,772,061,451
3,015,000	1	965	3,015,000	1,087,787,734	4,769,046,451
3,022,000	1	966	3,022,000	1,090,809,734	4,766,024,451
3,023,000	2	968	6,046,000	1,096,855,734	4,759,978,451
3,038,000	1	969	3,038,000	1,099,893,734	4,756,940,451
3,047,000	1	970	3,047,000	1,102,940,734	4,753,893,451
3,049,000	1	971	3,049,000	1,105,989,734	4,750,844,451
3,050,000	1	972	3,050,000	1,109,039,734	4,747,794,451
3,054,000	1	973	3,054,000	1,112,093,734	4,744,740,451
3,056,000	1	974	3,056,000	1,115,149,734	4,741,684,451
3,057,000	1	975	3,057,000	1,118,206,734	4,738,627,451
3,060,000	1	976	3,060,000	1,121,266,734	4,735,567,451
3,064,000	1	977	3,064,000	1,124,330,734	4,732,503,451
3,072,000	1	978	3,072,000	1,127,402,734	4,729,431,451
3,076,000	1	979	3,076,000	1,130,478,734	4,726,355,451
3,082,000	1	980	3,082,000	1,133,560,734	4,723,273,451
3,090,000	1	981	3,090,000	1,136,650,734	4,720,183,451
3,093,000	1	982	3,093,000	1,139,743,734	4,717,090,451
3,095,000	1	983	3,095,000	1,142,838,734	4,713,995,451
3,101,000	1	984	3,101,000	1,145,939,734	4,710,894,451
3,111,000	1	985	3,111,000	1,149,050,734	4,707,783,451
3,114,000	1	986	3,114,000	1,152,164,734	4,704,669,451

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
3,120,000	1	987	3,120,000	1,155,284,734	4,701,549,451
3,129,000	1	988	3,129,000	1,158,413,734	4,698,420,451
3,134,000	1	989	3,134,000	1,161,547,734	4,695,286,451
3,136,000	1	990	3,136,000	1,164,683,734	4,692,150,451
3,138,000	1	991	3,138,000	1,167,821,734	4,689,012,451
3,139,000	1	992	3,139,000	1,170,960,734	4,685,873,451
3,140,000	1	993	3,140,000	1,174,100,734	4,682,733,451
3,152,000	1	994	3,152,000	1,177,252,734	4,679,581,451
3,156,000	1	995	3,156,000	1,180,408,734	4,676,425,451
3,165,000	1	996	3,165,000	1,183,573,734	4,673,260,451
3,169,000	1	997	3,169,000	1,186,742,734	4,670,091,451
3,174,000	1	998	3,174,000	1,189,916,734	4,666,917,451
3,176,000	1	999	3,176,000	1,193,092,734	4,663,741,451
3,192,800	1	1,000	3,192,800	1,196,285,534	4,660,548,651
3,197,000	1	1,001	3,197,000	1,199,482,534	4,657,351,651
3,203,000	1	1,002	3,203,000	1,202,685,534	4,654,148,651
3,204,000	1	1,003	3,204,000	1,205,889,534	4,650,944,651
3,206,000	1	1,004	3,206,000	1,209,095,534	4,647,738,651
3,211,000	1	1,005	3,211,000	1,212,306,534	4,644,527,651
3,217,000	1	1,006	3,217,000	1,215,523,534	4,641,310,651
3,218,000	1	1,007	3,218,000	1,218,741,534	4,638,092,651
3,219,000	1	1,008	3,219,000	1,221,960,534	4,634,873,651
3,223,000	1	1,009	3,223,000	1,225,183,534	4,631,650,651
3,225,000	2	1,011	6,450,000	1,231,633,534	4,625,200,651
3,232,000	1	1,012	3,232,000	1,234,865,534	4,621,968,651
3,236,000	1	1,013	3,236,000	1,238,101,534	4,618,732,651
3,243,000	1	1,014	3,243,000	1,241,344,534	4,615,489,651
3,246,000	1	1,015	3,246,000	1,244,590,534	4,612,243,651
3,257,000	1	1,016	3,257,000	1,247,847,534	4,608,986,651
3,258,000	1	1,017	3,258,000	1,251,105,534	4,605,728,651
3,267,000	1	1,018	3,267,000	1,254,372,534	4,602,461,651
3,274,000	1	1,019	3,274,000	1,257,646,534	4,599,187,651
3,280,000	1	1,020	3,280,000	1,260,926,534	4,595,907,651
3,283,000	1	1,021	3,283,000	1,264,209,534	4,592,624,651
3,290,000	1	1,022	3,290,000	1,267,499,534	4,589,334,651
3,303,000	1	1,023	3,303,000	1,270,802,534	4,586,031,651
3,304,000	1	1,024	3,304,000	1,274,106,534	4,582,727,651
3,307,000	1	1,025	3,307,000	1,277,413,534	4,579,420,651

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
3,318,000	1	1,026	3,318,000	1,280,731,534	4,576,102,651
3,321,000	1	1,027	3,321,000	1,284,052,534	4,572,781,651
3,329,000	1	1,028	3,329,000	1,287,381,534	4,569,452,651
3,334,000	1	1,029	3,334,000	1,290,715,534	4,566,118,651
3,339,000	1	1,030	3,339,000	1,294,054,534	4,562,779,651
3,342,000	1	1,031	3,342,000	1,297,396,534	4,559,437,651
3,343,000	1	1,032	3,343,000	1,300,739,534	4,556,094,651
3,350,000	1	1,033	3,350,000	1,304,089,534	4,552,744,651
3,352,000	1	1,034	3,352,000	1,307,441,534	4,549,392,651
3,355,000	1	1,035	3,355,000	1,310,796,534	4,546,037,651
3,357,000	1	1,036	3,357,000	1,314,153,534	4,542,680,651
3,359,000	1	1,037	3,359,000	1,317,512,534	4,539,321,651
3,360,000	1	1,038	3,360,000	1,320,872,534	4,535,961,651
3,371,000	2	1,040	6,742,000	1,327,614,534	4,529,219,651
3,379,000	1	1,041	3,379,000	1,330,993,534	4,525,840,651
3,380,000	1	1,042	3,380,000	1,334,373,534	4,522,460,651
3,384,000	1	1,043	3,384,000	1,337,757,534	4,519,076,651
3,396,000	1	1,044	3,396,000	1,341,153,534	4,515,680,651
3,397,000	1	1,045	3,397,000	1,344,550,534	4,512,283,651
3,406,000	1	1,046	3,406,000	1,347,956,534	4,508,877,651
3,409,000	1	1,047	3,409,000	1,351,365,534	4,505,468,651
3,422,000	1	1,048	3,422,000	1,354,787,534	4,502,046,651
3,431,000	1	1,049	3,431,000	1,358,218,534	4,498,615,651
3,432,000	1	1,050	3,432,000	1,361,650,534	4,495,183,651
3,441,000	1	1,051	3,441,000	1,365,091,534	4,491,742,651
3,443,000	1	1,052	3,443,000	1,368,534,534	4,488,299,651
3,449,000	1	1,053	3,449,000	1,371,983,534	4,484,850,651
3,452,000	1	1,054	3,452,000	1,375,435,534	4,481,398,651
3,458,000	1	1,055	3,458,000	1,378,893,534	4,477,940,651
3,469,000	1	1,056	3,469,000	1,382,362,534	4,474,471,651
3,471,000	1	1,057	3,471,000	1,385,833,534	4,471,000,651
3,472,000	1	1,058	3,472,000	1,389,305,534	4,467,528,651
3,473,000	1	1,059	3,473,000	1,392,778,534	4,464,055,651
3,478,000	1	1,060	3,478,000	1,396,256,534	4,460,577,651
3,481,000	1	1,061	3,481,000	1,399,737,534	4,457,096,651
3,487,000	1	1,062	3,487,000	1,403,224,534	4,453,609,651
3,488,000	1	1,063	3,488,000	1,406,712,534	4,450,121,651
3,490,000	1	1,064	3,490,000	1,410,202,534	4,446,631,651

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
3,499,000	1	1,065	3,499,000	1,413,701,534	4,443,132,651
3,502,000	1	1,066	3,502,000	1,417,203,534	4,439,630,651
3,515,000	1	1,067	3,515,000	1,420,718,534	4,436,115,651
3,524,000	1	1,068	3,524,000	1,424,242,534	4,432,591,651
3,528,000	1	1,069	3,528,000	1,427,770,534	4,429,063,651
3,529,000	1	1,070	3,529,000	1,431,299,534	4,425,534,651
3,531,000	1	1,071	3,531,000	1,434,830,534	4,422,003,651
3,533,000	1	1,072	3,533,000	1,438,363,534	4,418,470,651
3,534,000	2	1,074	7,068,000	1,445,431,534	4,411,402,651
3,535,000	2	1,076	7,070,000	1,452,501,534	4,404,332,651
3,543,000	1	1,077	3,543,000	1,456,044,534	4,400,789,651
3,545,000	1	1,078	3,545,000	1,459,589,534	4,397,244,651
3,549,000	1	1,079	3,549,000	1,463,138,534	4,393,695,651
3,553,000	1	1,080	3,553,000	1,466,691,534	4,390,142,651
3,568,000	1	1,081	3,568,000	1,470,259,534	4,386,574,651
3,573,000	1	1,082	3,573,000	1,473,832,534	4,383,001,651
3,575,000	1	1,083	3,575,000	1,477,407,534	4,379,426,651
3,594,000	1	1,084	3,594,000	1,481,001,534	4,375,832,651
3,599,000	1	1,085	3,599,000	1,484,600,534	4,372,233,651
3,607,000	1	1,086	3,607,000	1,488,207,534	4,368,626,651
3,609,000	1	1,087	3,609,000	1,491,816,534	4,365,017,651
3,622,000	1	1,088	3,622,000	1,495,438,534	4,361,395,651
3,631,000	1	1,089	3,631,000	1,499,069,534	4,357,764,651
3,636,000	1	1,090	3,636,000	1,502,705,534	4,354,128,651
3,637,000	2	1,092	7,274,000	1,509,979,534	4,346,854,651
3,643,000	1	1,093	3,643,000	1,513,622,534	4,343,211,651
3,649,000	1	1,094	3,649,000	1,517,271,534	4,339,562,651
3,650,000	1	1,095	3,650,000	1,520,921,534	4,335,912,651
3,652,000	1	1,096	3,652,000	1,524,573,534	4,332,260,651
3,664,000	1	1,097	3,664,000	1,528,237,534	4,328,596,651
3,665,000	1	1,098	3,665,000	1,531,902,534	4,324,931,651
3,666,000	1	1,099	3,666,000	1,535,568,534	4,321,265,651
3,677,200	1	1,100	3,677,200	1,539,245,734	4,317,588,451
3,684,000	1	1,101	3,684,000	1,542,929,734	4,313,904,451
3,687,000	1	1,102	3,687,000	1,546,616,734	4,310,217,451
3,689,000	2	1,104	7,378,000	1,553,994,734	4,302,839,451
3,696,000	1	1,105	3,696,000	1,557,690,734	4,299,143,451
3,709,000	1	1,106	3,709,000	1,561,399,734	4,295,434,451

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
3,710,000	2	1,108	7,420,000	1,568,819,734	4,288,014,451
3,712,000	1	1,109	3,712,000	1,572,531,734	4,284,302,451
3,713,000	1	1,110	3,713,000	1,576,244,734	4,280,589,451
3,716,000	1	1,111	3,716,000	1,579,960,734	4,276,873,451
3,748,000	1	1,112	3,748,000	1,583,708,734	4,273,125,451
3,754,000	1	1,113	3,754,000	1,587,462,734	4,269,371,451
3,763,000	1	1,114	3,763,000	1,591,225,734	4,265,608,451
3,770,000	1	1,115	3,770,000	1,594,995,734	4,261,838,451
3,773,000	1	1,116	3,773,000	1,598,768,734	4,258,065,451
3,776,000	2	1,118	7,552,000	1,606,320,734	4,250,513,451
3,783,000	1	1,119	3,783,000	1,610,103,734	4,246,730,451
3,784,000	1	1,120	3,784,000	1,613,887,734	4,242,946,451
3,793,000	1	1,121	3,793,000	1,617,680,734	4,239,153,451
3,794,000	1	1,122	3,794,000	1,621,474,734	4,235,359,451
3,796,000	1	1,123	3,796,000	1,625,270,734	4,231,563,451
3,800,000	1	1,124	3,800,000	1,629,070,734	4,227,763,451
3,805,000	1	1,125	3,805,000	1,632,875,734	4,223,958,451
3,866,000	1	1,126	3,866,000	1,636,741,734	4,220,092,451
3,870,000	1	1,127	3,870,000	1,640,611,734	4,216,222,451
3,878,000	1	1,128	3,878,000	1,644,489,734	4,212,344,451
3,883,000	1	1,129	3,883,000	1,648,372,734	4,208,461,451
3,886,000	1	1,130	3,886,000	1,652,258,734	4,204,575,451
3,899,000	1	1,131	3,899,000	1,656,157,734	4,200,676,451
3,904,000	1	1,132	3,904,000	1,660,061,734	4,196,772,451
3,930,000	1	1,133	3,930,000	1,663,991,734	4,192,842,451
3,934,000	1	1,134	3,934,000	1,667,925,734	4,188,908,451
3,940,000	1	1,135	3,940,000	1,671,865,734	4,184,968,451
3,942,000	1	1,136	3,942,000	1,675,807,734	4,181,026,451
3,944,000	1	1,137	3,944,000	1,679,751,734	4,177,082,451
3,946,000	1	1,138	3,946,000	1,683,697,734	4,173,136,451
3,952,000	1	1,139	3,952,000	1,687,649,734	4,169,184,451
3,959,000	1	1,140	3,959,000	1,691,608,734	4,165,225,451
3,964,000	1	1,141	3,964,000	1,695,572,734	4,161,261,451
3,966,000	1	1,142	3,966,000	1,699,538,734	4,157,295,451
3,968,000	1	1,143	3,968,000	1,703,506,734	4,153,327,451
3,980,000	1	1,144	3,980,000	1,707,486,734	4,149,347,451
3,991,000	1	1,145	3,991,000	1,711,477,734	4,145,356,451
3,994,000	1	1,146	3,994,000	1,715,471,734	4,141,362,451

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
3,999,000	2	1,148	7,998,000	1,723,469,734	4,133,364,451
4,003,000	1	1,149	4,003,000	1,727,472,734	4,129,361,451
4,019,000	1	1,150	4,019,000	1,731,491,734	4,125,342,451
4,033,000	1	1,151	4,033,000	1,735,524,734	4,121,309,451
4,034,000	1	1,152	4,034,000	1,739,558,734	4,117,275,451
4,043,000	1	1,153	4,043,000	1,743,601,734	4,113,232,451
4,053,000	1	1,154	4,053,000	1,747,654,734	4,109,179,451
4,056,000	1	1,155	4,056,000	1,751,710,734	4,105,123,451
4,064,000	1	1,156	4,064,000	1,755,774,734	4,101,059,451
4,084,000	1	1,157	4,084,000	1,759,858,734	4,096,975,451
4,096,000	1	1,158	4,096,000	1,763,954,734	4,092,879,451
4,104,000	1	1,159	4,104,000	1,768,058,734	4,088,775,451
4,105,000	1	1,160	4,105,000	1,772,163,734	4,084,670,451
4,112,000	1	1,161	4,112,000	1,776,275,734	4,080,558,451
4,125,000	1	1,162	4,125,000	1,780,400,734	4,076,433,451
4,128,000	1	1,163	4,128,000	1,784,528,734	4,072,305,451
4,158,000	1	1,164	4,158,000	1,788,686,734	4,068,147,451
4,160,000	1	1,165	4,160,000	1,792,846,734	4,063,987,451
4,166,000	1	1,166	4,166,000	1,797,012,734	4,059,821,451
4,176,000	1	1,167	4,176,000	1,801,188,734	4,055,645,451
4,191,000	1	1,168	4,191,000	1,805,379,734	4,051,454,451
4,196,000	1	1,169	4,196,000	1,809,575,734	4,047,258,451
4,207,000	1	1,170	4,207,000	1,813,782,734	4,043,051,451
4,214,000	1	1,171	4,214,000	1,817,996,734	4,038,837,451
4,221,000	1	1,172	4,221,000	1,822,217,734	4,034,616,451
4,222,000	1	1,173	4,222,000	1,826,439,734	4,030,394,451
4,243,000	1	1,174	4,243,000	1,830,682,734	4,026,151,451
4,258,000	1	1,175	4,258,000	1,834,940,734	4,021,893,451
4,260,000	1	1,176	4,260,000	1,839,200,734	4,017,633,451
4,270,000	1	1,177	4,270,000	1,843,470,734	4,013,363,451
4,271,000	1	1,178	4,271,000	1,847,741,734	4,009,092,451
4,284,000	1	1,179	4,284,000	1,852,025,734	4,004,808,451
4,296,000	1	1,180	4,296,000	1,856,321,734	4,000,512,451
4,302,000	1	1,181	4,302,000	1,860,623,734	3,996,210,451
4,313,000	1	1,182	4,313,000	1,864,936,734	3,991,897,451
4,322,000	1	1,183	4,322,000	1,869,258,734	3,987,575,451
4,324,000	1	1,184	4,324,000	1,873,582,734	3,983,251,451
4,355,000	1	1,185	4,355,000	1,877,937,734	3,978,896,451

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
4,378,000	1	1,186	4,378,000	1,882,315,734	3,974,518,451
4,379,000	1	1,187	4,379,000	1,886,694,734	3,970,139,451
4,389,000	1	1,188	4,389,000	1,891,083,734	3,965,750,451
4,395,000	1	1,189	4,395,000	1,895,478,734	3,961,355,451
4,422,000	1	1,190	4,422,000	1,899,900,734	3,956,933,451
4,438,000	1	1,191	4,438,000	1,904,338,734	3,952,495,451
4,445,000	1	1,192	4,445,000	1,908,783,734	3,948,050,451
4,450,000	1	1,193	4,450,000	1,913,233,734	3,943,600,451
4,453,000	1	1,194	4,453,000	1,917,686,734	3,939,147,451
4,457,000	1	1,195	4,457,000	1,922,143,734	3,934,690,451
4,461,000	1	1,196	4,461,000	1,926,604,734	3,930,229,451
4,466,000	1	1,197	4,466,000	1,931,070,734	3,925,763,451
4,480,000	1	1,198	4,480,000	1,935,550,734	3,921,283,451
4,481,000	1	1,199	4,481,000	1,940,031,734	3,916,802,451
4,495,000	1	1,200	4,495,000	1,944,526,734	3,912,307,451
4,504,000	1	1,201	4,504,000	1,949,030,734	3,907,803,451
4,510,000	1	1,202	4,510,000	1,953,540,734	3,903,293,451
4,514,000	1	1,203	4,514,000	1,958,054,734	3,898,779,451
4,515,000	1	1,204	4,515,000	1,962,569,734	3,894,264,451
4,527,000	1	1,205	4,527,000	1,967,096,734	3,889,737,451
4,544,000	1	1,206	4,544,000	1,971,640,734	3,885,193,451
4,562,000	1	1,207	4,562,000	1,976,202,734	3,880,631,451
4,585,000	1	1,208	4,585,000	1,980,787,734	3,876,046,451
4,589,000	1	1,209	4,589,000	1,985,376,734	3,871,457,451
4,591,000	1	1,210	4,591,000	1,989,967,734	3,866,866,451
4,592,000	1	1,211	4,592,000	1,994,559,734	3,862,274,451
4,594,000	1	1,212	4,594,000	1,999,153,734	3,857,680,451
4,603,000	1	1,213	4,603,000	2,003,756,734	3,853,077,451
4,611,000	1	1,214	4,611,000	2,008,367,734	3,848,466,451
4,622,000	1	1,215	4,622,000	2,012,989,734	3,843,844,451
4,634,000	1	1,216	4,634,000	2,017,623,734	3,839,210,451
4,637,000	1	1,217	4,637,000	2,022,260,734	3,834,573,451
4,641,000	1	1,218	4,641,000	2,026,901,734	3,829,932,451
4,646,000	1	1,219	4,646,000	2,031,547,734	3,825,286,451
4,655,000	1	1,220	4,655,000	2,036,202,734	3,820,631,451
4,657,000	1	1,221	4,657,000	2,040,859,734	3,815,974,451
4,674,000	1	1,222	4,674,000	2,045,533,734	3,811,300,451
4,678,000	1	1,223	4,678,000	2,050,211,734	3,806,622,451

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
4,712,000	1	1,224	4,712,000	2,054,923,734	3,801,910,451
4,713,000	1	1,225	4,713,000	2,059,636,734	3,797,197,451
4,732,000	1	1,226	4,732,000	2,064,368,734	3,792,465,451
4,738,000	1	1,227	4,738,000	2,069,106,734	3,787,727,451
4,739,000	1	1,228	4,739,000	2,073,845,734	3,782,988,451
4,754,000	1	1,229	4,754,000	2,078,599,734	3,778,234,451
4,767,000	1	1,230	4,767,000	2,083,366,734	3,773,467,451
4,784,000	1	1,231	4,784,000	2,088,150,734	3,768,683,451
4,820,000	1	1,232	4,820,000	2,092,970,734	3,763,863,451
4,839,000	1	1,233	4,839,000	2,097,809,734	3,759,024,451
4,846,000	1	1,234	4,846,000	2,102,655,734	3,754,178,451
4,856,000	1	1,235	4,856,000	2,107,511,734	3,749,322,451
4,859,000	1	1,236	4,859,000	2,112,370,734	3,744,463,451
4,866,000	1	1,237	4,866,000	2,117,236,734	3,739,597,451
4,883,000	1	1,238	4,883,000	2,122,119,734	3,734,714,451
4,889,000	1	1,239	4,889,000	2,127,008,734	3,729,825,451
4,890,000	1	1,240	4,890,000	2,131,898,734	3,724,935,451
4,893,000	1	1,241	4,893,000	2,136,791,734	3,720,042,451
4,894,000	1	1,242	4,894,000	2,141,685,734	3,715,148,451
4,939,000	1	1,243	4,939,000	2,146,624,734	3,710,209,451
4,955,000	1	1,244	4,955,000	2,151,579,734	3,705,254,451
4,956,000	1	1,245	4,956,000	2,156,535,734	3,700,298,451
4,959,000	1	1,246	4,959,000	2,161,494,734	3,695,339,451
4,960,000	1	1,247	4,960,000	2,166,454,734	3,690,379,451
4,970,000	1	1,248	4,970,000	2,171,424,734	3,685,409,451
4,982,000	1	1,249	4,982,000	2,176,406,734	3,680,427,451
4,991,000	1	1,250	4,991,000	2,181,397,734	3,675,436,451
4,994,000	1	1,251	4,994,000	2,186,391,734	3,670,442,451
5,003,000	1	1,252	5,003,000	2,191,394,734	3,665,439,451
5,004,000	1	1,253	5,004,000	2,196,398,734	3,660,435,451
5,021,000	1	1,254	5,021,000	2,201,419,734	3,655,414,451
5,037,000	1	1,255	5,037,000	2,206,456,734	3,650,377,451
5,042,000	1	1,256	5,042,000	2,211,498,734	3,645,335,451
5,045,000	1	1,257	5,045,000	2,216,543,734	3,640,290,451
5,054,000	1	1,258	5,054,000	2,221,597,734	3,635,236,451
5,067,000	2	1,260	10,134,000	2,231,731,734	3,625,102,451
5,074,000	1	1,261	5,074,000	2,236,805,734	3,620,028,451
5,078,000	1	1,262	5,078,000	2,241,883,734	3,614,950,451

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
5,123,000	1	1,263	5,123,000	2,247,006,734	3,609,827,451
5,135,000	1	1,264	5,135,000	2,252,141,734	3,604,692,451
5,144,000	1	1,265	5,144,000	2,257,285,734	3,599,548,451
5,172,000	1	1,266	5,172,000	2,262,457,734	3,594,376,451
5,174,000	1	1,267	5,174,000	2,267,631,734	3,589,202,451
5,176,000	1	1,268	5,176,000	2,272,807,734	3,584,026,451
5,193,000	1	1,269	5,193,000	2,278,000,734	3,578,833,451
5,210,000	1	1,270	5,210,000	2,283,210,734	3,573,623,451
5,221,000	1	1,271	5,221,000	2,288,431,734	3,568,402,451
5,223,000	1	1,272	5,223,000	2,293,654,734	3,563,179,451
5,230,000	1	1,273	5,230,000	2,298,884,734	3,557,949,451
5,235,000	1	1,274	5,235,000	2,304,119,734	3,552,714,451
5,242,000	1	1,275	5,242,000	2,309,361,734	3,547,472,451
5,248,000	1	1,276	5,248,000	2,314,609,734	3,542,224,451
5,256,000	1	1,277	5,256,000	2,319,865,734	3,536,968,451
5,283,000	1	1,278	5,283,000	2,325,148,734	3,531,685,451
5,284,000	1	1,279	5,284,000	2,330,432,734	3,526,401,451
5,319,000	1	1,280	5,319,000	2,335,751,734	3,521,082,451
5,332,000	1	1,281	5,332,000	2,341,083,734	3,515,750,451
5,344,000	1	1,282	5,344,000	2,346,427,734	3,510,406,451
5,372,000	1	1,283	5,372,000	2,351,799,734	3,505,034,451
5,388,000	1	1,284	5,388,000	2,357,187,734	3,499,646,451
5,402,000	1	1,285	5,402,000	2,362,589,734	3,494,244,451
5,415,000	1	1,286	5,415,000	2,368,004,734	3,488,829,451
5,416,000	1	1,287	5,416,000	2,373,420,734	3,483,413,451
5,419,000	1	1,288	5,419,000	2,378,839,734	3,477,994,451
5,446,000	1	1,289	5,446,000	2,384,285,734	3,472,548,451
5,462,000	1	1,290	5,462,000	2,389,747,734	3,467,086,451
5,469,000	1	1,291	5,469,000	2,395,216,734	3,461,617,451
5,485,000	1	1,292	5,485,000	2,400,701,734	3,456,132,451
5,486,000	1	1,293	5,486,000	2,406,187,734	3,450,646,451
5,501,000	1	1,294	5,501,000	2,411,688,734	3,445,145,451
5,503,000	2	1,296	11,006,000	2,422,694,734	3,434,139,451
5,505,000	1	1,297	5,505,000	2,428,199,734	3,428,634,451
5,520,000	1	1,298	5,520,000	2,433,719,734	3,423,114,451
5,550,000	1	1,299	5,550,000	2,439,269,734	3,417,564,451
5,559,000	1	1,300	5,559,000	2,444,828,734	3,412,005,451
5,584,000	1	1,301	5,584,000	2,450,412,734	3,406,421,451

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
5,647,000	1	1,302	5,647,000	2,456,059,734	3,400,774,451
5,658,000	1	1,303	5,658,000	2,461,717,734	3,395,116,451
5,660,000	1	1,304	5,660,000	2,467,377,734	3,389,456,451
5,663,000	1	1,305	5,663,000	2,473,040,734	3,383,793,451
5,683,000	1	1,306	5,683,000	2,478,723,734	3,378,110,451
5,700,000	1	1,307	5,700,000	2,484,423,734	3,372,410,451
5,702,000	1	1,308	5,702,000	2,490,125,734	3,366,708,451
5,703,000	1	1,309	5,703,000	2,495,828,734	3,361,005,451
5,713,000	1	1,310	5,713,000	2,501,541,734	3,355,292,451
5,726,000	1	1,311	5,726,000	2,507,267,734	3,349,566,451
5,729,000	1	1,312	5,729,000	2,512,996,734	3,343,837,451
5,745,000	1	1,313	5,745,000	2,518,741,734	3,338,092,451
5,750,000	1	1,314	5,750,000	2,524,491,734	3,332,342,451
5,753,000	1	1,315	5,753,000	2,530,244,734	3,326,589,451
5,774,000	1	1,316	5,774,000	2,536,018,734	3,320,815,451
5,791,000	1	1,317	5,791,000	2,541,809,734	3,315,024,451
5,803,000	1	1,318	5,803,000	2,547,612,734	3,309,221,451
5,804,000	1	1,319	5,804,000	2,553,416,734	3,303,417,451
5,837,000	1	1,320	5,837,000	2,559,253,734	3,297,580,451
5,850,000	1	1,321	5,850,000	2,565,103,734	3,291,730,451
5,856,000	1	1,322	5,856,000	2,570,959,734	3,285,874,451
5,887,000	1	1,323	5,887,000	2,576,846,734	3,279,987,451
5,894,000	1	1,324	5,894,000	2,582,740,734	3,274,093,451
5,899,000	1	1,325	5,899,000	2,588,639,734	3,268,194,451
5,900,000	1	1,326	5,900,000	2,594,539,734	3,262,294,451
5,955,000	1	1,327	5,955,000	2,600,494,734	3,256,339,451
5,970,000	1	1,328	5,970,000	2,606,464,734	3,250,369,451
5,975,000	1	1,329	5,975,000	2,612,439,734	3,244,394,451
5,984,000	1	1,330	5,984,000	2,618,423,734	3,238,410,451
5,987,000	1	1,331	5,987,000	2,624,410,734	3,232,423,451
6,041,000	1	1,332	6,041,000	2,630,451,734	3,226,382,451
6,047,000	1	1,333	6,047,000	2,636,498,734	3,220,335,451
6,049,000	1	1,334	6,049,000	2,642,547,734	3,214,286,451
6,051,000	1	1,335	6,051,000	2,648,598,734	3,208,235,451
6,059,000	1	1,336	6,059,000	2,654,657,734	3,202,176,451
6,071,000	1	1,337	6,071,000	2,660,728,734	3,196,105,451
6,134,000	1	1,338	6,134,000	2,666,862,734	3,189,971,451
6,166,000	1	1,339	6,166,000	2,673,028,734	3,183,805,451

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
6,180,451	1	1,340	6,180,451	2,679,209,185	3,177,625,000
6,185,000	1	1,341	6,185,000	2,685,394,185	3,171,440,000
6,205,000	1	1,342	6,205,000	2,691,599,185	3,165,235,000
6,218,000	1	1,343	6,218,000	2,697,817,185	3,159,017,000
6,233,000	1	1,344	6,233,000	2,704,050,185	3,152,784,000
6,281,000	1	1,345	6,281,000	2,710,331,185	3,146,503,000
6,343,000	1	1,346	6,343,000	2,716,674,185	3,140,160,000
6,355,000	1	1,347	6,355,000	2,723,029,185	3,133,805,000
6,401,000	2	1,349	12,802,000	2,735,831,185	3,121,003,000
6,439,000	1	1,350	6,439,000	2,742,270,185	3,114,564,000
6,442,000	1	1,351	6,442,000	2,748,712,185	3,108,122,000
6,484,000	1	1,352	6,484,000	2,755,196,185	3,101,638,000
6,485,000	1	1,353	6,485,000	2,761,681,185	3,095,153,000
6,525,000	1	1,354	6,525,000	2,768,206,185	3,088,628,000
6,551,000	1	1,355	6,551,000	2,774,757,185	3,082,077,000
6,626,000	1	1,356	6,626,000	2,781,383,185	3,075,451,000
6,630,000	1	1,357	6,630,000	2,788,013,185	3,068,821,000
6,644,000	1	1,358	6,644,000	2,794,657,185	3,062,177,000
6,665,000	1	1,359	6,665,000	2,801,322,185	3,055,512,000
6,674,000	1	1,360	6,674,000	2,807,996,185	3,048,838,000
6,679,000	1	1,361	6,679,000	2,814,675,185	3,042,159,000
6,682,000	1	1,362	6,682,000	2,821,357,185	3,035,477,000
6,683,000	1	1,363	6,683,000	2,828,040,185	3,028,794,000
6,685,000	1	1,364	6,685,000	2,834,725,185	3,022,109,000
6,699,000	1	1,365	6,699,000	2,841,424,185	3,015,410,000
6,720,000	1	1,366	6,720,000	2,848,144,185	3,008,690,000
6,721,000	1	1,367	6,721,000	2,854,865,185	3,001,969,000
6,730,000	1	1,368	6,730,000	2,861,595,185	2,995,239,000
6,757,000	1	1,369	6,757,000	2,868,352,185	2,988,482,000
6,764,000	1	1,370	6,764,000	2,875,116,185	2,981,718,000
6,834,000	1	1,371	6,834,000	2,881,950,185	2,974,884,000
6,839,000	1	1,372	6,839,000	2,888,789,185	2,968,045,000
6,841,000	1	1,373	6,841,000	2,895,630,185	2,961,204,000
6,843,000	1	1,374	6,843,000	2,902,473,185	2,954,361,000
6,861,000	1	1,375	6,861,000	2,909,334,185	2,947,500,000
6,864,000	1	1,376	6,864,000	2,916,198,185	2,940,636,000
6,867,000	1	1,377	6,867,000	2,923,065,185	2,933,769,000
6,901,000	1	1,378	6,901,000	2,929,966,185	2,926,868,000

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
6,955,000	1	1,379	6,955,000	2,936,921,185	2,919,913,000
6,959,000	1	1,380	6,959,000	2,943,880,185	2,912,954,000
6,966,000	1	1,381	6,966,000	2,950,846,185	2,905,988,000
6,969,000	1	1,382	6,969,000	2,957,815,185	2,899,019,000
6,991,000	1	1,383	6,991,000	2,964,806,185	2,892,028,000
6,994,000	1	1,384	6,994,000	2,971,800,185	2,885,034,000
7,000,000	1	1,385	7,000,000	2,978,800,185	2,878,034,000
7,009,000	1	1,386	7,009,000	2,985,809,185	2,871,025,000
7,029,000	1	1,387	7,029,000	2,992,838,185	2,863,996,000
7,036,000	1	1,388	7,036,000	2,999,874,185	2,856,960,000
7,055,000	1	1,389	7,055,000	3,006,929,185	2,849,905,000
7,075,000	1	1,390	7,075,000	3,014,004,185	2,842,830,000
7,080,000	1	1,391	7,080,000	3,021,084,185	2,835,750,000
7,090,000	1	1,392	7,090,000	3,028,174,185	2,828,660,000
7,111,000	1	1,393	7,111,000	3,035,285,185	2,821,549,000
7,131,000	1	1,394	7,131,000	3,042,416,185	2,814,418,000
7,143,000	1	1,395	7,143,000	3,049,559,185	2,807,275,000
7,155,000	1	1,396	7,155,000	3,056,714,185	2,800,120,000
7,156,000	1	1,397	7,156,000	3,063,870,185	2,792,964,000
7,170,000	1	1,398	7,170,000	3,071,040,185	2,785,794,000
7,196,000	1	1,399	7,196,000	3,078,236,185	2,778,598,000
7,197,000	1	1,400	7,197,000	3,085,433,185	2,771,401,000
7,210,000	1	1,401	7,210,000	3,092,643,185	2,764,191,000
7,243,000	1	1,402	7,243,000	3,099,886,185	2,756,948,000
7,251,000	1	1,403	7,251,000	3,107,137,185	2,749,697,000
7,265,000	1	1,404	7,265,000	3,114,402,185	2,742,432,000
7,272,000	1	1,405	7,272,000	3,121,674,185	2,735,160,000
7,297,000	1	1,406	7,297,000	3,128,971,185	2,727,863,000
7,310,000	1	1,407	7,310,000	3,136,281,185	2,720,553,000
7,346,000	1	1,408	7,346,000	3,143,627,185	2,713,207,000
7,388,000	1	1,409	7,388,000	3,151,015,185	2,705,819,000
7,473,000	2	1,411	14,946,000	3,165,961,185	2,690,873,000
7,496,000	1	1,412	7,496,000	3,173,457,185	2,683,377,000
7,562,000	1	1,413	7,562,000	3,181,019,185	2,675,815,000
7,570,000	1	1,414	7,570,000	3,188,589,185	2,668,245,000
7,578,000	1	1,415	7,578,000	3,196,167,185	2,660,667,000
7,581,000	2	1,417	15,162,000	3,211,329,185	2,645,505,000
7,582,000	1	1,418	7,582,000	3,218,911,185	2,637,923,000

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
7,584,000	1	1,419	7,584,000	3,226,495,185	2,630,339,000
7,585,000	2	1,421	15,170,000	3,241,665,185	2,615,169,000
7,587,000	1	1,422	7,587,000	3,249,252,185	2,607,582,000
7,597,000	1	1,423	7,597,000	3,256,849,185	2,599,985,000
7,602,000	1	1,424	7,602,000	3,264,451,185	2,592,383,000
7,610,000	1	1,425	7,610,000	3,272,061,185	2,584,773,000
7,614,000	1	1,426	7,614,000	3,279,675,185	2,577,159,000
7,661,000	1	1,427	7,661,000	3,287,336,185	2,569,498,000
7,676,000	1	1,428	7,676,000	3,295,012,185	2,561,822,000
7,679,000	1	1,429	7,679,000	3,302,691,185	2,554,143,000
7,681,000	2	1,431	15,362,000	3,318,053,185	2,538,781,000
7,708,000	1	1,432	7,708,000	3,325,761,185	2,531,073,000
7,724,000	1	1,433	7,724,000	3,333,485,185	2,523,349,000
7,789,000	1	1,434	7,789,000	3,341,274,185	2,515,560,000
7,795,000	1	1,435	7,795,000	3,349,069,185	2,507,765,000
7,817,000	1	1,436	7,817,000	3,356,886,185	2,499,948,000
7,882,000	1	1,437	7,882,000	3,364,768,185	2,492,066,000
7,925,000	1	1,438	7,925,000	3,372,693,185	2,484,141,000
7,928,000	1	1,439	7,928,000	3,380,621,185	2,476,213,000
7,933,000	1	1,440	7,933,000	3,388,554,185	2,468,280,000
7,945,000	1	1,441	7,945,000	3,396,499,185	2,460,335,000
7,946,000	1	1,442	7,946,000	3,404,445,185	2,452,389,000
7,951,000	1	1,443	7,951,000	3,412,396,185	2,444,438,000
7,997,000	1	1,444	7,997,000	3,420,393,185	2,436,441,000
7,998,000	1	1,445	7,998,000	3,428,391,185	2,428,443,000
8,010,000	1	1,446	8,010,000	3,436,401,185	2,420,433,000
8,047,000	1	1,447	8,047,000	3,444,448,185	2,412,386,000
8,059,000	1	1,448	8,059,000	3,452,507,185	2,404,327,000
8,113,000	1	1,449	8,113,000	3,460,620,185	2,396,214,000
8,117,000	1	1,450	8,117,000	3,468,737,185	2,388,097,000
8,153,000	1	1,451	8,153,000	3,476,890,185	2,379,944,000
8,155,000	1	1,452	8,155,000	3,485,045,185	2,371,789,000
8,169,000	1	1,453	8,169,000	3,493,214,185	2,363,620,000
8,170,000	1	1,454	8,170,000	3,501,384,185	2,355,450,000
8,256,000	1	1,455	8,256,000	3,509,640,185	2,347,194,000
8,270,000	1	1,456	8,270,000	3,517,910,185	2,338,924,000
8,295,000	1	1,457	8,295,000	3,526,205,185	2,330,629,000
8,353,000	1	1,458	8,353,000	3,534,558,185	2,322,276,000

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
8,464,000	1	1,459	8,464,000	3,543,022,185	2,313,812,000
8,483,000	1	1,460	8,483,000	3,551,505,185	2,305,329,000
8,675,000	1	1,461	8,675,000	3,560,180,185	2,296,654,000
8,678,000	1	1,462	8,678,000	3,568,858,185	2,287,976,000
8,799,000	1	1,463	8,799,000	3,577,657,185	2,279,177,000
8,801,000	1	1,464	8,801,000	3,586,458,185	2,270,376,000
8,822,000	1	1,465	8,822,000	3,595,280,185	2,261,554,000
8,860,000	1	1,466	8,860,000	3,604,140,185	2,252,694,000
8,889,000	1	1,467	8,889,000	3,613,029,185	2,243,805,000
8,909,000	1	1,468	8,909,000	3,621,938,185	2,234,896,000
8,911,000	1	1,469	8,911,000	3,630,849,185	2,225,985,000
8,938,000	1	1,470	8,938,000	3,639,787,185	2,217,047,000
8,944,000	1	1,471	8,944,000	3,648,731,185	2,208,103,000
8,961,000	1	1,472	8,961,000	3,657,692,185	2,199,142,000
8,973,000	1	1,473	8,973,000	3,666,665,185	2,190,169,000
8,980,000	1	1,474	8,980,000	3,675,645,185	2,181,189,000
8,997,000	1	1,475	8,997,000	3,684,642,185	2,172,192,000
9,024,000	1	1,476	9,024,000	3,693,666,185	2,163,168,000
9,029,000	1	1,477	9,029,000	3,702,695,185	2,154,139,000
9,060,000	1	1,478	9,060,000	3,711,755,185	2,145,079,000
9,067,000	1	1,479	9,067,000	3,720,822,185	2,136,012,000
9,084,000	1	1,480	9,084,000	3,729,906,185	2,126,928,000
9,150,000	1	1,481	9,150,000	3,739,056,185	2,117,778,000
9,204,000	1	1,482	9,204,000	3,748,260,185	2,108,574,000
9,231,000	1	1,483	9,231,000	3,757,491,185	2,099,343,000
9,246,000	1	1,484	9,246,000	3,766,737,185	2,090,097,000
9,254,000	1	1,485	9,254,000	3,775,991,185	2,080,843,000
9,379,000	1	1,486	9,379,000	3,785,370,185	2,071,464,000
9,445,000	1	1,487	9,445,000	3,794,815,185	2,062,019,000
9,522,000	1	1,488	9,522,000	3,804,337,185	2,052,497,000
9,568,000	1	1,489	9,568,000	3,813,905,185	2,042,929,000
9,580,000	1	1,490	9,580,000	3,823,485,185	2,033,349,000
9,599,000	1	1,491	9,599,000	3,833,084,185	2,023,750,000
9,681,000	1	1,492	9,681,000	3,842,765,185	2,014,069,000
9,687,000	1	1,493	9,687,000	3,852,452,185	2,004,382,000
9,744,000	1	1,494	9,744,000	3,862,196,185	1,994,638,000
9,746,000	1	1,495	9,746,000	3,871,942,185	1,984,892,000
9,771,000	1	1,496	9,771,000	3,881,713,185	1,975,121,000

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
9,782,000	1	1,497	9,782,000	3,891,495,185	1,965,339,000
9,856,000	1	1,498	9,856,000	3,901,351,185	1,955,483,000
9,910,000	1	1,499	9,910,000	3,911,261,185	1,945,573,000
9,912,000	1	1,500	9,912,000	3,921,173,185	1,935,661,000
9,978,000	1	1,501	9,978,000	3,931,151,185	1,925,683,000
10,123,000	1	1,502	10,123,000	3,941,274,185	1,915,560,000
10,221,000	1	1,503	10,221,000	3,951,495,185	1,905,339,000
10,229,000	1	1,504	10,229,000	3,961,724,185	1,895,110,000
10,304,000	1	1,505	10,304,000	3,972,028,185	1,884,806,000
10,438,000	1	1,506	10,438,000	3,982,466,185	1,874,368,000
10,460,000	1	1,507	10,460,000	3,992,926,185	1,863,908,000
10,472,000	1	1,508	10,472,000	4,003,398,185	1,853,436,000
10,551,000	1	1,509	10,551,000	4,013,949,185	1,842,885,000
10,576,000	1	1,510	10,576,000	4,024,525,185	1,832,309,000
10,684,000	1	1,511	10,684,000	4,035,209,185	1,821,625,000
10,755,000	1	1,512	10,755,000	4,045,964,185	1,810,870,000
10,842,000	1	1,513	10,842,000	4,056,806,185	1,800,028,000
10,867,000	1	1,514	10,867,000	4,067,673,185	1,789,161,000
10,892,000	1	1,515	10,892,000	4,078,565,185	1,778,269,000
10,893,000	1	1,516	10,893,000	4,089,458,185	1,767,376,000
10,954,000	1	1,517	10,954,000	4,100,412,185	1,756,422,000
11,095,000	1	1,518	11,095,000	4,111,507,185	1,745,327,000
11,233,000	1	1,519	11,233,000	4,122,740,185	1,734,094,000
11,307,000	1	1,520	11,307,000	4,134,047,185	1,722,787,000
11,346,000	1	1,521	11,346,000	4,145,393,185	1,711,441,000
11,469,000	1	1,522	11,469,000	4,156,862,185	1,699,972,000
11,552,000	1	1,523	11,552,000	4,168,414,185	1,688,420,000
11,581,000	1	1,524	11,581,000	4,179,995,185	1,676,839,000
11,633,000	1	1,525	11,633,000	4,191,628,185	1,665,206,000
11,639,000	1	1,526	11,639,000	4,203,267,185	1,653,567,000
11,640,000	1	1,527	11,640,000	4,214,907,185	1,641,927,000
11,656,000	1	1,528	11,656,000	4,226,563,185	1,630,271,000
11,778,000	1	1,529	11,778,000	4,238,341,185	1,618,493,000
11,782,000	1	1,530	11,782,000	4,250,123,185	1,606,711,000
11,909,000	1	1,531	11,909,000	4,262,032,185	1,594,802,000
11,916,000	1	1,532	11,916,000	4,273,948,185	1,582,886,000
11,955,000	1	1,533	11,955,000	4,285,903,185	1,570,931,000
11,971,000	1	1,534	11,971,000	4,297,874,185	1,558,960,000

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
11,985,000	1	1,535	11,985,000	4,309,859,185	1,546,975,000
12,269,600	1	1,536	12,269,600	4,322,128,785	1,534,705,400
12,370,000	1	1,537	12,370,000	4,334,498,785	1,522,335,400
12,371,000	1	1,538	12,371,000	4,346,869,785	1,509,964,400
12,386,000	1	1,539	12,386,000	4,359,255,785	1,497,578,400
12,433,000	1	1,540	12,433,000	4,371,688,785	1,485,145,400
12,459,000	1	1,541	12,459,000	4,384,147,785	1,472,686,400
12,469,000	1	1,542	12,469,000	4,396,616,785	1,460,217,400
12,573,000	1	1,543	12,573,000	4,409,189,785	1,447,644,400
12,767,200	1	1,544	12,767,200	4,421,956,985	1,434,877,200
12,908,000	1	1,545	12,908,000	4,434,864,985	1,421,969,200
12,945,000	1	1,546	12,945,000	4,447,809,985	1,409,024,200
13,026,000	1	1,547	13,026,000	4,460,835,985	1,395,998,200
13,378,200	1	1,548	13,378,200	4,474,214,185	1,382,620,000
13,431,000	1	1,549	13,431,000	4,487,645,185	1,369,189,000
13,595,000	1	1,550	13,595,000	4,501,240,185	1,355,594,000
13,786,000	1	1,551	13,786,000	4,515,026,185	1,341,808,000
13,842,000	1	1,552	13,842,000	4,528,868,185	1,327,966,000
13,910,000	1	1,553	13,910,000	4,542,778,185	1,314,056,000
14,143,600	1	1,554	14,143,600	4,556,921,785	1,299,912,400
14,152,000	1	1,555	14,152,000	4,571,073,785	1,285,760,400
14,307,000	1	1,556	14,307,000	4,585,380,785	1,271,453,400
14,400,000	1	1,557	14,400,000	4,599,780,785	1,257,053,400
14,527,000	1	1,558	14,527,000	4,614,307,785	1,242,526,400
14,631,000	1	1,559	14,631,000	4,628,938,785	1,227,895,400
14,811,000	1	1,560	14,811,000	4,643,749,785	1,213,084,400
14,864,000	1	1,561	14,864,000	4,658,613,785	1,198,220,400
14,989,600	1	1,562	14,989,600	4,673,603,385	1,183,230,800
15,025,000	1	1,563	15,025,000	4,688,628,385	1,168,205,800
15,069,000	1	1,564	15,069,000	4,703,697,385	1,153,136,800
15,078,000	1	1,565	15,078,000	4,718,775,385	1,138,058,800
15,114,000	1	1,566	15,114,000	4,733,889,385	1,122,944,800
15,136,000	1	1,567	15,136,000	4,749,025,385	1,107,808,800
15,172,200	1	1,568	15,172,200	4,764,197,585	1,092,636,600
15,253,000	1	1,569	15,253,000	4,779,450,585	1,077,383,600
15,345,000	1	1,570	15,345,000	4,794,795,585	1,062,038,600
15,400,800	1	1,571	15,400,800	4,810,196,385	1,046,637,800
15,504,000	1	1,572	15,504,000	4,825,700,385	1,031,133,800

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
15,507,400	1	1,573	15,507,400	4,841,207,785	1,015,626,400
15,533,200	1	1,574	15,533,200	4,856,740,985	1,000,093,200
16,322,200	1	1,575	16,322,200	4,873,063,185	983,771,000
17,350,000	1	1,576	17,350,000	4,890,413,185	966,421,000
20,683,000	1	1,577	20,683,000	4,911,096,185	945,738,000
22,184,000	1	1,578	22,184,000	4,933,280,185	923,554,000
22,206,000	1	1,579	22,206,000	4,955,486,185	901,348,000
22,792,000	1	1,580	22,792,000	4,978,278,185	878,556,000
23,375,000	1	1,581	23,375,000	5,001,653,185	855,181,000
24,034,000	1	1,582	24,034,000	5,025,687,185	831,147,000
24,072,000	1	1,583	24,072,000	5,049,759,185	807,075,000
24,119,000	1	1,584	24,119,000	5,073,878,185	782,956,000
24,764,000	1	1,585	24,764,000	5,098,642,185	758,192,000
24,831,000	1	1,586	24,831,000	5,123,473,185	733,361,000
24,879,000	1	1,587	24,879,000	5,148,352,185	708,482,000
24,973,000	1	1,588	24,973,000	5,173,325,185	683,509,000
25,007,000	1	1,589	25,007,000	5,198,332,185	658,502,000
25,441,000	1	1,590	25,441,000	5,223,773,185	633,061,000
25,668,000	1	1,591	25,668,000	5,249,441,185	607,393,000
26,060,000	1	1,592	26,060,000	5,275,501,185	581,333,000
26,282,000	1	1,593	26,282,000	5,301,783,185	555,051,000
26,383,000	1	1,594	26,383,000	5,328,166,185	528,668,000
26,931,000	1	1,595	26,931,000	5,355,097,185	501,737,000
27,710,000	1	1,596	27,710,000	5,382,807,185	474,027,000
27,830,000	1	1,597	27,830,000	5,410,637,185	446,197,000
28,409,000	1	1,598	28,409,000	5,439,046,185	417,788,000
28,516,000	1	1,599	28,516,000	5,467,562,185	389,272,000
28,862,000	1	1,600	28,862,000	5,496,424,185	360,410,000
29,076,000	1	1,601	29,076,000	5,525,500,185	331,334,000
29,928,000	1	1,602	29,928,000	5,555,428,185	301,406,000
30,030,000	1	1,603	30,030,000	5,585,458,185	271,376,000
30,892,000	1	1,604	30,892,000	5,616,350,185	240,484,000
32,199,000	1	1,605	32,199,000	5,648,549,185	208,285,000
32,262,000	1	1,606	32,262,000	5,680,811,185	176,023,000
33,760,000	1	1,607	33,760,000	5,714,571,185	142,263,000
33,795,000	1	1,608	33,795,000	5,748,366,185	108,468,000
33,967,000	1	1,609	33,967,000	5,782,333,185	74,501,000

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
36,614,000	1	1,610	36,614,000	5,818,947,185	37,887,000
37,887,000	1	1,611	37,887,000	5,856,834,185	0

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
0	453	453	0	0	50,409,102
1	32	485	32	32	50,409,070
2	14	499	28	60	50,409,042
3	15	514	45	105	50,408,997
4	14	528	56	161	50,408,941
5	11	539	55	216	50,408,886
6	10	549	60	276	50,408,826
7	15	564	105	381	50,408,721
8	4	568	32	413	50,408,689
9	9	577	81	494	50,408,608
10	3	580	30	524	50,408,578
11	7	587	77	601	50,408,501
12	4	591	48	649	50,408,453
13	5	596	65	714	50,408,388
14	3	599	42	756	50,408,346
15	6	605	90	846	50,408,256
16	9	614	144	990	50,408,112
17	7	621	119	1,109	50,407,993
18	6	627	108	1,217	50,407,885
19	9	636	171	1,388	50,407,714
20	9	645	180	1,568	50,407,534
21	4	649	84	1,652	50,407,450
22	8	657	176	1,828	50,407,274
23	7	664	161	1,989	50,407,113
24	5	669	120	2,109	50,406,993
25	12	681	300	2,409	50,406,693
26	9	690	234	2,643	50,406,459
27	12	702	324	2,967	50,406,135
28	7	709	196	3,163	50,405,939
29	5	714	145	3,308	50,405,794
30	14	728	420	3,728	50,405,374
31	16	744	496	4,224	50,404,878
32	6	750	192	4,416	50,404,686
33	13	763	429	4,845	50,404,257
34	8	771	272	5,117	50,403,985
35	12	783	420	5,537	50,403,565
36	12	795	432	5,969	50,403,133
37	11	806	407	6,376	50,402,726

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
38	8	814	304	6,680	50,402,422
39	10	824	390	7,070	50,402,032
41	5	829	205	7,275	50,401,827
42	5	834	210	7,485	50,401,617
43	7	841	301	7,786	50,401,316
44	5	846	220	8,006	50,401,096
45	10	856	450	8,456	50,400,646
46	7	863	322	8,778	50,400,324
47	6	869	282	9,060	50,400,042
48	9	878	432	9,492	50,399,610
49	7	885	343	9,835	50,399,267
51	6	891	306	10,141	50,398,961
52	9	900	468	10,609	50,398,493
53	9	909	477	11,086	50,398,016
54	4	913	216	11,302	50,397,800
55	7	920	385	11,687	50,397,415
56	8	928	448	12,135	50,396,967
57	8	936	456	12,591	50,396,511
58	6	942	348	12,939	50,396,163
59	5	947	295	13,234	50,395,868
61	11	958	671	13,905	50,395,197
62	9	967	558	14,463	50,394,639
63	9	976	567	15,030	50,394,072
64	14	990	896	15,926	50,393,176
65	7	997	455	16,381	50,392,721
66	11	1,008	726	17,107	50,391,995
67	8	1,016	536	17,643	50,391,459
68	11	1,027	748	18,391	50,390,711
69	11	1,038	759	19,150	50,389,952
71	15	1,053	1,065	20,215	50,388,887
72	8	1,061	576	20,791	50,388,311
73	8	1,069	584	21,375	50,387,727
74	10	1,079	740	22,115	50,386,987
75	12	1,091	900	23,015	50,386,087
76	21	1,112	1,596	24,611	50,384,491
77	13	1,125	1,001	25,612	50,383,490
78	16	1,141	1,248	26,860	50,382,242
79	10	1,151	790	27,650	50,381,452

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
81	16	1,167	1,296	28,946	50,380,156
82	8	1,175	656	29,602	50,379,500
83	20	1,195	1,660	31,262	50,377,840
84	12	1,207	1,008	32,270	50,376,832
85	11	1,218	935	33,205	50,375,897
86	11	1,229	946	34,151	50,374,951
87	16	1,245	1,392	35,543	50,373,559
88	13	1,258	1,144	36,687	50,372,415
89	8	1,266	712	37,399	50,371,703
91	10	1,276	910	38,309	50,370,793
92	4	1,280	368	38,677	50,370,425
93	3	1,283	279	38,956	50,370,146
94	11	1,294	1,034	39,990	50,369,112
95	14	1,308	1,330	41,320	50,367,782
96	12	1,320	1,152	42,472	50,366,630
97	10	1,330	970	43,442	50,365,660
98	10	1,340	980	44,422	50,364,680
99	9	1,349	891	45,313	50,363,789
105	68	1,417	6,994	52,307	50,356,795
110	54	1,471	5,828	58,135	50,350,967
115	61	1,532	6,911	65,046	50,344,056
120	101	1,633	11,998	77,044	50,332,058
125	80	1,713	9,812	86,856	50,322,246
130	57	1,770	7,314	94,170	50,314,932
135	66	1,836	8,771	102,941	50,306,161
140	73	1,909	10,069	113,010	50,296,092
145	59	1,968	8,435	121,445	50,287,657
150	46	2,014	6,807	128,252	50,280,850
155	51	2,065	7,801	136,053	50,273,049
160	102	2,167	16,225	152,278	50,256,824
165	64	2,231	10,439	162,717	50,246,385
170	66	2,297	11,096	173,813	50,235,289
175	61	2,358	10,547	184,360	50,224,742
180	87	2,445	15,498	199,858	50,209,244
185	63	2,508	11,542	211,400	50,197,702
190	56	2,564	10,527	221,927	50,187,175
195	56	2,620	10,816	232,743	50,176,359
200	83	2,703	16,490	249,233	50,159,869

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
250	695	3,398	152,857	402,090	50,007,012
300	580	3,978	157,808	559,898	49,849,204
350	565	4,543	178,205	738,103	49,670,999
400	595	5,138	222,681	960,784	49,448,318
450	652	5,790	255,362	1,216,146	49,192,956
500	588	6,378	275,276	1,491,422	48,917,680
550	574	6,952	293,727	1,785,149	48,623,953
600	642	7,594	369,578	2,154,727	48,254,375
650	553	8,147	345,386	2,500,113	47,908,989
700	548	8,695	370,451	2,870,564	47,538,538
750	500	9,195	362,257	3,232,821	47,176,281
800	458	9,653	355,965	3,588,786	46,820,316
900	844	10,497	717,716	4,306,502	46,102,600
1,000	659	11,156	624,195	4,930,697	45,478,405
1,100	584	11,740	613,897	5,544,594	44,864,508
1,200	552	12,292	635,820	6,180,414	44,228,688
1,300	424	12,716	529,924	6,710,338	43,698,764
1,400	419	13,135	566,104	7,276,442	43,132,660
1,500	378	13,513	548,337	7,824,779	42,584,323
1,600	366	13,879	567,293	8,392,072	42,017,030
1,700	295	14,174	486,984	8,879,056	41,530,046
1,800	308	14,482	540,085	9,419,141	40,989,961
1,900	291	14,773	538,169	9,957,310	40,451,792
2,000	260	15,033	507,992	10,465,302	39,943,800
2,100	228	15,261	467,844	10,933,146	39,475,956
2,200	265	15,526	569,996	11,503,142	38,905,960
2,300	208	15,734	468,621	11,971,763	38,437,339
2,400	217	15,951	511,788	12,483,551	37,925,551
2,500	187	16,138	459,382	12,942,933	37,466,169
2,600	199	16,337	508,738	13,451,671	36,957,431
2,700	186	16,523	493,694	13,945,365	36,463,737
2,800	209	16,732	575,372	14,520,737	35,888,365
2,899	159	16,891	453,006	14,973,743	35,435,359
3,000	169	17,060	499,122	15,472,865	34,936,237
3,100	168	17,228	513,000	15,985,865	34,423,237
3,200	157	17,385	495,274	16,481,139	33,927,963
3,300	154	17,539	501,461	16,982,600	33,426,502
3,400	150	17,689	502,964	17,485,564	32,923,538

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
3,500	128	17,817	442,281	17,927,845	32,481,257
3,600	145	17,962	515,097	18,442,942	31,966,160
3,700	101	18,063	369,522	18,812,464	31,596,638
3,800	105	18,168	394,348	19,206,812	31,202,290
3,900	112	18,280	431,528	19,638,340	30,770,762
4,000	107	18,387	423,760	20,062,100	30,347,002
4,100	89	18,476	361,332	20,423,432	29,985,670
4,200	93	18,569	386,288	20,809,720	29,599,382
4,300	67	18,636	284,865	21,094,585	29,314,517
4,400	84	18,720	365,725	21,460,310	28,948,792
4,500	86	18,806	383,665	21,843,975	28,565,127
4,600	86	18,892	391,783	22,235,758	28,173,344
4,697	50	18,942	232,439	22,468,197	27,940,905
4,800	87	19,029	414,034	22,882,231	27,526,871
4,900	58	19,087	281,707	23,163,938	27,245,164
5,000	67	19,154	331,942	23,495,880	26,913,222
5,100	68	19,222	343,595	23,839,475	26,569,627
5,200	71	19,293	365,749	24,205,224	26,203,878
5,299	52	19,345	273,556	24,478,780	25,930,322
5,400	58	19,403	310,285	24,789,065	25,620,037
5,498	47	19,450	256,269	25,045,334	25,363,768
5,600	60	19,510	333,076	25,378,410	25,030,692
5,700	53	19,563	299,891	25,678,301	24,730,801
5,800	44	19,607	253,147	25,931,448	24,477,654
5,900	42	19,649	246,287	26,177,735	24,231,367
6,000	47	19,696	279,884	26,457,619	23,951,483
6,100	39	19,735	236,538	26,694,157	23,714,945
6,200	45	19,780	276,786	26,970,943	23,438,159
6,300	41	19,821	256,255	27,227,198	23,181,904
6,400	47	19,868	298,671	27,525,869	22,883,233
6,500	30	19,898	193,739	27,719,608	22,689,494
6,600	42	19,940	275,542	27,995,150	22,413,952
6,699	29	19,969	192,893	28,188,043	22,221,059
6,800	51	20,020	344,450	28,532,493	21,876,609
6,900	41	20,061	281,556	28,814,049	21,595,053
7,000	22	20,083	152,878	28,966,927	21,442,175
7,086	27	20,110	190,319	29,157,246	21,251,856
7,200	18	20,128	128,942	29,286,188	21,122,914

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
7,296	28	20,156	203,147	29,489,335	20,919,767
7,400	38	20,194	279,513	29,768,848	20,640,254
7,500	21	20,215	156,433	29,925,281	20,483,821
7,600	28	20,243	211,647	30,136,928	20,272,174
7,700	26	20,269	199,200	30,336,128	20,072,974
7,800	25	20,294	194,068	30,530,196	19,878,906
7,895	16	20,310	125,581	30,655,777	19,753,325
8,000	25	20,335	198,752	30,854,529	19,554,573
8,100	15	20,350	120,767	30,975,296	19,433,806
8,200	30	20,380	244,876	31,220,172	19,188,930
8,292	16	20,396	132,030	31,352,202	19,056,900
8,400	20	20,416	167,416	31,519,618	18,889,484
8,480	15	20,431	126,682	31,646,300	18,762,802
8,600	20	20,451	171,068	31,817,368	18,591,734
8,700	16	20,467	138,544	31,955,912	18,453,190
8,800	29	20,496	254,036	32,209,948	18,199,154
8,880	17	20,513	150,689	32,360,637	18,048,465
9,000	10	20,523	89,599	32,450,236	17,958,866
9,100	10	20,533	90,631	32,540,867	17,868,235
9,200	15	20,548	137,331	32,678,198	17,730,904
9,300	15	20,563	138,826	32,817,024	17,592,078
9,400	15	20,578	140,431	32,957,455	17,451,647
9,480	9	20,587	85,101	33,042,556	17,366,546
9,600	20	20,607	191,151	33,233,707	17,175,395
9,680	9	20,616	86,901	33,320,608	17,088,494
9,790	17	20,633	165,670	33,486,278	16,922,824
9,896	9	20,642	88,756	33,575,034	16,834,068
10,000	14	20,656	139,460	33,714,494	16,694,608
10,099	9	20,665	90,614	33,805,108	16,603,994
10,200	14	20,679	142,109	33,947,217	16,461,885
10,286	14	20,693	143,462	34,090,679	16,318,423
10,400	14	20,707	144,990	34,235,669	16,173,433
10,500	11	20,718	114,952	34,350,621	16,058,481
10,600	10	20,728	105,560	34,456,181	15,952,921
10,700	9	20,737	95,926	34,552,107	15,856,995
10,800	15	20,752	161,494	34,713,601	15,695,501
10,880	14	20,766	152,189	34,865,790	15,543,312
11,000	9	20,775	98,575	34,964,365	15,444,737

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
11,100	14	20,789	154,715	35,119,080	15,290,022
11,200	17	20,806	189,693	35,308,773	15,100,329
11,300	6	20,812	67,625	35,376,398	15,032,704
11,400	11	20,823	125,104	35,501,502	14,907,600
11,495	6	20,829	68,801	35,570,303	14,838,799
11,600	15	20,844	173,102	35,743,405	14,665,697
11,700	11	20,855	128,408	35,871,813	14,537,289
11,800	6	20,861	70,621	35,942,434	14,466,668
11,880	7	20,868	83,040	36,025,474	14,383,628
12,000	8	20,876	95,760	36,121,234	14,287,868
12,080	3	20,879	36,141	36,157,375	14,251,727
12,200	10	20,889	121,754	36,279,129	14,129,973
12,300	6	20,895	73,600	36,352,729	14,056,373
12,400	8	20,903	99,067	36,451,796	13,957,306
12,480	2	20,905	24,960	36,476,756	13,932,346
12,600	7	20,912	87,992	36,564,748	13,844,354
12,660	3	20,915	37,940	36,602,688	13,806,414
12,800	10	20,925	127,501	36,730,189	13,678,913
12,900	7	20,932	90,087	36,820,276	13,588,826
13,000	9	20,941	116,749	36,937,025	13,472,077
13,083	11	20,952	143,545	37,080,570	13,328,532
13,200	8	20,960	105,028	37,185,598	13,223,504
13,285	7	20,967	92,904	37,278,502	13,130,600
13,360	5	20,972	66,631	37,345,133	13,063,969
13,480	4	20,976	53,800	37,398,933	13,010,169
13,600	8	20,984	108,517	37,507,450	12,901,652
13,680	3	20,987	40,962	37,548,412	12,860,690
13,800	2	20,989	27,600	37,576,012	12,833,090
13,880	3	20,992	41,560	37,617,572	12,791,530
14,000	10	21,002	139,636	37,757,208	12,651,894
14,100	5	21,007	70,394	37,827,602	12,581,500
14,160	8	21,015	113,113	37,940,715	12,468,387
14,280	6	21,021	85,461	38,026,176	12,382,926
14,400	9	21,030	129,360	38,155,536	12,253,566
14,480	3	21,033	43,400	38,198,936	12,210,166
14,600	9	21,042	131,016	38,329,952	12,079,150
14,700	5	21,047	73,360	38,403,312	12,005,790
14,800	8	21,055	118,120	38,521,432	11,887,670

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
14,886	6	21,061	89,221	38,610,653	11,798,449
15,000	6	21,067	89,784	38,700,437	11,708,665
15,040	6	21,073	90,240	38,790,677	11,618,425
15,200	6	21,079	90,855	38,881,532	11,527,570
15,280	4	21,083	61,080	38,942,612	11,466,490
15,396	5	21,088	76,836	39,019,448	11,389,654
15,497	4	21,092	61,840	39,081,288	11,327,814
15,600	9	21,101	140,280	39,221,568	11,187,534
15,680	5	21,106	78,380	39,299,948	11,109,154
15,787	3	21,109	47,227	39,347,175	11,061,927
15,840	1	21,110	15,840	39,363,015	11,046,087
16,000	6	21,116	95,780	39,458,795	10,950,307
16,080	2	21,118	32,160	39,490,955	10,918,147
16,170	4	21,122	64,650	39,555,605	10,853,497
16,300	5	21,127	81,339	39,636,944	10,772,158
16,400	7	21,134	114,543	39,751,487	10,657,615
16,480	5	21,139	82,196	39,833,683	10,575,419
16,574	2	21,141	33,134	39,866,817	10,542,285
16,700	2	21,143	33,340	39,900,157	10,508,945
16,800	4	21,147	66,986	39,967,143	10,441,959
17,000	3	21,150	50,920	40,018,063	10,391,039
17,067	4	21,154	68,187	40,086,250	10,322,852
17,145	5	21,159	85,625	40,171,875	10,237,227
17,280	3	21,162	51,824	40,223,699	10,185,403
17,400	3	21,165	52,124	40,275,823	10,133,279
17,480	5	21,170	87,281	40,363,104	10,045,998
17,600	5	21,175	87,814	40,450,918	9,958,184
17,669	1	21,176	17,669	40,468,587	9,940,515
17,800	4	21,180	71,033	40,539,620	9,869,482
18,000	3	21,183	54,000	40,593,620	9,815,482
18,093	3	21,186	54,253	40,647,873	9,761,229
18,186	2	21,188	36,346	40,684,219	9,724,883
18,400	2	21,190	36,758	40,720,977	9,688,125
18,480	1	21,191	18,480	40,739,457	9,669,645
18,645	2	21,193	37,285	40,776,742	9,632,360
18,800	4	21,197	75,040	40,851,782	9,557,320
18,880	2	21,199	37,720	40,889,502	9,519,600
18,960	1	21,200	18,960	40,908,462	9,500,640

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
19,080	3	21,203	57,200	40,965,662	9,443,440
19,200	3	21,206	57,440	41,023,102	9,386,000
19,280	1	21,207	19,280	41,042,382	9,366,720
19,360	1	21,208	19,360	41,061,742	9,347,360
19,440	1	21,209	19,440	41,081,182	9,327,920
19,600	6	21,215	117,360	41,198,542	9,210,560
19,680	1	21,216	19,680	41,218,222	9,190,880
19,840	2	21,218	39,680	41,257,902	9,151,200
20,000	5	21,223	99,800	41,357,702	9,051,400
20,084	1	21,224	20,084	41,377,786	9,031,316
20,280	3	21,227	60,760	41,438,546	8,970,556
20,400	2	21,229	40,760	41,479,306	8,929,796
20,480	4	21,233	81,907	41,561,213	8,847,889
20,560	4	21,237	82,120	41,643,333	8,765,769
20,680	3	21,240	61,960	41,705,293	8,703,809
20,760	4	21,244	82,960	41,788,253	8,620,849
20,880	1	21,245	20,880	41,809,133	8,599,969
21,000	2	21,247	41,964	41,851,097	8,558,005
21,200	2	21,249	42,320	41,893,417	8,515,685
21,240	1	21,250	21,240	41,914,657	8,494,445
21,360	3	21,253	64,080	41,978,737	8,430,365
21,440	2	21,255	42,880	42,021,617	8,387,485
21,600	4	21,259	86,240	42,107,857	8,301,245
21,680	1	21,260	21,680	42,129,537	8,279,565
21,760	3	21,263	65,240	42,194,777	8,214,325
21,840	3	21,266	65,520	42,260,297	8,148,805
22,080	1	21,267	22,080	42,282,377	8,126,725
22,200	3	21,270	66,600	42,348,977	8,060,125
22,400	4	21,274	89,440	42,438,417	7,970,685
22,560	2	21,276	45,064	42,483,481	7,925,621
22,680	1	21,277	22,680	42,506,161	7,902,941
23,040	2	21,279	46,080	42,552,241	7,856,861
23,200	3	21,282	69,440	42,621,681	7,787,421
23,280	1	21,283	23,280	42,644,961	7,764,141
23,360	1	21,284	23,360	42,668,321	7,740,781
23,520	2	21,286	47,040	42,715,361	7,693,741
23,700	4	21,290	94,740	42,810,101	7,599,001
23,760	1	21,291	23,760	42,833,861	7,575,241

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
23,840	2	21,293	47,680	42,881,541	7,527,561
24,000	3	21,296	72,000	42,953,541	7,455,561
24,240	1	21,297	24,240	42,977,781	7,431,321
24,480	1	21,298	24,480	43,002,261	7,406,841
24,600	1	21,299	24,600	43,026,861	7,382,241
24,640	1	21,300	24,640	43,051,501	7,357,601
24,800	2	21,302	49,520	43,101,021	7,308,081
24,960	4	21,306	99,840	43,200,861	7,208,241
25,200	2	21,308	50,400	43,251,261	7,157,841
25,320	1	21,309	25,320	43,276,581	7,132,521
25,440	1	21,310	25,440	43,302,021	7,107,081
25,680	3	21,313	77,040	43,379,061	7,030,041
25,760	2	21,315	51,520	43,430,581	6,978,521
26,160	1	21,316	26,160	43,456,741	6,952,361
26,280	1	21,317	26,280	43,483,021	6,926,081
26,400	3	21,320	79,120	43,562,141	6,846,961
26,700	1	21,321	26,700	43,588,841	6,820,261
26,800	2	21,323	53,560	43,642,401	6,766,701
27,040	1	21,324	27,040	43,669,441	6,739,661
27,120	1	21,325	27,120	43,696,561	6,712,541
27,360	1	21,326	27,360	43,723,921	6,685,181
27,600	3	21,329	82,740	43,806,661	6,602,441
27,680	2	21,331	55,360	43,862,021	6,547,081
27,900	1	21,332	27,900	43,889,921	6,519,181
28,000	1	21,333	28,000	43,917,921	6,491,181
28,080	2	21,335	56,160	43,974,081	6,435,021
28,320	1	21,336	28,320	44,002,401	6,406,701
28,560	1	21,337	28,560	44,030,961	6,378,141
28,800	1	21,338	28,800	44,059,761	6,349,341
29,040	1	21,339	29,040	44,088,801	6,320,301
29,280	3	21,342	87,840	44,176,641	6,232,461
29,600	1	21,343	29,600	44,206,241	6,202,861
29,840	1	21,344	29,840	44,236,081	6,173,021
30,000	1	21,345	30,000	44,266,081	6,143,021
30,080	1	21,346	30,080	44,296,161	6,112,941
30,160	1	21,347	30,160	44,326,321	6,082,781
30,560	1	21,348	30,560	44,356,881	6,052,221
30,900	2	21,350	61,780	44,418,661	5,990,441

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
31,000	1	21,351	31,000	44,449,661	5,959,441
31,200	1	21,352	31,200	44,480,861	5,928,241
31,500	1	21,353	31,500	44,512,361	5,896,741
31,600	2	21,355	63,160	44,575,521	5,833,581
32,000	2	21,357	63,920	44,639,441	5,769,661
32,400	1	21,358	32,400	44,671,841	5,737,261
32,560	1	21,359	32,560	44,704,401	5,704,701
32,640	2	21,361	65,280	44,769,681	5,639,421
33,600	2	21,363	67,200	44,836,881	5,572,221
34,080	1	21,364	34,080	44,870,961	5,538,141
34,240	1	21,365	34,240	44,905,201	5,503,901
34,400	2	21,367	68,800	44,974,001	5,435,101
34,560	1	21,368	34,560	45,008,561	5,400,541
34,880	1	21,369	34,880	45,043,441	5,365,661
35,000	1	21,370	35,000	45,078,441	5,330,661
35,200	1	21,371	35,200	45,113,641	5,295,461
35,840	1	21,372	35,840	45,149,481	5,259,621
36,000	1	21,373	36,000	45,185,481	5,223,621
36,300	1	21,374	36,300	45,221,781	5,187,321
36,900	1	21,375	36,900	45,258,681	5,150,421
37,280	1	21,376	37,280	45,295,961	5,113,141
37,600	2	21,378	75,120	45,371,081	5,038,021
37,760	1	21,379	37,760	45,408,841	5,000,261
38,100	2	21,381	76,180	45,485,021	4,924,081
38,250	1	21,382	38,250	45,523,271	4,885,831
38,400	1	21,383	38,400	45,561,671	4,847,431
38,500	2	21,385	76,980	45,638,651	4,770,451
38,560	1	21,386	38,560	45,677,211	4,731,891
39,840	1	21,387	39,840	45,717,051	4,692,051
40,080	1	21,388	40,080	45,757,131	4,651,971
40,500	1	21,389	40,500	45,797,631	4,611,471
40,640	1	21,390	40,640	45,838,271	4,570,831
40,800	1	21,391	40,800	45,879,071	4,530,031
41,200	1	21,392	41,200	45,920,271	4,488,831
41,250	1	21,393	41,250	45,961,521	4,447,581
42,300	2	21,395	84,600	46,046,121	4,362,981
44,160	1	21,396	44,160	46,090,281	4,318,821
44,400	1	21,397	44,400	46,134,681	4,274,421

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
45,000	1	21,398	45,000	46,179,681	4,229,421
45,120	1	21,399	45,120	46,224,801	4,184,301
45,840	1	21,400	45,840	46,270,641	4,138,461
46,100	1	21,401	46,100	46,316,741	4,092,361
47,280	1	21,402	47,280	46,364,021	4,045,081
47,400	1	21,403	47,400	46,411,421	3,997,681
47,600	1	21,404	47,600	46,459,021	3,950,081
47,700	1	21,405	47,700	46,506,721	3,902,381
47,760	1	21,406	47,760	46,554,481	3,854,621
48,000	4	21,410	192,000	46,746,481	3,662,621
48,400	1	21,411	48,400	46,794,881	3,614,221
48,600	3	21,414	145,800	46,940,681	3,468,421
48,900	1	21,415	48,900	46,989,581	3,419,521
49,800	1	21,416	49,800	47,039,381	3,369,721
49,920	1	21,417	49,920	47,089,301	3,319,801
50,880	1	21,418	50,880	47,140,181	3,268,921
50,960	1	21,419	50,960	47,191,141	3,217,961
51,600	1	21,420	51,600	47,242,741	3,166,361
52,320	1	21,421	52,320	47,295,061	3,114,041
53,100	1	21,422	53,100	47,348,161	3,060,941
53,200	1	21,423	53,200	47,401,361	3,007,741
53,280	1	21,424	53,280	47,454,641	2,954,461
54,400	1	21,425	54,400	47,509,041	2,900,061
54,560	1	21,426	54,560	47,563,601	2,845,501
54,750	2	21,428	109,470	47,673,071	2,736,031
55,200	1	21,429	55,200	47,728,271	2,680,831
55,920	1	21,430	55,920	47,784,191	2,624,911
56,200	1	21,431	56,200	47,840,391	2,568,711
56,400	1	21,432	56,400	47,896,791	2,512,311
57,000	1	21,433	57,000	47,953,791	2,455,311
59,200	1	21,434	59,200	48,012,991	2,396,111
59,250	1	21,435	59,250	48,072,241	2,336,861
60,720	1	21,436	60,720	48,132,961	2,276,141
61,200	1	21,437	61,200	48,194,161	2,214,941
61,760	1	21,438	61,760	48,255,921	2,153,181
62,400	1	21,439	62,400	48,318,321	2,090,781
62,700	1	21,440	62,700	48,381,021	2,028,081
64,500	1	21,441	64,500	48,445,521	1,963,581

KWH STEP	# BILLS	# BILLS CUMULATIVE	# KWH	# KWH CUMULATIVE	KWH PASS THRU CUM
67,200	1	21,442	67,200	48,512,721	1,896,381
67,800	1	21,443	67,800	48,580,521	1,828,581
70,800	1	21,444	70,800	48,651,321	1,757,781
71,881	1	21,445	71,881	48,723,202	1,685,900
78,600	1	21,446	78,600	48,801,802	1,607,300
81,000	1	21,447	81,000	48,882,802	1,526,300
90,800	1	21,448	90,800	48,973,602	1,435,500
92,000	1	21,449	92,000	49,065,602	1,343,500
92,200	1	21,450	92,200	49,157,802	1,251,300
95,200	1	21,451	95,200	49,253,002	1,156,100
96,750	1	21,452	96,750	49,349,752	1,059,350
98,000	1	21,453	98,000	49,447,752	961,350
99,750	1	21,454	99,750	49,547,502	861,600
99,900	1	21,455	99,900	49,647,402	761,700
100,800	1	21,456	100,800	49,748,202	660,900
102,750	2	21,458	205,500	49,953,702	455,400
107,100	1	21,459	107,100	50,060,802	348,300
107,700	1	21,460	107,700	50,168,502	240,600
111,000	1	21,461	111,000	50,279,502	129,600
129,600	1	21,462	129,600	50,409,102	0

PPL ELECTRIC UTILITIES CORPORATION

Exhibit SRK 1

Supplement No. 179 to Tariff – Electric Pa. P.U.C. No. 201

Witness: Scott R. Koch

Docket No. R-2015-2469275

Supplement No. 179
Electric Pa. P.U.C. No. 201

PPL Electric Utilities Corporation

GENERAL TARIFF

RULES AND RATE SCHEDULES
FOR ELECTRIC SERVICE

In the territory listed on pages 4, 4A, and 4B
and in the adjacent territory served.

ISSUED: March 31, 2015

EFFECTIVE: June 1, 2015

GREGORY N. DUDKIN, PRESIDENT
Two North Ninth Street
Allentown, PA 18101-1179

NOTICE

THIS TARIFF MAKES CHANGES **(C)** IN EXISTING RATES. SEE PAGE TWO.

LIST OF CHANGES MADE BY THIS SUPPLEMENT

CHANGES:

Rules, Riders, and Rate Schedules Page Nos. 10A, 15, 15A, 18E, 18F, 18G, 19J, 19J.1, 19L, 19L.1, 19T, 19U, 19V, 19W, 19X, 19Z.2, 19Z.3, 19Z.3A, 19Z.3C, 19Z.3D, 19Z.3E, 19Z.3F, 19Z.5D, 19Z.7A, 19Z.7B, 20C, 22, 22A, 28B, 28C, 30A, 30B, 30B.1, 30C, 30D, 30E, 33A, 41, 41A, and 41B	The pages labeled “This Page Intentionally Left Blank” were removed from the Tariff.
Rule 2, Section E Page No. 6A	Section E (Right-of-Way) was expanded to describe more specifically the access requirements to the customer premises.
Rule 3, Section E Page No. 7A	Section E (Line Extension for Development Areas) was expanded to define responsibility to remove obstructions in the right-of-way.
Rule 4, Sections A(5) and B(1) Page Nos. 8 and 8A	Section A(5) (Characteristics of Service) was expanded to define responsibility to remove obstructions in the right-of-way. The phrase “initial or” was inserted into Section B(1) (Speculative Service Extension) to clarify when a service extension is speculative.
Rule 6A, Sections E(2)(C) and H Page Nos. 10C and 10E	The Distribution Charge was changed from a monthly charge to a daily charge and the Distribution Demand Charge was changed. On Page 10E, electronic mail was added as a Payment Option.
Rule 7, Sections A(1) and A(2) Page No. 11	The phrase “under contract” was removed in Section A(1) because contracts are not required for a service period of less than one month. The phrase “engineering” was inserted in Section A(2) to clarify the non-refundable costs a customer pays for temporary service.

(Continued)

LIST OF CHANGES MADE BY THIS SUPPLEMENT (Continued)

Rule 8, Sections D and E(4) Page No. 12	Section D (Meter Testing) was expanded to include a $35 fee for a meter test. Section E(4) was expanded to define the meter reset requirements for recording average demands.
Rule 9, Sections A(1), C, D(1), D(3), F, and G Page Nos. 13, 13A, and 13B	Section A(1) (Billing Period) was revised to define the number of billing days in a Billing period. The Extended Net Rate Period (ENRP) paragraph in Section C (Due Date) was removed as a new process of extending due dates was adopted in 2014. In Section D(1), the phrase "via the U.S. Postal Service or mailed electronically" was added. Section D(3) (Payment) was expanded to note that electronically transmitted bills will be accepted as paid on the date of the actual receipt of payment. The returned check charge in Section F (Returned Check Charge) increased from $7 to $20. Section G applies a 6 month maximum time limit for transferring customer credit balances.
Rule 10, Section B Page No. 14A	The phrase "meter readers or other" was removed as meters are read electronically.
Rule 11, Section A Page No. 14B	The term "firm" was removed and "tariff" added to Section A (Delivery Service) to clarify this definition.
Rider Matrix Page No. 14D	The Rider Matrix was revised to show the applicable Riders and Rate Schedules remaining in the Tariff.
Rate Mitigation Plan Rider (RMP) Page Nos. 18H and 18I	The RMP was removed because this Rider expired on December 31, 2012.

(Continued)

LIST OF CHANGES MADE BY THIS SUPPLEMENT (Continued)

Net Metering for Renewable Customer-Generators Page Nos. 19L.2 and 19L.4	In the Applicability Section of the Net Metering for Renewable Customer-Generators Rider, requirement that Net Metering is available to offset part or all of the customer's load was further clarified. In addition, the Billing Provisions language was revised to note that customer compensation occurs with changes to the Rate Schedule or shopping status occurs
Green Power Option Page No. 19L.5	Rate Schedules IS-1(R) and SI-1 (R) were removed and Rate Schedule SLE was added to the list of available Rate Schedules.
Metering and Billing Credit Rider Page No. 19M	The Metering, Meter Reading, and Billing and Collection charges were updated in accordance with the future test year cost of service date.
Transmission Service Charge (TSC) Page Nos. 19Z and 19Z.1A	Rate Schedules IS-1(R) and SI-1 (R) were removed and Rate Schedule SLE was added to the list of available Rate Schedules. Charges for Rate Schedules SA and SLE were added on page 19Z.1A.
Generation Supply Charge -1 (GSC-1) Page Nos. 19Z.4 and 19Z.5	Rate Schedules IS-1(R) and SI-1 (R) were removed and Rate Schedule SLE was added to the list of available Rate Schedules. Charges for Rate Schedules SA and SLE were added on page 19Z.5.
ACT 129 Compliance Rider (ACR-1) Page Nos. 19Z.8 and 19Z.10	Rate Schedules IS-1(R) and SI-1 (R) were removed and Rate Schedule SLE was added to the list of available Rate Schedules. Charges for Rate Schedules SA and SLE were added on page 19Z.10.
ACT 129 Compliance Rider (ACR-2) Page Nos. 19Z.10A and 19Z.10C	Rate Schedules IS-1(R) and SI-1 (R) were removed and Rate Schedule SLE was added to the list of available Rate Schedules. Charges for Rate Schedules SA and SLE were added on page 19Z.10C.

(Continued)

LIST OF CHANGES MADE BY THIS SUPPLEMENT (Continued)

Merchant Function Charge Rider (MFC) Page No. 19Z.11	Rate Schedules IS-1(R) and SI-1 (R) were removed and Rate Schedule SLE was added to the list of available Rate Schedules. The uncollectible expense percentages were set to 0.0% for the small C&I customer class. The paragraph to eliminate the potential double recovery of uncollectible account expenses was removed as compliance was met for the 2010 Distribution Rate Case. And, in the last paragraph, a sentence was added to provide annual updates of the percentages for uncollectible account expenses.
Smart Meter Rider (SMR) Page Nos. 19Z.12 and 19Z.14	Rate Schedules IS-1(R) and SI-1 (R) were removed and Rate Schedule SLE was added to the list of available Rate Schedules. Charges for Rate Schedules SA and SLE were added on Page 19Z.14. In addition, the SMR will terminate on December 31, 2015.
Competitive Enhancement Rider (CER) Page No. 19Z.15	The CER charge was changed from a monthly charge to a daily charge and the reference to the report of collections was removed.
Storm Damage Expense Rider (SDER) Page Nos. 19Z.22, 19Z.23 and 19Z.25	The Allocation Schedule percentages for the four customer classes were revised. Rate Schedules IS-1(R) and SI-1 (R) were removed and Rate Schedule SLE was added to the list of available Rate Schedules and the Large C&I Customer Charges were changed to a daily charge. Charges for Rate Schedules SA and SLE were added on Page 19Z.25.
Rate Schedule RS Page Nos. 20, 20A and 20B	Under Net Monthly Rate, the Distribution Customer Charge increased but was changed from a monthly charge to a daily charge and the Distribution usage rate was increased. On Page 20A, electronic mail was added as a Payment Option. On Page 20B, Section (2) of the Application Provisions was expanded to restrict generating systems greater than 50 kilowatts and campers, recreational vehicles, and construction trailers in the tariff.

(Continued)

LIST OF CHANGES MADE BY THIS SUPPLEMENT (Continued)

Rate Schedule RTS (R) Page No. 21 and 21A	Under Net Monthly Rate, the Distribution Customer Charge increased but was changed from a monthly charge to a daily charge and the Distribution usage rate was increased. On Page 21A, electronic mail was added as a Payment Option.
Rate Schedule GS-1 Page Nos. 24, 24A, and 24B	Under Net Monthly Rate, the Distribution Customer Charge increased but was changed from a monthly charge to a daily charge and the Distribution Demand Charge was increased. On Page 24B, electronic mail was added as a Payment Option.
Rate Schedule GS-3 Page Nos. 25, 25A and 25B	Under Net Monthly Rate, the Distribution Customer Charge increased but was changed from a monthly charge to a daily charge and the Distribution Demand Charge was decreased. On Page 25B, electronic mail was added as a Payment Option.
Rate Schedule LP-4 Page No. 27 and 27A	Under Net Monthly Rate, the Distribution Customer Charge remained unchanged but was changed from a monthly charge to a daily charge and the Distribution Demand Charge was increased. On Page 27A, electronic mail was added as a Payment Option.
Rate Schedule LP-5 Page No. 28 and 28A	Under Net Monthly Rate, the Distribution Customer Charge decreased but was changed from a monthly charge to a daily charge. On Page 28A, electronic mail was added as a Payment Option.

(Continued)

LIST OF CHANGES MADE BY THIS SUPPLEMENT (Continued)

Rate Schedule LPEP Page Nos. 29 and 29A	Under Net Monthly Rate, the Distribution Customer Charge increased but was changed from a monthly charge to a daily charge. On Page 29A, electronic mail was added as a Payment Option.
Rate Schedule IS-1 (R) Page Nos. 30 and 30.1	This Rate Schedule was eliminated because there were no customers on this interruptible rate.
Rate Schedule BL Page No. 33	Under Net Monthly Rate, the Distribution usage rate increased. Electronic mail was added as a Payment Option.
Rate Schedule SA Page Nos. 34 and 34A	Under Net Monthly Rate, the Distribution HPS Lamp Prices decreased and the LED Fixture Price was added. Also, the type of equipment was expanded to include Light Emitting Diode (LED) fixtures. Service for this equipment is one year for HPS lamps and five years for LED fixtures. On Page 34A, electronic mail was added as a Payment Option and the Contract period changed for the HPS lamps and LED fixtures.
Rate Schedule SM (R) Page Nos. 35, 35A, 35C and 35D	Under Net Monthly Rate, the Distribution Lamp Prices were increased. On Page 35D, electronic mail was added as a Payment Option.
Rate Schedule SHS Page Nos. 36, 36A, and 36B	Under Net Monthly Rate, the Distribution Lamp Prices were increased. On page 36A, the term “distribution” was added to clarify when a customer investment is required. On Page 36B, electronic mail was added as a Payment Option.

(Continued)

LIST OF CHANGES MADE BY THIS SUPPLEMENT (Continued)

Rate Schedule SLE Page Nos. 36C, 36D, and 36E	The SLE Rate Schedule for Light Emitting Diode (LED) Fixtures was introduced to provide an energy efficient lighting alternative to Mercury Vapor (MV) lamps, High Pressure Sodium (HPS) lamps, and incandescent lamps.
Rate Schedule SE Page No. 37 and 37C	Under Net Monthly Rate, the Distribution Lamp Prices was increased. On Page 37C, electronic mail was added as a Payment Option.
Rate Schedule TS (R) Page No. 39 and 39A	Under Net Monthly Rate, the Distribution Lamp Prices was increased. On Page 39A, electronic mail was added as a Payment Option.
Rate Schedule SI-1 (R) Page Nos. 40 and 40A	This Rate Schedule was eliminated because the customers were transferred to other street lighting rate schedules.
Rate Schedule GH-2 (R) Page No. 42 and 42A	Under Net Monthly Rate, the Distribution Customer Charge increased but was changed from a monthly charge to a daily charge and the Distribution Demand Charge was increased. On Page 42A, electronic mail was added as a Payment Option.

TABLE OF CONTENTS

	Page	Revision
Table of Contents	3	One Hundred-Sixty-First
	3A	Ninety-Eighth
	3B	Seventy-Ninth
	3C	Thirty-Eighth
Territory Covered by This Tariff	4	Fourth
	4A	Fourth
	4B	Fourth
RULES FOR ELECTRIC SERVICE		
1 - Electric Service Tariff	5	Sixth
	5A	Sixth
2 - Requirements for Service	6	Fourth
	6A	Eighth
	6B	Fifth
3 - Extension of Service	7	Sixth
	7A	Fifth
	7B	Ninth
4 - Supply of Service	8	Ninth
	8A	Ninth
	8B	Fourth
	8C	Fourth
	8D	Fourth
	8E	Third
5 - Use of Service	9	Fourth
	9A	Fourth
6 - Auxiliary Service For Non-Qualifying Facilities	10	Seventh
6A - Standby Service for Qualifying Facilities	10B	Fifth
	10C	Seventh
	10D	Twenty-Third
	10E	Twenty-Third
7 - Temporary Service	11	Seventh
8 - Measurement of Service	12	Fifth
	12A	Second
9 - Billing and Payment for Service	13	Fifth
	13A	Seventh
	13B	Sixth
10 - Disconnection and Reconnection of Service	14	Fourth
	14A	Twelfth
11 - Net Service for Generation Facilities	14B	Third
	14C	Original
RIDERS, SURCHARGE, OPTION, AND CHARGES		
Rider Matrix	14D	Tenth
State Tax Adjustment Charge	16	Thirty-Second
Emergency Energy Conservation Rider	17	Fifth
	17A	Third
Universal Service Rider	18	Thirteenth

(Continued)

TABLE OF CONTENTS (CONTINUED)

	Page	Revision
Rate Mitigation Plan Rider - - Page Intentionally Left Blank	18H	First
Page Intentionally Left Blank	18I	First
Net Metering for Renewable Customers-Generators	19L.2	Sixth
	19L.3	Fifth
	19L.4	Sixth
	19L.4A	Second
Green Power Option	19L.5	First
	19L.6	Original
Metering and Billing Credit Rider	19M	Eleventh
Transmission Service Charge	19Z	Tenth
	19Z.1	Sixth
	19Z.1A	Eleventh
Generation Supply Charge – 1	19Z.4	Twelfth
	19Z.5	Twenty-Sixth
	19Z.5A	Sixth
	19Z.5B	Seventh
	19Z.5C	Fifteenth
Generation Supply Charge – 2	19Z.6	Sixth
	19Z.7	Fifth
ACT 129 Compliance Rider – Phase 1	19Z.8	Fifth
	19Z.9	Second
	19Z.10	Twelfth
ACT 129 Compliance Rider – Phase 2	19Z.10A	Second
	19Z.10B	First
	19Z.10C	Fifth
Merchant Function Charge	19Z.11	Fifth
Smart Meter Rider	19Z.12	Fourth
	19Z.13	First
	19Z.14	Eighth

(Continued)

TABLE OF CONTENTS (CONTINUED)

	Page	Revision
RIDERS, SURCHARGE, OPTION, AND CHARGES (Continued)		
Competitive Enhancement Rider	19Z.15	Fifth
Distribution System Improvement Charge	19Z.16	Eighth
	19Z.17	Third
	19Z.18	First
	19Z.19	First
Storm Damage Expense Rider	19Z.20	Fourth
	19Z.21	Fourth
	19Z.22	Fifth
	19Z.23	Fifth
	19Z.24	Fourth
	19Z.25	Fifth
RATE SCHEDULES - GENERAL		
RS - Residential Service	20	Forty-Fourth
	20A	Twenty-First
	20B	Twentieth
RTS(R) - Residential Service - Thermal Storage	21	Forty-Fifth
	21A	Twentieth
GS-1 - Small General Service - Sec. Voltage	24	Twenty-Seventh
	24A	Thirty-Ninth
	24B	Twenty-Second
GS-3 - Large General Service - Sec. Voltage	25	Twenty-Sixth
	25A	Thirty-Fifth
	25B	Twenty-Third
LP-4 - Large General Service - 12 KV	27	Twenty-Fourth
	27A	Sixteenth
LP-5 - Large General Service - 69 KV or Higher	28	Twenty-Fourth
	28A	Fourteenth
LPEP - Power Service to Electric Propulsion	29	Twenty-Fourth
	29A	Seventeenth
IS-1(R) - Interruptible Service - Greenhouses- Page Intentionally Left Blank	30	Twenty-First
Page Intentionally Left Blank	30.1	Eighteenth

(Continued)

TABLE OF CONTENTS (CONTINUED)

RATE SCHEDULES – GENERAL (Continued)	Page	Revision
BL - Borderline Service - Electric Utilities	33	Twenty-Third
SA - Private Area Lighting	34	Twenty-Fifth
	34A	Seventeenth
SM(R) - Mercury Vapor Street Lighting	35	Eleventh
	35A	Nineteenth
	35B	Fifteenth
	35C	Twelfth
	35D	Eighteenth
SHS - High Pressure Sodium Street Lighting-	36	Nineteenth
	36A	Eighteenth
	36B	Fourteenth
SLE - Light Emitting Diode Street Lighting-	36C	Thirteenth
	36D	Fifteenth
	36E	Sixth
SE - Energy Only Street Lighting Service-	37	Twenty-Fifth
	37A	Sixteenth
	37B	Eleventh
	37C	Thirteenth
TS(R) - Municipal Traffic Signal Lighting Service	39	Twenty-Fifth
	39A	Seventeenth
SI-1 (R) - Municipal Street Lighting – Page Intentionally Left Blank	40	Twentieth
Page Intentionally Left Blank	40A	Nineteenth
GH-2(R) - Separate Meter General Space Heating Service	42	Twenty-Seventh
	42A	Twenty-First
Appendix A - Universal Service and Energy Conservation Plan (2014 – 2016)	43	Second

RULE 2 - REQUIREMENTS FOR SERVICE (CONTINUED) **(C)**

D. SECURITY DEPOSITS

(1) The Company may require deposits or guarantees satisfactory to the Company as security for the payment of bills for service provided by the Company before it commences or continues to supply service. The need for deposit or guarantee is based on the credit and other risks of the individual. For residential service, a guarantee may be provided by a third party who is a responsible customer.

(2) The amount of deposit shall not exceed Company's estimate of the average bill for service provided by the Company for one-sixth of the estimated annual bill, with a minimum of $5.00. For residential customers, the interest rate on security deposits will be will be computed at the simple annual interest rate determined by the Secretary of Revenue for interest on the underpayment of tax under Section 806 of the Act of April 19, 1929 (P.L. 343, No. 176), known as The Fiscal Code. For all other customers, the interest rate will be the average of 1-year Treasury Bills for September, October, and November of the previous calendar year. Interest ceases upon refund of deposit or upon discontinuance or termination of service, whichever occurs first.

(3) Deposit, plus accrued interest, which may be held until a timely payment history is established, is refunded to a residential ratepayer under the following conditions:

(a) When a ratepayer establishes credit.
(b) When a ratepayer substitutes third-party guarantor (up to the limits of the guarantee).
(c) When a ratepayer is not currently delinquent and has made on time and in full payments for service provided by the Company for 12 consecutive months.

(4) Deposit, plus accrued interest, is applied to the outstanding balance for service provided by the Company of any ratepayer upon termination or discontinuance of service and remainder is refunded.

(5) In the event of a termination of service, the Company may transfer to a third-party guarantor’s account any portion of the unpaid balance for service provided by the Company.

E. RIGHT-OF-WAY **(C)**

The customer (or property owner) shall provide, without charge to the Company, right-of-way and access across property owned or controlled by customer (or property owner) and locations and housings which are suitable in the opinion of Company for the construction, reconstruction, maintenance or operation of Company’s overhead and underground distribution facilities. Suitable rights and right-of-way includes, but is not limited to, the right of ingress and egress to and from the electric facilities for any of the purposes aforesaid; and also the right to trim, cut or remove trees, underbrush and other obstructions which in the judgment of Company, may at any time interfere with the construction, reconstruction, maintenance or operation of the electric facilities, and in connection therewith, the right to treat with herbicides approved for the removal and control of trees, brush and undergrowth. The Company shall also have all of the aforesaid rights related to its provision of underground service to a customer/property owner, even if Company does not require the customer/property owner to execute a formal right-of-way document.

(Continued)

RULE 3 - EXTENSION OF SERVICE (CONTINUED) **(C)**

B. LINE EXTENSIONS (Continued)

(2) Minimum distribution revenue guarantees for single phase extensions are based only on the estimated contractor costs, if any, and the estimated direct labor costs and estimated direct material costs attributable to construction of the line extension beyond 2,500 ft. Guarantees for multi-phase extensions are based on estimated fully allocated costs, and are credited with the equivalent single phase length allowance for up to 2,500 ft. of new pole line along the normal route of development of the distribution system.

(3) Any length of line extension on, or through, restricted lands is excluded from the single phase length allowance and is subject to a line extension guarantee.

(4) The estimated excess cost of construction other than would normally be required for installation of the line extension, is paid by the customer prior to installation.

C. SPECULATIVE LINE EXTENSIONS

(1) A line extension is speculative when, in the Company's judgment, the continued future use of the facilities by any customer is uncertain.

(2) The Company requires a minimum distribution revenue guarantee for speculative line extensions equal to the Company's estimated fully allocated installation and removal costs, less salvage, with no length allowance. Prior to construction, the Company may require from the customer a surety bond, or other security acceptable to Company, in the amount of the guarantee in addition to any deposit required to secure payment of service bills.

(3) Distribution revenue guarantees for speculative line extensions include service extension facilities, as well as distribution line facilities.

D. EXTENSIONS FOR INDIVIDUAL SERVICE

All service extensions off the Company’s distribution system to serve individual customers are installed under Tariff Rule 4.

E. LINE EXTENSIONS FOR DEVELOPMENT AREAS

The Company constructs line extensions to supply service to customers in residential, commercial or industrial developments in specific areas, with annual guarantees determined in accordance with Section B or C hereof, based on the number of customers which the Company knows are to be served in the development within two years from initial construction. The developer (or property owner) provides, without charge to the Company, right-of-way for lines and equipment which is suitable in the opinion of the Company for the installation of Company facilities throughout the development.

Suitable right-of-way includes, but is not limited to, providing ground line clearing of trees, brush and other obstructions, rough grading, and access by mechanical construction equipment.

When restoration of service to the premise is not possible due to an obstruction the customer, or the owner of the property on which the obstruction is situated is responsible for removing the obstruction. **(C)**

(Continued)

RULES FOR ELECTRIC SERVICE **(C)**
RULE 4 - SUPPLY OF SERVICE

A. CHARACTERISTICS OF SERVICE

(1) The Company's standard service is single or three-phase, sixty Hertz alternating current at standard voltages as specified in the Company's "Rules for Electric Meter and Service Installations". Standard service includes overhead service and underground service at new residential developments, locations where the Company in its discretion has elected to install underground facilities and at locations where the customer has paid for the incremental cost of installing facilities underground. All non-standard service is in the process of elimination and no new or additional non-standard service will be supplied.

(2) The distribution system is defined, for the purposes of this rule, as including all lines energized at voltages less than the nominal 69,000 volts and excluding service extensions and lines energized at voltages of nominal 69,000 volts or higher. However, this definition does not affect the Company's obligations under the Federal Power Act and/or the Public Utility Code, as applicable: (1) to provide safe, reliable and adequate retail electric service to customers taking service at voltages of 69 kV and above, and (2) to provide just and reasonable and non-discriminatory distribution and transmission rates, terms and conditions of service to such customers.

(3) When a rate schedule specifies service at secondary voltage or specifies no particular voltage, Company furnishes, where necessary, one standard transformation at the point of delivery from the line voltage to a standard secondary voltage. Where the rate schedule specifies service at distribution voltages, service is supplied from the nearest available line of not less than that voltage and customer furnishes all equipment necessary to transform the energy from the line voltage.

(4) The Company extends service facilities from its distribution lines to the customer's point of delivery. The customer pays the estimated cost of service extension length over 500 ft. and the estimated additional cost of facilities other than those which the Company would normally install to meet the customer's load requirements.

(5) The Customer provides, without charge to the Company, suitable right-of-way across **(C)**
property owned or controlled by the customer (or property owner) including but not limited to: ground line clearing of trees, brush and other obstructions, rough grading, and access by mechanical construction equipment. When restoration of service to the premise is not possible due to an obstruction, the customer, or the owner of the property on which the obstruction is situated is responsible for removing the obstruction.

(6) The point of delivery is the point designated by Company where Company's service conductors are connected to customer's service entrance conductors, terminals, or bus. Company installs and maintains facilities to the point of delivery and shall not be required to install or maintain any conductors, meter base, equipment or apparatus except meter and meter accessories beyond that point.

(7) The Company normally supplies energy to only one point of delivery to a premise. The Company may provide a separate point of delivery at the customer's request as a line and/or service extension. The customer pays the fully allocated cost of any primary or secondary facilities needed to serve the additional points of delivery. For application of this rule, services to more than one building or facility located on the same property and owned by the same entity will be considered service to a single premise; each individual building or facility will not be considered a separate premise.

(Continued)

(C) Indicates Change

RULE 4 - SUPPLY OF SERVICE (CONTINUED) **(C)**

B. SPECULATIVE SERVICE EXTENSIONS

(1) A service extension is speculative when, in the Company's opinion, there is doubt as to the initial or continued use of the new facilities by the customer. This may include, but is not limited to separate points of delivery, and service at locations which are relatively inaccessible or remote, or where the customer has less investment than is required by the Company to supply service. **(C)**

(2) When a service extension is speculative, the Company requires a minimum distribution revenue guarantee equal to the Company's estimated fully allocated cost of installation and removal of all facilities less any contribution in aid of construction by the customer. The guarantee is for a five year period or less.

(3) Each customer agrees that when the net distribution service bills rendered during the period from the start of the initial term of the contract to the end of the current year total less than the sum of the customer's annual guarantee over that period, then the difference becomes due and payable.

(4) The customer may elect to make a one-time payment to the Company in lieu of annual differential billings during the period of the guarantee. The payment, which will be equal to the total amount of the guarantee, will be subject to partial refunds each year based upon the actual amount of the customer's distribution service billings.

(5) The Company may require, in addition to any deposit necessary to secure payment of service bills, a surety bond or other security acceptable to the Company, to guarantee the fulfillment of the agreement.

(6) Where the customer requires a speculative service extension to be disconnected and Company facilities left in place for subsequent reconnection, the service extension shall be treated as temporary service under Tariff Rule 7. In addition, for each reconnection of service the customer pays the cost of connection and disconnection.

(7) A speculative service extension guarantee may be discontinued prior to expiration of the contract whenever the service becomes non-speculative in nature.

(8) A speculative service extension requires an "in advance of construction" payment of the fully allocated cost of engineering design and survey work to produce a detailed estimate.

C. METHOD OF SERVICE

(1) The Company furnishes and installs all electric service line facilities extending from its distribution supply lines at or near the customer's property line to the customer's point of delivery using normal construction for load conditions according to Company standards except as follows:

(a) The Company may at its discretion install other than normal service facilities at the customer's request and at the customer's expense.

(b) The customer provides all mechanical facilities on his property, other than poles and guys, which are required to accommodate the installation of the Company's electric facilities. All electric facilities, and all mechanical facilities, installed by the customer on the Company's side of the point of delivery which are not in, on or under buildings shall, after installation, be owned and maintained by the Company and be available for further extension.

(c) The customer at his option may install all service lines and related facilities on his property. Such facilities shall be on the customer's side of the point of delivery and shall be owned and thereafter maintained by the customer.

(Continued)

RULE 6A - STAND-BY SERVICE FOR QUALIFYING FACILITIES (CONTINUED) **(C)**

D. INTERRUPTIBLE OPTION

Back-up Power is available on an Interruptible basis to QFs with generators rated in excess of 500 KW. Interruptible Back-up Power may be interrupted when, in the Company's opinion, any generation, transmission, or distribution capacity limitations exist or during periods of economic load control. Whenever possible, the QF will be notified in advance of a probable interruption and the estimated duration of the interruption. If the QF fails to interrupt, a penalty of $24.95 per KW shall be billed for each KW that has not been interrupted, in addition to applicable Back-up Power charges. The Company will notify the QF by telephone at the conclusion of the interruption. A credit of $0.35/KW for Service at 480 volts or less, $0.30/KW for Service at 12,470 volts, $0.25/KW for Service at 69,000 volts or higher will be applied to the QF's monthly bill for each KW interrupted in any month in which an interruption is requested. No credits will be applied if the QF fails to interrupt all Back-up Power.

E. RATES FOR STAND-BY SERVICE

(1) Supplementary Power is metered and billed separately under the Company's applicable general service rate schedule.

(2) (a) Back-up Power is billed separately. The billing is based on KW demand and KWH registered on the Company's meters. Where such actual KW demand use exceeds the KW specified under paragraph G, such excess KW and, on a percentage basis, the associated KWH shall be billed as Supplementary Power. When metered KW demand use is not available, the KW demand billed will be based on the KW of Back-up Power specified under paragraph G. When metered KWH use is not available, the KWH energy billed under the Back-up Power rates will be calculated by multiplying the KW of Back-up Power specified under paragraph G by the number of hours of the unscheduled outage.

(b) The QF will pay a Monthly Reservation Charge equal to the KW of Back-up Power specified under paragraph G multiplied by the Back-up Power capacity charge. The monthly minimum bill shall be the greater of the Monthly Reservation Charge or charges for actual Back-up Power usage.

(c) Back-up Power will be billed using the following charges: **(C)**

	Service at 480 Volts or Less	Service at 12,470 Volts	Service at 69,000 Volts or Higher
Distribution Charge	$0.789/Day **(I)**	$5.582/Day **(C)**	$17.158/Day **(D)**
	$3.704/KW **(D)**	$2.634/KW **(I)**	$0.000/KW

(Continued)

RULE 6A - STAND-BY SERVICE FOR QUALIFYING FACILITIES (CONTINUED) **(C)**

F. KW DEMAND

The KW Demand is the average number of Kilowatts supplied during the 15 minute period of maximum use during the current billing period.

G. DATA REQUIREMENTS

The QF must supply the Company with an annual written notice, on or before September 1, of its Stand-by Service needs for the subsequent calendar year. This notice must contain the following information necessary to implement this Tariff:

- KW of Back-up Power
- Designation of Back-up Power as Firm or Interruptible
- KW of Maintenance Power and preliminary schedule for use thereof

The QF shall provide any data, books or records that Company may request to confirm or check the extent, type or duration of any QF outages.

H. PAYMENT **(C)**

The rates stated in this Tariff apply when bills are paid on or before the due date specified on the bill, which is not less than 15 days from the date the bill is mailed via the U.S. Postal Service or mailed electronically. When not so paid, a one time late payment charge equal to 5% of the first $200.00 of the then unpaid balance plus 2% on the remainder will be added to the unpaid amount.

RULES FOR ELECTRIC SERVICE **(C)**

RULE 7 - TEMPORARY SERVICE

A. TEMPORARY SERVICE

(1) Temporary service is service for less than one year or for a year or more when Company must install facilities that will be used solely for a service that is known to be limited in duration. Service is supplied for not less than one month at the applicable rate schedule subject to the provisions of this rule. In no event is service billed for a total period of less than one month. Temporary service also includes seasonal service, which is service for less than one year, for which the Company is requested to leave the facilities in place for subsequent reconnection in following years. **(C)**

(2) The customer pays, in advance, a non-refundable temporary connection charge equal to the Company's estimated engineering installed cost and net removal cost of all necessary facilities other than transformer, service drop, and metering, required to provide the temporary service. Where it is necessary to install and remove a transformer, service drop and meter, or to energize facilities already in place, the customer also pays a non-refundable connection and disconnection charge representing the cost of performing this work. The Company may require that the customer pay the connection and disconnection charge in advance. **(C)**

(3) Company has the option to supply service without the application of this rule for prearranged tests or demonstrations.

(4) The Company may remove all facilities used solely to supply temporary service upon discontinuance of service by the customer.

(5) The provisions in this rule for temporary service apply to annually recurring service; however, they do not apply for service to permanent residences on a residential service rate schedule.

RULES FOR ELECTRIC SERVICE **(C)**
RULE 8 - MEASUREMENT OF SERVICE

A. LOCATION AND METHOD OF MEASUREMENT

(1) The customer provides free of expense to Company, at a location designated by Company, a suitable place for the Company meters which is readily accessible to Company employees at all reasonable hours.

(2) The Company installs and maintains the metering equipment, unless otherwise allowed by the Commission. Where energy is metered at a point other than the point of delivery or at a voltage other than the supply voltage, readings of the meters are corrected to conform to measurement at the point of delivery and voltage supply.

B. METER INSTALLATIONS

Service at each point of delivery is metered through one or more meters as required by the applicable rate schedules. Measurements from metering equipment for separate points of delivery are never combined for billing purposes except temporarily pending completion of necessary changes in Company's facilities.

In residential and commercial complexes and multiple occupancy buildings connected after May 21, 1980, each independent occupant is separately metered and billed by the Company as an individual customer unless redistribution of service is authorized by the Company. The Company does not provide service to two or more customers through a single meter except as specifically provided for in Tariff Rule 5F or the applicable rate schedule.

C. UNMETERED SERVICE

The Company, at its option, may determine kilowatt hours and billing demands by computation instead of by measurement for installations having a fixed load or demand value controlled to operate for a definite number of hours during a billing period. An electric service contract is required for billing this unmetered service.

D. METER TESTING **(C)**

The testing and adjustment of meters are made in accordance with any applicable law and any regulation. The company may require customers to pay a fee of $35.00 for a meter test.

E. DETERMINATION OF DEMAND

(1) The fractional part of the demand billing unit specified in the rate schedule in excess of the minimum is taken as a whole when equal to one-half or more, otherwise, the fractional part is disregarded.

(2) Where the rate schedule provides that the demand is determined by quantities supplied during two or more periods of use, not more than one such period is taken from any one day's measurements that apply to such determination.

(3) Where the charges are based on a connected load, the customer's connected load is determined by inspection whenever Company deems necessary. Company will estimate the connected load of any customer who does not permit Company's representative to make such inspection.

(4) The Company’s electric meters record average demand every 15 minutes or hourly and resets the register to zero after each monthly billing cycle. The determination of demand excludes power factor correction. **(C)**

(Continued)

RULES FOR ELECTRIC SERVICE **(C)**

RULE 9 - BILLING AND PAYMENT FOR SERVICE

A. BILLING PERIOD

(1) Bills for service supplied during the preceding billing period, other than initial and final bills, are rendered monthly. Normal billing is for a period of 26-35 days and is based on meter readings taken by Company at the end of each period. **(C)**

(2) When a billing period is more or less than a month, such as for initial or final bills, the monthly rate is prorated.

B. ESTIMATED BILLS

(1) Company may render an appropriately marked estimated bill when a meter reading is not obtained. Company may read meters for longer than monthly intervals and may under such circumstances render estimated interim bills for normal billing periods.

(2) Estimated bills shall be paid in accordance with the provisions of this rule and the applicable rate schedule. If unusual circumstances occur during a period for which an estimated bill has been issued and are brought to the Company's attention, an appropriate adjustment will be made by Company.

(3) Upon request, the Company will supply any customer with a billing schedule and a card form upon which he may record his meter readings at the end of each normal billing period which otherwise would be estimated. If such card is received by the Company by the date specified on the schedule, except where it is apparent to the Company that the information is erroneous, the bill for such period will be computed from the meter reading shown on the card.

(4) The Company will take reasonable measures to obtain meter readings, however, the Company may prepare an estimated bill for any customer if extreme weather conditions, emergencies, equipment failure, work stoppages, or other circumstances prevent actual meter readings or if Company personnel are unable to gain access to obtain an actual meter reading.

C. DUE DATE

The due date specified on the bill is not less than 15 days from the date bill is mailed except that for service under, or billed in conjunction with, residential rate schedules the due date is not less than 20 days from the date bill is mailed and for service to federal, state or local governments or to any governmental department, institution or authority, the due date is not less than 30 days from the date bill is mailed via the U.S. Postal Service or sent electronically. **(C)**

(C)

(Continued)

RULE 9 - BILLING AND PAYMENT FOR SERVICE (CONTINUED) **(C)**

D. PAYMENT

(1) Bills are considered as received by customer when delivered via the U.S. Postal Service or mailed electronically to the premises where the service is supplied or an address mutually agreed upon. Delay in the receipt of or failure to receive bill does not extend the due date. **(C)**

(2) Bills may be paid during business hours at any commercial office or collection agency of the Company authorized to receive payments.

(3) Payment of bills by mail will be accepted as paid when postmarked before midnight on the due date or when received by the Company within five days after the due date. Payments of bills that are electronically transmitted to the Company will be accepted as paid on the date of the actual receipt of payment. **(C)**

(4) Payment of bills after the due date specified on the bill is subject to a late payment charge, as provided for in the applicable rate schedule.

(5) The customer is responsible for payment for use up to discontinuance or termination of service.

(6) In the event of discontinuance or termination of service at a residence or dwelling, the Company may transfer any unpaid balance to any other residential account of the same ratepayer, or in the event of termination, to a third-party guarantor's account.

(7) Regular employees who are head of a family and mainly responsible for the maintenance of the premises they occupy may secure up to 50% reduction in their bills for service under Residential Rate Schedule RS in lieu of other benefits available to other employees. This option is in the process of elimination and is limited to employees who are presently receiving such reduction and continue to live and work in the area previously served by the former Tariff Electric Pa. P.U.C. No. 196 (Scranton).

(8) Payments which are insufficient to pay for both a balance due for prior use and billing for current use are first applied to the balance due for prior use, except when an unpaid bill is a disputed bill or when a payment plan for an overdue balance is agreed upon.

E. BUDGET BILLING

Budget billing is available upon request for service under residential and general service rate applications except for temporary, seasonal, and speculative service. Budget billing may start in any month, for new or existing customers, and may be discontinued upon request at which time any difference between budget billing and billing based on actual use becomes due and payable. In any month when the amount billed for the previous billing period is overdue, budget billing may be terminated; any difference owed the Company is immediately due, and bills thereafter are rendered based on metered use.

When a residential customer elects budget billing, the Company estimates the bills over a 10-month, 11-month or 12-month period to eliminate, to the extent possible, seasonal fluctuations in utility bills. The Company shall review accounts at least three times during the optional billing period. At the conclusion of the budget billing year, a resulting reconciliation amount exceeding $100, but less than $300, shall be, at the request of the customer, amortized over a 6-month period. Reconciliation amounts exceeding $300 shall be amortized over at least a 12-month period, at the request of the customer. Shorter amortization periods are permissible at the request of the customer.

When a non-residential customer elects budget billing, the Company bills the customer each month an amount equal to one-twelfth of the estimated annual charges under the rate schedule. The monthly charge is adjusted, as required, so that total payments at the end of the budget billing cycle approximately equal actual charges. When billing based on actual use exceeds charges at the end of the twelfth month, the excess is added to regular billing in equal increments over the succeeding four months with no penalty.

Each month, interest at the rate of one-twelfth of the average of 1-year Treasury Bills for the months of September, October, and November of the previous year is applied to funds in the customer's account which are the result of payments for the billed amount in excess of actual charges for service to date. No interest is charged when there is a negative balance.

(Continued)

RULE 9 - BILLING AND PAYMENT FOR SERVICE (CONTINUED) **(C)**

F. RETURNED CHECK CHARGE

If a check received in payment of a customer's account is returned to the Company unpaid by the customer's bank and cannot be redeposited by the Company for payment on the second attempt, the Company will charge the customer $20.00 for processing the returned check, plus any charges assessed by the bank or other financial institution to the Company. **(C)**

G. SMALL CREDIT BALANCES ON INACTIVE ACCOUNTS **(C)**

The Company may within a maximum period of six months transfer any customer credit balance less than $5 from a customer's inactive account to the Company's Operation HELP program instead of refunding the credit amount to the customer. This transfer will occur only after the Company has been unsuccessful in its efforts to transfer the credit balance to an active account of the customer, and only if the customer does not request a refund of the credit balance.

H. CREDIT AND APPLICATION PROCEDURES

The Company uses a commercially recognized credit scoring methodology that is within the range of generally accepted industry practice. The applicant’s or customer’s utility payment history determines the credit score. The Company uses this customer-specific credit score to either request or waive a security deposit. For low-income applicants, PPL Electric will waive the security deposit if an OnTrack agency verifies their household income.

RULE 10 - DISCONNECTION AND RECONNECTION OF SERVICE (CONTINUED) **(C)**

B. TERMINATION (Continued)

(g) The Company's authorized representatives cannot gain admittance or are refused admittance to the premises for the purpose of reading meters, making repairs, making inspections, or removing Company property, or the customer interferes with Company representatives in the performance of their duties, or the meters or other equipment of the Company are not accessible during reasonable hours. **(C)**

(h) The customer neglects or refuses to reimburse Company for repairs to or loss of Company's property used to supply service when such repairs are necessitated, or loss occasioned, by negligence on the part of customer.

(i) Failure to post a deposit, provide a guarantee, or establish credit associated with service provided by the Company.

(j) Failure to comply with the material terms of a settlement or amortization agreement.

(k) Fraud or material misrepresentation of identity for the purpose of obtaining utility service.

(l) Unauthorized use of the utility service delivered on or about the affected dwelling or other service location.

(3) The Company shall not terminate, or refuse to restore service to any premises when any occupant residing therein is certified by a physician, physician's assistant or nurse practitioner to be seriously ill or affected with a medical condition which will be aggravated by a cessation of service or failure to restore service.

(4) Except in emergencies, service to residential customers will not be terminated: on Saturday or Sunday; on a bank holiday or the day preceding a bank holiday; on a day, or a day preceding a day, when the Company's business offices are closed, excluding Saturdays; or on a holiday or the day preceding a holiday observed by the Pennsylvania Public Utility Commission.

(5) The customer may avoid termination under the above conditions by eliminating the cause for termination and fulfilling the appropriate conditions for reconnection under Rule 10C hereof prior to termination.

C. RECONNECTION

Whenever a service has been terminated under any of the above provisions, Company will require payment of a $30 ($50 if done during other than the normal working hours of the physical forces reconnecting the service) disconnection and reconnection charge and will, before reconnection, require customer to eliminate the cause of disconnection and fulfill any of the following conditions associated with service provided by the Company that are reasonably applicable:

(1) Establish credit, make a security deposit, or provide a written guarantee acceptable to Company.

(2) Correct any unsafe or nonstandard conditions in customer's service entrance facilities.

(3) Make full payment of, or arrange time payments for the charges for energy used but not metered and, all costs of Company's investigation and property damage associated therewith, plus the cost of measures considered necessary by the Company to prevent recurrence. These include but are not limited to: cost of tampering investigations, inspections, billing, and corrective action on unsafe equipment.

(4) Make payment of, or arrange for the payment of, all amounts currently due for services provided by the Company according to a settlement or amortization agreement.

RULES FOR ELECTRIC SERVICE
RULE 11 – NET SERVICE FOR GENERATION FACILITIES **(C)**

A. DEFINITIONS

(1) Delivery Service – Service that includes the Distribution component of the applicable rate schedule (including all tariff riders and surcharges). **(C)**

(2) Generation Facility – Such equipment owned by a single corporate entity, (a) which is located at a single contiguous site; (b) which is exclusively used to produce electric energy that will be sold at wholesale; (c) which is owned and/or operated by a qualified member of PJM Interconnection, L.L.C. (PJM), as defined in the PJM Operating Agreement; (d) the Net Energy Output of which is reported on an hourly basis to PJM; and (e) which is interconnected to the Company's facilities. The Company shall have the sole and exclusive right to determine if any particular equipment qualifies as a Generation Facility and if the operating characteristics and/or circumstances relating to such equipment are different then described in this definition.

(3) Net Energy Output – The difference in energy between the Generation Facility's output and Station Power over a monthly period, as determined by the PJM. Net Energy Output is positive when the output exceeds the Station Power and negative when the Station Power exceeds the output, all as measured by an electronic meter acceptable to the Company.

(4) Net Service – The provision of service at 69 kV or higher to a Generation Facility under this Rule.

(5) Station Power – Energy used for operating the electric equipment on the site of a Generation Facility located in the PJM control are or for the heating, lighting, air-conditioning and office equipment needs of buildings on the site of such a Generation Facility, which are used solely in the operation, maintenance, or repair of the facility. Station Power does not include any energy used to power synchronous condensers, used for pumping at a pumped storage facility, for restoration-related or black start service or to energy that is normally supplied to facilities including, but not limited to buildings or structures on the site of such a Generation Facility that are metered separately and served directly from the Company's distribution system.

B. APPLICATION

(1) The Company will provide Net Service to a Generation Facility upon request.

(2) This Rule 11 shall remain available only for as long as the provision in Section 1.7.10(d) of the PJM Operating Agreement, or any successor thereto, allowing the self-supply of station power, remains effective.

(3) In order to be eligible for Net Service, a Generation Facility must be subject to an Interconnection Agreement and an Interconnection Service Agreement under the PJM Open Access Transmission Tariff.

(4) All bills for service hereunder are based on charges specified in the applicable rate schedule for firm service (including applicable riders and surcharges) under which the Customer is eligible to receive service, subject to the additional provisions of this rule.

(5) Customers selecting Net Service do not qualify for either the auxiliary service or stand-by service provisions of Rules 6 and 6A, respectively.

(Continued)

RIDER MATRIX **(C)**

Rate Schedule	EEC	USR	NM	MBC	ACR 1	ACR 2	MFC	SMR	CER	DSIC	SDER
RS		X	X	X	X	X	X	X	X	X	X
RTS (R)		X		X	X	X	X	X	X	X	X
GS-1			X	X	X	X	X	X	X	X	X
GS-3	X		X	X	X	X	X	X	X	X	X
LP-4	X		X	X	X	X		X	X	X	X
LP-5	X			X	X	X		X	X	X	X
LPEP	X			X	X	X		X	X	X	X
BL				X	X	X	X	X	X	X	X
SA				X	X	X	X	X	X	X	X
SM (R)				X	X	X	X	X	X	X	X
SHS				X	X	X	X	X	X	X	X
SLE				X	X	X	X	X	X	X	X
SE				X	X	X	X	X	X	X	X
TS (R)				X	X	X	X	X	X	X	X
GH-2 (R)				X	X	X	X	X	X	X	X
Rule 6/6A				X	X	X	X	X	X	X	X

Rider Titles

EEC = Emergency Energy Conservation Rider
USR = Universal Service Rider
NM = Net Metering for Renewable Customer-Generators
MBC = Metering and Billing Credit Rider
ACR 1 = Act 129 Compliance Rider – Phase 1
ACR 2 = Act 129 Compliance Rider – Phase 2
MFC = Merchant Function Charge Rider
SMR = Smart Meter Rider
CER = Competitive Enhancement Rider
DSIC = Distribution System Improvement Charge
SDER = Storm Damage Expense Rider

(C) Indicates Change

(THIS PAGE INTENTIONALLY LEFT BLANK)

(THIS PAGE INTENTIONALLY LEFT BLANK)

NET METERING FOR RENEWABLE CUSTOMER-GENERATORS (C)

PURPOSE

This Rider sets forth the eligibility, terms and conditions applicable to Customers with installed qualifying renewable customer-owned, generation using a net metering system.

APPLICABILITY (C)

This Rider applies to renewable customer-generators served under Rate Schedules RS, GS-1, GS-3, and LP-4 who install a device or devices which are, in the Company's judgment, subject to Commission review, a bona fide technology for use in generating electricity from qualifying Tier I or Tier II alternative energy sources, pursuant to the Alternative Energy Portfolio Standards Act, 73 P.S. §§ 1648.1 – 1648.8 ("AEPS Act") or Commission regulations, and which will be operated in parallel with the Company's system. This Rider is available to installations where any portion of the electricity generated by the renewable energy generating system offsets part or all of the customer-generator's load, independent of the generating system's requirements for electricity; provided that net metered alternative energy systems owned and operated by third-parties that are interconnected and placed on property owned or leased and operated by an electric utility customer shall be designed to generate no more than 110% of that utility customer's annual electricity consumption, at the interconnection meter location and all qualifying virtual meter locations. Customer generators with third-party owned and operated systems shall provide with the interconnection application adequate supporting data to demonstrate that the alternative energy system is designed to provide no more than 110% of the customer-generator's annual electric usage at all qualifying meter locations.

A renewable customer-generator is a non-utility owner or operator of a net metered distributed generation system with a nameplate capacity of not greater than 50 kilowatts, if installed at a residential service (RS), or not larger than 3,000 kilowatts at other customer service locations (Rate Schedules GS-1, GS-3 and LP-4), except for Customers whose systems are above 3 megawatts and up to 5 megawatts who make their systems available to operate in parallel with the Company during grid emergencies, as defined by the regional transmission organization, or where a microgrid is in place for the purpose of maintaining critical infrastructure, such as homeland security assignments, emergency services facilities, hospitals, traffic signals, wastewater treatment plants or telecommunications facilities, provided that technical rules for operating generators interconnected with facilities of the Company have been promulgated by the Institute of Electrical and Electronic Engineers ("IEEE") and the Commission.

Qualifying renewable energy installations are limited to Tier I and Tier II alternative energy sources, as defined by the AEPS Act and the Commission's regulations. The Customer's equipment must conform to the Commission's Interconnection Standards and Regulations, pursuant to the AEPS Act. This Rider is not applicable when the source of supply is service purchased from a neighboring electric utility under Borderline Service.

Service under this Rider is available upon request to renewable customer-generators on a first-come, first-served basis as long as the total rated generating capacity installed by renewable customer-generator facilities does not adversely impact service to other Customers and does not compromise the protection scheme(s) employed on the Company's electric distribution system.

(Continued)

NET METERING FOR RENEWABLE CUSTOMER-GENERATORS (Continued) **(C)**

BILLING PROVISIONS:

The following billing provisions apply to customer-generators in conjunction with service under applicable Rate Schedules RS, GS-1, GS-3, or LP-4.

1. The customer-generator will be credited for each kilowatt-hour received by the Company up to the total amount of electricity delivered to the Customer by the Company during the billing period. If a customer-generator supplies more electricity to the Company than the Company delivers to the customer-generator in a given billing period, the excess kilowatt hours shall be carried forward and applied against the customer-generator's usage in subsequent billing periods. Any excess kilowatt hours will continue to accumulate until the end of the PJM planning period ending May 31 of each year. On an annual basis consistent with the PJM planning period, the Company will compensate the customer-generator for kilowatt-hours received from the customer-generator in excess of the kilowatt hours delivered by Company to the customer-generator during the preceding year at the Company's Rate Schedule Current Price To Compare consistent with Commission regulations. Compensation will also occur if the customer changes rate schedules or shopping status. The customer-generator is responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule. **(C)**

2. If the Company supplies more kilowatt-hours of electricity than the customer-generator facility feeds back to the Company's system during the billing period, all charges of the appropriate rate schedule shall be applied to the net kilowatt-hours of electricity that the Company supplied. The customer-generator is responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule.

3. For customer-generators involved in virtual meter aggregation programs, a credit shall be applied first to the meter through which the generating facility supplies electricity to the Company's distribution system, then through the remaining meters (for the customer-generator's account) equally at each meter's designated rate under the applicable Rate Schedule. Virtual meter aggregation is the combination of readings and billing for all meters, regardless of rate class, installed on properties owned, or leased and operated, by a customer-generator by use of the Company's billing process, rather than through physical rewiring of the customer-generator's owned or leased property for a physical, single-point of contact. The customer-generators are responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule.

(Continued)

GREEN POWER OPTION (C)

AVAILABILITY

Subject to the limitations described below, service under this voluntary option is available to all customers who receive Basic Utility Supply Service under Rate Schedules RS, RTS(R), GS-1, GS-3, BL, SA, SM(R), SHS, SLE, SE, TS(R), and GH-2(R). Customers who elect to purchase Green Power Credits under this option will be subject to the charges described below. (C)

DEFINITIONS

Green Power – Electric energy generated from renewable resources that are located within PJM Interconnection, LLC (PJM) and qualify as Alternative Energy Sources under the Alternative Energy Portfolio Standards (AEPS) Act. For purposes of the Green Power Option, Customers will not be purchasing the capacity and energy generated by the Alternative Energy Sources, but instead, will be purchasing Green Power Credits which will be retired on their behalf.

Green Power Credits – Alternative Energy Credits, as that term is defined in the AEPS Act, generated by wind and hydroelectric facilities that are located within PJM and qualify as Alternative Energy Sources.

Green Power Block – The number of Green Power Credits that are produced by the generation of 100 kWh of Green Power.

APPLICATION

Customers may elect to purchase any whole number of Green Power Blocks per month, at the rate set forth below.

The Customer may initiate participation, change the number of Green Power Blocks selected or may terminate participation in the Green Power Option effective as of the Customer's next scheduled meter reading date, provided the Company has received at least sixteen (16) days' prior notice.

If a Customer fails to pay the Monthly Green Power Charges for two consecutive billing periods, that Customer's participation in the Green Power Option will be terminated and any Green Power Blocks that the Customer selected, but did not pay for, will be returned to the Company.

If the Customer pays for Green Power Blocks, and the Company is unable to provide those blocks, the Company will refund the Customer's payment in full in the next billing period.

RATES AND BILLING

The charge for each Green Power Block is $2.50 per month.

The Green Power Charge is in addition to all other charges billed under the Customer's applicable Rate Schedule. Customers will be billed for the fixed number of Green Power Blocks that they select regardless of actual energy use during the billing period.

The Green Power Charge will be set out separately on the Customer's bill.

(Continued)

METERING AND BILLING CREDIT RIDER **(C)**

PURPOSE

This rider provides for Distribution Charge credits when an Electric Generation Supplier licensed by the Commission provides metering, meter reading, and/or billing and collection service to a customer in lieu of the Company.

APPLICATION

This rider applies to the Distribution Charges included in each Rate Schedule included in this Tariff.

NET DISTRIBUTION CHARGE CREDIT **(C)**

Rate Schedule	Metering (cents/day)	Meter Reading (cents/day)	Billing and Collection (cents/day)
RS	6.476 **(I)**	0.551 **(I)**	7.687 **(D)**
Separate Water Heating Service	6.476 **(I)**	0.551 **(I)**	7.687 **(D)**
RTS (R)	6.476 **(I)**	0.551 **(I)**	7.687 **(D)**
GS-1	13.426 **(D)**	0.551 **(I)**	7.687 **(D)**
Space Conditioning and Water Heating	13.426 **(D)**	0.551 **(I)**	7.687 **(D)**
Volunteer Fire Co./Sr. Citizen Centers	6.476 **(I)**	0.551 **(I)**	7.687 **(D)**
GS-3	13.426 **(D)**	0.551 **(I)**	7.687 **(D)**
Space Conditioning and Water Heating	13.426 **(D)**	0.551 **(I)**	7.687 **(D)**
Volunteer Fire Co./Sr. Citizen Centers	6.476 **(I)**	0.551 **(I)**	7.687 **(D)**
LP-4	182.701 **(D)**	0.551 **(I)**	7.687 **(D)**
Space Conditioning and Water Heating	13.426 **(D)**	0.551 **(I)**	7.687 **(D)**
LP-5	896.022 **(D)**	0.551 **(I)**	7.687 **(D)**
LPEP	896.022 **(D)**	0.551 **(I)**	7.687 **(D)**
BL	13.426 **(D)**	0.551 **(I)**	7.687 **(D)**
SA	—	—	7.687 **(D)**
SM(R)	—	—	7.687 **(D)**
SHS	—	—	7.687 **(D)**
SLE	—	—	7.687 **(D)**
SE	—	—	7.687 **(D)**
TS(R)	—	—	7.687 **(D)**
GH-2(R)	13.426 **(D)**	0.551 **(I)**	7.687 **(D)**
Standby Service - 480 Volts or Less	13.426 **(D)**	0.551 **(I)**	7.687 **(D)**
Standby Service - 12,470 Volts	182.701 **(D)**	0.551 **(I)**	7.687 **(D)**
Standby Service - 69,000 Volts or Higher	896.022 **(D)**	0.551 **(I)**	7.687 **(D)**

TRANSMISSION SERVICE CHARGE **(C)**

Beginning on June 1, 2013, the Transmission Service Charge (TSC) shall be applied to charges for electricity supplied to customers who receive Basic Utility Supply Service ("BUSS"), as defined in Rule 1B(1), from the Company under this Tariff.

The TSC shall be computed separately for each of the following four customer classes: **(C)**

(1) Residential: Consisting of Rate Schedules RS and RTS (R),
(2) Small Commercial and Industrial: Consisting of Rate Schedules GS-1, GS-3, BL, SA, SM (R), SHS, SLE, SE, TS (R), and GH-2 (R) (Small C&I),
(3) Large Commercial and Industrial – Primary: Consisting of Rate Schedule LP-4 (Large C&I – Primary), and
(4) Large Commercial and Industrial – Transmission: Consisting of Rate Schedules LP-5, LPEP and L5S (Large C&I – Transmission).

The TSC, computed using the formulae described below, shall be applied to the monthly bill of each customer receiving BUSS service from the Company and shall be reconciled on an annual basis for undercollections and overcollections experienced during the previous year.

The TSC for the Residential class and the Small C&I class shall be computed using the following formula:

$$TSC = [TCe/S + TCd/S - E/S] \times 1/(1-T)$$

The TSC for the Large C&I – Primary class and the Large C&I – Transmission class shall be computed using the following formulae:

$$TSC = TSCd + TSCe$$

The demand – related portion of the TSC (TSCd) for the Large C&I – Primary class and the Large C&I – Transmission class shall be computed using the following formula:

$$TSCd = [TCd/D] \times 1/(1-T)$$

The other portion of the TSC (TSCe) for the Large C&I – Primary class and the Large C&I – Transmission class shall be computed using the following formula:

$$TSCe = [TCe/S - E/S] \times 1/(1-T)$$

Where:

TCd = The demand-related (kW) portion of the charges that the Company incurs to provide transmission service (including ancillary service charges and all non-market-based transmission service charges) to customers who receive BUSS service from the Company. These charges are all Federal Energy Regulatory Commission (FERC)-approved charges imposed by PJM Interconnection, LLC (PJM) on a kW basis. These charges are allocated to each customer class based upon the contribution of that class to the 5 coincident peaks used by PJM to establish such demand – related charges.

TCe = All other charges not recovered through TCd that the Company incurs to provide transmission service (including ancillary service charges and all non-market-based transmission service charges) to customers who receive BUSS service from the Company. These charges are all FERC-approved charges imposed by PJM on any basis other than a kW basis. These charges are allocated to each customer class based upon the projected kWh usage of that class, including estimated distribution system losses during the computation year.

(Continued)

TRANSMISSION SERVICE CHARGE (CONTINUED)

TRANSMISSION SERVICE CHARGE **(C)**

Charges under the TSC for the period October 1, 2014 through May 31, 2015 as set forth in the applicable Rate Schedules.

Customer Class	**Large C&I - Transmission**	**Large C&I - Primary**	**Small C&I**	**Residential**
Rate Schedule / Charge	L5S, LP-5, and LPEP	LP-4	GS-1, GS-3, BL, and GH-2 (R)	RS and RTS (R)
Energy Rate ($/kWh)			0.00728	0.01213
Demand Rate ($/kW)	3.628	2.098		

Small C&I – Street Lights										
	SA		SM (R)		SHS		SLE		SE	TS (R)
	Nominal Lumens	Charge **(C)**	Nominal Lumens	$/Lamp	Nominal Lumens	$/Lamp	Nominal Lumens	$/Fixture **(C)**	$/KWH	$/Watt
Rate Schedule/ Charge	HPS 9,500	0.478 $/Lamp	3,350	0.357	5,800	0.217	2,600	0.094	0.00728	0.00532
			6,650	0.558	9,500	0.311	3,300	0.137		
			10,500	0.780	16,000	0.457	3,800	0.138		
	LED 4,300	0.112 $/Fixture	20,000	1.236	25,500	0.825	4,900	0.189		
			34,000	2.108	50,000	1.294	7,500	0.241		
			51,000	2.913			15,000	0.450		
							20,000	0.698		

GENERATION SUPPLY CHARGE-1 **(C)**

The Generation Supply Charge-1 (GSC-1) shall be applied to each kilowatt-hour supplied to residential customers who take Basic Utility Supply Service ("BUSS") from the Company under Rate Schedules RS and RTS (R), small commercial and industrial customers who take BUSS service under Rate Schedules GS-1, GS-3, BL, SA, SM (R), SHS, SLE, SE, TS (R) and GH-2 (R), and standby service for the foregoing rate schedules. The GSC-1 will not apply to those Rate Schedule GS-3 customers who have a peak demand of 500 kW or greater, but the GSC-1 will apply to those Rate Schedule LP-4 customers who have a peak demand of less than 500 kW. This peak demand will be based on the customer's ICAP peak load contribution to PJM peak load assigned for the 2014-2015 PJM Planning Year. The GSC-1 shall have the options listed below. **(C)**

FIXED PRICE OPTION – RESIDENTIAL & SMALL COMMERCIAL/INDUSTRIAL

PURPOSE

The Fixed Price Option provides eligible customers in the Residential and Small Commercial & Industrial Customer Class with default electric service for those customers who have not selected a retail electric generation supplier (EGS) or the Pilot TOU Program.

PRICING PROVISIONS

The Fixed Price GSC-1, determined in accordance with the formula set forth below, shall be applied to all kilowatt-hours billed for service provided during the billing month:

$$\text{Fixed Price GSC-1} = \left[\left(\frac{GS_{fp}}{S_{fp}}\right) - \left(\frac{E}{S}\right)\right] \times \frac{1}{(1-T)}$$

Where:

GSC-1 = The Generation Supply Charge-1, stated in cents per kilowatt hour, shall be calculated separately for each of the following two Customer Classes: (1) residential, and (2) small commercial and industrial as designated above.

GS_{fp} = The total estimated direct and indirect costs incurred by the Company to acquire generation supply from any source on behalf of participating BUSS customers on the Fixed Price Option in the applicable Customer Class. These costs shall be reduced by any revenue received by the Company from the sale of Alternative Energy Credits that otherwise would have expired.

The computation quarter shall be each quarter of the PJM Planning Year over which the Fixed Price GSC-1, as computed, will apply. Projections of the Company's costs to acquire generation supply, adjusted for losses and including Alternative Energy Credits, for the computation quarter shall include all direct and indirect costs of generation supply to be acquired by the Company from any source plus any associated generation supply-related procurement and administration costs. Any costs incurred prior to June 1, 2013, shall be amortized ratably over the 24-month period June 1, 2013, through May 31, 2015, and the quarterly amortization amount shall be included in the computation of the GSC-1.

(Continued)

GENERATION SUPPLY CHARGE – 1 (Continued) **(C)**

FIXED PRICE SERVICE – RESIDENTIAL & SMALL COMMERCIAL/INDUSTRIAL (Continued)

E = Experienced net over or undercollection of costs associated with the acquisition of generation supply for participating BUSS customers on the Fixed Price Option and the Time-of-Use Price Option in the applicable Customer Class. These costs will be computed as of the end of the calendar month ended one month prior to the beginning of the computation quarter, and will include applicable interest. Interest shall be computed monthly from the month the over or undercollection occurs to the month in which the overcollection is refunded or the undercollection is recouped. Interest on recoveries of undercollections shall be calculated at the legal rate of interest. Interest on refunds of overcollections shall be calculated at the legal rate of interest plus 2 percent annual interest.

S_{fp} = The Company's total retail KWH sales to participating BUSS customers on the Fixed Price Option in the applicable Customer Class, projected for the computation quarter.

S = The Company's total retail KWH sales to participating BUSS customers on the Fixed Price Option and the Time-of-Use Price Option in the applicable Customer Class.

T = The Pennsylvania gross receipts tax rate (exclusive of Part 2 of the State Tax Adjustment Surcharge (STAS) within this tariff) in effect during the billing month, expressed in decimal form.

Minimum bills shall not be reduced by reason of the GSC-1, nor shall GSC-1 charges be a part of the monthly rate schedule minimum. The GSC-1 shall not be subject to any credits or discounts and Part 2 of the STAS shall apply.

The following GSC-1 charges apply for the Fixed Price Option during the period March 1, 2015 through May 31, 2015. **(C)**

Customer Class	**Small C&I**	**Residential**
Rate Schedule / Charge	GS-1, GS-3 (< 500 kW), LP-4 (< 500 kW), BL, and GH-2 (R) $0.09392/KWH	RS and RTS (R) $0.08345/KWH

Small C&I – Street Lights

Rate Schedule/ Charge	SA		SM (R)		SHS		SLE		SE	TS (R)
	Nominal Lumens	Charge **(C)**	Nominal Lumens	$/Lamp	Nominal Lumens	$/Lamp	Nominal Lumens	$/Fixture **(C)**	$/KWH	$/Watt
	HPS 9,500	6.161 $/Lamp	3,350	4.611	5,800	2.799	2,600	1.212	0.09392	0.06861
			6,650	7.204	9,500	4.010	3,300	1.765		
			10,500	10.068	16,000	5.898	3,800	1.784		
	LED 4,300	1.447 $/Fixture	20,000	15.948	25,500	10.641	4,900	2.438		
			34,000	27.190	50,000	16.699	7,500	3.111		
			51,000	37.577			15,000	5.803		
							20,000	9.001		

(Continued)

ACT 129 COMPLIANCE RIDER – PHASE 1 **(C)**

The Phase 1 Act 129 Compliance Rider (ACR 1) shall be applied, on a non-bypassable basis, to charges for electricity supplied to customers who receive distribution service from the Company under this Tariff. The Rider will be implemented by applying a charge to bills of customers beginning January 1, 2010.

The ACR 1 shall be computed separately for each of the following three customer classes: **(C)**

(1) Residential: Consisting of Rate Schedules RS and RTS (R),
(2) Small Commercial and Industrial (Small C&I): Consisting of Rate Schedules GS-1, GS-3, BL, SA, SM (R), SHS, SLE, SE, TS (R), and GH-2 (R), and
(3) Large Commercial and Industrial (Large C&I): Consisting of Rate Schedules LP-4, LP-5, LPEP, and L5S.

The ACR 1 will be computed for each customer receiving distribution service from the Company using the formulae described below. For residential customers, the ACR 1 charge shall be included in the distribution charges of the monthly bill. For all other customers, the ACR charge shall be listed as a separate charge on the monthly bill. All charges shall be reconciled on an annual basis for undercollections and overcollections experienced during the previous year. Charges set forth in the residential rate schedules in this tariff have been adjusted to reflect application of the currently effective ACR 1.

The ACR 1 for the Residential class and the Small C&I class shall be computed using the following formula:

ACR 1 = [ACc/S - E/S] X 1 / (1-T)

The ACR 1 for the Large C&I class shall be computed using the following formula:

ACR 1 = [ACc/D - E/D] X 1 / (1-T)

Where:

ACc = A levelized annual budget of all costs required for the Company to implement its Commission-approved Phase 1 Energy Efficiency and Conservation (EE&C) Plan during a compliance year. A compliance year is the 12-month period beginning June 1 of each calendar year and ending May 31 of the following calendar year, except the first compliance year which begins on January 1, 2010 and ends on May 31, 2010. The levelized annual budget amount is the sum of all direct and indirect costs (including all deferred design and development costs, general administrative costs, and applicable statewide evaluator costs) required to implement the Company's EE&C Plan divided by the number of months during which the Company's EE&C Plan will be in effect multiplied by the number of months in the compliance year.

The costs of each EE&C program available to only one customer class will be directly assigned to that customer class. Costs of EE&C programs which cannot be directly assigned to one customer class will be allocated to the customer classes benefiting from those programs using an allocation factor determined by dividing the EE&C costs directly assigned to each customer class by the total of the Company's EE&C Plan costs directly assigned to all customer classes.

(Continued)

(C) Indicates Change

ACT 129 COMPLIANCE RIDER – PHASE 1 (CONTINUED)

ACT 129 COMPLIANCE RIDER – PHASE 1 CHARGE **(C)**

Charges under the ACR 1 for the period June 1, 2014 through May 31, 2015 as set forth in the applicable Rate Schedules.

Customer Class	**Large C&I - Transmission**	**Large C&I - Primary**	**Small C&I**	**Residential**
Rate Schedule / Charge	L5S, LP-5, and LPEP	LP-4	GS-1, GS-3, BL, and GH-2 (R)	RS and RTS (R)
	$0.473/KW	$0.473/KW	$0.00000/KWH	$0.00000/KWH

Small C&I – Street Lights										
	SA		SM (R)		SHS		SLE		SE	TS (R)
	Nominal Lumens	Charge **(C)**	Nominal Lumens	$/Lamp	Nominal Lumens	$/Lamp	Nominal Lumens	$/Fixture **(C)**	$/KWH	$/Watt
Rate Schedule/ Charge	HPS 9,500	0.000 $/Lamp	3,350	0.000	5,800	0.000	2,600	0.000	0.00000	0.00000
			6,650	0.000	9,500	0.000	3,300	0.000		
			10,500	0.000	16,000	0.000	3,800	0.000		
	LED 4,300	0.000 $/Fixture	20,000	0.000	25,500	0.000	4,900	0.000		
			34,000	0.000	50,000	0.000	7,500	0.000		
			51,000	0.000			15,000	0.000		
							20,000	0.000		

ACT 129 COMPLIANCE RIDER – PHASE 2 **(C)**

A Phase 2 Act 129 Compliance Rider (ACR 2) shall be applied, on a non-bypassable basis, to charges for electricity supplied to customers who receive distribution service from the Company under this Tariff. The Rider will be implemented beginning June 1, 2013; however, the ACR 2 charge to the bills of customers will be applied beginning July 1, 2013.

The ACR 2 shall be computed separately for each of the following three customer classes: **(C)**

(1) Residential: Consisting of Rate Schedules RS and RTS (R),
(2) Small Commercial and Industrial (Small C&I): Consisting of Rate Schedules GS-1, GS-3, BL, SA, SM (R), SHS, SLE, SE, TS (R), and GH-2 (R), and
(3) Large Commercial and Industrial (Large C&I): Consisting of Rate Schedules LP-4, LP-5, LPEP, and L5S.

The ACR 2 will be computed for each customer receiving distribution service from the Company using the formulae described below. For residential customers, the ACR 2 charge shall be included in the distribution charges of the monthly bill. For all other customers, the ACR charge shall be listed as a separate charge on the monthly bill. All charges shall be reconciled on an annual basis for undercollections and overcollections experienced during the previous year. Charges set forth in the residential rate schedules in this tariff have been adjusted to reflect application of the currently effective ACR 2.

The ACR 2 for the Residential class and the Small C&I class shall be computed using the following formula:

ACR 2 = [ACc/S - E/S] X 1 / (1-T)

The ACR 2 for the Large C&I class shall be computed using the following formula:

ACR 2 = [ACc/D - E/D] X 1 / (1-T)

Where:

ACc = A levelized annual budget of all costs required for the Company to implement its Commission-approved Phase 2 Energy Efficiency and Conservation (EE&C) Plan during a compliance year. A compliance year is the 12-month period beginning June 1 of each calendar year and ending May 31 of the following calendar year. The levelized annual budget amount is the sum of all direct and indirect costs (including all deferred design and development costs, general administrative costs, and applicable statewide evaluator costs) required to implement the Company's EE&C Plan divided by the number of months during which the Company's EE&C Plan will be in effect multiplied by the number of months in the compliance year.

The costs of each EE&C program available to only one customer class will be directly assigned to that customer class. Costs of EE&C programs which cannot be directly assigned to one customer class will be allocated to the customer classes benefiting from those programs using an allocation factor determined by dividing the EE&C costs directly assigned to each customer class by the total of the Company's EE&C Plan costs directly assigned to all customer classes.

(Continued)

ACT 129 COMPLIANCE RIDER – PHASE 2 (CONTINUED)

ACT 129 COMPLIANCE RIDER – PHASE 2 CHARGE

Charges under the ACR 2 for the period August 1, 2014 through May 31, 2015, as set forth in the applicable Rate Schedules. **(C)**

Customer Class	**Large C&I - Transmission**	**Large C&I - Primary**	**Small C&I**	**Residential**
Rate Schedule / Charge	L5S, LP-5, and LPEP	LP-4	GS-1, GS-3, BL, and GH-2 (R)	RS and RTS (R)
	$0.866/KW	$0.866/KW	$0.00148/KWH	$0.00228/KWH

Small C&I – Street Lights										
Rate Schedule/ Charge	SA		SM (R)		SHS		SLE		SE	TS (R)
	Nominal Lumens	Charge **(C)**	Nominal Lumens	$/Lamp	Nominal Lumens	$/Lamp	Nominal Lumens	$/Fixture **(C)**	$/KWH	$/Watt
	HPS 9,500	0.097 $/Lamp	3,350	0.073	5,800	0.044	2,600	0.019	0.00148	0.00108
			6,650	0.114	9,500	0.063	3,300	0.028		
			10,500	0.159	16,000	0.093	3,800	0.028		
	LED 4,300	0.223 $/Fixture	20,000	0.251	25,500	0.168	4,900	0.038		
			34,000	0.428	50,000	0.263	7,500	0.049		
			51,000	0.592			15,000	0.091		
							20,000	0.142		

MERCHANT FUNCTION CHARGE RIDER **(C)**

The Merchant Function Charge (MFC) Rider, stated as a percentage, shall be applied to the generation supply and transmission services charges billed, under the GSC-1 and TSC, respectively, as set forth in this Tariff, to each residential and small commercial & industrial (Small C&I) customer taking Basic Utility Supply Service (BUSS) under these Rate Schedules: RS, RTS (R), GS-1, GS-3, BL, SA, SM (R), SHS, SLE, SE, TS (R), and GH-2 (R), and stand-by service for the foregoing rate schedules. The MFC will be reflected in the Company's Price To Compare. **(C)**

The MFC, which will not be subject to reconciliation, is designed to make the Company's Price To Compare more comparable to electric supply service prices offered by EGSs by reflecting anticipated generation supply-related uncollectible accounts expense in default service rates. In addition, the MFC will be applied to the TSC to reflect the applicable transmission service-related uncollectible accounts expense previously recovered though PPL Electric's distribution rates. The MFC is calculated by multiplying the generation supply charges billed under the GSC-1, and transmission service charges billed under the TSC, to each customer in the applicable class by the following uncollectible accounts expense percentages.

Residential Customer Class: 1.80%

Small C&I Customer Class: 0.0% **(C)**

(C)

The MFC Rider percentage will be revised annually subject to Commission review and adjusted June 1st of each year to coincide with the Price To Compare. **(C)**

(C) Indicates Change

SMART METER RIDER **(C)**

A Smart Meter Rider (SMR) shall be applied, on a non-bypassable basis, to charges for electricity supplied to customers who receive distribution service from the Company under this Tariff. The SMR will terminate on December 31, 2015. **(C)**

The SMR shall be computed separately for each of the following three customer classes: **(C)**

(1) Residential: Consisting of Rate Schedules RS and RTS (R),
(2) Small Commercial and Industrial (Small C&I): Consisting Rate Schedules GS-1, GS-3, BL, SA, SM (R), SHS, SLE, SE, TS (R), and GH-2 (R), and
(3) Large Commercial and Industrial (Large C&I): Consisting of Rate Schedules LP-4, LP-5, LPEP, and L5S.

The SMR, as computed using the formulae described below, shall be included in the distribution charges of the monthly bill for each customer receiving distribution service from the Company and shall be reconciled on an annual basis for undercollections and overcollections experienced during the previous year. Charges set forth in the applicable rate schedules in this tariff have been adjusted to reflect application of the currently effective SMR.

The SMR for the Residential class and the Small C&I class shall be computed using the following formula:

$$SMR = [SM_c / S – E_s / S] X 1 / (1-T)$$

The SMR for the Large C&I class shall be computed using the following formula:

$$SMR = [SM_c / N – E_s / N] X 1 / (1-T)$$

Where:

SM_c = An annual budget amount of all costs required for the Company to implement its Commission-approved Smart Meter Plan (SMP) during a compliance year. A compliance year is the 12-month period beginning January 1 of each calendar year and ending December 31 of the same calendar year, except the first compliance year which will also include all smart meter costs incurred prior to January 1, 2011. The annual budget amount is the sum of all direct and indirect capital (e.g., return of and return on applicable smart meter-related investment) and operating (e.g, applicable O&M and taxes) costs, including all deferred design and development costs, and general administrative costs, required to implement the Company's SMP in the compliance year.

The capital and operating costs of each SMP initiative available to only one customer class will be directly assigned to that customer class. The costs of SMP initiatives which cannot be directly assigned to one customer class will be assigned based on the ratio of number of meters assigned to the classes, divided by the number of meters for the entire system.

N = Number of Bills (Customers X 12) per Year

(Continued)

(C) Indicates Change

SMART METER RIDER (CONTINUED) **(C)**

SMART METER RIDER CHARGE **(C)**

Charges under the SMR for the period January 1, 2015 through December 31, 2015, as set forth in the applicable Rate Schedules.

Customer Class	Large C&I	Small C&I	Residential
Rate Schedule / Charge	LP-4, LP-5, LPEP, and L5S $1.57/Bill	GS-1, GS-3, BL, and GH-2 (R) $0.00005/KWH	RS and RTS (R) $0.00028/KWH

Small C&I – Street Lights										
Rate Schedule/ Charge	SA		SM (R)		SHS		SLE		SE	TS (R)
	Nominal Lumens	Charge **(C)**	Nominal Lumens	$/Lamp	Nominal Lumens	$/Lamp	Nominal Lumens	$/Fixture **(C)**	$/KWH	$/Watt
	HPS 9,500	0.003 $/Lamp	3,350	0.002	5,800	0.001	2,600	0.001	0.00005	0.00004
			6,650	0.004	9,500	0.002	3,300	0.001		
			10,500	0.005	16,000	0.003	3,800	0.001		
	LED 4,300	0.001 $/Fixture	20,000	0.008	25,500	0.006	4,900	0.001		
			34,000	0.014	50,000	0.009	7,500	0.002		
			51,000	0.020			15,000	0.003		
							20,000	0.005		

COMPETITIVE ENHANCEMENT RIDER **(C)**

The Competitive Enhancement Rider (CER) charge shall be applied on a dollar per customer per day basis to each customer who takes distribution service under this Tariff. The CER provides for the recovery of the annual costs associated with the Company's competitive retail electricity market enhancement initiatives and related consumer education programs. **(C)**

Beginning January 1, 2015 and continuing through December 31, 2015, the CER charge will be a positive $0.00132/day. For subsequent years, the CER charge shall be filed with the Pennsylvania Public Utility Commission (Commission) by December 21 of the previous year. The CER charge shall reflect the Company's estimate of the costs it will incur during the application year associated with its competitive retail electricity market enhancement initiatives and related consumer education programs. The CER charge shall become effective for service rendered on or after the following January 1, unless otherwise ordered by the Commission, and shall remain in effect for a period of one year, unless revised on an interim basis subject to the approval of the Commission. Upon determination that a CER charge, if left unchanged, would result in a material over or under-collection of all CER costs incurred or expected to be incurred during the current 12-month period, the Company may file with the Commission for an interim revision of the CER charge to become effective thirty (30) days from the date of filing, unless otherwise ordered by the Commission. **(C)**

The Company will file with the Commission by December 21 of each year an annual reconciliation of the actual CER revenue billed and the actual CER costs incurred during the immediately preceding application period, pursuant to 66 Pa. C.S. §1307. The reconciliation shall become effective for service rendered on and after January 1 and shall remain in effect for a period of one year, or until new CER rates are approved by the Commission. Interest on overcollections and undercollections shall be computed monthly at the appropriate rate, as provided for in Section 1308(d) of the Public Utility Code, from the month the over or undercollection occurs to the effective month that the overcollection is refunded or the undercollection is recouped.

(C)

Application of the CER shall be subject to review and audit by the Commission at intervals that it shall determine. The Commission shall review the level of charges produced by the CER charge and the costs included therein.

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rider.

STORM DAMAGE EXPENSE RIDER (Continued) **(C)**

FACTOR DEFINITION (Continued)

The E Factor = The E factor is the amount of any under or over collections during the year prior to the application year resulting from differences between actual and projected billing units. Interest shall be computed monthly at the average rate of interest specified for residential mortgage lending by the Secretary of Banking in accordance with the Act of January 30, 1974 (P.L. 13, No. 6 referred to as the Loan Interest and Protection law, 41 P,S, §§ 101 et seq.), from the month the over or under collection occurs to the effective month that the over or under collection is recouped or refunded.

PRICING PROVISION

The SDER shall be computed separately for each of the following four customer classes: **(C)**

(1) Residential: Consisting of Rate Schedules RS and RTS (R),
(2) Small Commercial and Industrial (Small C&I): Consisting Rate Schedules GS-1, GS-3, BL, SA, SM (R), SHS, SLE, SE, TS (R), and GH-2 (R),
(3) Large Commercial and Industrial - Primary (Large C&I - Primary): Consisting of Rate Schedule LP-4, and
(4) Large Commercial and Industrial – Transmission (Large C&I – Transmission): Consisting of Rate Schedules LP-5, LPEP, and L5S.

Per the Company's most recent approved distribution base rate case at Docket No. R-2015-2469275, the following Allocation Schedule percentages apply for the following four customer classes. **(C)**

Customer Class	Residential	Small C&I	Large Primary C&I	Large Transmission C&I
Allocation Schedule	70.15% **(I)**	24.53% **(D)**	4.82% **(I)**	0.50% **(I)**

The SDER, as computed using the formula described below, shall be included in the distribution charges of the monthly bill for each customer receiving distribution service from the Company and shall be reconciled on an annual basis for undercollections and overcollections experienced during the previous year. Charges set forth in the applicable rate schedules in this tariff have been adjusted to reflect application of the currently effective SDER.

Net storm damage expenses to be recovered in each application year (C-R+E) will be allocated among these four customer classes using the method in the cost allocation study approved by the Commission in the Company's most recent base rate proceeding.

(Continued)

STORM DAMAGE EXPENSE RIDER (Continued) **(C)**

PRICING PROVISION (Continued)

The SDER for the Residential class shall be computed using the following formula:

SDER = [RASDE / D] X 1 / (1-T)

The SDER for the Small C&I class shall be computed using the following formula:

SDER = [SASDE / D] X 1 / (1-T)

The SDER for the Large C&I - Primary class shall be computed using the following formula:

SDER = [LASDEP / N] X 1 / (1-T)

The SDER for the Large C&I – Transmission class shall be computed using the following formula:

SDER = [LASDET / N] X 1 / (1-T)

Where:

RASDE = Net storm damage expenses allocated to Residential customers

SASDE = Net storm damage expenses allocated to Small C&I customers

LASDEP = Net storm damage expenses allocated to Large C&I - Primary customers

LASDET = Net storm damage expenses allocated to Large C&I – Transmission customers.

D = The Company's total billed kWh sales in each customer class that receives distribution service under this Tariff (including distribution losses), projected for the computation year.

N = Number of Days (Customers X 365) per Year **(C)**

T = The total Pennsylvania gross receipts tax rate in effect during the billing period, expressed in decimal form.

(Continued)

STORM DAMAGE EXPENSE RIDER (Continued) (C)

STORM DAMAGE EXPENSE RIDER CHARGE

Beginning June 1, 2015 and continuing through the period December 31, 2015, the SDER charges will be applied as set forth in the applicable Rate Schedules, unless otherwise ordered by the Pennsylvania Public Utility Commission (Commission). (C)

Customer Class	Large C&I - Transmission	Large C&I - Primary	Small C&I	Residential
Rate Schedule / Charge	L5S, LP-5, and LPEP	LP-4	GS-1, GS-3, BL, and GH-2 (R)	RS and RTS (R)
	$0.563/Day **(C)**	$0.823/Day **(C)**	$0.00019/KWH	$0.00040/KWH

Small C&I – Street Lights										
Rate Schedule/ Charge	SA		SM (R)		SHS		SLE (C)		SE	TS (R)
	Nominal Lumens	Charge **(C)**	Nominal Lumens	$/Lamp	Nominal Lumens	$/Lamp	Nominal Lumens	$/Fixture **(C)**	$/KWH	$/Watt
	HPS 9,500	0.012 $/Lamp	3,350	0.009	5,800	0.006	2,600	0.002	0.00019	0.00014
			6,650	0.015	9,500	0.008	3,300	0.004		
			10,500	0.020	16,000	0.012	3,800	0.004		
	LED 4,300	0.003 $/Fixture	20,000	0.032	25,500	0.022	4,900	0.005		
			34,000	0.055	50,000	0.034	7,500	0.006		
			51,000	0.076			15,000	0.012		
							20,000	0.018		

RATE SCHEDULE RS **(C)**
RESIDENTIAL SERVICE

APPLICATION RATE SCHEDULE RS

This Rate Schedule is for single phase residential service in accordance with the APPLICATION PROVISIONS hereof. The Multiple Dwelling Unit Application is restricted to eight or less dwelling units for applications after August 26, 1976, and further to buildings converted to multiple dwelling units for applications after June 28, 1980. Separate Water Heating Service is available only to service locations served under this application on and continuously after April 26, 1985.

NET MONTHLY RATE

Distribution Charge
Effective: June 1, 2015

65.885 cents per day (Customer Charge, includes CER) plus **(I)**
4.195 cents per KWH (Includes ACR 1, ACR 2, USR, SMR and SDER) **(I)**

Transmission Service Charge

The Transmission Service Charge included in this Tariff applies to all KW and kWh billed under this Rate Schedule.

Generation Supply Charge -1

The Generation Supply Charge -1 included in this tariff applies to all KWH billed under this rate Schedule.

MINIMUM CHARGE

The Minimum Distribution Charge is the Customer Charge.

.

BUDGET BILLING

Budget Billing is available at the option of the customer for charges under this Rate Schedule.

MULTIPLE DWELLING UNIT APPLICATION **(C)**

When multiple dwelling units are supplied through one meter, the per day charge and the KWH block charges of the Distribution Charge rate, plus for customers who receive Basic Utility Supply Service from the Company, Generation Supply Charge-1 rates are multiplied by the number of dwelling units in the determination of the net monthly bill under this Rate Schedule. Demand billing does not apply under this provision.

(Continued)

RATE SCHEDULE RS (CONTINUED) **(C)**

SEPARATE WATER HEATING SERVICE

When water heating use is supplied exclusively through a separate meter and is equipped with automatic timing controls, water heating service is billed separately at the Customer Charge and the KWH block charges of the Distribution Charge rate. For customers who receive Basic Utility Supply Service from the Company, the Generation Supply Charge -1 applies. The Monthly Minimum Bill applies to this service. No new applications will be accepted after January 1, 2000.

The customer provides the separate meter base and service entrance at the same point of delivery and at the same voltage as the general use service. The customer also provides and installs any control device specified by the Company to automatically control the water heater operation. Supplemental use of renewable energy sources such as wood, solar, wind and water is permitted.

RIDERS

The Riders included in that Tariff apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT **(C)**

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 20 days from the date bill is mailed via the U.S. Postal Service or mailed electronically. After the due date, the Company may initiate collection procedures and a late payment charge of 1.25% per month on the then unpaid and overdue balance is applicable.

(Continued)

RATE SCHEDULE RS (CONTINUED) **(C)**

APPLICATION PROVISIONS

For the purposes of the application of this Rate Schedule, a dwelling is defined as a living space consisting of at least permanent provisions for shelter, dining, sleeping, and cooking, with provisions for permanent electric, water, and sanitation services.

(1) This Rate Schedule is for single phase electric service for:

(a) A single family dwelling and detached buildings when the detached buildings are served at the customer's expense through the same meter as the single family dwelling.

(b) A separate dwelling unit in an apartment house.

(c) A single farm dwelling and general farm uses when general farm uses are served at the customer's expense through the same meter as the single farm dwelling.

(d) A building previously wired for single meter service which is converted to not more than 8 separate dwelling units served through one meter.

(2) This Rate Schedule does not apply to: **(C)**

(a) Residential service that includes more than 2,000 watts of connected load attributable to commercial or professional use exclusive of space heating and air conditioning in common with the residence.

(b) Residential service combined with any commercial or professional use outside the residence or in a section of a multi-use building that is separate from the dwelling unit.

(c) Service which includes common use in excess of 5,500 watts of connected load for halls, basement, or other portions of an apartment building.

(d) Single meter service to multiple dwelling units in buildings constructed after June 28, 1980.

(e) Establishments recognized by name, notice or advertisement, such as hotels, clubs, fraternities, sororities, boarding houses, institutions, orphanages, rest homes, tourist homes and rooming houses with more than 3 rooms available for such use and rectories and convents with accommodations for more than 5 adults.

(f) Residential service locations connected on or after September 28, 1995, which include more than 2,000 watts of general farm load.

(g) Residential service locations with an installed generating system that has a nameplate capacity greater than 50 kilowatts.

(h) Campers, Recreational Vehicles (RV), and construction trailers that are mobile in nature and are not permitted dwellings.

(3) Where any use of service at a residence or on a farm is not eligible for the application of this Rate Schedule, customer has the option to provide separate circuits so that the portion that is applicable can be metered and billed separately hereunder and the remaining portion can be billed under the applicable general service rate schedule. When separate circuits are not provided, the entire service is billed under the applicable general service rate schedule.

RATE SCHEDULE RTS (R) **(C)**

RESIDENTIAL SERVICE - THERMAL STORAGE

Applications for service under this Rate Schedule for new service locations will be accepted only until December 31, 1995. Service will be provided to existing service locations supplied hereunder through the life of the existing thermal storage units.

APPLICATION RATE SCHEDULE RTS (R)

This Rate Schedule is for single phase residential service in accordance with load management capabilities in accordance with the APPLICATION PROVISIONS hereof.

NET MONTHLY RATE

Distribution Charge
Effective: June 1, 2015

65.885 cents per day (Customer Charge, includes CER) plus **(I)**
3.775 cents per KWH (Includes ACR 1, ACR 2, USR, SMR and SDER) **(I)**

Transmission Service Charge

The Transmission Service Charge included in this Tariff applies to all KW and KWH billed under this Rate Schedule.

Generation Supply Charge -1

The Generation Supply Charge -1 included in this Tariff applies to all KWH billed under this Rate Schedule.

MINIMUM CHARGE

The Minimum Distribution Charge is Customer Charge.

(Continued)

RATE SCHEDULE RTS (R) (CONTINUED) **(C)**

BUDGET BILLING

Budget Billing is available at the option of the customer for charges under this Rate Schedule.

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT **(C)**

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 20 days from the date bill is mailed via the U.S. Postal Service or mailed electronically. After the due date, the Company may initiate collection procedures and a late payment charge of 1.25% per month on the then unpaid and overdue balance is applicable.

APPLICATION PROVISIONS

1. This Rate Schedule is applicable to service which would otherwise qualify under Rate Schedule RS except for the following:

(a) Service to two or more separate dwelling units supplied through a single meter.

(b) Seasonal service and seasonal use customers.

(c) Service with separate meter controlled water heater service.

(d) Residential service with general farm use which includes more than 2,000 watts.

2. Any changes in service entrance equipment to accommodate metering under this Rate Schedule are made by the customer at his own expense.

3. Load management capability is the positive automatic control of the operation of any thermal storage system for space heating which is acceptable to the Company as being effective in limiting on-peak use of electric service. The Company reserves the right to inspect such systems at reasonable times and may discontinue billing under this Rate Schedule whenever, in the Company's sole judgment, the system no longer qualifies.

4. The maximum electric thermal unit that may be connected under this Rate Schedule is 75 KW. Heating elements must be switched in stages not in excess of 7.5 KW per stage.

5. The Company reserves the right to install necessary devices to control the operation of the electric components of the thermal storage system at its option.

6. Customers who elect to take service under this Rate Schedule agree to allow the Company to install load survey meters.

RATE SCHEDULE GS-1 (C)
SINGLE PHASE GENERAL SERVICE
AT SECONDARY VOLTAGE

APPLICATION RATE SCHEDULE GS-1

This Rate Schedule is for single phase non-residential service at secondary voltage and other applications outside the scope of the Residential Rate Schedule, which would include residential service locations with an installed generating system that has a nameplate greater than 50 kilowatts. The billing demand is limited to 5 KW for accounts served under discontinued Rate Schedule FC as of June 28, 1980. New applications with voltage levels higher than the secondary voltage will not be accepted after January 1, 2005. (C)

Effective January 1, 2008, new General Service customers receiving single-phase service will be served under Rate Schedule GS-1. Customers taking service under Rate Schedule GS-1 or Rate Schedule GS-3 as of December 31, 2007 will continue to be allowed to switch from one rate schedule to the other until January 1, 2010, subject to existing rules and restrictions. On and after January 1, 2010, these customers may no longer switch between Rate Schedule GS-1 and Rate Schedule GS-3 except that: (1) three-phase customers on Rate Schedule GS-1 may switch to Rate Schedule GS-3 but may not thereafter switch back to Rate Schedule GS-1; and (2) single phase customers on Rate Schedule GS-3 may switch to Rate Schedule GS-1, but may not thereafter switch back to Rate Schedule GS-3.

NET MONTHLY RATE

Distribution Charge
$ 0.789 per day(Customer Charge) plus (I)
$4.344 per kilowatt for all Billing KW (I)

Transmission Service Charge

The Transmission Service Charge included in this Tariff applies to all KW and KWH billed under this Rate Schedule.

Generation Supply Charge -1

The Generation Supply Charge -1 included in this Tariff applies to all KWH billed under this Rate Schedule.

MINIMUM CHARGE (C)

The Minimum Distribution Charge is the Customer Charge.

BILLING KW

The Billing KW for the Distribution component is the average number of kilowatts supplied during the 15 minute period of maximum use during the current billing period.

(Continued)

RATE SCHEDULE GS-1 (CONTINUED) **(C)**

SPACE CONDITIONING AND WATER HEATING

When storage space conditioning and/or water heating is supplied exclusively through a separate meter, service is billed separately at the Customer Charge and KW charges at the Distribution Charge rate. For customers who receive Basic Utility Supply Service from the Company, the Generation Supply Charge-1 or applies. The Monthly Minimum applies to this service. No new applications will be accepted after January 1, 2000.

SERVICE TO VOLUNTEER FIRE COMPANIES, NON-PROFIT SENIOR CITIZEN CENTERS, NON-PROFIT RESCUE SQUADS, AND NON-PROFIT AMBULANCE SERVICES

Upon application and acceptance by the Company, Volunteer Fire Companies, Non-Profit Senior Citizen Centers, Non-Profit Rescue Squads, and Non-profit Ambulance Services may, for a minimum one year period, elect to have electric service rendered pursuant to the following charges.

Distribution Charge
Effective: June 1, 2015

65.885 cents per day (Customer Charge includes CER) plus **(I)**
4.195 cents per KWH (Includes ACR 1, ACR 2, USR, SMR and SDER) **(I)**

VOLUNTEER FIRE COMPANY is defined as a separately metered service location consisting of a building, sirens, a garage for housing vehicular fire fighting equipment, or a facility certified by the Pennsylvania Emergency Management Agency (PEMA) for fire fighter training. The use of electric service by the customer of record at this location shall be to support the activities of the volunteer fire company.

NON-PROFIT SENIOR CITIZEN CENTER is defined as a separately metered service location consisting of a facility for the use of senior citizens coming together as individuals or groups where access to a wide range of service to senior citizens is provided, which is qualified by the Internal Revenue Service (IRS) as non-profit and recognized by the Pennsylvania Department of Aging as an operator of a senior citizen center. The use of electric service by the customer of record at this location shall be to support the activities of the non-profit senior citizen center.

NON-PROFIT RESCUE SQUAD is defined as a separately metered service location consisting of a building, sirens, a garage for housing vehicular rescue equipment, or a facility that is qualified by the IRS as non-profit and recognized by PEMA and the Departments of Health as a provider of rescue services. The use of electric service by the customer of record at this location shall be to support the activities of the non-profit rescue squad.

(Continued)

RATE SCHEDULE GS-1 (CONTINUED) **(C)**

NON-PROFIT AMBULANCE SERVICE is defined as a separately metered service location consisting of a building, sirens, a garage for housing vehicular ambulance equipment, or a facility that is qualified by the IRS as non-profit and certified by Pennsylvania Department of Health as a provider of ambulance services. The use of electric service by the customer of record at this location shall be to support the activities of the non-profit ambulance service.

BUDGET BILLING

Budget Billing is available at the option of the customer for charges under this Rate Schedule.

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT **(C)**

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 15 days from the date bill is mailed via the U.S. Postal Service or mailed electronically. When not so paid the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

CONTRACT PERIOD

Service under this Rate Schedule is for an initial term of one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.

RATE SCHEDULE GS-3 **(C)**
THREE PHASE GENERAL SERVICE
AT SECONDARY VOLTAGE

APPLICATION RATE SCHEDULE GS-3

This Rate Schedule is for two phase and three-phase service at secondary voltage. Where necessary, the Company furnishes and maintains one transformation from line voltage to a lower Company standard service voltage. New applications with voltage levels higher than the secondary voltage will not be accepted after January 1, 2005.

Effective January 1, 2008, new General Service customers receiving three-phase service will be served under Rate Schedule GS-3. Customers taking service under Rate Schedule GS-1 or Rate Schedule GS-3 as of December 31, 2007 will continue to be allowed to switch from one rate schedule to the other until January 1, 2010, subject to existing rules and restrictions. On and after January 1, 2010, these customers may no longer switch between Rate Schedule GS-1 and Rate Schedule GS-3 except that: (1) three-phase customers on Rate Schedule GS-1 may switch to Rate Schedule GS-3 but may not thereafter switch back to Rate Schedule GS-1; and (2) single phase customers on Rate Schedule GS-3 may switch to Rate Schedule GS-1, but may not thereafter switch back to Rate Schedule GS-3.

NET MONTHLY RATE

Distribution Charge

$ 1.973 per day(Customer Charge) plus **(I)**

$ 3.704 per kilowatt for all kilowatts of the Billing KW **(D)**

Transmission Service Charge

The Transmission Service Charge included in this Tariff applies to all KW and KWH billed under this Rate Schedule.

Generation Supply Charge

The Generation Supply Charge -1 or Generation Supply Charge -2 included in this Tariff applies to all KWH billed under this Rate Schedule.

MINIMUM CHARGE

The Minimum Distribution Charge is the Customer Charge. **(C)**

BILLING KW

The Billing KW for the Distribution component is the average number of kilowatts supplied during the 15-minute period of maximum use during the current billing period.

(Continued)

RATE SCHEDULE GS-3 (CONTINUED) **(C)**

SPACE CONDITIONING AND WATER HEATING

When storage space conditioning and/or water heating is supplied exclusively through a separate meter, service is billed separately at the Customer Charge and KW charges at the Distribution Charge rate. For customers who receive Basic Utility Supply Service from the Company, the Generation Supply Charge -1 or Generation Supply Charge – 2 applies. The Monthly Minimum applies to this service. No new applications will be accepted after January 1, 2000.

SERVICE TO VOLUNTEER FIRE COMPANIES NON-PROFIT SENIOR CITIZEN CENTERS NON-PROFIT RESCUE SQUADS, AND NON-PROFIT AMBULANCE SERVICES

Upon application and acceptance by the Company, Volunteer Fire Companies, Non-Profit Senior Citizen Centers, Non-Profit Rescue Squads, and Non-Profit Ambulance Services may for a minimum one-year period, elect to have electric service rendered pursuant to the following charges.

Distribution Charge
Effective: June 1, 2015

65.885 cents per day (Customer Charge includes CER) plus **(I)**
4.195 cents per KWH (Includes ACR 1, ACR 2, USR, SMR and SDER) **(I)**

VOLUNTEER FIRE COMPANY is defined as a separately metered service location consisting of a building, sirens, a garage for housing vehicular fire fighting equipment, or a facility certified by the Pennsylvania Emergency Management Agency (PEMA) for fire fighter training. The use of electric service by the customer of record at this location shall be to support the activities of the volunteer fire company.

NON-PROFIT SENIOR CITIZEN CENTER is defined as a separately metered service location consisting of a facility for the use of senior citizens coming together as individuals or groups where access to a wide range of service to senior citizens is provided, which is qualified by the Internal Revenue Service (IRS) as non-profit and recognized by the Pennsylvania Department of Aging as an operator of a senior citizen center. The use of electric service by the customer of record at this location shall be to support the activities of the non-profit senior citizen center.

NON-PROFIT RESCUE SQUAD is defined as a separately metered service location consisting of a building, sirens, a garage for housing vehicular rescue equipment, or a facility that is qualified by the IRS as non-profit and recognized by PEMA and the Departments of Health as a provider of rescue services. The use of electric service by the customer of record at this location shall be to support the activities of the non-profit rescue squad.

(Continued)

RATE SCHEDULE GS-3 (CONTINUED) **(C)**

NON-PROFIT AMBULANCE SERVICE is defined as a separately metered service location consisting of a building, sirens, a garage for housing vehicular ambulance equipment, or a facility that is qualified by the IRS as non-profit and certified by Pennsylvania Department of Health as a provider of ambulance services. The use of electric service by the customer of record at this location shall be to support the activities of the non-profit ambulance service.

BUDGET BILLING

Budget Billing is available at the option of the customer for charges under this Rate Schedule.

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT **(C)**

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 15 days from the date bill is mailed via the U.S. Postal Service or mailed electronically. When not so paid the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

CONTRACT PERIOD

Service under this Rate Schedule is for an initial term of one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.

RATE SCHEDULE LP-4 **(C)**
LARGE GENERAL SERVICE AT 12,470 VOLTS

APPLICATION RATE SCHEDULE LP-4

This Rate Schedule is for large general service supplied from available lines of three phase 12,470 volts or single phase 7,200 volts when the customer furnishes and maintains all equipment necessary to transform the energy from line voltage. New applications with voltage levels higher or lower than 12,470 volts will not be accepted after January 1, 2005.

NET MONTHLY RATE

Distribution Charge

$ 5.582 per day (Customer Charge) plus **(C)**
$ 2.634 per kilowatt for all kilowatts of the Billing KW. **(I)**

Transmission Service Charge

The Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under this Rate Schedule.

Generation Supply Charge

The Generation Supply Charge -1 or Generation Supply Charge -2 included in this Tariff applies to all KWH billed under this Rate Schedule.

MINIMUM CHARGE

The Minimum Distribution Charge is the Customer Charge. **(C)**

BILLING KW

The Billing KW for the Distribution and the Transmission components are the average number of kilowatts supplied during the 15-minute period of maximum use during the current billing period.

(Continued)

RATE SCHEDULE LP-4 (CONTINUED) **(C)**

SPACE CONDITIONING AND WATER HEATING

When storage space conditioning and/or water heating is supplied exclusively through a separate submeter, service is billed separately at the Customer Charge and KW charges at the Distribution Charge rate. For customers who receive Basic Utility Supply Service from the Company, the Generation Supply Charge -1 or Generation Supply Charge -2 applies. The Monthly Minimum applies to this service. No new applications will be accepted after January 1, 2000.

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT **(C)**

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 15 days from the date bill is mailed via the U.S. Postal Service or mailed electronically. When not so paid, the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

CONTRACT PERIOD

Service under this Rate Schedule is for an initial term of one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.

RATE SCHEDULE LP-5 **(C)**

LARGE GENERAL SERVICE AT 69,000 VOLTS OR HIGHER

APPLICATION RATE SCHEDULE LP-5

This Rate Schedule is for large general service supplied from available lines of 69,000 volts or higher, with the customer furnishing and maintaining all equipment necessary to transform the energy from the line voltage. It applies to three phase, 60 Hertz service.

NET MONTHLY RATE

Distribution Charge

$ 17.158 per day (Customer Charge) **(D)**

Transmission Service Charge

The Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under this Rate Schedule.

Generation Supply Charge -2

The Generation Supply Charge -2 included in this Tariff applies to all KWH billed under this Rate Schedule.

MINIMUM CHARGE

The Minimum Distribution Charge is the Customer Charge **(C)**

BILLING KW

The Billing KW for the Transmission component is based on the customer's peak load contribution to the PJM peak load.

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

(Continued)

RATE SCHEDULE LP-5 (CONTINUED) **(C)**

PAYMENT **(C)**

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 15 days from the date bill is mailed via the U.S. Postal Service or mailed electronically. When not so paid, the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

CONTRACT PERIOD

Service under this Rate Schedule is for an initial term of one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.

RATE SCHEDULE LPEP **(C)**
POWER SERVICE TO ELECTRIC PROPULSION

APPLICATION RATE SCHEDULE LPEP

This Rate Schedule is available for electric propulsion service from the Company's high voltage lines of 69,000 volts or higher, when the customer furnishes and maintains all equipment necessary to transform the energy from line voltage. No new applications will be accepted after January 1, 2000.

NET MONTHLY RATE

Distribution Charge **(I)**

$8,306.208 per day (Customer Charge)

Transmission Service Charge

The Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under this Rate Schedule.

Generation Supply Charge -2

The Generation Supply Charge -2 included in this Tariff applies to all KWH billed under this Rate Schedule.

MINIMUM CHARGE **(C)**

The Minimum Distribution Charge is the Customer Charge

BILLING KW

The Billing KW for the Transmission component is based on the customer’s peak load contribution to the PJM peak load.

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

(Continued)

RATE SCHEDULE LPEP (CONTINUED) **(C)**

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT **(C)**

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 15 days from the date bill is mailed via the U.S. Postal Service or mailed electronically. When not so paid, the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

CONTRACT PERIOD

Service under this Rate Schedule is for an initial term of one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.

(THIS PAGE INTENTIONALLY LEFT BLANK)

(THIS PAGE INTENTIONALLY LEFT BLANK)

RATE SCHEDULE BL **(C)**
BORDERLINE SERVICE - ELECTRIC SERVICE

APPLICATION OF RATE SCHEDULE BL

This Rate Schedule is for borderline service to public utility companies for resale in adjacent territory under reciprocal agreements subject to the following conditions:

1. Request is made in writing for each point of supply where service is desired under said agreement.

2. Service is supplied when Company has available capacity in lines, transformers, generating apparatus or other equipment over and above that required to meet the demands, present and prospective, for service in its own territory, of which fact Company's determination is final.

3. When such service is supplied, the potential, phase and period of service at the desired point of supply shall be mutually agreed upon.

NET MONTHLY RATE

Distribution Charge

4.606 cents per KWH plus 1% on Company's investment in facilities necessary to deliver and meter the service. **(I)**

Transmission Service Charge

The Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under this Rate Schedule.

Generation Supply Charge -1

The Generation Supply Charge -1 included in this Tariff applies to all KWH billed under this Rate Schedule.

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT **(C)**

Payment shall be made on or before the due date specified on the bill, which is not less than 15 days from the date bill is mailed via the U.S. Postal Service or mailed electronically.

CONTRACT PERIOD

Service under this Rate Schedule is for an initial term of one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.

RATE SCHEDULE SA **(C)**
PRIVATE AREA LIGHTING SERVICE

APPLICATION OF RATE SCHEDULE SA

This Rate Schedule is for the lighting of yards, private roadways, alleys and other areas supplied from existing overhead secondary distribution.

NET MONTHLY RATE

Distribution Charge

$13.054 per lamp for High Pressure Sodium (HPS) **(D)**
$13.869 per fixture for Light Emitting Diode (LED) **(C)**

Transmission Service Charge

The Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under this Rate Schedule.

Generation Supply Charge - 1

The Generation Supply Charge -1 included in this Tariff applies to all KWH billed under this Rate Schedule.

The number of KWH supplied is based upon the average hours use and input wattage of each luminaire.

EQUIPMENT AND SERVICE

Company installs and maintains the bracket, luminaire, lamp and photoelectric control on a Company-owned wood pole. Lamp is lighted from dusk to dawn or for approximately 4,300 hours per annum.

A high pressure sodium (HPS) lamp of a nominal 9,500 lumens or Light Emitting Diode (LED) **(C)** of a nominal 4,900 lumens is installed in a luminaire on a 30-inch bracket. Lamp replacements are normally made by the third (3) working day after outage notification by the customer to a Company office. There is no credit for outages. The Company reserves the right to make substitutes when identical materials are not available.

Company installs up to one span of secondary not exceeding 150 feet from an existing secondary voltage supply and one pole for each lamp provided the location of the pole is accessible by a service truck for the installation and maintenance of the lamp and provided the Company is furnished a suitable right-of-way.

Upon request and at the Company's discretion, the Company may install an area light fixture on a suitable customer-owned support.

Where a secondary supply is not available at the desired lamp location and/or where the distance is more than one span, the Company may furnish the service providing the customer reimburses Company for the Company's estimated added investment required to supply the service in each case.

(Continued)

RATE SCHEDULE SA (CONTINUED) **(C)**

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT **(C)**

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 15 days from the date bill is mailed via the U.S. Postal Service or mailed electronically or not less than 20 days when billed in conjunction with a residential rate schedule. When not so paid the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof except, when billed in conjunction with Rate Schedules RS, RTS, and RTD, in which case a late payment charge of 1.25% per month on the then unpaid and overdue balance is applicable.

CONTRACT PERIOD **(C)**

Service under this Rate Schedule is for an initial term of one (1) year for HPS lamps and five (5) years for LED fixtures from the date service is first rendered, unless the Company and the customer mutually agree to a different term in a contract for service.

RATE SCHEDULE SM(R) **(C)**
MERCURY VAPOR STREET LIGHTING SERVICE

The application of this Rate Schedule to all service is limited as indicated in the Application section of this Rate Schedule. No new installations of mercury vapor lamps and fixtures shall be offered after January 1, 2008 in accordance with the Energy Policy Act of 2005.

APPLICATION RATE SCHEDULE SM

This Rate Schedule is for lighting service from overhead or underground facilities on public areas such as streets, highways, bridges and parks, to municipalities, other governmental agencies, or private property customers, when all such service is supplied under Company's standard form of contract in accordance with the various laws applicable thereto.

The application of this Rate Schedule is limited as follows:

(a) 10,500 lumen and 34,000 lumen mercury vapor lamps -- fixtures installed on or before and supplied continuously after June 2, 1973, and also prospective fixtures where a definite rate commitment has been made as of that date as long as service is continuous thereafter, and fixtures previously supplied under Hershey Electric Company SMVO rate.

(b) metal pole overhead -- poles installed on or before and in service continuously after June 2, 1973, and fixtures previously supplied under Hershey Electric Company SMVO and S rates.

(c) customer-owned equipment -- customers served on or before and supplied continuously after August 26, 1976.

(d) 20,000 lumen and 51,000 lumen mercury vapor lamps -- fixtures installed on or before and supplied continuously after August 22, 1983, and additions at locations adjacent to such existing installations.

(e) 3,350 lumen and 6,650 lumen mercury vapor lamps -- fixtures installed on or before and supplied continuously after April 28, 1987, and additions at locations adjacent to or interspersed with such existing installations.

(f) The mercury vapor (MV) lamps which fail will be transitioned to the High Pressure Sodium (HPS) (Rate Schedule SHS) nominal lumens equivalent or Light Emitting Diode (LED) (Rate Schedule SLE) nominal lumens equivalent. A nominal lumen/wattage equivalent table is shown below. This is in accordance with the Energy Policy Act of 2005 – Section 135 H.R. 6-39, which states that “Mercury Vapor Lamp ballasts shall not be manufactured or imported after January 1, 2008.” **(C)**

Lamp Description	Nominal Lumen	Wattage	Lamp Description	Nominal Lumen	Wattage	Fixture Description	Nominal Lumen	Wattage
MV	3,350	100	HPS	5,800	70	LED	2,600	36
MV	6,650	175	HPS	9,500	100	LED	3,300	50
MV	10,500	250	HPS	16,000	150	LED	3,800	53
MV	20,000	400	HPS	25,500	250	LED	4,900	70
MV	34,000	700	HPS	25,500	250	LED	7,500	91
MV	51,000	1,100	HPS	50,000	400	LED	15,000	170
						LED	20,000	269

(Continued)

RATE SCHEDULE SM (R) (CONTINUED) **(C)**

NET MONTHLY RATE

(1) Lamp Prices

Distribution Charge **(I)**

LAMP DESCRIPTION			OVERHEAD SUPPLY		UNDERGROUND SUPPLY			MULTIPLE UNITS
Type	Nominal Lumens	Wattage	Wood Pole	Metal Pole	Wood Pole	Low Mounting	High Mounting	Additional Luminaire/Pole
Mercury Vapor	3,350	100	$11.781	----	$18.059	$19.631	----	----
Mercury Vapor	6,650	175	$14.197	$21.258	$20.845	$22.366	$24.788	$12.142
Mercury Vapor	10,500	250	$17.800	$24.683	----	----	$28.001	$16.374
Mercury Vapor	20,000	400	$22.344	$29.349	----	----	$32.913	$20.073
Mercury Vapor	34,000	700	$35.588	$42.811	----	----	$47.433	$33.507
Mercury Vapor	51,000	1,100	$44.808	$52.384	----	----	$56.981	$42.733

Transmission Service Charge

The Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under this Rate Schedule.

Generation Supply Charge -1

The Generation Supply Charge -1 included in this Tariff applies to all KWH billed under this Rate Schedule.

(2) The number of KWH supplied is based upon the average hours use and input wattage of each luminaire.

(3) The Company, at its option, may offer appropriate overhead rates set forth above to customers in recognition of their either installing, owning and/or paying for portions of a street lighting installation.

(4) Whenever customer requests an installation hereunder which requires an investment by the Company greater than five (5) times the estimated annual revenue, the Company, at its option, may install the lamps as requested upon payment by the customer of such estimated excess costs.

(Continued)

RATE SCHEDULE SM (R) (CONTINUED) **(C)**

REMOVALS (Continued)

supporting brackets, poles and/or conductors which are to be removed as a result of any requested removal, are less than ten years old, Company will charge for and Customer shall pay for such a change. The charge will be based upon Company's estimated costs for removal and rehabilitation plus the estimated remaining life value of the removed equipment less salvage. However, if the Customer's request is made to upgrade the lighting on the street to Illuminating Engineering Society standards, in accordance with the Energy Policy Act of 2005 which states Mercury Vapor Lamp ballasts shall not be manufactured or imported after January 1, 2008, the Company may waive the charge calculated hereunder.

CUSTOMER-OWNED EQUIPMENT

Whenever the customer furnishes, installs and owns the entire lighting system using equipment approved by and installed in a manner acceptable to the Company, the Company may, at its discretion, operate and maintain the system at the following net monthly rates.

Distribution Charge **(I)**

Lamp Size		Customer Owns and
Wattage	Minimum Initial Lumens	Company Operates & Maintains
100	3,350	$7.509
175	6,650	$10.038
250	10,500	$12.921
400	20,000	$17.834

Transmission Service Charge

The Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under this Rate Schedule.

Generation Supply Charge -1

The Generation Supply Charge -1 included in this Tariff applies to all KWH billed under this Rate Schedule.

The number of KWH supplied is based upon the average hours use and input wattage of each luminaire.

(Continued)

RATE SCHEDULE SM (R) (CONTINUED) **(C)**

CUSTOMER-OWNED EQUIPMENT (Continued)

The Company's responsibility under the aforementioned charges for maintaining the customer-owned lighting system is limited to relamping, cleaning fixtures, and painting poles requiring paint, but does not include relocating or replacing all or any part of the street lighting facilities.

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT **(C)**

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 30 days from the date bill is mailed via the U.S. Postal Service or mailed electronically for municipalities and other governmental agencies and 15 days for private owner or agencies. When not so paid the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

CONTRACT PERIOD

Ten (10) years and thereafter until terminated in accordance with contract provisions.

RATE SCHEDULE SHS **(C)**
HIGH PRESSURE SODIUM STREET LIGHTING SERVICE

APPLICATION OF RATE SCHEDULE SHS

This Rate Schedule is for lighting service from overhead or underground facilities on public areas such as streets, highways, bridges and parks, to municipalities, other governmental agencies, or private property customers when all such service is supplied under Company's standard form of contract in accordance with the various laws applicable thereto.

The application of this Rate Schedule is limited as follows:

(a) metal pole overhead - existing locations served under another of the Company's street lighting rate schedules and locations previously served under Hershey Electric Company Rate Schedule SMVO.

NET MONTHLY RATE

(1) Lamp Prices

Distribution Charge **(I)**

LAMP DESCRIPTION			OVERHEAD SUPPLY		UNDERGROUND SUPPLY			MULTIPLE UNITS
Type	Nominal Lumens	Wattage	Wood Pole	Metal Pole	Wood Pole	Low Mounting	High Mounting	Additional Luminaire/Pole
H.P.Sodium	5,800	70	$11.994	$16.082	$18.389	$18.541	----	$10.948
H.P.Sodium	9,500	100	$13.216	$17.016	$19.798	$19.902	$23.659	$12.121
H.P.Sodium	16,000	150	$14.625	$18.248	----	----	$24.871	$12.619
H.P.Sodium	25,500	250	$19.727	$22.884	----	----	$33.721	$16.623
H.P.Sodium	50,000	400	$25.326	$28.058	----	----	$39.060	$19.964

Transmission Service Charge

The Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under this Rate Schedule.

Generation Supply Charge -1

The Generation Supply Charge -1 included in this Tariff applies to all KWH billed under this Rate Schedule.

(Continued)

RATE SCHEDULE SHS (CONTINUED) **(C)**

(2) The number of KWH supplied is based upon the average hours use and input wattage of each luminaire.

(3) The Company, at its option, may offer appropriate overhead rates set forth above to customers in recognition of their either installing, owning and/or paying for portions of a street lighting installation.

(4) Whenever customer requests an installation hereunder which requires an investment by the Company greater than five (5) times the estimated annual distribution revenue, the Company, at its option, may install the lamps as requested upon payment by the customer of such estimated excess costs. **(C)**

STANDARD INSTALLATION AND SERVICE

All necessary street lighting facilities are supplied, installed, operated and maintained by Company and are connected to Company's available general distribution system. The equipment installed under the above rate is of the type currently being furnished by Company at the time service is contracted for.

Wood Pole Overhead Service. Lamps are mounted on Company's wood poles, or other supports not supplied by Company specifically for street lighting purposes, and are supplied by overhead wires. Luminaires are mounted on brackets or mast arms. A standard installation under the above rates includes one span of secondary conductor per location.

Metal Pole Overhead Service. Lamps are mounted on Company's existing metal poles served by overhead wires. No new overhead supplied metal pole installations will be made under this rate schedule.

Wood Pole Underground Service. Lamps are mounted on Company's wood or fiberglass street lighting poles and are supplied by underground wires. A standard installation under the above rates includes a maximum of 150 circuit feet of cable and trenching and backfilling.

Low Mounting Underground Service. Lamps are mounted on Company’s low mounting street lighting poles and are supplied by underground cable. A standard installation under the above rates includes a maximum of 150 circuit feet of cable and trenching and backfilling.

High Mounting Underground Service. Lamps are mounted on Company’s high mounting metal street lighting poles not exceeding 35 feet in height and are supplied by underground cable. A standard installation under the above rates includes a maximum of 175 circuit feet of cable and trenching and backfilling.

Multiple Unit Service. When practical, each additional lamp after the first mounted on a street lighting pole is billed under the above Multiple Unit rate. A standard installation under the above rates includes only the luminaire, lamp, photocontrol, bracket or mast arm and wire in the bracket or mast arm.

All lamps are lighted from dusk to dawn every night, or for approximately 4,300 hours per annum.

(Continued)

RATE SCHEDULE SHS (CONTINUED) (C)

CONTINUOUS OPERATION

At customer request, individual lamps may be operated continuously 24 hours per day. The net monthly rate for continuous operation shall be 160% of the aforementioned applicable net monthly rates.

SPECIAL INSTALLATIONS

Whenever customer requests an installation that is not in conformity with the aforementioned STANDARD INSTALLATION AND SERVICE provisions, Company may, at its option, install the lamps as requested upon payment in advance by the customer of the estimated installed cost of facilities required in excess of that required for standard installation or of the excess investment in special equipment over that of standard equipment. The maintenance of special equipment is cost over standard for each replacement subject to (1) time and ability to obtain replacement, and (2) advance payment of the then excess.

REMOVALS

If customer requests Company to remove any part of a mercury vapor (MV) street lighting system to install high pressure sodium (HPS) street lighting equipment or to remove any part of a high pressure sodium (HPS) street lighting system to install another high pressure sodium (HPS) street lighting system or any other type of street lighting system and if the mercury vapor (MV) or high pressure sodium (HPS) or Light Emitting Diode (LED) luminaires, supporting brackets, poles and/or conductors which are to be removed as a result of any requested removal, are less than ten (10) years old, Company will charge for and Customer shall pay for such a change. The charge will be based upon Company's estimated costs for removal and rehabilitation plus the estimated remaining life value of the removed equipment less salvage. However, if the Customer's request is made to upgrade the lighting on the street to Illuminating Engineering Society standards, in accordance with the Energy Policy Act of 2005 which states Mercury Vapor Lamp ballasts shall not be manufactured or imported after January 1, 2008, the Company may waive the charge calculated hereunder. (C)

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT (C)

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 30 days from the date bill is mailed via the U.S. Postal Service or mailed electronically for municipalities and other governmental agencies and 15 days for private owner or agencies. When not so paid, the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

CONTRACT PERIOD

Ten (10) years and thereafter until terminated in accordance with contract provisions.

RATE SCHEDULE SLE
LIGHT EMITTING DIODE (LED) STREET LIGHTING SERVICE

APPLICATION OF RATE SCHEDULE SLE

This Rate Schedule is for lighting service from overhead or underground facilities on public areas such as streets, highways, bridges and parks, to municipalities, other governmental agencies, or private property customers when all such service is supplied under Company's standard form of contract in accordance with the various laws applicable thereto.

The application of this Rate Schedule is limited as follows:

(a) metal pole overhead - existing locations served under another of the Company's street lighting rate schedules.

NET MONTHLY RATE

(1) Fixture Prices

Distribution Charge

FIXTURE DESCRIPTION			OVERHEAD SUPPLY		UNDERGROUND SUPPLY			MULTIPLE UNITS
Type	Nominal Lumens	Wattage	Wood Pole	Metal Pole	Wood Pole	Low Mounting	High Mounting	Additional Luminaire/Pole
LED	2600	36	----	----	$24.695	$24.834	----	----
LED	3300	50	$13.026	$16.164	----	----	----	$4.495
LED	3800	53	----	----	$25.725	$25.801	----	----
LED	4900	70	$14.240	$17.149	----	----	$22.248	$4.730
LED	7500	91	$16.056	$19.020	----	----	$23.943	$5.502
LED	15000	170	$22.587	$25.414	----	----	$33.305	$8.053
LED	20000	269	$28.936	$30.947	----	----	$39.842	$10.051

Transmission Service Charge

The Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under this Rate Schedule.

Generation Supply Charge -1

The Generation Supply Charge -1 included in this Tariff applies to all KWH billed under this Rate Schedule.

(Continued)

RATE SCHEDULE SLE (CONTINUED)

(2) The number of KWH supplied is based upon the average hours use and input wattage of each luminaire.

(3) The Company, at its option, may offer appropriate overhead rates set forth above to customers in recognition of their either installing, owning and/or paying for portions of a street lighting installation.

(4) Whenever customer requests an installation hereunder which requires an investment by the Company greater than five (5) times the estimated annual distribution revenue, the Company, at its option, may install the lamps as requested upon payment by the customer of such estimated excess costs.

STANDARD INSTALLATION AND SERVICE

All necessary street lighting facilities are supplied, installed, operated and maintained by Company and are connected to Company's available general distribution system. The equipment installed under the above rate is of the type currently being furnished by Company at the time service is contracted for.

Wood Pole Overhead Service. Lamps are mounted on Company's wood poles, or other supports not supplied by Company specifically for street lighting purposes, and are supplied by overhead wires. Luminaires are mounted on brackets or mast arms. A standard installation under the above rates includes one span of secondary conductor per location.

Metal Pole Overhead Service. Lamps are mounted on Company's existing metal poles served by overhead wires. No new overhead supplied metal pole installations will be made under this rate schedule.

Wood Pole Underground Service. Lamps are mounted on Company's wood or fiberglass street lighting poles and are supplied by underground wires. A standard installation under the above rates includes a maximum of 150 circuit feet of cable and trenching and backfilling.

Low Mounting Underground Service. Lamps are mounted on Company’s low mounting street lighting poles and are supplied by underground cable. A standard installation under the above rates includes a maximum of 150 circuit feet of cable and trenching and backfilling.

High Mounting Underground Service. Lamps are mounted on Company’s high mounting metal street lighting poles not exceeding 35 feet in height and are supplied by underground cable. A standard installation under the above rates includes a maximum of 175 circuit feet of cable and trenching and backfilling.

Multiple Unit Service. When practical, each additional lamp after the first mounted on a street lighting pole is billed under the above Multiple Unit rate. A standard installation under the above rates includes only the luminaire, lamp, photocontrol, bracket or mast arm and wire in the bracket or mast arm.

All lamps are lighted from dusk to dawn every night, or for approximately 4,300 hours per annum.

(Continued)

RATE SCHEDULE SLE (CONTINUED)

CONTINUOUS OPERATION

At customer request, individual lamps may be operated continuously 24 hours per day. The net monthly rate for continuous operation shall be 160% of the aforementioned applicable net monthly rates.

SPECIAL INSTALLATIONS

Whenever customer requests an installation that is not in conformity with the aforementioned STANDARD INSTALLATION AND SERVICE provisions, Company may, at its option, install the lamps as requested upon payment in advance by the customer of the estimated installed cost of facilities required in excess of that required for standard installation or of the excess investment in special equipment over that of standard equipment. The maintenance of special equipment is cost over standard for each replacement subject to (1) time and ability to obtain replacement, and (2) advance payment of the then excess.

REMOVALS

If customer requests Company to remove any part of a mercury vapor (MV) street lighting system to install high pressure sodium (HPS) street lighting equipment or to remove any part of a high pressure sodium (HPS) street lighting system to install street lighting system or any other type of street lighting system and if the MV or HPS or Light Emitting Diode (LED) luminaires, supporting brackets, poles and/or conductors which are to be removed as a result of any requested removal, are less than ten (10) years old, Company will charge for and Customer shall pay for such a change. The charge will be based upon Company's estimated costs for removal and rehabilitation plus the estimated remaining life value of the removed equipment less salvage. However, if the Customer's request is made to upgrade the lighting on the street to Illuminating Engineering Society standards, in accordance with the Energy Policy Act of 2005 which states Mercury Vapor Lamp ballasts shall not be manufactured or imported after January 1, 2008, the Company may waive the charge calculated hereunder.

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 30 days from the date bill is mailed via the U.S. Postal Service or mailed electronically for municipalities and other governmental agencies and 15 days for private owner or agencies. When not so paid, the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

CONTRACT PERIOD

Fifteen (15) years and thereafter until terminated in accordance with contract provisions.

RATE SCHEDULE SE **(C)**

ENERGY ONLY STREET LIGHTING SERVICE

APPLICATION OF RATE SCHEDULE SE

This Rate Schedule is available to municipalities, other governmental agencies, and non-municipal customers for the operation of mercury vapor, high pressure sodium, metal halide, induction or Light Emitting Diode (LED) street lighting systems on public areas such as streets, highways, bridges and parks where the municipality, other governmental agency and non-municipal customers provides for the installation, ownership, operation and maintenance of the street lighting equipment.

NET MONTHLY RATE

(1) Lamp Rates

Distribution Charge **(I)**

Street Lighting Equipment on Company Pole.....	10.244 cts. per KWH
Street Lighting Equipment on Customer Pole or Support.....	5.833 cts. per KWH

Transmission Service Charge

The Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under this Rate Schedule.

Generation Supply Charge -1

The Generation Supply Charge -1 included in this Tariff applies to all KWH billed under this Rate Schedule.

(2) Service hereunder is unmetered with the number of KWH billed for each size lamp calculated based upon the estimated input wattage of the luminaire and 4,300 burning hours per year.

(Continued)

RATE SCHEDULE SE (CONTINUED) **(C)**

AUDITING

The Company has the right to periodically audit the number and size of lamps of customer's street lighting system. The customer agrees to cooperate with Company during such audits.

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT **(C)**

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 30 days from the date bill is mailed via the U.S. Postal Service or mailed electronically. When not so paid the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

ATTACHMENT AGREEMENT

Customer signs the Company's standard Attachment Agreement for those luminaires mounted by customer on Company's poles. The Attachment Agreement includes indemnification of Company by customer and provides for purchase of public liability and property damage insurance by customer.

CONTRACT PERIOD

Service under this Rate Schedule is for an initial term of one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.

RATE SCHEDULE TS (R) **(C)**

MUNICIPAL TRAFFIC SIGNAL LIGHTING SERVICE

This Rate Schedule is in the process of elimination and service hereunder is available only to existing locations continuously supplied hereunder as of August 26, 1976.

APPLICATION OF RATE SCHEDULE TS(R)

This Rate Schedule is for traffic signal lighting service to cities, boroughs, and townships. The minimum under this rate schedule is 50 watts.

NET MONTHLY RATE

Distribution Charge

7.312 cts. per watt of connected load. **(I)**

Transmission Service Charge

The Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under this Rate Schedule.

Generation Supply Charge -1

The Generation Supply Charge -1 included in this Tariff applies to all KWH billed under this Rate Schedule.

The number of KWH supplied is based upon the average hours use and size of lamps.

MONTHLY MINIMUMS

The Minimum Billing Demand is 50 KW. The Monthly Minimum Distribution Charge is 50 KW times the demand step of the effective Distribution Charge. The Monthly Minimum Capacity and Energy Charge is 50 Watts times the effective Generation Supply Charge - 1.

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

(Continued)

RATE SCHEDULE TS (R) (CONTINUED) **(C)**

PAYMENT **(C)**

Payment shall be made on or before the due date specified on the bill, which is not less than 30 days from the date bill is mailed via the U.S. Postal Service or mailed electronically. When not so paid the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

CONTRACT PERIOD

Service under this Rate Schedule is for an initial term of one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.

(THIS PAGE INTENTIONALLY LEFT BLANK)

(Continued)

(THIS PAGE INTENTIONALLY LEFT BLANK)

RATE SCHEDULE GH-2 (R) **(C)**
SEPARATE METER GENERAL SPACE HEATING SERVICE

This Rate Schedule is in the process of elimination and is available only to service locations supplied hereunder continuously on or after August 21, 1972, and also to prospective service locations where a definite rate commitment has been made as of that date for so long as service is continuous thereafter.

APPLICATION OF RATE SCHEDULE GH-2 (R)

This Rate Schedule is for separately metered electric space heating service to customers whose general use is supplied under some other general service rate schedule in accordance with the APPLICATION PROVISIONS hereof and may include service for general use in an all electric apartment building when individual living units in the building are metered separately under a residential rate schedule.

Electric space heating facilities shall be permanently installed and operated for personal comfort. Service hereunder is supplied at secondary voltage or at a higher voltage at Company's option, is available only for service supplied continuously throughout the year and is not available for temporary service for less than one year.

NET MONTHLY RATE

Distribution Charge

$0.789 per day (Customer Charge) plus **(I)**
$3.535 per KW of the Billing KW **(I)**

Transmission Service Charge

The Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under this Rate Schedule.

Generation Supply Charge -1

The Generation Supply Charge -1 included in this Tariff applies to all KWH billed under this Rate Schedule.

MINIMUM CHARGE **(C)**

The Minimum Distribution Charge is the Customer Charge

BUDGET BILLING

Budget Billing is available at the option of the customer for charges under this Rate Schedule.

BILLING KW

The Billing KW for the Distribution component is the average number of Kilowatts supplied during the 15 minute period of maximum use during the current billing period.

(Continued)

RATE SCHEDULE GH-2 (R) (CONTINUED) **(C)**

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT **(C)**

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 15 days from the date bill is mailed via the U.S. Postal Service or mailed electronically. When not so paid the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

CONTRACT PERIOD

Service under this Rate Schedule is for an initial term of one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.

APPLICATION PROVISIONS

Service hereunder is applicable under the following conditions:

(a) All the space heating requirements on customer's premises, or in customer's building or newly constructed section thereof, are supplied hereunder through a separate meter from the same point of delivery and at the same voltage as the general service.

(b) Use of service for comfort cooling air conditioning, for commercial cooking and for automatic storage type water heaters with thermostatically controlled non-inductive heating units, may be included hereunder in connection with and on the same premises as the space heating equipment. This does not include ventilating fans, water for process purposes and plug-in commercial cooking appliances not used with commercial electric ovens and ranges.

(c) Supplemental use of renewable energy sources such as wood, solar, wind, and water is permitted in conjunction with service supplied hereunder without violating the total electric energy requirement of this Rate Schedule. Any customer system of this type that produces electric energy may not be operated concurrently with service supplied by the Company except under written agreement setting forth the conditions of such operation.

PPL ELECTRIC UTILITIES CORPORATION

Exhibit SRK 1A

Supplement No. 179 to Tariff – Electric Pa. P.U.C. No. 201

(Black Line Version)

Witness: Scott R. Koch

Docket No. R-2015-2469275

Supplement No. 179
Electric Pa. P.U.C. No. 201

PPL Electric Utilities Corporation

GENERAL TARIFF

RULES AND RATE SCHEDULES
FOR ELECTRIC SERVICE

In the territory listed on pages 4, 4A, and 4B
and in the adjacent territory served.

ISSUED: March 31, 2015

EFFECTIVE: June 1, 2015

GREGORY N. DUDKIN, PRESIDENT
Two North Ninth Street
Allentown, PA 18101-1179

NOTICE

THIS TARIFF MAKES CHANGES **(C)** IN EXISTING RATES. SEE PAGE TWO.

LIST OF CHANGES MADE BY THIS SUPPLEMENT

CHANGES:

Rules, Riders, and Rate Schedules Page Nos. 10A, 15, 15A, 18E, 18F, 18G, 19J, 19J.1, 19L, 19L.1, 19T, 19U, 19V, 19W, 19X, 19Z.2, 19Z.3, 19Z.3A, 19Z.3C, 19Z.3D, 19Z.3E, 19Z.3F, 19Z.5D, 19Z.7A, 19Z.7B, 20C, 22, 22A, 28B, 28C, 30A, 30B, 30B.1, 30C, 30D, 30E, 33A, 41, 41A, and 41B	The pages labeled “This Page Intentionally Left Blank” were removed from the Tariff.
Rule 2, Section E Page No. 6A	Section E (Right-of-Way) was expanded to describe more specifically the access requirements to the customer premises.
Rule 3, Section E Page No. 7A	Section E (Line Extension for Development Areas) was expanded to define responsibility to remove obstructions in the right-of-way.
Rule 4, Sections A(5) and B(1) Page Nos. 8 and 8A	Section A(5) (Characteristics of Service) was expanded to define responsibility to remove obstructions in the right-of-way. The phrase “initial or” was inserted into Section B(1) (Speculative Service Extension) to clarify when a service extension is speculative.
Rule 6A, Sections E(2)(C) and H Page Nos. 10C and 10E	The Distribution Charge was changed from a monthly charge to a daily charge and the Distribution Demand Charge was changed. On Page 10E, electronic mail was added as a Payment Option.
Rule 7, Sections A(1) and A(2) Page No. 11	The phrase “under contract” was removed in Section A(1) because contracts are not required for a service period of less than one month. The phrase “engineering” was inserted in Section A(2) to clarify the non-refundable costs a customer pays for temporary service.

(Continued)

LIST OF CHANGES MADE BY THIS SUPPLEMENT (Continued)

Rule 8, Sections D and E(4) Page No. 12	Section D (Meter Testing) was expanded to include a $35 fee for a meter test. Section E(4) was expanded to define the meter reset requirements for recording average demands.
Rule 9, Sections A(1), C, D(1), D(3), F, and G Page Nos. 13, 13A, and 13B	Section A(1) (Billing Period) was revised to define the number of billing days in a Billing period. The Extended Net Rate Period (ENRP) paragraph in Section C (Due Date) was removed as a new process of extending due dates was adopted in 2014. In Section D(1), the phrase "via the U.S. Postal Service or mailed electronically" was added. Section D(3) (Payment) was expanded to note that electronically transmitted bills will be accepted as paid on the date of the actual receipt of payment. The returned check charge in Section F (Returned Check Charge) increased from $7 to $20. Section G applies a 6 month maximum time limit for transferring customer credit balances.
Rule 10, Section B Page No. 14A	The phrase "meter readers or other" was removed as meters are read electronically.
Rule 11, Section A Page No. 14B	The term "firm" was removed and "tariff" added to Section A (Delivery Service) to clarify this definition.
Rider Matrix Page No. 14D	The Rider Matrix was revised to show the applicable Riders and Rate Schedules remaining in the Tariff.
Rate Mitigation Plan Rider (RMP) Page Nos. 18H and 18I	The RMP was removed because this Rider expired on December 31, 2012.

(Continued)

LIST OF CHANGES MADE BY THIS SUPPLEMENT (Continued)

Net Metering for Renewable Customer-Generators Page Nos. 19L.2 and 19L.4	In the Applicability Section of the Net Metering for Renewable Customer-Generators Rider, requirement that Net Metering is available to offset part or all of the customer's load was further clarified. In addition, the Billing Provisions language was revised to note that customer compensation occurs with changes to the Rate Schedule or shopping status occurs
Green Power Option Page No. 19L.5	Rate Schedules IS-1(R) and SI-1 (R) were removed and Rate Schedule SLE was added to the list of available Rate Schedules.
Metering and Billing Credit Rider Page No. 19M	The Metering, Meter Reading, and Billing and Collection charges were updated in accordance with the future test year cost of service date.
Transmission Service Charge (TSC) Page Nos. 19Z and 19Z.1A	Rate Schedules IS-1(R) and SI-1 (R) were removed and Rate Schedule SLE was added to the list of available Rate Schedules. Charges for Rate Schedules SA and SLE were added on page 19Z.1A.
Generation Supply Charge -1 (GSC-1) Page Nos. 19Z.4 and 19Z.5	Rate Schedules IS-1(R) and SI-1 (R) were removed and Rate Schedule SLE was added to the list of available Rate Schedules. Charges for Rate Schedules SA and SLE were added on page 19Z.5.
ACT 129 Compliance Rider (ACR-1) Page Nos. 19Z.8 and 19Z.10	Rate Schedules IS-1(R) and SI-1 (R) were removed and Rate Schedule SLE was added to the list of available Rate Schedules. Charges for Rate Schedules SA and SLE were added on page 19Z.10.
ACT 129 Compliance Rider (ACR-2) Page Nos. 19Z.10A and 19Z.10C	Rate Schedules IS-1(R) and SI-1 (R) were removed and Rate Schedule SLE was added to the list of available Rate Schedules. Charges for Rate Schedules SA and SLE were added on page 19Z.10C.

(Continued)

LIST OF CHANGES MADE BY THIS SUPPLEMENT (Continued)

Merchant Function Charge Rider (MFC) Page No. 19Z.11	Rate Schedules IS-1(R) and SI-1 (R) were removed and Rate Schedule SLE was added to the list of available Rate Schedules. The uncollectible expense percentages were set to 0.0% for the small C&I customer class. The paragraph to eliminate the potential double recovery of uncollectible account expenses was removed as compliance was met for the 2010 Distribution Rate Case. And, in the last paragraph, a sentence was added to provide annual updates of the percentages for uncollectible account expenses.
Smart Meter Rider (SMR) Page Nos. 19Z.12 and 19Z.14	Rate Schedules IS-1(R) and SI-1 (R) were removed and Rate Schedule SLE was added to the list of available Rate Schedules. Charges for Rate Schedules SA and SLE were added on Page 19Z.14. In addition, the SMR will terminate on December 31, 2015.
Competitive Enhancement Rider (CER) Page No. 19Z.15	The CER charge was changed from a monthly charge to a daily charge and the reference to the report of collections was removed.
Storm Damage Expense Rider (SDER) Page Nos. 19Z.22, 19Z.23 and 19Z.25	The Allocation Schedule percentages for the four customer classes were revised. Rate Schedules IS-1(R) and SI-1 (R) were removed and Rate Schedule SLE was added to the list of available Rate Schedules and the Large C&I Customer Charges were changed to a daily charge. Charges for Rate Schedules SA and SLE were added on Page 19Z.25.
Rate Schedule RS Page Nos. 20, 20A and 20B	Under Net Monthly Rate, the Distribution Customer Charge increased but was changed from a monthly charge to a daily charge and the Distribution usage rate was increased. On Page 20A, electronic mail was added as a Payment Option. On Page 20B, Section (2) of the Application Provisions was expanded to restrict generating systems greater than 50 kilowatts and campers, recreational vehicles, and construction trailers in the tariff.

(Continued)

LIST OF CHANGES MADE BY THIS SUPPLEMENT (Continued)

Rate Schedule RTS (R) Page No. 21 and 21A	Under Net Monthly Rate, the Distribution Customer Charge increased but was changed from a monthly charge to a daily charge and the Distribution usage rate was increased. On Page 21A, electronic mail was added as a Payment Option.
Rate Schedule GS-1 Page Nos. 24, 24A, and 24B	Under Net Monthly Rate, the Distribution Customer Charge increased but was changed from a monthly charge to a daily charge and the Distribution Demand Charge was increased. On Page 24B, electronic mail was added as a Payment Option.
Rate Schedule GS-3 Page Nos. 25, 25A and 25B	Under Net Monthly Rate, the Distribution Customer Charge increased but was changed from a monthly charge to a daily charge and the Distribution Demand Charge was decreased. On Page 25B, electronic mail was added as a Payment Option.
Rate Schedule LP-4 Page No. 27 and 27A	Under Net Monthly Rate, the Distribution Customer Charge remained unchanged but was changed from a monthly charge to a daily charge and the Distribution Demand Charge was increased. On Page 27A, electronic mail was added as a Payment Option.
Rate Schedule LP-5 Page No. 28 and 28A	Under Net Monthly Rate, the Distribution Customer Charge decreased but was changed from a monthly charge to a daily charge. On Page 28A, electronic mail was added as a Payment Option.

(Continued)

LIST OF CHANGES MADE BY THIS SUPPLEMENT (Continued)

Rate Schedule LPEP Page Nos. 29 and 29A	Under Net Monthly Rate, the Distribution Customer Charge increased but was changed from a monthly charge to a daily charge. On Page 29A, electronic mail was added as a Payment Option.
Rate Schedule IS-1 (R) Page Nos. 30 and 30.1	This Rate Schedule was eliminated because there were no customers on this interruptible rate.
Rate Schedule BL Page No. 33	Under Net Monthly Rate, the Distribution usage rate increased. Electronic mail was added as a Payment Option.
Rate Schedule SA Page Nos. 34 and 34A	Under Net Monthly Rate, the Distribution HPS Lamp Prices decreased and the LED Fixture Price was added. Also, the type of equipment was expanded to include Light Emitting Diode (LED) fixtures. Service for this equipment is one year for HPS lamps and five years for LED fixtures. On Page 34A, electronic mail was added as a Payment Option and the Contract period changed for the HPS lamps and LED fixtures.
Rate Schedule SM (R) Page Nos. 35, 35A, 35C and 35D	Under Net Monthly Rate, the Distribution Lamp Prices were increased. On Page 35D, electronic mail was added as a Payment Option.
Rate Schedule SHS Page Nos. 36, 36A, and 36B	Under Net Monthly Rate, the Distribution Lamp Prices were increased. On page 36A, the term “distribution” was added to clarify when a customer investment is required. On Page 36B, electronic mail was added as a Payment Option.

(Continued)

LIST OF CHANGES MADE BY THIS SUPPLEMENT (Continued)

Rate Schedule SLE Page Nos. 36C, 36D, and 36E	The SLE Rate Schedule for Light Emitting Diode (LED) Fixtures was introduced to provide an energy efficient lighting alternative to Mercury Vapor (MV) lamps, High Pressure Sodium (HPS) lamps, and incandescent lamps.
Rate Schedule SE Page No. 37 and 37C	Under Net Monthly Rate, the Distribution Lamp Prices was increased. On Page 37C, electronic mail was added as a Payment Option.
Rate Schedule TS (R) Page No. 39 and 39A	Under Net Monthly Rate, the Distribution Lamp Prices was increased. On Page 39A, electronic mail was added as a Payment Option.
Rate Schedule SI-1 (R) Page Nos. 40 and 40A	This Rate Schedule was eliminated because the customers were transferred to other street lighting rate schedules.
Rate Schedule GH-2 (R) Page No. 42 and 42A	Under Net Monthly Rate, the Distribution Customer Charge increased but was changed from a monthly charge to a daily charge and the Distribution Demand Charge was increased. On Page 42A, electronic mail was added as a Payment Option.

TABLE OF CONTENTS

	Page	Revision
Table of Contents	3	One Hundred-Sixty-First
	3A	Ninety-Eighth
	3B	Seventy-Ninth
	3C	Thirty-Eighth
Territory Covered by This Tariff	4	Fourth
	4A	Fourth
	4B	Fourth
RULES FOR ELECTRIC SERVICE		
1 - Electric Service Tariff	5	Sixth
	5A	Sixth
2 - Requirements for Service	6	Fourth
	6A	Eighth
	6B	Fifth
3 - Extension of Service	7	Sixth
	7A	Fifth
	7B	Ninth
4 - Supply of Service	8	Ninth
	8A	Ninth
	8B	Fourth
	8C	Fourth
	8D	Fourth
	8E	Third
5 - Use of Service	9	Fourth
	9A	Fourth
6 - Auxiliary Service For Non-Qualifying Facilities	10	Seventh
6A - Standby Service for Qualifying Facilities	10B	Fifth
	10C	Seventh
	10D	Twenty-Third
	10E	Twenty-Third
7 - Temporary Service	11	Seventh
8 - Measurement of Service	12	Fifth
	12A	Second
9 - Billing and Payment for Service	13	Fifth
	13A	Seventh
	13B	Sixth
10 - Disconnection and Reconnection of Service	14	Fourth
	14A	Twelfth
11 - Net Service for Generation Facilities	14B	Third
	14C	Original
RIDERS, SURCHARGE, OPTION, AND CHARGES		
Rider Matrix	14D	Tenth
State Tax Adjustment Charge	16	Thirty-Second
Emergency Energy Conservation Rider	17	Fifth
	17A	Third
Universal Service Rider	18	Thirteenth

(Continued)

TABLE OF CONTENTS (CONTINUED)

	Page	Revision
Rate Mitigation Plan Rider - - Page Intentionally Left Blank	18H	First
Page Intentionally Left Blank	18I	First
Net Metering for Renewable Customers-Generators	19L.2	Sixth
	19L.3	Fifth
	19L.4	Sixth
	19L.4A	Second
Green Power Option	19L.5	First
	19L.6	Original
Metering and Billing Credit Rider	19M	Eleventh
Transmission Service Charge	19Z	Tenth
	19Z.1	Sixth
	19Z.1A	Eleventh
Generation Supply Charge – 1	19Z.4	Twelfth
	19Z.5	Twenty-Sixth
	19Z.5A	Sixth
	19Z.5B	Seventh
	19Z.5C	Fifteenth
Generation Supply Charge – 2	19Z.6	Sixth
	19Z.7	Fifth
ACT 129 Compliance Rider – Phase 1	19Z.8	Fifth
	19Z.9	Second
	19Z.10	Twelfth
ACT 129 Compliance Rider – Phase 2	19Z.10A	Second
	19Z.10B	First
	19Z.10C	Fifth
Merchant Function Charge	19Z.11	Fifth
Smart Meter Rider	19Z.12	Fourth
	19Z.13	First
	19Z.14	Eighth

(Continued)

TABLE OF CONTENTS (CONTINUED)

	Page	Revision
RIDERS, SURCHARGE, OPTION, AND CHARGES (Continued)		
Competitive Enhancement Rider	19Z.15	Fifth
Distribution System Improvement Charge	19Z.16	Eighth
	19Z.17	Third
	19Z.18	First
	19Z.19	First
Storm Damage Expense Rider	19Z.20	Fourth
	19Z.21	Fourth
	19Z.22	Fifth
	19Z.23	Fifth
	19Z.24	Fourth
	19Z.25	Fifth
RATE SCHEDULES - GENERAL		
RS - Residential Service	20	Forty-Fourth
	20A	Twenty-First
	20B	Twentieth
RTS(R) - Residential Service - Thermal Storage	21	Forty-Fifth
	21A	Twentieth
GS-1 - Small General Service - Sec. Voltage	24	Twenty-Seventh
	24A	Thirty-Ninth
	24B	Twenty-Second
GS-3 - Large General Service - Sec. Voltage	25	Twenty-Sixth
	25A	Thirty-Fifth
	25B	Twenty-Third
LP-4 - Large General Service - 12 KV	27	Twenty-Fourth
	27A	Sixteenth
LP-5 - Large General Service - 69 KV or Higher	28	Twenty-Fourth
	28A	Fourteenth
LPEP - Power Service to Electric Propulsion	29	Twenty-Fourth
	29A	Seventeenth
IS-1(R) - Interruptible Service - Greenhouses- Page Intentionally Left Blank	30	Twenty-First
Page Intentionally Left Blank	30.1	Eighteenth

(Continued)

TABLE OF CONTENTS (CONTINUED)

RATE SCHEDULES – GENERAL (Continued)	Page	Revision
BL - Borderline Service - Electric Utilities	33	Twenty-Third
SA - Private Area Lighting	34	Twenty-Fifth
	34A	Seventeenth
SM(R) - Mercury Vapor Street Lighting	35	Eleventh
	35A	Nineteenth
	35B	Fifteenth
	35C	Twelfth
	35D	Eighteenth
SHS - High Pressure Sodium Street Lighting-	36	Nineteenth
	36A	Eighteenth
	36B	Fourteenth
SLE - Light Emitting Diode Street Lighting-	36C	Thirteenth
	36D	Fifteenth
	36E	Sixth
SE - Energy Only Street Lighting Service-	37	Twenty-Fifth
	37A	Sixteenth
	37B	Eleventh
	37C	Thirteenth
TS(R) - Municipal Traffic Signal Lighting Service	39	Twenty-Fifth
	39A	Seventeenth
SI-1 (R) - Municipal Street Lighting – Page Intentionally Left Blank	40	Twentieth
Page Intentionally Left Blank	40A	Nineteenth
GH-2(R) - Separate Meter General Space Heating Service	42	Twenty-Seventh
	42A	Twenty-First
Appendix A - Universal Service and Energy Conservation Plan (2014 – 2016)	43	Second

RULE 2 - REQUIREMENTS FOR SERVICE (CONTINUED) (C)

D. SECURITY DEPOSITS

(1) The Company may require deposits or guarantees satisfactory to the Company as security for the payment of bills for service provided by the Company before it commences or continues to supply service. The need for deposit or guarantee is based on the credit and other risks of the individual. For residential service, a guarantee may be provided by a third party who is a responsible customer.
~~a responsible customer.~~

(2) The amount of deposit shall not exceed Company's estimate of the average bill for ~~(C)~~
service ~~provided by the Company for one-sixth of the estimated annual bill, with a minimum of $5.00. For residential customers, the interest rate on security deposits will be will be computed at the simple annual interest rate determined by the Secretary of Revenue for interest on the underpayment of tax under Section 806 of the Act of April 19, 1929 (P.L. 343, No. 176), known as The Fiscal Code. For all other customers, the interest rate will be the average of 1-year Treasury Bills for September, October, and November of the previous calendar year. Interest ceases upon refund of deposit or upon discontinuance or termination of service, whichever occurs first.~~

(3) Deposit, plus accrued interest, which may be held until a timely payment history is established, is refunded to a residential ratepayer under the following conditions: ~~(C)~~

(a) When a ratepayer establishes credit.
(b) When a ratepayer substitutes third-party guarantor (up to the limits of the guarantee).
(c) When a ratepayer is not currently delinquent and has made on time and in full payments for service provided by the Company for 12 consecutive months.

(4) Deposit, plus accrued interest, is applied to the outstanding balance for service provided by the Company of any ratepayer upon termination or discontinuance of service and remainder is refunded.

(5) In the event of a termination of service, the Company may transfer to a third-party guarantor's account any portion of the unpaid balance for service provided by the Company.

E. RIGHT-OF-WAY (C)

The customer (or property owner) shall provide, without charge to the Company, right-of-way and access across property owned or controlled by customer (or property owner) and locations and housings which are suitable in the opinion of Company for the ~~installation~~construction, reconstruction, maintenance or operation of Company's overhead and underground distribution facilities. Suitable rights and right-of-way includes, but is not limited to, ~~providing ground line clearing~~the right of ingress and egress to and from the electric facilities for any of the purposes aforesaid; and also the right to trim, cut or remove trees, underbrush and other obstructions which in the judgment of Company, may at any time interfere with the construction, reconstruction, maintenance or operation of the electric facilities, and in connection therewith, the right to treat with herbicides approved for the removal and control of trees, brush and ~~other obstructions, rough grading, and access by mechanical construction equipment~~undergrowth. The Company shall

also have all of the aforesaid rights related to its provision of underground service to a customer/property owner, even if Company does not require the customer/property owner to execute a formal right-of-way document.

(Continued)

RULE 3 - EXTENSION OF SERVICE (CONTINUED) **(C)**

B. LINE EXTENSIONS (Continued)

(2) Minimum distribution revenue guarantees for single phase extensions are based only on the estimated contractor costs, if any, and the estimated direct labor costs and estimated direct material costs attributable to construction of the line extension beyond 2,500 ft. Guarantees for multi-phase extensions are based on estimated fully allocated costs, and are credited with the equivalent single phase length allowance for up to 2,500 ft. of new pole line along the normal route of development of the distribution system. ~~(C)~~

(3) Any length of line extension on, or through, restricted lands is excluded from the single phase length allowance and is subject to a line extension guarantee.

(4) The estimated excess cost of construction other than would normally be required for installation of the line extension, is paid by the customer prior to installation. ~~(C)~~

C. SPECULATIVE LINE EXTENSIONS

(1) A line extension is speculative when, in the Company's judgment, the continued future use of the facilities by any customer is uncertain.

(2) The Company requires a minimum distribution revenue guarantee for speculative line extensions equal to the Company's estimated fully allocated installation and removal costs, less salvage, with no length allowance. Prior to construction, the Company may require from the customer a surety bond, or other security acceptable to Company, in the amount of the guarantee in addition to any deposit required to secure payment of service bills.

(3) Distribution revenue guarantees for speculative line extensions include service extension facilities, as well as distribution line facilities. ~~(C)~~

D. EXTENSIONS FOR INDIVIDUAL SERVICE

All service extensions off the Company's distribution system to serve individual customers are installed under Tariff Rule 4.

E. LINE EXTENSIONS FOR DEVELOPMENT AREAS

The Company constructs line extensions to supply service to customers in residential, commercial or industrial developments in specific areas, with annual guarantees determined in accordance with Section B or C hereof, based on the number of customers which the Company knows are to be served in the development within two years from initial construction. The developer (or property owner) provides, without charge to the Company, right-of-way for lines and equipment which is suitable in the opinion of the Company for the installation of Company facilities throughout the development.

Suitable right-of-way includes, but is not limited to, providing ground line clearing of trees, brush and other obstructions, rough grading, and access by mechanical construction equipment.

When restoration of service to the premise is not possible due to an obstruction the customer, **(C)**

or the owner of the property on which the obstruction is situated is responsible for removing the obstruction.

(Continued)

RULES FOR ELECTRIC SERVICE **(C)**
RULE 4 - SUPPLY OF SERVICE

A. CHARACTERISTICS OF SERVICE

(1) The Company's standard service is single or three-phase, sixty Hertz alternating current at standard voltages as specified in the Company's "Rules for Electric Meter and Service Installations~~"~~". Standard service includes overhead service and underground service at new residential developments, locations where the Company in its discretion has elected to install underground facilities and at locations where the customer has paid for the incremental cost of installing facilities underground. All non-standard service is in the process of elimination and no new or additional non-standard service will be supplied. **~~(C)~~**

(2) The distribution system is defined, for the purposes of this rule, as including all lines energized at voltages less than the nominal 69,000 volts and excluding service extensions and lines energized at voltages of nominal 69,000 volts or higher. However, this definition does not affect the Company's obligations under the Federal Power Act and/or the Public Utility Code, as applicable: (1) to provide safe, reliable and adequate retail electric service to customers taking service at voltages of 69 kV and above, and (2) to provide just and reasonable and non-discriminatory distribution and transmission rates, terms and conditions of service to such customers.

(3) When a rate schedule specifies service at secondary voltage or specifies no particular voltage, Company furnishes, where necessary, one standard transformation at the point of delivery from the line voltage to a standard secondary voltage. Where the rate schedule specifies service at distribution voltages, service is supplied from the nearest available line of not less than that voltage and customer furnishes all equipment necessary to transform the energy from the line voltage.

(4) The Company extends service facilities from its distribution lines to the customer's point of delivery. The customer pays the estimated cost of service extension length over 500 ft. and the estimated additional cost of facilities other than those which the Company would normally install to meet the customer's load requirements.

(5) The Customer provides, without charge to the Company, suitable right-of-way across property owned or controlled by the customer (or property owner) including but not limited to: ground line clearing of trees, brush and other obstructions, rough grading, and access by mechanical construction equipment. When restoration of service to the premise is not possible due to an obstruction, the customer, or the owner of the property on which the obstruction is situated is responsible for removing the obstruction. **(C)**

(6) The point of delivery is the point designated by Company where Company's service conductors are connected to customer's service entrance conductors, terminals, or bus. Company installs and maintains facilities to the point of delivery and shall not be required to install or maintain any conductors, meter base, equipment or apparatus except meter and meter accessories beyond that point.

~~(7)~~ The Company normally supplies energy to only one point of delivery to a premise. The ~~(8)~~(7) Company may provide a separate point of delivery at the customer's request as a line and/or service extension. The customer pays the fully allocated cost of any primary or secondary facilities needed to serve the additional points of delivery. For application of this rule, services to more than one building or facility located on the same property and owned by the same entity will be considered service to a single premise; each individual building or facility will not be considered a separate premise. **~~(C)~~**

(Continued)

RULE 4 - SUPPLY OF SERVICE (CONTINUED) **(C)**

B. SPECULATIVE SERVICE EXTENSIONS

(1) A service extension is speculative when, in the Company's opinion, there is doubt as to the initial or continued use of the new facilities by the customer. This may include, but is not limited to separate points of delivery, and service at locations which are relatively inaccessible or remote, or where the customer has less investment than is required by the Company to supply service. **(C)**

(2) When a service extension is speculative, the Company requires a minimum distribution revenue guarantee equal to the Company's estimated fully allocated cost of installation and removal of all facilities less any contribution in aid of construction by the customer. The guarantee is for a five year period or less.

(3) Each customer agrees that when the net distribution service bills rendered during the period from the start of the initial term of the contract to the end of the current year total less than the sum of the customer's annual guarantee over that period, then the difference becomes due and payable.

(4) The customer may elect to make a one-time payment to the Company in lieu of annual differential billings during the period of the guarantee. The payment, which will be equal to the total amount of the guarantee, will be subject to partial refunds each year based upon the actual amount of the customer's distribution service billings.

(5) The Company may require, in addition to any deposit necessary to secure payment of service bills, a surety bond or other security acceptable to the Company, to guarantee the fulfillment of the agreement.

(6) Where the customer requires a speculative service extension to be disconnected and Company facilities left in place for subsequent reconnection, the service extension shall be treated as temporary service under Tariff Rule 7. In addition, for each reconnection of service the customer pays the cost of connection and disconnection.

(7) A speculative service extension guarantee may be discontinued prior to expiration of the contract whenever the service becomes non-speculative in nature.

(8) A speculative service extension requires an "in advance of construction" payment of the fully allocated cost of engineering design and survey work to produce a detailed estimate. ~~**(C)**~~

C. METHOD OF SERVICE

(1) The Company furnishes and installs all electric service line facilities extending from its distribution supply lines at or near the customer's property line to the customer's point of delivery using normal construction for load conditions according to Company standards except as follows:

(a) The Company may at its discretion install other than normal service facilities at the customer's request and at the customer's expense.

(b) The customer provides all mechanical facilities on his property, other than poles and guys, which are required to accommodate the installation of the Company's electric facilities. All electric facilities, and all mechanical facilities, installed by the customer on the Company's side of the point of delivery which are not in, on or under buildings shall, after installation, be owned and maintained by the Company and be available for further extension.

(c) The customer at his option may install all service lines and related facilities on his property. Such facilities shall be on the customer's side of the point of delivery and shall be owned and thereafter maintained by the customer.

(Continued)

RULE 6A - STAND-BY SERVICE
FOR QUALIFYING FACILITIES (CONTINUED) **(C)**

D. INTERRUPTIBLE OPTION

Back-up Power is available on an Interruptible basis to QFs with generators rated in excess of 500 KW. Interruptible Back-up Power may be interrupted when, in the Company's opinion, any generation, transmission, or distribution capacity limitations exist or during periods of economic load control. Whenever possible, the QF will be notified in advance of a probable interruption and the estimated duration of the interruption. If the QF fails to interrupt, a penalty of $24.95 per KW shall be billed for each KW that has not been interrupted, in addition to applicable Back-up Power charges. The Company will notify the QF by telephone at the conclusion of the interruption. A credit of $0.35/KW for Service at 480 volts or less, $0.30/KW for Service at 12,470 volts, $0.25/KW for Service at 69,000 volts or higher will be applied to the QF's monthly bill for each KW interrupted in any month in which an interruption is requested. No credits will be applied if the QF fails to interrupt all Back-up Power.

E. RATES FOR STAND-BY SERVICE

(1) Supplementary Power is metered and billed separately under the Company's applicable general service rate schedule.

(2) (a) Back-up Power is billed separately. The billing is based on KW demand and KWH registered on the Company's meters. Where such actual KW demand use exceeds the KW specified under paragraph G, such excess KW and, on a percentage basis, the associated KWH shall be billed as Supplementary Power. When metered KW demand use is not available, the KW demand billed will be based on the KW of Back-up Power specified under paragraph G. When metered KWH use is not available, the KWH energy billed under the Back-up Power rates will be calculated by multiplying the KW of Back-up Power specified under paragraph G by the number of hours of the unscheduled outage.

(b) The QF will pay a Monthly Reservation Charge equal to the KW of Back-up Power specified under paragraph G multiplied by the Back-up Power capacity charge. The monthly minimum bill shall be the greater of the Monthly Reservation Charge or charges for actual Back-up Power usage.

(c) Back-up Power will be billed using the following charges: **(C)**

	Service at 480 Volts or Less	Service at 12,470 Volts	Service at 69,000 Volts or Higher
Distribution Charge	~~$40.00/Month **(C)**~~ ~~$4.192~~$0.789/Day **(I)** $3.704/KW **(~~I~~)** ~~0.000¢/KWH **(~~D)~~**~~	$~~169.80/Month~~5.582/Day **(C)** $2.~~127~~634/KW **(I)** ~~0.000¢/KWH **(D)**~~	$~~994.00/Month~~ **(~~C~~**17.158/Day **(D)** $0.000/KW~~ **(D)**~~ ~~0.000¢/KWH~~

(C)

(Continued)

RULE 6A - STAND-BY SERVICE **(C)**
FOR QUALIFYING FACILITIES (CONTINUED)

F. KW DEMAND

The KW Demand is the average number of Kilowatts supplied during the 15 minute period of maximum use during the current billing period.

G. DATA REQUIREMENTS

The QF must supply the Company with an annual written notice, on or before September 1, of its Stand-by Service needs for the subsequent calendar year. This notice must contain the following information necessary to implement this Tariff:

- KW of Back-up Power
- Designation of Back-up Power as Firm or Interruptible
- KW of Maintenance Power and preliminary schedule for use thereof

The QF shall provide any data, books or records that Company may request to confirm or check the extent, type or duration of any QF outages.

H. PAYMENT **(C)**

The rates stated in this Tariff apply when bills are paid on or before the due date specified on the bill, which is not less than 15 days from the date the bill is mailed~~.~~ via the U.S. Postal Service or mailed electronically. When not so paid, a one time late payment charge equal to 5% of the first $200.00 of the then unpaid balance plus 2% on the remainder will be added to the unpaid amount.

~~(C)~~

RULES FOR ELECTRIC SERVICE **(C)**

RULE 7 - TEMPORARY SERVICE

A. TEMPORARY SERVICE

(1) Temporary service is service for less than one year or for a year or more when Company must install facilities that will be used solely for a service that is known to be limited in duration. Service is supplied ~~under contract~~ for not less than one month at the applicable rate schedule subject to the provisions of this rule. In no event is service billed for a total period of less than one month. Temporary service also includes seasonal service, which is service for less than one year, for which the Company is requested to leave the facilities in place for subsequent reconnection in following years. **(C)**

(2) The customer pays, in advance, a non-refundable temporary connection charge equal to the Company's estimated engineering installed cost and net removal cost of all necessary facilities other than transformer, service drop, and metering, required to provide the temporary service. Where it is necessary to install and remove a transformer, service drop and meter, or to energize facilities already in place, the customer also pays a non-refundable connection and disconnection charge representing the cost of performing this work. The Company may require that the customer pay the connection and disconnection charge in advance. **(C)**

(3) Company has the option to supply service without the application of this rule for prearranged tests or demonstrations.

(4) The Company may remove all facilities used solely to supply temporary service upon discontinuance of service by the customer.

(5) The provisions in this rule for temporary service apply to annually recurring service; however, they do not apply for service to permanent residences on a residential service rate schedule.

RULES FOR ELECTRIC SERVICE **(C)**
RULE 8 - MEASUREMENT OF SERVICE

A. LOCATION AND METHOD OF MEASUREMENT

(1) The customer provides free of expense to Company, at a location designated by Company, a suitable place for the Company meters which is readily accessible to Company employees at all reasonable hours.

(2) The Company installs and maintains the metering equipment, unless otherwise allowed by the Commission. Where energy is metered at a point other than the point of delivery or at a voltage other than the supply voltage, readings of the meters are corrected to conform to measurement at the point of delivery and voltage supply.

B. METER INSTALLATIONS ~~(C)~~

Service at each point of delivery is metered through one or more meters as required by the applicable rate schedules. Measurements from metering equipment for separate points of delivery are never combined for billing purposes except temporarily pending completion of necessary changes in Company's facilities.

In residential and commercial complexes and multiple occupancy buildings connected after May 21, ~~–~~ 1980, each independent occupant is separately metered and billed by the Company as an individual customer unless redistribution of service is authorized by the Company. The Company does not provide service to two or more customers through a single meter except as specifically provided for in Tariff Rule 5F or the applicable rate schedule.

C. UNMETERED SERVICE ~~(C)~~

The Company, at its option, may determine kilowatt hours and billing demands by computation instead of by measurement for installations having a fixed load or demand value controlled to operate for a definite number of hours during a billing period. An electric service contract is required for billing this unmetered service.

D. METER TESTING **(C)**

The testing and adjustment of meters~~, the charges therefor, and adjustments due to inaccuracies~~ are made in accordance with any applicable law and any regulation ~~issued thereunder~~. The company may require customers to pay a fee of $35.00 for a meter test.

E. DETERMINATION OF DEMAND

(1) The fractional part of the demand billing unit specified in the rate schedule in excess of the minimum is taken as a whole when equal to one-half or more, otherwise, the fractional part is disregarded.

(2) Where the rate schedule provides that the demand is determined by quantities supplied during two or more periods of use, not more than one such period is taken from any one day's measurements that apply to such determination.

(3) Where the charges are based on a connected load, the customer's connected load is determined by inspection whenever Company deems necessary. Company will estimate the connected load of any customer who does not permit Company's representative to make such inspection.

(4) The Company's electric meters record average demand every 15 minutes or hourly and resets the register to zero after each monthly billing cycle. The determination of demand excludes power factor correction. **(C)**

(Continued)

RULES FOR ELECTRIC SERVICE **(C)**

RULE 9 - BILLING AND PAYMENT FOR SERVICE

A. BILLING PERIOD

(1) Bills for service supplied during the preceding billing period, other than initial and final bills, are rendered monthly. Normal billing is for a period of ~~approximately 30~~26-35 days and is based on meter readings taken by Company at the end of each period. **(C)**

(2) When a billing period is more or less than a month, such as for initial or final bills, the monthly rate is prorated.

B. ESTIMATED BILLS

(1) Company may render an appropriately marked estimated bill when a meter reading is not obtained. Company may read meters for longer than monthly intervals and may under such circumstances render estimated interim bills for normal billing periods.

(2) Estimated bills shall be paid in accordance with the provisions of this rule and the applicable rate schedule. If unusual circumstances occur during a period for which an estimated bill has been issued and are brought to the Company's attention, an appropriate adjustment will be made by Company.

(3) Upon request, the Company will supply any customer with a billing schedule and a card form upon which he may record his meter readings at the end of each normal billing period which otherwise would be estimated. If such card is received by the Company by the date specified on the schedule, except where it is apparent to the Company that the information is erroneous, the bill for such period will be computed from the meter reading shown on the card.

(4) The Company will take reasonable measures to obtain meter readings, however, the Company may prepare an estimated bill for any customer if extreme weather conditions, emergencies, equipment failure, work stoppages, or other circumstances prevent actual meter readings or if Company personnel are unable to gain access to obtain an actual meter reading.

C. DUE DATE

The due date specified on the bill is not less than 15 days from the date bill is mailed except that for service under, or billed in conjunction with, residential rate schedules the due date is not less than 20 days from the date bill is mailed and for service to federal, state or local governments or to any governmental department, institution or authority, the due date is not less than 30 days from the date bill is mailed via the U.S. Postal Service or sent electronically. **(C)**

~~When the due date for residential service occurs from the 21st day of the month through the 5th day of the following month, the due date may be extended upon request to the 6th day of the latter month for customers receiving Social Security or equivalent monthly checks on or about the first of the month.~~

(C)

(Continued)

RULE 9 - BILLING AND PAYMENT FOR SERVICE (CONTINUED) **(C)**

D. PAYMENT

(1) Bills are considered as received by customer when delivered ~~at~~via the U.S. Postal Service or mailed **(C)** electronically to the premises where the service is supplied or an address mutually agreed upon. Delay in the receipt of or failure to receive bill does not extend the due date.

(2) Bills may be paid during business hours at any commercial office or collection agency of the Company authorized to receive payments.

(3) Payment of bills by mail will be accepted as paid when postmarked before midnight on the due date **(C)** or when received by the Company within five days after the due date. Payments of bills that are electronically transmitted to the Company will be accepted as paid on the date of the actual receipt of payment.

(4) Payment of bills after the due date specified on the bill is subject to a late payment charge, as provided for in the applicable rate schedule.

(5) The customer is responsible for payment for use up to discontinuance or termination of service.

(6) In the event of discontinuance or termination of service at a residence or dwelling, the Company may transfer any unpaid balance to any other residential account of the same ratepayer, or in the event of termination, to a third-party guarantor's account.

(7) Regular employees who are head of a family and mainly responsible for the maintenance of the premises they occupy may secure up to 50% reduction in their bills for service under Residential Rate Schedule RS in lieu of other benefits available to other employees. This option is in the process of elimination and is limited to employees who are presently receiving such reduction and continue to live and work in the area previously served by the former Tariff Electric Pa. P.U.C. No. 196 (Scranton).

(8) Payments which are insufficient to pay for both a balance due for prior use and billing for current use are first applied to the balance due for prior use, except when an unpaid bill is a disputed bill or when a payment plan for an overdue balance is agreed upon.

E. BUDGET BILLING ~~(C)~~

Budget billing is available upon request for service under residential and general service rate applications except for temporary, seasonal, and speculative service. Budget billing may start in any month, for new or existing customers, and may be discontinued upon request at which time any difference between budget billing and billing based on actual use becomes due and payable. In any month when the amount billed for the previous billing period is overdue, budget billing may be terminated; any difference owed the Company is immediately due, and bills thereafter are rendered based on metered use.

When a residential customer elects budget billing, the Company estimates the bills over a 10-month, 11-month or 12-month period to eliminate, to the extent possible, seasonal fluctuations in utility bills. The Company shall review accounts at least three times during the optional billing period. At the conclusion of the budget billing year, a resulting reconciliation amount exceeding $100, but less than $300, shall be, at the request of the customer, amortized over a 6-month period. Reconciliation amounts exceeding $300 shall be amortized over at least a 12-month period, at the request of the customer. Shorter amortization periods are permissible at the request of the customer.

When a non-residential customer elects budget billing, the Company bills the customer each month an amount equal to one-twelfth of the estimated annual charges under the rate schedule. The monthly charge is adjusted, as required, so that total payments at the end of the budget billing cycle approximately equal actual charges. When billing based on actual use exceeds charges at the end of the twelfth month, the excess is added to regular billing in equal increments over the succeeding four months with no penalty.

Each month, interest at the rate of one-twelfth of the average of 1-year Treasury Bills for the months of September, October, and November of the previous year is applied to funds in the customer's account which are the result of payments for the billed amount in excess of actual charges for service to date. No interest is charged when there is a negative balance.

(Continued)

RULE 9 - BILLING AND PAYMENT FOR SERVICE (CONTINUED) **(C)**

F. RETURNED CHECK CHARGE

If a check received in payment of a customer's account is returned to the Company unpaid by the customer's bank and cannot be redeposited by the Company for payment on the second attempt, the Company will charge the customer $~~7~~20.00 for processing the returned check, plus any charges assessed by the bank or other financial institution to the Company. **(C)**

G. SMALL CREDIT BALANCES ON INACTIVE ACCOUNTS **(C)**

The Company may within a maximum period of six months transfer any customer credit balance less than $5 from a customer's inactive account to the Company's Operation HELP program instead of refunding the credit amount to the customer. This transfer will occur only after the Company has been unsuccessful in its efforts to transfer the credit balance to an active account of the customer, and only if the customer does not request a refund of the credit balance.

H. CREDIT AND APPLICATION PROCEDURES

The Company uses a commercially recognized credit scoring methodology that is within the range of generally accepted industry practice. The applicant's or customer's utility payment history determines the credit score. The Company uses this customer-specific credit score to either request or waive a security deposit. For low-income applicants, PPL Electric will waive the security deposit if an OnTrack agency verifies their household income.

RULE 10 - DISCONNECTION AND RECONNECTION OF SERVICE (CONTINUED) **(C)**

B. TERMINATION (Continued)

(g) The Company's ~~meter readers or other~~ authorized representatives cannot gain admittance or are refused **(C)**
admittance to the premises for the purpose of reading meters, making repairs, making inspections, or removing Company property, or the customer interferes with Company representatives in the performance of their duties, or the meters or other equipment of the Company are not accessible during reasonable hours.

(h) The customer neglects or refuses to reimburse Company for repairs to or loss of Company's property used to supply service when such repairs are necessitated, or loss occasioned, by negligence on the part of customer.

(i) Failure to post a deposit, provide a guarantee, or establish credit associated with service provided by the Company.

(j) Failure to comply with the material terms of a settlement or amortization agreement.

(k) Fraud or material misrepresentation of identity for the purpose of obtaining utility service.

(l) Unauthorized use of the utility service delivered on or about the affected dwelling or other service location.

(3) The Company shall not terminate, or refuse to restore service to any premises when any ~~(C)~~ occupant residing therein is certified by a physician, physician's assistant or nurse practitioner to be seriously ill or affected with a medical condition which will be aggravated by a cessation of service or failure to restore service.

(4) Except in emergencies, service to residential customers will not be terminated: on Saturday or Sunday; on a bank holiday or the day preceding a bank holiday; on a day, or a day preceding a day, when the Company's business offices are closed, excluding Saturdays; or on a holiday or the day preceding a holiday observed by the Pennsylvania Public Utility Commission.

(5) The customer may avoid termination under the above conditions by eliminating the cause for termination and fulfilling the appropriate conditions for reconnection under Rule 10C hereof prior to termination.

C. RECONNECTION

Whenever a service has been terminated under any of the above provisions, Company will require payment of a $30 ($50 if done during other than the normal working hours of the physical forces reconnecting the service) disconnection and reconnection charge and will, before reconnection, require customer to eliminate the cause of disconnection and fulfill any of the following conditions associated with service provided by the Company that are reasonably applicable:

(1) Establish credit, make a security deposit, or provide a written guarantee acceptable to Company.

(2) Correct any unsafe or nonstandard conditions in customer's service entrance facilities.

(3) Make full payment of, or arrange time payments for the charges for energy used but not metered and, all costs of Company's investigation and property damage associated therewith, plus the cost of measures considered necessary by the Company to prevent recurrence. These include but are not limited to: cost of tampering investigations, inspections, billing, and corrective action on unsafe equipment.

(4) Make payment of, or arrange for the payment of, all amounts currently due for services provided by the Company according to a settlement or amortization agreement.

RULES FOR ELECTRIC SERVICE
RULE 11 – NET SERVICE FOR GENERATION FACILITIES (C)

A. DEFINITIONS ~~(C)~~

(1) Delivery Service – Service that includes the Distribution component of the applicable ~~firm~~ rate **(C)** ~~rate~~ schedule (including all tariff riders and surcharges).

(2) Generation Facility – Such equipment owned by a single corporate entity, (a) which is located at a single contiguous site; (b) which is exclusively used to produce electric energy that will be sold at wholesale; (c) which is owned and/or operated by a qualified member of PJM Interconnection, L.L.C. (PJM), as defined in the PJM Operating Agreement; (d) the Net Energy Output of which is reported on an hourly basis to PJM; and (e) which is interconnected to the Company's facilities. The Company shall have the sole and exclusive right to determine if any particular equipment qualifies as a Generation Facility and if the operating characteristics and/or circumstances relating to such equipment are different then described in this definition.

(3) Net Energy Output – The difference in energy between the Generation Facility's output and Station Power over a monthly period, as determined by the PJM. Net Energy Output is positive when the output exceeds the Station Power and negative when the Station Power exceeds the output, all as measured by an electronic meter acceptable to the Company.

(4) Net Service – The provision of service at 69 kV or higher to a Generation Facility under this Rule.

(5) Station Power – Energy used for operating the electric equipment on the site of a Generation Facility located in the PJM control are or for the heating, lighting, air-conditioning and office equipment needs of buildings on the site of such a Generation Facility, which are used solely in the operation, maintenance, or repair of the facility. Station Power does not include any energy used to power synchronous condensers, used for pumping at a pumped storage facility, for restoration-related or black start service or to energy that is normally supplied to facilities including, but not limited to buildings or structures on the site of such a Generation Facility that are metered separately and served directly from the Company's distribution system.

B. APPLICATION

(1) The Company will provide Net Service to a Generation Facility upon request.

(2) This Rule 11 shall remain available only for as long as the provision in Section 1.7.10(d) of the PJM Operating Agreement, or any successor thereto, allowing the self-supply of station power, remains effective.

(3) In order to be eligible for Net Service, a Generation Facility must be subject to an Interconnection Agreement and an Interconnection Service Agreement under the PJM Open Access Transmission Tariff.

(4) All bills for service hereunder are based on charges specified in the applicable rate schedule for firm service (including applicable riders and surcharges) under which the Customer is eligible to receive service, subject to the additional provisions of this rule.

(5) Customers selecting Net Service do not qualify for either the auxiliary service or stand-by service provisions of Rules 6 and 6A, respectively.

(Continued)

RIDER MATRIX **(C)**

Rate Schedule	EEC	USR	NM	MBC	ACR 1	ACR 2	MFC	SMR	CER	DSIC	SDER
RS		X	X	X	X	X	X	X	X	X	X
RTS (R)		X		X	X	X	X	X	X	X	X
GS-1			X	X	X	X	X	X	X	X	X
GS-3	X		X	X	X	X	X	X	X	X	X
LP-4	X		X	X	X	X		X	X	X	X
LP-5	X			X	X	X		X	X	X	X
LPEP	X			X	X	X		X	X	X	X
~~IS-1 (R)~~				~~X~~	~~X~~	~~X~~	~~X~~	~~X~~	~~X~~	~~X~~	~~X~~
BL				X	X	X	X	X	X	X	X
SA				X	X	X	X	X	X	X	X
SM (R)				X	X	X	X	X	X	X	X
SHS				X	X	X	X	X	X	X	X
SLE				X	X	X	X	X	X	X	X
SE				X	X	X	X	X	X	X	X
TS (R)				X	X	X	X	X	X	X	X
~~SI-1 (R)~~				~~X~~	~~X~~	~~X~~	~~X~~	~~X~~	~~X~~	~~X~~	~~X~~
GH-2 (R)				X	X	X	X	X	X	X	X
Rule 6/6A				X	X	X	X	X	X	X	X

Rider Titles

EEC = Emergency Energy Conservation Rider
USR = Universal Service Rider
NM = Net Metering for Renewable Customer-Generators
MBC = Metering and Billing Credit Rider
ACR 1 = Act 129 Compliance Rider – Phase 1
ACR 2 = Act 129 Compliance Rider – Phase 2
MFC = Merchant Function Charge Rider
SMR = Smart Meter Rider
CER = Competitive Enhancement Rider
DSIC = Distribution System Improvement Charge
SDER = Storm Damage Expense Rider

(C) Indicates Change

(THIS PAGE INTENTIONALLY LEFT BLANK)

(THIS PAGE INTENTIONALLY LEFT BLANK)

NET METERING FOR RENEWABLE CUSTOMER-GENERATORS **(C)**

PURPOSE

This Rider sets forth the eligibility, terms and conditions applicable to Customers with installed qualifying renewable customer-owned, generation using a net metering system.

APPLICABILITY **(C)**

This Rider applies to renewable customer-generators served under Rate Schedules RS, GS-1, GS-3, and LP-4 who install a device or devices which are, in the Company's judgment, subject to Commission review, a bona fide technology for use in generating electricity from qualifying Tier I or Tier II alternative energy sources, pursuant to the Alternative Energy Portfolio Standards Act, 73 P.S. §§ 1648.1 – 1648.8 ("AEPS Act") or Commission regulations, and which will be operated in parallel with the Company's system. This Rider is available to installations where any portion of the electricity generated by the renewable energy generating system offsets part or all of the customer-generator's load, independent of the generating system's requirements for electricity; provided that net metered alternative energy systems owned and operated by third-parties that are interconnected and placed on property owned or leased and operated by an electric utility customer shall be designed to generate no more than 110% of that utility customer's annual electricity consumption, at the interconnection meter location and all qualifying virtual meter locations. Customer generators with third-party owned and operated systems shall provide with the interconnection application adequate supporting data to demonstrate that the alternative energy system is designed to provide no more than 110% of the customer-generator's annual electric usage at all qualifying meter locations.

A renewable customer-generator is a non-utility owner or operator of a net metered distributed generation system with a nameplate capacity of not greater than 50 kilowatts, if installed at a residential service (RS), or not larger than 3,000 kilowatts at other customer service locations (Rate Schedules GS-1, GS-3 and LP-4), except for Customers whose systems are above 3 megawatts and up to 5 megawatts who make their systems available to operate in parallel with the Company during grid emergencies, as defined by the regional transmission organization, or where a microgrid is in place for the purpose of maintaining critical infrastructure, such as homeland security assignments, emergency services facilities, hospitals, traffic signals, wastewater treatment plants or telecommunications facilities, provided that technical rules for operating generators interconnected with facilities of the Company have been promulgated by the Institute of Electrical and Electronic Engineers ("IEEE") and the Commission.

Qualifying renewable energy installations are limited to Tier I and Tier II alternative energy sources, as defined by the AEPS Act and the Commission's regulations. The Customer's equipment must conform to the Commission's Interconnection Standards and Regulations, pursuant to the AEPS Act. This Rider is not applicable when the source of supply is service purchased from a neighboring electric utility under Borderline Service.

Service under this Rider is available upon request to renewable customer-generators on a first-come, first-served basis as long as the total rated generating capacity installed by renewable customer-generator facilities does not adversely impact service to other Customers and does not compromise the protection scheme(s) employed on the Company's electric distribution system.

(Continued)

NET METERING FOR RENEWABLE CUSTOMER-GENERATORS (Continued) **(C)**

BILLING PROVISIONS:

The following billing provisions apply to customer-generators in conjunction with service under applicable Rate Schedules RS, GS-1, GS-3, or LP-4.

1. The customer-generator will ~~receive a credit~~be credited for each kilowatt-hour received by the Company up to the total amount of electricity delivered to the Customer by the Company during the billing period ~~at the full retail rate consistent with Commission regulations.~~. If a customer-generator supplies more electricity to the Company than the Company delivers to the customer-generator in a given billing period, the excess kilowatt hours shall be carried forward and ~~credited~~applied against the customer-generator's usage in subsequent billing periods ~~at the full retail rate~~. Any excess kilowatt hours will continue to accumulate until the end of the PJM planning period ending May 31 of each year. On an annual basis consistent with the PJM planning period, the Company will compensate the customer-generator for kilowatt-hours received from the customer-generator in excess of the kilowatt hours delivered by Company to the customer-generator during the preceding year at the Company's Rate Schedule Current Price To Compare consistent with Commission regulations. ~~For eligible~~ Compensation will also occur if the customer ~~generators with a TOU~~ changes rate ~~provision, a weighted average of the on-peak and off-peak hours will be used to derive the Company's Price To Compare for that Rate Schedule~~schedules or shopping status. The customer-generator is responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule. **(C)**

2. If the Company supplies more kilowatt-hours of electricity than the customer-generator facility feeds back to the Company's system during the billing period, all charges of the appropriate rate schedule shall be applied to the net kilowatt-hours of electricity that the Company supplied. The customer-generator is responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule.

3. For customer-generators involved in virtual meter aggregation programs, a credit shall be applied first to the meter through which the generating facility supplies electricity to the Company's distribution system, then through the remaining meters (for the customer-generator's account) equally at each meter's designated rate under the applicable Rate Schedule. Virtual meter aggregation is the combination of readings and billing for all meters, regardless of rate class, installed on properties owned, or leased and operated, by a customer-generator by use of the Company's billing process, rather than through physical rewiring of the customer-generator's owned or leased property for a physical, single-point of contact. The customer-generators are responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule.

~~(C)~~

(Continued)

GREEN POWER OPTION (C)

AVAILABILITY

Subject to the limitations described below, service under this voluntary option is available to all customers who receive Basic Utility Supply Service under Rate Schedules RS, RTS(R~~) RTD(R~~), GS-1, GS-3, ~~IS-1(R),~~ BL, SA, SM(R), SHS, SLE, SE, TS(R), ~~SI-1(R), GH-1(R)~~ and GH-2(R). Customers who elect to purchase Green Power Credits under this option will be subject to the charges described below. (C)

DEFINITIONS

Green Power – Electric energy generated from renewable resources that are located within PJM Interconnection, LLC (PJM) and qualify as Alternative Energy Sources under the Alternative Energy Portfolio Standards (AEPS) Act. For purposes of the Green Power Option, Customers will not be purchasing the capacity and energy generated by the Alternative Energy Sources, but instead, will be purchasing Green Power Credits which will be retired on their behalf.

Green Power Credits – Alternative Energy Credits, as that term is defined in the AEPS Act, generated by wind and hydroelectric facilities that are located within PJM and qualify as Alternative Energy Sources.

Green Power Block – The number of Green Power Credits that are produced by the generation of 100 kWh of Green Power.

APPLICATION

Customers may elect to purchase any whole number of Green Power Blocks per month, at the rate set forth below.

The Customer may initiate participation, change the number of Green Power Blocks selected or may terminate participation in the Green Power Option effective as of the Customer's next scheduled meter reading date, provided the Company has received at least sixteen (16) days' prior notice.

If a Customer fails to pay the Monthly Green Power Charges for two consecutive billing periods, that Customer's participation in the Green Power Option will be terminated and any Green Power Blocks that the Customer selected, but did not pay for, will be returned to the Company.

If the Customer pays for Green Power Blocks, and the Company is unable to provide those blocks, the Company will refund the Customer's payment in full in the next billing period.

RATES AND BILLING

The charge for each Green Power Block is $2.50 per month.

The Green Power Charge is in addition to all other charges billed under the Customer's applicable Rate Schedule. Customers will be billed for the fixed number of Green Power Blocks that they select regardless of actual energy use during the billing period.

The Green Power Charge will be set out separately on the Customer's bill.

(Continued)

(C) Indicates Change

METERING AND BILLING CREDIT RIDER (C)

PURPOSE

This rider provides for ~~monthly~~ Distribution Charge credits when an Electric Generation Supplier licensed by the Commission provides metering, meter reading, and/or billing and collection service to a customer in lieu of the Company.

APPLICATION

This rider applies to the Distribution Charges included in each Rate Schedule included in this Tariff.

NET ~~MONTHLY~~ DISTRIBUTION CHARGE CREDIT (C)

Rate Schedule	Metering (cents/day)	Meter Reading (cents/day)	Billing and Collection (cents/day)
RS	~~1.94~~ ~~(D~~6.476 ~~(I)~~	0.~~13 (D~~551 ~~(I)~~	~~$2.68 (I~~7.687 ~~(D)~~
Separate Water Heating Service	~~1.94~~ ~~(D~~6.476 ~~(I)~~	0.~~13 (D~~551 ~~(I)~~	~~2.68 (I~~7.687 ~~(D)~~
RTS (R)	~~1.94~~ ~~(D~~6.476 ~~(I)~~	0.~~13 (D~~551 ~~(I)~~	~~2.68 (I~~7.687 ~~(D)~~
GS-1	~~6.69~~ ~~(I~~13.426 ~~(D)~~	0.~~13 (D~~551 ~~(I)~~	~~2.68 (I~~7.687 ~~(D)~~
Space Conditioning and Water Heating	~~6.69~~ ~~(I~~13.426 ~~(D)~~	0.~~13 (D~~551 ~~(I)~~	~~2.68 (I~~7.687 ~~(D)~~
Volunteer Fire Co./Sr. Citizen Centers	~~1.94~~ ~~(D~~6.476 ~~(I)~~	0.~~13 (D~~551 ~~(I)~~	~~2.68 (I~~7.687 ~~(D)~~
GS-3	~~6.69~~ ~~(I~~13.426 ~~(D)~~	0.~~13 (D~~551 ~~(I)~~	~~2.68 (I~~7.687 ~~(D)~~
Space Conditioning and Water Heating	~~6.69~~ ~~(I~~13.426 ~~(D)~~	0.~~13 (D~~551 ~~(I)~~	~~2.68 (I~~7.687 ~~(D)~~
Volunteer Fire Co./Sr. Citizen Centers	~~1.94~~ ~~(D~~6.476 ~~(I)~~	0.~~13 (D~~551 ~~(I)~~	~~2.68 (I~~7.687 ~~(D)~~
LP-4	~~95.71~~182.701 (D)	0.~~13 (D~~551 ~~(I)~~	~~2.68 (I~~7.687 ~~(D)~~
Space Conditioning and Water Heating	~~6.69~~ ~~(I~~13.426 ~~(D)~~	0.~~13 (D~~551 ~~(I)~~	~~2.68 (I~~7.687 ~~(D)~~
LP-5	~~789.51~~ ~~(I~~896.022 ~~(D)~~	0.~~13 (D~~551 ~~(I)~~	~~2.68 (I~~7.687 ~~(D)~~
LPEP	~~789.51~~ ~~(I~~896.022 ~~(D)~~	0.~~13 (D~~551 ~~(I)~~	~~2.68 (I~~7.687 ~~(D)~~
~~IS-1(R)~~	~~6.69 (I)~~	~~0.13 (D)~~	~~2.68 (I)~~
BL	~~6.69~~ ~~(I~~13.426 ~~(D)~~	0.~~13 (D~~551 ~~(I)~~	~~2.68 (I~~7.687 ~~(D)~~

(I) Indicates Increase **(D)** Indicates Decrease **(C)** Indicates Change

SA	—	—	~~2.68 (I~~7.687 **(D)**
SM(R)	—	—	~~2.68 (I~~7.687 **(D)**
SHS	—	—	~~2.68 (I~~7.687 **(D)**
SLE	—	—	7.687 **(D)**
SE	—	—	~~2.68 (I~~7.687 **(D)**
TS(R)	—	—	~~2.68 (I~~7.687 **(D)**
~~SI-1(R)~~	—	—	~~2.68 (I)~~
GH-2(R)	~~6.69~~ ~~(I~~13.426 **(D)**	0.~~13 (D~~551 **(I)**	~~2.68 (I~~7.687 **(D)**
Standby Service - 480 Volts or Less	~~6.69~~ ~~(I~~13.426 **(D)**	0.~~13 (D~~551 **(I)**	~~2.68 (I~~7.687 **(D)**
Standby Service - 12,470 Volts	~~95.71~~182.701 **(D)**	0.~~13 (D~~551 **(I)**	~~2.68 (I~~7.687 **(D)**
Standby Service - 69,000 Volts or Higher	~~789.51~~ ~~(I~~896.022 **(D)**	0.~~13 (D~~551 **(I)**	~~2.68 (I~~7.687 **(D)**

TRANSMISSION SERVICE CHARGE (C)

Beginning on June 1, 2013, the Transmission Service Charge (TSC) shall be applied to charges for electricity supplied to customers who receive Basic Utility Supply Service ("BUSS"), as defined in Rule 1B(1), from the Company under this Tariff.

The TSC shall be computed separately for each of the following four customer classes: (C)

(1) Residential: Consisting of Rate Schedules RS and RTS (R),
(2) Small Commercial and Industrial: Consisting of Rate Schedules GS-1, GS-3, ~~IS-1 (R),~~ BL, SA, SM (R), SHS, SLE, SE, TS (R), ~~SI-1 (R),~~ and GH-2 (R) (Small C&I),
(3) Large Commercial and Industrial – Primary: Consisting of Rate Schedule LP-4 (Large C&I – Primary), and
(4) Large Commercial and Industrial – Transmission: Consisting of Rate Schedules LP-5, LPEP and L5S (Large C&I – Transmission).

The TSC, computed using the formulae described below, shall be applied to the monthly bill of each customer receiving BUSS service from the Company and shall be reconciled on an annual basis for undercollections and overcollections experienced during the previous year.

The TSC for the Residential class and the Small C&I class shall be computed using the following formula:

TSC = [TCe/S + TCd/S - E/S] X 1/(1-T)

The TSC for the Large C&I – Primary class and the Large C&I – Transmission class shall be computed using the following formulae:

TSC = TSCd + TSCe

The demand – related portion of the TSC (TSCd) for the Large C&I – Primary class and the Large C&I – Transmission class shall be computed using the following formula:

TSCd = [TCd/D] X 1/(1-T)

The other portion of the TSC (TSCe) for the Large C&I – Primary class and the Large C&I – Transmission class shall be computed using the following formula:

TSCe = [TCe/S – E/S] X 1/(1-T)

Where:

TCd = The demand-related (kW) portion of the charges that the Company incurs to provide transmission service (including ancillary service charges and all non-market-based transmission service charges) to customers who receive BUSS service from the Company. These charges are all Federal Energy Regulatory Commission (FERC)-approved charges imposed by PJM Interconnection, LLC (PJM) on a kW basis. These charges are allocated to each customer class based upon the contribution of that class to the 5 coincident peaks used by PJM to establish such demand – related charges. ~~(C)~~

TCe = All other charges not recovered through TCd that the Company incurs to provide transmission service (including ancillary service charges and all non-market-based transmission service charges) to customers who receive BUSS service from the Company. These charges are all FERC-approved charges imposed by PJM on any basis other than a kW basis. These charges are allocated to each customer class based upon the projected kWh usage of that class, including estimated distribution system losses during the computation year. ~~(C)~~

(Continued)

TRANSMISSION SERVICE CHARGE (CONTINUED) ~~(C)~~

TRANSMISSION SERVICE CHARGE **(C)**

Charges under the TSC for the period October 1, 2014 through May 31, 2015, as set forth in the applicable Rate Schedules.

Customer Class	**Large ~~I&C~~C&I - Transmission**	**Large ~~I&C~~C&I - Primary**	**Small ~~I&C~~C&I**	**Residential**
Rate Schedule / Charge	L5S, LP-5 and LPEP	LP-4	GS-1, GS-3, ~~IS-1 (R),~~ BL and GH-2 (R)	RS and RTS (R)
Energy Rate ($/kWh)			0.00728 ~~(D)~~	0.01213 ~~(I)~~
Demand Rate ($/kW)	3.628	2.098		

~~Small I&C – Street Lights~~

~~Rate Schedule/ Charge~~	~~SA~~	~~SM (R)~~		~~SHS~~		~~SE~~	~~TS (R)~~	~~SI-1 (R)~~	
	~~$/Lamp (D)~~	~~Nominal Lumens~~	~~$/Lamp (D)~~	~~Nominal Lumens~~	~~$/Lamp (D)~~	~~$/KWH (D)~~	~~$/Watt (D)~~	~~Lumens~~	~~$/Lamp (D)~~
	~~0.478~~	~~3,350~~	~~0.357~~	~~5,800~~	~~0.217~~	~~0.00728~~	~~0.00532~~	~~600~~	~~0.151~~
		~~6,650~~	~~0.558~~	~~9,500~~	~~0.311~~			~~1,000~~	~~0.269~~
		~~10,500~~	~~0.780~~	~~16,000~~	~~0.457~~			~~4,000~~	~~0.853~~
		~~20,000~~	~~1.236~~	~~25,500~~	~~0.825~~				
		~~34,000~~	~~2.108~~	~~50,000~~	~~1.294~~				
		~~51,000~~	~~2.913~~						

Small C&I – Street Lights

Rate Schedule/ Charge	SA		SM (R)		SHS		SLE		SE	TS (R)
	Nominal Lumens	Charge **(C)**	Nominal Lumens	$/Lamp	Nominal Lumens	$/Lamp	Nominal Lumens	$/Fixture **(C)**	$/KWH	$/Watt
	HPS 9,500	0.478 $/Lamp	3,350	0.357	5,800	0.217	2,600	0.094	-	-
			6,650	0.558	9,500	0.311	3,300	0.137	-	-
			10,500	0.780	16,000	0.457	3,800	0.138	0.00728	0.00532
	LED 4,300	0.112 $/Fixture	20,000	1.236	25,500	0.825	4,900	0.189	-	-
			34,000	2.108	50,000	1.294	7,500	0.241	-	-
			51,000	2.913			15,000	0.450	-	-
							20,000	0.698		

(I) Indicates Increase **(D)** Indicates Decrease **(C)** Indicates Change

GENERATION SUPPLY CHARGE-1 (C)

The Generation Supply Charge-1 (GSC-1) shall be applied to each kilowatt-hour supplied to (C) residential customers who take Basic Utility Supply Service ("BUSS") from the Company under Rate Schedules RS and RTS (R), small commercial and industrial customers who take BUSS service under Rate Schedules GS-1, GS-3, ~~GH-2 (R), IS-1 (R),~~ BL, SA, SM (R), SHS, SLE, SE, TS (R) and ~~SI-1~~GH-2 (R), and standby service for the foregoing rate schedules. The GSC-1 will not apply to those Rate Schedule GS-3 customers who have a peak demand of 500 kW or greater, but the GSC-1 will apply to those Rate Schedule LP-4 customers who have a peak demand of less than 500 kW. This peak demand will be based on the customer's ICAP peak load contribution to PJM peak load assigned for the 2014-2015 PJM Planning Year. The GSC-1 shall have the options listed below.

FIXED PRICE OPTION – RESIDENTIAL & SMALL COMMERCIAL/INDUSTRIAL

PURPOSE

The Fixed Price Option provides eligible customers in the Residential and Small Commercial & ~~(C)~~ Industrial Customer Class with default electric service for those customers who have not selected a retail electric generation supplier (EGS) or the Pilot TOU Program.

PRICING PROVISIONS

The Fixed Price GSC-1, determined in accordance with the formula set forth below, shall be applied to all kilowatt-hours billed for service provided during the billing month:

$$\text{Fixed Price GSC-1} = \left[\left(\frac{GS_{fp}}{S_{fp}}\right) - \left(\frac{E}{S}\right)\right] \times \frac{1}{(1-T)}$$ ~~(C)~~

Where:

GSC-1 = The Generation Supply Charge-1, stated in cents per kilowatt hour, shall be calculated separately for each of the following two Customer Classes: (1) residential, and (2) small commercial and industrial as designated above.

GS_{fp} = The total estimated direct and indirect costs incurred by the Company to acquire generation supply from any source on behalf of participating BUSS customers on the Fixed Price Option in the applicable Customer Class. These costs shall be reduced by any revenue received by the Company from the sale of Alternative Energy Credits that otherwise would have expired.

The computation quarter shall be each quarter of the PJM Planning Year over which the Fixed Price GSC-1, as computed, will apply. Projections of the Company's costs to acquire generation supply, adjusted for losses and including Alternative Energy Credits, for the computation quarter shall include all direct and indirect costs of generation supply to be acquired by the Company from any source plus any associated generation supply-related procurement and administration costs. Any costs incurred prior to June 1, 2013, shall be amortized ratably over the 24-month period June 1, 2013, through May 31, 2015, and the quarterly amortization amount shall be included in the computation of the GSC-1.

(Continued)

GENERATION SUPPLY CHARGE – 1 (Continued) **(C)**

FIXED PRICE SERVICE – RESIDENTIAL & SMALL COMMERCIAL/INDUSTRIAL (Continued)

E = Experienced net over or undercollection of costs associated with the acquisition of generation supply for participating BUSS customers on the Fixed Price Option and the Time-of-Use Price Option in the applicable Customer Class. These costs will be computed as of the end of the calendar month ended one month prior to the beginning of the computation quarter, and will include applicable interest. Interest shall be computed monthly from the month the over or undercollection occurs to the month in which the overcollection is refunded or the undercollection is recouped. Interest on recoveries of undercollections shall be calculated at the legal rate of interest. Interest on refunds of overcollections shall be calculated at the legal rate of interest plus 2 percent annual interest.

S_{fp} = The Company's total retail KWH sales to participating BUSS customers on the Fixed Price Option in the applicable Customer Class, projected for the computation quarter.

S = The Company's total retail KWH sales to participating BUSS customers on the Fixed Price Option and the Time-of-Use Price Option in the applicable Customer Class.

T = The Pennsylvania gross receipts tax rate (exclusive of Part 2 of the State Tax Adjustment Surcharge (STAS) within this tariff) in effect during the billing month, expressed in decimal form.

Minimum bills shall not be reduced by reason of the GSC-1, nor shall GSC-1 charges be a part of the monthly rate schedule minimum. The GSC-1 shall not be subject to any credits or discounts and Part 2 of the STAS shall apply.

The following GSC-1 charges apply for the Fixed Price Option during the period March 1, 2015 through May 31, 2015. **(C)**

Customer Class	**Small ~~I&C~~C&I**	**Residential**
Rate Schedule / Charge	GS-1, GS-3 (< 500 kW), LP-4 (< 500 kW), ~~IS-1 (R),~~ BL, and GH-2 (R) $0.09392/KWH **(I)**	RS and RTS (R) $0.08345/KWH **(I)**

~~Small I&C – Street Lights~~									
~~Rate Schedule/ Charge~~	~~SA~~	~~SM (R)~~		~~SHS~~		~~SE~~	~~TS (R)~~	~~SI-1 (R)~~	
	~~$/Lamp (I)~~	~~Nominal Lumens~~	~~$/Lamp (I)~~	~~Nominal Lumens~~	~~$/Lamp (I)~~	~~$/KWH (I)~~	~~$/Watt (I)~~	~~Lumens~~	~~$/Lamp (I)~~
	~~6.161~~	~~3,350~~	~~4.611~~	~~5,800~~	~~2.799~~	~~0.09392~~	~~0.06861~~	~~600~~	~~1.954~~
		~~6,650~~	~~7.204~~	~~9,500~~	~~4.010~~			~~1,000~~	~~3.466~~
		~~10,500~~	~~10.068~~	~~16,000~~	~~5.898~~			~~4,000~~	~~11.007~~
		~~20,000~~	~~15.948~~	~~25,500~~	~~10.641~~				
		~~34,000~~	~~27.190~~	~~50,000~~	~~16.699~~				
		~~51,000~~	~~37.577~~						

Small C&I – Street Lights						
	SA ~~(C)~~	SM (R)	SHS	SLE ~~(C)~~	SE	TS (R)

(D) Indicates Decrease **(I)** Indicates Increase **(C)** Indicates Change

Rate Schedule/ Charge	Nominal Lumens	Charge **(C)**	Nominal Lumens	$/Lamp	Nominal Lumens	$/Lamp	Nominal Lumens	$/~~Lamp~~ Fixture **(C)**	$/KWH	$/Watt
	HPS 9,500	6.161 $/Lamp	3,350	4.611	5,800	2.799	2,600	1.212		
			6,650	7.204	9,500	4.010	3,300	1.765		
			10,500	10.068	16,000	5.898	3,800	1.784	0.09392	0.06861
	LED 4,300	1.447 $/Fixture	20,000	15.948	25,500	10.641	4,900	2.438		
			34,000	27.190	50,000	16.699	7,500	3.111		
			51,000	37.577			15,000	5.803		
							20,000	9.001		

(Continued)

ACT 129 COMPLIANCE RIDER – PHASE 1 **(C)**

The Phase 1 Act 129 Compliance Rider (ACR 1) shall be applied, on a non-bypassable basis, to charges for electricity supplied to customers who receive distribution service from the Company under this Tariff. The Rider will be implemented by applying a charge to bills of customers beginning January 1, 2010.

The ACR 1 shall be computed separately for each of the following three customer classes: **(C)**

(1) Residential: Consisting of Rate Schedules RS and RTS (R),
(2) Small Commercial and Industrial (Small C&I): Consisting of Rate Schedules GS-1, GS-3, ~~IS-1 (R),~~ BL, SA, SM (R), SHS, SLE, SE, TS (R), ~~SI-1 (R),~~ and GH-2 (R), and
(3) Large Commercial and Industrial (Large C&I): Consisting of Rate Schedules LP-4, LP-5, LPEP, and L5S.

The ACR 1 will be computed for each customer receiving distribution service from the Company using the formulae described below. For residential customers, the ACR 1 charge shall be included in the distribution charges of the monthly bill. For all other customers, the ACR charge shall be listed as a separate charge on the monthly bill. All charges shall be reconciled on an annual basis for undercollections and overcollections experienced during the previous year. Charges set forth in the residential rate schedules in this tariff have been adjusted to reflect application of the currently effective ACR 1.

The ACR 1 for the Residential class and the Small C&I class shall be computed using the following formula:

ACR 1 = [ACc/S - E/S] X 1 / (1-T)

The ACR 1 for the Large C&I class shall be computed using the following formula:

ACR 1 = [ACc/D - E/D] X 1 / (1-T)

Where:

ACc = A levelized annual budget of all costs required for the Company to implement its Commission-approved Phase 1 Energy Efficiency and Conservation (EE&C) Plan during a compliance year. A compliance year is the 12-month period beginning June 1 of each calendar year and ending May 31 of the following calendar year, except the first compliance year which begins on January 1, 2010 and ends on May 31, 2010. The levelized annual budget amount is the sum of all direct and indirect costs (including all deferred design and development costs, general administrative costs, and applicable statewide evaluator costs) required to implement the Company's EE&C Plan divided by the number of months during which the Company's EE&C Plan will be in effect multiplied by the number of months in the compliance year.

The costs of each EE&C program available to only one customer class will be directly assigned to that customer class. Costs of EE&C programs which cannot be directly assigned to one customer class will be allocated to the customer classes benefiting from those programs using an allocation factor determined by dividing the EE&C costs directly assigned to each customer class by the total of the Company's EE&C Plan costs directly assigned to all customer classes.

(Continued)

(C) Indicates Change

ACT 129 COMPLIANCE RIDER PHASE 1 (CONTINUED)

ACT 129 COMPLIANCE RIDER – PHASE 1 CHARGE **(C)**

Charges under the ACR 1 for the period June 1, 2014 through May 31, 2015 as set forth in the applicable Rate Schedules.

Customer Class	Large ~~I&C~~C&I - Transmission	Large ~~I&C~~C&I - Primary	Small ~~I&C~~C&I	Residential
Rate Schedule / Charge	L5S, LP-5, and LPEP	LP-4	GS-1, GS-3, ~~IS-1 (R),~~ BL, and GH-2 (R)	RS and RTS (R)
	$0.473/KW ~~(I)~~	$0.473/KW ~~(I)~~	$0.00000/KWH ~~(I)~~	$0.00000/KWH

~~Small I&C – Street Lights~~

~~Rate Schedule/ Charge~~	~~SA~~	~~SM (R)~~		~~SHS~~		~~SE~~	~~TS (R)~~	~~SI-1 (R)~~	
	~~$/Lamp (I)~~	~~Nominal Lumens~~	~~$/Lamp (I)~~	~~Nominal Lumens~~	~~$/Lamp (I)~~	~~$/KWH (I)~~	~~$/Watt (I)~~	~~Lumens~~	~~$/Lamp (I)~~
	~~0.000~~	~~3,350~~	~~0.000~~	~~5,800~~	~~0.000~~	~~0.00000~~	~~0.00000~~	~~600~~	~~0.000~~
		~~6,650~~	~~0.000~~	~~9,500~~	~~0.000~~			~~1,000~~	~~0.000~~
		~~10,500~~	~~0.000~~	~~16,000~~	~~0.000~~			~~4,000~~	~~0.000~~
		~~20,000~~	~~0.000~~	~~25,500~~	~~0.000~~				
		~~34,000~~	~~0.000~~	~~50,000~~	~~0.000~~				
		~~51,000~~	~~0.000~~						

Small C&I – Street Lights

Rate Schedule/ Charge	SA		SM (R)		SHS		SLE		SE	TS (R)
	Nominal Lumens	Charge **(C)**	Nominal Lumens	$/Lamp	Nominal Lumens	$/Lamp	Nominal Lumens	$/Fixture **(C)**	$/KWH	$/Watt
	HPS 9,500	0.000 $/Lamp	3,350	0.000	5,800	0.000	2,600	0.000	-	-
			6,650	0.000	9,500	0.000	3,300	0.000	-	-
			10,500	0.000	16,000	0.000	3,800	0.000	0.00000	0.00000
	LED 4,300	0.000 $/Fixture	20,000	0.000	25,500	0.000	4,900	0.000	-	-
			34,000	0.000	50,000	0.000	7,500	0.000	-	-
			51,000	0.000			15,000	0.000	-	-
							20,000	0.000		

(D) Indicates Decrease **(I)** Indicates Increase **(C)** Indicates Change

ACT 129 COMPLIANCE RIDER – PHASE 2 (C)

A Phase 2 Act 129 Compliance Rider (ACR 2) shall be applied, on a non-bypassable basis, to charges for electricity supplied to customers who receive distribution service from the Company under this Tariff. The Rider will be implemented beginning June 1, 2013; however, the ACR 2 charge to the bills of customers will be applied beginning July 1, 2013. ~~(C)~~

The ACR 2 shall be computed separately for each of the following three customer classes: ~~(C)~~ (C)

(1) Residential: Consisting of Rate Schedules RS and RTS (R),
(2) Small Commercial and Industrial (Small C&I): Consisting of Rate Schedules GS-1, GS-3, ~~IS-1 (R),~~ BL, SA, SM (R), SHS, SLE, SE, TS (R), ~~SI-1 (R),~~ and GH-2 (R), and
(3) Large Commercial and Industrial (Large C&I): Consisting of Rate Schedules LP-4, LP-5, LPEP, and L5S.

The ACR 2 will be computed for each customer receiving distribution service from the Company using the formulae described below. For residential customers, the ACR 2 charge shall be included in the distribution charges of the monthly bill. For all other customers, the ACR charge shall be listed as a separate charge on the monthly bill. All charges shall be reconciled on an annual basis for undercollections and overcollections experienced during the previous year. Charges set forth in the residential rate schedules in this tariff have been adjusted to reflect application of the currently effective ACR 2.

The ACR 2 for the Residential class and the Small C&I class shall be computed using the following formula:

ACR 2 = [ACc/S - E/S] X 1 / (1-T)

The ACR 2 for the Large C&I class shall be computed using the following formula:

ACR 2 = [ACc/D - E/D] X 1 / (1-T)

Where:

ACc = A levelized annual budget of all costs required for the Company to implement its Commission-approved Phase 2 Energy Efficiency and Conservation (EE&C) Plan during a compliance year. A compliance year is the 12-month period beginning June 1 of each calendar year and ending May 31 of the following calendar year. The levelized annual budget amount is the sum of all direct and indirect costs (including all deferred design and development costs, general administrative costs, and applicable statewide evaluator costs) required to implement the Company's EE&C Plan divided by the number of months during which the Company's EE&C Plan will be in effect multiplied by the number of months in the compliance year.

The costs of each EE&C program available to only one customer class will be directly assigned to that customer class. Costs of EE&C programs which cannot be directly assigned to one customer class will be allocated to the customer classes benefiting from those programs using an allocation factor determined by dividing the EE&C costs directly assigned to each customer class by the total of the Company's EE&C Plan costs directly assigned to all customer classes.

(Continued)

ACT 129 COMPLIANCE RIDER – PHASE 2 (CONTINUED)

ACT 129 COMPLIANCE RIDER – PHASE 2 CHARGE

Charges under the ACR 2 for the period August 1, 2014 through May 31, 2015, as set forth in the applicable Rate Schedules. **(C)**

Customer Class	Large ~~I&C~~C&I - Transmission	Large ~~I&C~~C&I - Primary	Small ~~I&C~~C&I	Residential
Rate Schedule / Charge	L5S, LP-5, and LPEP $0.866/KW	LP-4 $0.866/KW	GS-1, GS-3, ~~IS-1 (R),~~ BL, and GH-2 (R) $0.00148/KWH ~~(D)~~	RS and RTS (R) $0.00228/KWH ~~(I)~~

~~Small I&C – Street Lights~~

~~Rate Schedule/ Charge~~	~~SA~~	~~SM (R)~~		~~SHS~~		~~SE~~	~~TS (R)~~	~~SI-1 (R)~~	
	~~$/Lamp (D)~~	~~Nominal Lumens~~	~~$/Lamp (D)~~	~~Nominal Lumens~~	~~$/Lamp (D)~~	~~$/KWH (D)~~	~~$/Watt (D)~~	~~Lumens~~	~~$/Lamp (D)~~
	~~0.097~~	~~3,350~~	~~0.073~~	~~5,800~~	~~0.044~~	~~0.00148~~	~~0.00108~~	~~600~~	~~0.031~~
		~~6,650~~	~~0.114~~	~~9,500~~	~~0.063~~			~~1,000~~	~~0.055~~
		~~10,500~~	~~0.159~~	~~16,000~~	~~0.093~~			~~4,000~~	~~0.173~~
		~~20,000~~	~~0.251~~	~~25,500~~	~~0.168~~				
		~~34,000~~	~~0.428~~	~~50,000~~	~~0.263~~				
		~~51,000~~	~~0.592~~						

Small C&I – Street Lights

Rate Schedule/ Charge	SA		SM (R)		SHS		SLE		SE	TS (R)
	Nominal Lumens	Charge **(C)**	Nominal Lumens	$/Lamp	Nominal Lumens	$/Lamp	Nominal Lumens	$/Fixture **(C)**	$/KWH	$/Watt
	HPS 9,500	0.097 $/Lamp	3,350	0.073	5,800	0.044	2,600	0.019	0.00148	0.00108
			6,650	0.114	9,500	0.063	3,300	0.028		
			10,500	0.159	16,000	0.093	3,800	0.028		
	LED 4,300	0.223 $/Fixture	20,000	0.251	25,500	0.168	4,900	0.038		
			34,000	0.428	50,000	0.263	7,500	0.049		
			51,000	0.592			15,000	0.091		
							20,000	0.142		

MERCHANT FUNCTION CHARGE RIDER **(C)**

The Merchant Function Charge (MFC) Rider, stated as a percentage, shall be applied to the generation supply and transmission services charges billed, under the GSC-1 and TSC, respectively, as set forth in this Tariff, to each residential and small commercial & industrial (Small C&I) customer taking Basic Utility Supply Service (BUSS) under ~~the following rate schedules:~~ these Rate ~~Schedule~~Schedules: RS, RTS (R), GS-1, GS-3, ~~GH-2 (R), IS-1 (R),~~ BL, SA, SM (R), SHS, SLE, SE, TS (R), and ~~SI-1~~GH-2 (R), and stand-by service for the foregoing rate schedules. The MFC will be reflected in the Company's Price To Compare. **(C)**

The MFC, which will not be subject to reconciliation, is designed to make the Company's Price To Compare more comparable to electric supply service prices offered by EGSs by reflecting anticipated generation supply-related uncollectible accounts expense in default service rates. In addition, the MFC will be applied to the TSC to reflect the applicable transmission service-related uncollectible accounts expense previously recovered though PPL Electric's distribution rates. The MFC is calculated by multiplying the generation supply charges billed under the GSC-1, and transmission service charges billed under the TSC, to each customer in the applicable class by the following uncollectible accounts expense percentages.

Residential Customer Class: 1.80%

Small C&I Customer Class: 0.~~1%~~ ~~_____~~ 0%

(C)

~~To eliminate the potential for a double-recovery of generation supply-related and transmission service-related uncollectible accounts expense, the distribution charges for the applicable Rate Schedules have been reduced by the amount of bundled generation supply-related, and transmission service-related, uncollectible accounts expense established in the Company's most recent distribution rate case at Docket No. R-2010-2161694.~~

(C)

The MFC Rider percentage will ~~continue until its terms and conditions are changed in a subsequent distribution rate case.~~ be revised annually subject to Commission review and adjusted June 1st of each year to coincide with the Price To Compare. **(C)**

SMART METER RIDER **(C)**

A Smart Meter Rider (SMR) shall be applied, on a non-bypassable basis, to charges for electricity supplied to customers who receive distribution service from the Company under this Tariff. **(C)** The SMR will terminate on December 31, 2015.

The SMR shall be computed separately for each of the following three customer classes: **(C)**

(1) Residential: Consisting of Rate Schedules RS and RTS (R),
(2) Small Commercial and Industrial (Small C&I): Consisting Rate Schedules GS-1, GS-3, ~~IS-1 (R),~~ BL, SA, SM (R), SHS, SLE, SE, TS (R), ~~SI-1 (R),~~ and GH-2 (R~~)~~ ,), and
(3) Large Commercial and Industrial (Large C&I): Consisting of Rate Schedules LP-4, LP-5, LPEP, and L5S.

The SMR, as computed using the formulae described below, shall be included in the distribution charges of the monthly bill for each customer receiving distribution service from the Company and shall be reconciled on an annual basis for undercollections and overcollections experienced during the previous year. Charges set forth in the applicable rate schedules in this tariff have been adjusted to reflect application of the currently effective SMR.

The SMR for the Residential class and the Small C&I class shall be computed using the following formula:

$$SMR = [SM_c / S – E_s / S] X 1 / (1-T)$$

The SMR for the Large C&I class shall be computed using the following formula:

$$SMR = [SM_c / N – E_s / N] X 1 / (1-T)$$

Where:

SM_c = An annual budget amount of all costs required for the Company to implement its Commission-approved Smart Meter Plan (SMP) during a compliance year. A compliance year is the 12-month period beginning January 1 of each calendar year and ending December 31 of the same calendar year, except the first compliance year which will also include all smart meter costs incurred prior to January 1, 2011. The annual budget amount is the sum of all direct and indirect capital (e.g., return of and return on applicable smart meter-related investment) and operating (e.g, applicable O&M and taxes) costs, including all deferred design and development costs, and general administrative costs, required to implement the Company's SMP in the compliance year.

The capital and operating costs of each SMP initiative available to only one customer class will be directly assigned to that customer class. The costs of SMP initiatives which cannot be directly assigned to one customer class will be assigned based on the ratio of number of meters assigned to the classes, divided by the number of meters for the entire system.

N = Number of Bills (Customers X 12) per Year

(Continued)

(C) Indicates Change

SMART METER RIDER (CONTINUED) (C)

SMART METER RIDER CHARGE (C)

Charges under the SMR for the period January 1, 2015 through December 31, 2015, as set forth in the applicable Rate Schedules.

Customer Class	Large C&I	Small C&I	Residential
Rate Schedule / Charge	LP-4, LP-5, LPEP, and L5S $1.57/Bill ~~(I)~~	GS-1, GS-3, ~~IS-1 (R),~~ BL, and GH-2 (R) $0.00005/KWH ~~(I)~~	RS and RTS (R) $0.00028/KWH ~~(I)~~

~~**Small I&C – Street Lights**~~

~~Rate Schedule/ Charge~~	~~SA~~	~~SM (R)~~		~~SHS~~		~~SE~~	~~TS (R)~~	~~SL-1 (R)~~	
	~~$/Lamp (I)~~	~~Nominal Lumens~~	~~$/Lamp (I)~~	~~Nominal Lumens~~	~~$/Lamp (I)~~	~~$/KWH (I)~~	~~$/Watt (I)~~	~~Lumens~~	~~$/Lamp (I)~~
	~~0.003~~	~~3,350~~	~~0.002~~	~~5,800~~	~~0.001~~	~~0.00005~~	~~0.00004~~	~~600~~	~~0.001~~
		~~6,650~~	~~0.004~~	~~9,500~~	~~0.002~~			~~1,000~~	~~0.002~~
		~~10,500~~	~~0.005~~	~~16,000~~	~~0.003~~			~~4,000~~	~~0.006~~
		~~20,000~~	~~0.008~~	~~25,500~~	~~0.006~~				
		~~34,000~~	~~0.014~~	~~50,000~~	~~0.009~~				
		~~51,000~~	~~0.020~~						

Small C&I – Street Lights

Rate Schedule/ Charge	SA ~~(C)~~		SM (R)		SHS		SLE ~~(C)~~		SE	TS (R)
	Nominal Lumens	Charge ~~(IC)~~	Nominal Lumens	$/Lamp ~~(I)~~	Nominal Lumens	$/Lamp ~~(I)~~	Nominal Lumens	$/~~Lamp~~Fixture ~~(IC)~~	$/KWH ~~(I)~~	$/Watt ~~(I)~~
	HPS 9,500	0.003 $/Lamp	3,350	0.002	5,800	0.001	2,600	0.001	0.00005	0.00004
			6,650	0.004	9,500	0.002	3,300	0.001		
			10,500	0.005	16,000	0.003	3,800	0.001		
	LED 4,300	0.001 $/Fixture	20,000	0.008	25,500	0.006	4,900	0.001		
			34,000	0.014	50,000	0.009	7,500	0.002		
			51,000	0.020			15,000	0.003		
							20,000	0.005		

COMPETITIVE ENHANCEMENT RIDER (C)

The Competitive Enhancement Rider (CER) charge shall be applied on a dollar per customer per day basis to each customer who takes distribution service under this Tariff. The CER provides for the recovery of the annual costs associated with the Company's competitive retail electricity market enhancement initiatives and related consumer education programs. (C)

Beginning January 1, 2015 and continuing through December 31, 2015, the CER charge will be a positive $0.~~04~~00132/day. For subsequent years, the CER charge shall be filed with the Pennsylvania Public Utility Commission (Commission) by December 21 of the previous year. The CER charge shall reflect the Company's estimate of the costs it will incur during the application year associated with its competitive retail electricity market enhancement initiatives and related consumer education programs. The CER charge shall become effective for service rendered on or after the following January 1, unless otherwise ordered by the Commission, and shall remain in effect for a period of one year, unless revised on an interim basis subject to the approval of the Commission. Upon determination that a CER charge, if left unchanged, would result in a material over or under-collection of all CER costs incurred or expected to be incurred during the current 12-month period, the Company may file with the Commission for an interim revision of the CER charge to become effective thirty (30) days from the date of filing, unless otherwise ordered by the Commission. (C) ~~(C)~~

The Company will file with the Commission by December 21 of each year an annual reconciliation of the actual CER revenue billed and the actual CER costs incurred during the immediately preceding application period, pursuant to 66 Pa. C.S. §1307. The reconciliation shall become effective for service rendered on and after January 1 and shall remain in effect for a period of one year, or until new CER rates are approved by the Commission. Interest on overcollections and undercollections shall be computed monthly at the appropriate rate, as provided for in Section 1308(d) of the Public Utility Code, from the month the over or undercollection occurs to the effective month that the overcollection is refunded or the undercollection is recouped.

~~The Company shall file a report of collections under the CER within thirty (30) days following the conclusion of each computation-year quarter. These reports will be in a form prescribed by the Commission.~~

(C)

Application of the CER shall be subject to review and audit by the Commission at intervals that it shall determine. The Commission shall review the level of charges produced by the CER charge and the costs included therein.

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rider.

STORM DAMAGE EXPENSE RIDER (Continued) **(C)**

FACTOR DEFINITION (Continued)

The E Factor = The E factor is the amount of any under or over collections during the year prior to the application year resulting from differences between actual and projected billing units. Interest shall be computed monthly at the average rate of interest specified for residential mortgage lending by the Secretary of Banking in accordance with the Act of January 30, 1974 (P.L. 13, No. 6 referred to as the Loan Interest and Protection law, 41 P,S, §§ 101 et seq.), from the month the over or under collection occurs to the effective month that the over or under collection is recouped or refunded.

PRICING PROVISION

The SDER shall be computed separately for each of the following four customer classes: **(C)**

(1) Residential: Consisting of Rate Schedules RS and RTS (R),
(2) Small Commercial and Industrial (Small C&I): Consisting Rate Schedules GS-1, GS-3, ~~IS-1 (R),~~ BL, SA, SM (R), SHS, SLE, SE, TS (R), ~~SI-1 (R),~~ and GH-2 (R),
(3) Large Commercial and Industrial - Primary (Large C&I - Primary): Consisting of Rate Schedule LP-4, and
(4) Large Commercial and Industrial – Transmission (Large C&I – Transmission): Consisting of Rate Schedules LP-5, LPEP, and L5S.

Per the Company's most recent approved distribution base rate case at Docket No. R-~~2012-~~ 2015-**(C)**
~~2290597~~2469275, the following Allocation Schedule percentages apply for the following four customer classes.

Customer Class	Residential	Small C&I~~&C~~	Large Primary C&I~~&C~~	Large Transmission C&I~~&C~~
Allocation Schedule	~~69.77%~~70.15% **(I)**	~~25.60%~~24.53% **(D)**	4.~~37%~~82% **(I)**	0.~~26%~~50% **(I)**

The SDER, as computed using the formula described below, shall be included in the distribution charges of the monthly bill for each customer receiving distribution service from the Company and shall be reconciled on an annual basis for undercollections and overcollections experienced during the previous year. Charges set forth in the applicable rate schedules in this tariff have been adjusted to reflect application of the currently effective SDER.

Net storm damage expenses to be recovered in each application year (C-R+E) will be allocated among these four customer classes using the method in the cost allocation study approved by the Commission in the Company's most recent base rate proceeding.

(Continued)

STORM DAMAGE EXPENSE RIDER (Continued) **(C)**

PRICING PROVISION (Continued)

The SDER for the Residential class shall be computed using the following formula:

SDER = [RASDE / D] X 1 / (1-T)

The SDER for the Small C&I class shall be computed using the following formula:

SDER = [SASDE / D] X 1 / (1-T)

The SDER for the Large C&I - Primary class shall be computed using the following formula:

SDER = [LASDEP / ~~DM~~N] X 1 / (1-T)

The SDER for the Large C&I – Transmission class shall be computed using the following formula:

SDER = [LASDET / ~~DM~~N] X 1 / (1-T)

Where:

RASDE = Net storm damage expenses allocated to Residential customers

SASDE = Net storm damage expenses allocated to Small C&I customers

LASDEP = Net storm damage expenses allocated to Large C&I - Primary customers

LASDET = Net storm damage expenses allocated to Large C&I – Transmission customers.

D = The Company's total billed kWh sales in each customer class that receives distribution service under this Tariff (including distribution losses), projected for the computation year.

~~DM = The Company's total billed kW demand in each customer class that receives distribution service under this Tariff (including distribution losses), projected computation year.~~

N = Number of Days (Customers X 365) per Year **(C)**

T = The total Pennsylvania gross receipts tax rate in effect during the billing period, expressed in decimal form.

(Continued)

STORM DAMAGE EXPENSE RIDER (Continued) (C)

STORM DAMAGE EXPENSE RIDER CHARGE

Beginning ~~February~~ June 1, 2015 and continuing through the period December 31, 2015, the SDER **(C)** charges will be applied as set forth in the applicable Rate Schedules, unless otherwise ordered by the Pennsylvania Public Utility Commission (Commission).

Customer Class	**Large ~~I&C~~C&I - Transmission**	**Large ~~I&C~~C&I - Primary**	**Small ~~I&C~~C&I**	**Residential**
Rate Schedule / Charge	L5S, LP-5, and LPEP	LP-4	GS-1, GS-3, ~~IS-1 (R),~~ BL, and GH-2 (R)	RS and RTS (R)
	~~$0.002/KW **(I)**$17.126/Bill~~0.563/Day **(C)**	~~$0.024/KW **(I)**$25.023/Bill~~0.823/Day **(C)**	$0.00019/KWH ~~**(I)**~~	$0.00040/KWH ~~**(I)**~~

~~**Small I&C – Street Lights**~~

~~Rate Schedule/ Charge~~	~~SA~~	~~SM (R)~~		~~SHS~~		~~SE~~	~~TS (R)~~	~~SI-1 (R)~~	
	~~$/Lamp **(I)**~~	~~Nominal Lumens~~	~~$/Lamp **(I)**~~	~~Nominal Lumens~~	~~$/Lamp **(I)**~~	~~$/KWH **(I)**~~	~~$/Watt **(I)**~~	~~Lumens~~	~~$/Lamp **(I)**~~
	~~0.012~~	~~3,350~~	~~0.009~~	~~5,800~~	~~0.006~~	~~0.00019~~	~~0.00014~~	~~600~~	~~0.004~~
		~~6,650~~	~~0.015~~	~~9,500~~	~~0.008~~			~~1,000~~	~~0.007~~
		~~10,500~~	~~0.020~~	~~16,000~~	~~0.012~~			~~4,000~~	~~0.022~~
		~~20,000~~	~~0.032~~	~~25,500~~	~~0.022~~				
		~~34,000~~	~~0.055~~	~~50,000~~	~~0.034~~				
		~~51,000~~	~~0.076~~						

Small ~~I&C~~C&I – Street Lights

Rate Schedule/ Charge	SA ~~(C)~~		SM (R)		SHS		SLE ~~(C)~~		SE	TS (R)
	Nominal Lumens	Charge **(C~~I~~)**	Nominal Lumens	$/Lamp **(I)**	Nominal Lumens	$/Lamp **(I)**	Nominal Lumens	$/~~Lamp~~ Fixture **(C)**	$/KWH **(I)**	$/Watt **(I)**
	HPS 9,500	0.012 $/Lamp	3,350	0.009	5,800	0.006	2,600	0.002	0.00019	0.00014
			6,650	0.015	9,500	0.008	3,300	0.004		
			10,500	0.020	16,000	0.012	3,800	0.004		
	LED 4,300	0.003 $/Fixture	20,000	0.032	25,500	0.022	4,900	0.005		
			34,000	0.055	50,000	0.034	7,500	0.006		
			51,000	0.076			15,000	0.012		
							20,000	0.018		

(I) Indicates Increase **(D)** Indicates Decrease **(C)** Indicates Change

RATE SCHEDULE RS **(C)**
RESIDENTIAL SERVICE

APPLICATION RATE SCHEDULE RS

This Rate Schedule is for single phase residential service in accordance with the APPLICATION PROVISIONS hereof. The Multiple Dwelling Unit Application is restricted to eight or less dwelling units for applications after August 26, 1976, and further to buildings converted to multiple dwelling units for applications after June 28, 1980. Separate Water Heating Service is available only to service locations served under this application on and continuously after April ~~-~~ 26, ~~-~~ 1985.

NET MONTHLY RATE

Distribution Charge ~~(Includes ACR 1, ACR 2, USR, SMR, CER and SDER)~~
Effective: ~~February~~June 1, 2015

~~$14.13~~65.885 cents per ~~month~~day (Customer Charge, includes CER) plus **(I)**
~~3.525 cts.~~4.195 cents per KWH (Includes ACR 1, ACR 2, USR, SMR and SDER) **(I)**

Transmission Service Charge

The Transmission Service Charge included in this Tariff applies to all KW and kWh billed under this Rate Schedule.

Generation Supply Charge -1

The Generation Supply Charge -1 included in this tariff applies to all KWH billed under this rate Schedule.

~~MONTHLY~~ MINIMUM CHARGE

The ~~Monthly~~ Minimum Distribution Charge is the Customer Charge.

.

BUDGET BILLING

Budget Billing is available at the option of the customer for charges under this Rate Schedule.

MULTIPLE DWELLING UNIT APPLICATION **(C)**

When multiple dwelling units are supplied through one meter, the per ~~month~~day charge and the KWH block charges of the Distribution Charge rate, plus for customers who receive Basic Utility Supply Service from the Company, Generation Supply Charge-1 rates are multiplied by the number of dwelling units in the determination of the net monthly bill under this Rate Schedule. Demand billing does not apply under this provision.

(Continued)

RATE SCHEDULE RS (CONTINUED) **(C)**

SEPARATE WATER HEATING SERVICE ~~(C)~~

When water heating use is supplied exclusively through a separate meter and is equipped with automatic timing controls, water heating service is billed separately at the Customer Charge and the KWH block charges of the Distribution Charge rate. For customers who receive Basic Utility Supply Service from the Company, the Generation Supply Charge -1 applies. The Monthly Minimum Bill applies to this service. No new applications will be accepted after January 1, 2000.

~~(C)~~

The customer provides the separate meter base and service entrance at the same point of delivery and at the same voltage as the general use service. The customer also provides and installs any control device specified by the Company to automatically control the water heater operation. Supplemental use of renewable energy sources such as wood, solar, wind and water is permitted.

RIDERS

The Riders included in that Tariff apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT **(C)**

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 20 days from the date bill is mailed~~.~~ via the U.S. Postal Service or mailed electronically. After the due date, the Company may initiate collection procedures and a late payment charge of 1.25% per month on the then unpaid and overdue balance is applicable.

(Continued)

RATE SCHEDULE RS (CONTINUED) **(C)**

APPLICATION PROVISIONS

For the purposes of the application of this Rate Schedule, a dwelling is defined as a living space consisting of at least permanent provisions for shelter, dining, sleeping, and cooking, with provisions for permanent electric, water, and sanitation services.

(1) This Rate Schedule is for single phase electric service for:

(a) A single family dwelling and detached buildings when the detached buildings are served at the customer's expense through the same meter as the single family dwelling.

(b) A separate dwelling unit in an apartment house.

(c) A single farm dwelling and general farm uses when general farm uses are served at the customer's expense through the same meter as the single farm dwelling.

(d) A building previously wired for single meter service which is converted to not more than 8 separate dwelling units served through one meter.

(2) This Rate Schedule does not apply to: **(C)**

(a) Residential service that includes more than 2,000 watts of connected load attributable to commercial or professional use exclusive of space heating and air conditioning in common with the residence.

(b) Residential service combined with any commercial or professional use outside the residence or in a section of a multi-use building that is separate from the dwelling unit.

(c) Service which includes common use in excess of 5,500 watts of connected load for halls, basement, or other portions of an apartment building.

(d) Single meter service to multiple dwelling units in buildings constructed after June 28, 1980.

(e) Establishments recognized by name, notice or advertisement, such as hotels, clubs, fraternities, sororities, boarding houses, institutions, orphanages, rest homes, tourist homes and rooming houses with more than 3 rooms available for such use and rectories and convents with accommodations for more than 5 adults.

(f) Residential service locations connected on or after September 28, 1995, which include more than 2,000 watts of general farm load.

(g) Residential service locations with an installed generating system that has a nameplate capacity greater than 50 kilowatts.

(h) Campers, Recreational Vehicles (RV), and construction trailers that are mobile in nature and are not permitted dwellings.

(3) Where any use of service at a residence or on a farm is not eligible for the application of this Rate Schedule, customer has the option to provide separate circuits so that the portion that is applicable can be metered and billed separately hereunder and the remaining portion can be billed under the applicable general service rate schedule. When separate circuits are not provided, the entire service is billed under the applicable general service rate schedule.

~~**(C)**~~

RATE SCHEDULE RTS (R) **(C)**

RESIDENTIAL SERVICE - THERMAL STORAGE

Applications for service under this Rate Schedule for new service locations will be accepted only until December 31, ~~–~~ 1995. Service will be provided to existing service locations supplied hereunder through the life of the existing thermal storage units.

APPLICATION RATE SCHEDULE RTS (R)

This Rate Schedule is for single phase residential service in accordance with load management capabilities in accordance with the APPLICATION PROVISIONS hereof.

NET MONTHLY RATE

Distribution Charge ~~(Includes ACR 1, ACR 2, USR, SMR, CER and SDER)~~
Effective: ~~February~~June 1, 2015

~~$18.10~~65.885 cents per ~~month~~day (Customer Charge, includes CER) plus **(I)**
~~2.446 cts.~~3.775 cents per KWH (Includes ACR 1, ACR 2, USR, SMR and SDER) **(I)**

Transmission Service Charge

The Transmission Service Charge included in this Tariff applies to all KW and KWH billed under this Rate Schedule.

Generation Supply Charge -1

The Generation Supply Charge -1 included in this Tariff applies to all KWH billed under this Rate Schedule.

~~MONTHLY~~ MINIMUM CHARGE

The ~~Monthly~~ Minimum Distribution Charge is Customer Charge.

(Continued)

RATE SCHEDULE RTS (R) (CONTINUED) **(C)**

BUDGET BILLING

Budget Billing is available at the option of the customer for charges under this Rate Schedule.

RIDERS ~~**(C)**~~

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT **(C)**

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 20 days from the date bill is mailed~~.~~ via the U.S. Postal Service or mailed electronically. After the due date, the Company may initiate collection procedures and a late payment charge of 1.25% per month on the then unpaid and overdue balance is applicable.

APPLICATION PROVISIONS

1. This Rate Schedule is applicable to service which would otherwise qualify under Rate Schedule RS except for the following:

(a) Service to two or more separate dwelling units supplied through a single meter.

(b) Seasonal service and seasonal use customers.

(c) Service with separate meter controlled water heater service.

(d) Residential service with general farm use which includes more than 2,000 watts.

2. Any changes in service entrance equipment to accommodate metering under this Rate Schedule are made by the customer at his own expense.

3. Load management capability is the positive automatic control of the operation of any thermal storage system for space heating which is acceptable to the Company as being effective in limiting on-peak use of electric service. The Company reserves the right to inspect such systems at reasonable times and may discontinue billing under this Rate Schedule whenever, in the Company's sole judgment, the system no longer qualifies.

4. The maximum electric thermal unit that may be connected under this Rate Schedule is 75 KW. Heating elements must be switched in stages not in excess of 7.5 KW per stage.

5. The Company reserves the right to install necessary devices to control the operation of the electric components of the thermal storage system at its option.

6. Customers who elect to take service under this Rate Schedule agree to allow the Company to install load survey meters.

RATE SCHEDULE GS-1 (C)

~~SMALL~~ SINGLE PHASE GENERAL SERVICE AT SECONDARY VOLTAGE

APPLICATION RATE SCHEDULE GS-1

This Rate Schedule is for ~~small general~~ single phase non-residential service at secondary voltage and other ~~voltage and other~~ applications outside the scope of the Residential Rate Schedule, which would include residential service locations with an installed generating system that has a nameplate greater than 50 kilowatts. The billing demand is limited to 5 KW for accounts served under discontinued Rate Schedule FC as of June 28, 1980. New applications with voltage levels higher than the secondary voltage will not be accepted after January 1, 2005. (C)

Effective January 1, 2008, new General Service customers receiving single-phase service will be served under Rate Schedule GS-1. Customers taking service under Rate Schedule GS-1 or Rate Schedule GS-3 as of December 31, 2007 will continue to be allowed to switch from one rate schedule to the other until January 1, 2010, subject to existing rules and restrictions. On and after January 1, 2010, these customers may no longer switch between Rate Schedule GS-1 and Rate Schedule GS-3 except that: (1) three-phase customers on Rate Schedule GS-1 may switch to Rate Schedule GS-3 but may not thereafter switch back to Rate Schedule GS-1; and (2) single phase customers on Rate Schedule GS-3 may switch to Rate Schedule GS-1, but may not thereafter switch back to Rate Schedule GS-3.

NET MONTHLY RATE

Distribution Charge
$~~16.00~~ 0.789 per ~~month~~ day(Customer Charge) plus
(I)
$4.~~236~~344 per kilowatt for all Billing KW (~~D~~I)

~~(C)~~

Transmission Service Charge

The Transmission Service Charge included in this Tariff applies to all KW and KWH billed under this Rate Schedule.

Generation Supply Charge -1 ~~(C)~~

The Generation Supply Charge -1 included in this Tariff applies to all KWH billed under this Rate Schedule.

~~MONTHLY MINIMUMS~~MINIMUM CHARGE (C)

The ~~Monthly~~ Minimum Distribution Charge is the Customer Charge.

BILLING KW

The Billing KW for the Distribution component is the average number of kilowatts supplied during the 15 minute period of maximum use during the current billing period. ~~(C)~~

(Continued)

RATE SCHEDULE GS-1 (CONTINUED) **(C)**

SPACE CONDITIONING AND WATER HEATING

When storage space conditioning and/or water heating is supplied exclusively through a separate meter, service is billed separately at the Customer Charge and KW charges at the Distribution Charge rate. For customers who receive Basic Utility Supply Service from the Company, the Generation Supply Charge-1 or applies. The Monthly Minimum applies to this service. No new applications will be accepted after January 1, 2000.

SERVICE TO VOLUNTEER FIRE COMPANIES, NON-PROFIT SENIOR CITIZEN CENTERS, NON-PROFIT RESCUE SQUADS, AND NON-PROFIT AMBULANCE SERVICES

Upon application and acceptance by the Company, Volunteer Fire Companies, Non-Profit Senior Citizen Centers, Non-Profit Rescue Squads, and Non-profit Ambulance Services may, for a minimum one year period, elect to have electric service rendered pursuant to the following charges.

Distribution Charge ~~(Includes ACR 1, ACR 2, USR, SMR, CER and SDER)~~
Effective: ~~February~~June 1, 2015

~~$14.13~~65.885 cents per ~~month~~day (Customer Charge includes CER) plus **(I)**
~~3.525 cts.~~4.195 cents per KWH (Includes ACR 1, ACR 2, USR, SMR and SDER) **(I)**

VOLUNTEER FIRE COMPANY is defined as a separately metered service location consisting of a building, sirens, a garage for housing vehicular fire fighting equipment, or a facility certified by the Pennsylvania Emergency Management Agency (PEMA) for fire fighter training. The use of electric service by the customer of record at this location shall be to support the activities of the volunteer fire company.

NON-PROFIT SENIOR CITIZEN CENTER is defined as a separately metered service location consisting of a facility for the use of senior citizens coming together as individuals or groups where access to a wide range of service to senior citizens is provided, which is qualified by the Internal Revenue Service (IRS) as non-profit and recognized by the Pennsylvania Department of Aging as an operator of a senior citizen center. The use of electric service by the customer of record at this location shall be to support the activities of the non-profit senior citizen center.

NON-PROFIT RESCUE SQUAD is defined as a separately metered service location consisting of a building, sirens, a garage for housing vehicular rescue equipment, or a facility that is qualified by the IRS as non-profit and recognized by PEMA and the Departments of Health as a provider of rescue services. The use of electric service by the customer of record at this location shall be to support the activities of the non-profit rescue squad.

(Continued)

RATE SCHEDULE GS-1 (CONTINUED) **(C)**

NON-PROFIT AMBULANCE SERVICE is defined as a separately metered service location consisting of a building, sirens, a garage for housing vehicular ambulance equipment, or a facility that is qualified by the IRS as non-profit and certified by Pennsylvania Department of Health as a provider of ambulance services. The use of electric service by the customer of record at this location shall be to support the activities of the non-profit ambulance service.

BUDGET BILLING

Budget Billing is available at the option of the customer for charges under this Rate Schedule.

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE ~~(C)~~

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT **(C)**

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 15 days from the date bill is mailed~~.~~ via the U.S. Postal Service or mailed electronically. When not so paid the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

CONTRACT PERIOD

Service under this Rate Schedule is for an initial term of one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.

RATE SCHEDULE GS-3 (C)

~~LARGE~~THREE PHASE GENERAL SERVICE AT SECONDARY VOLTAGE

APPLICATION RATE SCHEDULE GS-3

This Rate Schedule is for ~~large general~~ two phase and ~~greater~~three-phase service at secondary voltage. Where necessary, the Company furnishes and maintains one transformation from line voltage to a lower Company standard service voltage. New applications with voltage levels higher than the secondary voltage will not be accepted after January 1, 2005.

Effective January 1, 2008, new General Service customers receiving three-phase service will be served under Rate Schedule GS-3. Customers taking service under Rate Schedule GS-1 or Rate Schedule GS-3 as of December 31, 2007 will continue to be allowed to switch from one rate schedule to the other until January 1, 2010, subject to existing rules and restrictions. On and after January 1, 2010, these customers may no longer switch between Rate Schedule GS-1 and Rate Schedule GS-3 except that: (1) three-phase customers on Rate Schedule GS-1 may switch to Rate Schedule GS-3 but may not thereafter switch back to Rate Schedule GS-1; and (2) single phase customers on Rate Schedule GS-3 may switch to Rate Schedule GS-1, but may not thereafter switch back to Rate Schedule GS-3.

NET MONTHLY RATE

Distribution Charge

$~~40.00~~ 1.973 per ~~month~~ day(Customer Charge) plus (I)

$~~4.192~~ 3.704 per kilowatt for all kilowatts of the Billing KW (D)

~~(C)~~

Transmission Service Charge

The Transmission Service Charge included in this Tariff applies to all KW and KWH billed under this Rate Schedule.

Generation Supply Charge ~~(C)~~

The Generation Supply Charge -1 or Generation Supply Charge -2 included in this Tariff applies to all KWH billed under this Rate Schedule.

~~MONTHLY MINIMUMS~~

MINIMUM CHARGE

The ~~Monthly~~ Minimum Distribution Charge is the Customer Charge. (C)

BILLING KW ~~(C)~~

The Billing KW for the Distribution component is the average number of kilowatts supplied during the 15-minute period of maximum use during the current billing period.

(Continued)

RATE SCHEDULE GS-3 (CONTINUED) **(C)**

SPACE CONDITIONING AND WATER HEATING

When storage space conditioning and/or water heating is supplied exclusively through a separate meter, service is billed separately at the Customer Charge and KW charges at the Distribution Charge rate. For customers who receive Basic Utility Supply Service from the Company, the Generation Supply Charge -1 or Generation Supply Charge – 2 applies. The Monthly Minimum applies to this service. No new applications will be accepted after January 1, 2000.

SERVICE TO VOLUNTEER FIRE COMPANIES NON-PROFIT SENIOR CITIZEN CENTERS NON-PROFIT RESCUE SQUADS, AND NON-PROFIT AMBULANCE SERVICES

Upon application and acceptance by the Company, Volunteer Fire Companies, Non-Profit Senior Citizen Centers, Non-Profit Rescue Squads, and Non-Profit Ambulance Services may for a minimum one-year period, elect to have electric service rendered pursuant to the following charges.

Distribution Charge ~~(Includes ACR 1, ACR 2, USR, SMR, CER and SDER)~~
Effective: ~~February~~June 1, 2015

~~$14.13~~65.885 cents per ~~month~~day (Customer Charge includes CER) plus **(I)**
~~3.525 cts.~~4.195 cents per KWH (Includes ACR 1, ACR 2, USR, SMR and SDER) **(I)**

VOLUNTEER FIRE COMPANY is defined as a separately metered service location consisting of a building, sirens, a garage for housing vehicular fire fighting equipment, or a facility certified by the Pennsylvania Emergency Management Agency (PEMA) for fire fighter training. The use of electric service by the customer of record at this location shall be to support the activities of the volunteer fire company.

NON-PROFIT SENIOR CITIZEN CENTER is defined as a separately metered service location consisting of a facility for the use of senior citizens coming together as individuals or groups where access to a wide range of service to senior citizens is provided, which is qualified by the Internal Revenue Service (IRS) as non-profit and recognized by the Pennsylvania Department of Aging as an operator of a senior citizen center. The use of electric service by the customer of record at this location shall be to support the activities of the non-profit senior citizen center.

NON-PROFIT RESCUE SQUAD is defined as a separately metered service location consisting of a building, sirens, a garage for housing vehicular rescue equipment, or a facility that is qualified by the IRS as non-profit and recognized by PEMA and the Departments of Health as a provider of rescue services. The use of electric service by the customer of record at this location shall be to support the activities of the non-profit rescue squad.

(Continued)

RATE SCHEDULE GS-3 (CONTINUED) **(C)**

NON-PROFIT AMBULANCE SERVICE is defined as a separately metered service location consisting of a building, sirens, a garage for housing vehicular ambulance equipment, or a facility that is qualified by the IRS as non-profit and certified by Pennsylvania Department of Health as a provider of ambulance services. The use of electric service by the customer of record at this location shall be to support the activities of the non-profit ambulance service.

BUDGET BILLING

Budget Billing is available at the option of the customer for charges under this Rate Schedule.

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE ~~(C)~~

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT **(C)**

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 15 days from the date bill is mailed~~.~~ via the U.S. Postal Service or mailed electronically. When not so paid the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

CONTRACT PERIOD

Service under this Rate Schedule is for an initial term of one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.

RATE SCHEDULE LP-4 (C)
LARGE GENERAL SERVICE AT 12,470 VOLTS

APPLICATION RATE SCHEDULE LP-4

This Rate Schedule is for large general service supplied from available lines of three phase 12,470 volts or single phase 7,200 volts when the customer furnishes and maintains all equipment necessary to transform the energy from line voltage. New applications with voltage levels higher or lower than 12,470 volts will not be accepted after January 1, 2005.

NET MONTHLY RATE

Distribution Charge

$~~169.80~~ 5.582 per ~~month~~day (Customer Charge) plus (~~I~~C)

$ 2.~~127~~634 per kilowatt for all kilowatts of the Billing KW. (~~D~~I)

~~(C)~~

Transmission Service Charge

The Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under this Rate Schedule.

Generation Supply Charge ~~(C)~~

The Generation Supply Charge -1 or Generation Supply Charge -2 included in this Tariff applies to all KWH billed under this Rate Schedule.

~~MONTHLY MINIMUMS~~

MINIMUM CHARGE

The ~~Monthly~~ Minimum Distribution Charge is the Customer Charge. **(C)**

BILLING KW

The Billing KW for the Distribution and the Transmission components are the average number of kilowatts supplied during the 15-minute period of maximum use during the current billing period. ~~(C)~~

(Continued)

RATE SCHEDULE LP-4 (CONTINUED) **(C)**

SPACE CONDITIONING AND WATER HEATING ~~(C)~~

When storage space conditioning and/or water heating is supplied exclusively through a separate submeter, service is billed separately at the Customer Charge and KW charges at the Distribution Charge rate. For customers who receive Basic Utility Supply Service from the Company, the Generation Supply Charge -1 or Generation Supply Charge -2 applies. The Monthly Minimum applies to this service. No new applications will be accepted after January 1, 2000.

~~(C)~~

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE ~~(C)~~

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT **(C)**

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 15 days from the date bill is mailed~~.~~ via the U.S. Postal Service or mailed electronically. When not so paid, the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

CONTRACT PERIOD

Service under this Rate Schedule is for an initial term of one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.

RATE SCHEDULE LP-5 **(C)**
LARGE GENERAL SERVICE AT 69,000 VOLTS OR HIGHER

APPLICATION RATE SCHEDULE LP-5

This Rate Schedule is for large general service supplied from available lines of 69,000 volts or higher, with the customer furnishing and maintaining all equipment necessary to transform the energy from the line voltage. It applies to three phase, 60 Hertz service.

NET MONTHLY RATE

Distribution Charge

$~~994.00~~ 17.158 per ~~month~~day (Customer Charge) **(~~I~~)**

~~**(C**~~**D)**

Transmission Service Charge

The Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under this Rate Schedule.

Generation Supply Charge -2 ~~**(C)**~~

The Generation Supply Charge -2 included in this Tariff applies to all KWH billed under this Rate Schedule.

~~MONTHLY MINIMUMS~~ ~~**(C)**~~

MINIMUM CHARGE

The ~~Monthly~~ Minimum Distribution Charge is the Customer Charge~~.~~

(C)

BILLING KW ~~**(C)**~~

The Billing KW for the Transmission component is based on the customer's peak load contribution to the PJM peak load.

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule. ~~**(C)**~~

(Continued)

RATE SCHEDULE LP-5 (CONTINUED) **(C)**

PAYMENT **(C)**

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 15 days from the date bill is mailed~~.~~ via the U.S. Postal Service or mailed electronically. When not so paid, the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

CONTRACT PERIOD

Service under this Rate Schedule is for an initial term of one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.

RATE SCHEDULE LPEP **(C)**
POWER SERVICE TO ELECTRIC PROPULSION

APPLICATION RATE SCHEDULE LPEP

This Rate Schedule is available for electric propulsion service from the Company's high voltage ~~(C)~~ lines of 69,000 volts or higher, when the customer furnishes and maintains all equipment necessary to transform the energy from line voltage. No new applications will be accepted after January 1, 2000.

NET MONTHLY RATE

Distribution Charge **(I)**

$~~37,100~~8,306.208 per ~~month~~day (Customer Charge)

~~(C)~~

Transmission Service Charge

The Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under this Rate Schedule.

Generation Supply Charge -2 ~~(C)~~

The Generation Supply Charge -2 included in this Tariff applies to all KWH billed under this Rate Schedule.

~~MONTHLY MINIMUMS~~MINIMUM CHARGE **(C)**

The ~~Monthly~~ Minimum Distribution Charge is the Customer Charge~~.~~

BILLING KW ~~(C)~~

The Billing KW for the Transmission component is based on the customer's peak load contribution to the PJM peak load.

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

(Continued)

RATE SCHEDULE LPEP (CONTINUED) **(C)**

STATE TAX ADJUSTMENT SURCHARGE ~~**(C)**~~

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT **(C)**

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 15 days from the date bill is mailed~~.~~ via the U.S. Postal Service or mailed electronically. When not so paid, the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

CONTRACT PERIOD

Service under this Rate Schedule is for an initial term of one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.

(THIS PAGE INTENTIONALLY LEFT BLANK)

(THIS PAGE INTENTIONALLY LEFT BLANK)

RATE SCHEDULE BL **(C)**
BORDERLINE SERVICE - ELECTRIC SERVICE

APPLICATION OF RATE SCHEDULE BL

This Rate Schedule is for borderline service to public utility companies for resale in adjacent territory under reciprocal agreements subject to the following conditions:

1. Request is made in writing for each point of supply where service is desired under said agreement.

2. Service is supplied when Company has available capacity in lines, transformers, generating apparatus or other equipment over and above that required to meet the demands, present and prospective, for service in its own territory, of which fact Company's determination is final.

3. When such service is supplied, the potential, phase and period of service at the desired point of supply shall be mutually agreed upon.

NET MONTHLY RATE

Distribution Charge

4.~~065 cts.~~606 cents per KWH plus 1% on Company's investment in facilities necessary to deliver and meter the service. **(I)**

~~**(C)**~~

Transmission Service Charge

The Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under this Rate Schedule.

Generation Supply Charge -1 ~~**(C)**~~

The Generation Supply Charge -1 included in this Tariff applies to all KWH billed under this Rate Schedule.

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE ~~**(C)**~~

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT **(C)**

Payment shall be made on or before the due date specified on the bill, which is not less than 15 days from the date bill is mailed via the U.S. Postal Service or mailed electronically.

CONTRACT PERIOD

Service under this Rate Schedule is for an initial term of one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.

RATE SCHEDULE SA **(C)**
PRIVATE AREA LIGHTING SERVICE

APPLICATION OF RATE SCHEDULE SA

This Rate Schedule is for the lighting of yards, private roadways, alleys and other areas supplied from existing overhead secondary distribution.

NET MONTHLY RATE

Distribution Charge

$13.~~401~~054 per lamp~~.~~ **(I**
for High Pressure Sodium (HPS) **(D)**

~~**(C)**~~
$13.869 per fixture for Light Emitting Diode (LED) **(C)**

Transmission Service Charge

The Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under this Rate Schedule.

Generation Supply Charge - 1 ~~**(C)**~~

The Generation Supply Charge -1 included in this Tariff applies to all KWH billed under this Rate Schedule.

The number of KWH supplied is based upon the average hours use and input wattage of each luminaire.

EQUIPMENT AND SERVICE

Company installs and maintains the bracket, luminaire, lamp and photoelectric control on a Company-owned wood pole. Lamp is lighted from dusk to dawn or for approximately 4,300 hours per annum.

A high pressure sodium (HPS) lamp of a nominal 9,500 lumens or Light Emitting Diode (LED) **(C)**
of a nominal 4,900 lumens is installed in a luminaire on a 30-inch bracket. Lamp replacements are normally made by the third (3) working day after outage notification by the customer to a Company office. There is no credit for outages. The Company reserves the right to make substitutes when identical materials are not available.

Company installs up to one span of secondary not exceeding 150 feet from an existing secondary voltage supply and one pole for each lamp provided the location of the pole is accessible by a service truck for the installation and maintenance of the lamp and provided the Company is furnished a suitable right-of-way.

Upon request and at the Company's discretion, the Company may install an area light fixture on a suitable customer-owned support.

Where a secondary supply is not available at the desired lamp location and/or where the distance is more than one span, the Company may furnish the service providing the customer reimburses Company for the Company's estimated added investment required to supply the service in each case.

(Continued)

RATE SCHEDULE SA (CONTINUED) **(C)**

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE ~~(C)~~

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT **(C)**

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 15 days from the date bill is mailed via the U.S. Postal Service or mailed electronically or not less than 20 days when billed in conjunction with a residential rate schedule. When not so paid the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof except, when billed in conjunction with Rate Schedules RS, RTS, and RTD, in which case a late payment charge of 1.25% per month on the then unpaid and overdue balance is applicable.

CONTRACT PERIOD **(C)**

Service under this Rate Schedule is for an initial term of one (1) year for HPS lamps and five (5) years for LED fixtures from the date service is first rendered, unless the Company and the customer mutually agree to a different term in a contract for service.

RATE SCHEDULE SM(R) **(C)**
MERCURY VAPOR STREET LIGHTING SERVICE

The application of this Rate Schedule to all service is limited as indicated in the Application section of this Rate Schedule. No new installations of mercury vapor lamps and fixtures shall be offered after January 1, 2008 in accordance with the Energy Policy Act of 2005. ~~(C)~~

APPLICATION RATE SCHEDULE SM

This Rate Schedule is for lighting service from overhead or underground facilities on public areas such as streets, highways, bridges and parks, to municipalities, other governmental agencies, or private property customers, when all such service is supplied under Company's standard form of contract in accordance with the various laws applicable thereto.

The application of this Rate Schedule is limited as follows:

(a) 10,500 lumen and 34,000 lumen mercury vapor lamps -- fixtures installed on or before and supplied continuously after June 2, 1973, and also prospective fixtures where a definite rate commitment has been made as of that date as long as service is continuous thereafter, and fixtures previously supplied under Hershey Electric Company SMVO rate.

(b) metal pole overhead -- poles installed on or before and in service continuously after June 2, 1973, and fixtures previously supplied under Hershey Electric Company SMVO and S rates.

(c) customer-owned equipment -- customers served on or before and supplied continuously after August 26, 1976.

(d) 20,000 lumen and 51,000 lumen mercury vapor lamps -- fixtures installed on or before and supplied continuously after August 22, 1983, and additions at locations adjacent to such existing installations.

(e) 3,350 lumen and 6,650 lumen mercury vapor lamps -- fixtures installed on or before and supplied continuously after April 28, 1987, and additions at locations adjacent to or interspersed with such existing installations.

(f) The mercury vapor (MV) lamps which fail will be transitioned to the High Pressure Sodium ~~—~~(HPS) (Rate ~~(~~Schedule SHS) nominal lumens equivalent or Light Emitting Diode (LED) (Rate Schedule SLE) nominal lumens equivalent. A nominal lumen/wattage equivalent table is shown below. This is in accordance with the Energy Policy Act of 2005 – Section 135 H.R. 6-39, which states that "Mercury Vapor Lamp ballasts shall not be manufactured or imported after January 1, 2008." **(C)**

Lamp Description	Nominal Lumen	Wattage	Lamp Description	Nominal Lumen	Wattage	Fixture Description	Nominal Lumen	Wattage
~~Mercury Vapor~~MV	3,350	100	~~High Pressure Sodium~~HPS	5,800	70	LED	2,600	36
~~Mercury Vapor~~MV	6,650	175	~~High Pressure Sodium~~HPS	9,500	100	LED	3,300	50
~~Mercury Vapor~~MV	10,500	250	~~High Pressure Sodium~~HPS	16,000	150	LED	3,800	53

(C) Indicates Change

Mercury VaporMV	20,000	400	High Pressure SodiumHPS	25,500	250	LED	4,900	70
Mercury VaporMV	34,000	700	High Pressure SodiumHPS	25,500	250	LED	7,500	91
Mercury VaporMV	51,000	1,100	High Pressure SodiumHPS	50,000	400	LED LED	15,000 20,000	170 269

(Continued)

RATE SCHEDULE SM (R) (CONTINUED) **(C)**

NET MONTHLY RATE

(1) Lamp Prices

Distribution Charge **(I)**

LAMP DESCRIPTION			OVERHEAD SUPPLY		UNDERGROUND SUPPLY			MULTIPLE UNITS
Type	Nominal Lumens	Wattage	Wood Pole	Metal Pole	Wood Pole	Low Mounting	High Mounting	Additional Luminaire/Pole
Mercury Vapor	3,350	100	$11.~~289~~78~~1~~	----	$~~17.567~~18.~~059~~	$19.~~139~~6~~31~~	----	----
Mercury Vapor	6,650	175	$~~13.705~~14.~~197~~	$~~20.766~~21~~.258~~	$20.~~353~~84~~5~~	$~~21.874~~2~~2.366~~	$24.~~296~~7~~88~~	$~~11.650~~12.142
Mercury Vapor	10,500	250	$17.~~308~~80~~0~~	$24.~~191~~68~~3~~	----	----	$~~27.509~~2~~8.001~~	$~~15.882~~16.374
Mercury Vapor	20,000	400	$~~21.852~~22.~~344~~	$~~28.857~~29~~.349~~	----	----	$32.~~421~~9~~13~~	$~~19.581~~20.073
Mercury Vapor	34,000	700	$35.~~096~~58~~8~~	$42.~~319~~81~~1~~	----	----	$~~46.941~~4~~7.433~~	$33.~~015~~507
Mercury Vapor	51,000	1,100	$44.~~316~~80~~8~~	$~~51.892~~52~~.384~~	----	----	$56.~~489~~9~~81~~	$42.~~241~~733

~~(C)~~

Transmission Service Charge

The Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under this Rate Schedule.

Generation Supply Charge -1 ~~(C)~~

The Generation Supply Charge -1 included in this Tariff applies to all KWH billed under this Rate Schedule.

(2) The number of KWH supplied is based upon the average hours use and input wattage of each luminaire.

(3) The Company, at its option, may offer appropriate overhead rates set forth above to customers in recognition of their either installing, owning and/or paying for portions of a street lighting installation.

(4) Whenever customer requests an installation hereunder which requires an investment by the Company greater than five (5) times the estimated annual revenue, the Company, at its option, may install the lamps as requested upon payment by the customer of such estimated excess costs.

(Continued)

RATE SCHEDULE SM (R) (CONTINUED) **(C)**

REMOVALS (Continued)

supporting brackets, poles and/or conductors which are to be removed as a result of any requested removal, are less than ten years old, Company will charge for and Customer shall pay for such a change. The charge will be based upon Company's estimated costs for removal and rehabilitation plus the estimated remaining life value of the removed equipment less salvage. However, if the Customer's request is made to upgrade the lighting on the street to Illuminating Engineering Society standards, in accordance with the Energy Policy Act of 2005 which states Mercury Vapor Lamp ballasts shall not be manufactured or imported after January 1, 2008, the Company may waive the charge calculated hereunder.

CUSTOMER-OWNED EQUIPMENT

Whenever the customer furnishes, installs and owns the entire lighting system using equipment approved by and installed in a manner acceptable to the Company, the Company may, at its discretion, operate and maintain the system at the following net monthly rates.

Distribution Charge **(I)**

Lamp Size		Customer Owns and
Wattage	Minimum Initial Lumens	Company Operates & Maintains
100	3,350	$7.~~017~~509
175	6,650	$~~9.546~~ 10.038
250	10,500	$12.~~429~~921
400	20,000	$17.~~342~~834

~~(C)~~

Transmission Service Charge

The Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under this Rate Schedule.

Generation Supply Charge -1 ~~(C)~~

The Generation Supply Charge -1 included in this Tariff applies to all KWH billed under this Rate Schedule.

The number of KWH supplied is based upon the average hours use and input wattage of each luminaire.

(Continued)

RATE SCHEDULE SM (R) (CONTINUED) (C)

CUSTOMER-OWNED EQUIPMENT (Continued) ~~(C)~~

The Company's responsibility under the aforementioned charges for maintaining the customer-owned lighting system is limited to relamping, cleaning fixtures, and painting poles requiring paint, but does not include relocating or replacing all or any part of the street lighting facilities.

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE ~~(C)~~

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT (C)

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 30 days from the date bill is mailed via the U.S. Postal Service or mailed electronically for municipalities and other governmental agencies and 15 days for private owner or agencies. When not so paid the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

CONTRACT PERIOD

Ten (10) years and thereafter until terminated in accordance with contract provisions.

RATE SCHEDULE SHS **(C)**
HIGH PRESSURE SODIUM STREET LIGHTING SERVICE

APPLICATION OF RATE SCHEDULE SHS

This Rate Schedule is for lighting service from overhead or underground facilities on public areas such as streets, highways, bridges and parks, to municipalities, other governmental agencies, or private property customers when all such service is supplied under Company's standard form of contract in accordance with the various laws applicable thereto.

The application of this Rate Schedule is limited as follows:

(a) metal pole overhead - existing locations served under another of the Company's street lighting rate schedules and locations previously served under Hershey Electric Company Rate Schedule SMVO.

NET MONTHLY RATE

(1) Lamp Prices

Distribution Charge **(I)**

LAMP DESCRIPTION			OVERHEAD SUPPLY		UNDERGROUND SUPPLY			MULTIPLE UNITS
Type	Nominal Lumens	Wattage	Wood Pole	Metal Pole	Wood Pole	Low Mounting	High Mounting	Additional Luminaire/Pole
H.P.Sodium	5,800	70	$11.~~06099~~4	$~~15.14816~~.082	$~~17.45518.~~389	$~~17.6071~~8.541	----	$10.~~014948~~
H.P.Sodium	9,500	100	$~~12.2821~~3.216	$~~16.08217~~.016	$~~18.8641~~9.798	$~~18.9681~~9.902	$~~22.72523~~.659	$~~11.18712~~.121
H.P.Sodium	16,000	150	$~~13.6911~~4.625	$~~17.31418~~.248	----	----	$~~23.93724~~.871	$~~11.68512~~.619
H.P.Sodium	25,500	250	$~~18.7931~~9.727	$~~21.95022~~.884	----	----	$~~32.78733~~.721	$~~15.68916~~.623
H.P.Sodium	50,000	400	$~~24.3922~~5.326	$~~27.12428~~.058	----	----	$~~38.12639~~.060	$19.~~030964~~

~~(C)~~

Transmission Service Charge

The Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under this Rate Schedule.

Generation Supply Charge -1 ~~(C)~~

The Generation Supply Charge -1 included in this Tariff applies to all KWH billed under this Rate Schedule.

(Continued)

RATE SCHEDULE SHS (CONTINUED) **(C)**

(2) The number of KWH supplied is based upon the average hours use and input wattage of each luminaire.

(3) The Company, at its option, may offer appropriate overhead rates set forth above to customers in recognition of their either installing, owning and/or paying for portions of a street lighting installation.

(4) Whenever customer requests an installation hereunder which requires an investment by the Company greater than five (5) times the estimated annual distribution revenue, the Company, at its option, may install the lamps as requested upon payment by the customer of such estimated excess costs. **(C)**

STANDARD INSTALLATION AND SERVICE

All necessary street lighting facilities are supplied, installed, operated and maintained by Company and are connected to Company's available general distribution system. The equipment installed under the above rate is of the type currently being furnished by Company at the time service is contracted for.

Wood Pole Overhead Service. Lamps are mounted on Company's wood poles, or other supports not supplied by Company specifically for street lighting purposes, and are supplied by overhead wires. Luminaires are mounted on brackets or mast arms. A standard installation under the above rates includes one span of secondary conductor per location.

Metal Pole Overhead Service. Lamps are mounted on Company's existing metal poles served by overhead wires. No new overhead supplied metal pole installations will be made under this rate schedule.

Wood Pole Underground Service. Lamps are mounted on Company's wood or fiberglass street lighting poles and are supplied by underground wires. A standard installation under the above rates includes a maximum of 150 circuit feet of cable and trenching and backfilling.

Low Mounting Underground Service. Lamps are mounted on Company’s low mounting street lighting poles and are supplied by underground cable. A standard installation under the above rates includes a maximum of 150 circuit feet of cable and trenching and backfilling.

High Mounting Underground Service. Lamps are mounted on Company’s high mounting metal street lighting poles not exceeding 35 feet in height and are supplied by underground cable. A standard installation under the above rates includes a maximum of 175 circuit feet of cable and trenching and backfilling.

Multiple Unit Service. When practical, each additional lamp after the first mounted on a street lighting pole is billed under the above Multiple Unit rate. A standard installation under the above rates includes only the luminaire, lamp, photocontrol, bracket or mast arm and wire in the bracket or mast arm.

All lamps are lighted from dusk to dawn every night, or for approximately 4,300 hours per annum.

(Continued)

RATE SCHEDULE SHS (CONTINUED) **(C)**

CONTINUOUS OPERATION

At customer request, individual lamps may be operated continuously 24 hours per day. The net monthly rate for continuous operation shall be 160% of the aforementioned applicable net monthly rates.

SPECIAL INSTALLATIONS

Whenever customer requests an installation that is not in conformity with the aforementioned STANDARD INSTALLATION AND SERVICE provisions, Company may, at its option, install the lamps as requested upon payment in advance by the customer of the estimated installed cost of facilities required in excess of that required for standard installation or of the excess investment in special equipment over that of standard equipment. The maintenance of special equipment is cost over standard for each replacement subject to (1) time and ability to obtain replacement, and (2) advance payment of the then excess.

REMOVALS

If customer requests Company to remove any part of a mercury vapor (MV) street lighting system to install high pressure sodium (HPS) street lighting equipment or to remove any part of a high pressure sodium (HPS) street lighting system to install another high pressure sodium (HPS) street lighting system or any other type of street lighting system and if the mercury vapor (MV) or high pressure sodium (HPS) or Light Emitting Diode (LED) luminaires, supporting brackets, poles and/or conductors which are to be removed as a result of any requested removal, are less than ten (10) years old, Company will charge for and Customer shall pay for such a change. The charge will be based upon Company's estimated costs for removal and rehabilitation plus the estimated remaining life value of the removed equipment less salvage. However, if the Customer's request is made to upgrade the lighting on the street to Illuminating Engineering Society standards, in accordance with the Energy Policy Act of 2005 which states Mercury Vapor Lamp ballasts shall not be manufactured or imported after January 1, 2008, the Company may waive the charge calculated hereunder. **(C)**

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE ~~**(C)**~~

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT **(C)**

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 30 days from the date bill is mailed via the U.S. Postal Service or mailed electronically for municipalities and other governmental agencies and 15 days for private owner or agencies. When not so paid, the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

CONTRACT PERIOD

Ten (10) years and thereafter until terminated in accordance with contract provisions.

RATE SCHEDULE SLE
LIGHT EMITTING DIODE (LED) STREET LIGHTING SERVICE

APPLICATION OF RATE SCHEDULE SLE

This Rate Schedule is for lighting service from overhead or underground facilities on public areas such as streets, highways, bridges and parks, to municipalities, other governmental agencies, or private property customers when all such service is supplied under Company's standard form of contract in accordance with the various laws applicable thereto.

The application of this Rate Schedule is limited as follows:

(a) metal pole overhead - existing locations served under another of the Company's street lighting rate schedules.

NET MONTHLY RATE

(1) Fixture Prices

Distribution Charge

FIXTURE DESCRIPTION			OVERHEAD SUPPLY		UNDERGROUND SUPPLY			MULTIPLE UNITS
Type	Nominal Lumens	Wattage	Wood Pole	Metal Pole	Wood Pole	Low Mounting	High Mounting	Additional Luminaire/Pole
LED	2600	36	----	----	$24.695	$24.834	----	----
LED	3300	50	$13.026	$16.164	----	----	----	$4.495
LED	3800	53	----	----	$25.725	$25.801	----	----
LED	4900	70	$14.240	$17.149	----	----	$22.248	$4.730
LED	7500	91	$16.056	$19.020	----	----	$23.943	$5.502
LED	15000	170	$22.587	$25.414	----	----	$33.305	$8.053
LED	20000	269	$28.936	$30.947	----	----	$39.842	$10.051

Transmission Service Charge

The Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under this Rate Schedule.

Generation Supply Charge -1

The Generation Supply Charge -1 included in this Tariff applies to all KWH billed under this Rate Schedule.

(Continued)

RATE SCHEDULE SLE (CONTINUED)

(2) The number of KWH supplied is based upon the average hours use and input wattage of each luminaire.

(3) The Company, at its option, may offer appropriate overhead rates set forth above to customers in recognition of their either installing, owning and/or paying for portions of a street lighting installation.

(4) Whenever customer requests an installation hereunder which requires an investment by the Company greater than five (5) times the estimated annual distribution revenue, the Company, at its option, may install the lamps as requested upon payment by the customer of such estimated excess costs.

STANDARD INSTALLATION AND SERVICE

All necessary street lighting facilities are supplied, installed, operated and maintained by Company and are connected to Company's available general distribution system. The equipment installed under the above rate is of the type currently being furnished by Company at the time service is contracted for.

Wood Pole Overhead Service. Lamps are mounted on Company's wood poles, or other supports not supplied by Company specifically for street lighting purposes, and are supplied by overhead wires. Luminaires are mounted on brackets or mast arms. A standard installation under the above rates includes one span of secondary conductor per location.

Metal Pole Overhead Service. Lamps are mounted on Company's existing metal poles served by overhead wires. No new overhead supplied metal pole installations will be made under this rate schedule.

Wood Pole Underground Service. Lamps are mounted on Company's wood or fiberglass street lighting poles and are supplied by underground wires. A standard installation under the above rates includes a maximum of 150 circuit feet of cable and trenching and backfilling.

Low Mounting Underground Service. Lamps are mounted on Company’s low mounting street lighting poles and are supplied by underground cable. A standard installation under the above rates includes a maximum of 150 circuit feet of cable and trenching and backfilling.

High Mounting Underground Service. Lamps are mounted on Company’s high mounting metal street lighting poles not exceeding 35 feet in height and are supplied by underground cable. A standard installation under the above rates includes a maximum of 175 circuit feet of cable and trenching and backfilling.

Multiple Unit Service. When practical, each additional lamp after the first mounted on a street lighting pole is billed under the above Multiple Unit rate. A standard installation under the above rates includes only the luminaire, lamp, photocontrol, bracket or mast arm and wire in the bracket or mast arm.

All lamps are lighted from dusk to dawn every night, or for approximately 4,300 hours per annum.

(Continued)

RATE SCHEDULE SLE (CONTINUED)

CONTINUOUS OPERATION

At customer request, individual lamps may be operated continuously 24 hours per day. The net monthly rate for continuous operation shall be 160% of the aforementioned applicable net monthly rates.

SPECIAL INSTALLATIONS

Whenever customer requests an installation that is not in conformity with the aforementioned STANDARD INSTALLATION AND SERVICE provisions, Company may, at its option, install the lamps as requested upon payment in advance by the customer of the estimated installed cost of facilities required in excess of that required for standard installation or of the excess investment in special equipment over that of standard equipment. The maintenance of special equipment is cost over standard for each replacement subject to (1) time and ability to obtain replacement, and (2) advance payment of the then excess.

REMOVALS

If customer requests Company to remove any part of a mercury vapor (MV) street lighting system to install high pressure sodium (HPS) street lighting equipment or to remove any part of a high pressure sodium (HPS) street lighting system to install street lighting system or any other type of street lighting system and if the MV or HPS or Light Emitting Diode (LED) luminaires, supporting brackets, poles and/or conductors which are to be removed as a result of any requested removal, are less than ten (10) years old, Company will charge for and Customer shall pay for such a change. The charge will be based upon Company's estimated costs for removal and rehabilitation plus the estimated remaining life value of the removed equipment less salvage. However, if the Customer's request is made to upgrade the lighting on the street to Illuminating Engineering Society standards, in accordance with the Energy Policy Act of 2005 which states Mercury Vapor Lamp ballasts shall not be manufactured or imported after January 1, 2008, the Company may waive the charge calculated hereunder.

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 30 days from the date bill is mailed via the U.S. Postal Service or mailed electronically for municipalities and other governmental agencies and 15 days for private owner or agencies. When not so paid, the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

CONTRACT PERIOD

Fifteen (15) years and thereafter until terminated in accordance with contract provisions.

RATE SCHEDULE SE **(C)**

ENERGY ONLY STREET LIGHTING SERVICE

APPLICATION OF RATE SCHEDULE SE ~~(C)~~

This Rate Schedule is available to municipalities, other governmental agencies, and non-municipal customers for the operation of mercury vapor, high pressure sodium, metal halide, induction or Light Emitting Diode (LED) street lighting systems on public areas such as streets, highways, bridges and parks where the municipality, other governmental agency and non-municipal customers provides for the installation, ownership, operation and maintenance of the street lighting equipment.

~~(C)~~

NET MONTHLY RATE

(1) Lamp Rates

Distribution Charge **(I)**

Street Lighting Equipment on Company Pole..... ~~8.407~~10.244 cts. per KWH

Street Lighting Equipment on Customer Pole or Support..... ~~3.996~~ 5.833 cts. per KWH

~~(C)~~

Transmission Service Charge

The Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under this Rate Schedule.

Generation Supply Charge -1 ~~(C)~~

The Generation Supply Charge -1 included in this Tariff applies to all KWH billed under this Rate Schedule.

(2) Service hereunder is unmetered with the number of KWH billed for each size lamp calculated based upon the estimated input wattage of the luminaire and 4,300 burning hours per year.

(Continued)

RATE SCHEDULE SE (CONTINUED) **(C)**

AUDITING

The Company has the right to periodically audit the number and size of lamps of customer's street lighting system. The customer agrees to cooperate with Company during such audits.

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE ~~(C)~~

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT **(C)**

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 30 days from the date bill is mailed~~.~~ via the U.S. Postal Service or mailed electronically. When not so paid the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

ATTACHMENT AGREEMENT

Customer signs the Company's standard Attachment Agreement for those luminaires mounted by customer on Company's poles. The Attachment Agreement includes indemnification of Company by customer and provides for purchase of public liability and property damage insurance by customer.

CONTRACT PERIOD

Service under this Rate Schedule is for an initial term of one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.

RATE SCHEDULE TS (R) **(C)**

MUNICIPAL TRAFFIC SIGNAL LIGHTING SERVICE

This Rate Schedule is in the process of elimination and service hereunder is available only to existing locations continuously supplied hereunder as of August 26, 1976.

APPLICATION OF RATE SCHEDULE TS(R)

This Rate Schedule is for traffic signal lighting service to cities, boroughs, and townships. The minimum under this rate schedule is 50 watts.

NET MONTHLY RATE

Distribution Charge

~~6.946~~7.312 cts. per watt of connected load. **(I)**

~~**(C)**~~

Transmission Service Charge

The Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under this Rate Schedule.

Generation Supply Charge -1 ~~**(C)**~~

The Generation Supply Charge -1 included in this Tariff applies to all KWH billed under this Rate Schedule.

The number of KWH supplied is based upon the average hours use and size of lamps.

MONTHLY MINIMUMS ~~**(C)**~~

The Minimum Billing Demand is 50 KW. The Monthly Minimum Distribution Charge is 50 KW times the demand step of the effective Distribution Charge. The Monthly Minimum Capacity and Energy Charge is 50 Watts times the effective Generation Supply Charge - 1.

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

(Continued)

RATE SCHEDULE TS (R) (CONTINUED) **(C)**

PAYMENT **(C)**

Payment shall be made on or before the due date specified on the bill, which is not less than 30 days from the date bill is mailed~~.~~ via the U.S. Postal Service or mailed electronically. When not so paid the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

CONTRACT PERIOD

Service under this Rate Schedule is for an initial term of one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.

(THIS PAGE INTENTIONALLY LEFT BLANK)

(Continued)

(THIS PAGE INTENTIONALLY LEFT BLANK)

RATE SCHEDULE GH-2 (R) **(C)**
SEPARATE METER GENERAL SPACE HEATING SERVICE

This Rate Schedule is in the process of elimination and is available only to service locations supplied hereunder continuously on or after August 21, 1972, and also to prospective service locations where a definite rate commitment has been made as of that date for so long as service is continuous thereafter.

APPLICATION OF RATE SCHEDULE GH-2 (R)

This Rate Schedule is for separately metered electric space heating service to customers whose general use is supplied under some other general service rate schedule in accordance with the APPLICATION PROVISIONS hereof and may include service for general use in an all electric apartment building when individual living units in the building are metered separately under a residential rate schedule.

Electric space heating facilities shall be permanently installed and operated for personal comfort. Service hereunder is supplied at secondary voltage or at a higher voltage at Company's option, is available only for service supplied continuously throughout the year and is not available for temporary service for less than one year.

NET MONTHLY RATE

Distribution Charge

$~~16.00~~0.789 per ~~month~~day (Customer Charge) plus **(I)**
$~~2.966~~3.535 per KW of the Billing KW~~.~~ **(I)**

~~(C)~~

Transmission Service Charge

The Transmission Service Charge included in this Tariff applies to all KW and/or KWH billed under this Rate Schedule.

Generation Supply Charge -1 **~~(C)~~**

The Generation Supply Charge -1 included in this Tariff applies to all KWH billed under this Rate Schedule.

~~MONTHLY~~ MINIMUM CHARG

The ~~Monthly~~ Minimum Distribution Charge is the Customer Charge~~.~~

BUDGET BILLING

Budget Billing is available at the option of the customer for charges under this Rate Schedule.

BILLING KW

The Billing KW for the Distribution component is the average number of Kilowatts supplied during the 15 minute period of maximum use during the current billing period. **~~(C)~~**

(Continued)

RATE SCHEDULE GH-2 (R) (CONTINUED) **(C)**

RIDERS

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on Page 14D.

STATE TAX ADJUSTMENT SURCHARGE ~~(C)~~

The State Tax Adjustment Surcharge included in this Tariff is applied to charges under this Rate Schedule.

PAYMENT **(C)**

The above net rate applies when bills are paid on or before the due date specified on the bill, which is not less than 15 days from the date bill is mailed~~.~~ via the U.S. Postal Service or mailed electronically. When not so paid the gross rate applies which is the above net rate plus 5% on the first $200.00 of the then unpaid balance of the monthly bill and 2% on the remainder thereof.

CONTRACT PERIOD

Service under this Rate Schedule is for an initial term of one (1) year from the date service is first rendered, unless the Company and the customer mutually agree to a different term in the contract for service.

APPLICATION PROVISIONS

Service hereunder is applicable under the following conditions:

(a) All the space heating requirements on customer's premises, or in customer's building or newly constructed section thereof, are supplied hereunder through a separate meter from the same point of delivery and at the same voltage as the general service.

(b) Use of service for comfort cooling air conditioning, for commercial cooking and for automatic storage type water heaters with thermostatically controlled non-inductive heating units, may be included hereunder in connection with and on the same premises as the space heating equipment. This does not include ventilating fans, water for process purposes and plug-in commercial cooking appliances not used with commercial electric ovens and ranges.

(c) Supplemental use of renewable energy sources such as wood, solar, wind, and water is permitted in conjunction with service supplied hereunder without violating the total electric energy requirement of this Rate Schedule. Any customer system of this type that produces electric energy may not be operated concurrently with service supplied by the Company except under written agreement setting forth the conditions of such operation.

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT SRK 2

DIGEST OF PROPOSED CHANGES REQUESTED IN SUPPLEMENT NO. 179 TO TARIFF - ELECTRIC Pa. P.U.C. NO. 201

WITNESS: Scott R. Koch

DOCKET No. R-2015-2469275

PPL ELECTRIC UTILITIES CORPORATION

DIGEST OF PROPOSED CHANGES REQUESTED IN SUPPLEMENT NO. 179 TO TARIFF - ELECTRIC Pa. P.U.C. NO. 201

March 31, 2015

TABLE OF CONTENTS

SUBJECT	PAGE
I. GENERAL	2
II. CHANGES INCLUDED IN SUPPLEMENT NO. 179 TO TARIFF - ELECTRIC Pa. P.U.C. NO. 201	2
A. Major Rule Changes	2
B. Major Rider Changes	3
C. Rate Schedule Summaries...	5
Residential	
Rate Schedule RS	5
Rate Schedule RTS(R)	5
Small General Service	
Rate Schedule GS-1	6
Large General Service	
Rate Schedule GS-3	6
Rate Schedule LP-4	7
Rate Schedule LP-5	7
Rate Schedule LPEP	8
Rate Schedule BL	8
Street & Area Lighting and Traffic Signal Lighting	
Rate Schedule SA	8
Rate Schedule SM(R)	9
Rate Schedule SHS	10
Rate Schedule SLE	11
Rate Schedule SE	11
Rate Schedule TS(R)	12
Space Heating	
Rate Schedule GH-2(R)	12

I. GENERAL

Supplement No. 179 to Tariff - Electric Pa. P.U.C. No. 201 issued March 31, 2015, is proposed to become effective on June 1, 2015, results in an overall average increase of 3.86% and is expected to produce $167,478,511 additional annual revenue under fully projected future test year conditions. The percentage increase for each rate shown throughout this digest is based on a fully projected future test year ending December 31, 2016.

The effect of these increases by rate schedule is shown on the Tabulation of Revenue Effects starting on page 5 of this digest. An explanation of the changes proposed in each rate schedule is included in Part II of this digest.

All customers will be notified of the proposed rate increase by a news release issued the day of the filing, newspaper advertisements in major service area newspapers the day after the news release and by a bill insert to be mailed to all customers during the month after the filing is made. PPL Electric Utilities Corporation ("PPL Electric") will provide a toll-free telephone number (1-800-DIAL-PPL) for customer calls about the requested rate increase.

II. CHANGES INCLUDED IN SUPPLEMENT NO. 179 TO TARIFF - ELECTRIC Pa. P.U.C. NO. 201

This supplement will result in increases to Rate Schedules RS and RTS (residential service), Rate GS-1 (small commercial and industrial), Rate LP-4 (large commercial and industrial) and Rate LPEP (Amtrak). Rate decreases are proposed for Rate Schedules GS-3 (small commercial and industrial), LP-5 (large commercial and industrial) and the street lighting rate schedules. In addition to the proposed increases and decreases for each rate schedule, the following tariff changes are proposed.

A. Major Rule Changes

- Tariff Rule 2, Section E (Right-of-Way) was expanded to describe more specifically the access requirements to the customer's premises.
- Tariff Rule 3, Section E (Line Extension for Development Areas) was expanded to define responsibility to remove obstructions in the right-of-way.
- Tariff Rule 4, Sections A(5) (Characteristics of Service) was expanded to define responsibility to remove obstructions in the right-of-way. The phrase "initial or" was inserted into Section B(1) (Speculative Service Extension) to clarify when a service extension is speculative.
- Tariff Rule 6A, Sections E(2)(C) and H. The Distribution Charge was changed from a monthly charge to a daily charge and the Distribution Demand Charge was changed. Also, electronic mail was added as a Payment Option.

- Tariff Rule 7, Sections A(1) and A(2). The phrase "under contract" was removed in Section A(1) because contracts are not required for a service period of less than one month. The phrase "engineering" was inserted in Section A(2) to clarify the non-refundable costs a customer pays for temporary service.

- Tariff Rule 8, Section D and E(4). Section D (Meter Testing) was expanded to include a $35 fee for a meter test. Section E(4) was expanded to define the meter reset requirements for recording average demands.

- Tariff Rule 9, Sections A(1), C, D(1), D(3), F, and G Section A(1) (Billing Period) was revised to define the number of billing days in a Billing period. The Extended Net Rate Period (ENRP) paragraph in Section C (Due Date) was removed as a new process of extending due dates was adopted in 2014. In Section D(1), the phrase "via the U.S. Postal Service or mailed electronically" was added. Section D(3) (Payment) was expanded to note that electronically transmitted bills will be accepted as paid on the date of the actual receipt of payment. The returned check charge in Section F (Returned Check Charge) increased from $7 to $20. Section G applies a 6 month maximum time limit for transferring customer credit balances.

- Tariff Rule 10 Section B. The phrase "meter readers or other" was removed as meters are read electronically.

- Tariff Rule 11, Section A The term "firm" was removed and "tariff" added to Section A (Delivery Service) to clarify this definition.

Pricing Changes under Rule 6A

The Company offers stand-by Basic Utility Supply Service under the terms of Rule 6A as described on Page No. 10B of the proposed tariff. Because there currently are no customers taking service under Rule 6A, the proposed changes in the Distribution charges have no revenue impact.

B. Major Rider Changes

- The Rider Matrix on Page 14D was revised to delete Rate Schedules (IS-1 (R) and SI-1 (R) and add Rate Schedule SLE to the Tariff.
- The Rate Mitigation Plan Rider beginning on Page 18H was removed because this Rider expired on December 31, 2012.

- In the Applicability Section of the Net Metering for Renewable Customer-Generators Rider, the requirement that net metering is available to offset part or all of a customer's load was further clarified. In addition, the Billing Provisions language was revised to note that customer compensation occurs with changes to the Rate Schedule or shopping status.
- In the Green Power Option, Rate Schedules IS-1(R) and SI-1 (R) were removed and Rate Schedule SLE was added to the list of available Rate Schedules.
- The Metering and Billing Credit Rider values were updated in accordance with the fully projected future test year cost of service data.
- The Transmission Service Charge (TSC) reference to Rate Schedules IS-1(R) and SI-1 (R) were removed and Rate Schedule SLE was added to the list of available Rate Schedules.
- The Generation Supply Charge - 1 (GSC-1) reference to Rate Schedules IS-1(R) and SI-1 (R) were removed and Rate Schedule SLE was added to the list of available Rate Schedules.
- The Act 129 Compliance Rider(s) (ACR-1 and ACR-2) references to Rate Schedules IS-1(R) and SI-1 (R) were removed and Rate Schedule SLE was added to the list of available Rate Schedules.
- The Merchant Function Charge Rider (MFC) reference to Rate Schedules IS-1(R) and SI-1 (R) were removed and Rate Schedule SLE was added to the list of available Rate Schedules. The uncollectible expense percentages were set to 0.0% for the small C&I customer class. And the paragraph to eliminate the potential double recovery of uncollectible account expenses was removed as compliance was met for the 2010 Distribution Rate Case. A sentence was added to provide annual updates of the percentages for uncollectible account expenses.
- The Smart Meter Rider (SMR) reference to Rate Schedules IS-1(R) and SI-1 (R) were removed and Rate Schedule SLE was added to the list of available Rate Schedules. In addition, the SMR will terminate on December 31, 2015.
- The Competitive Enhancement Rider (CER) charge was changed from a monthly charge to a daily charge and the reference to the report of collections was removed.
- The Storm Damage Expense Rider (SDER) Allocation Schedule percentages for the four Customer Classes were revised. Rate Schedules IS-1(R) and SI-1 (R) were removed and Rate Schedule SLE was added to the list of available Rate Schedules and the Large C&I KW Charges were changed to a daily charge.

C. Rate Schedule Summaries

A comparison of the present and proposed rates follows. Present and Proposed rates include the State Tax Adjustment Surcharge ("STAS").

RS – General Residential Service

Rate RS is Company's general rate schedule for residential customers. In this filing, PPL Electric is proposing distribution rates that recover more costs through the customer charge and fewer costs through the kWh usage charge. Under Rate Schedule RS, PPL Electric proposes to increase the customer charge to better reflect cost of service, change the customer charge from a monthly charge to a daily charge, and increase the usage charge. The Proposed Distribution Rates are estimated to increase annual revenues by $154,637,562 or 26.85% on a distribution revenue basis. The total revenue increase on a total revenue basis is 7.66%.

Distribution		Present Rates	Proposed Rates
Customer Charge		$14.13/month	$0.65885/day
All kWh	$/kWh	$0.03525	$0.04195

RTS(R) – Residential Service – Thermal Storage

Rate Schedule RTS is for single phase residential service in accordance with load management capability in accordance with the Application Provisions of this Rate Schedule. Service is provided to existing service locations through the life of the existing thermal storage units. No new applications for service under this Rate Schedule have been accepted since of December 3, 1995.

PPL Electric proposes to increase the customer charge, change the customer charge from a monthly charge to a daily charge, and increase the usage charge to all customers supplied under this Rate Schedule. The Proposed Distribution Rates reflect an annual revenue increase of $3,096,210 or 47.62% on a distribution revenue basis. The total revenue increase on a total revenue basis is 9.61%.

Distribution		Present Rates	Proposed Rates
Customer Charge		$18.10/month	$0.65885/day
All kWh	$/kWh	$0.02446	$0.03775

GS-1 – Single Phase General Service – Secondary

Rate Schedule GS-1 is for single phase non-residential, general service customers receiving service at secondary voltage. New applications for two-phase or greater service were not accepted after January 1, 2008.

PPL Electric proposes to increase the customer charge, change the customer charge from a monthly charge to a daily charge, and increase the demand charge to all customers supplied under this Rate Schedule. The Proposed Distribution Rates reflect an annual revenue increase of $12,958,349 or 17.44% on a distribution revenue basis. The total revenue increase on a total revenue basis is 4.76%.

Distribution		Present Rates	Proposed Rates
Customer Charge		$16.00/month	$0.789/day
All kW	$/kW	$4.236	$4.344

GS-3 – Three Phase General Service – Secondary

Rate Schedule GS-3 is for two phase and three-phase general service customers receiving service at a secondary voltage. New applications for single phase service were not accepted after January 1, 2008.

PPL Electric proposes to increase the customer charge, change the customer charge from a monthly charge to a daily charge, and decrease the demand charges to all customers supplied under this Rate Schedule. The Proposed Distribution Rates reflect an annual revenue decrease of $10,097,305 or 8.26% on a distribution revenue basis. The total revenue decrease on a total revenue basis is 1.04%.

Distribution		Present Rates	Proposed Rates
Customer Charge		$40.00/month	$1.973/day
All kW	$/kW	$4.192	$3.704

LP-4 – Large General Service – 12 kV

Rate Schedule LP-4 is applicable to large general service customers receiving service at 12,470 volts when the customer furnishes and maintains all equipment necessary to transform the energy from line voltage.

PPL Electric proposes to keep the customer charge unchanged, change the customer charge from a monthly charge to a daily charge, and increase the demand charges to all customers supplied under this Rate Schedule. The Proposed Distribution Rates for Rate Schedule LP-4 reflect an annual revenue increase of $5,133,811 or 14.62% on a distribution revenue basis. The total revenue increase on a total revenue basis is 1.09%.

Distribution		Present Rates	Proposed Rates
Customer Charge		$169.80/month	$5.582/day
All kW	$/kW	$2.127	$2.634

LP-5 – Large General Service – 69 kV

Rate Schedule LP-5 is applicable to large general service customers supplied at 69,000 volts or higher with the customer furnishing and maintaining all equipment necessary to transform the energy from line voltage.

PPL Electric proposes to decrease the customer charge, and change the customer charge from a monthly charge to a daily charge for all customers served under this Rate Schedule. The Proposed Distribution Rates for Rate Schedule LP-5 reflect an annual revenue decrease of $1,544,319 or 64.12% on a distribution revenue basis. The total revenue decrease on a total revenue basis is 0.36%.

Distribution	Present Rates	Proposed Rates
Customer Charge	$994.00/month	$17.158/day

LPEP – Power Service to Electric Propulsion

Rate Schedule LPEP is available for electric propulsion service from the Company's high voltage line of 69,000 volts or higher. PPL Electric is proposing to increase the customer charge and change it from a monthly to a daily charge for all customers served under this Rate Schedule. The Proposed Distribution Rates reflect an annual revenue increase of $2,551,185 or 530.85% on a distribution revenue basis. The total revenue increase on a total revenue basis is 16.29%.

Distribution	Present Rates	Proposed Rates
Customer Charge	$37,100/month	$8,306.208/day

BL – Borderline

Rate Schedule BL is for borderline service to public utility companies for resale in adjacent utility service territories. The net monthly rate for service is proposed to be increased as shown in the following comparison of Present and Proposed Rates. The Proposed Distribution Rates reflect an annual revenue increase of $25,968 or 8.56% on a distribution revenue basis. The total revenue increase on a total revenue basis is 2.49%.

Distribution		Present Rates	Proposed Rates
All kWh	$/kWh	$0.04065	$0.04606

SA – Private Area Lighting Service

Rate Schedule SA is for the lighting of yards, private roadways, alleys, and other areas supplied from existing overhead secondary distribution. The equipment was expanded to include Light Emitting Diode (LED) of a nominal 4,900 lumens.

The net monthly rate for service is proposed to be decreased as shown in the following comparison of Present and Proposed Rates. The Proposed Distribution Rates reflects an annual revenue decrease of $72,763 or 1.74% on a distribution revenue basis. The total revenue decrease on a total revenue basis is 1.17%.

Distribution	Present Rates	Proposed Rates
Per lamp (High Pressure Sodium)	$13.401	$13.054
Per fixture (Light Emitting Diode)	--------	$13.869

SM(R) – Mercury Vapor Street Lighting Service

Rate Schedule SM(R) is for mercury vapor (MV) street lighting service from overhead or underground facilities. In accordance with the Energy Policy Act of 2005, no new installations of mercury vapor lamps and fixtures were offered after January 1, 2008. Alternative street lighting services with equivalent lumens for High Pressure Sodium (HPS) and Light Emitting Diode (LED) facilities will be offered as a substitute.

The Net Monthly Rates for all types of service are proposed to be increased as shown in the following comparison of the Present and Proposed Rates. The Proposed Distribution Rates reflect an annual revenue decrease of $13,521 or 1.73% on a distribution revenue basis. The total revenue decrease on a total revenue basis is 1.19%.

Present Net Monthly Rates

Distribution Rates

Lamp Description			Overhead Supply		Underground Supply			Multiple Units
Type	Nominal Lumens	Wattage	Wood Pole	Metal Pole	Wood Pole	Low Mounting	High Mounting	Additional Luminaire/Pole
Mercury Vapor	3,350	100	$11.289	-----	$17.567	$19.139	-----	-----
Mercury Vapor	6,650	175	13.705	$20.766	20.353	21.874	$24.296	$11.650
Mercury Vapor	10,500	250	17.308	24.191	-----	-----	27.509	15.882
Mercury Vapor	20,000	400	21.852	28.857	-----	-----	32.421	19.581
Mercury Vapor	34,000	700	35.096	42.319	-----	-----	46.941	33.015
Mercury Vapor	51,000	1,100	44.316	51.892	-----	-----	56.489	42.241

Proposed Net Monthly Rates

Distribution Rates

Lamp Description			Overhead Supply		Underground Supply			Multiple Units
Type	Nominal Lumens	Wattage	Wood Pole	Metal Pole	Wood Pole	Low Mounting	High Mounting	Additional Luminaire/Pole
Mercury Vapor	3,350	100	$11.781	-----	$18.059	$19.631	-----	-----
Mercury Vapor	6,650	175	14.197	$21.258	20.845	22.366	$24.788	$12.142
Mercury Vapor	10,500	250	17.800	24.683	-----	-----	28.001	16.374
Mercury Vapor	20,000	400	22.344	29.349	-----	-----	32.913	20.073
Mercury Vapor	34,000	700	35.588	42.811	-----	-----	47.433	33.507
Mercury Vapor	51,000	1,100	44.808	52.384	-----	-----	56.981	42.733

Present Customer-Owned Equipment Rates

Distribution Rates

Lamp Size		Customer Owns and Company Operates & Maintains
Wattage	Minimum Initial Lumens	
100	3,350	$7.017
175	6,650	9.546
250	10,500	12.429
400	20,000	17.342

SM(R) – Mercury Vapor Street Lighting Service (Continued)

Proposed Customer-Owned Equipment Rates

Distribution Rates

Lamp Size		Customer Owns and Company Operates & Maintains
Wattage	Minimum Initial Lumens	
100	3,350	$7.509
175	6,650	10.038
250	10,500	12.921
400	20,000	17.834

SHS – High Pressure Sodium Street Lighting Service

Rate Schedule SHS is for high pressure sodium (HPS) street lighting service to municipalities, other governmental agencies, or private property customers.

The Net Monthly Rates for all types of service are proposed to be increased as shown in the following comparison of Present and Proposed Rates. The Proposed Distribution Rates, along with a projected decrease of approximately 15,000 lamps, reflect an annual revenue decrease of $2,964,519 or 15.80% on a distribution revenue basis. The total revenue decrease on a total revenue basis is 12.14%.

Present Net Monthly Rates

Distribution Rates

Lamp Description			Overhead Supply		Underground Supply			Multiple Units
Type	Nominal Lumens	Wattage	Wood Pole	Metal Pole	Wood Pole	Low Mounting	High Mounting	Additional Luminaire/Pole
H. P. Sodium	5,800	70	$11.060	$15.148	$17.455	$17.607	-----	$10.014
H. P. Sodium	9,500	100	12.282	16.082	18.864	18.968	$22.725	11.187
H. P. Sodium	16,000	150	13.691	17.314	-----	-----	23.937	11.685
H. P. Sodium	25,500	250	18.793	21.950	-----	-----	32.787	15.689
H. P. Sodium	50,000	400	24.392	27.124	-----	-----	38.126	19.030

Proposed Net Monthly Rates

Distribution Rates

Lamp Description			Overhead Supply		Underground Supply			Multiple Units
Type	Nominal Lumens	Wattage	Wood Pole	Metal Pole	Wood Pole	Low Mounting	High Mounting	Additional Luminaire/Pole
H. P. Sodium	5,800	70	$11.994	$16.082	$18.389	$18.541	-----	$10.948
H. P. Sodium	9,500	100	13.216	17.016	19.798	19.902	$23.659	12.121
H. P. Sodium	16,000	150	14.625	18.248	-----	-----	24.871	12.619
H. P. Sodium	25,500	250	19.727	22.884	-----	-----	33.721	16.623
H. P. Sodium	50,000	400	25.326	28.058	-----	-----	39.060	19.964

SLE – Light Emitting Diode Street Lighting Service

Rate Schedule SLE was developed for Light Emitting Diode (LED) street lighting service to municipalities, other governmental agencies, or private property customers. The Proposed Distribution Rates reflect an annual revenue increase of $2,673,341.

Proposed Net Monthly Rates

Distribution Rates

Lamp Description			Overhead Supply		Underground Supply			Multiple Units
Type	Nominal Lumens	Wattage	Wood Pole	Metal Pole	Wood Pole	Low Mounting	High Mounting	Additional Luminaire/Pole
LED	2,600	36	-----	-----	$24.695	$28.834	-----	-----
LED	3,300	50	$13.026	$16.164	-----	-----	-----	$4.495
LED	3,800	53	-----	-----	$25.725	$25.801	-----	-----
LED	4,900	70	$14.240	$17.149	-----	-----	$22.248	$4.730
LED	7,500	91	$16.056	$19.020	-----	-----	$23.943	$5.502
LED	15,000	170	$22.587	$25.414	-----	-----	$33.305	$8.053
LED	20,000	269	$28.936	$30.947	-----	-----	$39.842	$10.051

SE – Energy Only Street Lighting Service

Rate Schedule SE is lighting service to property owners/developers, in addition to municipalities, and governmental agencies, for the operation of mercury vapor, high pressure sodium, metal halide, induction or Light Emitting Diode (LED) street lighting systems on public areas with the Company only providing energy.

The Net Monthly Rates for all types of service are proposed to be increased as shown in the following comparison of Present and Proposed Rates. The Proposed Distribution Rates reflect an annual revenue decrease of $42,625 or 1.71% on a distribution revenue basis. The total revenue decrease on a total revenue basis is 0.65%.

Distribution	Present Rates	Proposed Rates
Company Pole	$0.08407	$0.10244
Customer Pole or Support	$0.03996	$0.05833

TS(R) – Municipal Traffic Signal Lighting Service

Rate Schedule TS(R) is for tariff signal lighting Service to cities, boroughs, and townships. It is in the process of elimination and service hereunder is available only to existing locations continuously supplied hereunder as of August 26, 1976. The Proposed Distribution Rates reflect an annual revenue decrease of $479 or 1.55% on a distribution revenue basis. The total revenue decrease on a total revenue basis is 0.77%.

Distribution	Present Rates	Proposed Rates
Per watt of connected load	6.946 cts.	7.312 cts.

GH-2(R) Separate Meter General Space Heating Service

Rate Schedule GH-2(R) is for separately metered electric space heating to customers whose general use is supplied under another general service rate schedule. This Rate Schedule is in the process of elimination and is available only to service locations supplied continuously on or after August 21, 1972.

PPL Electric proposes to increase the customer charge, change the customer charge from a monthly charge to a daily charge, and increase demand charges to all customers. The Proposed Distribution Rates reflect an annual revenue increase of $263,722 or 20.63% on a distribution revenue basis. The total revenue increase on a total revenue basis is 4.43%.

Distribution		Present Rates	Proposed Rates
Customer Charge		$16.00/month	$0.0789/day
All kW	$/kW	$2.966	$3.535

PPL ELECTRIC UTILITIES CORPORATION

Exhibit PRM 1

Fair Rate of Return

Supporting Data

Witness: Paul R. Moul

Docket No. R-2015-2469275

PPL Electric Utilities Corporation
Index of Schedules

	Schedule
Summary Cost of Capital	1
PPL Electric Utilities Corporation Historical Capitalization and Financial Statistics	2
Electric Delivery Group Historical Capitalization and Financial Statistics	3
Integrated Electric Group Historical Capitalization and Financial Statistics	4
Standard & Poor's Public Utilities Historical Capitalization and Financial Statistics	5
PPL Electric Utilities Corporation Capitalization and Capital Structure Ratios	6
PPL Electric Utilities Corporation Embedded Cost of Long-Term Debt	7
Dividend Yields	8
Historical Growth Rates	9
Projected Growth Rates	10
Interest Rates for Investment Grade Public Utility Bonds	11
Long-Term, Year-by-Year Total Returns for the S&P Composite Index, S&P Public Utility Index, and Long-Term Corporate Bonds and Public Utility Bonds	12
Component Inputs for the Capital Market Pricing Model	13
Comparable Earnings Approach	14

PPL Electric Utilities Corporation
Proposed Rate of Return
Based upon Investor Provided Capital

Type of Capital	Ratios	Cost Rate	Weighted Cost Rate
Long-Term Debt	48.34%	5.16%	2.49%
Common Equity	51.66%	10.95%	5.66%
Total	100.00%		8.15%

Indicated levels of fixed charge coverage assuming that the Company could actually achieve its proposed rate of return:

Pre-tax coverage of interest expense based upon a 41.4935% composite federal and state income tax rate (12.16% ÷ 2.49%)	4.88 x
Post-tax coverage of interest expense (8.15% ÷ 2.49%)	3.27 x

PPL Electric Utilities Corporation
Cost of Equity
as of December 31, 2014

Discounted Cash Flow (DCF)	***D_1/P_0*** [1]	**+**	***g*** [2]	**+**	***lev.*** [3]	**=**	***k***
Electric Group	4.12%	+	5.25%	+	0.95%	=	10.32%
Risk Premium (RP)			***I*** [4]	**+**	***RP*** [5]	**=**	***k***
Electric Group			4.75%	+	6.50%	=	11.25%
Capital Asset Pricing Model (CAPM)	***Rf*** [6]	**+**	***ß*** [7]	***x (Rm-Rf*** [8]	***)***	**=**	***k***
Electric Group	3.75%	+	0.83	x (7.79%	)	=	10.22%

Comparable Earnings (CE)	***Historical*** [9]	***Forecast*** [9]	**Average**
Comparable Earnings Group	11.4%	12.9%	12.15%

References
[1] Schedule 07 page 1
[2] Schedule 09 page 1
[3] Schedule 10 page 1
[4] A-rated public utility bond yield comprised of a 3.75% risk-free rate of return (Schedule 13 page 2) and a yield spread of 1.00% (Schedule 11 page 3)
[5] Schedule 12 page 1
[6] Schedule 13 pages 1 & 2
[7] Schedule 10 page 1
[8] Schedule 13 page 2
[9] Schedule 14 page 2

PPL ELECTRIC UTILITIES CORP
Capitalization and Financial Statistics
2009-2013, Inclusive

	2013	2012	2011	2010	2009	
			(Millions of Dollars)			
Amount of Capital Employed						
Permanent Capital	$ 4,664.0	$ 4,029.0	$ 3,843.0	$ 3,416.0	$ 3,368.0	
Short-Term Debt	$ 20.0	$ -	$ -	$ -	$ -	
Total Capital	$ 4,684.0	$ 4,029.0	$ 3,843.0	$ 3,416.0	$ 3,368.0	
Capital Structure Ratios						
Based on Permanent Capital:						Average
Long-Term Debt [1]	49.6%	48.8%	44.7%	43.1%	43.7%	46.0%
Preferred and Preference Stock	0.0%	0.0%	6.5%	7.3%	8.9%	4.5%
Common Equity [2]	50.4%	51.2%	48.8%	49.6%	47.4%	49.5%
	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Based on Total Capital:						
Total Debt incl. Short Term [1]	49.9%	48.8%	44.7%	43.1%	43.7%	46.0%
Preferred and Preference Stock	0.0%	0.0%	6.5%	7.3%	8.9%	4.5%
Common Equity [2]	50.1%	51.2%	48.8%	49.6%	47.4%	49.4%
	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Rate of Return on Book Common Equity [2]	9.5%	6.7%	9.7%	7.0%	8.4%	8.3%
Operating Ratio [3]	77.6%	83.3%	81.6%	88.4%	89.7%	84.1%
Coverage incl. AFUDC [4]						
Pre-tax: All Interest Charges	3.94 x	3.06 x	3.62 x	2.94 x	2.87 x	3.29 x
Post-tax: All Interest Charges	2.94 x	2.37 x	2.93 x	2.36 x	2.20 x	2.56 x
Overall Coverage: All Int. & Pfd. Div.	2.94 x	2.28 x	2.52 x	1.97 x	1.91 x	2.32 x
Coverage excl. AFUDC [4]						
Pre-tax: All Interest Charges	3.94 x	3.06 x	3.62 x	2.94 x	2.87 x	3.29 x
Post-tax: All Interest Charges	2.94 x	2.37 x	2.93 x	2.36 x	2.20 x	2.56 x
Overall Coverage: All Int. & Pfd. Div.	2.94 x	2.28 x	2.52 x	1.97 x	1.91 x	2.32 x
Quality of Earnings & Cash Flow						
AFC/Income Avail. for Common Equity	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Effective Income Tax Rate	34.1%	33.3%	26.5%	29.7%	35.7%	31.9%
Internal Cash Generation/Construction [5]	46.3%	57.2%	78.2%	85.8%	102.1%	73.9%
Gross Cash Flow/ Avg. Total Debt [6]	25.3%	24.5%	29.3%	28.2%	34.1%	28.3%
Gross Cash Flow Interest Coverage [7]	5.85 x	5.38 x	5.54 x	5.07 x	5.80 x	5.53 x
Common Dividend Coverage [8]	4.29 x	4.76 x	5.09 x	5.85 x	2.07 x	4.41 x

See Page 2 for Notes.

PPL Electric Utilities Corporation
Capitalization and Financial Statistics
2009-2013, Inclusive

Notes:

(1) Excluding the Transitional Funding Obligations that were issue for stranded generating assets, and whose debt service is covered through dedicated revenue collections.
(2) Excluding Accumulated Other Comprehensive Income ("OCI") from the equity account.
(3) Total operating expenses, maintenance, depreciation and taxes other than income taxes as a percent of operating revenues.
(4) Coverage calculations represent the number of times available earnings, both including and excluding AFUDC (allowance for funds used during construction) as reported in its entirety, cover fixed charges.
(5) Internal cash generation/gross construction is the percentage of gross construction expenditures provided by internally-generated funds from operations after payment of all cash dividends divided by gross construction expenditures and excluding amortization of recoverable transition costs.
(6) Gross Cash Flow (sum of net income, depreciation, amortization, net deferred income taxes and investment tax credits, less total AFUDC) plus interest charges, divided by interest charges.
(7) Gross Cash Flow plus interest charges divided by interest charges.
(8) Common dividend coverage is the relationship of internally-generated funds from operations after payment of preferred stock dividends to common dividends paid.

Source of Information: Utility COMPUSTAT

Electric Group
Capitalization and Financial Statistics [1]
2009-2013, Inclusive

	2013	2012	2011	2010	2009	Average
			(Millions of Dollars)			
Amount of Capital Employed						
Permanent Capital	$ 29,771.8	$ 28,455.6	$ 22,921.4	$ 20,981.8	$ 19,054.0	
Short-Term Debt	$ 879.4	$ 897.6	$ 595.9	$ 497.2	$ 508.3	
Total Capital	$ 30,651.2	$ 29,353.2	$ 23,517.3	$ 21,479.0	$ 19,562.3	
Market-Based Financial Ratios						
Price-Earnings Multiple	18 x	16 x	15 x	14 x	15 x	16 x
Market/Book Ratio	178.0%	171.7%	162.0%	152.2%	143.9%	161.6%
Dividend Yield	4.2%	4.3%	4.5%	4.9%	5.5%	4.7%
Dividend Payout Ratio	77.3%	72.9%	67.0%	68.6%	78.7%	72.9%
Capital Structure Ratios						
Based on Permanent Captial:						
Long-Term Debt	54.3%	55.0%	55.1%	55.0%	54.8%	54.8%
Preferred Stock	0.5%	0.5%	0.7%	0.8%	0.9%	0.7%
Common Equity [2]	45.3%	44.6%	44.2%	44.3%	44.3%	44.5%
	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Based on Total Capital:						
Total Debt incl. Short Term	55.7%	56.6%	56.5%	55.9%	55.8%	56.1%
Preferred Stock	0.4%	0.5%	0.7%	0.8%	0.9%	0.6%
Common Equity [2]	43.9%	43.0%	42.8%	43.3%	43.4%	43.3%
	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Rate of Return on Book Common Equity [2]	9.4%	9.4%	11.0%	11.9%	9.9%	10.3%
Operating Ratio [3]	78.4%	78.7%	79.7%	80.2%	83.4%	80.1%
Coverage incl. AFUDC [4]						
Pre-tax: All Interest Charges	3.36 x	3.24 x	3.42 x	3.62 x	3.03 x	3.33 x
Post-tax: All Interest Charges	2.59 x	2.50 x	2.64 x	2.72 x	2.38 x	2.57 x
Overall Coverage: All Int. & Pfd. Div.	2.57 x	2.48 x	2.60 x	2.70 x	2.33 x	2.54 x
Coverage excl. AFUDC [4]						
Pre-tax: All Interest Charges	3.29 x	3.17 x	3.33 x	3.53 x	2.95 x	3.25 x
Post-tax: All Interest Charges	2.53 x	2.43 x	2.54 x	2.63 x	2.30 x	2.49 x
Overall Coverage: All Int. & Pfd. Div.	2.50 x	2.40 x	2.51 x	2.60 x	2.25 x	2.45 x
Quality of Earnings & Cash Flow						
AFC/Income Avail. for Common Equity	4.5%	5.8%	6.4%	7.4%	6.1%	6.0%
Effective Income Tax Rate	31.6%	32.6%	32.5%	33.9%	31.7%	32.5%
Internal Cash Generation/Construction [5]	83.0%	76.7%	82.4%	92.6%	81.1%	83.2%
Gross Cash Flow/ Avg. Total Debt [6]	19.5%	19.5%	20.5%	21.8%	20.7%	20.4%
Gross Cash Flow Interest Coverage [7]	5.25 x	5.80 x	4.87 x	5.09 x	4.77 x	5.16 x
Common Dividend Coverage [8]	3.66 x	3.59 x	3.81 x	4.23 x	3.93 x	3.84 x

See Page 2 for Notes.

Electric Group
Capitalization and Financial Statistics
2009-2013, Inclusive

Notes:
(1) All capitalization and financial statistics for the group are the arithmetic average of the achieved results for each individual company in the group.
(2) Excluding Accumulated Other Comprehensive Income ("OCI") from the equity account.
(3) Total operating expenses, maintenance, depreciation and taxes other than income taxes as a percent of operating revenues.
(4) Coverage calculations represent the number of times available earnings, both including and excluding AFUDC (allowance for funds used during construction) as reported in its entirety, cover fixed charges.
(5) Internal cash generation/gross construction is the percentage of gross construction expenditures provided by internally-generated funds from operations after payment of all cash dividends divided by gross construction expenditures.
(6) Gross Cash Flow (sum of net income, depreciation, amortization, net deferred income taxes and investment tax credits, less total AFUDC) plus interest charges, divided by interest charges.
(7) Gross Cash Flow plus interest charges divided by interest charges.
(8) Common dividend coverage is the relationship of internally-generated funds from operations after payment of preferred stock dividends to common dividends paid.

Basis of Selection
The Electric Group includes companies that (i) their stock is traded on the New York Stock Exchange, (ii) they are listed in the "Electric Utility (East)" section of The Value Line Investment Survey, (iii) they have not recently reduced their common dividend, and (iv) they are not currently the target of a publicly-announced merger or acquisition.

Ticker	Company	Corporate Credit Ratings		Stock	S&P Stock	Value Line
		Moody's	S&P	Traded	Ranking	Beta
ED	Consolidated Edison, Inc.	A2	A-	NYSE	B+	0.60
D	Dominion Resources, Inc.	A2	A-	NYSE	B+	0.70
DUK	Duke Energy Corp.	A1	BBB+	NYSE	B	0..60
NEE	NextEra Energy	A1	A-	NYSE	B+	0.70
NU	Northeast Utilities	Baa1	A-	NYSE	B	0.75
PPL	PPL Corporation	Baa1	BBB	NYSE	B	0.60
SCG	SCANA Corp.	Baa2	BBB+	NYSE	A-	0.75
SO	Southern Company	A3	A	NYSE	A-	0.55
TE	TECO Energy, Inc.	A2	BBB+	NYSE	B	0.85
UIL	UIL Holdings	Baa1	BBB	NYSE	B	0.80
	Average	A3	BBB+		B+	0.70

Source of Information: Utility COMPUSTAT

Standard & Poor's Public Utilities
Capitalization and Financial Statistics [1]
2009-2013, Inclusive

	2013	2012	2011	2010	2009	
			(Millions of Dollars)			
Amount of Capital Employed						
Permanent Capital	$ 22,498.2	$ 21,620.0	$ 18,840.8	$ 17,587.3	$ 16,618.6	
Short-Term Debt	$ 703.8	$ 648.9	$ 531.4	$ 435.4	$ 415.0	
Total Capital	$ 23,202.0	$ 22,268.9	$ 19,372.2	$ 18,022.7	$ 17,033.6	
Market-Based Financial Ratios						Average
Price-Earnings Multiple	21 x	20 x	15 x	15 x	14 x	17 x
Market/Book Ratio	175.7%	164.0%	155.2%	142.8%	137.1%	155.0%
Dividend Yield	3.9%	4.1%	4.4%	4.8%	5.2%	4.5%
Dividend Payout Ratio	78.8%	81.0%	64.7%	72.0%	72.2%	73.7%
Capital Structure Ratios						
Based on Permanent Captial:						
Long-Term Debt	52.7%	52.9%	52.9%	53.4%	54.2%	53.2%
Preferred Stock	1.9%	1.6%	1.3%	1.3%	1.5%	1.5%
Common Equity [2]	45.4%	45.5%	45.8%	45.3%	44.3%	45.3%
	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Based on Total Capital:						
Total Debt incl. Short Term	54.3%	54.5%	54.5%	54.7%	55.6%	54.7%
Preferred Stock	1.9%	1.6%	1.3%	1.3%	1.4%	1.5%
Common Equity [2]	43.9%	44.0%	44.3%	44.0%	43.0%	43.8%
	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Rate of Return on Book Common Equity [2]	8.5%	9.2%	10.5%	10.8%	10.1%	9.8%
Operating Ratio [3]	81.3%	81.3%	81.4%	81.6%	83.0%	81.7%
Coverage incl. AFUDC [4]						
Pre-tax: All Interest Charges	3.24 x	2.94 x	3.35 x	3.34 x	3.06 x	3.19 x
Post-tax: All Interest Charges	2.46 x	2.35 x	2.59 x	2.52 x	2.36 x	2.46 x
Overall Coverage: All Int. & Pfd. Div.	2.43 x	2.32 x	2.57 x	2.50 x	2.33 x	2.43 x
Coverage excl. AFUDC [4]						
Pre-tax: All Interest Charges	3.15 x	2.85 x	3.25 x	3.25 x	2.96 x	3.09 x
Post-tax: All Interest Charges	2.36 x	2.25 x	2.49 x	2.43 x	2.26 x	2.36 x
Overall Coverage: All Int. & Pfd. Div.	2.34 x	2.22 x	2.47 x	2.41 x	2.22 x	2.33 x
Quality of Earnings & Cash Flow						
AFC/Income Avail. for Common Equity	7.6%	7.1%	5.7%	6.7%	7.8%	7.0%
Effective Income Tax Rate	35.2%	26.2%	36.8%	34.3%	31.8%	32.9%
Internal Cash Generation/Construction [5]	80.5%	75.0%	89.4%	108.0%	100.0%	90.6%
Gross Cash Flow/ Avg. Total Debt [6]	22.8%	21.9%	23.2%	23.9%	22.5%	22.9%
Gross Cash Flow Interest Coverage [7]	5.47 x	5.37 x	5.12 x	5.09 x	4.85 x	5.18 x
Common Dividend Coverage [8]	6.38 x	4.31 x	4.58 x	4.88 x	4.73 x	4.98 x

See Page 2 for Notes.

Standard & Poor's Public Utilities
Capitalization and Financial Statistics
2009-2013, Inclusive

Notes:

(1) All capitalization and financial statistics for the group are the arithmetic average of the achieved results for each individual company in the group.
(2) Excluding Accumulated Other Comprehensive Income ("OCI") from the equity account
(3) Total operating expenses, maintenance, depreciation and taxes other than income taxes as a percent of operating revenues.
(4) Coverage calculations represent the number of times available earnings, both including and excluding AFUDC (allowance for funds used during construction) as reported in its entirety, cover fixed charges.
(5) Internal cash generation/gross construction is the percentage of gross construction expenditures provided by internally-generated funds from operations after payment of all cash dividends divided by gross construction expenditures.
(6) Gross Cash Flow (sum of net income, depreciation, amortization, net deferred income taxes and investment tax credits, less total AFUDC) as a percentage of average total debt.
(7) Gross Cash Flow (sum of net income, depreciation, amortization, net deferred income taxes and investment tax credits, less total AFUDC) plus interest charges, divided by interest charges.
(8) Common dividend coverage is the relationship of internally-generated funds from operations after payment of preferred stock dividends to common dividends paid.

Source of Information: Annual Reports to Shareholders
Utility COMPUSTAT

Standard & Poor's Public Utilities

Company Identities

	Ticker	Credit Rating [1] Moody's	Credit Rating [1] S&P	Common Stock Traded	S&P Stock Ranking	Value Line Beta
AGL Resources Inc.	GAS	A2	BBB+	NYSE	A	0.75
Ameren Corporation	AEE	Baa1	BBB+	NYSE	B	0.80
American Electric Power	AEP	Baa1	BBB	NYSE	B	0.70
CMS Energy	CMS	A3	BBB	NYSE	B	0.70
CenterPoint Energy	CNP	A3	A-	NYSE	B	0.80
Consolidated Edison	ED	A2	A-	NYSE	B+	0.60
DTE Energy Co.	DTE	A2	BBB+	NYSE	B+	0.80
Dominion Resources	D	A2	A-	NYSE	B+	0.70
Duke Energy	DUK	A1	BBB+	NYSE	B	0.65
Edison Int'l	EIX	A2	BBB+	NYSE	B	0.80
Entergy Corp.	ETR	Baa1	BBB	NYSE	A	0.70
EQT Corp.	EQT	Baa3	BBB	NYSE	B+	1.15
Exelon Corp.	EXC	A2	BBB	NYSE	B+	0.75
FirstEnergy Corp.	FE	Baa2	BBB-	NYSE	B+	0.75
Integrys Energy Group	TEG	A1	A-	NYSE	B	1.00
NextEra Energy Inc.	NEE	A1	A-	NYSE	A	0.70
NiSource Inc.	NI	Baa1	BBB-	NYSE	B	0.85
Northeast Utilities	NU	Baa1	A-	NYSE	B	0.75
NRG Energy Inc.	NRG	Ba3	BB-	NYSE	B	1.05
ONEOK, Inc.	OKE	Baa3	BB+	NYSE	A-	1.05
PEPCO Holdings, Inc.	POM	Baa1	BBB+	NYSE	B	0.75
PG&E Corp.	PCG	A3	BBB	NYSE	B	0.60
PPL Corp.	PPL	Baa1	BBB	NYSE	B+	0.65
Pinnacle West Capital	PNW	A3	A-	NYSE	B	0.75
Public Serv. Enterprise Inc.	PEG	A2	BBB+	NYSE	B+	0.75
SCANA Corp.	SCG	Baa2	BBB+	NYSE	A-	0.70
Sempra Energy	SRE	A1	A	NYSE	B+	0.75
Southern Co.	SO	A3	A	NYSE	A-	0.55
TECO Energy	TE	A2	BBB+	NYSE	B	0.95
Wisconsin Energy Corp.	WEC	A1	A-	NYSE	A	0.65
Xcel Energy Inc	XEL	A2	A-	NYSE	B+	0.65
Average for S&P Utilities		A3	BBB+		B+	0.77

Note: [1] Ratings are those of utility subsidiaries

Source of Information:
Moody's Investors Service
Standard & Poor's Corporation
Standard & Poor's Stock Guide
Value Line Investment Survey for Windows

PPL Electric Utilities Corporation

Capitalization and Related Capital Structure Ratios

Actual at December 31,2014 and Estimated at December 31, 2015 and December 31, 2016

	Actual at December 31, 2014			Estimated at December 31, 2015			Estimated at December 31, 2016		
	Amount Outstanding	Ratios		Amount Outstanding	Ratios		Amount Outstanding	Ratios	
		Excl. S-T Debt	Incl. S-T Debt		Excl. S-T Debt	Incl. S-T Debt		Excl. S-T Debt	Incl. S-T Debt
	($000)			($000)			($000)		
Long-Term Debt [1]	$ 2,564,346	48.50%	48.50%	$ 2,881,488 [2]	48.25%	48.25%	$ 3,273,359 [2]	48.34%	48.34%
Common Equity									
Common stock	363,833			363,833			363,833		
Miscellaneous Paid-in Capital	1,609,263			1,884,263 [4]			2,184,263 [4]		
Retained earnings	749,999			842,862 [5]			949,718 [5]		
Total Common Equity	2,723,095	51.50%	51.50%	3,090,958	51.75%	51.75%	3,497,814	51.66%	51.66%
Total Permanent Capital	5,287,441	100.00%	100.00%	5,972,446	100.00%	100.00%	6,771,173	100.00%	100.00%
Short-Term Debt	-		0.00%	-		0.00%	-		0.00%
Total Capital Employed	$ 5,287,441		100.00%	$ 5,972,446		100.00%	$ 6,771,173		100.00%

Notes:

[1] Includes current portion of long-term debt.

[2] Reflects change in long-term debt consisting of:

Maturities	$ (100,000)	
New issues	410,000	$ 385,000
Change in Adjustment for Tenders and Calls	7,143	6,871

[3] Reflects capital contribution from Parent Company: 275,000 | 300,000

[4] Reflects change in retained earnings consisting of:

Net income	262,763	290,956
Common dividends	(169,900)	(184,100)

Source of Information: Company provided data

PPL ELECTRIC UTILITIES CORPORATION

Calculation of Composite Cost Rate of Long-Term Debt
at December 31, 2014
(Thousands of Dollars)

Line No.	(1) First Mortgage Bonds (f)	(2) Amount Outstanding	(3) Percent to Total	(4) Effective Interest Rate (a)	(5) Average Weighted Cost Rate	
1	7-3/8 % Series due 2014	$ -	0.00 %	0.00 %	0.00 %	
2	3.00% Series due 2021	400,000	17.39	3.19	0.55	
3	5.20% Series due 2041	250,000	10.87	5.31	0.58	
4	2.50% Series due 2022	250,000	10.87	2.63	0.29	
5	4.75% Series due 2043	350,000	15.22	4.86	0.74	
6	4.95% Series due 2015	100,000	4.35	5.03	0.22	
7	5.15% Series due 2020	100,000	4.35	5.21	0.23	
8	6.45% Series due 2037	250,000	10.87	6.53	0.71	
9	6.25% Series due 2039	300,000	13.04	6.37	0.83	
10	4.125% Series due 2044	300,000	13.04	4.26	0.56	
11	Total	$ 2,300,000	100.00 %		4.71 %	
	Pollution Control Bonds					
12	4.75% Series B due 2027	108,250	34.50	4.90	1.69	
13	4.70% Series A due 2029	115,500	36.81	4.86	1.79	
14	Series 2008 due 2023	90,000	28.69	4.21	1.21	
5	Total	$ 313,750	100.00 %		4.69 %	
16	Total First Mortgage Bonds	2,300,000	88.00 %	4.71 %	4.14 %	
17	Total Pollution Control Bonds	313,750	12.00	4.69	0.56	
18		$ 2,613,750	100.00 %		4.70 %	
19	Long-Term Debt	$ 2,613,750			4.70 %	$ 122,846 (b)
20	Loss on Reacquired Debt	(49,404)				7,280 (c)
21	Gain on Reacquired Debt	0				0 (d)
22	Adjusted Long-Term Debt	$ 2,564,346			5.07 %(e)	$ 130,126

(a) Effective interest rate from Schedule B-6, page 2.
(b) 4.70% * $2,613,750
(c) Annualized amortization of loss on reacquired debt
(d) Annualized amortization of gain on reacquired debt
(e) $130,126 / $2,564,346
(f) The Senior Secured Bonds reported in prior filings are now included under the First Mortgage Bonds category.

PPL ELECTRIC UTILITIES CORPORATION

Calculation of Composite Cost Rate of Long-Term Debt
at December 31, 2015
(Thousands of Dollars)

Line No.	(1) First Mortgage Bonds (f)	(2) Amount Outstanding	(3) Percent to Total	(4) Effective Interest Rate (a)	(5) Average Weighted Cost Rate		
1	7-3/8 % Series due 2014	$ -	0.00 %	0.00 %	0.00 %		
2	3.00% Series due 2021	400,000	15.33	3.19	0.49		
3	5.20% Series due 2041	250,000	9.58	5.31	0.51		
4	2.50% Series due 2022	250,000	9.58	2.63	0.25		
5	4.75% Series due 2043	350,000	13.41	4.86	0.65		
6	4.95% Series due 2015	0	0.00	5.03	0.00		
7	5.15% Series due 2020	100,000	3.83	5.21	0.20		
8	6.45% Series due 2037	250,000	9.58	6.53	0.63		
9	6.25% Series due 2039	300,000	11.49	6.37	0.73		
10	4.125% Series due 2044	300,000	11.49	4.26	0.49		
11	5.64% Series Due 2045	410,000	15.71	5.72	0.90		
12	Total	$ 2,610,000	100.00 %		4.85 %		
	Pollution Control Bonds						
13	4.75% Series B due 2027	108,250	34.50	4.90	1.69		
14	4.70% Series A due 2029	115,500	36.81	4.86	1.79		
15	Series 2008 due 2023	90,000	28.69	4.21	1.21		
16	Total	$ 313,750	100.00 %		4.69 %		
17	Total First Mortgage Bonds	2,610,000	89.27 %	4.85 %	4.33 %		
18	Total Pollution Control Bonds	313,750	10.73	4.69	0.50		
19		$ 2,923,750	100.00 %		4.83 %		
20	Long-Term Debt	$ 2,923,750			4.83 %	$ 141,217	(b)
21	Loss on Reacquired Debt	(42,262)				7,143	(c)
22	Gain on Reacquired Debt	0				0	(d)
23	Adjusted Long-Term Debt	$ 2,881,488			5.15 %(e)	$ 148,360	

(a) Effective interest rate from Schedule B-6, page 2.
(b) 4.83% * $2,923,750
(c) Annualized amortization of loss on reacquired debt
(d) Annualized amortization of gain on reacquired debt
(e) $148,360 / $2,881,488
(f) The Senior Secured Bonds reported in prior filings are now included under the First Mortgage Bonds category.

PPL ELECTRIC UTILITIES CORPORATION

Calculation of Composite Cost Rate of Long-Term Debt
at December 31, 2016
(Thousands of Dollars)

Line No.	(1) First Mortgage Bonds (f)	(2) Amount Outstanding	(3) Percent to Total	(4) Effective Interest Rate (a)	(5) Average Weighted Cost Rate		
1	7-3/8 % Series due 2014	$ -	0.00 %	0.00 %	0.00 %		
2	3.00% Series due 2021	400,000	13.36	3.19	0.43		
3	5.20% Series due 2041	250,000	8.35	5.31	0.44		
4	2.50% Series due 2022	250,000	8.35	2.63	0.22		
5	4.75% Series due 2043	350,000	11.69	4.86	0.57		
6	4.95% Series due 2015	0	0.00	5.03	0.00		
7	5.15% Series due 2020	100,000	3.34	5.21	0.17		
8	6.45% Series due 2037	250,000	8.35	6.53	0.55		
9	6.25% Series due 2039	300,000	10.02	6.37	0.64		
10	4.125% Series due 2044	300,000	10.02	4.26	0.43		
11	5.64% Series Due 2045	410,000	13.69	5.72	0.78		
12	5.4% Series Due 2046	385,000	12.85	5.48	0.70		
11	Total	$ 2,995,000	100.02 %		4.93 %		
	Pollution Control Bonds						
12	4.75% Series B due 2027	108,250	34.50	4.90	1.69		
13	4.70% Series A due 2029	115,500	36.81	4.86	1.79		
14	Series 2008 due 2023	90,000	28.69	4.21	1.21		
15	Total	$ 313,750	100.00 %		4.69 %		
16	Total First Mortgage Bonds	2,995,000	90.52 %	4.93 %	4.46 %		
17	Total Pollution Control Bonds	313,750	9.48	4.69	0.44		
18		$ 3,308,750	100.00 %		4.90 %		
19	Long-Term Debt	$ 3,308,750			4.90 %	$ 162,129	(b)
20	Loss on Reacquired Debt	(35,391)				6,871	(c)
21	Gain on Reacquired Debt	0				0	(d)
22	Adjusted Long-Term Debt	$ 3,273,359			5.16 %(e)	$ 169,000	

(a) Effective interest rate from Schedule B-6, page 2.
(b) 4.90% * $3,308,750
(c) Annualized amortization of loss on reacquired debt
(d) Annualized amortization of gain on reacquired debt
(e) $169,000 / $3,273,359
(f) The Senior Secured Bonds reported in prior filings are now included under the First Mortgage Bonds category.

PPL Electric Utilities Corporation

Calculation of the Effective Cost of Long-Term Debt by Series

Series	Date of Issue	Date of Maturity	Average Term in Years [1]	Principal Amount Issued	Premium/ Discount & Expense	Net Proceeds	Net Proceeds Ratio	Effective Cost Rate [2]
First Mortgage Bonds/Senior Secured Bonds								
3.00%	08/23/11	09/15/21	10.0	400,000,000	6,397,192	393,602,808	98.40%	3.19%
5.20%	07/15/11	07/15/41	30.0	250,000,000	4,231,101	245,768,899	98.31%	5.31%
2.50%	08/24/12	09/01/22	10.0	250,000,000	2,752,382	247,247,618	98.90%	2.63%
4.75%	07/11/13	07/15/43	30.0	350,000,000	5,910,346	344,089,654	98.31%	4.86%
4.95%	12/20/05	12/15/15	10.0	100,000,000	621,302	99,378,698	99.38%	5.03%
5.15%	12/20/05	12/15/20	15.0	100,000,000	621,301	99,378,699	99.38%	5.21%
6.45%	08/13/07	08/15/37	30.0	250,000,000	2,590,264	247,409,736	98.96%	6.53%
6.25%	05/22/09	05/15/39	30.0	300,000,000	4,911,155	295,088,845	98.36%	6.37%
4.125%	6/5/2014	06/15/44	30.0	300,000,000	6,833,219	293,166,781	97.72%	4.26%
5.64%	8/1/2015	08/01/45	30.0	410,000,000	4,510,000	405,490,000	98.90%	5.72%
5.40%	6/1/2016	06/01/46	30.0	385,000,000	4,235,000	380,765,000	98.90%	5.48%
Pollution Control Bonds								
4.75%	05/17/05	02/15/27	22.0	108,250,000	2,183,567	106,066,433	97.98%	4.90%
4.70%	02/23/05	09/01/29	25.0	115,500,000	2,605,170	112,894,830	97.74%	4.86%
4.00%	11/18/08	10/01/23	15.0	90,000,000	2,072,950	87,927,050	97.70%	4.21%

Notes: [1] Determined by taking into account the effect of the annual sinking fund requirements which are met by the retirement of bonds which reduce the term of each issue.

[2] The effective cost for each issue is the yield to maturity using as inputs the average term of issue, coupon rate, and net proceeds ratio.

Source of Information: Company provided data

Monthly Dividend Yields for
Electric Group
for the Twelve Months Ending December 2014

Company	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	12-Month Average	6-Month Average	3-Month Average
Consolidated Edison Inc. (ED)-NYSE	4.68%	4.51%	4.73%	4.38%	4.59%	4.39%	4.54%	4.36%	4.47%	4.01%	4.00%	3.84%			
Dominion Resources, Inc. (D)-NYSE	3.55%	3.46%	3.39%	3.33%	3.48%	3.37%	3.57%	3.42%	3.49%	3.39%	3.31%	3.13%			
Duke Energy Corporation (DUK)-NYSE	4.46%	4.41%	4.41%	4.23%	4.40%	4.23%	4.45%	4.31%	4.28%	3.90%	3.94%	3.83%			
NextEra Energy, Inc. (NYSE: NEE)	3.17%	3.17%	3.04%	2.92%	2.98%	2.84%	3.11%	2.95%	3.10%	2.91%	2.78%	2.74%			
Northeast Utilities (NU)-NYSE	3.60%	3.53%	3.46%	3.34%	3.46%	3.33%	3.60%	3.45%	3.55%	3.20%	3.12%	2.94%			
PPL Corporation (PPL)-NYSE	4.91%	4.66%	4.51%	4.50%	4.29%	4.21%	4.55%	4.35%	4.55%	4.28%	4.23%	4.11%			
SCANA Corp. (SCG)-NYSE	4.47%	4.28%	4.10%	3.94%	4.08%	3.91%	4.15%	4.08%	4.24%	3.85%	3.71%	3.48%			
Southern Company (SO)-NYSE	4.92%	4.81%	4.66%	4.63%	4.82%	4.66%	4.85%	4.75%	4.85%	4.53%	4.44%	4.31%			
TECO Energy, Inc. (TE)-NYSE	5.44%	5.26%	5.17%	4.95%	5.11%	4.79%	5.10%	4.87%	5.10%	4.53%	4.45%	4.32%			
UIL Holdings Corporation (UIL)-NYSE	4.49%	4.50%	4.71%	4.74%	4.73%	4.47%	4.95%	4.69%	4.89%	4.22%	4.38%	3.98%			
Average	4.37%	4.26%	4.22%	4.10%	4.19%	4.02%	4.29%	4.12%	4.25%	3.88%	3.84%	3.67%	4.10%	4.01%	3.80%

Note: Monthly dividend yields are calculated by dividing the annualized quarterly dividend by the month-end closing stock price adjusted by the fraction of the ex-dividend.

Source of Information: http://finance.yahoo.com/
http://www.snl.com/interactivex/dividends

Forward-looking Dividend Yield	1/2 Growth	D_0/P_0	(.5g)	D_1/P_0	$K=\frac{D_0(1+g)^0+D_0(1+g)^0+D_0(1+g)^1+D_0(1+g)^1}{P_0}+g$
		4.01%	1.026250	4.11%	
	Discrete	D_0/P_0	Adj.	D_1/P_0	$K=\frac{D_0(1+g)^{25}+D_0(1+g)^{50}+D_0(1+g)^{75}+D_0(1+g)^{100}}{P_0}+g$
		4.01%	1.032603	4.14%	
	Quarterly	D_0/P_0	Adj.	D_1/P_0	$K=\left[\left(1+\frac{D_0(1+g)^{.25}}{P_0}\right)^4-1\right]+g$
		1.0021%	1.012874	4.12%	
	Average			4.12%	
	Growth rate			5.25%	
	K			9.37%	

Historical Growth Rates

Earnings Per Share, Dividends Per Share,
Book Value Per Share, and Cash Flow Per Share

Electric Group	Earnings per Share		Dividends per Share		Book Value per Share		Cash Flow per Share	
	Value Line		Value Line		Value Line		Value Line	
	5 Year	10 Year	5 Year	10 Year	5 Year	10 Year	5 Year	10 Year
Consolidated Edison, Inc.	3.00%	2.00%	1.00%	1.00%	4.00%	4.00%	4.50%	2.50%
Dominion Resources, Inc.	2.50%	4.00%	7.50%	5.00%	2.50%	2.00%	1.00%	2.50%
Duke Energy Corp.	4.50%	-	11.50%	-	0.50%	-	0.50%	-
NextEra Energy, Inc.	6.00%	7.50%	8.00%	7.50%	7.50%	8.00%	5.50%	6.50%
Northeast Utilities	9.00%	6.00%	11.00%	9.50%	8.00%	5.00%	-0.50%	-4.50%
PPL Corporation	0.50%	4.00%	3.50%	8.00%	6.00%	10.00%	-	3.00%
SCANA Corp.	3.00%	3.00%	2.50%	4.50%	4.50%	4.50%	2.00%	3.00%
Southern Company	3.50%	4.00%	4.00%	3.50%	5.50%	5.50%	4.00%	4.00%
TECO Energy, Inc.	0.50%	-2.00%	2.50%	-3.50%	3.00%	-1.50%	2.50%	-2.00%
UIL Holdings	2.00%	1.00%	-	-	4.00%	1.00%	0.50%	-0.50%
Average	3.45%	3.28%	5.72%	4.44%	4.55%	4.28%	2.22%	1.61%

Source of Information: Value Line Investment Survey, November 21, 2014

Analysts' Five-Year Projected Growth Rates
Earnings Per Share, Dividends Per Share,
Book Value Per Share, and Cash Flow Per Share

Electric Group	I/B/E/S First Call	Zacks	Morningstar	SNL	Value Line Earnings Per Share	Value Line Dividends Per Share	Value Line Book Value Per Share	Value Line Cash Flow Per Share	Value Line Percent Retained to Common Equity
Consolidated Edison, Inc.	2.38%	3.00%	1.90%	2.50%	2.00%	2.00%	3.50%	4.00%	3.00%
Dominion Resources, Inc.	6.67%	6.00%	6.80%	6.60%	5.50%	5.00%	6.00%	5.00%	4.50%
Duke Energy Corp.	4.79%	4.80%	5.00%	5.00%	5.00%	2.00%	2.50%	4.50%	3.00%
NextEra Energy, Inc.	6.68%	6.60%	6.50%	6.40%	6.00%	8.00%	7.00%	6.50%	5.50%
Northeast Utilities	5.88%	6.70%	7.10%	7.00%	8.00%	7.50%	4.50%	5.50%	4.00%
PPL Corporation [1]			10.10%	1.70%	Nil	2.00%	4.50%	2.00%	4.00%
SCANA Corp.	5.35%	4.90%	6.50%	6.00%	5.00%	3.00%	5.50%	4.00%	4.50%
Southern Company	3.34%	3.60%	3.90%	3.50%	3.50%	3.50%	3.50%	4.00%	3.50%
TECO Energy, Inc.	6.43%	6.50%	8.30%	6.70%	4.00%	2.50%	2.00%	3.50%	3.00%
UIL Holdings	5.37%	5.80%	6.30%	5.80%	4.50%	Nil	4.50%	2.50%	4.50%
Average	5.21%	5.32%	6.24%	5.12%	4.83%	3.94%	4.35%	4.15%	3.95%

Note: [1] Excluding negative growth rate of -2.10% by I/B/E/S First Call and -2.10% by Zacks

Source of Information :

Yahoo First Call, January 7, 2015
Zacks, January 7, 2015
Morningstar, January 7, 2015
SNL, January 7, 2015
Value Line Investment Survey, November 21, 2014

Electric Group
Financial Risk Adjustment

	Consolidated Edison Inc. (NYSE:ED)	Dominion Resources, Inc (NYSE:D)	Duke Energy Corporation (NYSE:DUK)	NextEra Energy, Inc. (NYSE: NEE)	Northeast Utilities (NYSE:NU)	PPL Corporation (PPL)-NYSE	SCANA Corporation (NYSE:SCG)	The Southern Company (NYSE:SO)	TECO Energy, Inc. (NYSE:TE)	UIL Holdings Corp. (NYSE:UIL)	Average
Fiscal Year	12/31/13	12/31/13	12/31/13	12/31/13	12/31/13	12/31/13	12/31/13	12/31/13	12/31/13	12/31/12	
Capitalization at Fair Values											
Debt(D)	12,082,000	22,473,000	42,592,000	28,612,000	8,443,100	22,177,000	5,916,300	22,197,000	3,184,100	1,846,867	16,952,337
Preferred(P)	0	261,000	0	0	152,700	0	0	1,131,000	0	340	154,504
Equity(E)	14,906,926	37,584,890	48,721,060	37,244,700	13,366,280	18,966,359	6,617,130	36,468,105	3,746,252	2,199,211	21,982,091
Total	26,988,926	60,318,890	91,313,060	65,856,700	21,962,080	41,143,359	12,533,430	59,796,105	6,930,352	4,046,418	39,088,932
Capital Structure Ratios											
Debt(D)	44.77%	37.26%	46.64%	43.45%	38.44%	53.90%	47.20%	37.12%	45.94%	45.64%	44.04%
Preferred(P)	0.00%	0.43%	0.00%	0.00%	0.70%	0.00%	0.00%	1.89%	0.00%	0.01%	0.30%
Equity(E)	55.23%	62.31%	53.36%	56.55%	60.86%	46.10%	52.80%	60.99%	54.06%	54.35%	55.66%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Common Stock											
Issued	292,872,396	581,000,000	706,000,000	435,000,000	333,113,492	630,321,000	141,000,000	892,733,000	217,300,000	56,753,843	
Treasury	23,210,200	0.000	0.000	0.000	17,796,672	0.000	0.000	5,647,000	0.000	0.000	
Outstanding	269,662,196	581,000,000	706,000,000	435,000,000	315,316,820	630,321,000	141,000,000	887,086,000	217,300,000	56,753,843	
Market Price	$55.28	$64.69	$69.01	$85.62	$42.39	$30.09	$46.93	$41.11	$17.24	$38.75	
Capitalization at Carrying Amounts											
Debt(D)	10,974,000	20,849,000	40,256,000	27,728,000	8,310,200	20,907,000	5,449,300	21,650,000	2,921,100	1,735,676	16,078,028
Preferred(P)	0	257,000	0	0	155,600	0	0	1,131,000	0	340	154,394
Equity(E)	12,245,000	11,642,000	41,330,000	18,040,000	9,611,528	12,466,000	4,664,000	19,008,000	2,333,700	1,353,815	13,269,404
Total	23,219,000	32,748,000	81,586,000	45,768,000	18,077,328	33,373,000	10,113,300	41,789,000	5,254,800	3,089,831	29,501,826
Capital Structure Ratios											
Debt(D)	47.26%	63.66%	49.34%	60.58%	45.97%	62.65%	53.88%	51.81%	55.59%	56.17%	54.69%
Preferred(P)	0.00%	0.78%	0.00%	0.00%	0.86%	0.00%	0.00%	2.71%	0.00%	0.01%	0.44%
Equity(E)	52.74%	35.55%	50.66%	39.42%	53.17%	37.35%	46.12%	45.49%	44.41%	43.82%	44.87%
Total	100.00%	99.99%	100.00%	100.00%	100.00%	100.00%	100.00%	100.01%	100.00%	100.00%	100.00%
Betas Value Line	0.60	0.70	0.60	0.70	0.75	0.60	0.75	0.55	0.85	0.80	0.70

Hamada

Bl	=	Bu	[1+	(1 - t)	D/E	+	P/E	]
0.70	=	Bu	[1+	(1-0.35)	0.7912	+	0.0054	]
0.70	=	Bu	[1+	0.65	0.7912	+	0.0054	]
0.70	=	Bu	1.5197					
0.46	=	Bu						

Hamada

Bl	=	0.46	[1+	(1 - t)	D/E	+	P/E	]
Bl	=	0.46	[1+	0.65	1.2189	+	0.0098	]
Bl	=	0.46	1.8021					
Bl	=	0.83						

M&M

ku	=	ke	-	(((	ku	-	i	)		1-t	)		D	/	E	)-(	ku - d)	P / E
7.57%	=	9.37%	-	(((	7.57%	-	4.12%	)		0.65	)		44.04%	/	55.66%	)-(	7.57% - 5.68%)	0.30% / 55.66%
7.57%	=	9.37%	-	(((	3.45%			)		0.65	)		0.7912			)-(	1.89%)	0.0054
7.57%	=	9.37%	-	((	2.24%						)		0.7912			)-(	1.89%)	0.0054
7.57%	=	9.37%	-		1.77%											-	0.01%	

M&M

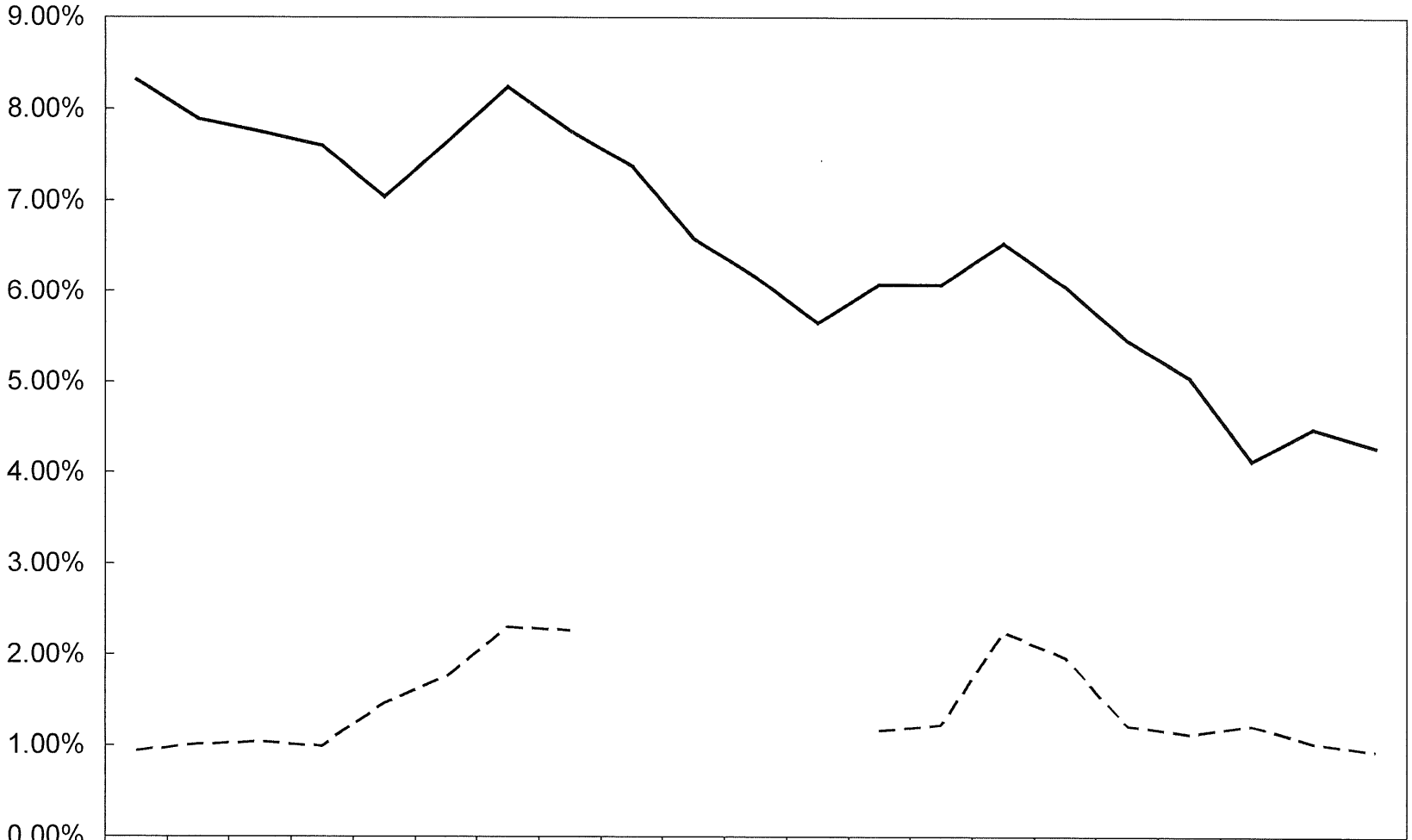
ke	=	ku	+	(((	ku	-	i	)		1-t	)		D	/	E	)+(	ku - d)	P / E
10.32%	=	7.57%	+	(((	7.57%	-	4.12%	)		0.65	)		54.69%	/	44.87%	)+(	7.57% - 5.68%)	0.44% / 44.87%
10.32%	=	7.57%	+	(((	3.45%			)		0.65	)		1.2189			)+(	1.89%)	0.0098
10.32%	=	7.57%	+	((	2.24%						)		1.2189			)+(	1.89%)	0.0098
10.32%	=	7.57%	+		2.73%											+	0.02%	

Interest Rates for Investment Grade Public Utility Bonds
Yearly for 2009-2013
and the Twelve Months Ended December 2014

Years	Aa Rated	A Rated	Baa Rated	Average
2009	5.75%	6.04%	7.06%	6.28%
2010	5.24%	5.46%	5.96%	5.55%
2011	4.78%	5.04%	5.57%	5.13%
2012	3.83%	4.13%	4.86%	4.27%
2013	4.24%	4.48%	4.98%	4.57%
Five-Year Average	4.77%	5.03%	5.69%	5.16%
Months				
Jan-14	4.44%	4.63%	5.09%	4.72%
Feb-14	4.38%	4.53%	5.01%	4.64%
Mar-14	4.40%	4.51%	5.00%	4.63%
Apr-14	4.30%	4.41%	4.85%	4.52%
May-14	4.16%	4.26%	4.69%	4.37%
Jun-14	4.23%	4.29%	4.73%	4.42%
Jul-14	4.16%	4.23%	4.66%	4.35%
Aug-14	4.07%	4.13%	4.65%	4.29%
Sep-14	4.18%	4.24%	4.79%	4.40%
Oct-14	3.98%	4.06%	4.67%	4.24%
Nov-14	4.03%	4.09%	4.75%	4.29%
Dec-14	3.90%	3.95%	4.70%	4.18%
Twelve-Month Average	4.19%	4.28%	4.80%	4.42%
Six-Month Average	4.05%	4.12%	4.70%	4.29%
Three-Month Average	3.97%	4.03%	4.71%	4.24%

Source: Mergent Bond Record

Yields on
A-rated Public Utility Bonds and
Spreads over 30-Year Treasuries



	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
A-rated Public Utility	8.31%	7.89%	7.75%	7.60%	7.04%	7.62%	8.24%	7.76%	7.37%	6.58%	6.16%	5.65%	6.07%	6.07%	6.53%	6.04%	5.46%	5.04%	4.13%	4.48%	4.28%
Spread vs. 30-year	0.94%	1.01%	1.04%	0.99%	1.46%	1.75%	2.30%	2.27%					1.16%	1.23%	2.25%	1.96%	1.21%	1.13%	1.21%	1.03%	0.94%

A rated Public Utility Bonds over 30-Year Treasuries

Year	A-rated Public Utility	30-Year Treasuries Yield	30-Year Treasuries Spread	Year	A-rated Public Utility	30-Year Treasuries Yield	30-Year Treasuries Spread	Year	A-rated Public Utility	30-Year Treasuries Yield	30-Year Treasuries Spread	Year	A-rated Public Utility	30-Year Treasuries Yield	30-Year Treasuries Spread
Jan-99	6.97%	5.16%	1.81%	Jan-03	7.07%			Jan-07	5.96%	4.85%	1.11%	Jan-11	5.57%	4.52%	1.05%
Feb-99	7.09%	5.37%	1.72%	Feb-03	6.93%			Feb-07	5.90%	4.82%	1.08%	Feb-11	5.68%	4.65%	1.03%
Mar-99	7.26%	5.58%	1.68%	Mar-03	6.79%			Mar-07	5.85%	4.72%	1.13%	Mar-11	5.56%	4.51%	1.05%
Apr-99	7.22%	5.55%	1.67%	Apr-03	6.64%			Apr-07	5.97%	4.87%	1.10%	Apr-11	5.55%	4.50%	1.05%
May-99	7.47%	5.81%	1.66%	May-03	6.36%			May-07	5.99%	4.90%	1.09%	May-11	5.32%	4.29%	1.03%
Jun-99	7.74%	6.04%	1.70%	Jun-03	6.21%			Jun-07	6.30%	5.20%	1.10%	Jun-11	5.26%	4.23%	1.03%
Jul-99	7.71%	5.98%	1.73%	Jul-03	6.57%			Jul-07	6.25%	5.11%	1.14%	Jul-11	5.27%	4.27%	1.00%
Aug-99	7.91%	6.07%	1.84%	Aug-03	6.78%			Aug-07	6.24%	4.93%	1.31%	Aug-11	4.69%	3.65%	1.04%
Sep-99	7.93%	6.07%	1.86%	Sep-03	6.56%			Sep-07	6.18%	4.79%	1.39%	Sep-11	4.48%	3.18%	1.30%
Oct-99	8.06%	6.26%	1.80%	Oct-03	6.43%			Oct-07	6.11%	4.77%	1.34%	Oct-11	4.52%	3.13%	1.39%
Nov-99	7.94%	6.15%	1.79%	Nov-03	6.37%			Nov-07	5.97%	4.52%	1.45%	Nov-11	4.25%	3.02%	1.23%
Dec-99	8.14%	6.35%	1.79%	Dec-03	6.27%			Dec-07	6.16%	4.53%	1.63%	Dec-11	4.33%	2.98%	1.35%
Jan-00	8.35%	6.63%	1.72%	Jan-04	6.15%			Jan-08	6.02%	4.33%	1.69%	Jan-12	4.34%	3.03%	1.31%
Feb-00	8.25%	6.23%	2.02%	Feb-04	6.15%			Feb-08	6.21%	4.52%	1.69%	Feb-12	4.36%	3.11%	1.25%
Mar-00	8.28%	6.05%	2.23%	Mar-04	5.97%			Mar-08	6.21%	4.39%	1.82%	Mar-12	4.48%	3.28%	1.20%
Apr-00	8.29%	5.85%	2.44%	Apr-04	6.35%			Apr-08	6.29%	4.44%	1.85%	Apr-12	4.40%	3.18%	1.22%
May-00	8.70%	6.15%	2.55%	May-04	6.62%			May-08	6.28%	4.60%	1.68%	May-12	4.20%	2.93%	1.27%
Jun-00	8.36%	5.93%	2.43%	Jun-04	6.46%			Jun-08	6.38%	4.69%	1.69%	Jun-12	4.08%	2.70%	1.38%
Jul-00	8.25%	5.85%	2.40%	Jul-04	6.27%			Jul-08	6.40%	4.57%	1.83%	Jul-12	3.93%	2.59%	1.34%
Aug-00	8.13%	5.72%	2.41%	Aug-04	6.14%			Aug-08	6.37%	4.50%	1.87%	Aug-12	4.00%	2.77%	1.23%
Sep-00	8.23%	5.83%	2.40%	Sep-04	5.98%			Sep-08	6.49%	4.27%	2.22%	Sep-12	4.02%	2.88%	1.14%
Oct-00	8.14%	5.80%	2.34%	Oct-04	5.94%			Oct-08	7.56%	4.17%	3.39%	Oct-12	3.91%	2.90%	1.01%
Nov-00	8.11%	5.78%	2.33%	Nov-04	5.97%			Nov-08	7.60%	4.00%	3.60%	Nov-12	3.84%	2.80%	1.04%
Dec-00	7.84%	5.49%	2.35%	Dec-04	5.92%			Dec-08	6.52%	2.87%	3.65%	Dec-12	4.00%	2.88%	1.12%
Jan-01	7.80%	5.54%	2.26%	Jan-05	5.78%			Jan-09	6.39%	3.13%	3.26%	Jan-13	4.15%	3.08%	1.07%
Feb-01	7.74%	5.45%	2.29%	Feb-05	5.61%			Feb-09	6.30%	3.59%	2.71%	Feb-13	4.18%	3.17%	1.01%
Mar-01	7.68%	5.34%	2.34%	Mar-05	5.83%			Mar-09	6.42%	3.64%	2.78%	Mar-13	4.20%	3.16%	1.04%
Apr-01	7.94%	5.65%	2.29%	Apr-05	5.64%			Apr-09	6.48%	3.76%	2.72%	Apr-13	4.00%	2.93%	1.07%
May-01	7.99%	5.78%	2.21%	May-05	5.53%			May-09	6.49%	4.23%	2.26%	May-13	4.17%	3.11%	1.06%
Jun-01	7.85%	5.67%	2.18%	Jun-05	5.40%			Jun-09	6.20%	4.52%	1.68%	Jun-13	4.53%	3.40%	1.13%
Jul-01	7.78%	5.61%	2.17%	Jul-05	5.51%			Jul-09	5.97%	4.41%	1.56%	Jul-13	4.68%	3.61%	1.07%
Aug-01	7.59%	5.48%	2.11%	Aug-05	5.50%			Aug-09	5.71%	4.37%	1.34%	Aug-13	4.73%	3.76%	0.97%
Sep-01	7.75%	5.48%	2.27%	Sep-05	5.52%			Sep-09	5.53%	4.19%	1.34%	Sep-13	4.80%	3.79%	1.01%
Oct-01	7.63%	5.32%	2.31%	Oct-05	5.79%			Oct-09	5.55%	4.19%	1.36%	Oct-13	4.70%	3.68%	1.02%
Nov-01	7.57%	5.12%	2.45%	Nov-05	5.88%			Nov-09	5.64%	4.31%	1.33%	Nov-13	4.77%	3.80%	0.97%
Dec-01	7.83%	5.48%	2.35%	Dec-05	5.80%			Dec-09	5.79%	4.49%	1.30%	Dec-13	4.81%	3.89%	0.92%
Jan-02	7.66%	5.45%	2.21%	Jan-06	5.75%			Jan-10	5.77%	4.60%	1.17%	Jan-14	4.63%	3.77%	0.86%
Feb-02	7.54%	5.40%	2.14%	Feb-06	5.82%	4.54%	1.28%	Feb-10	5.87%	4.62%	1.25%	Feb-14	4.53%	3.66%	0.87%
Mar-02	7.76%			Mar-06	5.98%	4.73%	1.25%	Mar-10	5.84%	4.64%	1.20%	Mar-14	4.51%	3.62%	0.89%
Apr-02	7.57%			Apr-06	6.29%	5.06%	1.23%	Apr-10	5.81%	4.69%	1.12%	Apr-14	4.41%	3.52%	0.89%
May-02	7.52%			May-06	6.42%	5.20%	1.22%	May-10	5.50%	4.29%	1.21%	May-14	4.26%	3.39%	0.87%
Jun-02	7.42%			Jun-06	6.40%	5.15%	1.25%	Jun-10	5.46%	4.13%	1.33%	Jun-14	4.29%	3.42%	0.87%
Jul-02	7.31%			Jul-06	6.37%	5.13%	1.24%	Jul-10	5.26%	3.99%	1.27%	Jul-14	4.23%	3.33%	0.90%
Aug-02	7.17%			Aug-06	6.20%	5.00%	1.20%	Aug-10	5.01%	3.80%	1.21%	Aug-14	4.13%	3.20%	0.93%
Sep-02	7.08%			Sep-06	6.00%	4.85%	1.15%	Sep-10	5.01%	3.77%	1.24%	Sep-14	4.24%	3.26%	0.98%
Oct-02	7.23%			Oct-06	5.98%	4.85%	1.13%	Oct-10	5.10%	3.87%	1.23%	Oct-14	4.06%	3.04%	1.02%
Nov-02	7.14%			Nov-06	5.80%	4.69%	1.11%	Nov-10	5.37%	4.19%	1.18%	Nov-14	4.09%	3.04%	1.05%
Dec-02	7.07%			Dec-06	5.81%	4.68%	1.13%	Dec-10	5.56%	4.42%	1.14%	Dec-14	3.95%	2.83%	1.12%
												Average:			
												12-months			0.94%
												6-months			1.00%
												3-months			1.06%

Common Equity Risk Premiums
Years 1926-2013

	Large Common Stocks	Long-Term Corp. Bonds	Equity Risk Premium	Long-Term Govt. Bonds Yields
Low Interest Rates	12.17%	4.57%	7.60%	3.01%
Average Across All Interest Rates	12.05%	6.26%	5.79%	5.15%
High Interest Rates	11.93%	7.95%	3.98%	7.28%

Source of Information: Stocks, Bonds, Bills, and Inflation (SBBI) 2014 Classic Yearbook

Basic Series
Annual Total Returns (except yields)

Year	Large Common Stocks	Long-Term Corp. Bonds	Long-Term Govt. Bonds Yields
1940	-9.78%	3.39%	1.94%
1945	36.44%	4.08%	1.99%
1941	-11.59%	2.73%	2.04%
1949	18.79%	3.31%	2.09%
1946	-8.07%	1.72%	2.12%
1950	31.71%	2.12%	2.24%
1939	-0.41%	3.97%	2.26%
1948	5.50%	4.14%	2.37%
2012	16.00%	10.68%	2.41%
1947	5.71%	-2.34%	2.43%
1942	20.34%	2.60%	2.46%
1944	19.75%	4.73%	2.46%
1943	25.90%	2.83%	2.48%
2011	2.11%	17.95%	2.48%
1938	31.12%	6.13%	2.52%
1936	33.92%	6.74%	2.55%
1951	24.02%	-2.69%	2.69%
1954	52.62%	5.39%	2.72%
1937	-35.03%	2.75%	2.73%
1953	-0.99%	3.41%	2.74%
1935	47.67%	9.61%	2.76%
1952	18.37%	3.52%	2.79%
1934	-1.44%	13.84%	2.93%
1955	31.56%	0.48%	2.95%
2008	-37.00%	8.78%	3.03%
1932	-8.19%	10.82%	3.15%
1927	37.49%	7.44%	3.16%
1957	-10.78%	8.71%	3.23%
1930	-24.90%	7.98%	3.30%
1933	53.99%	10.38%	3.36%
1928	43.61%	2.84%	3.40%
1929	-8.42%	3.27%	3.40%
1956	6.56%	-6.81%	3.45%
1926	11.62%	7.37%	3.54%
2013	32.39%	-7.07%	3.67%
1960	0.47%	9.07%	3.80%
1958	43.36%	-2.22%	3.82%
1962	-8.73%	7.95%	3.95%
1931	-43.34%	-1.85%	4.07%
2010	15.06%	12.44%	4.14%
1961	26.89%	4.82%	4.15%
1963	22.80%	2.19%	4.17%
1964	16.48%	4.77%	4.23%
1959	11.96%	-0.97%	4.47%
1965	12.45%	-0.46%	4.50%
2007	5.49%	2.60%	4.50%
1966	-10.06%	0.20%	4.55%
2009	26.46%	3.02%	4.58%
2005	4.91%	5.87%	4.61%
2002	-22.10%	16.33%	4.84%
2004	10.88%	8.72%	4.84%
2006	15.79%	3.24%	4.91%
2003	28.68%	5.27%	5.11%
1998	28.58%	10.76%	5.42%
1967	23.98%	-4.95%	5.56%
2000	-9.10%	12.87%	5.58%
2001	-11.89%	10.65%	5.75%
1971	14.30%	11.01%	5.97%
1968	11.06%	2.57%	5.98%
1972	18.99%	7.26%	5.99%
1997	33.36%	12.95%	6.02%
1995	37.58%	27.20%	6.03%
1970	3.86%	18.37%	6.48%
1993	10.08%	13.19%	6.54%
1996	22.96%	1.40%	6.73%
1999	21.04%	-7.45%	6.82%
1969	-8.50%	-8.09%	6.87%
1976	23.93%	18.65%	7.21%
1973	-14.69%	1.14%	7.26%
1992	7.62%	9.39%	7.26%
1991	30.47%	19.89%	7.30%
1974	-26.47%	-3.06%	7.60%
1986	18.67%	19.85%	7.89%
1994	1.32%	-5.76%	7.99%
1977	-7.16%	1.71%	8.03%
1975	37.23%	14.64%	8.05%
1989	31.69%	16.23%	8.16%
1990	-3.10%	6.78%	8.44%
1978	6.57%	-0.07%	8.98%
1988	16.61%	10.70%	9.18%
1987	5.25%	-0.27%	9.20%
1985	31.73%	30.09%	9.56%
1979	18.61%	-4.18%	10.12%
1982	21.55%	42.56%	10.95%
1984	6.27%	16.86%	11.70%
1983	22.56%	6.26%	11.97%
1980	32.50%	-2.76%	11.99%
1981	-4.92%	-1.24%	13.34%

Yields for Treasury Constant Maturities
Yearly for 2009-2013
and the Twelve Months Ended December 2014

Years	1-Year	2-Year	3-Year	5-Year	7-Year	10-Year	20-Year	30-Year
2009	0.47%	0.96%	1.43%	2.19%	2.81%	3.26%	4.11%	4.08%
2010	0.32%	0.70%	1.11%	1.93%	2.62%	3.21%	4.03%	4.25%
2011	0.18%	0.45%	0.75%	1.52%	2.16%	2.79%	3.62%	3.91%
2012	0.18%	0.28%	0.38%	0.76%	1.22%	1.80%	2.54%	2.92%
2013	0.13%	0.31%	0.54%	1.17%	1.74%	2.35%	3.12%	3.45%
Five-Year Average	0.26%	0.54%	0.84%	1.51%	2.11%	2.68%	3.48%	3.72%
Months								
Jan-14	0.12%	0.39%	0.78%	1.65%	2.29%	2.86%	3.52%	3.77%
Feb-14	0.12%	0.33%	0.69%	1.52%	2.15%	2.71%	3.38%	3.66%
Mar-14	0.13%	0.40%	0.82%	1.64%	2.23%	2.72%	3.35%	3.62%
Apr-14	0.11%	0.42%	0.88%	1.70%	2.27%	2.71%	3.27%	3.52%
May-14	0.10%	0.39%	0.83%	1.59%	2.12%	2.56%	3.12%	3.39%
Jun-14	0.10%	0.45%	0.90%	1.68%	2.19%	2.60%	3.15%	3.42%
Jul-14	0.11%	0.51%	0.97%	1.70%	2.17%	2.54%	3.07%	3.33%
Aug-14	0.11%	0.47%	0.93%	1.63%	2.08%	2.42%	2.94%	3.20%
Sep-14	0.11%	0.57%	1.05%	1.77%	2.22%	2.53%	3.01%	3.26%
Oct-14	0.10%	0.45%	0.88%	1.55%	1.98%	2.30%	2.77%	3.04%
Nov-14	0.13%	0.53%	0.96%	1.62%	2.03%	2.33%	2.76%	3.04%
Dec-14	0.21%	0.64%	1.06%	1.64%	1.98%	2.21%	2.55%	2.83%
Twelve-Month Average	0.12%	0.46%	0.90%	1.64%	2.14%	2.54%	3.07%	3.34%
Six-Month Average	0.13%	0.53%	0.98%	1.65%	2.08%	2.39%	2.85%	3.12%
Three-Month Average	0.15%	0.54%	0.97%	1.60%	2.00%	2.28%	2.69%	2.97%

Source: Federal Reserve statistical release H.15

Measures of the Risk-Free Rate & Corporate Bond Yields

The forecast of Treasury and Corporate yields
per the consensus of nearly 50 economists
reported in the Blue Chip Financial Forecasts dated January 1, 2015

		Treasury					Corporate	
Year	Quarter	1-Year Bill	2-Year Note	5-Year Note	10-Year Note	30-Year Bond	Aaa Bond	Baa Bond
2015	First	0.3%	0.7%	1.7%	2.4%	3.1%	4.0%	4.9%
2015	Second	0.5%	1.0%	1.9%	2.6%	3.3%	4.2%	5.1%
2015	Third	0.8%	1.3%	2.2%	2.8%	3.5%	4.3%	5.3%
2015	Fourth	1.2%	1.6%	2.4%	3.0%	3.7%	4.6%	5.5%
2016	First	1.5%	1.9%	2.7%	3.2%	3.9%	4.8%	5.7%
2016	Second	1.9%	2.2%	2.9%	3.4%	4.0%	5.0%	5.8%

Measures of the Market Premium

Value Line Return

As of:	Dividend Yield		Median Appreciation Potential		Median Total Return
December 26, 2014	2.1%	+	8.78%	=	10.88%

DCF Result for the S&P 500 Composite

D/P	(1+.5g)	+	g	=	k
2.03%	(1.0480)	+	9.59%	=	11.72%

where:	Price (P)	at	31-Dec-14	=	2058.90
	Dividend (D)	for	4th Qtr. '14	=	10.47
	Dividend (D)		annualized	=	41.88
	Growth (g)	by	First Call	=	9.59%

Summary

Value Line			10.88%
S&P 500			11.72%
Average			11.30%
Risk-free Rate of Return (Rf)			3.75%
Forecast Market Premium			7.55%
Historical Market Premium	(Rm)	(Rf)	
1926-2013 Arith. mean	12.11%	4.08%	8.03%
Average - Forecast/Historical			7.79%

Comparable Earnings Approach
Using Non-Utility Companies with
Timeliness of 2 & 3; Safety Rank of 1, 2 & 3; Financial Strength of B++, A & A+;
Price Stability of 90 to 100; Betas of .55 to .85; and Technical Rank of 3 & 4

Company	Industry	Timeliness Rank	Safety Rank	Financial Strength	Price Stability	Beta	Technical Rank
Alleghany Corp.	INSPRPTY	3	1	A	100	0.70	3
AmerisourceBergen	MEDICNON	3	1	A	95	0.75	3
Ball Corp.	PACKAGE	2	2	B++	95	0.80	3
Bard (C.R.)	MEDICINV	3	1	A+	90	0.80	3
Bemis Co.	PACKAGE	3	2	A	95	0.85	3
Berkley (W.R.)	INSPRPTY	3	2	B++	100	0.70	3
Church & Dwight	HOUSEPRD	3	1	A+	100	0.70	3
Cullen/Frost Bankers	BANK	3	1	A	95	0.85	3
CVS Health	DRUGSTOR	2	1	A+	90	0.85	3
Dr Pepper Snapple	BEVERAGE	3	2	A	90	0.65	3
Gallagher (Arthur J.)	FINSERV	3	1	A	95	0.80	3
Hanover Insurance	INSPRPTY	3	2	B++	90	0.85	3
HCC Insurance Hldgs.	INSPRPTY	3	2	B++	95	0.85	3
Hormel Foods	FOODPROC	3	1	A	100	0.70	3
Kellogg	FOODPROC	3	1	A	100	0.60	3
Laboratory Corp.	MEDSERV	3	1	A	90	0.80	3
Marsh & McLennan	FINSERV	2	2	A	95	0.85	3
McCormick & Co.	FOODPROC	3	1	A+	100	0.70	3
Progressive (Ohio)	INSPRPTY	3	2	B++	95	0.85	3
Sherwin-Williams	BUILDSUP	3	1	A+	90	0.75	3
Synopsys Inc.	SOFTWARE	3	1	A	90	0.85	3
Average		3	1	B++	95	0.77	3
Electric Group	Average	3	2	B++	99	0.70	4

Source of Information: Value Line Investment Survey for Windows, December 2014

Comparable Earnings Approach
Five -Year Average Historical Earned Returns
for Years 2008-2012 and
Projected 3-5 Year Returns

Company	2009	2010	2011	2012	2013	Average	Projected 2017-19
Alleghany Corp.	4.4%	4.6%	4.9%	2.6%	7.1%	4.7%	7.0%
AmerisourceBergen	18.8%	21.6%	24.6%	28.8%	31.9%	25.1%	37.0%
Ball Corp.	24.3%	35.8%	36.6%	36.5%	33.9%	33.4%	29.0%
Bard (C.R.)	23.2%	32.8%	31.9%	29.4%	22.7%	28.0%	22.0%
Bemis Co.	8.2%	10.8%	13.4%	13.7%	14.1%	12.0%	15.0%
Berkley (W.R.)	10.2%	11.4%	7.7%	8.8%	9.7%	9.6%	10.0%
Church & Dwight	15.5%	15.3%	15.9%	17.0%	17.2%	16.2%	18.5%
Cullen/Frost Bankers	9.5%	10.1%	9.5%	9.8%	9.5%	9.7%	9.5%
CVS Health	10.6%	9.8%	9.9%	11.7%	12.9%	11.0%	13.5%
Dr Pepper Snapple	15.8%	23.7%	26.8%	26.9%	26.5%	23.9%	21.0%
Gallagher (Arthur J.)	14.9%	14.8%	11.9%	11.8%	12.9%	13.3%	12.5%
Hanover Insurance	8.0%	6.2%	1.3%	1.8%	9.5%	5.4%	9.5%
HCC Insurance Hldgs.	11.7%	10.3%	7.9%	11.0%	11.1%	10.4%	10.0%
Hormel Foods	16.1%	17.0%	17.8%	15.9%	16.7%	16.7%	17.0%
Kellogg	53.3%	57.8%	69.9%	53.6%	38.9%	54.7%	26.5%
Laboratory Corp.	25.3%	23.7%	25.8%	24.4%	25.6%	25.0%	17.0%
Marsh & McLennan	9.2%	8.6%	16.2%	17.8%	16.9%	13.7%	18.0%
McCormick & Co.	23.2%	24.4%	23.1%	24.0%	21.5%	23.2%	21.0%
Progressive (Ohio)	18.4%	16.6%	16.5%	11.7%	14.8%	15.6%	18.0%
Sherwin-Williams	29.2%	28.7%	29.1%	35.2%	42.4%	32.9%	NMF
Synopsys Inc.	10.8%	9.1%	10.2%	9.8%	11.3%	10.2%	9.0%
Average						18.8%	17.1%
Median						15.6%	17.0%
Average (excluding values >20%)						11.4%	12.9%

Comparable Earnings Approach
Screening Parameters

Timeliness Rank

The rank for a stock's probable relative market performance in the year ahead. Stocks ranked 1 (Highest) or 2 (Above Average) are likely to outpace the year-ahead market. Those ranked 4 (Below Average) or 5 (Lowest) are not expected to outperform most stocks over the next 12 months. Stocks ranked 3 (Average) will probably advance or decline with the market in the year ahead. Investors should try to limit purchases to stocks ranked 1 (Highest) or 2 (Above Average) for Timeliness.

Safety Rank

A measure of potential risk associated with individual common stocks rather than large diversified portfolios (for which Beta is good risk measure). Safety is based on the stability of price, which includes sensitivity to the market (see Beta) as well as the stock's inherent volatility, adjusted for trend and other factors including company size, the penetration of its markets, product market volatility, the degree of financial leverage, the earnings quality, and the overall condition of the balance sheet. Safety Ranks range from 1 (Highest) to 5 (Lowest). Conservative investors should try to limit purchases to equities ranked 1 (Highest) or 2 (Above Average) for Safety.

Financial Strength

The financial strength of each of the more than 1,600 companies in the VS II data base is rated relative to all the others. The ratings range from A++ to C in nine steps. (For screening purposes, think of an A rating as "greater than" a B). Companies that have the best relative financial strength are given an A++ rating, indicating ability to weather hard times better than the vast majority of other companies. Those who don't quite merit the top rating are given an A+ grade, and so on. A rating as low as C++ is considered satisfactory. A rating of C+ is well below average, and C is reserved for companies with very serious financial problems. The ratings are based upon a computer analysis of a number of key variables that determine (a) financial leverage, (b) business risk, and (c) company size, plus the judgment of Value Line's analysts and senior editors regarding factors that cannot be quantified across-the-board for companies. The primary variables that are indexed and studied include equity coverage of debt, equity coverage of intangibles, "quick ratio", accounting methods, variability of return, fixed charge coverage, stock price stability, and company size.

Price Stability Index

An index based upon a ranking of the weekly percent changes in the price of the stock over the last five years. The lower the standard deviation of the changes, the more stable the stock. Stocks ranking in the top 5% (lowest standard deviations) carry a Price Stability Index of 100; the next 5%, 95; and so on down to 5. One standard deviation is the range around the average weekly percent change in the price that encompasses about two thirds of all the weekly percent change figures over the last five years. When the range is wide, the standard deviation is high and the stock's Price Stability Index is low.

Beta

A measure of the sensitivity of the stock's price to overall fluctuations in the New York Stock Exchange Composite Average. A Beta of 1.50 indicates that a stock tends to rise (or fall) 50% more than the New York Stock Exchange Composite Average. Use Beta to measure the stock market risk inherent in any diversified portfolio of, say, 15 or more companies. Otherwise, use the Safety Rank, which measures total risk inherent in an equity, including that portion attributable to market fluctuations. Beta is derived from a least squares regression analysis between weekly percent changes in the price of a stock and weekly percent changes in the NYSE Average over a period of five years. In the case of shorter price histories, a smaller time period is used, but two years is the minimum. The Betas are periodically adjusted for their long-term tendency to regress toward 1.00.

Technical Rank

A prediction of relative price movement, primarily over the next three to six months. It is a function of price action relative to all stocks followed by Value Line. Stocks ranked 1 (Highest) or 2 (Above Average) are likely to outpace the market. Those ranked 4 (Below Average) or 5 (Lowest) are not expected to outperform most stocks over the next six months. Stocks ranked 3 (Average) will probably advance or decline with the market. Investors should use the Technical and Timeliness Ranks as complements to one another.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION
PPL ELECTRIC UTILITIES CORPORATION
EXHIBIT JDT 1
COST ALLOCATION STUDY
HISTORICAL TEST YEAR ENDED DECEMBER 31, 2014
Witness: John D. Taylor

Docket No. R-2015-2469275

PPL ELECTRIC UTILITIES

CORPORATION EXHIBIT JDT 1

HISTORICAL TEST YEAR ENDED DECEMBER 31, 2014
COST ALLOCATION STUDY - INDEX

Section I - General

Index 2

Preface 3

Section II – Summary of Results – Pennsylvania Retails Services Customers

Introduction 6

Summary of Results at Present Rate Levels 7

Summary of Results at Proposed Rate Levels 9

Summary of Demand & Customer Components of Revenue 10

Account Detail of Allocations to Retail Service Customers by Classification 11

Section III – Cost Allocation to Jurisdictions at Present Rate Level

Introduction 56

Summary of Allocation to Jurisdictions 57

Account Detail of Allocations to Jurisdictions 59

Section A – Retail Service Customers - Functionalization, Classification, and Allocation

Introduction 86

Cost Functionalization and Classification by Account 87

Functional Allocation Factors 105

Allocation to Retail Service Customers 115

Class Allocation Factors 125

Section B – Jurisdictional - Functionalization, Classification, and Allocation

Introduction 127

Cost Functionalization and Classification by Account 128

Functional Allocation Factors 164

Allocation to Retail Service Customers 174

Class Allocation Factors 187

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JDT 1

HISTORICAL TEST YEAR ENDED DECEMBER 31, 2014

SECTION I

PREFACE

Cost allocation studies are submitted in support of the direct testimony of John D. Taylor and in response to Question IV-E-1 of Exhibit Regs. § 53.53, Part IV-Rate Structure and Cost Allocation, regarding a fully distributed Cost-of-Service study. Exhibit JDT 1 presents results for the historical test year ended December 31,2014. A companion study, Exhibit JDT 2, presents results for the future test year ending December 31,2015 and a third study, Exhibit JDT 3 presents result for the fully projected future test years ending December 31,2016. The Commission's Order at Docket No. R-80031114 provided that PPL Electric's Historical retail rate filings should be on a Pennsylvania jurisdictional basis only.

The study contained herein provides the assignment/allocation of system costs between the Federal and Pennsylvania jurisdictions, and the allocation of the Pennsylvania jurisdictional costs to retail customer rate schedule classes. This preface explains the general methodology utilized in the preparation of PPL Electric's study.

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

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

Through a cost allocation study, total Company costs are assigned/allocated to residential, commercial, industrial, and other identifiable customer groups. Comparing the costs to serve any customer group with that group's rate revenues provides a measure of the return realized from that group. Relating that realized return to the assigned/allocated rate base for the group results in the rate of return (expressed as a percentage), which can be compared with the system average rate of return and the rates of return realized from other classes of customers. This allows for a comparison across classes to ascertain the presence and extent of cross class subsidization (i.e., when one class pays more than the overall system return and another pays less than the system return).

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

1. High voltage transmission facilities which are necessary to serve all customer classes;

2. Transmission system (500 kV, 230 kV, 138 kV and 69 kV) facilities from which large power customers (Rate Schedules LP-5, and LPEP) and certain resale customers are directly served, and which also are necessary to serve all other classes at lower voltages;

3. Primary system (23 kV and 12 kV) facilities from which large general service customers (Rate Schedule LP-4) and certain other resale customers are directly served, and which are necessary to serve other classes at lower voltages, but are not required to serve customers at transmission voltage levels; and

4. Secondary distribution system, encompassing the remainder of the system, from which street lighting, general service, commercial space heating, and residential customers are served, but is not required to serve customers served at higher voltage levels.

PPL Electric's records are kept in accordance with the Federal Energy Regulatory Commission's Uniform System of Accounts ("FERC System of Accounts"), which has been adopted by this Commission. The FERC System of Accounts does not identify the costs in precisely the functional category groupings required for assignment/allocation purposes. Thus, a rearrangement of book data is required. Major examples of the steps in this process, which are detailed in Exhibit JDT 4, are:

1. Separation of distribution facilities between the primary and secondary voltages, and the classification of the customer-related and demand-related components of primary and secondary facilities' investment; and

2. Assignment of operation and maintenance expenses to categories comparable to plant investment assignments.

After reassembling the costs into the appropriate functional components, each customer group is allocated its share of the investment and operating costs of the applicable functional categories. The four basic classification criteria for determining the share of component costs chargeable to particular customer groups are:

1. Relative demand responsibility. A major factor governing the assignment of

plant investment is the necessity to provide distribution capacity sufficient to be able to reliably meet the combined demands of all PPL Electric's customers. Investment and other costs considered demand-related are allocated on the basis of the pro rata demand responsibilities of the classes.

2. Customer costs. A substantial portion of system costs is not related to the amount of service provided. Meter investment and meter reading costs are customer-related, as are customer account costs. In addition, a portion of a utility's investment in poles, line transformers, conductors, service drops, etc., must be made irrespective of the customer's demand, or simply because the customer is there to be served. Costs considered customer-related are allocated on the basis of the number of customers in each class.

3. Direct assignment. In a few cases, the FERC System of Accounts makes a specific identification of costs which permits assignment directly to the rate class or customer group responsible for those costs. An example is the direct assignment of street lighting-related costs to the street lighting customer group.

PPL Electric's primary (12 kV) and secondary voltage level demand- related costs are allocated by the relationship of a class's maximum annual non-coincident peak to the sum of the maximum annual non-coincident peaks of all classes sharing in such costs. This approach recognizes the diversity of demand at these levels.

Two steps are required in the assignment/allocation process. The total electric system costs are allocated or directly assigned between, FERC jurisdictional wholesale services and customers, and Pennsylvania retail service customers. The Pennsylvania jurisdictional values are allocated among the retail customer classes, and related to the present and proposed revenues from those classes to determine the class rates of return on rate base.

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JDT 1

HISTORICAL TEST YEAR ENDED DECEMBER 31, 2014

SECTION II

COST ALLOCATION TO PENNSYLVANIA RETAIL SERVICE CUSTOMERS

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

PPL Electric views these relationships to be useful because one of the objectives of ratemaking is to have each class producing a rate of return as close to the overall system average rate of return as appropriate. For the historical test year and future test year, information is provided for the system equal rates of return at the proposed overall system rate of return. An additional section providing details on the revenue apportionment and proposed rate level returns is provided for the fully projected future test year as shown in JDT 3.

The second section provides details by FERC account including taxes and pro forma adjustments for each of these jurisdictions. This section is organized by several sections as listed: Net Plant, Depreciation, Rate Base Adjustments, O&M, Labor (for development of labor allocator), Depreciation Expense, Amortization, Taxes, and Revenues. Further, the account balances that are inputs to this section are directly from the PUC Jurisdiction Distribution columns within the Jurisdictional model as provided in Section III.

The functionalization, classification, and allocation that support the results provided in this section are detailed in Section A.

Class Cost of Service Study
Summary of Results
Historical Test Year (2014)

Line No.	Description	System Total	Residential	Residential- Thermal Storage	Small General Service - Sec. Voltage	Large General Service - Sec. Voltage	Large General Service - 12 KV	Large General Service - 69 KV or Higher	Power Service to Electric Propulsion	Separate Meter General Space Heating Service	Street Lighting/Area Lighting
	(A)	(B)	RS (C)	RTS (D)	GS-1 (E)	GS-3 (F)	LP-4 (G)	LP-5 (H)	LPEP (I)	GH-2 (J)	SL/AL (K)
	Rate Base										
1	Plant in Service	$ 5,469,184,371	$ 3,897,055,610	$ 62,663,569	$ 485,397,114	$ 608,672,504	$ 221,141,546	$ 4,851,771	$ 3,151,956	$ 9,843,320	$ 176,406,982
2	Accumulated Reserve	1,978,318,460	1,412,267,195	21,672,670	181,050,741	209,975,496	68,373,092	2,773,312	1,921,112	3,567,571	76,717,272
3	Other Rate Base Items	(810,397,674)	(568,056,764)	(9,250,347)	(74,295,493)	(96,220,256)	(33,416,193)	(680,729)	(473,636)	(1,483,849)	(26,520,407)
4	Total Rate Base	$ 2,680,468,237	$ 1,916,731,651	$ 31,740,552	$ 230,050,879	$ 302,476,753	$ 119,352,262	$ 1,397,729	$ 757,208	$ 4,791,901	$ 73,169,303
	Revenues at Current Rates										
5	Distribution	817,138,251	562,267,575	6,759,518	70,797,182	116,994,471	32,888,819	1,752,771	444,507	1,330,497	23,902,911
6	Late Payment Charges	12,680,037	9,663,775	68,677	1,364,888	1,094,572	335,417	128,306	-	24,402	-
7	Annualization	(1,351,843)	1,794,790	(32,129)	535,299	(3,470,166)	(190,216)	(59,599)	-	(10,237)	80,414
8	Other Operating Revenue	41,531,905	29,185,738	486,424	3,704,004	4,839,800	1,760,183	34,751	25,326	76,620	1,419,058
9	Total Revenues	$ 869,998,350	$ 602,911,877	$ 7,282,491	$ 76,401,373	$ 119,458,678	$ 34,794,203	$ 1,856,230	$ 469,834	$ 1,421,282	$ 25,402,383
	Expenses at Current Rates										
10	Operations & Maintenance Expenses	380,996,404	292,437,527	3,787,042	30,912,293	32,031,392	12,132,384	385,535	126,537	566,290	8,617,404
11	Fuel and Purchased Power	3,678,378	1,429,335	29,029	198,320	837,923	606,674	555,162	5,772	5,056	11,107
12	Amortization Expense	6,935,618	4,873,871	81,230	618,550	808,222	293,942	5,803	4,229	12,795	236,975
13	Depreciation Expenses	146,305,287	106,057,708	1,606,921	13,486,667	15,766,235	5,117,477	302,327	67,059	269,781	3,631,113
14	Total Operations & Maintenance Expenses	$ 537,915,687	$ 404,798,440	$ 5,504,223	$ 45,215,830	$ 49,443,771	$ 18,150,476	$ 1,248,827	$ 203,598	$ 853,922	$ 12,496,599
	Taxes										
15	Income Taxes	$ 31,150,603	$ 6,140,814	$ (414,831)	$ 3,520,995	$ 16,758,029	$ 2,631,524	$ 118,322	$ 60,600	$ 47,463	$ 2,287,688
16	Taxes Other Than Income Taxes	65,186,454	46,378,187	747,170	5,794,140	7,277,438	2,635,566	58,195	38,265	117,594	2,139,899
17	Gross Receipts Tax	48,879,520	33,849,842	400,968	4,289,145	6,762,514	1,949,007	107,467	26,226	79,335	1,415,016
18	Total Taxes	$ 145,216,577	$ 86,368,843	$ 733,306	$ 13,604,280	$ 30,797,980	$ 7,216,097	$ 283,984	$ 125,091	$ 244,392	$ 5,842,603
19	Current Operating Expenses	683,132,264	491,167,284	6,237,529	58,820,110	80,241,752	25,366,573	1,532,811	328,689	1,098,314	18,339,202
20	Current Operating Income	186,866,086	111,744,593	1,044,962	17,581,262	39,216,926	9,427,630	323,419	141,144	322,968	7,063,181
21	Return at Current Rates	6.97%	5.83%	3.29%	7.64%	12.97%	7.90%	23.14%	18.64%	6.74%	9.65%
22	Index Rate of Return		0.84	0.47	1.10	1.86	1.13	3.32	2.67	0.97	1.38

Class Cost of Service Study
Summary of Results
Historical Test Year (2014)

Line No.	Description	System Total	Residential	Residential-Thermal Storage	Small General Service - Sec. Voltage	Large General Service - Sec. Voltage	Large General Service - 12 KV	Large General Service - 69 KV or Higher	Power Service to Electric Propulsion	Separate Meter General Space Heating Service	Street Lighting/Area Lighting
	(A)	(B)	RS (C)	RTS (D)	GS-1 (E)	GS-3 (F)	LP-4 (G)	LP-5 (H)	LPEP (I)	GH-2 (J)	SL/AL (K)
	INCOME TAX AND GRT CALCS										
	Gross Receipts Tax Calculations										
	Revenues at Current Rates										
23	Distribution	817,138,251	562,267,575	6,759,518	70,797,182	116,994,471	32,888,819	1,752,771	444,507	1,330,497	23,902,911
24	Late Payment Charges	12,680,037	9,663,775	68,677	1,364,888	1,094,572	335,417	128,306	-	24,402	-
25	Annualization	(1,351,843)	1,794,790	(32,129)	535,299	(3,470,166)	(190,216)	(59,599)	-	(10,237)	80,414
26	Base For Gross Receipts Tax	828,466,445	573,726,139	6,796,066	72,697,368	114,618,878	33,034,020	1,821,479	444,507	1,344,662	23,983,325
27	Gross Receipts Tax @ 5.90%	$ 48,879,520	$ 33,849,842	$ 400,968	$ 4,289,145	$ 6,762,514	$ 1,949,007	$ 107,467	$ 26,226	$ 79,335	$ 1,415,016
	Income Tax Calculations										
28	Operating Revenue	$ 869,998,350	$ 602,911,877	$ 7,282,491	$ 76,401,373	$ 119,458,678	$ 34,794,203	$ 1,856,230	$ 469,834	$ 1,421,282	$ 25,402,383
29	Operating Expense	537,915,687	404,798,440	5,504,223	45,215,830	49,443,771	18,150,476	1,248,827	203,598	853,922	12,496,599
30	Gross Receipts Tax	48,879,520	33,849,842	400,968	4,289,145	6,762,514	1,949,007	107,467	26,226	79,335	1,415,016
31	Taxes Other Than Income Taxes	65,186,454	46,378,187	747,170	5,794,140	7,277,438	2,635,566	58,195	38,265	117,594	2,139,899
32	Taxable Income Before Adjustments	218,016,689	117,885,407	630,130	21,102,257	55,974,955	12,059,154	441,741	201,745	370,431	9,350,869
33	Interest Expense	(65,939,519)	(47,151,599)	(780,818)	(5,659,252)	(7,440,928)	(2,936,066)	(34,384)	(18,627)	(117,881)	(1,799,965)
34	Deferred Income Taxes	57,034,371	40,201,684	663,256	5,087,022	6,566,086	2,378,493	49,097	34,835	104,610	1,949,290
35	Other Adjustment to Taxable Income	(123,233,439)	(88,600,711)	(1,382,718)	(11,133,318)	(13,473,998)	(4,652,868)	(178,380)	(63,826)	(224,058)	(3,523,560)
36	Adjustment to Taxable Income	(132,138,586)	(95,550,626)	(1,500,280)	(11,705,548)	(14,348,840)	(5,210,441)	(163,668)	(47,619)	(237,330)	(3,374,235)
37	Taxable Net Income	$ 85,878,103	$ 22,334,781	$ (870,149)	$ 9,396,710	$ 41,626,115	$ 6,848,713	$ 278,073	$ 154,126	$ 133,101	$ 5,976,633
	PA Income Tax Calculations										
38	Total Taxable Net Income	$ 85,878,103	$ 22,334,781	$ (870,149)	$ 9,396,710	$ 41,626,115	$ 6,848,713	$ 278,073	$ 154,126	$ 133,101	$ 5,976,633
39	PA Special Deduction	34,376,836	24,503,669	380,483	3,414,283	4,115,163	1,120,259	133,202	12,461	71,196	626,121
40	PA Taxable Net Income	120,254,938	46,838,451	(489,666)	12,810,993	45,741,277	7,968,971	411,275	166,587	204,296	6,602,754
41	PA Income Tax @ 9.99%	$ 12,013,468	$ 4,679,161	$ (48,918)	$ 1,279,818	$ 4,569,554	$ 796,100	$ 41,086	$ 16,642	$ 20,409	$ 659,615
	Federal Income Tax Calculations										
42	Total Taxable Net Income	$ 85,878,103	$ 22,334,781	$ (870,149)	$ 9,396,710	$ 41,626,115	$ 6,848,713	$ 278,073	$ 154,126	$ 133,101	$ 5,976,633
43	Deduction - PA Income Tax	(12,013,468)	(4,679,161)	48,918	(1,279,818)	(4,569,554)	(796,100)	(41,086)	(16,642)	(20,409)	(659,615)
44	Federal Taxable Net Income before NOL	73,864,634	17,655,620	(821,231)	8,116,892	37,056,561	6,052,612	236,987	137,484	112,692	5,317,018
45	Federal Net Operating Loss	(19,187,107)	(13,479,470)	(224,236)	(1,713,529)	(2,232,346)	(808,545)	(16,313)	(11,889)	(35,396)	(665,382)
46	Federal Taxable Net Income after NOL	54,677,528	4,176,151	(1,045,468)	6,403,362	34,824,215	5,244,067	220,674	125,595	77,295	4,651,637
47	Federal Income Tax @ 35.00%	19,137,135	1,461,653	(365,914)	2,241,177	12,188,475	1,835,423	77,236	43,958	27,053	1,628,073
48	Consolidated Income Tax Adjustment	-	-	-	-	-	-	-	-	-	-
49	Federal Income Tax	$ 19,137,135	$ 1,461,653	$ (365,914)	$ 2,241,177	$ 12,188,475	$ 1,835,423	$ 77,236	$ 43,958	$ 27,053	$ 1,628,073
50	Total Tax	$ 31,150,603	$ 6,140,814	$ (414,831)	$ 3,520,995	$ 16,758,029	$ 2,631,524	$ 118,322	$ 60,600	$ 47,463	$ 2,287,688

Class Cost of Service Study
Summary of Results
Historical Test Year (2014)

Line No.	Description	System Total	Residential	Residential-Thermal Storage	Small General Service - Sec. Voltage	Large General Service - Sec. Voltage	Large General Service - 12 KV	Large General Service - 69 KV or Higher	Power Service to Electric Propulsion	Separate Meter General Space Heating Service	Street Lighting/Area Lighting
	(A)	(B)	RS (C)	RTS (D)	GS-1 (E)	GS-3 (F)	LP-4 (G)	LP-5 (H)	LPEP (I)	GH-2 (J)	SL/AL (K)
	Revenue Requirement at Equal Rates of Return at Proposed Rates										
51	Required Return	8.10%	8.10%	8.10%	8.10%	8.10%	8.10%	8.10%	8.10%	8.10%	8.10%
52	Required Operating Income	$ 217,117,927	$ 155,255,264	$ 2,570,985	$ 18,634,121	$ 24,500,617	$ 9,667,533	$ 113,216	$ 61,334	$ 388,144	$ 5,926,714
53	Operating Income (Deficiency)/Surplus	$ (30,251,842)	$ (43,510,670)	$ (1,526,023)	$ (1,052,859)	$ 14,716,309	$ (239,903)	$ 210,203	$ 79,811	$ (65,176)	$ 1,136,467
	Expenses at Equal Rate of Return at Proposed Rates										
	Operations & Maintenance Expenses										
54	Distribution	382,240,404	293,623,459	3,791,322	30,938,694	32,055,335	12,135,699	385,535	126,537	566,419	8,617,404
55	Fuel and Purchased Power	3,678,378	1,429,335	29,029	198,320	837,923	606,674	555,162	5,772	5,056	11,107
56	Amortization Expense	6,935,618	4,873,871	81,230	618,550	808,222	293,942	5,803	4,229	12,795	236,975
57	Depreciation Expense	146,305,287	106,057,708	1,606,921	13,486,667	15,766,235	5,117,477	302,327	67,059	269,781	3,631,113
58	Total Operations & Maintenance Expenses	$ 539,159,687	$ 405,984,372	$ 5,508,503	$ 45,242,231	$ 49,467,714	$ 18,153,791	$ 1,248,827	$ 203,598	$ 854,051	$ 12,496,599
	Taxes										
59	Income Taxes	52,605,414	36,588,230	627,620	4,256,157	6,749,407	2,797,188	(24,870)	6,232	91,948	1,513,502
60	Taxes Other Than Income Taxes	65,213,454	46,397,426	747,479	5,796,537	7,280,443	2,636,658	58,219	38,281	117,643	2,140,770
61	Gross Receipts Tax	52,201,180	38,562,523	562,297	4,403,058	5,213,969	1,974,712	85,311	17,814	86,222	1,295,274
62	Total Taxes	$ 170,020,047	$ 121,548,178	$ 1,937,396	$ 14,455,752	$ 19,243,818	$ 7,408,558	$ 118,660	$ 62,327	$ 295,813	$ 4,949,546
63	Proposed Operating Expenses	$ 709,179,734	$ 527,532,550	$ 7,445,899	$ 59,697,983	$ 68,711,532	$ 25,562,349	$ 1,367,487	$ 265,925	$ 1,149,864	$ 17,446,145
64	Proposed Operating Income	$ 217,117,927	$ 155,255,264	$ 2,570,985	$ 18,634,121	$ 24,500,617	$ 9,667,533	$ 113,216	$ 61,334	$ 388,144	$ 5,926,714
65	Total Proposed Revenue Requirement at Equal Re	$ 926,297,661	$ 682,787,814	$ 10,016,883	$ 78,332,104	$ 93,212,149	$ 35,229,883	$ 1,480,703	$ 327,259	$ 1,538,008	$ 23,372,858
66	Revenue Increase	$ 56,299,312	$ 79,875,937	$ 2,734,393	$ 1,930,732	$ (26,246,529)	$ 435,679	$ (375,527)	$ (142,575)	$ 116,726	$ (2,029,525)
67	Less Late Payment Revenue	$ 12,680,037	$ 9,663,775	$ 68,677	$ 1,364,888	$ 1,094,572	$ 335,417	$ 128,306	$ -	$ 24,402	$ -
68	Less Annualization	(1,351,843)	1,794,790	(32,129)	535,299	(3,470,166)	(190,216)	(59,599)	-	(10,237)	80,414
69	Less Other Revenues	41,531,905	29,185,738	486,424	3,704,004	4,839,800	1,760,183	34,751	25,326	76,620	1,419,058
70	**Total Base Rate Revenues as Proposed**	**$ 873,437,563**	**$ 642,143,512**	**$ 9,493,911**	**$ 72,727,914**	**$ 90,747,943**	**$ 33,324,498**	**$ 1,377,244**	**$ 301,932**	**$ 1,447,223**	**$ 21,873,387**
	INCREASE IN INCOME TAX AND GRT @ EQUAL RATES										
71	Revenue Increase at Proposed	$ 56,299,312	$ 79,875,937	$ 2,734,393	$ 1,930,732	$ (26,246,529)	$ 435,679	$ (375,527)	$ (142,575)	$ 116,726	$ (2,029,525)
72	Less - Provision for Uncollectible Expense @ 2.21%	$ 1,244,215	$ 1,765,258	$ 60,430	$ 42,669	$ (580,048)	$ 9,629	$ (8,299)	$ (3,151)	$ 2,580	$ (44,852)
73	Gross Receipts Tax @ 5.90%	$ 3,321,659	$ 4,712,680	$ 161,329	$ 113,913	$ (1,548,545)	$ 25,705	$ (22,156)	$ (8,412)	$ 6,887	$ (119,742)
74	PA Capital Stock Tax	$ 27,000	$ 19,239	$ 309	$ 2,396	$ 3,005	$ 1,092	$ 24	$ 16	$ 49	$ 871
75	Taxable Income for PA Corporate Tax	$ 51,706,437	$ 73,378,760	$ 2,512,324	$ 1,771,753	$ (24,120,940)	$ 399,254	$ (345,096)	$ (131,028)	$ 107,211	$ (1,865,801)
76	PA Income Tax @ 9.99%	$ 5,165,473	$ 7,330,538	$ 250,981	$ 176,998	$ (2,409,682)	$ 39,885	$ (34,475)	$ (13,090)	$ 10,710	$ (186,394)
77	Taxable Income for Federal Income Tax	$ 46,540,964	$ 66,048,222	$ 2,261,343	$ 1,594,755	$ (21,711,258)	$ 359,369	$ (310,621)	$ (117,938)	$ 96,500	$ (1,679,408)
78	Federal Income Tax @ 35.00%	$ 16,289,338	$ 23,116,878	$ 791,470	$ 558,164	$ (7,598,940)	$ 125,779	$ (108,717)	$ (41,278)	$ 33,775	$ (587,793)
79	Federal and State Tax Relating to Increase	$ 21,454,811	$ 30,447,416	$ 1,042,451	$ 735,162	$ (10,008,622)	$ 165,665	$ (143,192)	$ (54,368)	$ 44,486	$ (774,186)

Class Cost of Service Study
Summary of Results
Historical Test Year (2014)

Line No.	Description	System Total	Residential	Residential- Thermal Storage	Small General Service - Sec. Voltage	Large General Service - Sec. Voltage	Large General Service - 12 KV	Large General Service - 69 KV or Higher	Power Service to Electric Propulsion	Separate Meter General Space Heating Service	Street Lighting/Area Lighting
	(A)	(B)	RS (C)	RTS (D)	GS-1 (E)	GS-3 (F)	LP-4 (G)	LP-5 (H)	LPEP (I)	GH-2 (J)	SL/AL (K)
	Functional Revenue Requirement (Classification by Function)										
	Demand										
165	Deposits and Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
166	Distribution Primary	$ 224,832,427	$ 121,486,906	$ 3,932,289	$ 12,878,123	$ 52,054,557	$ 32,811,791	$ -	$ 309,385	$ 530,198	$ 829,179
167	Distribution Secondary	$ 35,057,270	$ 22,215,698	$ 719,078	$ 2,354,957	$ 9,518,954	$ -	$ -	$ -	$ 96,955	$ 151,628
168	Line Transformers	$ 24,333,275	$ 15,419,931	$ 499,112	$ 1,634,577	$ 6,607,113	$ -	$ -	$ -	$ 67,296	$ 105,245
169	Services	$ 1,028,092	$ 654,329	$ 21,179	$ 69,362	$ 280,366	$ -	$ -	$ -	$ 2,856	$ -
170	Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
171	Lighting	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
172	Meter Reading	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
173	Customer Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
174	Billing and Collections	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
175	Purchased Power	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
176	*Sub-total*	*$ 285,251,063*	*$ 159,776,864*	*$ 5,171,659*	*$ 16,937,019*	*$ 68,460,990*	*$ 32,811,791*	*$ -*	*$ 309,385*	*$ 697,304*	*$ 1,086,051*
177	Zero-Check	-	-	-	-	-	-	-	-	-	-
	Customer										
178	Deposits and Advances	$ (395,503)	$ (162,738)	$ (870)	$ (89,176)	$ (131,064)	$ (10,259)	$ -	$ -	$ (804)	$ (593)
179	Distribution Primary	$ 199,078,007	$ 171,967,514	$ 1,713,517	$ 20,538,792	$ 4,224,236	$ 165,949	$ -	$ -	$ 251,537	$ 216,462
180	Distribution Secondary	$ 68,082,701	$ 58,860,247	$ 586,495	$ 7,029,923	$ 1,445,852	$ -	$ -	$ -	$ 86,095	$ 74,090
181	Line Transformers	$ 27,023,318	$ 17,881,334	$ 162,447	$ 4,483,880	$ 4,403,643	$ -	$ -	$ -	$ 71,762	$ 20,252
182	Services	$ 83,419,154	$ 69,581,128	$ 684,815	$ 9,489,785	$ 3,538,914	$ -	$ -	$ -	$ 124,511	$ -
183	Meters	$ 70,198,188	$ 51,771,958	$ 597,019	$ 8,371,591	$ 6,978,449	$ 1,376,127	$ 916,395	$ 12,037	$ 174,612	$ -
184	Lighting	$ 21,872,384	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 21,872,384
185	Meter Reading	$ 9,601,595	$ 8,302,271	$ 82,725	$ 991,575	$ 203,938	$ 8,012	$ 923	$ 7	$ 12,144	$ -
186	Customer Service	$ 45,041,232	$ 41,302,414	$ 249,379	$ 2,439,484	$ 913,721	$ 89,114	$ 1,739	$ 12	$ 25,685	$ 19,685
187	Billing and Collections	$ 113,447,144	$ 102,077,486	$ 740,670	$ 7,940,911	$ 2,335,546	$ 182,474	$ 6,484	$ 46	$ 90,106	$ 73,420
188	Purchased Power	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
189	*Sub-total*	*$ 637,368,220*	*$ 521,581,615*	*$ 4,816,196*	*$ 61,196,765*	*$ 23,913,237*	*$ 1,811,417*	*$ 925,541*	*$ 12,102*	*$ 835,648*	*$ 22,275,700*
190	Zero-Check	-	-	-	-	-	-	-	-	-	-
	Fuel										
191	Deposits and Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
192	Distribution Primary	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
193	Distribution Secondary	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
194	Line Transformers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
195	Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
196	Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
197	Lighting	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
198	Meter Reading	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
199	Customer Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
200	Billing and Collections	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
201	Purchased Power	$ 3,678,378	$ 1,429,335	$ 29,029	$ 198,320	$ 837,923	$ 606,674	$ 555,162	$ 5,772	$ 5,056	$ 11,107
202	*Sub-total*	*$ 3,678,378*	*$ 1,429,335*	*$ 29,029*	*$ 198,320*	*$ 837,923*	*$ 606,674*	*$ 555,162*	*$ 5,772*	*$ 5,056*	*$ 11,107*
203	Zero-Check	-	-	-	-	-	-	-	-	-	-
	Total Revenue Requirement										
204	Demand	$ 285,251,063	$ 159,776,864	$ 5,171,659	$ 16,937,019	$ 68,460,990	$ 32,811,791	$ -	$ 309,385	$ 697,304	$ 1,086,051
205	Customer	$ 637,368,220	$ 521,581,615	$ 4,816,196	$ 61,196,765	$ 23,913,237	$ 1,811,417	$ 925,541	$ 12,102	$ 835,648	$ 22,275,700
206	Fuel	$ 3,678,378	$ 1,429,335	$ 29,029	$ 198,320	$ 837,923	$ 606,674	$ 555,162	$ 5,772	$ 5,056	$ 11,107
207	Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
208	**Total**	*$ 926,297,661*	*$ 682,787,814*	*$ 10,016,883*	*$ 78,332,104*	*$ 93,212,149*	*$ 35,229,883*	*$ 1,480,703*	*$ 327,259*	*$ 1,538,008*	*$ 23,372,858*
	Zero-Check										
	Adjusted Revenue Requirement (Excluding Late Payment Revenue and Annualization)										
209	Ratio of Base Revenue to Total Revenue	94.29%	94.05%	94.78%	92.85%	97.36%	94.59%	93.01%	92.26%	94.10%	93.58%
	Total Base Revenue Requirement										
210	Demand	$ 270,539,024	$ 150,265,829	$ 4,901,651	$ 15,725,277	$ 66,651,118	$ 31,037,188	$ -	$ 285,442	$ 656,144	$ 1,016,376
211	Customer	$ 599,416,160	$ 490,533,432	$ 4,564,746	$ 56,818,504	$ 23,281,054	$ 1,713,448	$ 860,872	$ 11,165	$ 786,321	$ 20,846,616
212	Fuel	$ 3,482,379	$ 1,344,251	$ 27,513	$ 184,132	$ 815,771	$ 573,862	$ 516,372	$ 5,326	$ 4,758	$ 10,394
213	Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
214	**Total**	*$ 873,437,563*	*$ 642,143,512*	*$ 9,493,911*	*$ 72,727,914*	*$ 90,747,943*	*$ 33,324,498*	*$ 1,377,244*	*$ 301,932*	*$ 1,447,223*	*$ 21,873,387*

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FUL	4 REV	7 8 TOTAL	9 DEM	10 CUS	11 FUL	12 REV	15 16 TOTAL
				Residential RS					Residential-Thermal Storage RTS				
RATE BASE													
Plant-in Service													
	Intangible Plant												
301-303	INTANGIBLE PLANT - DISTRIBUTION	97,641,296	LABOR	12,080,499	63,620,140	-	-	75,700,639	387,136	572,779	-	-	959,915
	Sub-total	***97,641,296***		***12,080,499***	***63,620,140***	***-***	***-***	***75,700,639***	***387,136***	***572,779***	***-***	***-***	***959,915***
	Distribution Plant												
360	LAND AND LAND RIGHTS	15,462,612	DPLT	3,296,345	7,566,564	-	-	10,862,910	105,636	75,073	-	-	180,709
360	LAND AND LAND RIGHTS - OVERHEAD LINES	74,903,845	PLT_365	21,018,510	32,563,765	-	-	53,582,275	673,567	321,247	-	-	994,814
361	STRUCTURES & IMPROVEMENTS	36,347,163	PRI_DEM	19,861,566	-	-	-	19,861,566	636,491	-	-	-	636,491
362	STATION EQUIPMENT	458,349,015	PRI_DEM	250,460,511	-	-	-	250,460,511	8,026,350	-	-	-	8,026,350
362	STATION EQUIPMENT - DIRECT TO LPEP	2,823,059	DIRECT_LPEP	-	-	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - DEMAND	365,918,608	PRI_DEM	199,952,784	-	-	-	199,952,784	6,407,761	-	-	-	6,407,761
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	387,391,937	PRI_CUST	-	334,854,997	-	-	334,854,997	-	3,303,403	-	-	3,303,403
364	POLES TOWERS & FIXTURES - SEC - DEMAND	65,299,983	SEC_DEM	41,637,517	-	-	-	41,637,517	1,334,331	-	-	-	1,334,331
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	214,264,188	SEC_CUST	-	185,356,145	-	-	185,356,145	-	1,828,571	-	-	1,828,571
365	OVERHEAD CONDUCTORS - PRI - DEMAND	346,597,841	PRI_DEM	189,395,133	-	-	-	189,395,133	6,069,426	-	-	-	6,069,426
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	324,078,446	PRI_CUST	-	280,127,893	-	-	280,127,893	-	2,763,511	-	-	2,763,511
365	OVERHEAD CONDUCTORS - SEC - DEMAND	85,139,049	SEC_DEM	54,287,589	-	-	-	54,287,589	1,739,720	-	-	-	1,739,720
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	112,598,865	SEC_CUST	-	97,407,279	-	-	97,407,279	-	960,940	-	-	960,940
366	UNDERGROUND CONDUIT - PRI - DEMAND	28,629,884	PRI_DEM	15,644,531	-	-	-	15,644,531	501,350	-	-	-	501,350
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	123,435,598	PRI_CUST	-	106,695,630	-	-	106,695,630	-	1,052,571	-	-	1,052,571
366	UNDERGROUND CONDUIT - SEC - DEMAND	12,066,198	SEC_DEM	7,693,823	-	-	-	7,693,823	246,559	-	-	-	246,559
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	11,890,408	SEC_CUST	-	10,286,181	-	-	10,286,181	-	101,475	-	-	101,475
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	85,971,683	PRI_DEM	46,978,418	-	-	-	46,978,418	1,505,488	-	-	-	1,505,488
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	370,660,460	PRI_CUST	-	320,392,593	-	-	320,392,593	-	3,160,729	-	-	3,160,729
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	36,233,166	SEC_DEM	23,103,514	-	-	-	23,103,514	740,384	-	-	-	740,384
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	35,705,293	SEC_CUST	-	30,888,015	-	-	30,888,015	-	304,716	-	-	304,716
368	LINE TRANSFORMERS - DEMAND	211,516,848	SEC_DEM	134,870,424	-	-	-	134,870,424	4,322,107	-	-	-	4,322,107
368	LINE TRANSFORMERS - CUSTOMER	235,483,990	XFRS	-	156,399,086	-	-	156,399,086	-	1,406,720	-	-	1,406,720
369	SERVICES - DEMAND	7,863,736	SRV_DEM	5,035,860	-	-	-	5,035,860	161,381	-	-	-	161,381
369	SERVICES - CUSTOMER	641,321,668	SERV	-	535,511,657	-	-	535,511,657	-	5,218,116	-	-	5,218,116
370	METERS - DIST DIRECT	286,927,400	METERS	-	212,091,233	-	-	212,091,233	-	2,421,470	-	-	2,421,470
371	INSTALLATIONS ON CUST PREMISES	8,734,306	AREALGT	-	-	-	-	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	108,423,002	STTRLGT	-	-	-	-	-	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	35,196,382	STTRLGT	-	-	-	-	-	-	-	-	-	-
	Sub-total	***4,729,234,634***		***1,013,236,527***	***2,310,141,040***	***-***	***-***	***3,323,377,567***	***32,470,551***	***22,918,542***	***-***	***-***	***55,389,094***
	General Plant												
389-399	GENERAL PLANT - DISTRIBUTION	642,308,441	LABOR	79,468,493	418,508,911	-	-	497,977,405	2,546,677	3,767,883	-	-	6,314,560
	Sub-total	***642,308,441***		***79,468,493***	***418,508,911***	***-***	***-***	***497,977,405***	***2,546,677***	***3,767,883***	***-***	***-***	***6,314,560***
	TOTAL PLANT-IN-SERVICE	**5,469,184,371**		**1,104,785,519**	**2,792,270,091**	**-**	**-**	**3,897,055,610**	**35,404,364**	**27,259,205**	**-**	**-**	**62,663,569**

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 FUL	20 REV	23 TOTAL	24 DEM	25 CUS	26 FUL	27 REV	28 TOTAL	31 32
				Small General Service - Sec. Voltage GS-1					Large General Service - Sec. Voltage GS-3					
RATE BASE														
Plant-in Service														
	Intangible Plant													
301-303	INTANGIBLE PLANT - DISTRIBUTION	97,641,296	LABOR	1,279,821	7,115,584	-	-	8,395,405	5,064,449	2,531,615	-	-	7,596,065	
	Sub-total	***97,641,296***		***1,279,821***	***7,115,584***	***-***	***-***	***8,395,405***	***5,064,449***	***2,531,615***	***-***	***-***	***7,596,065***	
	Distribution Plant													
360	LAND AND LAND RIGHTS	15,462,612	DPLT	349,218	1,031,690	-	-	1,380,909	1,381,911	417,105	-	-	1,799,016	
360	LAND AND LAND RIGHTS - OVERHEAD LINES	74,903,845	PLT_365	2,226,723	3,886,908	-	-	6,113,631	8,811,488	782,626	-	-	9,594,114	
361	STRUCTURES & IMPROVEMENTS	36,347,163	PRI_DEM	2,104,155	-	-	-	2,104,155	8,326,468	-	-	-	8,326,468	
362	STATION EQUIPMENT	458,349,015	PRI_DEM	26,534,050	-	-	-	26,534,050	104,999,344	-	-	-	104,999,344	
362	STATION EQUIPMENT - DIRECT TO LPEP	2,823,059	DIRECT_LPEP	-	-	-	-	-	-	-	-	-	-	
364	POLES TOWERS & FIXTURES - PRI - DEMAND	365,918,608	PRI_DEM	21,183,208	-	-	-	21,183,208	83,825,235	-	-	-	83,825,235	
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	387,391,937	PRI_CUST	-	39,969,294	-	-	39,969,294	-	8,047,790	-	-	8,047,790	
364	POLES TOWERS & FIXTURES - SEC - DEMAND	65,299,983	SEC_DEM	4,411,122	-	-	-	4,411,122	17,455,494	-	-	-	17,455,494	
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	214,264,188	SEC_CUST	-	22,124,664	-	-	22,124,664	-	4,454,786	-	-	4,454,786	
365	OVERHEAD CONDUCTORS - PRI - DEMAND	346,597,841	PRI_DEM	20,064,720	-	-	-	20,064,720	79,399,201	-	-	-	79,399,201	
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	324,078,446	PRI_CUST	-	33,436,903	-	-	33,436,903	-	6,732,497	-	-	6,732,497	
365	OVERHEAD CONDUCTORS - SEC - DEMAND	85,139,049	SEC_DEM	5,751,284	-	-	-	5,751,284	22,758,722	-	-	-	22,758,722	
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	112,598,865	SEC_CUST	-	11,626,824	-	-	11,626,824	-	2,341,053	-	-	2,341,053	
366	UNDERGROUND CONDUIT - PRI - DEMAND	28,629,884	PRI_DEM	1,657,398	-	-	-	1,657,398	6,558,581	-	-	-	6,558,581	
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	123,435,598	PRI_CUST	-	12,735,509	-	-	12,735,509	-	2,564,286	-	-	2,564,286	
366	UNDERGROUND CONDUIT - SEC - DEMAND	12,066,198	SEC_DEM	815,092	-	-	-	815,092	3,225,444	-	-	-	3,225,444	
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	11,890,408	SEC_CUST	-	1,227,789	-	-	1,227,789	-	247,215	-	-	247,215	
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	85,971,683	PRI_DEM	4,976,943	-	-	-	4,976,943	19,694,534	-	-	-	19,694,534	
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	370,660,460	PRI_CUST	-	38,243,018	-	-	38,243,018	-	7,700,205	-	-	7,700,205	
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	36,233,166	SEC_DEM	2,447,611	-	-	-	2,447,611	9,685,574	-	-	-	9,685,574	
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	35,705,293	SEC_CUST	-	3,686,886	-	-	3,686,886	-	742,352	-	-	742,352	
368	LINE TRANSFORMERS - DEMAND	211,516,848	SEC_DEM	14,288,315	-	-	-	14,288,315	56,541,073	-	-	-	56,541,073	
368	LINE TRANSFORMERS - CUSTOMER	235,483,990	XFRS	-	39,194,891	-	-	39,194,891	-	37,684,650	-	-	37,684,650	
369	SERVICES - DEMAND	7,863,736	SRV_DEM	533,504	-	-	-	533,504	2,111,159	-	-	-	2,111,159	
369	SERVICES - CUSTOMER	641,321,668	SERV	-	72,991,958	-	-	72,991,958	-	26,648,058	-	-	26,648,058	
370	METERS - DIST DIRECT	286,927,400	METERS	-	34,274,990	-	-	34,274,990	-	27,970,812	-	-	27,970,812	
371	INSTALLATIONS ON CUST PREMISES	8,734,306	AREALGT	-	-	-	-	-	-	-	-	-	-	
373	STREET LIGHTING & SIGNAL SYSTEMS	108,423,002	STTRLGT	-	-	-	-	-	-	-	-	-	-	
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	35,196,382	STTRLGT	-	-	-	-	-	-	-	-	-	-	
	Sub-total	***4,729,234,634***		***107,343,344***	***314,431,325***	***-***	***-***	***421,774,669***	***424,774,227***	***126,333,433***	***-***	***-***	***551,107,661***	
	General Plant													
389-399	GENERAL PLANT - DISTRIBUTION	642,308,441	LABOR	8,418,976	46,808,063	-	-	55,227,039	33,315,190	16,653,589	-	-	49,968,779	
	Sub-total	***642,308,441***		***8,418,976***	***46,808,063***	***-***	***-***	***55,227,039***	***33,315,190***	***16,653,589***	***-***	***-***	***49,968,779***	
	TOTAL PLANT-IN-SERVICE	**5,469,184,371**		**117,042,141**	**368,354,973**	**-**	**-**	**485,397,114**	**463,153,867**	**145,518,637**	**-**	**-**	**608,672,504**	

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	33 DEM	34 CUS	35 FUL	36 REV	39 TOTAL	40 DEM	41 CUS	42 FUL	43 REV	44 TOTAL	47
				Large General Service - 12 KV LP-4					Large General Service - 69 KV or Higher LP-5					
RATE BASE														
Plant-in Service														
	Intangible Plant													
301-303	INTANGIBLE PLANT - DISTRIBUTION	97,641,296	LABOR	2,512,442	220,338	-	-	2,732,780	-	118,053	-	-	118,053	
	Sub-total	***97,641,296***		***2,512,442***	***220,338***	-	-	***2,732,780***	-	***118,053***	-	-	***118,053***	
	Distribution Plant													
360	LAND AND LAND RIGHTS	15,462,612	DPLT	630,137	21,458	-	-	651,595	-	13,146	-	-	13,146	
360	LAND AND LAND RIGHTS - OVERHEAD LINES	74,903,845	PLT_365	4,275,597	22,595	-	-	4,298,192	-	-	-	-	-	
361	STRUCTURES & IMPROVEMENTS	36,347,163	PRI_DEM	5,198,334	-	-	-	5,198,334	-	-	-	-	-	
362	STATION EQUIPMENT	458,349,015	PRI_DEM	65,552,609	-	-	-	65,552,609	-	-	-	-	-	
362	STATION EQUIPMENT - DIRECT TO LPEP	2,823,059	DIRECT_LPEP	-	-	-	-	-	-	-	-	-	-	
364	POLES TOWERS & FIXTURES - PRI - DEMAND	365,918,608	PRI_DEM	52,333,306	-	-	-	52,333,306	-	-	-	-	-	
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	387,391,937	PRI_CUST	-	313,138	-	-	313,138	-	-	-	-	-	
364	POLES TOWERS & FIXTURES - SEC - DEMAND	65,299,983	SEC_DEM	-	-	-	-	-	-	-	-	-	-	
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	214,264,188	SEC_CUST	-	-	-	-	-	-	-	-	-	-	
365	OVERHEAD CONDUCTORS - PRI - DEMAND	346,597,841	PRI_DEM	49,570,070	-	-	-	49,570,070	-	-	-	-	-	
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	324,078,446	PRI_CUST	-	261,960	-	-	261,960	-	-	-	-	-	
365	OVERHEAD CONDUCTORS - SEC - DEMAND	85,139,049	SEC_DEM	-	-	-	-	-	-	-	-	-	-	
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	112,598,865	SEC_CUST	-	-	-	-	-	-	-	-	-	-	
366	UNDERGROUND CONDUIT - PRI - DEMAND	28,629,884	PRI_DEM	4,094,617	-	-	-	4,094,617	-	-	-	-	-	
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	123,435,598	PRI_CUST	-	99,776	-	-	99,776	-	-	-	-	-	
366	UNDERGROUND CONDUIT - SEC - DEMAND	12,066,198	SEC_DEM	-	-	-	-	-	-	-	-	-	-	
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	11,890,408	SEC_CUST	-	-	-	-	-	-	-	-	-	-	
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	85,971,683	PRI_DEM	12,295,583	-	-	-	12,295,583	-	-	-	-	-	
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	370,660,460	PRI_CUST	-	299,614	-	-	299,614	-	-	-	-	-	
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	36,233,166	SEC_DEM	-	-	-	-	-	-	-	-	-	-	
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	35,705,293	SEC_CUST	-	-	-	-	-	-	-	-	-	-	
368	LINE TRANSFORMERS - DEMAND	211,516,848	SEC_DEM	-	-	-	-	-	-	-	-	-	-	
368	LINE TRANSFORMERS - CUSTOMER	235,483,990	XFRS	-	-	-	-	-	-	-	-	-	-	
369	SERVICES - DEMAND	7,863,736	SRV_DEM	-	-	-	-	-	-	-	-	-	-	
369	SERVICES - CUSTOMER	641,321,668	SERV	-	-	-	-	-	-	-	-	-	-	
370	METERS - DIST DIRECT	286,927,400	METERS	-	5,463,072	-	-	5,463,072	-	3,943,989	-	-	3,943,989	
371	INSTALLATIONS ON CUST PREMISES	8,734,306	AREALGT	-	-	-	-	-	-	-	-	-	-	
373	STREET LIGHTING & SIGNAL SYSTEMS	108,423,002	STTRLGT	-	-	-	-	-	-	-	-	-	-	
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	35,196,382	STTRLGT	-	-	-	-	-	-	-	-	-	-	
	Sub-total	***4,729,234,634***		***193,950,253***	***6,481,614***	-	-	***200,431,866***	-	***3,957,135***	-	-	***3,957,135***	
	General Plant													
389-399	GENERAL PLANT - DISTRIBUTION	642,308,441	LABOR	16,527,462	1,449,438	-	-	17,976,899	-	776,582	-	-	776,582	
	Sub-total	***642,308,441***		***16,527,462***	***1,449,438***	-	-	***17,976,899***	-	***776,582***	-	-	***776,582***	
	TOTAL PLANT-IN-SERVICE	**5,469,184,371**		**212,990,157**	**8,151,389**	-	-	**221,141,546**	-	**4,851,771**	-	-	**4,851,771**	

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	49	50	51	52	55	56	57	58	59	60	63	64
				Power Service to Electric Propulsion LPEP						Separate Meter General Space Heating Service GH-2					
				DEM	CUS	FUL	REV	TOTAL		DEM	CUS	FUL	REV	TOTAL	
RATE BASE															
Plant-in Service															
	Intangible Plant														
301-303	INTANGIBLE PLANT - DISTRIBUTION	97,641,296	LABOR	33,850	1,520	-	-	35,369		52,371	95,234	-	-	147,605	
	Sub-total	***97,641,296***		***33,850***	***1,520***	***-***	***-***	***35,369***		***52,371***	***95,234***	***-***	***-***	***147,605***	
	Distribution Plant														
360	LAND AND LAND RIGHTS	15,462,612	DPLT	9,410	171	-	-	9,581		14,290	14,235	-	-	28,525	
360	LAND AND LAND RIGHTS - OVERHEAD LINES	74,903,845	PLT_365	-	-	-	-	-		91,118	47,313	-	-	138,432	
361	STRUCTURES & IMPROVEMENTS	36,347,163	PRI_DEM	-	-	-	-	-		86,103	-	-	-	86,103	
362	STATION EQUIPMENT	458,349,015	PRI_DEM	-	-	-	-	-		1,085,782	-	-	-	1,085,782	
362	STATION EQUIPMENT - DIRECT TO LPEP	2,823,059	DIRECT_LPEP	2,823,059	-	-	-	2,823,059		-	-	-	-	-	
364	POLES TOWERS & FIXTURES - PRI - DEMAND	365,918,608	PRI_DEM	-	-	-	-	-		866,824	-	-	-	866,824	
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	387,391,937	PRI_CUST	-	-	-	-	-		-	486,527	-	-	486,527	
364	POLES TOWERS & FIXTURES - SEC - DEMAND	65,299,983	SEC_DEM	-	-	-	-	-		180,505	-	-	-	180,505	
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	214,264,188	SEC_CUST	-	-	-	-	-		-	269,313	-	-	269,313	
365	OVERHEAD CONDUCTORS - PRI - DEMAND	346,597,841	PRI_DEM	-	-	-	-	-		821,055	-	-	-	821,055	
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	324,078,446	PRI_CUST	-	-	-	-	-		-	407,011	-	-	407,011	
365	OVERHEAD CONDUCTORS - SEC - DEMAND	85,139,049	SEC_DEM	-	-	-	-	-		235,345	-	-	-	235,345	
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	112,598,865	SEC_CUST	-	-	-	-	-		-	141,528	-	-	141,528	
366	UNDERGROUND CONDUIT - PRI - DEMAND	28,629,884	PRI_DEM	-	-	-	-	-		67,821	-	-	-	67,821	
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	123,435,598	PRI_CUST	-	-	-	-	-		-	155,023	-	-	155,023	
366	UNDERGROUND CONDUIT - SEC - DEMAND	12,066,198	SEC_DEM	-	-	-	-	-		33,354	-	-	-	33,354	
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	11,890,408	SEC_CUST	-	-	-	-	-		-	14,945	-	-	14,945	
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	85,971,683	PRI_DEM	-	-	-	-	-		203,658	-	-	-	203,658	
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	370,660,460	PRI_CUST	-	-	-	-	-		-	465,513	-	-	465,513	
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	36,233,166	SEC_DEM	-	-	-	-	-		100,157	-	-	-	100,157	
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	35,705,293	SEC_CUST	-	-	-	-	-		-	44,879	-	-	44,879	
368	LINE TRANSFORMERS - DEMAND	211,516,848	SEC_DEM	-	-	-	-	-		584,683	-	-	-	584,683	
368	LINE TRANSFORMERS - CUSTOMER	235,483,990	XFRS	-	-	-	-	-		-	623,485	-	-	623,485	
369	SERVICES - DEMAND	7,863,736	SRV_DEM	-	-	-	-	-		21,831	-	-	-	21,831	
369	SERVICES - CUSTOMER	641,321,668	SERV	-	-	-	-	-		-	951,879	-	-	951,879	
370	METERS - DIST DIRECT	286,927,400	METERS	-	51,278	-	-	51,278		-	710,556	-	-	710,556	
371	INSTALLATIONS ON CUST PREMISES	8,734,306	AREALGT	-	-	-	-	-		-	-	-	-	-	
373	STREET LIGHTING & SIGNAL SYSTEMS	108,423,002	STTRLGT	-	-	-	-	-		-	-	-	-	-	
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	35,196,382	STTRLGT	-	-	-	-	-		-	-	-	-	-	
	Sub-total	***4,729,234,634***		***2,832,469***	***51,449***	***-***	***-***	***2,883,919***		***4,392,526***	***4,332,207***	***-***	***-***	***8,724,733***	
	General Plant														
389-399	GENERAL PLANT - DISTRIBUTION	642,308,441	LABOR	222,670	9,997	-	-	232,668		344,507	626,474	-	-	970,981	
	Sub-total	***642,308,441***		***222,670***	***9,997***	***-***	***-***	***232,668***		***344,507***	***626,474***	***-***	***-***	***970,981***	
	TOTAL PLANT-IN-SERVICE	**5,469,184,371**		**3,088,989**	**62,966**	**-**	**-**	**3,151,956**		**4,789,404**	**5,053,915**	**-**	**-**	**9,843,320**	

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	65 DEM	66 CUS	67 FUL	68 REV	71 TOTAL
				Street Lighting/Area Lighting SL/AL				
RATE BASE								
Plant-in Service								
	Intangible Plant							
301-303	INTANGIBLE PLANT - DISTRIBUTION	97,641,296	LABOR	81,054	1,874,411	-	-	1,955,465
	Sub-total	***97,641,296***		***81,054***	***1,874,411***	**-**	**-**	***1,955,465***
	Distribution Plant							
360	LAND AND LAND RIGHTS	15,462,612	DPLT	22,134	514,088	-	-	536,221
360	LAND AND LAND RIGHTS - OVERHEAD LINES	74,903,845	PLT_365	141,855	40,532	-	-	182,386
361	STRUCTURES & IMPROVEMENTS	36,347,163	PRI_DEM	134,047	-	-	-	134,047
362	STATION EQUIPMENT	458,349,015	PRI_DEM	1,690,368	-	-	-	1,690,368
362	STATION EQUIPMENT - DIRECT TO LPEP	2,823,059	DIRECT_LPEP	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - DEMAND	365,918,608	PRI_DEM	1,349,490	-	-	-	1,349,490
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	387,391,937	PRI_CUST	-	416,788	-	-	416,788
364	POLES TOWERS & FIXTURES - SEC - DEMAND	65,299,983	SEC_DEM	281,013	-	-	-	281,013
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	214,264,188	SEC_CUST	-	230,710	-	-	230,710
365	OVERHEAD CONDUCTORS - PRI - DEMAND	346,597,841	PRI_DEM	1,278,236	-	-	-	1,278,236
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	324,078,446	PRI_CUST	-	348,670	-	-	348,670
365	OVERHEAD CONDUCTORS - SEC - DEMAND	85,139,049	SEC_DEM	366,389	-	-	-	366,389
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	112,598,865	SEC_CUST	-	121,241	-	-	121,241
366	UNDERGROUND CONDUIT - PRI - DEMAND	28,629,884	PRI_DEM	105,586	-	-	-	105,586
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	123,435,598	PRI_CUST	-	132,802	-	-	132,802
366	UNDERGROUND CONDUIT - SEC - DEMAND	12,066,198	SEC_DEM	51,926	-	-	-	51,926
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	11,890,408	SEC_CUST	-	12,803	-	-	12,803
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	85,971,683	PRI_DEM	317,059	-	-	-	317,059
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	370,660,460	PRI_CUST	-	398,787	-	-	398,787
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	36,233,166	SEC_DEM	155,927	-	-	-	155,927
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	35,705,293	SEC_CUST	-	38,446	-	-	38,446
368	LINE TRANSFORMERS - DEMAND	211,516,848	SEC_DEM	910,246	-	-	-	910,246
368	LINE TRANSFORMERS - CUSTOMER	235,483,990	XFRS	-	175,158	-	-	175,158
369	SERVICES - DEMAND	7,863,736	SRV_DEM	-	-	-	-	-
369	SERVICES - CUSTOMER	641,321,668	SERV	-	-	-	-	-
370	METERS - DIST DIRECT	286,927,400	METERS	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	8,734,306	AREALGT	-	8,734,306	-	-	8,734,306
373	STREET LIGHTING & SIGNAL SYSTEMS	108,423,002	STTRLGT	-	108,423,002	-	-	108,423,002
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	35,196,382	STTRLGT	-	35,196,382	-	-	35,196,382
	Sub-total	***4,729,234,634***		***6,804,275***	***154,783,715***	**-**	**-**	***161,587,990***
	General Plant							
389-399	GENERAL PLANT - DISTRIBUTION	642,308,441	LABOR	533,190	12,330,337	-	-	12,863,527
	Sub-total	***642,308,441***		***533,190***	***12,330,337***	**-**	**-**	***12,863,527***
	TOTAL PLANT-IN-SERVICE	**5,469,184,371**		**7,418,519**	**168,988,464**	**-**	**-**	**176,406,982**

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FUL	4 REV	7 TOTAL	8 DEM	9 CUS	10 FUL	11 REV	12 TOTAL
				Residential RS					Residential-Thermal Storage RTS				
Accumulated Reserve for Depreciation													
	Intangible Plant												
301-303	INTANGIBLE PLANT - DISTRIBUTION	50,739,147	LABOR	6,277,613	33,060,106	-	-	39,337,718	201,175	297,644	-	-	498,819
	Sub-total	***50,739,147***		***6,277,613***	***33,060,106***	***-***	***-***	***39,337,718***	***201,175***	***297,644***	***-***	***-***	***498,819***
	Distribution Plant												
360	LAND AND LAND RIGHTS	31,637,089	PLT_360	8,512,575	14,049,536	-	-	22,562,111	272,797	138,751	-	-	411,548
361	STRUCTURES & IMPROVEMENTS - PRIMARY	14,526,677	PRI_DEM	7,937,966	-	-	-	7,937,966	254,383	-	-	-	254,383
362	STATION EQUIPMENT	122,632,153	PRI_DEM	67,011,187	-	-	-	67,011,187	2,147,465	-	-	-	2,147,465
362	STATION EQUIPMENT - DIRECT TO LPEP	1,791,522	DIRECT_LPEP	-	-	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - DEMAND	111,197,485	PRI_DEM	60,762,820	-	-	-	60,762,820	1,947,228	-	-	-	1,947,228
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	117,722,926	PRI_CUST	-	101,757,693	-	-	101,757,693	-	1,003,858	-	-	1,003,858
364	POLES TOWERS & FIXTURES - SEC - DEMAND	19,980,537	SEC_DEM	12,740,278	-	-	-	12,740,278	408,280	-	-	-	408,280
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	65,560,713	SEC_CUST	-	56,715,409	-	-	56,715,409	-	559,507	-	-	559,507
365	OVERHEAD CONDUCTORS - PRI - DEMAND	103,635,124	PRI_DEM	56,630,439	-	-	-	56,630,439	1,814,800	-	-	-	1,814,800
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	96,901,671	PRI_CUST	-	83,760,155	-	-	83,760,155	-	826,309	-	-	826,309
365	OVERHEAD CONDUCTORS - SEC - DEMAND	25,457,158	SEC_DEM	16,232,360	-	-	-	16,232,360	520,188	-	-	-	520,188
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	33,667,830	SEC_CUST	-	29,125,442	-	-	29,125,442	-	287,328	-	-	287,328
366	UNDERGROUND CONDUIT - PRI - DEMAND	8,660,205	PRI_DEM	4,732,288	-	-	-	4,732,288	151,653	-	-	-	151,653
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	37,337,826	PRI_CUST	-	32,274,181	-	-	32,274,181	-	318,390	-	-	318,390
366	UNDERGROUND CONDUIT - SEC - DEMAND	3,649,884	SEC_DEM	2,327,292	-	-	-	2,327,292	74,581	-	-	-	74,581
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	3,596,709	SEC_CUST	-	3,111,450	-	-	3,111,450	-	30,695	-	-	30,695
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	28,456,694	PRI_DEM	15,549,893	-	-	-	15,549,893	498,318	-	-	-	498,318
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	122,688,902	PRI_CUST	-	106,050,199	-	-	106,050,199	-	1,046,204	-	-	1,046,204
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	11,993,206	SEC_DEM	7,647,281	-	-	-	7,647,281	245,068	-	-	-	245,068
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	11,818,480	SEC_CUST	-	10,223,957	-	-	10,223,957	-	100,861	-	-	100,861
368	LINE TRANSFORMERS - DEMAND	87,070,177	SEC_DEM	55,518,942	-	-	-	55,518,942	1,779,181	-	-	-	1,779,181
368	LINE TRANSFORMERS - CUSTOMER	96,936,168	XFRS	-	64,381,141	-	-	64,381,141	-	579,071	-	-	579,071
369	SERVICES - DEMAND	3,802,177	SRV_DEM	2,434,878	-	-	-	2,434,878	78,029	-	-	-	78,029
369	SERVICES - CUSTOMER	310,084,012	SERV	-	258,924,049	-	-	258,924,049	-	2,523,000	-	-	2,523,000
370	METERS - DIST DIRECT	178,519,362	METERS	-	131,958,089	-	-	131,958,089	-	1,506,581	-	-	1,506,581
371	INSTALLATIONS ON CUST PREMISES	5,106,860	AREALGT	-	-	-	-	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	53,362,278	STTRLGT	-	-	-	-	-	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	10,110,026	STTRLGT	-	-	-	-	-	-	-	-	-	-
	Sub-total	***1,717,903,848***		***318,038,200***	***892,331,302***	***-***	***-***	***1,210,369,502***	***10,191,969***	***8,920,554***	***-***	***-***	***19,112,524***
	General Plant												
389-399	GENERAL PLANT - DISTRIBUTION	209,675,465	LABOR	25,941,732	136,618,243	-	-	162,559,975	831,338	1,229,990	-	-	2,061,328
	Sub-total	***209,675,465***		***25,941,732***	***136,618,243***	***-***	***-***	***162,559,975***	***831,338***	***1,229,990***	***-***	***-***	***2,061,328***
	TOTAL DEPRECIATION ACCRUAL	**1,978,318,460**		**350,257,544**	**1,062,009,651**	**-**	**-**	**1,412,267,195**	**11,224,482**	**10,448,188**	**-**	**-**	**21,672,670**
	NET PLANT	**3,490,865,911**		**754,527,975**	**1,730,260,440**	**-**	**-**	**2,484,788,415**	**24,179,882**	**16,811,017**	**-**	**-**	**40,990,899**

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 FUL	20 REV	23 TOTAL	24	25 DEM	26 CUS	27 FUL	28 REV	31 TOTAL	32
				Small General Service - Sec. Voltage GS-1						Large General Service - Sec. Voltage GS-3					
Accumulated Reserve for Depreciation															
	Intangible Plant														
301-303	INTANGIBLE PLANT - DISTRIBUTION	50,739,147	LABOR	665,057	3,697,602	-	-	4,362,659		2,631,733	1,315,550	-	-	3,947,283	
	Sub-total	***50,739,147***		***665,057***	***3,697,602***	**-**	**-**	***4,362,659***		***2,631,733***	***1,315,550***	**-**	**-**	***3,947,283***	
	Distribution Plant														
360	LAND AND LAND RIGHTS	31,637,089	PLT_360	901,831	1,721,990	-	-	2,623,821		3,568,685	420,023	-	-	3,988,709	
361	STRUCTURES & IMPROVEMENTS - PRIMARY	14,526,677	PRI_DEM	840,956	-	-	-	840,956		3,327,795	-	-	-	3,327,795	
362	STATION EQUIPMENT	122,632,153	PRI_DEM	7,099,236	-	-	-	7,099,236		28,092,775	-	-	-	28,092,775	
362	STATION EQUIPMENT - DIRECT TO LPEP	1,791,522	DIRECT_LPEP	-	-	-	-	-		-	-	-	-	-	
364	POLES TOWERS & FIXTURES - PRI - DEMAND	111,197,485	PRI_DEM	6,437,277	-	-	-	6,437,277		25,473,302	-	-	-	25,473,302	
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	117,722,926	PRI_CUST	-	12,146,103	-	-	12,146,103		-	2,445,609	-	-	2,445,609	
364	POLES TOWERS & FIXTURES - SEC - DEMAND	19,980,537	SEC_DEM	1,349,718	-	-	-	1,349,718		5,341,045	-	-	-	5,341,045	
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	65,560,713	SEC_CUST	-	6,769,721	-	-	6,769,721		-	1,363,079	-	-	1,363,079	
365	OVERHEAD CONDUCTORS - PRI - DEMAND	103,635,124	PRI_DEM	5,999,488	-	-	-	5,999,488		23,740,904	-	-	-	23,740,904	
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	96,901,671	PRI_CUST	-	9,997,863	-	-	9,997,863		-	2,013,063	-	-	2,013,063	
365	OVERHEAD CONDUCTORS - SEC - DEMAND	25,457,158	SEC_DEM	1,719,673	-	-	-	1,719,673		6,805,013	-	-	-	6,805,013	
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	33,667,830	SEC_CUST	-	3,476,500	-	-	3,476,500		-	699,991	-	-	699,991	
366	UNDERGROUND CONDUIT - PRI - DEMAND	8,660,205	PRI_DEM	501,344	-	-	-	501,344		1,983,894	-	-	-	1,983,894	
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	37,337,826	PRI_CUST	-	3,852,343	-	-	3,852,343		-	775,667	-	-	775,667	
366	UNDERGROUND CONDUIT - SEC - DEMAND	3,649,884	SEC_DEM	246,556	-	-	-	246,556		975,659	-	-	-	975,659	
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	3,596,709	SEC_CUST	-	371,392	-	-	371,392		-	74,780	-	-	74,780	
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	28,456,694	PRI_DEM	1,647,372	-	-	-	1,647,372		6,518,906	-	-	-	6,518,906	
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	122,688,902	PRI_CUST	-	12,658,469	-	-	12,658,469		-	2,548,774	-	-	2,548,774	
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	11,993,206	SEC_DEM	810,161	-	-	-	810,161		3,205,933	-	-	-	3,205,933	
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	11,818,480	SEC_CUST	-	1,220,362	-	-	1,220,362		-	245,719	-	-	245,719	
368	LINE TRANSFORMERS - DEMAND	87,070,177	SEC_DEM	5,881,735	-	-	-	5,881,735		23,274,937	-	-	-	23,274,937	
368	LINE TRANSFORMERS - CUSTOMER	96,936,168	XFRS	-	16,134,441	-	-	16,134,441		-	15,512,755	-	-	15,512,755	
369	SERVICES - DEMAND	3,802,177	SRV_DEM	257,953	-	-	-	257,953		1,020,762	-	-	-	1,020,762	
369	SERVICES - CUSTOMER	310,084,012	SERV	-	35,292,179	-	-	35,292,179		-	12,884,543	-	-	12,884,543	
370	METERS - DIST DIRECT	178,519,362	METERS	-	21,325,079	-	-	21,325,079		-	17,402,770	-	-	17,402,770	
371	INSTALLATIONS ON CUST PREMISES	5,106,860	AREALGT	-	-	-	-	-		-	-	-	-	-	
373	STREET LIGHTING & SIGNAL SYSTEMS	53,362,278	STTRLGT	-	-	-	-	-		-	-	-	-	-	
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	10,110,026	STTRLGT	-	-	-	-	-		-	-	-	-	-	
	Sub-total	***1,717,903,848***		***33,693,302***	***124,966,440***	**-**	**-**	***158,659,742***		***133,329,610***	***56,386,772***	**-**	**-**	***189,716,381***	
	General Plant														
389-399	GENERAL PLANT - DISTRIBUTION	209,675,465	LABOR	2,748,294	15,280,046	-	-	18,028,340		10,875,426	5,436,405	-	-	16,311,831	
	Sub-total	***209,675,465***		***2,748,294***	***15,280,046***	**-**	**-**	***18,028,340***		***10,875,426***	***5,436,405***	**-**	**-**	***16,311,831***	
	TOTAL DEPRECIATION ACCRUAL	**1,978,318,460**		**37,106,653**	**143,944,088**	**-**	**-**	**181,050,741**		**146,836,769**	**63,138,727**	**-**	**-**	**209,975,496**	
	NET PLANT	**3,490,865,911**		**79,935,488**	**224,410,884**	**-**	**-**	**304,346,372**		**316,317,098**	**82,379,911**	**-**	**-**	**398,697,009**	

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	33 DEM	34 CUS	35 FUL	36 REV	39 TOTAL	40	41 DEM	42 CUS	43 FUL	44 REV	47 TOTAL	48
				Large General Service - 12 KV LP-4						Large General Service - 69 KV or Higher LP-5					
Accumulated Reserve for Depreciation															
	Intangible Plant														
301-303	INTANGIBLE PLANT - DISTRIBUTION	50,739,147	LABOR	1,305,587	114,498	-	-	1,420,085		-	61,346	-	-	61,346	
	Sub-total	***50,739,147***		***1,305,587***	***114,498***	**-**	**-**	***1,420,085***		**-**	***61,346***	**-**	**-**	***61,346***	
	Distribution Plant														
360	LAND AND LAND RIGHTS	31,637,089	PLT_360	1,717,486	15,423	-	-	1,732,909		-	4,603	-	-	4,603	
361	STRUCTURES & IMPROVEMENTS - PRIMARY	14,526,677	PRI_DEM	2,077,591	-	-	-	2,077,591		-	-	-	-	-	
362	STATION EQUIPMENT	122,632,153	PRI_DEM	17,538,726	-	-	-	17,538,726		-	-	-	-	-	
362	STATION EQUIPMENT - DIRECT TO LPEP	1,791,522	DIRECT_LPEP	-	-	-	-	-		-	-	-	-	-	
364	POLES TOWERS & FIXTURES - PRI - DEMAND	111,197,485	PRI_DEM	15,903,351	-	-	-	15,903,351		-	-	-	-	-	
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	117,722,926	PRI_CUST	-	95,158	-	-	95,158		-	-	-	-	-	
364	POLES TOWERS & FIXTURES - SEC - DEMAND	19,980,537	SEC_DEM	-	-	-	-	-		-	-	-	-	-	
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	65,560,713	SEC_CUST	-	-	-	-	-		-	-	-	-	-	
365	OVERHEAD CONDUCTORS - PRI - DEMAND	103,635,124	PRI_DEM	14,821,790	-	-	-	14,821,790		-	-	-	-	-	
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	96,901,671	PRI_CUST	-	78,328	-	-	78,328		-	-	-	-	-	
365	OVERHEAD CONDUCTORS - SEC - DEMAND	25,457,158	SEC_DEM	-	-	-	-	-		-	-	-	-	-	
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	33,667,830	SEC_CUST	-	-	-	-	-		-	-	-	-	-	
366	UNDERGROUND CONDUIT - PRI - DEMAND	8,660,205	PRI_DEM	1,238,574	-	-	-	1,238,574		-	-	-	-	-	
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	37,337,826	PRI_CUST	-	30,181	-	-	30,181		-	-	-	-	-	
366	UNDERGROUND CONDUIT - SEC - DEMAND	3,649,884	SEC_DEM	-	-	-	-	-		-	-	-	-	-	
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	3,596,709	SEC_CUST	-	-	-	-	-		-	-	-	-	-	
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	28,456,694	PRI_DEM	4,069,847	-	-	-	4,069,847		-	-	-	-	-	
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	122,688,902	PRI_CUST	-	99,172	-	-	99,172		-	-	-	-	-	
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	11,993,206	SEC_DEM	-	-	-	-	-		-	-	-	-	-	
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	11,818,480	SEC_CUST	-	-	-	-	-		-	-	-	-	-	
368	LINE TRANSFORMERS - DEMAND	87,070,177	SEC_DEM	-	-	-	-	-		-	-	-	-	-	
368	LINE TRANSFORMERS - CUSTOMER	96,936,168	XFRS	-	-	-	-	-		-	-	-	-	-	
369	SERVICES - DEMAND	3,802,177	SRV_DEM	-	-	-	-	-		-	-	-	-	-	
369	SERVICES - CUSTOMER	310,084,012	SERV	-	-	-	-	-		-	-	-	-	-	
370	METERS - DIST DIRECT	178,519,362	METERS	-	3,398,993	-	-	3,398,993		-	2,453,855	-	-	2,453,855	
371	INSTALLATIONS ON CUST PREMISES	5,106,860	AREALGT	-	-	-	-	-		-	-	-	-	-	
373	STREET LIGHTING & SIGNAL SYSTEMS	53,362,278	STTRLGT	-	-	-	-	-		-	-	-	-	-	
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	10,110,026	STTRLGT	-	-	-	-	-		-	-	-	-	-	
	Sub-total	***1,717,903,848***		***57,367,364***	***3,717,255***	**-**	**-**	***61,084,619***		**-**	***2,458,458***	**-**	**-**	***2,458,458***	
	General Plant														
389-399	GENERAL PLANT - DISTRIBUTION	209,675,465	LABOR	5,395,232	473,155	-	-	5,868,387		-	253,508	-	-	253,508	
	Sub-total	***209,675,465***		***5,395,232***	***473,155***	**-**	**-**	***5,868,387***		**-**	***253,508***	**-**	**-**	***253,508***	
	TOTAL DEPRECIATION ACCRUAL	**1,978,318,460**		**64,068,183**	**4,304,909**	**-**	**-**	**68,373,092**		**-**	**2,773,312**	**-**	**-**	**2,773,312**	
	NET PLANT	**3,490,865,911**		**148,921,974**	**3,846,480**	**-**	**-**	**152,768,454**		**-**	**2,078,459**	**-**	**-**	**2,078,459**	

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	49	50	51	52	55	56	57	58	59	60	63	64
				Power Service to Electric Propulsion LPEP						Separate Meter General Space Heating Service GH-2					
				DEM	CUS	FUL	REV	TOTAL		DEM	CUS	FUL	REV	TOTAL	
Accumulated Reserve for Depreciation															
	Intangible Plant														
301-303	INTANGIBLE PLANT - DISTRIBUTION	50,739,147	LABOR	17,590	790	-	-	18,380		27,214	49,488	-	-	76,703	
	Sub-total	***50,739,147***		***17,590***	***790***	***-***	***-***	***18,380***		***27,214***	***49,488***	***-***	***-***	***76,703***	
	Distribution Plant														
360	LAND AND LAND RIGHTS	31,637,089	PLT_360	3,294	60	-	-	3,354		36,903	21,548	-	-	58,451	
361	STRUCTURES & IMPROVEMENTS - PRIMARY	14,526,677	PRI_DEM	-	-	-	-	-		34,412	-	-	-	34,412	
362	STATION EQUIPMENT	122,632,153	PRI_DEM	-	-	-	-	-		290,503	-	-	-	290,503	
362	STATION EQUIPMENT - DIRECT TO LPEP	1,791,522	DIRECT_LPEP	1,791,522	-	-	-	1,791,522		-	-	-	-	-	
364	POLES TOWERS & FIXTURES - PRI - DEMAND	111,197,485	PRI_DEM	-	-	-	-	-		263,416	-	-	-	263,416	
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	117,722,926	PRI_CUST	-	-	-	-	-		-	147,849	-	-	147,849	
364	POLES TOWERS & FIXTURES - SEC - DEMAND	19,980,537	SEC_DEM	-	-	-	-	-		55,231	-	-	-	55,231	
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	65,560,713	SEC_CUST	-	-	-	-	-		-	82,404	-	-	82,404	
365	OVERHEAD CONDUCTORS - PRI - DEMAND	103,635,124	PRI_DEM	-	-	-	-	-		245,501	-	-	-	245,501	
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	96,901,671	PRI_CUST	-	-	-	-	-		-	121,699	-	-	121,699	
365	OVERHEAD CONDUCTORS - SEC - DEMAND	25,457,158	SEC_DEM	-	-	-	-	-		70,370	-	-	-	70,370	
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	33,667,830	SEC_CUST	-	-	-	-	-		-	42,318	-	-	42,318	
366	UNDERGROUND CONDUIT - PRI - DEMAND	8,660,205	PRI_DEM	-	-	-	-	-		20,515	-	-	-	20,515	
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	37,337,826	PRI_CUST	-	-	-	-	-		-	46,893	-	-	46,893	
366	UNDERGROUND CONDUIT - SEC - DEMAND	3,649,884	SEC_DEM	-	-	-	-	-		10,089	-	-	-	10,089	
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	3,596,709	SEC_CUST	-	-	-	-	-		-	4,521	-	-	4,521	
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	28,456,694	PRI_DEM	-	-	-	-	-		67,411	-	-	-	67,411	
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	122,688,902	PRI_CUST	-	-	-	-	-		-	154,085	-	-	154,085	
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	11,993,206	SEC_DEM	-	-	-	-	-		33,152	-	-	-	33,152	
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	11,818,480	SEC_CUST	-	-	-	-	-		-	14,855	-	-	14,855	
368	LINE TRANSFORMERS - DEMAND	87,070,177	SEC_DEM	-	-	-	-	-		240,683	-	-	-	240,683	
368	LINE TRANSFORMERS - CUSTOMER	96,936,168	XFRS	-	-	-	-	-		-	256,656	-	-	256,656	
369	SERVICES - DEMAND	3,802,177	SRV_DEM	-	-	-	-	-		10,556	-	-	-	10,556	
369	SERVICES - CUSTOMER	310,084,012	SERV	-	-	-	-	-		-	460,241	-	-	460,241	
370	METERS - DIST DIRECT	178,519,362	METERS	-	31,904	-	-	31,904		-	442,091	-	-	442,091	
371	INSTALLATIONS ON CUST PREMISES	5,106,860	AREALGT	-	-	-	-	-		-	-	-	-	-	
373	STREET LIGHTING & SIGNAL SYSTEMS	53,362,278	STTRLGT	-	-	-	-	-		-	-	-	-	-	
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	10,110,026	STTRLGT	-	-	-	-	-		-	-	-	-	-	
	Sub-total	***1,717,903,848***		***1,794,816***	***31,964***	***-***	***-***	***1,826,780***		***1,378,741***	***1,795,159***	***-***	***-***	***3,173,900***	
	General Plant														
389-399	GENERAL PLANT - DISTRIBUTION	209,675,465	LABOR	72,689	3,263	-	-	75,952		112,461	204,506	-	-	316,968	
	Sub-total	***209,675,465***		***72,689***	***3,263***	***-***	***-***	***75,952***		***112,461***	***204,506***	***-***	***-***	***316,968***	
	TOTAL DEPRECIATION ACCRUAL	**1,978,318,460**		**1,885,094**	**36,017**	**-**	**-**	**1,921,112**		**1,518,417**	**2,049,154**	**-**	**-**	**3,567,571**	
	NET PLANT	**3,490,865,911**		**1,203,895**	**26,949**	**-**	**-**	**1,230,844**		**3,270,987**	**3,004,762**	**-**	**-**	**6,275,749**	

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	65 DEM	66 CUS	67 FUL	68 REV	71 TOTAL
				Street Lighting/Area Lighting SL/AL				
Accumulated Reserve for Depreciation								
	Intangible Plant							
301-303	INTANGIBLE PLANT - DISTRIBUTION	50,739,147	LABOR	42,119	974,035	-	-	1,016,154
	Sub-total	***50,739,147***		***42,119***	***974,035***	**-**	**-**	***1,016,154***
	Distribution Plant							
360	LAND AND LAND RIGHTS	31,637,089	PLT_360	57,412	194,171	-	-	251,583
361	STRUCTURES & IMPROVEMENTS - PRIMARY	14,526,677	PRI_DEM	53,574	-	-	-	53,574
362	STATION EQUIPMENT	122,632,153	PRI_DEM	452,261	-	-	-	452,261
362	STATION EQUIPMENT - DIRECT TO LPEP	1,791,522	DIRECT_LPEP	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - DEMAND	111,197,485	PRI_DEM	410,091	-	-	-	410,091
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	117,722,926	PRI_CUST	-	126,656	-	-	126,656
364	POLES TOWERS & FIXTURES - SEC - DEMAND	19,980,537	SEC_DEM	85,985	-	-	-	85,985
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	65,560,713	SEC_CUST	-	70,593	-	-	70,593
365	OVERHEAD CONDUCTORS - PRI - DEMAND	103,635,124	PRI_DEM	382,201	-	-	-	382,201
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	96,901,671	PRI_CUST	-	104,255	-	-	104,255
365	OVERHEAD CONDUCTORS - SEC - DEMAND	25,457,158	SEC_DEM	109,553	-	-	-	109,553
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	33,667,830	SEC_CUST	-	36,252	-	-	36,252
366	UNDERGROUND CONDUIT - PRI - DEMAND	8,660,205	PRI_DEM	31,938	-	-	-	31,938
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	37,337,826	PRI_CUST	-	40,171	-	-	40,171
366	UNDERGROUND CONDUIT - SEC - DEMAND	3,649,884	SEC_DEM	15,707	-	-	-	15,707
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	3,596,709	SEC_CUST	-	3,873	-	-	3,873
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	28,456,694	PRI_DEM	104,947	-	-	-	104,947
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	122,688,902	PRI_CUST	-	131,999	-	-	131,999
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	11,993,206	SEC_DEM	51,612	-	-	-	51,612
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	11,818,480	SEC_CUST	-	12,726	-	-	12,726
368	LINE TRANSFORMERS - DEMAND	87,070,177	SEC_DEM	374,700	-	-	-	374,700
368	LINE TRANSFORMERS - CUSTOMER	96,936,168	XFRS	-	72,103	-	-	72,103
369	SERVICES - DEMAND	3,802,177	SRV_DEM	-	-	-	-	-
369	SERVICES - CUSTOMER	310,084,012	SERV	-	-	-	-	-
370	METERS - DIST DIRECT	178,519,362	METERS	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	5,106,860	AREALGT	-	5,106,860	-	-	5,106,860
373	STREET LIGHTING & SIGNAL SYSTEMS	53,362,278	STTRLGT	-	53,362,278	-	-	53,362,278
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	10,110,026	STTRLGT	-	10,110,026	-	-	10,110,026
	Sub-total	***1,717,903,848***		***2,129,980***	***69,371,962***	**-**	**-**	***71,501,942***
	General Plant							
389-399	GENERAL PLANT - DISTRIBUTION	209,675,465	LABOR	174,055	4,025,121	-	-	4,199,176
	Sub-total	***209,675,465***		***174,055***	***4,025,121***	**-**	**-**	***4,199,176***
	TOTAL DEPRECIATION ACCRUAL	**1,978,318,460**		**2,346,155**	**74,371,118**	**-**	**-**	**76,717,272**
	NET PLANT	**3,490,865,911**		**5,072,364**	**94,617,346**	**-**	**-**	**99,689,710**

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FUL	4 REV	7 TOTAL	8	9 DEM	10 CUS	11 FUL	12 REV	15 TOTAL	16
				Residential RS						Residential-Thermal Storage RTS					
Rate Base Adjustments															
	Additions														
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	TOTDPLT	-	-	-	-	-		-	-	-	-	-	
RB ADJ	CASH WORKING CAPITAL - O&M	6,743,693	OMEXCLUNCO	1,049,648	4,011,052	-	-	5,060,700		33,637	37,434	-	-	71,072	
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	16,758,673	TOTDPLT	3,590,539	8,186,292	-	-	11,776,831		115,064	81,215	-	-	196,279	
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(5,754,170)	TOTDPLT	(1,232,828)	(2,810,802)	-	-	(4,043,631)		(39,508)	(27,886)	-	-	(67,393)	
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	LABOR	-	-	-	-	-		-	-	-	-	-	
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	23,925	TOTDPLT	5,126	11,687	-	-	16,813		164	116	-	-	280	
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	3,047,482	TOTDPLT	652,922	1,488,637	-	-	2,141,559		20,924	14,769	-	-	35,692	
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	25,590,264	TOTDPLT	5,482,703	12,500,357	-	-	17,983,060		175,701	124,014	-	-	299,715	
	Sub-total	***46,409,866***		***9,548,109***	***23,387,222***	**-**	**-**	***32,935,331***		***305,982***	***229,662***	**-**	**-**	***535,645***	
	Deductions														
RB ADJ	CIAC - DISTRIBUTION	87,987,000	TOTDPLT	18,851,178	42,979,974	-	-	61,831,151		604,112	426,397	-	-	1,030,509	
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(580,896,062)	TOTDPLT	(124,456,736)	(283,756,662)	-	-	(408,213,398)		(3,988,386)	(2,815,105)	-	-	(6,803,491)	
RB ADJ	ARCS AND MARCS - GENERAL	(50,725,866)	LABOR	(6,275,969)	(33,051,453)	-	-	(39,327,422)		(201,122)	(297,566)	-	-	(498,688)	
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(298,324,991)	TOTDPLT	(63,916,004)	(145,726,076)	-	-	(209,642,079)		(2,048,276)	(1,445,725)	-	-	(3,494,001)	
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	1,665,470	LABOR	206,057	1,085,170	-	-	1,291,228		6,603	9,770	-	-	16,373	
RB ADJ	CUSTOMER ADVANCES	(67,961)	ADVANCES	-	-	-	-	-		-	-	-	-	-	
RB ADJ	CUSTOMER DEPOSITS	(16,445,130)	DEPOSIT	-	(6,931,575)	-	-	(6,931,575)		-	(36,694)	-	-	(36,694)	
	Sub-total	***(856,807,541)***		***(175,591,474)***	***(425,400,621)***	**-**	**-**	***(600,992,095)***		***(5,627,069)***	***(4,158,923)***	**-**	**-**	***(9,785,992)***	
	TOTAL RATE BASE ADJ.	**(810,397,674)**		**(166,043,366)**	**(402,013,399)**	**-**	**-**	**(568,056,764)**		**(5,321,087)**	**(3,929,260)**	**-**	**-**	**(9,250,347)**	
TOTAL RATE BASE		**2,680,468,237**		**588,484,609**	**1,328,247,041**	**-**	**-**	**1,916,731,651**		**18,858,795**	**12,881,757**	**-**	**-**	**31,740,552**	

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 FUL	20 REV	23 TOTAL	24 DEM	25 CUS	26 FUL	27 REV	28 TOTAL	31 32
				Small General Service - Sec. Voltage GS-1					Large General Service - Sec. Voltage GS-3					
Rate Base Adjustments														
	Additions													
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	TOTDPLT	-	-	-	-	-	-	-	-	-	-	
RB ADJ	CASH WORKING CAPITAL - O&M	6,743,693	OMEXCLUNCO	111,201	473,199	-	-	584,400	440,039	167,224	-	-	607,263	
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	16,758,673	TOTDPLT	380,385	1,114,229	-	-	1,494,615	1,505,244	447,679	-	-	1,952,923	
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(5,754,170)	TOTDPLT	(130,607)	(382,576)	-	-	(513,183)	(516,833)	(153,713)	-	-	(670,546)	
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	LABOR	-	-	-	-	-	-	-	-	-	-	
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	23,925	TOTDPLT	543	1,591	-	-	2,134	2,149	639	-	-	2,788	
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	3,047,482	TOTDPLT	69,171	202,617	-	-	271,788	273,721	81,408	-	-	355,129	
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	25,590,264	TOTDPLT	580,843	1,701,413	-	-	2,282,256	2,298,487	683,600	-	-	2,982,087	
	Sub-total	***46,409,866***		***1,011,537***	***3,110,473***	**-**	**-**	***4,122,010***	***4,002,807***	***1,226,838***	**-**	**-**	***5,229,645***	
	Deductions													
RB ADJ	CIAC - DISTRIBUTION	87,987,000	TOTDPLT	1,997,114	5,849,968	-	-	7,847,081	7,902,888	2,350,423	-	-	10,253,310	
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(580,896,062)	TOTDPLT	(13,185,078)	(38,621,877)	-	-	(51,806,955)	(52,175,393)	(15,517,647)	-	-	(67,693,040)	
RB ADJ	ARCS AND MARCS - GENERAL	(50,725,866)	LABOR	(664,883)	(3,696,635)	-	-	(4,361,517)	(2,631,044)	(1,315,206)	-	-	(3,946,250)	
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(298,324,991)	TOTDPLT	(6,771,329)	(19,834,652)	-	-	(26,605,981)	(26,795,196)	(7,969,243)	-	-	(34,764,439)	
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	1,665,470	LABOR	21,830	121,371	-	-	143,201	86,384	43,182	-	-	129,566	
RB ADJ	CUSTOMER ADVANCES	(67,961)	ADVANCES	-	(56,546)	-	-	(56,546)	-	(11,415)	-	-	(11,415)	
RB ADJ	CUSTOMER DEPOSITS	(16,445,130)	DEPOSIT	-	(3,576,786)	-	-	(3,576,786)	-	(5,417,633)	-	-	(5,417,633)	
	Sub-total	***(856,807,541)***		***(18,602,346)***	***(59,815,157)***	**-**	**-**	***(78,417,503)***	***(73,612,361)***	***(27,837,540)***	**-**	**-**	***(101,449,901)***	
	TOTAL RATE BASE ADJ.	**(810,397,674)**		**(17,590,809)**	**(56,704,684)**	**-**	**-**	**(74,295,493)**	**(69,609,554)**	**(26,610,702)**	**-**	**-**	**(96,220,256)**	
TOTAL RATE BASE		**2,680,468,237**		**62,344,679**	**167,706,200**	**-**	**-**	**230,050,879**	**246,707,544**	**55,769,209**	**-**	**-**	**302,476,753**	

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	33 DEM	34 CUS	35 FUL	36 REV	39 TOTAL	40 DEM	41 CUS	42 FUL	43 REV	44 TOTAL	47
				Large General Service - 12 KV LP-4					Large General Service - 69 KV or Higher LP-5					48
Rate Base Adjustments														
	Additions													
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	TOTDPLT	-	-	-	-	-	-	-	-	-	-	
RB ADJ	CASH WORKING CAPITAL - O&M	6,743,693	OMEXCLUNCO	218,980	13,905	-	-	232,886	-	7,453	-	-	7,453	
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	16,758,673	TOTDPLT	687,289	22,968	-	-	710,257	-	14,023	-	-	14,023	
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(5,754,170)	TOTDPLT	(235,984)	(7,886)	-	-	(243,870)	-	(4,815)	-	-	(4,815)	
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	LABOR	-	-	-	-	-	-	-	-	-	-	
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	23,925	TOTDPLT	981	33	-	-	1,014	-	20	-	-	20	
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	3,047,482	TOTDPLT	124,980	4,177	-	-	129,157	-	2,550	-	-	2,550	
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	25,590,264	TOTDPLT	1,049,480	35,073	-	-	1,084,553	-	21,412	-	-	21,412	
	Sub-total	***46,409,866***		***1,845,727***	***68,269***	**-**	**-**	***1,913,996***	**-**	***40,643***	**-**	**-**	***40,643***	
	Deductions													
RB ADJ	CIAC - DISTRIBUTION	87,987,000	TOTDPLT	3,608,428	120,590	-	-	3,729,017	-	73,622	-	-	73,622	
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(580,896,062)	TOTDPLT	(23,823,081)	(796,142)	-	-	(24,619,223)	-	(486,058)	-	-	(486,058)	
RB ADJ	ARCS AND MARCS - GENERAL	(50,725,866)	LABOR	(1,305,245)	(114,468)	-	-	(1,419,713)	-	(61,330)	-	-	(61,330)	
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(298,324,991)	TOTDPLT	(12,234,582)	(408,867)	-	-	(12,643,449)	-	(249,620)	-	-	(249,620)	
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	1,665,470	LABOR	42,855	3,758	-	-	46,613	-	2,014	-	-	2,014	
RB ADJ	CUSTOMER ADVANCES	(67,961)	ADVANCES	-	-	-	-	-	-	-	-	-	-	
RB ADJ	CUSTOMER DEPOSITS	(16,445,130)	DEPOSIT	-	(423,434)	-	-	(423,434)	-	-	-	-	-	
	Sub-total	***(856,807,541)***		***(33,711,625)***	***(1,618,564)***	**-**	**-**	***(35,330,189)***	**-**	***(721,373)***	**-**	**-**	***(721,373)***	
	TOTAL RATE BASE ADJ.	**(810,397,674)**		**(31,865,898)**	**(1,550,294)**	**-**	**-**	**(33,416,193)**	**-**	**(680,729)**	**-**	**-**	**(680,729)**	
TOTAL RATE BASE		**2,680,468,237**		**117,056,076**	**2,296,186**	**-**	**-**	**119,352,262**	**-**	**1,397,729**	**-**	**-**	**1,397,729**	

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	49	50	51	52	55	56	57	58	59	60	63	64
				Power Service to Electric Propulsion LPEP						Separate Meter General Space Heating Service GH-2					
				DEM	CUS	FUL	REV	TOTAL		DEM	CUS	FUL	REV	TOTAL	
Rate Base Adjustments															
	Additions														
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	TOTDPLT	-	-	-	-	-		-	-	-	-	-	
RB ADJ	CASH WORKING CAPITAL - O&M	6,743,693	OMEXCLUNCO	2,350	96	-	-	2,446		4,550	6,333	-	-	10,883	
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	16,758,673	TOTDPLT	10,037	182	-	-	10,220		15,566	15,352	-	-	30,917	
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(5,754,170)	TOTDPLT	(3,446)	(63)	-	-	(3,509)		(5,344)	(5,271)	-	-	(10,616)	
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	LABOR	-	-	-	-	-		-	-	-	-	-	
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	23,925	TOTDPLT	14	0	-	-	15		22	22	-	-	44	
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	3,047,482	TOTDPLT	1,825	33	-	-	1,858		2,831	2,792	-	-	5,622	
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	25,590,264	TOTDPLT	15,327	278	-	-	15,605		23,768	23,442	-	-	47,210	
	Sub-total	***46,409,866***		***26,107***	***528***	***-***	***-***	***26,635***		***41,392***	***42,669***	***-***	***-***	***84,061***	
	Deductions														
RB ADJ	CIAC - DISTRIBUTION	87,987,000	TOTDPLT	52,698	957	-	-	53,655		81,723	80,600	-	-	162,323	
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(580,896,062)	TOTDPLT	(347,915)	(6,320)	-	-	(354,234)		(539,538)	(532,129)	-	-	(1,071,667)	
RB ADJ	ARCS AND MARCS - GENERAL	(50,725,866)	LABOR	(17,585)	(790)	-	-	(18,375)		(27,207)	(49,475)	-	-	(76,683)	
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(298,324,991)	TOTDPLT	(178,675)	(3,245)	-	-	(181,921)		(277,085)	(273,280)	-	-	(550,365)	
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	1,665,470	LABOR	577	26	-	-	603		893	1,624	-	-	2,518	
RB ADJ	CUSTOMER ADVANCES	(67,961)	ADVANCES	-	-	-	-	-		-	-	-	-	-	
RB ADJ	CUSTOMER DEPOSITS	(16,445,130)	DEPOSIT	-	-	-	-	-		-	(34,036)	-	-	(34,036)	
	Sub-total	***(856,807,541)***		***(490,900)***	***(9,371)***	***-***	***-***	***(500,271)***		***(761,214)***	***(806,695)***	***-***	***-***	***(1,567,910)***	
	TOTAL RATE BASE ADJ.	**(810,397,674)**		**(464,793)**	**(8,844)**	**-**	**-**	**(473,636)**		**(719,822)**	**(764,027)**	**-**	**-**	**(1,483,849)**	
TOTAL RATE BASE		**2,680,468,237**		**739,102**	**18,105**	**-**	**-**	**757,208**		**2,551,165**	**2,240,735**	**-**	**-**	**4,791,901**	

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	65 DEM	66 CUS	67 FUL	68 REV	71 TOTAL
				Street Lighting/Area Lighting SL/AL				
Rate Base Adjustments								
	Additions							
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	TOTDPLT	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M	6,743,693	OMEXCLUNCO	7,055	159,536	-	-	166,591
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	16,758,673	TOTDPLT	24,112	548,497	-	-	572,609
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(5,754,170)	TOTDPLT	(8,279)	(188,329)	-	-	(196,608)
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	LABOR	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	23,925	TOTDPLT	34	783	-	-	817
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	3,047,482	TOTDPLT	4,385	99,741	-	-	104,126
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	25,590,264	TOTDPLT	36,818	837,547	-	-	874,365
	Sub-total	***46,409,866***		***64,126***	***1,457,775***	**-**	**-**	***1,521,901***
	Deductions							
RB ADJ	CIAC - DISTRIBUTION	87,987,000	TOTDPLT	126,593	2,879,738	-	-	3,006,331
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(580,896,062)	TOTDPLT	(835,775)	(19,012,220)	-	-	(19,847,995)
RB ADJ	ARCS AND MARCS - GENERAL	(50,725,866)	LABOR	(42,108)	(973,780)	-	-	(1,015,888)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(298,324,991)	TOTDPLT	(429,221)	(9,763,916)	-	-	(10,193,137)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	1,665,470	LABOR	1,383	31,972	-	-	33,354
RB ADJ	CUSTOMER ADVANCES	(67,961)	ADVANCES	-	-	-	-	-
RB ADJ	CUSTOMER DEPOSITS	(16,445,130)	DEPOSIT	-	(24,972)	-	-	(24,972)
	Sub-total	***(856,807,541)***		***(1,179,129)***	***(26,863,179)***	**-**	**-**	***(28,042,308)***
	TOTAL RATE BASE ADJ.	**(810,397,674)**		**(1,115,003)**	**(25,405,404)**	**-**	**-**	**(26,520,407)**
TOTAL RATE BASE		**2,680,468,237**		**3,957,361**	**69,211,942**	**-**	**-**	**73,169,303**

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FUL	4 REV	7 TOTAL	8	9 DEM	10 CUS	11 FUL	12 REV	15 TOTAL	16
				Residential RS						Residential-Thermal Storage RTS					
EXPENSES															
O & M Expenses															
	Distribution Operation Expenses														
580	SUPERVISION AND ENGINEERING	23,048,366	DISTOPLBR	3,499,403	13,490,386	-	-	16,989,789		112,143	137,796	-	-	249,939	
581	LOAD DISPATCHING	492,766	PLT_360_2	246,965	33,637	-	-	280,602		7,914	332	-	-	8,247	
582	STATION EXPENSES	1,040,276	PLT_360_2	521,366	71,011	-	-	592,377		16,708	701	-	-	17,409	
583	OVERHEAD LINES	19,983,917	PLT_364_5	5,007,864	9,264,458	-	-	14,272,323		160,484	91,396	-	-	251,879	
584	UNDERGROUND LINES	5,930,074	PLT_366_7	786,255	3,941,044	-	-	4,727,299		25,197	38,879	-	-	64,076	
585	STREET LIGHTING & SIGNAL SYSTEMS	440,973	STTRLGT	-	-	-	-	-		-	-	-	-	-	
586	METER EXPENSE	7,750,396	METERS	-	5,728,944	-	-	5,728,944		-	65,408	-	-	65,408	
587	CUSTOMER INSTALLATION EXPENSE	5,589,196	PLT_369	43,357	4,610,516	-	-	4,653,872		1,389	44,926	-	-	46,315	
588	MISC. DISTRIBUTION EXPENSE	9,013,069	DPLT	1,921,421	4,410,507	-	-	6,331,929		61,575	43,759	-	-	105,334	
589	RENTS	7,237,118	DPLT	1,542,821	3,541,454	-	-	5,084,275		49,442	35,137	-	-	84,579	
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	74,727	LABOR	9,245	48,690	-	-	57,935		296	438	-	-	735	
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(9,049,184)	LABOR	(1,119,595)	(5,896,177)	-	-	(7,015,771)		(35,879)	(53,084)	-	-	(88,963)	
PROFORMA	RATE CASE EXPENSES	928,000	TOTPLT	187,458	473,787	-	-	661,244		6,007	4,625	-	-	10,633	
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	987,000	DEPOSIT	-	416,018	-	-	416,018		-	2,202	-	-	2,202	
	Sub-total	***73,466,693***		***12,646,560***	***40,134,275***	-	-	***52,780,835***		***405,276***	***412,516***	-	-	***817,793***	
	Distribution Maintenance Expenses														
590	SUPERVISION AND ENGINEERING	994,059	DMAINTLBR	272,615	380,550	-	-	653,165		8,736	3,743	-	-	12,479	
591	STRUCTURES	20,698	PLT_360_2	10,373	1,413	-	-	11,786		332	14	-	-	346	
592	STATION EQUIPMENT	10,405,174	PLT_360_2	5,214,872	710,279	-	-	5,925,151		167,118	7,015	-	-	174,132	
593	OVERHEAD LINES	66,597,895	PLT_364_5	16,689,082	30,874,500	-	-	47,563,582		534,824	304,582	-	-	839,407	
593.5	OVERHEAD LINES - SERVICES - DEMAND	17,725	SRV_DEM	11,351	-	-	-	11,351		364	-	-	-	364	
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	1,445,583	SERV	-	1,207,080	-	-	1,207,080		-	11,762	-	-	11,762	
594	UNDERGROUND LINES	3,653,024	PLT_366_7	484,346	2,427,749	-	-	2,912,094		15,522	23,950	-	-	39,472	
594.3 &594.6	UNDERGROUND LINES - SERVICES - DEMAND	24,075	SRV_DEM	15,417	-	-	-	15,417		494	-	-	-	494	
594.3 &594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	1,963,393	SERV	-	1,639,458	-	-	1,639,458		-	15,975	-	-	15,975	
595	LINE TRANSFORMERS - DEMAND	976,983	SEC_DEM	622,958	-	-	-	622,958		19,964	-	-	-	19,964	
595	LINE TRANSFORMERS - CUSTOMER	1,087,685	XFRS	-	722,397	-	-	722,397		-	6,498	-	-	6,498	
596	STREET LIGHT & SIGNAL SYSTEMS	2,514,639	STTRLGT	-	-	-	-	-		-	-	-	-	-	
597	METERS	3,217,146	METERS	-	2,378,053	-	-	2,378,053		-	27,150	-	-	27,150	
598	MISCELLANEOUS DISTRIB. PLANT	2,576,857	DPLT	549,339	1,260,974	-	-	1,810,313		17,604	12,511	-	-	30,115	
	Sub-total	***95,494,936***		***23,870,353***	***41,602,453***	-	-	***65,472,806***		***764,958***	***413,200***	-	-	***1,178,158***	
	Total Distribution	***168,961,629***		***36,516,913***	***81,736,728***	-	-	***118,253,641***		***1,170,234***	***825,716***	-	-	***1,995,951***	

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 FUL	20 REV	23 TOTAL	24	25 DEM	26 CUS	27 FUL	28 REV	31 TOTAL	32
				Small General Service - Sec. Voltage GS-1						Large General Service - Sec. Voltage GS-3					
EXPENSES															
O & M Expenses															
	Distribution Operation Expenses														
580	SUPERVISION AND ENGINEERING	23,048,366	DISTOPLBR	370,730	1,844,474	-	-	2,215,204		1,467,038	833,717	-	-	2,300,755	
581	LOAD DISPATCHING	492,766	PLT_360_2	26,164	4,123	-	-	30,286		103,534	1,006	-	-	104,539	
582	STATION EXPENSES	1,040,276	PLT_360_2	55,234	8,704	-	-	63,938		218,570	2,123	-	-	220,693	
583	OVERHEAD LINES	19,983,917	PLT_364_5	530,538	1,105,833	-	-	1,636,372		2,099,423	222,659	-	-	2,322,081	
584	UNDERGROUND LINES	5,930,074	PLT_366_7	83,297	470,415	-	-	553,711		329,618	94,718	-	-	424,335	
585	STREET LIGHTING & SIGNAL SYSTEMS	440,973	STTRLGT	-	-	-	-	-		-	-	-	-	-	
586	METER EXPENSE	7,750,396	METERS	-	925,826	-	-	925,826		-	755,539	-	-	755,539	
587	CUSTOMER INSTALLATION EXPENSE	5,589,196	PLT_369	4,593	628,428	-	-	633,021		18,176	229,428	-	-	247,604	
588	MISC. DISTRIBUTION EXPENSE	9,013,069	DPLT	203,557	601,366	-	-	804,924		805,508	243,128	-	-	1,048,636	
589	RENTS	7,237,118	DPLT	163,448	482,872	-	-	646,320		646,789	195,222	-	-	842,011	
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	74,727	LABOR	979	5,446	-	-	6,425		3,876	1,938	-	-	5,813	
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(9,049,184)	LABOR	(118,611)	(659,457)	-	-	(778,068)		(469,362)	(234,625)	-	-	(703,987)	
PROFORMA	RATE CASE EXPENSES	928,000	TOTPLT	19,859	62,502	-	-	82,361		78,587	24,691	-	-	103,278	
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	987,000	DEPOSIT	-	214,671	-	-	214,671		-	325,154	-	-	325,154	
	Sub-total	***73,466,693***		***1,339,790***	***5,695,202***	***-***	***-***	***7,034,992***		***5,301,756***	***2,694,697***	***-***	***-***	***7,996,453***	
	Distribution Maintenance Expenses														
590	SUPERVISION AND ENGINEERING	994,059	DMAINTLBR	28,881	49,383	-	-	78,264		114,287	15,890	-	-	130,177	
591	STRUCTURES	20,698	PLT_360_2	1,099	173	-	-	1,272		4,349	42	-	-	4,391	
592	STATION EQUIPMENT	10,405,174	PLT_360_2	552,469	87,056	-	-	639,525		2,186,205	21,234	-	-	2,207,440	
593	OVERHEAD LINES	66,597,895	PLT_364_5	1,768,059	3,685,273	-	-	5,453,332		6,996,483	742,027	-	-	7,738,510	
593.5	OVERHEAD LINES - SERVICES - DEMAND	17,725	SRV_DEM	1,203	-	-	-	1,203		4,759	-	-	-	4,759	
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	1,445,583	SERV	-	164,529	-	-	164,529		-	60,067	-	-	60,067	
594	UNDERGROUND LINES	3,653,024	PLT_366_7	51,312	289,783	-	-	341,095		203,050	58,348	-	-	261,398	
594.3 &594.6	UNDERGROUND LINES - SERVICES - DEMAND	24,075	SRV_DEM	1,633	-	-	-	1,633		6,463	-	-	-	6,463	
594.3 &594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	1,963,393	SERV	-	223,463	-	-	223,463		-	81,582	-	-	81,582	
595	LINE TRANSFORMERS - DEMAND	976,983	SEC_DEM	65,997	-	-	-	65,997		261,160	-	-	-	261,160	
595	LINE TRANSFORMERS - CUSTOMER	1,087,685	XFRS	-	181,039	-	-	181,039		-	174,063	-	-	174,063	
596	STREET LIGHT & SIGNAL SYSTEMS	2,514,639	STTRLGT	-	-	-	-	-		-	-	-	-	-	
597	METERS	3,217,146	METERS	-	384,305	-	-	384,305		-	313,620	-	-	313,620	
598	MISCELLANEOUS DISTRIB. PLANT	2,576,857	DPLT	58,198	171,932	-	-	230,130		230,297	69,511	-	-	299,807	
	Sub-total	***95,494,936***		***2,528,850***	***5,236,936***	***-***	***-***	***7,765,786***		***10,007,052***	***1,536,384***	***-***	***-***	***11,543,436***	
	Total Distribution	***168,961,629***		***3,868,640***	***10,932,138***	***-***	***-***	***14,800,778***		***15,308,808***	***4,231,081***	***-***	***-***	***19,539,889***	

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	33 DEM	34 CUS	35 FUL	36 REV	39 TOTAL	40 DEM	41 CUS	42 FUL	43 REV	44 TOTAL	47 48
				Large General Service - 12 KV LP-4					Large General Service - 69 KV or Higher LP-5					
EXPENSES														
O & M Expenses														
	Distribution Operation Expenses													
580	SUPERVISION AND ENGINEERING	23,048,366	DISTOPLBR	705,862	92,849	-	-	798,711	-	63,907	-	-	63,907	
581	LOAD DISPATCHING	492,766	PLT_360_2	63,415	37	-	-	63,452	-	11	-	-	11	
582	STATION EXPENSES	1,040,276	PLT_360_2	133,876	78	-	-	133,954	-	23	-	-	23	
583	OVERHEAD LINES	19,983,917	PLT_364_5	1,051,611	5,935	-	-	1,057,545	-	-	-	-	-	
584	UNDERGROUND LINES	5,930,074	PLT_366_7	137,945	3,361	-	-	141,306	-	-	-	-	-	
585	STREET LIGHTING & SIGNAL SYSTEMS	440,973	STTRLGT	-	-	-	-	-	-	-	-	-	-	
586	METER EXPENSE	7,750,396	METERS	-	147,567	-	-	147,567	-	106,534	-	-	106,534	
587	CUSTOMER INSTALLATION EXPENSE	5,589,196	PLT_369	-	-	-	-	-	-	-	-	-	-	
588	MISC. DISTRIBUTION EXPENSE	9,013,069	DPLT	367,303	12,508	-	-	379,811	-	7,663	-	-	7,663	
589	RENTS	7,237,118	DPLT	294,929	10,043	-	-	304,972	-	6,153	-	-	6,153	
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	74,727	LABOR	1,923	169	-	-	2,091	-	90	-	-	90	
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(9,049,184)	LABOR	(232,848)	(20,420)	-	-	(253,268)	-	(10,941)	-	-	(10,941)	
PROFORMA	RATE CASE EXPENSES	928,000	TOTPLT	36,140	1,383	-	-	37,523	-	823	-	-	823	
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	987,000	DEPOSIT	-	25,414	-	-	25,414	-	-	-	-	-	
	Sub-total	***73,466,693***		***2,560,157***	***278,923***	-	-	***2,839,079***	-	***174,264***	-	-	***174,264***	
	Distribution Maintenance Expenses													
590	SUPERVISION AND ENGINEERING	994,059	DMAINTLBR	58,464	416	-	-	58,881	-	154	-	-	154	
591	STRUCTURES	20,698	PLT_360_2	2,664	2	-	-	2,665	-	0	-	-	0	
592	STATION EQUIPMENT	10,405,174	PLT_360_2	1,339,071	780	-	-	1,339,851	-	233	-	-	233	
593	OVERHEAD LINES	66,597,895	PLT_364_5	3,504,571	19,778	-	-	3,524,349	-	-	-	-	-	
593.5	OVERHEAD LINES - SERVICES - DEMAND	17,725	SRV_DEM	-	-	-	-	-	-	-	-	-	-	
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	1,445,583	SERV	-	-	-	-	-	-	-	-	-	-	
594	UNDERGROUND LINES	3,653,024	PLT_366_7	84,976	2,071	-	-	87,047	-	-	-	-	-	
594.3 &594.6	UNDERGROUND LINES - SERVICES - DEMAND	24,075	SRV_DEM	-	-	-	-	-	-	-	-	-	-	
594.3 &594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	1,963,393	SERV	-	-	-	-	-	-	-	-	-	-	
595	LINE TRANSFORMERS - DEMAND	976,983	SEC_DEM	-	-	-	-	-	-	-	-	-	-	
595	LINE TRANSFORMERS - CUSTOMER	1,087,685	XFRS	-	-	-	-	-	-	-	-	-	-	
596	STREET LIGHT & SIGNAL SYSTEMS	2,514,639	STTRLGT	-	-	-	-	-	-	-	-	-	-	
597	METERS	3,217,146	METERS	-	61,254	-	-	61,254	-	44,222	-	-	44,222	
598	MISCELLANEOUS DISTRIB. PLANT	2,576,857	DPLT	105,013	3,576	-	-	108,589	-	2,191	-	-	2,191	
	Sub-total	***95,494,936***		***5,094,760***	***87,877***	-	-	***5,182,636***	-	***46,799***	-	-	***46,799***	
	Total Distribution	***168,961,629***		***7,654,916***	***366,800***	-	-	***8,021,716***	-	***221,064***	-	-	***221,064***	

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	49 DEM	50 CUS	51 FUL	52 REV	55 TOTAL	56 DEM	57 CUS	58 FUL	59 REV	60 TOTAL	63 64
				Power Service to Electric Propulsion LPEP					Separate Meter General Space Heating Service GH-2					
EXPENSES														
O & M Expenses														
	Distribution Operation Expenses													
580	SUPERVISION AND ENGINEERING	23,048,366	DISTOPLBR	5,525	831	-	-	6,356	15,170	27,831	-	-	43,002	
581	LOAD DISPATCHING	492,766	PLT_360_2	2,374	0	-	-	2,374	1,071	52	-	-	1,122	
582	STATION EXPENSES	1,040,276	PLT_360_2	5,012	0	-	-	5,012	2,260	109	-	-	2,369	
583	OVERHEAD LINES	19,983,917	PLT_364_5	-	-	-	-	-	21,710	13,461	-	-	35,171	
584	UNDERGROUND LINES	5,930,074	PLT_366_7	-	-	-	-	-	3,409	5,726	-	-	9,135	
585	STREET LIGHTING & SIGNAL SYSTEMS	440,973	STTRLGT	-	-	-	-	-	-	-	-	-	-	
586	METER EXPENSE	7,750,396	METERS	-	1,385	-	-	1,385	-	19,193	-	-	19,193	
587	CUSTOMER INSTALLATION EXPENSE	5,589,196	PLT_369	-	-	-	-	-	188	8,195	-	-	8,383	
588	MISC. DISTRIBUTION EXPENSE	9,013,069	DPLT	5,485	100	-	-	5,585	8,330	8,298	-	-	16,627	
589	RENTS	7,237,118	DPLT	4,404	80	-	-	4,484	6,688	6,663	-	-	13,351	
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	74,727	LABOR	26	1	-	-	27	40	73	-	-	113	
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(9,049,184)	LABOR	(3,137)	(141)	-	-	(3,278)	(4,854)	(8,826)	-	-	(13,680)	
PROFORMA	RATE CASE EXPENSES	928,000	TOTPLT	524	11	-	-	535	813	858	-	-	1,670	
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	987,000	DEPOSIT	-	-	-	-	-	-	2,043	-	-	2,043	
	Sub-total	***73,466,693***		***20,214***	***2,267***	**-**	**-**	***22,481***	***54,825***	***83,675***	**-**	**-**	***138,499***	
	Distribution Maintenance Expenses													
590	SUPERVISION AND ENGINEERING	994,059	DMAINTLBR	1,109	2	-	-	1,111	1,182	638	-	-	1,820	
591	STRUCTURES	20,698	PLT_360_2	100	0	-	-	100	45	2	-	-	47	
592	STATION EQUIPMENT	10,405,174	PLT_360_2	50,133	3	-	-	50,136	22,607	1,089	-	-	23,697	
593	OVERHEAD LINES	66,597,895	PLT_364_5	-	-	-	-	-	72,350	44,859	-	-	117,209	
593.5	OVERHEAD LINES - SERVICES - DEMAND	17,725	SRV_DEM	-	-	-	-	-	49	-	-	-	49	
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	1,445,583	SERV	-	-	-	-	-	-	2,146	-	-	2,146	
594	UNDERGROUND LINES	3,653,024	PLT_366_7	-	-	-	-	-	2,100	3,527	-	-	5,627	
594.3 &594.6	UNDERGROUND LINES - SERVICES - DEMAND	24,075	SRV_DEM	-	-	-	-	-	67	-	-	-	67	
594.3 &594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	1,963,393	SERV	-	-	-	-	-	-	2,914	-	-	2,914	
595	LINE TRANSFORMERS - DEMAND	976,983	SEC_DEM	-	-	-	-	-	2,701	-	-	-	2,701	
595	LINE TRANSFORMERS - CUSTOMER	1,087,685	XFRS	-	-	-	-	-	-	2,880	-	-	2,880	
596	STREET LIGHT & SIGNAL SYSTEMS	2,514,639	STTRLGT	-	-	-	-	-	-	-	-	-	-	
597	METERS	3,217,146	METERS	-	575	-	-	575	-	7,967	-	-	7,967	
598	MISCELLANEOUS DISTRIB. PLANT	2,576,857	DPLT	1,568	28	-	-	1,597	2,381	2,372	-	-	4,754	
	Sub-total	***95,494,936***		***52,909***	***608***	**-**	**-**	***53,518***	***103,481***	***68,395***	**-**	**-**	***171,876***	
	Total Distribution	***168,961,629***		***73,123***	***2,876***	**-**	**-**	***75,999***	***158,306***	***152,070***	**-**	**-**	***310,376***	

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	65	66	67	68	71
					Street Lighting/Area Lighting SL/AL			
				DEM	CUS	FUL	REV	TOTAL
EXPENSES								
O & M Expenses								
	Distribution Operation Expenses							
580	SUPERVISION AND ENGINEERING	23,048,366	DISTOPLBR	23,385	357,317	-	-	380,702
581	LOAD DISPATCHING	492,766	PLT_360_2	1,667	465	-	-	2,132
582	STATION EXPENSES	1,040,276	PLT_360_2	3,519	981	-	-	4,500
583	OVERHEAD LINES	19,983,917	PLT_364_5	33,798	374,747	-	-	408,545
584	UNDERGROUND LINES	5,930,074	PLT_366_7	5,306	4,905	-	-	10,212
585	STREET LIGHTING & SIGNAL SYSTEMS	440,973	STTRLGT	-	440,973	-	-	440,973
586	METER EXPENSE	7,750,396	METERS	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	5,589,196	PLT_369	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	9,013,069	DPLT	12,902	299,659	-	-	312,560
589	RENTS	7,237,118	DPLT	10,360	240,613	-	-	250,973
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	74,727	LABOR	62	1,435	-	-	1,497
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(9,049,184)	LABOR	(7,512)	(173,716)	-	-	(181,228)
PROFORMA	RATE CASE EXPENSES	928,000	TOTPLT	1,259	28,674	-	-	29,932
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	987,000	DEPOSIT	-	1,499	-	-	1,499
	Sub-total	***73,466,693***		***84,745***	***1,577,551***	***-***	***-***	***1,662,296***
	Distribution Maintenance Expenses							
590	SUPERVISION AND ENGINEERING	994,059	DMAINTLBR	1,837	56,172	-	-	58,008
591	STRUCTURES	20,698	PLT_360_2	70	20	-	-	90
592	STATION EQUIPMENT	10,405,174	PLT_360_2	35,193	9,816	-	-	45,010
593	OVERHEAD LINES	66,597,895	PLT_364_5	112,635	1,248,872	-	-	1,361,507
593.5	OVERHEAD LINES - SERVICES - DEMAND	17,725	SRV_DEM	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	1,445,583	SERV	-	-	-	-	-
594	UNDERGROUND LINES	3,653,024	PLT_366_7	3,269	3,022	-	-	6,291
594.3 &594.6	UNDERGROUND LINES - SERVICES - DEMAND	24,075	SRV_DEM	-	-	-	-	-
594.3 &594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	1,963,393	SERV	-	-	-	-	-
595	LINE TRANSFORMERS - DEMAND	976,983	SEC_DEM	4,204	-	-	-	4,204
595	LINE TRANSFORMERS - CUSTOMER	1,087,685	XFRS	-	809	-	-	809
596	STREET LIGHT & SIGNAL SYSTEMS	2,514,639	STTRLGT	-	2,514,639	-	-	2,514,639
597	METERS	3,217,146	METERS	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	2,576,857	DPLT	3,689	85,673	-	-	89,362
	Sub-total	***95,494,936***		***160,897***	***3,919,022***	***-***	***-***	***4,079,920***
	Total Distribution	***168,961,629***		***245,642***	***5,496,574***	***-***	***-***	***5,742,216***

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FUL	4 REV	7 TOTAL	8	9 DEM	10 CUS	11 FUL	12 REV	15 TOTAL	16
				Residential RS						Residential-Thermal Storage RTS					
	Customer Account														
901	SUPERVISION	1,448,211	CUSTACCTLBR	-	1,295,440	-	-	1,295,440		-	9,857	-	-	9,857	
902	METER READING	2,325,515	MTREAD	-	2,012,096	-	-	2,012,096		-	19,850	-	-	19,850	
903CR	CUSTOMER RECORDS	20,798,032	CUST	-	17,975,637	-	-	17,975,637		-	177,333	-	-	177,333	
903CE	COLLECTION EXPENSES	18,600,065	GRSWRTOFF	-	17,731,842	-	-	17,731,842		-	63,994	-	-	63,994	
904 D	PROPERTY DAMAGE DISTRIBUTION	1,595,323	TOTDPLT	341,797	779,285	-	-	1,121,082		10,953	7,731	-	-	18,685	
904 by RATE	UNCOLLECTIBLE ACCOUNTS	32,159,191	GRSWRTOFF	-	30,658,048	-	-	30,658,048		-	110,645	-	-	110,645	
905	MISC. CUSTOMER ACCOUNTS EXPENSES	2,015,214	CUST	-	1,741,739	-	-	1,741,739		-	17,183	-	-	17,183	
904	UNCOLLECTIBLE ACCOUNT INCREASE	1,244,000	GRSWRTOFF	-	1,185,932	-	-	1,185,932		-	4,280	-	-	4,280	
904-MFC	MFC ADJUSTMENT	(9,437,519)	GRSWRTOFF	-	(8,996,990)	-	-	(8,996,990)		-	(32,470)	-	-	(32,470)	
	Sub-total	***70,748,030***		***341,797***	***64,383,028***	**-**	**-**	***64,724,826***		***10,953***	***378,402***	**-**	**-**	***389,356***	
	Customer Service & Information Expenses														
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-		-	-	-	-	-	
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	4,710,705	CUST	-	4,071,439	-	-	4,071,439		-	40,165	-	-	40,165	
	Sub-total	***4,710,705***		**-**	***4,071,439***	**-**	**-**	***4,071,439***		**-**	***40,165***	**-**	**-**	***40,165***	
	Sales Expenses														
911-916	SALES EXPENSES	2,343,071	CUST	-	2,025,105	-	-	2,025,105		-	19,978	-	-	19,978	
	Sub-total	***2,343,071***		**-**	***2,025,105***	**-**	**-**	***2,025,105***		**-**	***19,978***	**-**	**-**	***19,978***	
	Administrative and General Expenses														
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	88,409,773	LABOR	10,938,345	57,605,156	-	-	68,543,501		350,534	518,626	-	-	869,160	
924	PROPERTY INSURANCE - DIST	743,431	TOTDPLT	159,280	363,152	-	-	522,431		5,104	3,603	-	-	8,707	
925	INJURIES & DAMAGES - DIST	2,032,585	LABOR	251,478	1,324,371	-	-	1,575,849		8,059	11,923	-	-	19,982	
926	EMPLOYEE BENEFITS - DIST	22,846,567	LABOR	2,826,652	14,886,138	-	-	17,712,790		90,584	134,022	-	-	224,606	
927	FRANCHISE REQUIREMENTS - DIST	-	NETTOTPLT	-	-	-	-	-		-	-	-	-	-	
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	5,263,708	NETTOTPLT	1,137,716	2,608,976	-	-	3,746,692		36,460	25,349	-	-	61,808	
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	NETTOTPLT	-	-	-	-	-		-	-	-	-	-	
930	GENERAL ADVERTISING EXPENSE - DIST	1,347,276	TOTDPLT	288,653	658,119	-	-	946,772		9,250	6,529	-	-	15,779	
933	TRANSPORTATION EXPENSES - DIST	-	LABOR	-	-	-	-	-		-	-	-	-	-	
935	MAINTENANCE OF GENERAL PLANT - DIST	14,833,629	LABOR	1,835,265	9,665,148	-	-	11,500,413		58,814	87,016	-	-	145,830	
	Sub-total	***135,476,969***		***17,437,389***	***87,111,059***	**-**	**-**	***104,548,448***		***558,805***	***787,068***	**-**	**-**	***1,345,873***	
	TOTAL O & M EXPENSES	**382,240,404**		**54,296,099**	**239,327,360**	**-**	**-**	**293,623,459**		**1,739,993**	**2,051,329**	**-**	**-**	**3,791,322**	

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 FUL	20 REV	23 TOTAL	24	25 DEM	26 CUS	27 FUL	28 REV	31 TOTAL	32
				Small General Service - Sec. Voltage GS-1						Large General Service - Sec. Voltage GS-3					
	Customer Account														
901	SUPERVISION	1,448,211	CUSTACCTLBR	-	109,261	-	-	109,261		-	29,338	-	-	29,338	
902	METER READING	2,325,515	MTREAD	-	240,170	-	-	240,170		-	48,358	-	-	48,358	
903CR	CUSTOMER RECORDS	20,798,032	CUST	-	2,145,626	-	-	2,145,626		-	432,020	-	-	432,020	
903CE	COLLECTION EXPENSES	18,600,065	GRSWRTOFF	-	394,745	-	-	394,745		-	357,993	-	-	357,993	
904 D	PROPERTY DAMAGE DISTRIBUTION	1,595,323	TOTDPLT	36,210	106,068	-	-	142,278		143,290	42,616	-	-	185,906	
904 by RATE	UNCOLLECTIBLE ACCOUNTS	32,159,191	GRSWRTOFF	-	682,508	-	-	682,508		-	618,964	-	-	618,964	
905	MISC. CUSTOMER ACCOUNTS EXPENSES	2,015,214	CUST	-	207,899	-	-	207,899		-	41,860	-	-	41,860	
904	UNCOLLECTIBLE ACCOUNT INCREASE	1,244,000	GRSWRTOFF	-	26,401	-	-	26,401		-	23,943	-	-	23,943	
904-MFC	MFC ADJUSTMENT	(9,437,519)	GRSWRTOFF	-	(200,291)	-	-	(200,291)		-	(181,643)	-	-	(181,643)	
	Sub-total	***70,748,030***		***36,210***	***3,712,387***	***-***	***-***	***3,748,598***		***143,290***	***1,413,450***	***-***	***-***	***1,556,740***	
	Customer Service & Information Expenses														
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-		-	-	-	-	-	
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	4,710,705	CUST	-	485,979	-	-	485,979		-	97,852	-	-	97,852	
	Sub-total	***4,710,705***		***-***	***485,979***	***-***	***-***	***485,979***		***-***	***97,852***	***-***	***-***	***97,852***	
	Sales Expenses														
911-916	SALES EXPENSES	2,343,071	CUST	-	241,723	-	-	241,723		-	48,671	-	-	48,671	
	Sub-total	***2,343,071***		***-***	***241,723***	***-***	***-***	***241,723***		***-***	***48,671***	***-***	***-***	***48,671***	
	Administrative and General Expenses														
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	88,409,773	LABOR	1,158,820	6,442,840	-	-	7,601,659		4,585,629	2,292,263	-	-	6,877,893	
924	PROPERTY INSURANCE - DIST	743,431	TOTDPLT	16,874	49,428	-	-	66,303		66,774	19,859	-	-	86,634	
925	INJURIES & DAMAGES - DIST	2,032,585	LABOR	26,642	148,124	-	-	174,766		105,426	52,700	-	-	158,126	
926	EMPLOYEE BENEFITS - DIST	22,846,567	LABOR	299,458	1,664,938	-	-	1,964,396		1,185,003	592,359	-	-	1,777,363	
927	FRANCHISE REQUIREMENTS - DIST	-	NETTOTPLT	-	-	-	-	-		-	-	-	-	-	
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	5,263,708	NETTOTPLT	120,531	338,378	-	-	458,909		476,959	124,217	-	-	601,176	
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	NETTOTPLT	-	-	-	-	-		-	-	-	-	-	
930	GENERAL ADVERTISING EXPENSE - DIST	1,347,276	TOTDPLT	30,580	89,576	-	-	120,156		121,011	35,990	-	-	157,001	
933	TRANSPORTATION EXPENSES - DIST	-	LABOR	-	-	-	-	-		-	-	-	-	-	
935	MAINTENANCE OF GENERAL PLANT - DIST	14,833,629	LABOR	194,430	1,080,997	-	-	1,275,427		769,389	384,602	-	-	1,153,991	
	Sub-total	***135,476,969***		***1,847,335***	***9,814,281***	***-***	***-***	***11,661,616***		***7,310,192***	***3,501,991***	***-***	***-***	***10,812,183***	
	TOTAL O & M EXPENSES	**382,240,404**		**5,752,186**	**25,186,508**	**-**	**-**	**30,938,694**		**22,762,290**	**9,293,045**	**-**	**-**	**32,055,335**	

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	33 DEM	34 CUS	35 FUL	36 REV	39 TOTAL	40 DEM	41 CUS	42 FUL	43 REV	44 TOTAL	47 48
				Large General Service - 12 KV LP-4					Large General Service - 69 KV or Higher LP-5					
	Customer Account													
901	SUPERVISION	1,448,211	CUSTACCTLBR	-	2,080	-	-	2,080	-	97	-	-	97	
902	METER READING	2,325,515	MTREAD	-	1,882	-	-	1,882	-	235	-	-	235	
903CR	CUSTOMER RECORDS	20,798,032	CUST	-	16,810	-	-	16,810	-	2,099	-	-	2,099	
903CE	COLLECTION EXPENSES	18,600,065	GRSWRTOFF	-	49,562	-	-	49,562	-	-	-	-	-	
904 D	PROPERTY DAMAGE DISTRIBUTION	1,595,323	TOTDPLT	65,426	2,186	-	-	67,612	-	1,335	-	-	1,335	
904 by RATE	UNCOLLECTIBLE ACCOUNTS	32,159,191	GRSWRTOFF	-	85,692	-	-	85,692	-	-	-	-	-	
905	MISC. CUSTOMER ACCOUNTS EXPENSES	2,015,214	CUST	-	1,629	-	-	1,629	-	203	-	-	203	
904	UNCOLLECTIBLE ACCOUNT INCREASE	1,244,000	GRSWRTOFF	-	3,315	-	-	3,315	-	-	-	-	-	
904-MFC	MFC ADJUSTMENT	(9,437,519)	GRSWRTOFF	-	(25,147)	-	-	(25,147)	-	-	-	-	-	
	Sub-total	***70,748,030***		***65,426***	***138,009***	***-***	***-***	***203,434***	***-***	***3,969***	***-***	***-***	***3,969***	
	Customer Service & Information Expenses													
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-	-	-	-	-	-	
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	4,710,705	CUST	-	3,807	-	-	3,807	-	476	-	-	476	
	Sub-total	***4,710,705***		***-***	***3,807***	***-***	***-***	***3,807***	***-***	***476***	***-***	***-***	***476***	
	Sales Expenses													
911-916	SALES EXPENSES	2,343,071	CUST	-	1,894	-	-	1,894	-	237	-	-	237	
	Sub-total	***2,343,071***		***-***	***1,894***	***-***	***-***	***1,894***	***-***	***237***	***-***	***-***	***237***	
	Administrative and General Expenses													
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	88,409,773	LABOR	2,274,903	199,506	-	-	2,474,409	-	106,892	-	-	106,892	
924	PROPERTY INSURANCE - DIST	743,431	TOTDPLT	30,489	1,019	-	-	31,508	-	622	-	-	622	
925	INJURIES & DAMAGES - DIST	2,032,585	LABOR	52,301	4,587	-	-	56,888	-	2,457	-	-	2,457	
926	EMPLOYEE BENEFITS - DIST	22,846,567	LABOR	587,873	51,556	-	-	639,429	-	27,623	-	-	27,623	
927	FRANCHISE REQUIREMENTS - DIST	-	NETTOTPLT	-	-	-	-	-	-	-	-	-	-	
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	5,263,708	NETTOTPLT	224,552	5,800	-	-	230,352	-	3,134	-	-	3,134	
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	NETTOTPLT	-	-	-	-	-	-	-	-	-	-	
930	GENERAL ADVERTISING EXPENSE - DIST	1,347,276	TOTDPLT	55,253	1,846	-	-	57,100	-	1,127	-	-	1,127	
933	TRANSPORTATION EXPENSES - DIST	-	LABOR	-	-	-	-	-	-	-	-	-	-	
935	MAINTENANCE OF GENERAL PLANT - DIST	14,833,629	LABOR	381,689	33,474	-	-	415,163	-	17,935	-	-	17,935	
	Sub-total	***135,476,969***		***3,607,060***	***297,788***	***-***	***-***	***3,904,848***	***-***	***159,790***	***-***	***-***	***159,790***	
	TOTAL O & M EXPENSES	**382,240,404**		**11,327,402**	**808,297**	**-**	**-**	**12,135,699**	**-**	**385,535**	**-**	**-**	**385,535**	

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	49 DEM	50 CUS	51 FUL	52 REV	55 TOTAL	56 DEM	57 CUS	58 FUL	59 REV	60 TOTAL	63 64
				Power Service to Electric Propulsion LPEP					Separate Meter General Space Heating Service GH-2					
	Customer Account													
901	SUPERVISION	1,448,211	CUSTACCTLBR	-	1	-	-	1	-	1,254	-	-	1,254	
902	METER READING	2,325,515	MTREAD	-	2	-	-	2	-	2,923	-	-	2,923	
903CR	CUSTOMER RECORDS	20,798,032	CUST	-	15	-	-	15	-	26,118	-	-	26,118	
903CE	COLLECTION EXPENSES	18,600,065	GRSWRTOFF	-	-	-	-	-	-	1,928	-	-	1,928	
904 D	PROPERTY DAMAGE DISTRIBUTION	1,595,323	TOTDPLT	955	17	-	-	973	1,482	1,461	-	-	2,943	
904 by RATE	UNCOLLECTIBLE ACCOUNTS	32,159,191	GRSWRTOFF	-	-	-	-	-	-	3,334	-	-	3,334	
905	MISC. CUSTOMER ACCOUNTS EXPENSES	2,015,214	CUST	-	1	-	-	1	-	2,531	-	-	2,531	
904	UNCOLLECTIBLE ACCOUNT INCREASE	1,244,000	GRSWRTOFF	-	-	-	-	-	-	129	-	-	129	
904-MFC	MFC ADJUSTMENT	(9,437,519)	GRSWRTOFF	-	-	-	-	-	-	(978)	-	-	(978)	
	Sub-total	***70,748,030***		***955***	***36***	**-**	**-**	***991***	***1,482***	***38,700***	**-**	**-**	***40,182***	
	Customer Service & Information Expenses													
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-	-	-	-	-	-	
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	4,710,705	CUST	-	3	-	-	3	-	5,916	-	-	5,916	
	Sub-total	***4,710,705***		**-**	***3***	**-**	**-**	***3***	**-**	***5,916***	**-**	**-**	***5,916***	
	Sales Expenses													
911-916	SALES EXPENSES	2,343,071	CUST	-	2	-	-	2	-	2,942	-	-	2,942	
	Sub-total	***2,343,071***		**-**	***2***	**-**	**-**	***2***	**-**	***2,942***	**-**	**-**	***2,942***	
	Administrative and General Expenses													
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	88,409,773	LABOR	30,649	1,376	-	-	32,025	47,419	86,230	-	-	133,650	
924	PROPERTY INSURANCE - DIST	743,431	TOTDPLT	445	8	-	-	453	691	681	-	-	1,372	
925	INJURIES & DAMAGES - DIST	2,032,585	LABOR	705	32	-	-	736	1,090	1,982	-	-	3,073	
926	EMPLOYEE BENEFITS - DIST	22,846,567	LABOR	7,920	356	-	-	8,276	12,254	22,283	-	-	34,537	
927	FRANCHISE REQUIREMENTS - DIST	-	NETTOTPLT	-	-	-	-	-	-	-	-	-	-	
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	5,263,708	NETTOTPLT	1,815	41	-	-	1,856	4,932	4,531	-	-	9,463	
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	NETTOTPLT	-	-	-	-	-	-	-	-	-	-	
930	GENERAL ADVERTISING EXPENSE - DIST	1,347,276	TOTDPLT	807	15	-	-	822	1,251	1,234	-	-	2,486	
933	TRANSPORTATION EXPENSES - DIST	-	LABOR	-	-	-	-	-	-	-	-	-	-	
935	MAINTENANCE OF GENERAL PLANT - DIST	14,833,629	LABOR	5,142	231	-	-	5,373	7,956	14,468	-	-	22,424	
	Sub-total	***135,476,969***		***47,484***	***2,058***	**-**	**-**	***49,542***	***75,594***	***131,410***	**-**	**-**	***207,004***	
	TOTAL O & M EXPENSES	**382,240,404**		**121,563**	**4,974**	**-**	**-**	**126,537**	**235,381**	**331,038**	**-**	**-**	**566,419**	

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	65 DEM	66 CUS	67 FUL	68 REV	71 TOTAL
				Street Lighting/Area Lighting SL/AL				
	Customer Account							
901	SUPERVISION	1,448,211	CUSTACCTLBR	-	883	-	-	883
902	METER READING	2,325,515	MTREAD	-	-	-	-	-
903CR	CUSTOMER RECORDS	20,798,032	CUST	-	22,374	-	-	22,374
903CE	COLLECTION EXPENSES	18,600,065	GRSWRTOFF	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	1,595,323	TOTDPLT	2,295	52,214	-	-	54,509
904 by RATE	UNCOLLECTIBLE ACCOUNTS	32,159,191	GRSWRTOFF	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	2,015,214	CUST	-	2,168	-	-	2,168
904	UNCOLLECTIBLE ACCOUNT INCREASE	1,244,000	GRSWRTOFF	-	-	-	-	-
904-MFC	MFC ADJUSTMENT	(9,437,519)	GRSWRTOFF	-	-	-	-	-
	Sub-total	***70,748,030***		***2,295***	***77,639***	**-**	**-**	***79,934***
	Customer Service & Information Expenses							
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	4,710,705	CUST	-	5,068	-	-	5,068
	Sub-total	***4,710,705***		**-**	***5,068***	**-**	**-**	***5,068***
	Sales Expenses							
911-916	SALES EXPENSES	2,343,071	CUST	-	2,521	-	-	2,521
	Sub-total	***2,343,071***		**-**	***2,521***	**-**	**-**	***2,521***
	Administrative and General Expenses							
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	88,409,773	LABOR	73,390	1,697,194	-	-	1,770,585
924	PROPERTY INSURANCE - DIST	743,431	TOTDPLT	1,070	24,332	-	-	25,401
925	INJURIES & DAMAGES - DIST	2,032,585	LABOR	1,687	39,019	-	-	40,707
926	EMPLOYEE BENEFITS - DIST	22,846,567	LABOR	18,965	438,583	-	-	457,549
927	FRANCHISE REQUIREMENTS - DIST	-	NETTOTPLT	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	5,263,708	NETTOTPLT	7,648	142,669	-	-	150,317
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	NETTOTPLT	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - DIST	1,347,276	TOTDPLT	1,938	44,095	-	-	46,034
933	TRANSPORTATION EXPENSES - DIST	-	LABOR	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - DIST	14,833,629	LABOR	12,314	284,760	-	-	297,073
	Sub-total	***135,476,969***		***117,013***	***2,670,653***	**-**	**-**	***2,787,666***
	TOTAL O & M EXPENSES	**382,240,404**		**364,951**	**8,252,453**	**-**	**-**	**8,617,404**

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FUL	4 REV	7 TOTAL	8	9 DEM	10 CUS	11 FUL	12 REV	15 TOTAL	16
				Residential RS						Residential-Thermal Storage RTS					
Labor Expense															
	Distribution Operation Expenses														
580	SUPERVISION AND ENGINEERING	11,378,212	DISTOPLBR	1,727,539	6,659,755	-	-	8,387,294		55,361	68,025	-	-	123,387	
581	LOAD DISPATCHING	-	PLT_360_2	-	-	-	-	-		-	-	-	-	-	
582	STATION EXPENSES	357,721	PLT_360_2	179,283	24,419	-	-	203,702		5,745	241	-	-	5,987	
583	OVERHEAD LINES	6,656,608	PLT_364_5	1,668,111	3,085,975	-	-	4,754,086		53,457	30,444	-	-	83,901	
584	UNDERGROUND LINES	1,567,242	PLT_366_7	207,797	1,041,567	-	-	1,249,364		6,659	10,275	-	-	16,934	
585	STREET LIGHTING & SIGNAL SYSTEMS	20,100	STTRLGT	-	-	-	-	-		-	-	-	-	-	
586	METER EXPENSE	4,037,261	METERS	-	2,984,266	-	-	2,984,266		-	34,072	-	-	34,072	
587	CUSTOMER INSTALLATION EXPENSE	3,393,149	PLT_369	26,321	2,799,001	-	-	2,825,323		844	27,274	-	-	28,117	
588	MISC. DISTRIBUTION EXPENSE	5,745,849	DPLT	1,224,910	2,811,707	-	-	4,036,617		39,254	27,897	-	-	67,151	
589	RENTS	1,512	DPLT	322	740	-	-	1,062		10	7	-	-	18	
	Sub-total	***33,157,655***		***5,034,283***	***19,407,430***	**-**	**-**	***24,441,714***		***161,331***	***198,235***	**-**	**-**	***359,566***	
	Distribution Maintenance Expenses														
590	SUPERVISION AND ENGINEERING	457,194	DMAINTLBR	125,383	175,025	-	-	300,408		4,018	1,721	-	-	5,739	
591	STRUCTURES	4,949	PLT_360_2	2,480	338	-	-	2,818		79	3	-	-	83	
592	STATION EQUIPMENT	3,924,968	PLT_360_2	1,967,118	267,927	-	-	2,235,045		63,039	2,646	-	-	65,685	
593	OVERHEAD LINES	8,769,712	PLT_364_5	2,197,644	4,065,601	-	-	6,263,244		70,426	40,108	-	-	110,534	
593.5	OVERHEAD LINES - SERVICES - DEMAND	5,755	SRV_DEM	3,685	-	-	-	3,685		118	-	-	-	118	
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	469,313	SERV	-	391,883	-	-	391,883		-	3,819	-	-	3,819	
594	UNDERGROUND LINES	1,125,636	PLT_366_7	149,245	748,082	-	-	897,327		4,783	7,380	-	-	12,163	
594.3 &594.6	UNDERGROUND LINES - SERVICES - DEMAND	6,007	SRV_DEM	3,847	-	-	-	3,847		123	-	-	-	123	
594.3 &594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	489,893	SERV	-	409,067	-	-	409,067		-	3,986	-	-	3,986	
595	LINE TRANSFORMERS - DEMAND	462,646	SEC_DEM	294,999	-	-	-	294,999		9,454	-	-	-	9,454	
595	LINE TRANSFORMERS - CUSTOMER	515,069	XFRS	-	342,088	-	-	342,088		-	3,077	-	-	3,077	
596	STREET LIGHT & SIGNAL SYSTEMS	788,378	STTRLGT	-	-	-	-	-		-	-	-	-	-	
597	METERS	152,855	METERS	-	112,987	-	-	112,987		-	1,290	-	-	1,290	
598	MISCELLANEOUS DISTRIB. PLANT	572,722	DPLT	122,094	280,259	-	-	402,353		3,913	2,781	-	-	6,693	
	Sub-total	***17,745,095***		***4,866,495***	***6,793,256***	**-**	**-**	***11,659,751***		***155,953***	***66,811***	**-**	**-**	***222,764***	
	Total Distribution	***50,902,750***		***9,900,778***	***26,200,686***	**-**	**-**	***36,101,465***		***317,284***	***265,046***	**-**	**-**	***582,330***	
	Customer Account														
901	SUPERVISION	951,497	CUSTACCTLBR	-	851,125	-	-	851,125		-	6,476	-	-	6,476	
902	METER READING	2,325,515	MTREAD	-	2,012,096	-	-	2,012,096		-	19,850	-	-	19,850	
903CR	CUSTOMER RECORDS	12,436,403	CUST	-	10,748,722	-	-	10,748,722		-	106,038	-	-	106,038	
903CE	COLLECTION EXPENSES	8,316,319	GRSWRTOFF	-	7,928,126	-	-	7,928,126		-	28,613	-	-	28,613	
904 D	PROPERTY DAMAGE DISTRIBUTION	-	TOTDPLT	-	-	-	-	-		-	-	-	-	-	
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	GRSWRTOFF	-	-	-	-	-		-	-	-	-	-	
905	MISC. CUSTOMER ACCOUNTS EXPENSES	1,496,499	CUST	-	1,293,416	-	-	1,293,416		-	12,760	-	-	12,760	
	Sub-total	***25,526,233***		**-**	***22,833,484***	**-**	**-**	***22,833,484***		**-**	***173,736***	**-**	**-**	***173,736***	
	Customer Service & Information Expenses														
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-		-	-	-	-	-	
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	2,737,817	CUST	-	2,366,282	-	-	2,366,282		-	23,344	-	-	23,344	
	Sub-total	***2,737,817***		**-**	***2,366,282***	**-**	**-**	***2,366,282***		**-**	***23,344***	**-**	**-**	***23,344***	
	Sales Expenses														
911-916	SALES EXPENSES	856,782	CUST	-	740,512	-	-	740,512		-	7,305	-	-	7,305	
	Sub-total	***856,782***		**-**	***740,512***	**-**	**-**	***740,512***		**-**	***7,305***	**-**	**-**	***7,305***	
	TOTAL O & M LABOR EXP.	**80,023,582**		**9,900,778**	**52,140,965**	**-**	**-**	**62,041,743**		**317,284**	**469,431**	**-**	**-**	**786,715**	

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 FUL	20 REV	23 TOTAL	25 DEM	26 CUS	27 FUL	28 REV	31 TOTAL
				Small General Service - Sec. Voltage GS-1					Large General Service - Sec. Voltage GS-3				
Labor Expense													
	Distribution Operation Expenses												
580	SUPERVISION AND ENGINEERING	11,378,212	DISTOPLBR	183,017	910,555	-	-	1,093,573	724,228	411,578	-	-	1,135,806
581	LOAD DISPATCHING	-	PLT_360_2	-	-	-	-	-	-	-	-	-	-
582	STATION EXPENSES	357,721	PLT_360_2	18,993	2,993	-	-	21,986	75,160	730	-	-	75,890
583	OVERHEAD LINES	6,656,608	PLT_364_5	176,721	368,351	-	-	545,073	699,314	74,167	-	-	773,481
584	UNDERGROUND LINES	1,567,242	PLT_366_7	22,014	124,325	-	-	146,339	87,114	25,033	-	-	112,146
585	STREET LIGHTING & SIGNAL SYSTEMS	20,100	STTRLGT	-	-	-	-	-	-	-	-	-	-
586	METER EXPENSE	4,037,261	METERS	-	482,272	-	-	482,272	-	393,568	-	-	393,568
587	CUSTOMER INSTALLATION EXPENSE	3,393,149	PLT_369	2,789	381,513	-	-	384,301	11,035	139,284	-	-	150,318
588	MISC. DISTRIBUTION EXPENSE	5,745,849	DPLT	129,768	383,372	-	-	513,140	513,513	154,995	-	-	668,507
589	RENTS	1,512	DPLT	34	101	-	-	135	135	41	-	-	176
	Sub-total	***33,157,655***		***533,337***	***2,653,482***	**-**	**-**	***3,186,820***	***2,110,498***	***1,199,395***	**-**	**-**	***3,309,893***
	Distribution Maintenance Expenses												
590	SUPERVISION AND ENGINEERING	457,194	DMAINTLBR	13,283	22,713	-	-	35,996	52,564	7,308	-	-	59,872
591	STRUCTURES	4,949	PLT_360_2	263	41	-	-	304	1,040	10	-	-	1,050
592	STATION EQUIPMENT	3,924,968	PLT_360_2	208,399	32,839	-	-	241,237	824,665	8,010	-	-	832,675
593	OVERHEAD LINES	8,769,712	PLT_364_5	232,821	485,282	-	-	718,103	921,307	97,711	-	-	1,019,019
593.5	OVERHEAD LINES - SERVICES - DEMAND	5,755	SRV_DEM	390	-	-	-	390	1,545	-	-	-	1,545
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	469,313	SERV	-	53,415	-	-	53,415	-	19,501	-	-	19,501
594	UNDERGROUND LINES	1,125,636	PLT_366_7	15,811	89,293	-	-	105,104	62,567	17,979	-	-	80,547
594.3 &594.6	UNDERGROUND LINES - SERVICES - DEMAND	6,007	SRV_DEM	408	-	-	-	408	1,613	-	-	-	1,613
594.3 &594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	489,893	SERV	-	55,757	-	-	55,757	-	20,356	-	-	20,356
595	LINE TRANSFORMERS - DEMAND	462,646	SEC_DEM	31,253	-	-	-	31,253	123,671	-	-	-	123,671
595	LINE TRANSFORMERS - CUSTOMER	515,069	XFRS	-	85,730	-	-	85,730	-	82,427	-	-	82,427
596	STREET LIGHT & SIGNAL SYSTEMS	788,378	STTRLGT	-	-	-	-	-	-	-	-	-	-
597	METERS	152,855	METERS	-	18,259	-	-	18,259	-	14,901	-	-	14,901
598	MISCELLANEOUS DISTRIB. PLANT	572,722	DPLT	12,935	38,213	-	-	51,148	51,185	15,449	-	-	66,634
	Sub-total	***17,745,095***		***515,562***	***881,542***	**-**	**-**	***1,397,104***	***2,040,157***	***283,652***	**-**	**-**	***2,323,809***
	Total Distribution	***50,902,750***		***1,048,899***	***3,535,025***	**-**	**-**	***4,583,924***	***4,150,655***	***1,483,047***	**-**	**-**	***5,633,703***
	Customer Account												
901	SUPERVISION	951,497	CUSTACCTLBR	-	71,786	-	-	71,786	-	19,276	-	-	19,276
902	METER READING	2,325,515	MTREAD	-	240,170	-	-	240,170	-	48,358	-	-	48,358
903CR	CUSTOMER RECORDS	12,436,403	CUST	-	1,283,000	-	-	1,283,000	-	258,331	-	-	258,331
903CE	COLLECTION EXPENSES	8,316,319	GRSWRTOFF	-	176,496	-	-	176,496	-	160,063	-	-	160,063
904 D	PROPERTY DAMAGE DISTRIBUTION	-	TOTDPLT	-	-	-	-	-	-	-	-	-	-
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	1,496,499	CUST	-	154,386	-	-	154,386	-	31,086	-	-	31,086
	Sub-total	***25,526,233***		**-**	***1,925,837***	**-**	**-**	***1,925,837***	**-**	***517,113***	**-**	**-**	***517,113***
	Customer Service & Information Expenses												
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	2,737,817	CUST	-	282,446	-	-	282,446	-	56,870	-	-	56,870
	Sub-total	***2,737,817***		**-**	***282,446***	**-**	**-**	***282,446***	**-**	***56,870***	**-**	**-**	***56,870***
	Sales Expenses												
911-916	SALES EXPENSES	856,782	CUST	-	88,390	-	-	88,390	-	17,797	-	-	17,797
	Sub-total	***856,782***		**-**	***88,390***	**-**	**-**	***88,390***	**-**	***17,797***	**-**	**-**	***17,797***
	TOTAL O & M LABOR EXP.	**80,023,582**		**1,048,899**	**5,831,698**	**-**	**-**	**6,880,597**	**4,150,655**	**2,074,828**	**-**	**-**	**6,225,484**

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	33 DEM	34 CUS	35 FUL	36 REV	39 TOTAL	40 DEM	41 CUS	42 FUL	43 REV	44 TOTAL	47 48
				Large General Service - 12 KV LP-4					Large General Service - 69 KV or Higher LP-5					
Labor Expense														
	Distribution Operation Expenses													
580	SUPERVISION AND ENGINEERING	11,378,212	DISTOPLBR	348,461	45,836	-	-	394,297	-	31,549	-	-	31,549	
581	LOAD DISPATCHING	-	PLT_360_2	-	-	-	-	-	-	-	-	-	-	
582	STATION EXPENSES	357,721	PLT_360_2	46,036	27	-	-	46,063	-	8	-	-	8	
583	OVERHEAD LINES	6,656,608	PLT_364_5	350,290	1,977	-	-	352,267	-	-	-	-	-	
584	UNDERGROUND LINES	1,567,242	PLT_366_7	36,457	888	-	-	37,345	-	-	-	-	-	
585	STREET LIGHTING & SIGNAL SYSTEMS	20,100	STTRLGT	-	-	-	-	-	-	-	-	-	-	
586	METER EXPENSE	4,037,261	METERS	-	76,869	-	-	76,869	-	55,495	-	-	55,495	
587	CUSTOMER INSTALLATION EXPENSE	3,393,149	PLT_369	-	-	-	-	-	-	-	-	-	-	
588	MISC. DISTRIBUTION EXPENSE	5,745,849	DPLT	234,157	7,974	-	-	242,130	-	4,885	-	-	4,885	
589	RENTS	1,512	DPLT	62	2	-	-	64	-	1	-	-	1	
	Sub-total	***33,157,655***		***1,015,462***	***133,573***	***-***	***-***	***1,149,035***	***-***	***91,938***	***-***	***-***	***91,938***	
	Distribution Maintenance Expenses													
590	SUPERVISION AND ENGINEERING	457,194	DMAINTLBR	26,889	192	-	-	27,081	-	71	-	-	71	
591	STRUCTURES	4,949	PLT_360_2	637	0	-	-	637	-	0	-	-	0	
592	STATION EQUIPMENT	3,924,968	PLT_360_2	505,115	294	-	-	505,409	-	88	-	-	88	
593	OVERHEAD LINES	8,769,712	PLT_364_5	461,487	2,604	-	-	464,092	-	-	-	-	-	
593.5	OVERHEAD LINES - SERVICES - DEMAND	5,755	SRV_DEM	-	-	-	-	-	-	-	-	-	-	
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	469,313	SERV	-	-	-	-	-	-	-	-	-	-	
594	UNDERGROUND LINES	1,125,636	PLT_366_7	26,184	638	-	-	26,823	-	-	-	-	-	
594.3 &594.6	UNDERGROUND LINES - SERVICES - DEMAND	6,007	SRV_DEM	-	-	-	-	-	-	-	-	-	-	
594.3 &594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	489,893	SERV	-	-	-	-	-	-	-	-	-	-	
595	LINE TRANSFORMERS - DEMAND	462,646	SEC_DEM	-	-	-	-	-	-	-	-	-	-	
595	LINE TRANSFORMERS - CUSTOMER	515,069	XFRS	-	-	-	-	-	-	-	-	-	-	
596	STREET LIGHT & SIGNAL SYSTEMS	788,378	STTRLGT	-	-	-	-	-	-	-	-	-	-	
597	METERS	152,855	METERS	-	2,910	-	-	2,910	-	2,101	-	-	2,101	
598	MISCELLANEOUS DISTRIB. PLANT	572,722	DPLT	23,340	795	-	-	24,135	-	487	-	-	487	
	Sub-total	***17,745,095***		***1,043,653***	***7,434***	***-***	***-***	***1,051,086***	***-***	***2,747***	***-***	***-***	***2,747***	
	Total Distribution	***50,902,750***		***2,059,115***	***141,007***	***-***	***-***	***2,200,122***	***-***	***94,685***	***-***	***-***	***94,685***	
	Customer Account													
901	SUPERVISION	951,497	CUSTACCTLBR	-	1,367	-	-	1,367	-	64	-	-	64	
902	METER READING	2,325,515	MTREAD	-	1,882	-	-	1,882	-	235	-	-	235	
903CR	CUSTOMER RECORDS	12,436,403	CUST	-	10,052	-	-	10,052	-	1,255	-	-	1,255	
903CE	COLLECTION EXPENSES	8,316,319	GRSWRTOFF	-	22,160	-	-	22,160	-	-	-	-	-	
904 D	PROPERTY DAMAGE DISTRIBUTION	-	TOTDPLT	-	-	-	-	-	-	-	-	-	-	
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	GRSWRTOFF	-	-	-	-	-	-	-	-	-	-	
905	MISC. CUSTOMER ACCOUNTS EXPENSES	1,496,499	CUST	-	1,210	-	-	1,210	-	151	-	-	151	
	Sub-total	***25,526,233***		***-***	***36,669***	***-***	***-***	***36,669***	***-***	***1,705***	***-***	***-***	***1,705***	
	Customer Service & Information Expenses													
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-	-	-	-	-	-	
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	2,737,817	CUST	-	2,213	-	-	2,213	-	276	-	-	276	
	Sub-total	***2,737,817***		***-***	***2,213***	***-***	***-***	***2,213***	***-***	***276***	***-***	***-***	***276***	
	Sales Expenses													
911-916	SALES EXPENSES	856,782	CUST	-	692	-	-	692	-	86	-	-	86	
	Sub-total	***856,782***		***-***	***692***	***-***	***-***	***692***	***-***	***86***	***-***	***-***	***86***	
	TOTAL O & M LABOR EXP.	**80,023,582**		**2,059,115**	**180,582**	**-**	**-**	**2,239,696**	**-**	**96,752**	**-**	**-**	**96,752**	

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	49	50	51	52	55	56	57	58	59	60	63	64
				Power Service to Electric Propulsion LPEP						Separate Meter General Space Heating Service GH-2					
				DEM	CUS	FUL	REV	TOTAL		DEM	CUS	FUL	REV	TOTAL	
Labor Expense															
	Distribution Operation Expenses														
580	SUPERVISION AND ENGINEERING	11,378,212	DISTOPLBR	2,728	410	-	-	3,138		7,489	13,739	-	-	21,228	
581	LOAD DISPATCHING	-	PLT_360_2	-	-	-	-	-		-	-	-	-	-	
582	STATION EXPENSES	357,721	PLT_360_2	1,724	0	-	-	1,724		777	37	-	-	815	
583	OVERHEAD LINES	6,656,608	PLT_364_5	-	-	-	-	-		7,232	4,484	-	-	11,715	
584	UNDERGROUND LINES	1,567,242	PLT_366_7	-	-	-	-	-		901	1,513	-	-	2,414	
585	STREET LIGHTING & SIGNAL SYSTEMS	20,100	STTRLGT	-	-	-	-	-		-	-	-	-	-	
586	METER EXPENSE	4,037,261	METERS	-	722	-	-	722		-	9,998	-	-	9,998	
587	CUSTOMER INSTALLATION EXPENSE	3,393,149	PLT_369	-	-	-	-	-		114	4,975	-	-	5,089	
588	MISC. DISTRIBUTION EXPENSE	5,745,849	DPLT	3,497	64	-	-	3,560		5,310	5,290	-	-	10,600	
589	RENTS	1,512	DPLT	1	0	-	-	1		1	1	-	-	3	
	Sub-total	***33,157,655***		***7,949***	***1,195***	***-***	***-***	***9,144***		***21,824***	***40,038***	***-***	***-***	***61,863***	
	Distribution Maintenance Expenses														
590	SUPERVISION AND ENGINEERING	457,194	DMAINTLBR	510	1	-	-	511		544	294	-	-	837	
591	STRUCTURES	4,949	PLT_360_2	24	0	-	-	24		11	1	-	-	11	
592	STATION EQUIPMENT	3,924,968	PLT_360_2	18,911	1	-	-	18,912		8,528	411	-	-	8,939	
593	OVERHEAD LINES	8,769,712	PLT_364_5	-	-	-	-	-		9,527	5,907	-	-	15,434	
593.5	OVERHEAD LINES - SERVICES - DEMAND	5,755	SRV_DEM	-	-	-	-	-		16	-	-	-	16	
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	469,313	SERV	-	-	-	-	-		-	697	-	-	697	
594	UNDERGROUND LINES	1,125,636	PLT_366_7	-	-	-	-	-		647	1,087	-	-	1,734	
594.3 &594.6	UNDERGROUND LINES - SERVICES - DEMAND	6,007	SRV_DEM	-	-	-	-	-		17	-	-	-	17	
594.3 &594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	489,893	SERV	-	-	-	-	-		-	727	-	-	727	
595	LINE TRANSFORMERS - DEMAND	462,646	SEC_DEM	-	-	-	-	-		1,279	-	-	-	1,279	
595	LINE TRANSFORMERS - CUSTOMER	515,069	XFRS	-	-	-	-	-		-	1,364	-	-	1,364	
596	STREET LIGHT & SIGNAL SYSTEMS	788,378	STTRLGT	-	-	-	-	-		-	-	-	-	-	
597	METERS	152,855	METERS	-	27	-	-	27		-	379	-	-	379	
598	MISCELLANEOUS DISTRIB. PLANT	572,722	DPLT	349	6	-	-	355		529	527	-	-	1,057	
	Sub-total	***17,745,095***		***19,793***	***36***	***-***	***-***	***19,829***		***21,097***	***11,392***	***-***	***-***	***32,489***	
	Total Distribution	***50,902,750***		***27,742***	***1,231***	***-***	***-***	***28,973***		***42,921***	***51,431***	***-***	***-***	***94,352***	
	Customer Account														
901	SUPERVISION	951,497	CUSTACCTLBR	-	0	-	-	0		-	824	-	-	824	
902	METER READING	2,325,515	MTREAD	-	2	-	-	2		-	2,923	-	-	2,923	
903CR	CUSTOMER RECORDS	12,436,403	CUST	-	9	-	-	9		-	15,617	-	-	15,617	
903CE	COLLECTION EXPENSES	8,316,319	GRSWRTOFF	-	-	-	-	-		-	862	-	-	862	
904 D	PROPERTY DAMAGE DISTRIBUTION	-	TOTDPLT	-	-	-	-	-		-	-	-	-	-	
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	GRSWRTOFF	-	-	-	-	-		-	-	-	-	-	
905	MISC. CUSTOMER ACCOUNTS EXPENSES	1,496,499	CUST	-	1	-	-	1		-	1,879	-	-	1,879	
	Sub-total	***25,526,233***		***-***	***12***	***-***	***-***	***12***		***-***	***22,106***	***-***	***-***	***22,106***	
	Customer Service & Information Expenses														
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-		-	-	-	-	-	
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	2,737,817	CUST	-	2	-	-	2		-	3,438	-	-	3,438	
	Sub-total	***2,737,817***		***-***	***2***	***-***	***-***	***2***		***-***	***3,438***	***-***	***-***	***3,438***	
	Sales Expenses														
911-916	SALES EXPENSES	856,782	CUST	-	1	-	-	1		-	1,076	-	-	1,076	
	Sub-total	***856,782***		***-***	***1***	***-***	***-***	***1***		***-***	***1,076***	***-***	***-***	***1,076***	
	TOTAL O & M LABOR EXP.	**80,023,582**		**27,742**	**1,246**	**-**	**-**	**28,987**		**42,921**	**78,051**	**-**	**-**	**120,972**	

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	65	66	67	68	71
				Street Lighting/Area Lighting SL/AL				
				DEM	CUS	FUL	REV	TOTAL
Labor Expense								
	Distribution Operation Expenses							
580	SUPERVISION AND ENGINEERING	11,378,212	DISTOPLBR	11,544	176,395	-	-	187,940
581	LOAD DISPATCHING	-	PLT_360_2	-	-	-	-	-
582	STATION EXPENSES	357,721	PLT_360_2	1,210	337	-	-	1,547
583	OVERHEAD LINES	6,656,608	PLT_364_5	11,258	124,828	-	-	136,086
584	UNDERGROUND LINES	1,567,242	PLT_366_7	1,402	1,296	-	-	2,699
585	STREET LIGHTING & SIGNAL SYSTEMS	20,100	STTRLGT	-	20,100	-	-	20,100
586	METER EXPENSE	4,037,261	METERS	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	3,393,149	PLT_369	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	5,745,849	DPLT	8,225	191,033	-	-	199,258
589	RENTS	1,512	DPLT	2	50	-	-	52
	Sub-total	***33,157,655***		***33,642***	***514,040***	***-***	***-***	***547,682***
	Distribution Maintenance Expenses							
590	SUPERVISION AND ENGINEERING	457,194	DMAINTLBR	845	25,835	-	-	26,680
591	STRUCTURES	4,949	PLT_360_2	17	5	-	-	21
592	STATION EQUIPMENT	3,924,968	PLT_360_2	13,275	3,703	-	-	16,978
593	OVERHEAD LINES	8,769,712	PLT_364_5	14,832	164,453	-	-	179,285
593.5	OVERHEAD LINES - SERVICES - DEMAND	5,755	SRV_DEM	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	469,313	SERV	-	-	-	-	-
594	UNDERGROUND LINES	1,125,636	PLT_366_7	1,007	931	-	-	1,938
594.3 &594.6	UNDERGROUND LINES - SERVICES - DEMAND	6,007	SRV_DEM	-	-	-	-	-
594.3 &594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	489,893	SERV	-	-	-	-	-
595	LINE TRANSFORMERS - DEMAND	462,646	SEC_DEM	1,991	-	-	-	1,991
595	LINE TRANSFORMERS - CUSTOMER	515,069	XFRS	-	383	-	-	383
596	STREET LIGHT & SIGNAL SYSTEMS	788,378	STTRLGT	-	788,378	-	-	788,378
597	METERS	152,855	METERS	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	572,722	DPLT	820	19,041	-	-	19,861
	Sub-total	***17,745,095***		***32,787***	***1,002,729***	***-***	***-***	***1,035,516***
	Total Distribution	***50,902,750***		***66,429***	***1,516,769***	***-***	***-***	***1,583,198***
	Customer Account							
901	SUPERVISION	951,497	CUSTACCTLBR	-	580	-	-	580
902	METER READING	2,325,515	MTREAD	-	-	-	-	-
903CR	CUSTOMER RECORDS	12,436,403	CUST	-	13,379	-	-	13,379
903CE	COLLECTION EXPENSES	8,316,319	GRSWRTOFF	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	TOTDPLT	-	-	-	-	-
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	GRSWRTOFF	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	1,496,499	CUST	-	1,610	-	-	1,610
	Sub-total	***25,526,233***		***-***	***15,569***	***-***	***-***	***15,569***
	Customer Service & Information Expenses							
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	2,737,817	CUST	-	2,945	-	-	2,945
	Sub-total	***2,737,817***		***-***	***2,945***	***-***	***-***	***2,945***
	Sales Expenses							
911-916	SALES EXPENSES	856,782	CUST	-	922	-	-	922
	Sub-total	***856,782***		***-***	***922***	***-***	***-***	***922***
	TOTAL O & M LABOR EXP.	**80,023,582**		**66,429**	**1,536,205**	**-**	**-**	**1,602,634**

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FUL	4 REV	7 TOTAL	8	9 DEM	10 CUS	11 FUL	12 REV	15 TOTAL	16
				Residential RS						Residential-Thermal Storage RTS					
Depreciation Expense															
	Intangible Plant														
301-303	INTANGIBLE PLANT - DISTRIBUTION	18,322,385	LABOR	2,266,905	11,938,317	-	-	14,205,222		72,646	107,482	-	-	180,128	
301-303	INTANGIBLE PLANT - PRO FORMA	-	LABOR	-	-	-	-	-		-	-	-	-	-	
	Sub-total	***18,322,385***		***2,266,905***	***11,938,317***	**-**	**-**	***14,205,222***		***72,646***	***107,482***	**-**	**-**	***180,128***	
	Distribution Plant														
360	LAND AND LAND RIGHTS	872,813	PLT_360	234,847	387,602	-	-	622,450		7,526	3,828	-	-	11,354	
361	STRUCTURES & IMPROVEMENTS	441,177	PLT_360_1	153,809	139,721	-	-	293,530		4,929	1,380	-	-	6,309	
362	STATION EQUIPMENT	8,137,638	PLT_362	4,419,515	-	-	-	4,419,515		141,629	-	-	-	141,629	
364	POLES TOWERS & FIXTURES	25,646,737	PLT_364	5,801,115	12,491,414	-	-	18,292,529		185,905	123,230	-	-	309,135	
365	OVERHEAD CONDUCTORS	15,539,076	PLT_365	4,360,367	6,755,472	-	-	11,115,838		139,734	66,644	-	-	206,378	
366	UNDERGROUND CONDUIT	2,876,982	PLT_366	381,452	1,912,002	-	-	2,293,454		12,224	18,862	-	-	31,086	
367	UNDERGROUND CONDUCTORS	9,780,498	PLT_367	1,296,773	6,499,982	-	-	7,796,755		41,557	64,123	-	-	105,680	
368	LINE TRANSFORMERS - DEMAND	6,378,912	SEC_DEM	4,067,414	-	-	-	4,067,414		130,346	-	-	-	130,346	
368	LINE TRANSFORMERS - CUSTOMER	7,101,712	XFRS	-	4,716,674	-	-	4,716,674		-	42,424	-	-	42,424	
369	SERVICES - DEMAND	133,161	SRV_DEM	85,275	-	-	-	85,275		2,733	-	-	-	2,733	
369	SERVICES - CUSTOMER	10,859,893	SERV	-	9,068,147	-	-	9,068,147		-	88,362	-	-	88,362	
370	METERS	18,633,612	METERS	-	13,773,609	-	-	13,773,609		-	157,255	-	-	157,255	
371	INSTALLATIONS ON CUST PREMISES	255,094	AREALGT	-	-	-	-	-		-	-	-	-	-	
373	STREET LIGHTING & SIGNAL SYSTEMS	1,581,719	STTRLGT	-	-	-	-	-		-	-	-	-	-	
360-373	DISTRIBUTION PLANT - PRO FORMA	-	TOTDPLT	-	-	-	-	-		-	-	-	-	-	
	Sub-total	***108,239,025***		***20,800,567***	***55,744,624***	**-**	**-**	***76,545,191***		***666,583***	***566,108***	**-**	**-**	***1,232,690***	
	General Plant Plant														
389-399	GENERAL PLANT - DISTRIBUTION	19,743,877	LABOR	2,442,777	12,864,518	-	-	15,307,295		78,282	115,821	-	-	194,103	
389-399	GENERAL PLANT - PRO FORMA	-	LABOR	-	-	-	-	-		-	-	-	-	-	
	Sub-total	***19,743,877***		***2,442,777***	***12,864,518***	**-**	**-**	***15,307,295***		***78,282***	***115,821***	**-**	**-**	***194,103***	
	TOTAL DEPRECIATION EXPENSES	**146,305,287**		**25,510,249**	**80,547,459**	**-**	**-**	**106,057,708**		**817,511**	**789,410**	**-**	**-**	**1,606,921**	

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 FUL	20 REV	23 TOTAL	24	25 DEM	26 CUS	27 FUL	28 REV	31 TOTAL	32
				Small General Service - Sec. Voltage GS-1						Large General Service - Sec. Voltage GS-3					
Depreciation Expense															
	Intangible Plant														
301-303	INTANGIBLE PLANT - DISTRIBUTION	18,322,385	LABOR	240,158	1,335,239	-	-	1,575,397		950,344	475,058	-	-	1,425,401	
301-303	INTANGIBLE PLANT - PRO FORMA	-	LABOR	-	-	-	-	-		-	-	-	-	-	
	Sub-total	***18,322,385***		***240,158***	***1,335,239***	**-**	**-**	***1,575,397***		***950,344***	***475,058***	**-**	**-**	***1,425,401***	
	Distribution Plant														
360	LAND AND LAND RIGHTS	872,813	PLT_360	24,880	47,507	-	-	72,387		98,454	11,588	-	-	110,042	
361	STRUCTURES & IMPROVEMENTS	441,177	PLT_360_1	16,295	17,125	-	-	33,420		64,480	4,177	-	-	68,657	
362	STATION EQUIPMENT	8,137,638	PLT_362	468,208	-	-	-	468,208		1,852,772	-	-	-	1,852,772	
364	POLES TOWERS & FIXTURES	25,646,737	PLT_364	614,576	1,491,013	-	-	2,105,589		2,431,973	300,214	-	-	2,732,188	
365	OVERHEAD CONDUCTORS	15,539,076	PLT_365	461,942	806,353	-	-	1,268,295		1,827,975	162,359	-	-	1,990,334	
366	UNDERGROUND CONDUIT	2,876,982	PLT_366	40,411	228,222	-	-	268,634		159,914	45,952	-	-	205,867	
367	UNDERGROUND CONDUCTORS	9,780,498	PLT_367	137,382	775,857	-	-	913,239		543,640	156,218	-	-	699,858	
368	LINE TRANSFORMERS - DEMAND	6,378,912	SEC_DEM	430,906	-	-	-	430,906		1,705,162	-	-	-	1,705,162	
368	LINE TRANSFORMERS - CUSTOMER	7,101,712	XFRS	-	1,182,037	-	-	1,182,037		-	1,136,491	-	-	1,136,491	
369	SERVICES - DEMAND	133,161	SRV_DEM	9,034	-	-	-	9,034		35,750	-	-	-	35,750	
369	SERVICES - CUSTOMER	10,859,893	SERV	-	1,236,018	-	-	1,236,018		-	451,248	-	-	451,248	
370	METERS	18,633,612	METERS	-	2,225,883	-	-	2,225,883		-	1,816,478	-	-	1,816,478	
371	INSTALLATIONS ON CUST PREMISES	255,094	AREALGT	-	-	-	-	-		-	-	-	-	-	
373	STREET LIGHTING & SIGNAL SYSTEMS	1,581,719	STTRLGT	-	-	-	-	-		-	-	-	-	-	
360-373	DISTRIBUTION PLANT - PRO FORMA	-	TOTDPLT	-	-	-	-	-		-	-	-	-	-	
	Sub-total	***108,239,025***		***2,203,634***	***8,010,015***	**-**	**-**	***10,213,649***		***8,720,121***	***4,084,726***	**-**	**-**	***12,804,846***	
	General Plant Plant														
389-399	GENERAL PLANT - DISTRIBUTION	19,743,877	LABOR	258,790	1,438,830	-	-	1,697,620		1,024,073	511,914	-	-	1,535,987	
389-399	GENERAL PLANT - PRO FORMA	-	LABOR	-	-	-	-	-		-	-	-	-	-	
	Sub-total	***19,743,877***		***258,790***	***1,438,830***	**-**	**-**	***1,697,620***		***1,024,073***	***511,914***	**-**	**-**	***1,535,987***	
	TOTAL DEPRECIATION EXPENSES	**146,305,287**		**2,702,583**	**10,784,084**	**-**	**-**	**13,486,667**		**10,694,538**	**5,071,697**	**-**	**-**	**15,766,235**	

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	33 DEM	34 CUS	35 FUL	36 REV	39 TOTAL	40 DEM	41 CUS	42 FUL	43 REV	44 TOTAL
				Large General Service - 12 KV LP-4					Large General Service - 69 KV or Higher LP-5				
Depreciation Expense													
	Intangible Plant												
301-303	INTANGIBLE PLANT - DISTRIBUTION	18,322,385	LABOR	471,460	41,346	-	-	512,806	-	22,153	-	-	22,153
301-303	INTANGIBLE PLANT - PRO FORMA	-	LABOR	-	-	-	-	-	-	-	-	-	-
	Sub-total	***18,322,385***		***471,460***	***41,346***	***-***	***-***	***512,806***	***-***	***22,153***	***-***	***-***	***22,153***
	Distribution Plant												
360	LAND AND LAND RIGHTS	872,813	PLT_360	47,382	425	-	-	47,808	-	127	-	-	127
361	STRUCTURES & IMPROVEMENTS	441,177	PLT_360_1	35,179	153	-	-	35,333	-	46	-	-	46
362	STATION EQUIPMENT	8,137,638	PLT_362	1,156,712	-	-	-	1,156,712	-	-	-	-	-
364	POLES TOWERS & FIXTURES	25,646,737	PLT_364	1,256,638	7,519	-	-	1,264,157	-	-	-	-	-
365	OVERHEAD CONDUCTORS	15,539,076	PLT_365	886,988	4,687	-	-	891,676	-	-	-	-	-
366	UNDERGROUND CONDUIT	2,876,982	PLT_366	66,924	1,631	-	-	68,555	-	-	-	-	-
367	UNDERGROUND CONDUCTORS	9,780,498	PLT_367	227,513	5,544	-	-	233,057	-	-	-	-	-
368	LINE TRANSFORMERS - DEMAND	6,378,912	SEC_DEM	-	-	-	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - CUSTOMER	7,101,712	XFRS	-	-	-	-	-	-	-	-	-	-
369	SERVICES - DEMAND	133,161	SRV_DEM	-	-	-	-	-	-	-	-	-	-
369	SERVICES - CUSTOMER	10,859,893	SERV	-	-	-	-	-	-	-	-	-	-
370	METERS	18,633,612	METERS	-	354,782	-	-	354,782	-	256,130	-	-	256,130
371	INSTALLATIONS ON CUST PREMISES	255,094	AREALGT	-	-	-	-	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	1,581,719	STTRLGT	-	-	-	-	-	-	-	-	-	-
360-373	DISTRIBUTION PLANT - PRO FORMA	-	TOTDPLT	-	-	-	-	-	-	-	-	-	-
	Sub-total	***108,239,025***		***3,677,338***	***374,742***	***-***	***-***	***4,052,080***	***-***	***256,303***	***-***	***-***	***256,303***
	General Plant Plant												
389-399	GENERAL PLANT - DISTRIBUTION	19,743,877	LABOR	508,037	44,554	-	-	552,591	-	23,871	-	-	23,871
389-399	GENERAL PLANT - PRO FORMA	-	LABOR	-	-	-	-	-	-	-	-	-	-
	Sub-total	***19,743,877***		***508,037***	***44,554***	***-***	***-***	***552,591***	***-***	***23,871***	***-***	***-***	***23,871***
	TOTAL DEPRECIATION EXPENSES	**146,305,287**		**4,656,834**	**460,643**	**-**	**-**	**5,117,477**	**-**	**302,327**	**-**	**-**	**302,327**

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	49 DEM	50 CUS	51 FUL	52 REV	55 TOTAL	56 DEM	57 CUS	58 FUL	59 REV	60 TOTAL	63 64
				Power Service to Electric Propulsion LPEP					Separate Meter General Space Heating Service GH-2					
Depreciation Expense														
	Intangible Plant													
301-303	INTANGIBLE PLANT - DISTRIBUTION	18,322,385	LABOR	6,352	285	-	-	6,637	9,827	17,871	-	-	27,698	
301-303	INTANGIBLE PLANT - PRO FORMA	-	LABOR	-	-	-	-	-	-	-	-	-	-	
	Sub-total	***18,322,385***		***6,352***	***285***	***-***	***-***	***6,637***	***9,827***	***17,871***	***-***	***-***	***27,698***	
	Distribution Plant													
360	LAND AND LAND RIGHTS	872,813	PLT_360	91	2	-	-	93	1,018	594	-	-	1,613	
361	STRUCTURES & IMPROVEMENTS	441,177	PLT_360_1	33	1	-	-	33	667	214	-	-	881	
362	STATION EQUIPMENT	8,137,638	PLT_362	49,814	-	-	-	49,814	19,159	-	-	-	19,159	
364	POLES TOWERS & FIXTURES	25,646,737	PLT_364	-	-	-	-	-	25,149	18,149	-	-	43,298	
365	OVERHEAD CONDUCTORS	15,539,076	PLT_365	-	-	-	-	-	18,903	9,815	-	-	28,718	
366	UNDERGROUND CONDUIT	2,876,982	PLT_366	-	-	-	-	-	1,654	2,778	-	-	4,432	
367	UNDERGROUND CONDUCTORS	9,780,498	PLT_367	-	-	-	-	-	5,622	9,444	-	-	15,066	
368	LINE TRANSFORMERS - DEMAND	6,378,912	SEC_DEM	-	-	-	-	-	17,633	-	-	-	17,633	
368	LINE TRANSFORMERS - CUSTOMER	7,101,712	XFRS	-	-	-	-	-	-	18,803	-	-	18,803	
369	SERVICES - DEMAND	133,161	SRV_DEM	-	-	-	-	-	370	-	-	-	370	
369	SERVICES - CUSTOMER	10,859,893	SERV	-	-	-	-	-	-	16,119	-	-	16,119	
370	METERS	18,633,612	METERS	-	3,330	-	-	3,330	-	46,145	-	-	46,145	
371	INSTALLATIONS ON CUST PREMISES	255,094	AREALGT	-	-	-	-	-	-	-	-	-	-	
373	STREET LIGHTING & SIGNAL SYSTEMS	1,581,719	STTRLGT	-	-	-	-	-	-	-	-	-	-	
360-373	DISTRIBUTION PLANT - PRO FORMA	-	TOTDPLT	-	-	-	-	-	-	-	-	-	-	
	Sub-total	***108,239,025***		***49,938***	***3,332***	***-***	***-***	***53,270***	***90,173***	***122,062***	***-***	***-***	***212,236***	
	General Plant Plant													
389-399	GENERAL PLANT - DISTRIBUTION	19,743,877	LABOR	6,845	307	-	-	7,152	10,590	19,257	-	-	29,847	
389-399	GENERAL PLANT - PRO FORMA	-	LABOR	-	-	-	-	-	-	-	-	-	-	
	Sub-total	***19,743,877***		***6,845***	***307***	***-***	***-***	***7,152***	***10,590***	***19,257***	***-***	***-***	***29,847***	
	TOTAL DEPRECIATION EXPENSES	**146,305,287**		**63,135**	**3,925**	**-**	**-**	**67,059**	**110,591**	**159,190**	**-**	**-**	**269,781**	

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	65 DEM	66 CUS	67 FUL	68 REV	71 TOTAL
				Street Lighting/Area Lighting SL/AL				
Depreciation Expense								
	Intangible Plant							
301-303	INTANGIBLE PLANT - DISTRIBUTION	18,322,385	LABOR	15,210	351,733	-	-	366,943
301-303	INTANGIBLE PLANT - PRO FORMA	-	LABOR	-	-	-	-	-
	Sub-total	***18,322,385***		***15,210***	***351,733***	**-**	**-**	***366,943***
	Distribution Plant							
360	LAND AND LAND RIGHTS	872,813	PLT_360	1,584	5,357	-	-	6,941
361	STRUCTURES & IMPROVEMENTS	441,177	PLT_360_1	1,038	1,931	-	-	2,969
362	STATION EQUIPMENT	8,137,638	PLT_362	29,827	-	-	-	29,827
364	POLES TOWERS & FIXTURES	25,646,737	PLT_364	39,152	860,690	-	-	899,842
365	OVERHEAD CONDUCTORS	15,539,076	PLT_365	29,428	8,408	-	-	37,837
366	UNDERGROUND CONDUIT	2,876,982	PLT_366	2,574	2,380	-	-	4,954
367	UNDERGROUND CONDUCTORS	9,780,498	PLT_367	8,752	8,090	-	-	16,842
368	LINE TRANSFORMERS - DEMAND	6,378,912	SEC_DEM	27,451	-	-	-	27,451
368	LINE TRANSFORMERS - CUSTOMER	7,101,712	XFRS	-	5,282	-	-	5,282
369	SERVICES - DEMAND	133,161	SRV_DEM	-	-	-	-	-
369	SERVICES - CUSTOMER	10,859,893	SERV	-	-	-	-	-
370	METERS	18,633,612	METERS	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	255,094	AREALGT	-	255,094	-	-	255,094
373	STREET LIGHTING & SIGNAL SYSTEMS	1,581,719	STTRLGT	-	1,581,719	-	-	1,581,719
360-373	DISTRIBUTION PLANT - PRO FORMA	-	TOTDPLT	-	-	-	-	-
	Sub-total	***108,239,025***		***139,807***	***2,728,952***	**-**	**-**	***2,868,759***
	General Plant Plant							
389-399	GENERAL PLANT - DISTRIBUTION	19,743,877	LABOR	16,390	379,021	-	-	395,411
389-399	GENERAL PLANT - PRO FORMA	-	LABOR	-	-	-	-	-
	Sub-total	***19,743,877***		***16,390***	***379,021***	**-**	**-**	***395,411***
	TOTAL DEPRECIATION EXPENSES	**146,305,287**		**171,406**	**3,459,706**	**-**	**-**	**3,631,113**

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FUL	4 REV	7 TOTAL	8	9 DEM	10 CUS	11 FUL	12 REV	15 TOTAL	16
				Residential RS						Residential-Thermal Storage RTS					
Amortization															
	Other														
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	1,611,144	TOTDPLT	345,187	787,013	-	-	1,132,200		11,062	7,808	-	-	18,870	
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	TOTDPLT	-	-	-	-	-		-	-	-	-	-	
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	5,324,474	TOTDPLT	1,140,766	2,600,904	-	-	3,741,670		36,557	25,803	-	-	62,361	
	Sub-total	***6,935,618***		***1,485,953***	***3,387,917***	**-**	**-**	***4,873,871***		***47,619***	***33,611***	**-**	**-**	***81,230***	
	TOTAL AMORTIZATION EXPENSES	**6,935,618**		**1,485,953**	**3,387,917**	**-**	**-**	**4,873,871**		**47,619**	**33,611**	**-**	**-**	**81,230**	
Taxes Other Than Income Taxes															
TAX	DEFERRED TAXES - DISTRIBUTION	(4,510,000)	DPLT	(961,449)	(2,206,950)	-	-	(3,168,399)		(30,811)	(21,897)	-	-	(52,708)	
TAX	DEFERRED TAXES - ELECTRIC PLANT	4,202,000	TOTPLT	848,812	2,145,314	-	-	2,994,126		27,201	20,943	-	-	48,145	
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	56,086,771	DPLT	11,956,671	27,445,826	-	-	39,402,498		383,168	272,308	-	-	655,475	
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	TOTPLT	-	-	-	-	-		-	-	-	-	-	
TAX	DEFERRED TAXES - LABOR	1,255,601	LABOR	155,347	818,112	-	-	973,459		4,978	7,366	-	-	12,344	
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	TOTPLT	-	-	-	-	-		-	-	-	-	-	
TAX	CAPITAL STOCK - DISTRIBUTION	9,000	TOTPLT	1,818	4,595	-	-	6,413		58	45	-	-	103	
TAX	CAPITAL STOCK INCREASE	27,000	TOTPLT	5,454	13,785	-	-	19,239		175	135	-	-	309	
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	3,951,000	TOTPLT	798,109	2,017,167	-	-	2,815,277		25,577	19,692	-	-	45,269	
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(1,415,000)	DPLT	(301,652)	(692,424)	-	-	(994,076)		(9,667)	(6,870)	-	-	(16,537)	
TAX	OTHER TAXES - DISTRIBUTION	-	DPLT	-	-	-	-	-		-	-	-	-	-	
TAX	OTHER TAXES - ELECTRIC PLANT	(28,000)	TOTPLT	(5,656)	(14,295)	-	-	(19,951)		(181)	(140)	-	-	(321)	
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	DPLT	-	-	-	-	-		-	-	-	-	-	
TAX	OTHER TAXES - LABOR	5,635,083	LABOR	697,191	3,671,651	-	-	4,368,842		22,342	33,056	-	-	55,399	
	Sub-total	***65,213,454***		***13,194,645***	***33,202,781***	**-**	**-**	***46,397,426***		***422,840***	***324,638***	**-**	**-**	***747,479***	
	TOTAL TAXES OTHER THAN INCOME TAX	**65,213,454**		**13,194,645**	**33,202,781**	**-**	**-**	**46,397,426**		**422,840**	**324,638**	**-**	**-**	**747,479**	
Adjustments to Taxable Income															
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(73,070,000)	TOTPLT	(14,760,277)	(37,305,595)	-	-	(52,065,872)		(473,013)	(364,191)	-	-	(837,205)	
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	3,200,130	DEPR	557,985	1,761,812	-	-	2,319,796		17,881	17,267	-	-	35,148	
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	(45,538,799)	DEPR_DPLT	(8,751,306)	(23,453,124)	-	-	(32,204,430)		(280,448)	(238,175)	-	-	(518,623)	
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(6,757,480)	DEPR_GIPLT	(836,057)	(4,402,972)	-	-	(5,239,029)		(26,793)	(39,640)	-	-	(66,433)	
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	(1,414,263)	DPLT	(301,495)	(692,064)	-	-	(993,559)		(9,662)	(6,866)	-	-	(16,528)	
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	9,436,082	DPLT	2,011,600	4,617,507	-	-	6,629,107		64,464	45,813	-	-	110,278	
TAX	TAX ADJUSTMENT - GRT RELATED	-	0	-	-	-	-	-		-	-	-	-	-	
TAX	TAX ADJUSTMENT - LABOR RELATED	(9,089,109)	LABOR	(1,124,534)	(5,922,191)	-	-	(7,046,725)		(36,037)	(53,318)	-	-	(89,355)	
TAX	TAX ADJUSTMENT - M&S RELATED	-	LABOR	-	-	-	-	-		-	-	-	-	-	
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	-	DEPR_GIPLT	-	-	-	-	-		-	-	-	-	-	
	Sub-total	**(123,233,439)**		**(23,204,085)**	**(65,396,625)**	**-**	**-**	**(88,600,711)**		**(743,607)**	**(639,112)**	**-**	**-**	**(1,382,718)**	
PA Special Deductions															
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	68,395,012	DEPR_DPLT	13,143,642	35,224,396	-	-	48,368,038		421,206	357,717	-	-	778,923	
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	4,037,896	DPLT	860,805	1,975,927	-	-	2,836,733		27,586	19,604	-	-	47,190	
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	(38,527,921)	DPLT	(8,213,447)	(18,853,477)	-	-	(27,066,924)		(263,211)	(187,057)	-	-	(450,268)	
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	471,850	DEPR_GIPLT	58,379	307,443	-	-	365,822		1,871	2,768	-	-	4,639	
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	(19,187,107)	DPLT	(4,090,339)	(9,389,130)	-	-	(13,479,470)		(131,081)	(93,156)	-	-	(224,236)	
TAX	CONSOLIDATED TAX ADJUSTMENT	-	DPLT	-	-	-	-	-		-	-	-	-	-	
	TOTAL	15,189,729	0	1,759,040	9,265,159	-	-	11,024,199		56,371	99,876	-	-	156,247	
Net Adds/Deducts to Taxable Income		(108,043,709)	0	(21,445,045)	(56,131,466)	-	-	(77,576,511)		(687,236)	(539,235)	-	-	(1,226,471)	

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 FUL	20 REV	23 TOTAL	24 DEM	25 CUS	26 FUL	27 REV	28 TOTAL	31 32
				Small General Service - Sec. Voltage GS-1					Large General Service - Sec. Voltage GS-3					
Amortization														
	Other													
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	1,611,144	TOTDPLT	36,569	107,120	-	-	143,689	144,711	43,039	-	-	187,750	
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	TOTDPLT	-	-	-	-	-	-	-	-	-	-	
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	5,324,474	TOTDPLT	120,854	354,007	-	-	474,861	478,238	142,234	-	-	620,472	
	Sub-total	***6,935,618***		***157,423***	***461,127***	**-**	**-**	***618,550***	***622,949***	***185,273***	**-**	**-**	***808,222***	
	TOTAL AMORTIZATION EXPENSES	**6,935,618**		**157,423**	**461,127**	**-**	**-**	**618,550**	**622,949**	**185,273**	**-**	**-**	**808,222**	
Taxes Other Than Income Taxes														
TAX	DEFERRED TAXES - DISTRIBUTION	(4,510,000)	DPLT	(101,857)	(300,914)	-	-	(402,771)	(403,064)	(121,657)	-	-	(524,721)	
TAX	DEFERRED TAXES - ELECTRIC PLANT	4,202,000	TOTPLT	89,924	283,009	-	-	372,933	355,843	111,803	-	-	467,646	
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	56,086,771	DPLT	1,266,702	3,742,199	-	-	5,008,902	5,012,537	1,512,943	-	-	6,525,481	
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	TOTPLT	-	-	-	-	-	-	-	-	-	-	
TAX	DEFERRED TAXES - LABOR	1,255,601	LABOR	16,458	91,502	-	-	107,959	65,125	32,555	-	-	97,680	
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	TOTPLT	-	-	-	-	-	-	-	-	-	-	
TAX	CAPITAL STOCK - DISTRIBUTION	9,000	TOTPLT	193	606	-	-	799	762	239	-	-	1,002	
TAX	CAPITAL STOCK INCREASE	27,000	TOTPLT	578	1,818	-	-	2,396	2,286	718	-	-	3,005	
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	3,951,000	TOTPLT	84,553	266,104	-	-	350,656	334,588	105,124	-	-	439,712	
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(1,415,000)	DPLT	(31,957)	(94,411)	-	-	(126,368)	(126,460)	(38,170)	-	-	(164,630)	
TAX	OTHER TAXES - DISTRIBUTION	-	DPLT	-	-	-	-	-	-	-	-	-	-	
TAX	OTHER TAXES - ELECTRIC PLANT	(28,000)	TOTPLT	(599)	(1,886)	-	-	(2,485)	(2,371)	(745)	-	-	(3,116)	
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	DPLT	-	-	-	-	-	-	-	-	-	-	
TAX	OTHER TAXES - LABOR	5,635,083	LABOR	73,861	410,655	-	-	484,516	292,280	146,105	-	-	438,385	
	Sub-total	***65,213,454***		***1,397,855***	***4,398,682***	**-**	**-**	***5,796,537***	***5,531,527***	***1,748,916***	**-**	**-**	***7,280,443***	
		-												
	TOTAL TAXES OTHER THAN INCOME TAX	**65,213,454**		**1,397,855**	**4,398,682**	**-**	**-**	**5,796,537**	**5,531,527**	**1,748,916**	**-**	**-**	**7,280,443**	
Adjustments to Taxable Income														
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(73,070,000)	TOTPLT	(1,563,719)	(4,921,337)	-	-	(6,485,056)	(6,187,879)	(1,944,174)	-	-	(8,132,053)	
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	3,200,130	DEPR	59,113	235,880	-	-	294,993	233,921	110,933	-	-	344,854	
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	(45,538,799)	DEPR_DPLT	(927,123)	(3,370,009)	-	-	(4,297,131)	(3,668,768)	(1,718,544)	-	-	(5,387,311)	
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(6,757,480)	DEPR_GIPLT	(88,573)	(492,450)	-	-	(581,022)	(350,496)	(175,206)	-	-	(525,702)	
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	(1,414,263)	DPLT	(31,941)	(94,362)	-	-	(126,303)	(126,394)	(38,150)	-	-	(164,544)	
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	9,436,082	DPLT	213,111	629,591	-	-	842,702	843,313	254,539	-	-	1,097,852	
TAX	TAX ADJUSTMENT - GRT RELATED	-	0	-	-	-	-	-	-	-	-	-	-	
TAX	TAX ADJUSTMENT - LABOR RELATED	(9,089,109)	LABOR	(119,134)	(662,366)	-	-	(781,501)	(471,433)	(235,660)	-	-	(707,093)	
TAX	TAX ADJUSTMENT - M&S RELATED	-	LABOR	-	-	-	-	-	-	-	-	-	-	
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	-	DEPR_GIPLT	-	-	-	-	-	-	-	-	-	-	
	Sub-total	**(123,233,439)**		**(2,458,265)**	**(8,675,053)**	**-**	**-**	**(11,133,318)**	**(9,727,736)**	**(3,746,262)**	**-**	**-**	**(13,473,998)**	
PA Special Deductions														
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	68,395,012	DEPR_DPLT	1,392,451	5,061,438	-	-	6,453,889	5,510,145	2,581,092	-	-	8,091,237	
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	4,037,896	DPLT	91,195	269,415	-	-	360,610	360,871	108,922	-	-	469,794	
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	(38,527,921)	DPLT	(870,141)	(2,570,645)	-	-	(3,440,786)	(3,443,283)	(1,039,293)	-	-	(4,482,576)	
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	471,850	DEPR_GIPLT	6,185	34,386	-	-	40,571	24,474	12,234	-	-	36,708	
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	(19,187,107)	DPLT	(433,335)	(1,280,195)	-	-	(1,713,529)	(1,714,773)	(517,573)	-	-	(2,232,346)	
TAX	CONSOLIDATED TAX ADJUSTMENT	-	DPLT	-	-	-	-	-	-	-	-	-	-	
	TOTAL	15,189,729	0	186,355	1,514,399	-	-	1,700,754	737,434	1,145,382	-	-	1,882,816	
Net Adds/Deducts to Taxable Income		(108,043,709)	0	(2,271,911)	(7,160,654)	-	-	(9,432,565)	(8,990,302)	(2,600,879)	-	-	(11,591,181)	

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	33 DEM	34 CUS	35 FUL	36 REV	39 TOTAL	40 DEM	41 CUS	42 FUL	43 REV	44 TOTAL	47 48
				Large General Service - 12 KV LP-4					Large General Service - 69 KV or Higher LP-5					
Amortization														
	Other													
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	1,611,144	TOTDPLT	66,074	2,208	-	-	68,283	-	1,348	-	-	1,348	
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	TOTDPLT	-	-	-	-	-	-	-	-	-	-	
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	5,324,474	TOTDPLT	218,362	7,297	-	-	225,659	-	4,455	-	-	4,455	
	Sub-total	***6,935,618***		***284,436***	***9,506***	**-**	**-**	***293,942***	**-**	***5,803***	**-**	**-**	***5,803***	
	TOTAL AMORTIZATION EXPENSES	**6,935,618**		**284,436**	**9,506**	**-**	**-**	**293,942**	**-**	**5,803**	**-**	**-**	**5,803**	
Taxes Other Than Income Taxes														
TAX	DEFERRED TAXES - DISTRIBUTION	(4,510,000)	DPLT	(183,793)	(6,259)	-	-	(190,052)	-	(3,834)	-	-	(3,834)	
TAX	DEFERRED TAXES - ELECTRIC PLANT	4,202,000	TOTPLT	163,641	6,263	-	-	169,904	-	3,728	-	-	3,728	
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	56,086,771	DPLT	2,285,665	77,834	-	-	2,363,499	-	47,685	-	-	47,685	
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	TOTPLT	-	-	-	-	-	-	-	-	-	-	
TAX	DEFERRED TAXES - LABOR	1,255,601	LABOR	32,308	2,833	-	-	35,142	-	1,518	-	-	1,518	
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	TOTPLT	-	-	-	-	-	-	-	-	-	-	
TAX	CAPITAL STOCK - DISTRIBUTION	9,000	TOTPLT	350	13	-	-	364	-	8	-	-	8	
TAX	CAPITAL STOCK INCREASE	27,000	TOTPLT	1,051	40	-	-	1,092	-	24	-	-	24	
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	3,951,000	TOTPLT	153,866	5,889	-	-	159,755	-	3,505	-	-	3,505	
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(1,415,000)	DPLT	(57,664)	(1,964)	-	-	(59,628)	-	(1,203)	-	-	(1,203)	
TAX	OTHER TAXES - DISTRIBUTION	-	DPLT	-	-	-	-	-	-	-	-	-	-	
TAX	OTHER TAXES - ELECTRIC PLANT	(28,000)	TOTPLT	(1,090)	(42)	-	-	(1,132)	-	(25)	-	-	(25)	
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	DPLT	-	-	-	-	-	-	-	-	-	-	
TAX	OTHER TAXES - LABOR	5,635,083	LABOR	144,998	12,716	-	-	157,714	-	6,813	-	-	6,813	
	Sub-total	***65,213,454***		***2,539,333***	***97,325***	**-**	**-**	***2,636,658***	**-**	***58,219***	**-**	**-**	***58,219***	
		-												
	TOTAL TAXES OTHER THAN INCOME TAX	**65,213,454**		**2,539,333**	**97,325**	**-**	**-**	**2,636,658**	**-**	**58,219**	**-**	**-**	**58,219**	
Adjustments to Taxable Income														
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(73,070,000)	TOTPLT	(2,845,615)	(108,905)	-	-	(2,954,520)	-	(64,821)	-	-	(64,821)	
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	3,200,130	DEPR	101,859	10,076	-	-	111,934	-	6,613	-	-	6,613	
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	(45,538,799)	DEPR_DPLT	(1,547,146)	(157,663)	-	-	(1,704,809)	-	(107,833)	-	-	(107,833)	
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(6,757,480)	DEPR_GIPLT	(173,879)	(15,249)	-	-	(189,128)	-	(8,170)	-	-	(8,170)	
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	(1,414,263)	DPLT	(57,634)	(1,963)	-	-	(59,597)	-	(1,202)	-	-	(1,202)	
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	9,436,082	DPLT	384,542	13,095	-	-	397,637	-	8,023	-	-	8,023	
TAX	TAX ADJUSTMENT - GRT RELATED	-	0	-	-	-	-	-	-	-	-	-	-	
TAX	TAX ADJUSTMENT - LABOR RELATED	(9,089,109)	LABOR	(233,875)	(20,511)	-	-	(254,386)	-	(10,989)	-	-	(10,989)	
TAX	TAX ADJUSTMENT - M&S RELATED	-	LABOR	-	-	-	-	-	-	-	-	-	-	
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	-	DEPR_GIPLT	-	-	-	-	-	-	-	-	-	-	
	Sub-total	**(123,233,439)**		**(4,371,748)**	**(281,120)**	**-**	**-**	**(4,652,868)**	**-**	**(178,380)**	**-**	**-**	**(178,380)**	
PA Special Deductions														
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	68,395,012	DEPR_DPLT	2,323,668	236,796	-	-	2,560,463	-	161,955	-	-	161,955	
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	4,037,896	DPLT	164,554	5,604	-	-	170,157	-	3,433	-	-	3,433	
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	(38,527,921)	DPLT	(1,570,101)	(53,467)	-	-	(1,623,568)	-	(32,757)	-	-	(32,757)	
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	471,850	DEPR_GIPLT	12,141	1,065	-	-	13,206	-	570	-	-	570	
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	(19,187,107)	DPLT	(781,919)	(26,627)	-	-	(808,545)	-	(16,313)	-	-	(16,313)	
TAX	CONSOLIDATED TAX ADJUSTMENT	-	DPLT	-	-	-	-	-	-	-	-	-	-	
	TOTAL	15,189,729	0	148,343	163,370	-	-	311,713	-	116,889	-	-	116,889	
Net Adds/Deducts to Taxable Income		(108,043,709)	0	(4,223,405)	(117,750)	-	-	(4,341,155)	-	(61,492)	-	-	(61,492)	

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	49 DEM	50 CUS	51 FUL	52 REV	55 TOTAL	56 DEM	57 CUS	58 FUL	59 REV	60 TOTAL	63 64
				Power Service to Electric Propulsion LPEP					Separate Meter General Space Heating Service GH-2					
Amortization														
	Other													
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	1,611,144	TOTDPLT	965	18	-	-	982	1,496	1,476	-	-	2,972	
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	TOTDPLT	-	-	-	-	-	-	-	-	-	-	
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	5,324,474	TOTDPLT	3,189	58	-	-	3,247	4,945	4,877	-	-	9,823	
	Sub-total	***6,935,618***		***4,154***	***75***	***-***	***-***	***4,229***	***6,442***	***6,353***	***-***	***-***	***12,795***	
	TOTAL AMORTIZATION EXPENSES	**6,935,618**		**4,154**	**75**	**-**	**-**	**4,229**	**6,442**	**6,353**	**-**	**-**	**12,795**	
Taxes Other Than Income Taxes														
TAX	DEFERRED TAXES - DISTRIBUTION	(4,510,000)	DPLT	(2,745)	(50)	-	-	(2,794)	(4,168)	(4,152)	-	-	(8,320)	
TAX	DEFERRED TAXES - ELECTRIC PLANT	4,202,000	TOTPLT	2,373	48	-	-	2,422	3,680	3,883	-	-	7,563	
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	56,086,771	DPLT	34,133	620	-	-	34,753	51,834	51,635	-	-	103,469	
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	TOTPLT	-	-	-	-	-	-	-	-	-	-	
TAX	DEFERRED TAXES - LABOR	1,255,601	LABOR	435	20	-	-	455	673	1,225	-	-	1,898	
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	TOTPLT	-	-	-	-	-	-	-	-	-	-	
TAX	CAPITAL STOCK - DISTRIBUTION	9,000	TOTPLT	5	0	-	-	5	8	8	-	-	16	
TAX	CAPITAL STOCK INCREASE	27,000	TOTPLT	15	0	-	-	16	24	25	-	-	49	
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	3,951,000	TOTPLT	2,232	45	-	-	2,277	3,460	3,651	-	-	7,111	
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(1,415,000)	DPLT	(861)	(16)	-	-	(877)	(1,308)	(1,303)	-	-	(2,610)	
TAX	OTHER TAXES - DISTRIBUTION	-	DPLT	-	-	-	-	-	-	-	-	-	-	
TAX	OTHER TAXES - ELECTRIC PLANT	(28,000)	TOTPLT	(16)	(0)	-	-	(16)	(25)	(26)	-	-	(50)	
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	DPLT	-	-	-	-	-	-	-	-	-	-	
TAX	OTHER TAXES - LABOR	5,635,083	LABOR	1,954	88	-	-	2,041	3,022	5,496	-	-	8,519	
	Sub-total	***65,213,454***		***37,525***	***756***	***-***	***-***	***38,281***	***57,201***	***60,442***	***-***	***-***	***117,643***	
		-												
	TOTAL TAXES OTHER THAN INCOME TAX	**65,213,454**		**37,525**	**756**	**-**	**-**	**38,281**	**57,201**	**60,442**	**-**	**-**	**117,643**	
Adjustments to Taxable Income														
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(73,070,000)	TOTPLT	(41,270)	(841)	-	-	(42,111)	(63,988)	(67,522)	-	-	(131,510)	
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	3,200,130	DEPR	1,381	86	-	-	1,467	2,419	3,482	-	-	5,901	
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	(45,538,799)	DEPR_DPLT	(21,010)	(1,402)	-	-	(22,412)	(37,938)	(51,355)	-	-	(89,293)	
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(6,757,480)	DEPR_GIPLT	(2,343)	(105)	-	-	(2,448)	(3,624)	(6,591)	-	-	(10,215)	
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	(1,414,263)	DPLT	(861)	(16)	-	-	(876)	(1,307)	(1,302)	-	-	(2,609)	
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	9,436,082	DPLT	5,742	104	-	-	5,847	8,721	8,687	-	-	17,408	
TAX	TAX ADJUSTMENT - GRT RELATED	-	0	-	-	-	-	-	-	-	-	-	-	
TAX	TAX ADJUSTMENT - LABOR RELATED	(9,089,109)	LABOR	(3,151)	(141)	-	-	(3,292)	(4,875)	(8,865)	-	-	(13,740)	
TAX	TAX ADJUSTMENT - M&S RELATED	-	LABOR	-	-	-	-	-	-	-	-	-	-	
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	-	DEPR_GIPLT	-	-	-	-	-	-	-	-	-	-	
	Sub-total	**(123,233,439)**		**(61,511)**	**(2,315)**	**-**	**-**	**(63,826)**	**(100,593)**	**(123,465)**	**-**	**-**	**(224,058)**	
PA Special Deductions														
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	68,395,012	DEPR_DPLT	31,555	2,106	-	-	33,661	56,980	77,130	-	-	134,109	
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	4,037,896	DPLT	2,457	45	-	-	2,502	3,732	3,717	-	-	7,449	
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	(38,527,921)	DPLT	(23,447)	(426)	-	-	(23,873)	(35,606)	(35,470)	-	-	(71,076)	
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	471,850	DEPR_GIPLT	164	7	-	-	171	253	460	-	-	713	
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	(19,187,107)	DPLT	(11,677)	(212)	-	-	(11,889)	(17,732)	(17,664)	-	-	(35,396)	
TAX	CONSOLIDATED TAX ADJUSTMENT	-	DPLT	-	-	-	-	-	-	-	-	-	-	
	TOTAL	15,189,729	0	(947)	1,520	-	-	572	7,626	28,173	-	-	35,799	
Net Adds/Deducts to Taxable Income		(108,043,709)	0	(62,458)	(796)	-	-	(63,254)	(92,967)	(95,292)	-	-	(188,259)	

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	65 DEM	66 CUS	67 FUL	68 REV	71 TOTAL
				Street Lighting/Area Lighting SL/AL				
Amortization								
	Other							
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	1,611,144	TOTDPLT	2,318	52,731	-	-	55,049
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	TOTDPLT	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	5,324,474	TOTDPLT	7,661	174,265	-	-	181,926
	Sub-total	***6,935,618***		***9,979***	***226,997***	**-**	**-**	***236,975***
	TOTAL AMORTIZATION EXPENSES	**6,935,618**		**9,979**	**226,997**	**-**	**-**	**236,975**
Taxes Other Than Income Taxes								
TAX	DEFERRED TAXES - DISTRIBUTION	(4,510,000)	DPLT	(6,456)	(149,945)	-	-	(156,400)
TAX	DEFERRED TAXES - ELECTRIC PLANT	4,202,000	TOTPLT	5,700	129,835	-	-	135,534
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	56,086,771	DPLT	80,285	1,864,725	-	-	1,945,010
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	TOTPLT	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR	1,255,601	LABOR	1,042	24,104	-	-	25,146
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	TOTPLT	-	-	-	-	-
TAX	CAPITAL STOCK - DISTRIBUTION	9,000	TOTPLT	12	278	-	-	290
TAX	CAPITAL STOCK INCREASE	27,000	TOTPLT	37	834	-	-	871
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	3,951,000	TOTPLT	5,359	122,079	-	-	127,438
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(1,415,000)	DPLT	(2,025)	(47,045)	-	-	(49,070)
TAX	OTHER TAXES - DISTRIBUTION	-	DPLT	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT	(28,000)	TOTPLT	(38)	(865)	-	-	(903)
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	DPLT	-	-	-	-	-
TAX	OTHER TAXES - LABOR	5,635,083	LABOR	4,678	108,176	-	-	112,854
	Sub-total	***65,213,454***		***88,594***	***2,052,176***	**-**	**-**	***2,140,770***
		-						
	TOTAL TAXES OTHER THAN INCOME TAX	**65,213,454**		**88,594**	**2,052,176**	**-**	**-**	**2,140,770**
Adjustments to Taxable Income								
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(73,070,000)	TOTPLT	(99,114)	(2,257,738)	-	-	(2,356,852)
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	3,200,130	DEPR	3,749	75,674	-	-	79,423
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	(45,538,799)	DEPR_DPLT	(58,820)	(1,148,137)	-	-	(1,206,957)
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(6,757,480)	DEPR_GIPLT	(5,609)	(129,723)	-	-	(135,332)
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	(1,414,263)	DPLT	(2,024)	(47,020)	-	-	(49,045)
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	9,436,082	DPLT	13,507	313,723	-	-	327,230
TAX	TAX ADJUSTMENT - GRT RELATED	-	0	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED	(9,089,109)	LABOR	(7,545)	(174,483)	-	-	(182,028)
TAX	TAX ADJUSTMENT - M&S RELATED	-	LABOR	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	-	DEPR_GIPLT	-	-	-	-	-
	Sub-total	**(123,233,439)**		**(155,856)**	**(3,367,704)**	**-**	**-**	**(3,523,560)**
PA Special Deductions								
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	68,395,012	DEPR_DPLT	88,342	1,724,394	-	-	1,812,736
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	4,037,896	DPLT	5,780	134,248	-	-	140,029
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	(38,527,921)	DPLT	(55,151)	(1,280,943)	-	-	(1,336,094)
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	471,850	DEPR_GIPLT	392	9,058	-	-	9,450
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	(19,187,107)	DPLT	(27,465)	(637,916)	-	-	(665,382)
TAX	CONSOLIDATED TAX ADJUSTMENT	-	DPLT	-	-	-	-	-
	TOTAL	15,189,729	0	11,898	(51,159)	-	-	(39,261)
Net Adds/Deducts to Taxable Income		(108,043,709)	0	(143,958)	(3,418,863)	-	-	(3,562,821)

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FUL	4 REV	7 TOTAL	8 DEM	9 CUS	10 FUL	11 REV	12 TOTAL	15 16
				Residential RS					Residential-Thermal Storage RTS					
Fuel and Purchased Power														
555	PURCHASED POWER	2,717,328	FUL_ENRGYSR	-	-	1,055,892	-	1,055,892	-	-	21,445	-	21,445	
557	OTHER PURCHASED POWER EXPENSES	961,050	FUL_ENRGYSR	-	-	373,442	-	373,442	-	-	7,584	-	7,584	
	TOTAL	3,678,378	0	-	-	1,429,335	-	1,429,335	-	-	29,029	-	29,029	
				-	-	-	-	-	-	-	-	-	-	
Operating Revenues														
REV	DISTRIBUTION REVENUES	817,960,916	REV_DIST	-	-	-	562,837,585	562,837,585	-	-	-	6,767,060	6,767,060	
REV	STATE TAX ADJ SURCHARGE	(822,665)	REV_STAS	-	-	-	(570,011)	(570,011)	-	-	-	(7,542)	(7,542)	
REV	LATE PAYMENT CHARGES	12,680,037	LT_FEES	-	-	-	9,663,775	9,663,775	-	-	-	68,677	68,677	
REV	ANNUALIZATION	(1,351,843)	REV_ANNL	-	-	-	1,794,790	1,794,790	-	-	-	(32,129)	(32,129)	
REV	MISCELLANEOUS SERVICE REVS	884,233	REV_TOTDPLT	-	-	-	621,378	621,378	-	-	-	10,356	10,356	
REV	RENT-ELECTRIC PROPERTY - DIST	40,945,882	REV_TOTDPLT	-	-	-	28,773,921	28,773,921	-	-	-	479,561	479,561	
REV	OTHER ELECTRIC REVENUE - DIST	(298,210)	REV_TOTDPLT	-	-	-	(209,561)	(209,561)	-	-	-	(3,493)	(3,493)	
	Sub-total	***869,998,350***	**-**	**-**	**-**	**-**	***602,911,877***	***602,911,877***	**-**	**-**	**-**	***7,282,491***	***7,282,491***	
	TOTAL	**869,998,350**		-	-	-	**602,911,877**	**602,911,877**	-	-	-	**7,282,491**	**7,282,491**	

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 FUL	20 REV	23 TOTAL	24	25 DEM	26 CUS	27 FUL	28 REV	31 TOTAL	32
				Small General Service - Sec. Voltage GS-1						Large General Service - Sec. Voltage GS-3					
Fuel and Purchased Power															
555	PURCHASED POWER	2,717,328	FUL_ENRGYSR	-	-	146,505	-	146,505		-	-	##	-	618,999	
557	OTHER PURCHASED POWER EXPENSES	961,050	FUL_ENRGYSR	-	-	51,815	-	51,815		-	-	##	-	218,924	
	TOTAL	3,678,378	0	-	-	198,320	-	198,320		-	-	##	-	837,923	
				-	-	-	-	-		-	-	-	-	-	
Operating Revenues															
REV	DISTRIBUTION REVENUES	817,960,916	REV_DIST	-	-	-	70,858,875	70,858,875		-	-	-	117,101,828	117,101,828	
REV	STATE TAX ADJ SURCHARGE	(822,665)	REV_STAS	-	-	-	(61,694)	(61,694)		-	-	-	(107,357)	(107,357)	
REV	LATE PAYMENT CHARGES	12,680,037	LT_FEES	-	-	-	1,364,888	1,364,888		-	-	-	1,094,572	1,094,572	
REV	ANNUALIZATION	(1,351,843)	REV_ANNL	-	-	-	535,299	535,299		-	-	-	(3,470,166)	(3,470,166)	
REV	MISCELLANEOUS SERVICE REVS	884,233	REV_TOTDPLT	-	-	-	78,860	78,860		-	-	-	103,042	103,042	
REV	RENT-ELECTRIC PROPERTY - DIST	40,945,882	REV_TOTDPLT	-	-	-	3,651,740	3,651,740		-	-	-	4,771,510	4,771,510	
REV	OTHER ELECTRIC REVENUE - DIST	(298,210)	REV_TOTDPLT	-	-	-	(26,596)	(26,596)		-	-	-	(34,751)	(34,751)	
	Sub-total	***869,998,350***	-	-	-	-	***76,401,373***	***76,401,373***		-	-	-	***119,458,678***	***119,458,678***	
	TOTAL	**869,998,350**		-	-	-	**76,401,373**	**76,401,373**		-	-	-	**119,458,678**	**119,458,678**	

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	33 DEM	34 CUS	35 FUL	36 REV	39 TOTAL	40 DEM	41 CUS	42 FUL	43 REV	44 TOTAL	47 48
				Large General Service - 12 KV LP-4					Large General Service - 69 KV or Higher LP-5					
Fuel and Purchased Power														
555	PURCHASED POWER	2,717,328	FUL_ENRGYSR	-	-	##	-	448,168	-	-	##	-	410,115	
557	OTHER PURCHASED POWER EXPENSES	961,050	FUL_ENRGYSR	-	-	##	-	158,506	-	-	##	-	145,047	
	TOTAL	3,678,378	0	-	-	##	-	606,674	-	-	##	-	555,162	
				-	-	-	-	-	-	-	-	-	-	
Operating Revenues														
REV	DISTRIBUTION REVENUES	817,960,916	REV_DIST	-	-	-	32,931,263	32,931,263	-	-	-	1,764,127	1,764,127	
REV	STATE TAX ADJ SURCHARGE	(822,665)	REV_STAS	-	-	-	(42,444)	(42,444)	-	-	-	(11,356)	(11,356)	
REV	LATE PAYMENT CHARGES	12,680,037	LT_FEES	-	-	-	335,417	335,417	-	-	-	128,306	128,306	
REV	ANNUALIZATION	(1,351,843)	REV_ANNL	-	-	-	(190,216)	(190,216)	-	-	-	(59,599)	(59,599)	
REV	MISCELLANEOUS SERVICE REVS	884,233	REV_TOTDPLT	-	-	-	37,475	37,475	-	-	-	740	740	
REV	RENT-ELECTRIC PROPERTY - DIST	40,945,882	REV_TOTDPLT	-	-	-	1,735,346	1,735,346	-	-	-	34,261	34,261	
REV	OTHER ELECTRIC REVENUE - DIST	(298,210)	REV_TOTDPLT	-	-	-	(12,639)	(12,639)	-	-	-	(250)	(250)	
	Sub-total	***869,998,350***	-	-	-	-	***34,794,203***	***34,794,203***	-	-	-	***1,856,230***	***1,856,230***	
	TOTAL	**869,998,350**		-	-	-	**34,794,203**	**34,794,203**	-	-	-	**1,856,230**	**1,856,230**	

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	49 DEM	50 CUS	51 FUL	52 REV	55 TOTAL	56	57 DEM	58 CUS	59 FUL	60 REV	63 TOTAL	64
				Power Service to Electric Propulsion LPEP						Separate Meter General Space Heating Service GH-2					
Fuel and Purchased Power															
555	PURCHASED POWER	2,717,328	FUL_ENRGYSR	-	-	##	-	4,264		-	-	##	-	3,735	
557	OTHER PURCHASED POWER EXPENSES	961,050	FUL_ENRGYSR	-	-	##	-	1,508		-	-	##	-	1,321	
	TOTAL	3,678,378	0	-	-	##	-	5,772		-	-	##	-	5,056	
				-	-	-	-	-		-	-	-	-	-	
Operating Revenues															
REV	DISTRIBUTION REVENUES	817,960,916	REV_DIST	-	-	-	445,200	445,200		-	-	-	1,331,669	1,331,669	
REV	STATE TAX ADJ SURCHARGE	(822,665)	REV_STAS	-	-	-	(693)	(693)		-	-	-	(1,172)	(1,172)	
REV	LATE PAYMENT CHARGES	12,680,037	LT_FEES	-	-	-	-	-		-	-	-	24,402	24,402	
REV	ANNUALIZATION	(1,351,843)	REV_ANNL	-	-	-	-	-		-	-	-	(10,237)	(10,237)	
REV	MISCELLANEOUS SERVICE REVS	884,233	REV_TOTDPLT	-	-	-	539	539		-	-	-	1,631	1,631	
REV	RENT-ELECTRIC PROPERTY - DIST	40,945,882	REV_TOTDPLT	-	-	-	24,969	24,969		-	-	-	75,539	75,539	
REV	OTHER ELECTRIC REVENUE - DIST	(298,210)	REV_TOTDPLT	-	-	-	(182)	(182)		-	-	-	(550)	(550)	
	Sub-total	***869,998,350***	**-**	**-**	**-**	**-**	***469,834***	***469,834***		**-**	**-**	**-**	***1,421,282***	***1,421,282***	
	TOTAL	**869,998,350**		**-**	**-**	**-**	**469,834**	**469,834**		**-**	**-**	**-**	**1,421,282**	**1,421,282**	

Class Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	65 DEM	66 CUS	67 FUL	68 REV	71 TOTAL
				Street Lighting/Area Lighting SL/AL				
Fuel and Purchased Power								
555	PURCHASED POWER	2,717,328	FUL_ENRGYSR	-	-	##	-	8,205
557	OTHER PURCHASED POWER EXPENSES	961,050	FUL_ENRGYSR	-	-	##	-	2,902
	TOTAL	3,678,378	0	-	-	##	-	11,107
				-	-	-	-	-
Operating Revenues								
REV	DISTRIBUTION REVENUES	817,960,916	REV_DIST	-	-	-	23,923,308	23,923,308
REV	STATE TAX ADJ SURCHARGE	(822,665)	REV_STAS	-	-	-	(20,397)	(20,397)
REV	LATE PAYMENT CHARGES	12,680,037	LT_FEES	-	-	-	-	-
REV	ANNUALIZATION	(1,351,843)	REV_ANNL	-	-	-	80,414	80,414
REV	MISCELLANEOUS SERVICE REVS	884,233	REV_TOTDPLT	-	-	-	30,212	30,212
REV	RENT-ELECTRIC PROPERTY - DIST	40,945,882	REV_TOTDPLT	-	-	-	1,399,035	1,399,035
REV	OTHER ELECTRIC REVENUE - DIST	(298,210)	REV_TOTDPLT	-	-	-	(10,189)	(10,189)
	Sub-total	***869,998,350***	**-**	**-**	**-**	**-**	***25,402,383***	***25,402,383***
	TOTAL	**869,998,350**		**-**	**-**	**-**	**25,402,383**	**25,402,383**

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JDT 1

HISTORICAL TEST YEAR ENDED DECEMBER 31, 2014

SECTION III

COST ALLOCATION TO JURISDICTIONS AT PRESENT RATES

This section shows the allocation to Federal jurisdictional wholesale services and customers supplied on a system cost basis. There are two parts to this section; the first provides a summary of the resulting allocations including rate base, expenses, taxes and return for (1) transmission (2) resale customers and (3) PAPUC Jurisdictional. The second section provides details by FERC account including taxes and pro forma adjustments for each of these jurisdictions. This section is organized by several sections as listed: Net Plant, Depreciation, Rate Base Adjustments, O&M, Labor (for development of labor allocator), Depreciation Expense, Amortization, Taxes, and Revenues. Further, the results of this section directly feed the account balances used in the Class Cost of Service Study provided in Section II. The functionalization, classification, and allocation that support the results provided in this section are detailed in Section B.

ırisdictional Cost of Service Study
ɹmmary of Results
Historical Test Year (2014)

Line No.	Description	System Total	FERC Transmission Transmission	Resale Primary Resale	PUC Jurisdiction Distribution Distribution
	(A)	(B)	(C)	(D)	(E)
	Rate Base				
1	Plant in Service	$ 7,865,810,416	$ 2,393,965,102	$ 2,660,942	$ 5,469,184,371
2	Accumulated Reserve	2,551,570,194	571,606,025	1,645,709	1,978,318,460
3	Other Rate Base Items	(1,064,127,187)	(253,284,329)	(445,184)	(810,397,674)
4	Total Rate Base	$ 4,250,113,034	$ 1,569,074,748	$ 570,049	$ 2,680,468,237
	Revenues at Current Rates				
5	Transmission	$ -	$ -	$ -	$ -
6	Distribution	817,138,251	-	-	817,138,251
	Late Payment Charges	12,680,037	-	-	12,680,037
7	Annualization	(1,351,843)	-	-	(1,351,843)
	Other Operating Revenue	376,758,543	334,907,760	318,877	41,531,905
8	Total Revenues	$ 1,205,224,988	$ 334,907,760	$ 318,877	$ 869,998,350
	Expenses at Current Rates				
9	Transmission O&M	$ 41,240,824	$ 41,240,824	$ -	$ -
10	Distribution O&M	166,804,070	(990,689)	77,130	167,717,629
11	Fuel and Purchased Power	3,678,378	-	-	3,678,378
12	Amortization Expense	6,935,618	-	-	6,935,618
13	Other	233,618,308	20,296,714	42,819	213,278,775
14	Total Operations & Maintenance Expenses	$ 452,277,198	$ 60,546,849	$ 119,949	$ 391,610,400
	Depreciation Expenses				
15	Transmission	36,555,712	36,555,712	-	-
16	Distribution	108,284,900	-	45,876	108,239,025
17	Other	40,273,778	2,195,408	12,107	38,066,263
18	Total Depreciation Expenses	$ 185,114,390	$ 38,751,119	$ 57,983	$ 146,305,287
19	Total Expenses (O&M & Depreciation)	$ 637,391,588	$ 99,297,969	$ 177,932	$ 537,915,687
	Taxes				
20	Income Taxes	$ 77,561,730	$ 46,377,394	$ 33,733	$ 31,150,603
21	Gross Receipts Tax	48,898,334	-	18,814	48,879,520
22	Taxes Other Than Income Taxes	100,804,226	35,586,351	31,421	65,186,454
23	Total Taxes	$ 227,264,290	$ 81,963,745	$ 83,968	$ 145,216,577
24	Current Operating Expenses	864,655,878	181,261,714	261,900	683,132,264
25	Current Operating Income	340,569,110	153,646,047	56,978	186,866,086
26	Return at Current Rates	8.01%	9.79%	10.00%	6.97%

ırisdictional Cost of Service Study
ummary of Results
Historical Test Year (2014)

Line No.	Description	System Total	FERC Transmission Transmission	Resale Primary Resale	PUC Jurisdiction Distribution Distribution
	(A)	(B)	(C)	(D)	(E)
	INCOME TAX AND GRT CALCS @ PRESENT RATES				
	Gross Receipts Tax Calculations				
	Revenues at Current Rates				
27	Transmission	$ -	$ -	$ -	$ -
28	Distribution	817,138,251	-	-	817,138,251
29	Late Payment Charges	12,680,037	-	-	12,680,037
30	Annualization	(1,351,843)	-	-	(1,351,843)
31	Resale	318,877	-	318,877	-
32	Base For Gross Receipts Tax	828,785,322	-	318,877	828,466,445
33	Gross Receipts Tax @ 5.90%	$ 48,898,334	$ -	$ 18,814	$ 48,879,520
	Income Tax Calculations				
34	Operating Revenue	$ 1,205,224,988	$ 334,907,760	$ 318,877	$ 869,998,350
35	Operating Expense	637,391,588	99,297,969	177,932	537,915,687
36	Gross Receipts Tax	48,898,334	-	18,814	48,879,520
37	Taxes Other Than Income Taxes	100,804,226	35,586,351	31,421	65,186,454
38	Taxable Income Before Adjustments	418,130,840	200,023,441	90,710	218,016,689
39	Interest Expense	(104,552,781)	(38,599,239)	(14,023)	(65,939,519)
40	Deferred Income Taxes	90,267,000	33,203,000	29,629	57,034,371
41	Other Adjustment to Taxable Income	(197,049,610)	(73,797,279)	(18,892)	(123,233,439)
42	Adjustment to Taxable Income	(211,335,391)	(79,193,518)	(3,287)	(132,138,586)
43	Taxable Net Income	$ 206,795,449	$ 120,829,923	$ 87,423	$ 85,878,103
	PA Income Tax Calculations				
44	Total Taxable Net Income	$ 206,795,449	$ 120,829,923	$ 87,423	$ 85,878,103
45	PA Special Deduction	21,765,000	(12,623,000)	11,164	34,376,836
46	PA Taxable Net Income	228,560,449	108,206,923	98,588	120,254,938
47	PA Income Tax @ 9.99%	$ 22,833,189	$ 10,809,872	$ 9,849	$ 12,013,468
	Federal Income Tax Calculations				
48	Total Taxable Net Income	$ 206,795,449	$ 120,829,923	$ 87,423	$ 85,878,103
49	Deduction - PA Income Tax	(22,833,189)	(10,809,872)	(9,849)	(12,013,468)
50	Federal Taxable Net Income before NOL	183,962,260	110,020,051	77,574	73,864,634
51	Federal Net Operating Loss	(27,595,000)	(8,398,558)	(9,335)	(19,187,107)
52	Federal Taxable Net Income after NOL	156,367,260	101,621,493	68,239	54,677,528
53	Federal Income Tax @ 35.00%	54,728,541	35,567,523	23,884	19,137,135
54	Consolidated Income Tax Adjustment	-	-	-	-
55	Federal Income Tax	$ 54,728,541	$ 35,567,523	$ 23,884	$ 19,137,135
56	Total Tax	$ 77,561,730	$ 46,377,394	$ 33,733	$ 31,150,603

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FERC Transmission Transmission GNR	4 REV	5 FUL	7 TOTAL
RATE BASE									
Plant-in Service									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	97,672,352	LABOR_NOTRN	-	-	-	-	-	-
301-303	INTANGIBLE PLANT - TRANSMISSON	9,569,210	GNR_TRANS	-	-	9,569,210	-	-	9,569,210
	Sub-total	***107,241,563***		**-**	**-**	***9,569,210***	**-**	**-**	***9,569,210***
	Transmission Portion of Distribution Plant								
370	METERS - TRANS DIRECT	251,543	TRANS	-	251,543	-	-	-	251,543
	Sub-total	***251,543***		**-**	***251,543***	**-**	**-**	**-**	***251,543***
	Transmission Plant								
350-359	TRANSMISSION PLANT	2,358,508,166	GNR_TRANS	-	-	2,358,508,166	-	-	2,358,508,166
	Sub-total	***2,358,508,166***		**-**	**-**	***2,358,508,166***	**-**	**-**	***2,358,508,166***
	Distribution Plant								
360	LAND AND LAND RIGHTS	15,470,670	DPLT	-	-	-	-	-	-
360	LAND AND LAND RIGHTS - OVERHEAD LINES	74,903,845	PLT_365NORSL	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS	36,347,163	PRI_DEM	-	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY	461,172,075	PRI_DEM	-	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT	1,693,786	DEM_RESALE	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY	753,310,545	PRI_DEM	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY	279,564,170	SEC_DEM	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY	670,676,287	PRI_DEM	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY	197,737,913	SEC_DEM	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT	501,136	DEM_RESALE	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRIMARY	152,065,483	PRI_DEM	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SECONDARY	23,956,606	SEC_DEM	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRIMARY	456,632,143	PRI_DEM	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SECONDARY	71,938,459	SEC_DEM	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - RESALE DIRECT	162,406	DEM_RESALE	-	-	-	-	-	-
368	LINE TRANSFORMERS	447,000,838	SEC_DEM	-	-	-	-	-	-
369	SERVICES	649,185,404	SEC_DEM	-	-	-	-	-	-
370	METERS - DIST DIRECT	286,927,400	DIST	-	-	-	-	-	-
370	METERS - RESALE DIRECT	60,207	RESALE	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	8,734,306	DIST	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	108,423,002	DIST	-	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	35,196,382	DIST	-	-	-	-	-	-
	Sub-total	***4,731,660,228***		**-**	**-**	**-**	**-**	**-**	**-**
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION	642,512,734	LABOR_NOTRN	-	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION	25,636,182	GNR_TRANS	-	-	25,636,182	-	-	25,636,182
	Sub-total	***668,148,916***		**-**	**-**	***25,636,182***	**-**	**-**	***25,636,182***
	TOTAL PLANT-IN-SERVICE	**7,865,810,416**		**-**	**251,543**	**2,393,713,558**	**-**	**-**	**2,393,965,102**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	8 DEM	9 CUS	10 Resale Primary GNR	11 Resale REV	12 Resale FUL	13 Resale TOTAL	15 #
RATE BASE										
Plant-in Service										
	Intangible Plant									
301-303	INTANGIBLE PLANT - DISTRIBUTION	97,672,352	LABOR_NOTRN	29,173	1,883	-	-	-	31,056	
301-303	INTANGIBLE PLANT - TRANSMISSON	9,569,210	GNR_TRANS	-	-	-	-	-	-	
	Sub-total	***107,241,563***		***29,173***	***1,883***	***-***	***-***	***-***	***31,056***	
	Transmission Portion of Distribution Plant									
370	METERS - TRANS DIRECT	251,543	TRANS	-	-	-	-	-	-	
	Sub-total	***251,543***		***-***	***-***	***-***	***-***	***-***	***-***	
	Transmission Plant									
350-359	TRANSMISSION PLANT	2,358,508,166	GNR_TRANS	-	-	-	-	-	-	
	Sub-total	***2,358,508,166***		***-***	***-***	***-***	***-***	***-***	***-***	
	Distribution Plant									
360	LAND AND LAND RIGHTS	15,470,670	DPLT	7,858	201	-	-	-	8,058	
360	LAND AND LAND RIGHTS - OVERHEAD LINES	74,903,845	PLT_365NORSL	-	-	-	-	-	-	
361	STRUCTURES & IMPROVEMENTS	36,347,163	PRI_DEM	-	-	-	-	-	-	
362	STATION EQUIPMENT - PRIMARY	461,172,075	PRI_DEM	-	-	-	-	-	-	
362	STATION EQUIPMENT - RESALE DIRECT	1,693,786	DEM_RESALE	1,693,786	-	-	-	-	1,693,786	
364	POLES TOWERS & FIXTURES - PRIMARY	753,310,545	PRI_DEM	-	-	-	-	-	-	
364	POLES TOWERS & FIXTURES - SECONDARY	279,564,170	SEC_DEM	-	-	-	-	-	-	
365	OVERHEAD CONDUCTORS - PRIMARY	670,676,287	PRI_DEM	-	-	-	-	-	-	
365	OVERHEAD CONDUCTORS - SECONDARY	197,737,913	SEC_DEM	-	-	-	-	-	-	
365	OVERHEAD CONDUCTORS - RESALE DIRECT	501,136	DEM_RESALE	501,136	-	-	-	-	501,136	
366	UNDERGROUND CONDUIT - PRIMARY	152,065,483	PRI_DEM	-	-	-	-	-	-	
366	UNDERGROUND CONDUIT - SECONDARY	23,956,606	SEC_DEM	-	-	-	-	-	-	
367	UNDERGROUND CONDUCTORS - PRIMARY	456,632,143	PRI_DEM	-	-	-	-	-	-	
367	UNDERGROUND CONDUCTORS - SECONDARY	71,938,459	SEC_DEM	-	-	-	-	-	-	
367	UNDERGROUND CONDUCTORS - RESALE DIRECT	162,406	DEM_RESALE	162,406	-	-	-	-	162,406	
368	LINE TRANSFORMERS	447,000,838	SEC_DEM	-	-	-	-	-	-	
369	SERVICES	649,185,404	SEC_DEM	-	-	-	-	-	-	
370	METERS - DIST DIRECT	286,927,400	DIST	-	-	-	-	-	-	
370	METERS - RESALE DIRECT	60,207	RESALE	-	60,207	-	-	-	60,207	
371	INSTALLATIONS ON CUST PREMISES	8,734,306	DIST	-	-	-	-	-	-	
373	STREET LIGHTING & SIGNAL SYSTEMS	108,423,002	DIST	-	-	-	-	-	-	
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	35,196,382	DIST	-	-	-	-	-	-	
	Sub-total	***4,731,660,228***		***2,365,186***	***60,408***	***-***	***-***	***-***	***2,425,593***	
	General Plant									
389-399	GENERAL PLANT - DISTRIBUTION	642,512,734	LABOR_NOTRN	191,907	12,386	-	-	-	204,293	
389-399	GENERAL PLANT - TRANSMISSION	25,636,182	GNR_TRANS	-	-	-	-	-	-	
	Sub-total	***668,148,916***		***191,907***	***12,386***	***-***	***-***	***-***	***204,293***	
	TOTAL PLANT-IN-SERVICE	**7,865,810,416**		**2,586,266**	**74,676**	**-**	**-**	**-**	**2,660,942**	

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 GNR	20 REV	21 FUL	23 TOTAL
				PUC Jurisdiction Distribution					
				Distribution					
RATE BASE									
Plant-in Service									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	97,672,352	LABOR_NOTRN	21,654,642	75,986,654	-	-	-	97,641,296
301-303	INTANGIBLE PLANT - TRANSMISSON	9,569,210	GNR_TRANS	-	-	-	-	-	-
	Sub-total	***107,241,563***		***21,654,642***	***75,986,654***	**-**	**-**	**-**	***97,641,296***
	Transmission Portion of Distribution Plant								
370	METERS - TRANS DIRECT	251,543	TRANS	-	-	-	-	-	-
	Sub-total	***251,543***		**-**	**-**	**-**	**-**	**-**	**-**
	Transmission Plant								
350-359	TRANSMISSION PLANT	2,358,508,166	GNR_TRANS	-	-	-	-	-	-
	Sub-total	***2,358,508,166***		**-**	**-**	**-**	**-**	**-**	**-**
	Distribution Plant								
360	LAND AND LAND RIGHTS	15,470,670	DPLT	5,809,082	9,653,530	-	-	-	15,462,612
360	LAND AND LAND RIGHTS - OVERHEAD LINES	74,903,845	PLT_365NORSL	37,238,858	37,664,987	-	-	-	74,903,845
361	STRUCTURES & IMPROVEMENTS	36,347,163	PRI_DEM	36,347,163	-	-	-	-	36,347,163
362	STATION EQUIPMENT - PRIMARY	461,172,075	PRI_DEM	461,172,075	-	-	-	-	461,172,075
362	STATION EQUIPMENT - RESALE DIRECT	1,693,786	DEM_RESALE	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY	753,310,545	PRI_DEM	365,918,608	387,391,937	-	-	-	753,310,545
364	POLES TOWERS & FIXTURES - SECONDARY	279,564,170	SEC_DEM	65,299,983	214,264,188	-	-	-	279,564,170
365	OVERHEAD CONDUCTORS - PRIMARY	670,676,287	PRI_DEM	346,597,841	324,078,446	-	-	-	670,676,287
365	OVERHEAD CONDUCTORS - SECONDARY	197,737,913	SEC_DEM	85,139,049	112,598,865	-	-	-	197,737,913
365	OVERHEAD CONDUCTORS - RESALE DIRECT	501,136	DEM_RESALE	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRIMARY	152,065,483	PRI_DEM	28,629,884	123,435,598	-	-	-	152,065,483
366	UNDERGROUND CONDUIT - SECONDARY	23,956,606	SEC_DEM	12,066,198	11,890,408	-	-	-	23,956,606
367	UNDERGROUND CONDUCTORS - PRIMARY	456,632,143	PRI_DEM	85,971,683	370,660,460	-	-	-	456,632,143
367	UNDERGROUND CONDUCTORS - SECONDARY	71,938,459	SEC_DEM	36,233,166	35,705,293	-	-	-	71,938,459
367	UNDERGROUND CONDUCTORS - RESALE DIRECT	162,406	DEM_RESALE	-	-	-	-	-	-
368	LINE TRANSFORMERS	447,000,838	SEC_DEM	211,516,848	235,483,990	-	-	-	447,000,838
369	SERVICES	649,185,404	SEC_DEM	7,863,736	641,321,668	-	-	-	649,185,404
370	METERS - DIST DIRECT	286,927,400	DIST	-	286,927,400	-	-	-	286,927,400
370	METERS - RESALE DIRECT	60,207	RESALE	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	8,734,306	DIST	-	8,734,306	-	-	-	8,734,306
373	STREET LIGHTING & SIGNAL SYSTEMS	108,423,002	DIST	-	108,423,002	-	-	-	108,423,002
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	35,196,382	DIST	-	35,196,382	-	-	-	35,196,382
	Sub-total	***4,731,660,228***		***1,785,804,173***	***2,943,430,461***	**-**	**-**	**-**	***4,729,234,634***
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION	642,512,734	LABOR_NOTRN	142,449,558	499,858,882	-	-	-	642,308,441
389-399	GENERAL PLANT - TRANSMISSION	25,636,182	GNR_TRANS	-	-	-	-	-	-
	Sub-total	***668,148,916***		***142,449,558***	***499,858,882***	**-**	**-**	**-**	***642,308,441***
	TOTAL PLANT-IN-SERVICE	**7,865,810,416**		**1,949,908,374**	**3,519,275,998**	**-**	**-**	**-**	**5,469,184,371**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FERC Transmission Transmission GNR	4 REV	5 FUL	7 TOTAL
Accumulated Reserve for Depreciation									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	50,755,285	LABOR_NOTRN	-	-	-	-	-	-
301-303	INTANGIBLE PLANT - TRANSMISSON	5,128,573	GNR_TRANS	-	-	5,128,573	-	-	5,128,573
	Sub-total	***55,883,858***		**-**	**-**	***5,128,573***	**-**	**-**	***5,128,573***
	Transmission Plant								
350-359	TRANSMISSION PLANT	543,918,642	GNR_TRANS	-	-	543,918,642	-	-	543,918,642
	Sub-total	***543,918,642***		**-**	**-**	***543,918,642***	**-**	**-**	***543,918,642***
	Distribution Plant								
360	LAND AND LAND RIGHTS	31,639,910	PLT_360	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS - PRIMARY	14,526,677	PRI_DEM	-	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY	124,423,674	PRI_DEM	-	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT	1,101,040	DEM_RESALE	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY	228,920,410	PRI_DEM	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY	85,541,250	SEC_DEM	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY	200,536,794	PRI_DEM	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY	59,124,988	SEC_DEM	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT	340,027	DEM_RESALE	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRIMARY	45,998,031	PRI_DEM	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SECONDARY	7,246,593	SEC_DEM	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRIMARY	151,145,596	PRI_DEM	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SECONDARY	23,811,686	SEC_DEM	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - RESALE DIRECT	76,397	DEM_RESALE	-	-	-	-	-	-
368	LINE TRANSFORMERS	184,006,344	SEC_DEM	-	-	-	-	-	-
369	SERVICES	313,886,189	SEC_DEM	-	-	-	-	-	-
370	METERS - DIST DIRECT	178,519,362	DIST	-	-	-	-	-	-
370	METERS - RESALE DIRECT	42,596	RESALE	-	-	-	-	-	-
370	METERS - TRANS DIRECT	156,509	TRANS	-	156,509	-	-	-	156,509
371	INSTALLATIONS ON CUST PREMISES	5,106,860	DIST	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	53,362,278	DIST	-	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	10,110,026	DIST	-	-	-	-	-	-
	Sub-total	***1,719,623,239***		**-**	***156,509***	**-**	**-**	**-**	***156,509***
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION	209,742,155	LABOR_NOTRN	-	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION	22,402,301	GNR_TRANS	-	-	22,402,301	-	-	22,402,301
	Sub-total	***232,144,455***		**-**	**-**	***22,402,301***	**-**	**-**	***22,402,301***
	TOTAL DEPRECIATION ACCRUAL	**2,551,570,194**		**-**	**156,509**	**571,449,516**	**-**	**-**	**571,606,025**
	NET PLANT	**5,314,240,221**		**-**	**95,035**	**1,822,264,042**	**-**	**-**	**1,822,359,077**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	8 DEM	9 CUS	10 GNR	11 REV	12 FUL	13 TOTAL	15 #
				Resale Primary		Resale				
Accumulated Reserve for Depreciation										
	Intangible Plant									
301-303	INTANGIBLE PLANT - DISTRIBUTION	50,755,285	LABOR_NOTRN	15,160	978	-	-	-	16,138	
301-303	INTANGIBLE PLANT - TRANSMISSON	5,128,573	GNR_TRANS	-	-	-	-	-	-	
	Sub-total	***55,883,858***		***15,160***	***978***	***-***	***-***	***-***	***16,138***	
	Transmission Plant									
350-359	TRANSMISSION PLANT	543,918,642	GNR_TRANS	-	-	-	-	-	-	
	Sub-total	***543,918,642***		***-***	***-***	***-***	***-***	***-***	***-***	
	Distribution Plant									
360	LAND AND LAND RIGHTS	31,639,910	PLT_360	2,751	70	-	-	-	2,821	
361	STRUCTURES & IMPROVEMENTS - PRIMARY	14,526,677	PRI_DEM	-	-	-	-	-	-	
362	STATION EQUIPMENT - PRIMARY	124,423,674	PRI_DEM	-	-	-	-	-	-	
362	STATION EQUIPMENT - RESALE DIRECT	1,101,040	DEM_RESALE	1,101,040	-	-	-	-	1,101,040	
364	POLES TOWERS & FIXTURES - PRIMARY	228,920,410	PRI_DEM	-	-	-	-	-	-	
364	POLES TOWERS & FIXTURES - SECONDARY	85,541,250	SEC_DEM	-	-	-	-	-	-	
365	OVERHEAD CONDUCTORS - PRIMARY	200,536,794	PRI_DEM	-	-	-	-	-	-	
365	OVERHEAD CONDUCTORS - SECONDARY	59,124,988	SEC_DEM	-	-	-	-	-	-	
365	OVERHEAD CONDUCTORS - RESALE DIRECT	340,027	DEM_RESALE	340,027	-	-	-	-	340,027	
366	UNDERGROUND CONDUIT - PRIMARY	45,998,031	PRI_DEM	-	-	-	-	-	-	
366	UNDERGROUND CONDUIT - SECONDARY	7,246,593	SEC_DEM	-	-	-	-	-	-	
367	UNDERGROUND CONDUCTORS - PRIMARY	151,145,596	PRI_DEM	-	-	-	-	-	-	
367	UNDERGROUND CONDUCTORS - SECONDARY	23,811,686	SEC_DEM	-	-	-	-	-	-	
367	UNDERGROUND CONDUCTORS - RESALE DIRECT	76,397	DEM_RESALE	76,397	-	-	-	-	76,397	
368	LINE TRANSFORMERS	184,006,344	SEC_DEM	-	-	-	-	-	-	
369	SERVICES	313,886,189	SEC_DEM	-	-	-	-	-	-	
370	METERS - DIST DIRECT	178,519,362	DIST	-	-	-	-	-	-	
370	METERS - RESALE DIRECT	42,596	RESALE	-	42,596	-	-	-	42,596	
370	METERS - TRANS DIRECT	156,509	TRANS	-	-	-	-	-	-	
371	INSTALLATIONS ON CUST PREMISES	5,106,860	DIST	-	-	-	-	-	-	
373	STREET LIGHTING & SIGNAL SYSTEMS	53,362,278	DIST	-	-	-	-	-	-	
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	10,110,026	DIST	-	-	-	-	-	-	
	Sub-total	***1,719,623,239***		***1,520,215***	***42,667***	***-***	***-***	***-***	***1,562,881***	
	General Plant									
389-399	GENERAL PLANT - DISTRIBUTION	209,742,155	LABOR_NOTRN	62,646	4,043	-	-	-	66,690	
389-399	GENERAL PLANT - TRANSMISSION	22,402,301	GNR_TRANS	-	-	-	-	-	-	
	Sub-total	***232,144,455***		***62,646***	***4,043***	***-***	***-***	***-***	***66,690***	
	TOTAL DEPRECIATION ACCRUAL	**2,551,570,194**		**1,598,021**	**47,688**	**-**	**-**	**-**	**1,645,709**	
	NET PLANT	**5,314,240,221**		**988,245**	**26,988**	**-**	**-**	**-**	**1,015,233**	

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 GNR	20 REV	21 FUL	23 TOTAL
				PUC Jurisdiction Distribution					
				Distribution					
	Accumulated Reserve for Depreciation								
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	50,755,285	LABOR_NOTRN	11,252,801	39,486,346	-	-	-	50,739,147
301-303	INTANGIBLE PLANT - TRANSMISSON	5,128,573	GNR_TRANS	-	-	-	-	-	-
	Sub-total	***55,883,858***		***11,252,801***	***39,486,346***	-	-	-	***50,739,147***
	Transmission Plant								
350-359	TRANSMISSION PLANT	543,918,642	GNR_TRANS	-	-	-	-	-	-
	Sub-total	***543,918,642***		-	-	-	-	-	-
	Distribution Plant								
360	LAND AND LAND RIGHTS	31,639,910	PLT_360	15,070,984	16,566,104	-	-	-	31,637,089
361	STRUCTURES & IMPROVEMENTS - PRIMARY	14,526,677	PRI_DEM	14,526,677	-	-	-	-	14,526,677
362	STATION EQUIPMENT - PRIMARY	124,423,674	PRI_DEM	124,423,674	-	-	-	-	124,423,674
362	STATION EQUIPMENT - RESALE DIRECT	1,101,040	DEM_RESALE	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY	228,920,410	PRI_DEM	111,197,485	117,722,926	-	-	-	228,920,410
364	POLES TOWERS & FIXTURES - SECONDARY	85,541,250	SEC_DEM	19,980,537	65,560,713	-	-	-	85,541,250
365	OVERHEAD CONDUCTORS - PRIMARY	200,536,794	PRI_DEM	103,635,124	96,901,671	-	-	-	200,536,794
365	OVERHEAD CONDUCTORS - SECONDARY	59,124,988	SEC_DEM	25,457,158	33,667,830	-	-	-	59,124,988
365	OVERHEAD CONDUCTORS - RESALE DIRECT	340,027	DEM_RESALE	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRIMARY	45,998,031	PRI_DEM	8,660,205	37,337,826	-	-	-	45,998,031
366	UNDERGROUND CONDUIT - SECONDARY	7,246,593	SEC_DEM	3,649,884	3,596,709	-	-	-	7,246,593
367	UNDERGROUND CONDUCTORS - PRIMARY	151,145,596	PRI_DEM	28,456,694	122,688,902	-	-	-	151,145,596
367	UNDERGROUND CONDUCTORS - SECONDARY	23,811,686	SEC_DEM	11,993,206	11,818,480	-	-	-	23,811,686
367	UNDERGROUND CONDUCTORS - RESALE DIRECT	76,397	DEM_RESALE	-	-	-	-	-	-
368	LINE TRANSFORMERS	184,006,344	SEC_DEM	87,070,177	96,936,168	-	-	-	184,006,344
369	SERVICES	313,886,189	SEC_DEM	3,802,177	310,084,012	-	-	-	313,886,189
370	METERS - DIST DIRECT	178,519,362	DIST	-	178,519,362	-	-	-	178,519,362
370	METERS - RESALE DIRECT	42,596	RESALE	-	-	-	-	-	-
370	METERS - TRANS DIRECT	156,509	TRANS	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	5,106,860	DIST	-	5,106,860	-	-	-	5,106,860
373	STREET LIGHTING & SIGNAL SYSTEMS	53,362,278	DIST	-	53,362,278	-	-	-	53,362,278
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	10,110,026	DIST	-	10,110,026	-	-	-	10,110,026
	Sub-total	***1,719,623,239***		***557,923,982***	***1,159,979,866***	-	-	-	***1,717,903,848***
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION	209,742,155	LABOR_NOTRN	46,501,300	163,174,165	-	-	-	209,675,465
389-399	GENERAL PLANT - TRANSMISSION	22,402,301	GNR_TRANS	-	-	-	-	-	-
	Sub-total	***232,144,455***		***46,501,300***	***163,174,165***	-	-	-	***209,675,465***
	TOTAL DEPRECIATION ACCRUAL	**2,551,570,194**		**615,678,083**	**1,362,640,377**	-	-	-	**1,978,318,460**
	NET PLANT	**5,314,240,221**		**1,334,230,291**	**2,156,635,621**	-	-	-	**3,490,865,911**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FERC Transmission Transmission GNR	4 REV	5 FUL	7 TOTAL
Rate Base Adjustments									
	Additions								
RB ADJ	PLANT HELD FOR FUTURE USE - TRANSMISSION	-	GNR_TRANS	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	PRIDMWITHRS	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - GENERAL	-	LABOR_NOTRN	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M	7,874,000	OM_CWC	-	-	1,128,072	-	-	1,128,072
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	15,558,000	TAX_CWC	-	-	(1,206,103)	-	-	(1,206,103)
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(9,123,000)	INTRST_CWC	-	-	(3,367,832)	-	-	(3,367,832)
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	LABOR_NOTRN	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	23,937	TOTDPLT	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - TRANSMISSION	631,933	GNR_TRANS	-	-	631,933	-	-	631,933
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	3,049,045	TOTDPLT	-	-	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - TRANSMISSION	10,003,600	GNR_TRANS	-	-	10,003,600	-	-	10,003,600
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	25,603,389	TOTDPLT	-	-	-	-	-	-
	Sub-total	***53,620,904***		**-**	**-**	***7,189,671***	**-**	**-**	***7,189,671***
	Deductions								
RB ADJ	CIAC - TRANSMISSION	22,004,000	GNR_TRANS	-	-	22,004,000	-	-	22,004,000
RB ADJ	CIAC - DISTRIBUTION	87,987,000	GNR_DIST	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - TRANSMISSION	(282,475,000)	GNR_TRANS	-	-	(282,475,000)	-	-	(282,475,000)
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(581,194,000)	TOTDPLT	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - GENERAL	(50,742,000)	LABOR_NOTRN	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - TRANSMISSION	(3,000)	GNR_TRANS	-	-	(3,000)	-	-	(3,000)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(298,478,000)	TOTDPLT	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	1,666,000	LABOR_NOTRN	-	-	-	-	-	-
RB ADJ	CUSTOMER ADVANCES	(67,961)	GNR_DIST	-	-	-	-	-	-
RB ADJ	CUSTOMER DEPOSITS	(16,445,130)	DEPOSIT	-	-	-	-	-	-
	Sub-total	***(1,117,748,091)***		**-**	**-**	***(260,474,000)***	**-**	**-**	***(260,474,000)***
	TOTAL RATE BASE ADJ.	**(1,064,127,187)**		**-**	**-**	**(253,284,329)**	**-**	**-**	**(253,284,329)**
TOTAL RATE BASE		**4,250,113,034**		**-**	**95,035**	**1,568,979,713**	**-**	**-**	**1,569,074,748**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	8 DEM	9 CUS	10 GNR	11 REV	12 FUL	13 TOTAL	15 #
						Resale Primary Resale				
Rate Base Adjustments										
	Additions									
RB ADJ	PLANT HELD FOR FUTURE USE - TRANSMISSION	-	GNR_TRANS	-	-	-	-	-	-	
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	PRIDMWITHRS	-	-	-	-	-	-	
RB ADJ	PLANT HELD FOR FUTURE USE - GENERAL	-	LABOR_NOTRN	-	-	-	-	-	-	
RB ADJ	CASH WORKING CAPITAL - O&M	7,874,000	OM_CWC	-	-	2,235	-	-	2,235	
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	15,558,000	TAX_CWC	-	-	5,430	-	-	5,430	
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(9,123,000)	INTRST_CWC	-	-	(998)	-	-	(998)	
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	LABOR_NOTRN	-	-	-	-	-	-	
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	23,937	TOTDPLT	12	0	-	-	-	12	
RB ADJ	MISCELLANEOUS PREPAYMENTS - TRANSMISSION	631,933	GNR_TRANS	-	-	-	-	-	-	
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	3,049,045	TOTDPLT	1,524	39	-	-	-	1,563	
RB ADJ	MATERIALS AND SUPPLIES - TRANSMISSION	10,003,600	GNR_TRANS	-	-	-	-	-	-	
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	25,603,389	TOTDPLT	12,798	327	-	-	-	13,125	
	Sub-total	***53,620,904***		***14,334***	***366***	***6,666***	**-**	**-**	***21,366***	
	Deductions									
RB ADJ	CIAC - TRANSMISSION	22,004,000	GNR_TRANS	-	-	-	-	-	-	
RB ADJ	CIAC - DISTRIBUTION	87,987,000	GNR_DIST	-	-	-	-	-	-	
RB ADJ	ARCS AND MARCS - TRANSMISSION	(282,475,000)	GNR_TRANS	-	-	-	-	-	-	
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(581,194,000)	TOTDPLT	(290,518)	(7,420)	-	-	-	(297,938)	
RB ADJ	ARCS AND MARCS - GENERAL	(50,742,000)	LABOR_NOTRN	(15,156)	(978)	-	-	-	(16,134)	
RB ADJ	OTHER 263A REPAIR ALLOWANCES - TRANSMISSION	(3,000)	GNR_TRANS	-	-	-	-	-	-	
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(298,478,000)	TOTDPLT	(149,198)	(3,811)	-	-	-	(153,009)	
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	1,666,000	LABOR_NOTRN	498	32	-	-	-	530	
RB ADJ	CUSTOMER ADVANCES	(67,961)	GNR_DIST	-	-	-	-	-	-	
RB ADJ	CUSTOMER DEPOSITS	(16,445,130)	DEPOSIT	-	-	-	-	-	-	
	Sub-total	***(1,117,748,091)***		***(454,374)***	***(12,177)***	**-**	**-**	**-**	***(466,551)***	
	TOTAL RATE BASE ADJ.	**(1,064,127,187)**		**(440,040)**	**(11,810)**	**6,666**	**-**	**-**	**(445,184)**	
TOTAL RATE BASE		**4,250,113,034**		**548,205**	**15,178**	**6,666**	**-**	**-**	**570,049**	

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 GNR	20 REV	21 FUL	23 TOTAL
				PUC Jurisdiction Distribution					
				Distribution					
Rate Base Adjustments									
	Additions								
RB ADJ	PLANT HELD FOR FUTURE USE - TRANSMISSION	-	GNR_TRANS	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	PRIDMWITHRS	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - GENERAL	-	LABOR_NOTRN	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M	7,874,000	OM_CWC	-	-	6,743,693	-	-	6,743,693
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	15,558,000	TAX_CWC	-	-	16,758,673	-	-	16,758,673
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(9,123,000)	INTRST_CWC	-	-	(5,754,170)	-	-	(5,754,170)
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	LABOR_NOTRN	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	23,937	TOTDPLT	9,034	14,891	-	-	-	23,925
RB ADJ	MISCELLANEOUS PREPAYMENTS - TRANSMISSION	631,933	GNR_TRANS	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	3,049,045	TOTDPLT	1,150,758	1,896,724	-	-	-	3,047,482
RB ADJ	MATERIALS AND SUPPLIES - TRANSMISSION	10,003,600	GNR_TRANS	-	-	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	25,603,389	TOTDPLT	9,663,128	15,927,136	-	-	-	25,590,264
	Sub-total	***53,620,904***		***10,822,921***	***17,838,750***	***17,748,196***	**-**	**-**	***46,409,866***
	Deductions								
RB ADJ	CIAC - TRANSMISSION	22,004,000	GNR_TRANS	-	-	-	-	-	-
RB ADJ	CIAC - DISTRIBUTION	87,987,000	GNR_DIST	-	-	87,987,000	-	-	87,987,000
RB ADJ	ARCS AND MARCS - TRANSMISSION	(282,475,000)	GNR_TRANS	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(581,194,000)	TOTDPLT	(219,351,902)	(361,544,160)	-	-	-	(580,896,062)
RB ADJ	ARCS AND MARCS - GENERAL	(50,742,000)	LABOR_NOTRN	(11,249,856)	(39,476,010)	-	-	-	(50,725,866)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - TRANSMISSION	(3,000)	GNR_TRANS	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(298,478,000)	TOTDPLT	(112,650,366)	(185,674,625)	-	-	-	(298,324,991)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	1,666,000	LABOR_NOTRN	369,364	1,296,106	-	-	-	1,665,470
RB ADJ	CUSTOMER ADVANCES	(67,961)	GNR_DIST	-	-	(67,961)	-	-	(67,961)
RB ADJ	CUSTOMER DEPOSITS	(16,445,130)	DEPOSIT	-	(16,445,130)	-	-	-	(16,445,130)
	Sub-total	***(1,117,748,091)***		***(342,882,760)***	***(601,843,819)***	***87,919,039***	**-**	**-**	***(856,807,541)***
	TOTAL RATE BASE ADJ.	**(1,064,127,187)**		**(332,059,840)**	**(584,005,069)**	**105,667,235**	**-**	**-**	**(810,397,674)**
TOTAL RATE BASE		**4,250,113,034**		**1,002,170,451**	**1,572,630,552**	**105,667,235**	**-**	**-**	**2,680,468,237**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FERC Transmission Transmission GNR	4 REV	5 FUL	7 TOTAL
EXPENSES									
O & M Expenses									
	Transmission Operation Expenses								
560-567	TRANSMISSION OPERATION EXPENSES	13,904,096	GNR_TRANS	-	-	13,904,096	-	-	13,904,096
	Sub-total	***13,904,096***		**-**	**-**	***13,904,096***	**-**	**-**	***13,904,096***
	Transmission Maintenance Expenses								
568-576	TRANSMISSION MAINTENANCE EXPENSES	27,336,728	GNR_TRANS	-	-	27,336,728	-	-	27,336,728
	Sub-total	***27,336,728***		**-**	**-**	***27,336,728***	**-**	**-**	***27,336,728***
	Total Transmission	***41,240,824***		**-**	**-**	***41,240,824***	**-**	**-**	***41,240,824***
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING	23,055,767	DISTOPLBR	-	-	-	-	-	-
581	LOAD DISPATCHING	494,192	PLT_360_2	-	-	-	-	-	-
582	STATION EXPENSES	1,043,287	PLT_360_2	-	-	-	-	-	-
583	OVERHEAD LINES	19,989,184	PLT_364_5	-	-	-	-	-	-
584	UNDERGROUND LINES	5,931,441	PLT_366_7	-	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	440,973	DIST	-	-	-	-	-	-
586	METER EXPENSE	7,752,022	PLT_370	-	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	5,589,196	DIST	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	9,017,766	DPLT	-	-	-	-	-	-
589	RENTS	7,240,890	DPLT	-	-	-	-	-	-
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	83,000	LABOR	-	-	8,249	-	-	8,249
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(10,051,000)	LABOR	-	-	(998,938)	-	-	(998,938)
PROFORMA	RATE CASE EXPENSES	928,000	GNR_DIST	-	-	-	-	-	-
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	987,000	DEPOSIT	-	-	-	-	-	-
~	~	-	~	-	-	-	-	-	-
	Sub-total	***72,501,718***		**-**	**-**	***(990,689)***	**-**	**-**	***(990,689)***
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING	994,880	DMAINTLBR	-	-	-	-	-	-
591	STRUCTURES	20,758	PLT_360_2	-	-	-	-	-	-
592	STATION EQUIPMENT	10,435,295	PLT_360_2	-	-	-	-	-	-
593	OVERHEAD LINES	66,615,449	PLT_364_5	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES	1,463,308	SEC_DEM	-	-	-	-	-	-
594	UNDERGROUND LINES	3,653,866	PLT_366_7	-	-	-	-	-	-
594.3 &594.6	UNDERGROUND LINES - SERVICES	1,987,468	SEC_DEM	-	-	-	-	-	-
595	LINE TRANSFORMERS	2,064,668	SEC_DEM	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	2,514,639	DIST	-	-	-	-	-	-
597	METERS	3,217,821	PLT_370	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	2,578,200	DPLT	-	-	-	-	-	-
	Sub-total	***95,546,352***		**-**	**-**	**-**	**-**	**-**	**-**
	Total Distribution	***168,048,070***		**-**	**-**	***(990,689)***	**-**	**-**	***(990,689)***

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	8 DEM	9 CUS	10 Resale Primary GNR	11 Resale REV	12 FUL	13 TOTAL	15 #
EXPENSES										
O & M Expenses										
	Transmission Operation Expenses									
560-567	TRANSMISSION OPERATION EXPENSES	13,904,096	GNR_TRANS	-	-	-	-	-	-	
	Sub-total	***13,904,096***		-	-	-	-	-	-	
	Transmission Maintenance Expenses									
568-576	TRANSMISSION MAINTENANCE EXPENSES	27,336,728	GNR_TRANS	-	-	-	-	-	-	
	Sub-total	***27,336,728***		-	-	-	-	-	-	
	Total Transmission	***41,240,824***		-	-	-	-	-	-	
	Distribution Operation Expenses									
580	SUPERVISION AND ENGINEERING	23,055,767	DISTOPLBR	6,426	976	-	-	-	7,401	
581	LOAD DISPATCHING	494,192	PLT_360_2	1,426	0	-	-	-	1,426	
582	STATION EXPENSES	1,043,287	PLT_360_2	3,011	0	-	-	-	3,011	
583	OVERHEAD LINES	19,989,184	PLT_364_5	5,267	-	-	-	-	5,267	
584	UNDERGROUND LINES	5,931,441	PLT_366_7	1,367	-	-	-	-	1,367	
585	STREET LIGHTING & SIGNAL SYSTEMS	440,973	DIST	-	-	-	-	-	-	
586	METER EXPENSE	7,752,022	PLT_370	-	1,626	-	-	-	1,626	
587	CUSTOMER INSTALLATION EXPENSE	5,589,196	DIST	-	-	-	-	-	-	
588	MISC. DISTRIBUTION EXPENSE	9,017,766	DPLT	4,580	117	-	-	-	4,697	
589	RENTS	7,240,890	DPLT	3,678	94	-	-	-	3,772	
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	83,000	LABOR	22	1	-	-	-	24	
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(10,051,000)	LABOR	(2,704)	(174)	-	-	-	(2,878)	
PROFORMA	RATE CASE EXPENSES	928,000	GNR_DIST	-	-	-	-	-	-	
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	987,000	DEPOSIT	-	-	-	-	-	-	
~	~	-	~	-	-	-	-	-	-	
	Sub-total	***72,501,718***		***23,074***	***2,640***	-	-	-	***25,714***	
	Distribution Maintenance Expenses									
590	SUPERVISION AND ENGINEERING	994,880	DMAINTLBR	819	2	-	-	-	821	
591	STRUCTURES	20,758	PLT_360_2	60	0	-	-	-	60	
592	STATION EQUIPMENT	10,435,295	PLT_360_2	30,118	4	-	-	-	30,121	
593	OVERHEAD LINES	66,615,449	PLT_364_5	17,554	-	-	-	-	17,554	
593.5	OVERHEAD LINES - SERVICES	1,463,308	SEC_DEM	-	-	-	-	-	-	
594	UNDERGROUND LINES	3,653,866	PLT_366_7	842	-	-	-	-	842	
594.3 &594.6	UNDERGROUND LINES - SERVICES	1,987,468	SEC_DEM	-	-	-	-	-	-	
595	LINE TRANSFORMERS	2,064,668	SEC_DEM	-	-	-	-	-	-	
596	STREET LIGHT & SIGNAL SYSTEMS	2,514,639	DIST	-	-	-	-	-	-	
597	METERS	3,217,821	PLT_370	-	675	-	-	-	675	
598	MISCELLANEOUS DISTRIB. PLANT	2,578,200	DPLT	1,309	33	-	-	-	1,343	
	Sub-total	***95,546,352***		***50,702***	***714***	-	-	-	***51,416***	
	Total Distribution	***168,048,070***		***73,775***	***3,355***	-	-	-	***77,130***	

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	17	18	19	20	21	23
				PUC Jurisdiction Distribution					
				DEM	CUS	GNR	REV	FUL	TOTAL
EXPENSES									
O & M Expenses									
	Transmission Operation Expenses								
560-567	TRANSMISSION OPERATION EXPENSES	13,904,096	GNR_TRANS	-	-	-	-	-	-
	Sub-total	***13,904,096***		-	-	-	-	-	-
	Transmission Maintenance Expenses								
568-576	TRANSMISSION MAINTENANCE EXPENSES	27,336,728	GNR_TRANS	-	-	-	-	-	-
	Sub-total	***27,336,728***		-	-	-	-	-	-
	Total Transmission	***41,240,824***		-	-	-	-	-	-
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING	23,055,767	DISTOPLBR	6,213,874	16,834,492	-	-	-	23,048,366
581	LOAD DISPATCHING	494,192	PLT_360_2	453,103	39,662	-	-	-	492,766
582	STATION EXPENSES	1,043,287	PLT_360_2	956,544	83,731	-	-	-	1,040,276
583	OVERHEAD LINES	19,989,184	PLT_364_5	9,070,284	10,913,633	-	-	-	19,983,917
584	UNDERGROUND LINES	5,931,441	PLT_366_7	1,371,026	4,559,049	-	-	-	5,930,074
585	STREET LIGHTING & SIGNAL SYSTEMS	440,973	DIST	-	440,973	-	-	-	440,973
586	METER EXPENSE	7,752,022	PLT_370	-	7,750,396	-	-	-	7,750,396
587	CUSTOMER INSTALLATION EXPENSE	5,589,196	DIST	-	5,589,196	-	-	-	5,589,196
588	MISC. DISTRIBUTION EXPENSE	9,017,766	DPLT	3,386,081	5,626,988	-	-	-	9,013,069
589	RENTS	7,240,890	DPLT	2,718,882	4,518,237	-	-	-	7,237,118
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	83,000	LABOR	16,573	58,154	-	-	-	74,727
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(10,051,000)	LABOR	(2,006,905)	(7,042,279)	-	-	-	(9,049,184)
PROFORMA	RATE CASE EXPENSES	928,000	GNR_DIST	-	-	928,000	-	-	928,000
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	987,000	DEPOSIT	-	987,000	-	-	-	987,000
~	~	-	~	-	-	-	-	-	-
	Sub-total	***72,501,718***		***22,179,461***	***50,359,232***	***928,000***	-	-	***73,466,693***
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING	994,880	DMAINTLBR	491,271	502,788	-	-	-	994,059
591	STRUCTURES	20,758	PLT_360_2	19,032	1,666	-	-	-	20,698
592	STATION EQUIPMENT	10,435,295	PLT_360_2	9,567,668	837,505	-	-	-	10,405,174
593	OVERHEAD LINES	66,615,449	PLT_364_5	30,227,399	36,370,496	-	-	-	66,597,895
593.5	OVERHEAD LINES - SERVICES	1,463,308	SEC_DEM	17,725	1,445,583	-	-	-	1,463,308
594	UNDERGROUND LINES	3,653,866	PLT_366_7	844,574	2,808,450	-	-	-	3,653,024
594.3 &594.6	UNDERGROUND LINES - SERVICES	1,987,468	SEC_DEM	24,075	1,963,393	-	-	-	1,987,468
595	LINE TRANSFORMERS	2,064,668	SEC_DEM	976,983	1,087,685	-	-	-	2,064,668
596	STREET LIGHT & SIGNAL SYSTEMS	2,514,639	DIST	-	2,514,639	-	-	-	2,514,639
597	METERS	3,217,821	PLT_370	-	3,217,146	-	-	-	3,217,146
598	MISCELLANEOUS DISTRIB. PLANT	2,578,200	DPLT	968,088	1,608,769	-	-	-	2,576,857
	Sub-total	***95,546,352***		***43,136,816***	***52,358,120***	-	-	-	***95,494,936***
	Total Distribution	***168,048,070***		***65,316,277***	***102,717,352***	***928,000***	-	-	***168,961,629***

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 GNR	4 REV	5 FUL	7 TOTAL
				FERC Transmission					
				Transmission					
	Customer Account								
901	SUPERVISION	1,448,216	CUSTACCTLBR	-	-	-	-	-	-
902	METER READING	2,325,528	CUST	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	20,798,149	CUST	-	-	-	-	-	-
903CE	COLLECTION EXPENSES	18,600,065	DIST	-	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	TRANS	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	1,596,154	DPLT	-	-	-	-	-	-
904 by RATE	UNCOLLECTIBLE ACCOUNTS	32,159,191	DIST	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	2,015,225	CUST	-	-	-	-	-	-
904	UNCOLLECTIBLE ACCOUNT INCREASE	1,244,000	DIST	-	-	-	-	-	-
904-MFC	MFC ADJUSTMENT	(9,437,519)	DIST	-	-	-	-	-	-
	Sub-total	***70,749,009***		**-**	**-**	**-**	**-**	**-**	**-**
	Customer Service & Information Expenses								
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	DIST	-	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	4,710,705	DIST	-	-	-	-	-	-
	Sub-total	***4,710,705***		**-**	**-**	**-**	**-**	**-**	**-**
	Sales Expenses								
911-916	SALES EXPENSES	2,343,071	DIST	-	-	-	-	-	-
	Sub-total	***2,343,071***		**-**	**-**	**-**	**-**	**-**	**-**
	Administrative and General Expenses								
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	88,437,893	LABOR_NOTRN	-	-	-	-	-	-
924	PROPERTY INSURANCE - DIST	743,818	DPLT	-	-	-	-	-	-
925	INJURIES & DAMAGES - DIST	2,033,231	LABOR_NOTRN	-	-	-	-	-	-
926	EMPLOYEE BENEFITS - DIST	22,853,834	LABOR_NOTRN	-	-	-	-	-	-
927	FRANCHISE REQUIREMENTS - DIST	-	DIST	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	5,263,708	DIST	-	-	-	-	-	-
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	RESALE	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - DIST	1,347,978	DPLT	-	-	-	-	-	-
933	TRANSPORTATION EXPENSES - DIST	-	LABOR_NOTRN	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - DIST	14,838,347	LABOR_NOTRN	-	-	-	-	-	-
920-923	A&G SALARIES & OFFICE SUPPLIES - TRAN	17,048,731	TRANS	-	17,048,731	-	-	-	17,048,731
924	PROPERTY INSURANCE - TRAN	-	TRANS	-	-	-	-	-	-
925	INJURIES & DAMAGES - TRAN	(889,630)	TRANS	-	(889,630)	-	-	-	(889,630)
926	EMPLOYEE BENEFITS - TRAN	2,218,234	TRANS	-	2,218,234	-	-	-	2,218,234
927	FRANCHISE REQUIREMENTS - TRAN	-	TRANS	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - TRAN	-	TRANS	-	-	-	-	-	-
928F	REGULATORY COMMISSION EXPENSE - FERC - TRAN	-	TRANS	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - TRAN	(32,892)	TRANS	-	(32,892)	-	-	-	(32,892)
933	TRANSPORTATION EXPENSES - TRAN	-	TRANS	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - TRAN	1,952,271	TRANS	-	1,952,271	-	-	-	1,952,271
	Sub-total	***155,815,523***		**-**	***20,296,714***	**-**	**-**	**-**	***20,296,714***
	TOTAL O & M EXPENSES	**442,907,202**		**-**	**20,296,714**	**40,250,135**	**-**	**-**	**60,546,849**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	8 DEM	9 CUS	10 GNR	11 REV	12 FUL	13 TOTAL	15 #
						Resale Primary Resale				
	Customer Account									
901	SUPERVISION	1,448,216	CUSTACCTLBR	-	5	-	-	-	5	
902	METER READING	2,325,528	CUST	-	13	-	-	-	13	
903CR	CUSTOMER RECORDS	20,798,149	CUST	-	117	-	-	-	117	
903CE	COLLECTION EXPENSES	18,600,065	DIST	-	-	-	-	-	-	
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	TRANS	-	-	-	-	-	-	
904 D	PROPERTY DAMAGE DISTRIBUTION	1,596,154	DPLT	811	21	-	-	-	831	
904 by RATE	UNCOLLECTIBLE ACCOUNTS	32,159,191	DIST	-	-	-	-	-	-	
905	MISC. CUSTOMER ACCOUNTS EXPENSES	2,015,225	CUST	-	11	-	-	-	11	
904	UNCOLLECTIBLE ACCOUNT INCREASE	1,244,000	DIST	-	-	-	-	-	-	
904-MFC	MFC ADJUSTMENT	(9,437,519)	DIST	-	-	-	-	-	-	
	Sub-total	***70,749,009***		***811***	***168***	**-**	**-**	**-**	***979***	
	Customer Service & Information Expenses									
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	DIST	-	-	-	-	-	-	
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	4,710,705	DIST	-	-	-	-	-	-	
	Sub-total	***4,710,705***		**-**	**-**	**-**	**-**	**-**	**-**	
	Sales Expenses									
911-916	SALES EXPENSES	2,343,071	DIST	-	-	-	-	-	-	
	Sub-total	***2,343,071***		**-**	**-**	**-**	**-**	**-**	**-**	
	Administrative and General Expenses									
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	88,437,893	LABOR_NOTRN	26,415	1,705	-	-	-	28,120	
924	PROPERTY INSURANCE - DIST	743,818	DPLT	378	10	-	-	-	387	
925	INJURIES & DAMAGES - DIST	2,033,231	LABOR_NOTRN	607	39	-	-	-	646	
926	EMPLOYEE BENEFITS - DIST	22,853,834	LABOR_NOTRN	6,826	441	-	-	-	7,267	
927	FRANCHISE REQUIREMENTS - DIST	-	DIST	-	-	-	-	-	-	
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	5,263,708	DIST	-	-	-	-	-	-	
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	RESALE	-	-	-	-	-	-	
930	GENERAL ADVERTISING EXPENSE - DIST	1,347,978	DPLT	685	17	-	-	-	702	
933	TRANSPORTATION EXPENSES - DIST	-	LABOR_NOTRN	-	-	-	-	-	-	
935	MAINTENANCE OF GENERAL PLANT - DIST	14,838,347	LABOR_NOTRN	4,432	286	-	-	-	4,718	
920-923	A&G SALARIES & OFFICE SUPPLIES - TRAN	17,048,731	TRANS	-	-	-	-	-	-	
924	PROPERTY INSURANCE - TRAN	-	TRANS	-	-	-	-	-	-	
925	INJURIES & DAMAGES - TRAN	(889,630)	TRANS	-	-	-	-	-	-	
926	EMPLOYEE BENEFITS - TRAN	2,218,234	TRANS	-	-	-	-	-	-	
927	FRANCHISE REQUIREMENTS - TRAN	-	TRANS	-	-	-	-	-	-	
928P	REGULATORY COMMISSION EXPENSE - PPUC - TRAN	-	TRANS	-	-	-	-	-	-	
928F	REGULATORY COMMISSION EXPENSE - FERC - TRAN	-	TRANS	-	-	-	-	-	-	
930	GENERAL ADVERTISING EXPENSE - TRAN	(32,892)	TRANS	-	-	-	-	-	-	
933	TRANSPORTATION EXPENSES - TRAN	-	TRANS	-	-	-	-	-	-	
935	MAINTENANCE OF GENERAL PLANT - TRAN	1,952,271	TRANS	-	-	-	-	-	-	
	Sub-total	***155,815,523***		***39,343***	***2,498***	**-**	**-**	**-**	***41,840***	
	TOTAL O & M EXPENSES	**442,907,202**		**113,929**	**6,020**	**-**	**-**	**-**	**119,949**	

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 GNR	20 REV	21 FUL	23 TOTAL
				PUC Jurisdiction Distribution					
				Distribution					
	Customer Account								
901	SUPERVISION	1,448,216	CUSTACCTLBR	-	1,448,211	-	-	-	1,448,211
902	METER READING	2,325,528	CUST	-	2,325,515	-	-	-	2,325,515
903CR	CUSTOMER RECORDS	20,798,149	CUST	-	20,798,032	-	-	-	20,798,032
903CE	COLLECTION EXPENSES	18,600,065	DIST	-	18,600,065	-	-	-	18,600,065
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	TRANS	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	1,596,154	DPLT	599,340	995,983	-	-	-	1,595,323
904 by RATE	UNCOLLECTIBLE ACCOUNTS	32,159,191	DIST	-	32,159,191	-	-	-	32,159,191
905	MISC. CUSTOMER ACCOUNTS EXPENSES	2,015,225	CUST	-	2,015,214	-	-	-	2,015,214
904	UNCOLLECTIBLE ACCOUNT INCREASE	1,244,000	DIST	-	1,244,000	-	-	-	1,244,000
904-MFC	MFC ADJUSTMENT	(9,437,519)	DIST	-	(9,437,519)	-	-	-	(9,437,519)
	Sub-total	***70,749,009***		***599,340***	***70,148,690***	**-**	**-**	**-**	***70,748,030***
	Customer Service & Information Expenses								
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	DIST	-	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	4,710,705	DIST	-	4,710,705	-	-	-	4,710,705
	Sub-total	***4,710,705***		**-**	***4,710,705***	**-**	**-**	**-**	***4,710,705***
	Sales Expenses								
911-916	SALES EXPENSES	2,343,071	DIST	-	2,343,071	-	-	-	2,343,071
	Sub-total	***2,343,071***		**-**	***2,343,071***	**-**	**-**	**-**	***2,343,071***
	Administrative and General Expenses								
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	88,437,893	LABOR_NOTRN	19,607,298	68,802,475	-	-	-	88,409,773
924	PROPERTY INSURANCE - DIST	743,818	DPLT	279,296	464,134	-	-	-	743,431
925	INJURIES & DAMAGES - DIST	2,033,231	LABOR_NOTRN	450,782	1,581,803	-	-	-	2,032,585
926	EMPLOYEE BENEFITS - DIST	22,853,834	LABOR_NOTRN	5,066,855	17,779,713	-	-	-	22,846,567
927	FRANCHISE REQUIREMENTS - DIST	-	DIST	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	5,263,708	DIST	-	5,263,708	-	-	-	5,263,708
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	RESALE	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - DIST	1,347,978	DPLT	506,152	841,124	-	-	-	1,347,276
933	TRANSPORTATION EXPENSES - DIST	-	LABOR_NOTRN	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - DIST	14,838,347	LABOR_NOTRN	3,289,765	11,543,864	-	-	-	14,833,629
920-923	A&G SALARIES & OFFICE SUPPLIES - TRAN	17,048,731	TRANS	-	-	-	-	-	-
924	PROPERTY INSURANCE - TRAN	-	TRANS	-	-	-	-	-	-
925	INJURIES & DAMAGES - TRAN	(889,630)	TRANS	-	-	-	-	-	-
926	EMPLOYEE BENEFITS - TRAN	2,218,234	TRANS	-	-	-	-	-	-
927	FRANCHISE REQUIREMENTS - TRAN	-	TRANS	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - TRAN	-	TRANS	-	-	-	-	-	-
928F	REGULATORY COMMISSION EXPENSE - FERC - TRAN	-	TRANS	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - TRAN	(32,892)	TRANS	-	-	-	-	-	-
933	TRANSPORTATION EXPENSES - TRAN	-	TRANS	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - TRAN	1,952,271	TRANS	-	-	-	-	-	-
	Sub-total	***155,815,523***		***29,200,148***	***106,276,821***	**-**	**-**	**-**	***135,476,969***
	TOTAL O & M EXPENSES	**442,907,202**		**95,115,764**	**286,196,639**	**928,000**	**-**	**-**	**382,240,404**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FERC Transmission Transmission GNR	4 REV	5 FUL	7 TOTAL
Labor Expense									
	Transmission Operation Expenses								
560-567	TRANSMISSION OPERATION EXPENSES	5,486,552	GNR_TRANS	-	-	5,486,552	-	-	5,486,552
	Sub-total	***5,486,552***		-	-	***5,486,552***	-	-	***5,486,552***
	Transmission Maintenance Expenses								
568-576	TRANSMISSION MAINTENANCE EXPENSES	3,328,163	GNR_TRANS	-	-	3,328,163	-	-	3,328,163
	Sub-total	***3,328,163***		-	-	***3,328,163***	-	-	***3,328,163***
	Total Transmission	***8,814,715***		-	-	***8,814,715***	-	-	***8,814,715***
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING	11,381,866	DISTOPLBR	-	-	-	-	-	-
581	LOAD DISPATCHING	-	PLT_360_2	-	-	-	-	-	-
582	STATION EXPENSES	358,757	PLT_360_2	-	-	-	-	-	-
583	OVERHEAD LINES	6,658,363	PLT_364_5	-	-	-	-	-	-
584	UNDERGROUND LINES	1,567,603	PLT_366_7	-	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	20,100	DIST	-	-	-	-	-	-
586	METER EXPENSE	4,038,108	PLT_370	-	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	3,393,149	DIST	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	5,748,843	DPLT	-	-	-	-	-	-
589	RENTS	1,513	DPLT	-	-	-	-	-	-
	Sub-total	***33,168,302***		-	-	-	-	-	-
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING	457,572	DMAINTLBR	-	-	-	-	-	-
591	STRUCTURES	4,963	PLT_360_2	-	-	-	-	-	-
592	STATION EQUIPMENT	3,936,330	PLT_360_2	-	-	-	-	-	-
593	OVERHEAD LINES	8,772,023	PLT_364_5	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES	475,068	SEC_DEM	-	-	-	-	-	-
594	UNDERGROUND LINES	1,125,895	PLT_366_7	-	-	-	-	-	-
594.3 &594.6	UNDERGROUND LINES - SERVICES	495,900	SEC_DEM	-	-	-	-	-	-
595	LINE TRANSFORMERS	977,715	SEC_DEM	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	788,378	DIST	-	-	-	-	-	-
597	METERS	152,887	PLT_370	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	573,020	DPLT	-	-	-	-	-	-
	Sub-total	***17,759,751***		-	-	-	-	-	-
	Total Distribution	***50,928,053***		-	-	-	-	-	-
	Customer Account								
901	SUPERVISION	951,501	CUSTACCTLBR	-	-	-	-	-	-
902	METER READING	2,152,734	CUST	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	12,436,473	CUST	-	-	-	-	-	-
903CE	COLLECTION EXPENSES	8,316,319	DIST	-	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	TRANS	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	DPLT	-	-	-	-	-	-
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	DIST	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	1,496,507	CUST	-	-	-	-	-	-
	Sub-total	***25,353,534***		-	-	-	-	-	-

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	8 DEM	9 CUS	10 GNR	11 REV	12 FUL	13 TOTAL	15 #
						Resale Primary				
						Resale				
Labor Expense										
	Transmission Operation Expenses									
560-567	TRANSMISSION OPERATION EXPENSES	5,486,552	GNR_TRANS	-	-	-	-	-	-	
	Sub-total	***5,486,552***		-	-	-	-	-	-	
	Transmission Maintenance Expenses									
568-576	TRANSMISSION MAINTENANCE EXPENSES	3,328,163	GNR_TRANS	-	-	-	-	-	-	
	Sub-total	***3,328,163***		-	-	-	-	-	-	
	Total Transmission	***8,814,715***		-	-	-	-	-	-	
	Distribution Operation Expenses									
580	SUPERVISION AND ENGINEERING	11,381,866	DISTOPLBR	3,172	482	-	-	-	3,654	
581	LOAD DISPATCHING	-	PLT_360_2	-	-	-	-	-	-	
582	STATION EXPENSES	358,757	PLT_360_2	1,035	0	-	-	-	1,036	
583	OVERHEAD LINES	6,658,363	PLT_364_5	1,755	-	-	-	-	1,755	
584	UNDERGROUND LINES	1,567,603	PLT_366_7	361	-	-	-	-	361	
585	STREET LIGHTING & SIGNAL SYSTEMS	20,100	DIST	-	-	-	-	-	-	
586	METER EXPENSE	4,038,108	PLT_370	-	847	-	-	-	847	
587	CUSTOMER INSTALLATION EXPENSE	3,393,149	DIST	-	-	-	-	-	-	
588	MISC. DISTRIBUTION EXPENSE	5,748,843	DPLT	2,920	75	-	-	-	2,994	
589	RENTS	1,513	DPLT	1	0	-	-	-	1	
	Sub-total	***33,168,302***		***9,244***	***1,403***	-	-	-	***10,647***	
	Distribution Maintenance Expenses									
590	SUPERVISION AND ENGINEERING	457,572	DMAINTLBR	377	1	-	-	-	378	
591	STRUCTURES	4,963	PLT_360_2	14	0	-	-	-	14	
592	STATION EQUIPMENT	3,936,330	PLT_360_2	11,361	1	-	-	-	11,362	
593	OVERHEAD LINES	8,772,023	PLT_364_5	2,311	-	-	-	-	2,311	
593.5	OVERHEAD LINES - SERVICES	475,068	SEC_DEM	-	-	-	-	-	-	
594	UNDERGROUND LINES	1,125,895	PLT_366_7	259	-	-	-	-	259	
594.3 &594.6	UNDERGROUND LINES - SERVICES	495,900	SEC_DEM	-	-	-	-	-	-	
595	LINE TRANSFORMERS	977,715	SEC_DEM	-	-	-	-	-	-	
596	STREET LIGHT & SIGNAL SYSTEMS	788,378	DIST	-	-	-	-	-	-	
597	METERS	152,887	PLT_370	-	32	-	-	-	32	
598	MISCELLANEOUS DISTRIB. PLANT	573,020	DPLT	291	7	-	-	-	298	
	Sub-total	***17,759,751***		***14,614***	***42***	-	-	-	***14,656***	
	Total Distribution	***50,928,053***		***23,858***	***1,445***	-	-	-	***25,303***	
	Customer Account									
901	SUPERVISION	951,501	CUSTACCTLBR	-	4	-	-	-	4	
902	METER READING	2,152,734	CUST	-	12	-	-	-	12	
903CR	CUSTOMER RECORDS	12,436,473	CUST	-	70	-	-	-	70	
903CE	COLLECTION EXPENSES	8,316,319	DIST	-	-	-	-	-	-	
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	TRANS	-	-	-	-	-	-	
904 D	PROPERTY DAMAGE DISTRIBUTION	-	DPLT	-	-	-	-	-	-	
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	DIST	-	-	-	-	-	-	
905	MISC. CUSTOMER ACCOUNTS EXPENSES	1,496,507	CUST	-	8	-	-	-	8	
	Sub-total	***25,353,534***		-	***94***	-	-	-	***94***	

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	17	18	19	20	21	23
				PUC Jurisdiction Distribution					
				DEM	CUS	GNR	REV	FUL	TOTAL
Labor Expense									
	Transmission Operation Expenses								
560-567	TRANSMISSION OPERATION EXPENSES	5,486,552	GNR_TRANS	-	-	-	-	-	-
	Sub-total	***5,486,552***		-	-	-	-	-	-
	Transmission Maintenance Expenses								
568-576	TRANSMISSION MAINTENANCE EXPENSES	3,328,163	GNR_TRANS	-	-	-	-	-	-
	Sub-total	***3,328,163***		-	-	-	-	-	-
	Total Transmission	***8,814,715***		-	-	-	-	-	-
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING	11,381,866	DISTOPLBR	3,067,583	8,310,629	-	-	-	11,378,212
581	LOAD DISPATCHING	-	PLT_360_2	-	-	-	-	-	-
582	STATION EXPENSES	358,757	PLT_360_2	328,929	28,793	-	-	-	357,721
583	OVERHEAD LINES	6,658,363	PLT_364_5	3,021,296	3,635,312	-	-	-	6,656,608
584	UNDERGROUND LINES	1,567,603	PLT_366_7	362,344	1,204,897	-	-	-	1,567,242
585	STREET LIGHTING & SIGNAL SYSTEMS	20,100	DIST	-	20,100	-	-	-	20,100
586	METER EXPENSE	4,038,108	PLT_370	-	4,037,261	-	-	-	4,037,261
587	CUSTOMER INSTALLATION EXPENSE	3,393,149	DIST	-	3,393,149	-	-	-	3,393,149
588	MISC. DISTRIBUTION EXPENSE	5,748,843	DPLT	2,158,633	3,587,216	-	-	-	5,745,849
589	RENTS	1,513	DPLT	568	944	-	-	-	1,512
	Sub-total	***33,168,302***		***8,939,353***	***24,218,302***	-	-	-	***33,157,655***
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING	457,572	DMAINTLBR	225,949	231,246	-	-	-	457,194
591	STRUCTURES	4,963	PLT_360_2	4,550	398	-	-	-	4,949
592	STATION EQUIPMENT	3,936,330	PLT_360_2	3,609,050	315,918	-	-	-	3,924,968
593	OVERHEAD LINES	8,772,023	PLT_364_5	3,980,390	4,789,322	-	-	-	8,769,712
593.5	OVERHEAD LINES - SERVICES	475,068	SEC_DEM	5,755	469,313	-	-	-	475,068
594	UNDERGROUND LINES	1,125,895	PLT_366_7	260,246	865,390	-	-	-	1,125,636
594.3 &594.6	UNDERGROUND LINES - SERVICES	495,900	SEC_DEM	6,007	489,893	-	-	-	495,900
595	LINE TRANSFORMERS	977,715	SEC_DEM	462,646	515,069	-	-	-	977,715
596	STREET LIGHT & SIGNAL SYSTEMS	788,378	DIST	-	788,378	-	-	-	788,378
597	METERS	152,887	PLT_370	-	152,855	-	-	-	152,855
598	MISCELLANEOUS DISTRIB. PLANT	573,020	DPLT	215,163	357,558	-	-	-	572,722
	Sub-total	***17,759,751***		***8,769,755***	***8,975,340***	-	-	-	***17,745,095***
	Total Distribution	***50,928,053***		***17,709,108***	***33,193,642***	-	-	-	***50,902,750***
	Customer Account								
901	SUPERVISION	951,501	CUSTACCTLBR	-	951,497	-	-	-	951,497
902	METER READING	2,152,734	CUST	-	2,152,722	-	-	-	2,152,722
903CR	CUSTOMER RECORDS	12,436,473	CUST	-	12,436,403	-	-	-	12,436,403
903CE	COLLECTION EXPENSES	8,316,319	DIST	-	8,316,319	-	-	-	8,316,319
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	TRANS	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	DPLT	-	-	-	-	-	-
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	DIST	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	1,496,507	CUST	-	1,496,499	-	-	-	1,496,499
	Sub-total	***25,353,534***		-	***25,353,440***	-	-	-	***25,353,440***

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	1	2	3	4	5	7
				FERC Transmission					
				Transmission					
				DEM	CUS	GNR	REV	FUL	TOTAL
	Customer Service & Information Expenses								
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	DIST	-	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	2,737,817	DIST	-	-	-	-	-	-
	Sub-total	***2,737,817***		-	-	-	-	-	-
	Sales Expenses								
911-916	SALES EXPENSES	856,782	DIST	-	-	-	-	-	-
	Sub-total	***856,782***		-	-	-	-	-	-
	TOTAL O & M LABOR EXP.	**88,690,901**		-	-	**8,814,715**	-	-	**8,814,715**
	Depreciation Expense								
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	18,328,213	LABOR_NOTRN	-	-	-	-	-	-
301-303	INTANGIBLE PLANT - TRANSMISSON	1,812,634	GNR_TRANS	-	-	1,812,634	-	-	1,812,634
301-303	INTANGIBLE PLANT - PRO FORMA	-	LABOR	-	-	-	-	-	-
	Sub-total	***20,140,847***		-	-	***1,812,634***	-	-	***1,812,634***
	Transmission Plant								
350-359	TRANSMISSION PLANT	36,555,712	GNR_TRANS	-	-	36,555,712	-	-	36,555,712
350-359	TRANSMISSION PLANT - PRO FORMA	-	GNR_TRANS	-	-	-	-	-	-
	Sub-total	***36,555,712***		-	-	***36,555,712***	-	-	***36,555,712***
	Distribution Plant								
360	LAND AND LAND RIGHTS	872,890	PLT_360	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS	441,205	PLT_360_1	-	-	-	-	-	-
362	STATION EQUIPMENT	8,167,525	PLT_362	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES	25,646,737	PLT_364	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS	15,548,043	PLT_365	-	-	-	-	-	-
366	UNDERGROUND CONDUIT	2,876,982	PLT_366	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS	9,783,504	PLT_367	-	-	-	-	-	-
368	LINE TRANSFORMERS	13,480,624	SEC_DEM	-	-	-	-	-	-
369	SERVICES	10,993,055	SEC_DEM	-	-	-	-	-	-
370	METERS	18,637,522	PLT_370	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	255,094	DIST	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	1,581,719	DIST	-	-	-	-	-	-
360-373	DISTRIBUTION PLANT - PRO FORMA	-	GNR_DIST	-	-	-	-	-	-
	Sub-total	***108,284,900***		-	-	-	-	-	-
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION	19,750,157	LABOR_NOTRN	-	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION	382,774	GNR_TRANS	-	-	382,774	-	-	382,774
389-399	GENERAL PLANT - PRO FORMA	-	LABOR	-	-	-	-	-	-
	Sub-total	***20,132,931***		-	-	***382,774***	-	-	***382,774***
	TOTAL DEPRECIATION EXPENSES	**185,114,390**		-	-	**38,751,119**	-	-	**38,751,119**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	8 DEM	9 CUS	10 GNR	11 REV	12 FUL	13 TOTAL	15 #
				Resale Primary						
				Resale						
	Customer Service & Information Expenses									
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	DIST	-	-	-	-	-	-	
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	2,737,817	DIST	-	-	-	-	-	-	
	Sub-total	***2,737,817***		-	-	-	-	-	-	
	Sales Expenses									
911-916	SALES EXPENSES	856,782	DIST	-	-	-	-	-	-	
	Sub-total	***856,782***		-	-	-	-	-	-	
	TOTAL O & M LABOR EXP.	**88,690,901**		**23,858**	**1,540**	**-**	**-**	**-**	**25,397**	
	Depreciation Expense									
	Intangible Plant									
301-303	INTANGIBLE PLANT - DISTRIBUTION	18,328,213	LABOR_NOTRN	5,474	353	-	-	-	5,828	
301-303	INTANGIBLE PLANT - TRANSMISSON	1,812,634	GNR_TRANS	-	-	-	-	-	-	
301-303	INTANGIBLE PLANT - PRO FORMA	-	LABOR	-	-	-	-	-	-	
	Sub-total	***20,140,847***		***5,474***	***353***	**-**	**-**	**-**	***5,828***	
	Transmission Plant									
350-359	TRANSMISSION PLANT	36,555,712	GNR_TRANS	-	-	-	-	-	-	
350-359	TRANSMISSION PLANT - PRO FORMA	-	GNR_TRANS	-	-	-	-	-	-	
	Sub-total	***36,555,712***		**-**	**-**	**-**	**-**	**-**	**-**	
	Distribution Plant									
360	LAND AND LAND RIGHTS	872,890	PLT_360	76	2	-	-	-	78	
361	STRUCTURES & IMPROVEMENTS	441,205	PLT_360_1	27	1	-	-	-	28	
362	STATION EQUIPMENT	8,167,525	PLT_362	29,888	-	-	-	-	29,888	
364	POLES TOWERS & FIXTURES	25,646,737	PLT_364	-	-	-	-	-	-	
365	OVERHEAD CONDUCTORS	15,548,043	PLT_365	8,967	-	-	-	-	8,967	
366	UNDERGROUND CONDUIT	2,876,982	PLT_366	-	-	-	-	-	-	
367	UNDERGROUND CONDUCTORS	9,783,504	PLT_367	3,005	-	-	-	-	3,005	
368	LINE TRANSFORMERS	13,480,624	SEC_DEM	-	-	-	-	-	-	
369	SERVICES	10,993,055	SEC_DEM	-	-	-	-	-	-	
370	METERS	18,637,522	PLT_370	-	3,910	-	-	-	3,910	
371	INSTALLATIONS ON CUST PREMISES	255,094	DIST	-	-	-	-	-	-	
373	STREET LIGHTING & SIGNAL SYSTEMS	1,581,719	DIST	-	-	-	-	-	-	
360-373	DISTRIBUTION PLANT - PRO FORMA	-	GNR_DIST	-	-	-	-	-	-	
	Sub-total	***108,284,900***		***41,963***	***3,913***	**-**	**-**	**-**	***45,876***	
	General Plant									
389-399	GENERAL PLANT - DISTRIBUTION	19,750,157	LABOR_NOTRN	5,899	381	-	-	-	6,280	
389-399	GENERAL PLANT - TRANSMISSION	382,774	GNR_TRANS	-	-	-	-	-	-	
389-399	GENERAL PLANT - PRO FORMA	-	LABOR	-	-	-	-	-	-	
	Sub-total	***20,132,931***		***5,899***	***381***	**-**	**-**	**-**	***6,280***	
	TOTAL DEPRECIATION EXPENSES	**185,114,390**		**53,337**	**4,647**	**-**	**-**	**-**	**57,983**	

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 GNR	20 REV	21 FUL	23 TOTAL
				PUC Jurisdiction Distribution					
				Distribution					
	Customer Service & Information Expenses								
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	DIST	-	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	2,737,817	DIST	-	2,737,817	-	-	-	2,737,817
	Sub-total	***2,737,817***		**-**	***2,737,817***	**-**	**-**	**-**	***2,737,817***
	Sales Expenses								
911-916	SALES EXPENSES	856,782	DIST	-	856,782	-	-	-	856,782
	Sub-total	***856,782***		**-**	***856,782***	**-**	**-**	**-**	***856,782***
	TOTAL O & M LABOR EXP.	**88,690,901**		**17,709,108**	**62,141,681**	**-**	**-**	**-**	**79,850,789**
	Depreciation Expense								
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	18,328,213	LABOR_NOTRN	4,063,493	14,258,893	-	-	-	18,322,385
301-303	INTANGIBLE PLANT - TRANSMISSON	1,812,634	GNR_TRANS	-	-	-	-	-	-
301-303	INTANGIBLE PLANT - PRO FORMA	-	LABOR	-	-	-	-	-	-
	Sub-total	***20,140,847***		***4,063,493***	***14,258,893***	**-**	**-**	**-**	***18,322,385***
	Transmission Plant								
350-359	TRANSMISSION PLANT	36,555,712	GNR_TRANS	-	-	-	-	-	-
350-359	TRANSMISSION PLANT - PRO FORMA	-	GNR_TRANS	-	-	-	-	-	-
	Sub-total	***36,555,712***		**-**	**-**	**-**	**-**	**-**	**-**
	Distribution Plant								
360	LAND AND LAND RIGHTS	872,890	PLT_360	415,782	457,030	-	-	-	872,813
361	STRUCTURES & IMPROVEMENTS	441,205	PLT_360_1	276,429	164,748	-	-	-	441,177
362	STATION EQUIPMENT	8,167,525	PLT_362	8,137,638	-	-	-	-	8,137,638
364	POLES TOWERS & FIXTURES	25,646,737	PLT_364	10,707,349	14,939,388	-	-	-	25,646,737
365	OVERHEAD CONDUCTORS	15,548,043	PLT_365	7,725,337	7,813,739	-	-	-	15,539,076
366	UNDERGROUND CONDUIT	2,876,982	PLT_366	665,155	2,211,828	-	-	-	2,876,982
367	UNDERGROUND CONDUCTORS	9,783,504	PLT_367	2,261,239	7,519,260	-	-	-	9,780,498
368	LINE TRANSFORMERS	13,480,624	SEC_DEM	6,378,912	7,101,712	-	-	-	13,480,624
369	SERVICES	10,993,055	SEC_DEM	133,161	10,859,893	-	-	-	10,993,055
370	METERS	18,637,522	PLT_370	-	18,633,612	-	-	-	18,633,612
371	INSTALLATIONS ON CUST PREMISES	255,094	DIST	-	255,094	-	-	-	255,094
373	STREET LIGHTING & SIGNAL SYSTEMS	1,581,719	DIST	-	1,581,719	-	-	-	1,581,719
360-373	DISTRIBUTION PLANT - PRO FORMA	-	GNR_DIST	-	-	-	-	-	-
	Sub-total	***108,284,900***		***36,701,002***	***71,538,023***	**-**	**-**	**-**	***108,239,025***
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION	19,750,157	LABOR_NOTRN	4,378,748	15,365,130	-	-	-	19,743,877
389-399	GENERAL PLANT - TRANSMISSION	382,774	GNR_TRANS	-	-	-	-	-	-
389-399	GENERAL PLANT - PRO FORMA	-	LABOR	-	-	-	-	-	-
	Sub-total	***20,132,931***		***4,378,748***	***15,365,130***	**-**	**-**	**-**	***19,743,877***
	TOTAL DEPRECIATION EXPENSES	**185,114,390**		**45,143,242**	**101,162,045**	**-**	**-**	**-**	**146,305,287**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FERC Transmission Transmission GNR	4 REV	5 FUL	7 TOTAL
Amortization									
	Other								
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	1,611,144	GNR_DIST	-	-	-	-	-	-
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	GNR_DIST	-	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	5,324,474	GNR_DIST	-	-	-	-	-	-
	Sub-total	***6,935,618***		-	-	-	-	-	-
	TOTAL AMORTIZATION EXPENSES	**6,935,618**		-	-	-	-	-	-
Taxes Other Than Income Taxes									
TAX	DEFERRED TAXES - DISTRIBUTION	(4,510,000)	GNR_DIST	-	-	-	-	-	-
TAX	DEFERRED TAXES - ELECTRIC PLANT	4,202,000	GNR_DIST	-	-	-	-	-	-
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	56,116,000	DPLT	-	-	-	-	-	-
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	TOTPLT	-	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR	1,256,000	LABOR_NOTRN	-	-	-	-	-	-
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	LABOR_NOTRN	-	-	-	-	-	-
TAX	DEFERRED TAXES - TRANSMISSION	33,203,000	GNR_TRANS	-	-	33,203,000	-	-	33,203,000
TAX	CAPITAL STOCK - TRANSMISSION	532,000	GNR_TRANS	-	-	532,000	-	-	532,000
TAX	CAPITAL STOCK - DISTRIBUTION	9,000	GNR_DIST	-	-	-	-	-	-
TAX	CAPITAL STOCK INCREASE	27,000	GNR_DIST	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - TRANSMISSION	1,175,000	GNR_TRANS	-	-	1,175,000	-	-	1,175,000
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	3,951,000	GNR_DIST	-	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - TRANSMISSION	(20,000)	GNR_TRANS	-	-	(20,000)	-	-	(20,000)
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(1,415,000)	GNR_DIST	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION	-	GNR_DIST	-	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT	(28,000)	GNR_DIST	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	DPLT	-	-	-	-	-	-
TAX	OTHER TAXES - LABOR	5,636,875	LABOR_NOTRN	-	-	-	-	-	-
TAX	OTHER TAXES - TRANSMISSION	696,351	GNR_TRANS	-	-	696,351	-	-	696,351
TAX	GROSS RECEIPTS TAX	48,898,334	GRTTAX	-	-	-	-	-	-
TAX	GROSS RECEIPTS TAX - INCREASE	3,321,659	GNR_DIST	-	-	-	-	-	-
	Sub-total	***153,051,219***		-	-	***35,586,351***	-	-	***35,586,351***
		-							
	TOTAL TAXES OTHER THAN INCOME TAX	**153,051,219**		-	-	**35,586,351**	-	-	**35,586,351**
Adjustments to Taxable Income									
TAX	TAX ADJUSTMENT - TRANS RELATED	(74,644,881)	GNR_TRANS	-	-	(74,644,881)	-	-	(74,644,881)
TAX	TAX ADJUSTMENT - RESALE RELATED	-	GNR_RESALE	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(73,070,000)	GNR_DIST	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	4,049,000	DEPR	-	-	847,602	-	-	847,602
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	(45,558,100)	DEPR_DPLT	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(6,759,630)	DEPR_GIPLT	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	(1,415,000)	DPLT	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	9,441,000	DPLT	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - GRT RELATED	-	GNR_DIST	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED	(9,092,000)	LABOR_NOTRN	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - M&S RELATED	-	LABOR_NOTRN	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	-	LABOR	-	-	-	-	-	-
	Sub-total	**(197,049,610)**		-	-	**(73,797,279)**	-	-	**(73,797,279)**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	8	9	10	11	12	13	15	#
							Resale Primary				
							Resale				
					DEM	CUS	GNR	REV	FUL	TOTAL	
Amortization											
	Other										
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	1,611,144	GNR_DIST		-	-	-	-	-	-	
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	GNR_DIST		-	-	-	-	-	-	
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	5,324,474	GNR_DIST		-	-	-	-	-	-	
	Sub-total	***6,935,618***			-	-	-	-	-	-	
	TOTAL AMORTIZATION EXPENSES	**6,935,618**			-	-	-	-	-	-	
Taxes Other Than Income Taxes											
TAX	DEFERRED TAXES - DISTRIBUTION	(4,510,000)	GNR_DIST		-	-	-	-	-	-	
TAX	DEFERRED TAXES - ELECTRIC PLANT	4,202,000	GNR_DIST		-	-	-	-	-	-	
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	56,116,000	DPLT		28,502	728	-	-	-	29,229	
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	TOTPLT		-	-	-	-	-	-	
TAX	DEFERRED TAXES - LABOR	1,256,000	LABOR_NOTRN		375	24	-	-	-	399	
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	LABOR_NOTRN		-	-	-	-	-	-	
TAX	DEFERRED TAXES - TRANSMISSION	33,203,000	GNR_TRANS		-	-	-	-	-	-	
TAX	CAPITAL STOCK - TRANSMISSION	532,000	GNR_TRANS		-	-	-	-	-	-	
TAX	CAPITAL STOCK - DISTRIBUTION	9,000	GNR_DIST		-	-	-	-	-	-	
TAX	CAPITAL STOCK INCREASE	27,000	GNR_DIST		-	-	-	-	-	-	
TAX	PUBLIC UTILITY REALTY - TRANSMISSION	1,175,000	GNR_TRANS		-	-	-	-	-	-	
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	3,951,000	GNR_DIST		-	-	-	-	-	-	
TAX	INVESTMENT TAX CREDIT - TRANSMISSION	(20,000)	GNR_TRANS		-	-	-	-	-	-	
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(1,415,000)	GNR_DIST		-	-	-	-	-	-	
TAX	OTHER TAXES - DISTRIBUTION	-	GNR_DIST		-	-	-	-	-	-	
TAX	OTHER TAXES - ELECTRIC PLANT	(28,000)	GNR_DIST		-	-	-	-	-	-	
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	DPLT		-	-	-	-	-	-	
TAX	OTHER TAXES - LABOR	5,636,875	LABOR_NOTRN		1,684	109	-	-	-	1,792	
TAX	OTHER TAXES - TRANSMISSION	696,351	GNR_TRANS		-	-	-	-	-	-	
TAX	GROSS RECEIPTS TAX	48,898,334	GRTTAX		-	-	18,814	-	-	18,814	
TAX	GROSS RECEIPTS TAX - INCREASE	3,321,659	GNR_DIST		-	-	-	-	-	-	
	Sub-total	***153,051,219***			***30,560***	***861***	***18,814***	-	-	***50,235***	
		-									
	TOTAL TAXES OTHER THAN INCOME TAX	**153,051,219**			**30,560**	**861**	**18,814**	-	-	**50,235**	
Adjustments to Taxable Income											
TAX	TAX ADJUSTMENT - TRANS RELATED	(74,644,881)	GNR_TRANS		-	-	-	-	-	-	
TAX	TAX ADJUSTMENT - RESALE RELATED	-	GNR_RESALE		-	-	-	-	-	-	
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(73,070,000)	GNR_DIST		-	-	-	-	-	-	
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	4,049,000	DEPR		1,167	102	-	-	-	1,268	
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	(45,558,100)	DEPR_DPLT		(17,655)	(1,646)	-	-	-	(19,301)	
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(6,759,630)	DEPR_GIPLT		(2,019)	(130)	-	-	-	(2,149)	
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	(1,415,000)	DPLT		(719)	(18)	-	-	-	(737)	
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	9,441,000	DPLT		4,795	122	-	-	-	4,918	
TAX	TAX ADJUSTMENT - GRT RELATED	-	GNR_DIST		-	-	-	-	-	-	
TAX	TAX ADJUSTMENT - LABOR RELATED	(9,092,000)	LABOR_NOTRN		(2,716)	(175)	-	-	-	(2,891)	
TAX	TAX ADJUSTMENT - M&S RELATED	-	LABOR_NOTRN		-	-	-	-	-	-	
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	-	LABOR		-	-	-	-	-	-	
	Sub-total	**(197,049,610)**		-	**(17,147)**	**(1,746)**	-	-	-	**(18,892)**	-

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 GNR	20 REV	21 FUL	23 TOTAL
				PUC Jurisdiction Distribution					
				Distribution					
Amortization									
	Other								
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	1,611,144	GNR_DIST	-	-	1,611,144	-	-	1,611,144
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	GNR_DIST	-	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	5,324,474	GNR_DIST	-	-	5,324,474	-	-	5,324,474
	Sub-total	***6,935,618***		**-**	**-**	***6,935,618***	**-**	**-**	***6,935,618***
	TOTAL AMORTIZATION EXPENSES	**6,935,618**		**-**	**-**	**6,935,618**	**-**	**-**	**6,935,618**
Taxes Other Than Income Taxes									
TAX	DEFERRED TAXES - DISTRIBUTION	(4,510,000)	GNR_DIST	-	-	(4,510,000)	-	-	(4,510,000)
TAX	DEFERRED TAXES - ELECTRIC PLANT	4,202,000	GNR_DIST	-	-	4,202,000	-	-	4,202,000
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	56,116,000	DPLT	21,070,995	35,015,775	-	-	-	56,086,771
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	TOTPLT	-	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR	1,256,000	LABOR_NOTRN	278,464	977,137	-	-	-	1,255,601
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	LABOR_NOTRN	-	-	-	-	-	-
TAX	DEFERRED TAXES - TRANSMISSION	33,203,000	GNR_TRANS	-	-	-	-	-	-
TAX	CAPITAL STOCK - TRANSMISSION	532,000	GNR_TRANS	-	-	-	-	-	-
TAX	CAPITAL STOCK - DISTRIBUTION	9,000	GNR_DIST	-	-	9,000	-	-	9,000
TAX	CAPITAL STOCK INCREASE	27,000	GNR_DIST	-	-	27,000	-	-	27,000
TAX	PUBLIC UTILITY REALTY - TRANSMISSION	1,175,000	GNR_TRANS	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	3,951,000	GNR_DIST	-	-	3,951,000	-	-	3,951,000
TAX	INVESTMENT TAX CREDIT - TRANSMISSION	(20,000)	GNR_TRANS	-	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(1,415,000)	GNR_DIST	-	-	(1,415,000)	-	-	(1,415,000)
TAX	OTHER TAXES - DISTRIBUTION	-	GNR_DIST	-	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT	(28,000)	GNR_DIST	-	-	(28,000)	-	-	(28,000)
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	DPLT	-	-	-	-	-	-
TAX	OTHER TAXES - LABOR	5,636,875	LABOR_NOTRN	1,249,735	4,385,348	-	-	-	5,635,083
TAX	OTHER TAXES - TRANSMISSION	696,351	GNR_TRANS	-	-	-	-	-	-
TAX	GROSS RECEIPTS TAX	48,898,334	GRTTAX	-	-	48,879,520	-	-	48,879,520
TAX	GROSS RECEIPTS TAX - INCREASE	3,321,659	GNR_DIST	-	-	3,321,659	-	-	3,321,659
	Sub-total	***153,051,219***		***22,599,194***	***40,378,260***	***54,437,180***	**-**	**-**	***117,414,633***
	TOTAL TAXES OTHER THAN INCOME TAX	**153,051,219**		**22,599,194**	**40,378,260**	**54,437,180**	**-**	**-**	**117,414,633**
Adjustments to Taxable Income									
TAX	TAX ADJUSTMENT - TRANS RELATED	(74,644,881)	GNR_TRANS	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - RESALE RELATED	-	GNR_RESALE	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(73,070,000)	GNR_DIST	-	-	(73,070,000)	-	-	(73,070,000)
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	4,049,000	DEPR	987,416	2,212,714	-	-	-	3,200,130
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	(45,558,100)	DEPR_DPLT	(15,441,007)	(30,097,792)	-	-	-	(45,538,799)
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(6,759,630)	DEPR_GIPLT	(1,498,657)	(5,258,823)	-	-	-	(6,757,480)
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	(1,415,000)	DPLT	(531,318)	(882,945)	-	-	-	(1,414,263)
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	9,441,000	DPLT	3,545,001	5,891,082	-	-	-	9,436,082
TAX	TAX ADJUSTMENT - GRT RELATED	-	GNR_DIST	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED	(9,092,000)	LABOR_NOTRN	(2,015,760)	(7,073,349)	-	-	-	(9,089,109)
TAX	TAX ADJUSTMENT - M&S RELATED	-	LABOR_NOTRN	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	-	LABOR	-	-	-	-	-	-
	Sub-total	**(197,049,610)**		**(14,954,325)**	**(35,209,114)**	**(73,070,000)**	**-**	**-**	**(123,233,439)**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FERC Transmission Transmission GNR	4 REV	5 FUL	7 TOTAL
PA Special Deductions									
TAX	PA SPECIAL DEDUCTIONS - TRANSMISSION RELATED	(12,623,000)	GNR_TRANS	-	-	(12,623,000)	-	-	(12,623,000)
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	68,424,000	DEPR_DPLT	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	4,040,000	DPLT	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	(38,548,000)	DPLT	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	472,000	DEPR_GIPLT	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	(27,595,000)	TOTPLT	-	(882)	(8,397,676)	-	-	(8,398,558)
TAX	CONSOLIDATED TAX ADJUSTMENT	-	TOTPLT	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL TRANS	-	GNR_TRANS	-	-	-	-	-	-
	TOTAL	(5,830,000)	0	-	(882)	(21,020,676)	-	-	(21,021,558)
Net Addition		(202,879,610)	0	-	(882)	(94,817,955)	-	-	(94,818,837)
Fuel and Purchased Power									
555	PURCHASED POWER	2,717,328	FUEL	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	961,050	FUEL	-	-	-	-	-	-
	TOTAL	3,678,378	0	-	-	-	-	-	-
				-	-	-	-	-	-
Income Taxes				-	-	-	-	-	-
TAX	INCOME TAXES - STATE - PRESENT	22,833,189	INCTAX	-	-	13,652,916	-	-	13,652,916
TAX	INCOME TAXES - FEDERAL - PRESENT	54,728,541	INCTAX	-	-	32,724,478	-	-	32,724,478
TAX	INCOME TAXES - STATE - INCREASE	5,165,473	GNR_DIST	-	-	-	-	-	-
TAX	INCOME TAXES - FEDERAL - INCREASE	16,289,338	GNR_DIST	-	-	-	-	-	-
	TOTAL	99,016,541	0	-	-	46,377,394	-	-	46,377,394
				-	-	-	-	-	-
Operating Revenues									
REV	TRANSMISSION REVENUES	-	REV_TRANS	-	-	-	-	-	-
REV	DISTRIBUTION REVENUES	817,960,916	REV_DIST	-	-	-	-	-	-
REV	STATE TAX ADJ SURCHARGE	(822,665)	REV_DIST	-	-	-	-	-	-
REV	LATE PAYMENT CHARGES	12,680,037	REV_DIST	-	-	-	-	-	-
REV	ANNUALIZATION	(1,351,843)	REV_DIST	-	-	-	-	-	-
REV	MISCELLANEOUS SERVICE REVS	884,233	REV_DIST	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - TRAN	365,611	REV_TRANS	-	-	-	365,611	-	365,611
REV	RENT-ELECTRIC PROPERTY - DIST	40,945,882	REV_DIST	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - TRAN	334,542,149	REV_TRANS	-	-	-	334,542,149	-	334,542,149
REV	OTHER ELECTRIC REVENUE - DIST	(298,210)	REV_DIST	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - RESALE	318,877	REV_RESALE	-	-	-	-	-	-
	Sub-total	***1,205,224,988***	-	-	-	-	***334,907,760***	-	***334,907,760***
	TOTAL	**1,205,224,988**		-	-	-	**334,907,760**	-	**334,907,760**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	8 DEM	9 CUS	10 GNR	11 Resale Primary REV	12 Resale FUL	13	15 # TOTAL
PA Special Deductions										
TAX	PA SPECIAL DEDUCTIONS - TRANSMISSION RELATED	(12,623,000)	GNR_TRANS	-	-	-	-	-		-
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	68,424,000	DEPR_DPLT	26,516	2,472	-	-	-		28,988
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	4,040,000	DPLT	2,052	52	-	-	-		2,104
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	(38,548,000)	DPLT	(19,579)	(500)	-	-	-		(20,079)
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	472,000	DEPR_GIPLT	141	9	-	-	-		150
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	(27,595,000)	TOTPLT	(9,073)	(262)	-	-	-		(9,335)
TAX	CONSOLIDATED TAX ADJUSTMENT	-	TOTPLT	-	-	-	-	-		-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL TRANS	-	GNR_TRANS	-	-	-	-	-		-
	TOTAL	(5,830,000)	0	57	1,772	-	-	-		1,829
Net Addition		(202,879,610)	0	(17,089)	26	-	-	-		(17,064)
Fuel and Purchased Power										
555	PURCHASED POWER	2,717,328	FUEL	-	-	-	-	-		-
557	OTHER PURCHASED POWER EXPENSES	961,050	FUEL	-	-	-	-	-		-
	TOTAL	3,678,378	0	-	-	-	-	-		-
				-	-	-	-	-		-
Income Taxes				-	-	-	-	-		-
TAX	INCOME TAXES - STATE - PRESENT	22,833,189	INCTAX	-	-	9,930	-	-		9,930
TAX	INCOME TAXES - FEDERAL - PRESENT	54,728,541	INCTAX	-	-	23,802	-	-		23,802
TAX	INCOME TAXES - STATE - INCREASE	5,165,473	GNR_DIST	-	-	-	-	-		-
TAX	INCOME TAXES - FEDERAL - INCREASE	16,289,338	GNR_DIST	-	-	-	-	-		-
	TOTAL	99,016,541	0	-	-	33,733	-	-		33,733
				-	-	-	-	-		-
Operating Revenues										
REV	TRANSMISSION REVENUES	-	REV_TRANS	-	-	-	-	-		-
REV	DISTRIBUTION REVENUES	817,960,916	REV_DIST	-	-	-	-	-		-
REV	STATE TAX ADJ SURCHARGE	(822,665)	REV_DIST	-	-	-	-	-		-
REV	LATE PAYMENT CHARGES	12,680,037	REV_DIST	-	-	-	-	-		-
REV	ANNUALIZATION	(1,351,843)	REV_DIST	-	-	-	-	-		-
REV	MISCELLANEOUS SERVICE REVS	884,233	REV_DIST	-	-	-	-	-		-
REV	RENT-ELECTRIC PROPERTY - TRAN	365,611	REV_TRANS	-	-	-	-	-		-
REV	RENT-ELECTRIC PROPERTY - DIST	40,945,882	REV_DIST	-	-	-	-	-		-
REV	OTHER ELECTRIC REVENUE - TRAN	334,542,149	REV_TRANS	-	-	-	-	-		-
REV	OTHER ELECTRIC REVENUE - DIST	(298,210)	REV_DIST	-	-	-	-	-		-
REV	OTHER ELECTRIC REVENUE - RESALE	318,877	REV_RESALE	-	-	-	318,877	-		318,877
	Sub-total	***1,205,224,988***	-	-	-	-	***318,877***	-		***318,877***
	TOTAL	**1,205,224,988**		-	-	-	**318,877**	-		**318,877**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Historical Test Year (2014)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 GNR	20 REV	21 FUL	23 TOTAL
				PUC Jurisdiction Distribution					
				Distribution					
PA Special Deductions									
TAX	PA SPECIAL DEDUCTIONS - TRANSMISSION RELATED	(12,623,000)	GNR_TRANS	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	68,424,000	DEPR_DPLT	23,190,947	45,204,065	-	-	-	68,395,012
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	4,040,000	DPLT	1,516,979	2,520,916	-	-	-	4,037,896
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	(38,548,000)	DPLT	(14,474,387)	(24,053,534)	-	-	-	(38,527,921)
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	472,000	DEPR_GIPLT	104,646	367,204	-	-	-	471,850
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	(27,595,000)	TOTPLT	(6,840,709)	(12,346,397)	-	-	-	(19,187,107)
TAX	CONSOLIDATED TAX ADJUSTMENT	-	TOTPLT	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL TRANS	-	GNR_TRANS	-	-	-	-	-	-
	TOTAL	(5,830,000)	0	3,497,475	11,692,254	-	-	-	15,189,729
Net Addition		(202,879,610)	0	(11,456,850)	(23,516,860)	(73,070,000)	-	-	(108,043,709)
Fuel and Purchased Power									
555	PURCHASED POWER	2,717,328	FUEL	-	-	-	-	2,717,328	2,717,328
557	OTHER PURCHASED POWER EXPENSES	961,050	FUEL	-	-	-	-	961,050	961,050
	TOTAL	3,678,378	0	-	-	-	-	3,678,378	3,678,378
				-	-	-	-	-	-
Income Taxes				-	-	-	-	-	-
TAX	INCOME TAXES - STATE - PRESENT	22,833,189	INCTAX	-	-	9,170,342	-	-	9,170,342
TAX	INCOME TAXES - FEDERAL - PRESENT	54,728,541	INCTAX	-	-	21,980,261	-	-	21,980,261
TAX	INCOME TAXES - STATE - INCREASE	5,165,473	GNR_DIST	-	-	5,165,473	-	-	5,165,473
TAX	INCOME TAXES - FEDERAL - INCREASE	16,289,338	GNR_DIST	-	-	16,289,338	-	-	16,289,338
	TOTAL	99,016,541	0	-	-	52,605,414	-	-	52,605,414
				-	-	-	-	-	-
Operating Revenues									
REV	TRANSMISSION REVENUES	-	REV_TRANS	-	-	-	-	-	-
REV	DISTRIBUTION REVENUES	817,960,916	REV_DIST	-	-	-	817,960,916	-	817,960,916
REV	STATE TAX ADJ SURCHARGE	(822,665)	REV_DIST	-	-	-	(822,665)	-	(822,665)
REV	LATE PAYMENT CHARGES	12,680,037	REV_DIST	-	-	-	12,680,037	-	12,680,037
REV	ANNUALIZATION	(1,351,843)	REV_DIST	-	-	-	(1,351,843)	-	(1,351,843)
REV	MISCELLANEOUS SERVICE REVS	884,233	REV_DIST	-	-	-	884,233	-	884,233
REV	RENT-ELECTRIC PROPERTY - TRAN	365,611	REV_TRANS	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - DIST	40,945,882	REV_DIST	-	-	-	40,945,882	-	40,945,882
REV	OTHER ELECTRIC REVENUE - TRAN	334,542,149	REV_TRANS	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - DIST	(298,210)	REV_DIST	-	-	-	(298,210)	-	(298,210)
REV	OTHER ELECTRIC REVENUE - RESALE	318,877	REV_RESALE	-	-	-	-	-	-
	Sub-total	***1,205,224,988***	-	-	-	-	***869,998,350***	-	***869,998,350***
	TOTAL	**1,205,224,988**		-	-	-	**869,998,350**	-	**869,998,350**

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JDT 1

HISTORICAL TEST YEAR ENDED DECEMBER 31, 2014

SECTION A

RETAIL SERVICE CUSTOMERS – FUNCTIONALIZATION, CLASSIFICATION, AND ALLOCATION

This section shows the particular functionalization, classification, and allocation factors for each FERC account that ultimately creates the total revenue requirements. The second part of this section, after this description, provides details on the functionalization and classification of each account. In this part each account of the revenue requirement and the amount of dollars therein, is shown in the first column of costs. The other columns show the various functional categories and the dollars associated with that function. Thus, one can see the amount of a particular account that is primary, secondary, customer, and demand.

The third part of this section provides the functional allocation factors that are utilized to functionalize various overhead and indirect costs, such as general plant or miscellaneous distribution plant.

Once the costs are functionalized and classified they are then allocated to rate classes. This is shown in the fourth part of this section and is broken into categories, such as rate base, depreciation, O&M expense, and taxes.

Lastly, a summary of the class allocation factors that are utilized to allocate the functions to rate classes is provided.

The primary secondary allocations and minimum system study as well as the allocation factors that support the results presented in this section are provided in Exhibit JDT 4.

Class Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

No.	Account Description	Allocation Factor	Amount		Dist. Primary Demand Function	Direct Assigment to LPEP Function	Dist. Secondary Demand Function	Transformer Demand Function	Services Demand Function	Dist. Primary Customer Function
					F_DSTPR_PRI_DEM	F_DSTPR_DIRECT_LPEP	F_DSTSC_SEC_DEM	F_TRANF_SEC_DEM	F_SERVS_SRV_DEM	F_DSTPR_PRI_CUST
RATE BASE										
Plant-in Service										
	Intangible Plant									
301-303	INTANGIBLE PLANT - DISTRIBUTION	42	97,641,296		17,567,194	33,850	2,674,294	1,105,639	110,645	14,873,377
	Sub-total		***97,641,296***		***17,567,194***	***33,850***	***2,674,294***	***1,105,639***	***110,645***	***14,873,377***
	Distribution Plant									
360	LAND AND LAND RIGHTS	24	15,462,612		4,405,967	9,410	662,449	705,043	26,212	4,018,482
360	LAND AND LAND RIGHTS - OVERHEAD LINES	28	74,903,845		29,895,309	-	7,343,549	-	-	27,952,930
361	STRUCTURES & IMPROVEMENTS	1	36,347,163		36,347,163	-	-	-	-	-
362	STATION EQUIPMENT	1	458,349,015		458,349,015	-	-	-	-	-
362	STATION EQUIPMENT - DIRECT TO LPEP	3	2,823,059		-	2,823,059	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - DEMAND	1	365,918,608		365,918,608	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	6	387,391,937		-	-	-	-	-	387,391,937
364	POLES TOWERS & FIXTURES - SEC - DEMAND	2	65,299,983		-	-	65,299,983	-	-	-
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	7	214,264,188		-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - DEMAND	1	346,597,841		346,597,841	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	6	324,078,446		-	-	-	-	-	324,078,446
365	OVERHEAD CONDUCTORS - SEC - DEMAND	2	85,139,049		-	-	85,139,049	-	-	-
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	7	112,598,865		-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - DEMAND	1	28,629,884		28,629,884	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	6	123,435,598		-	-	-	-	-	123,435,598
366	UNDERGROUND CONDUIT - SEC - DEMAND	2	12,066,198		-	-	12,066,198	-	-	-
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	7	11,890,408		-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	1	85,971,683		85,971,683	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	6	370,660,460		-	-	-	-	-	370,660,460
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	2	36,233,166		-	-	36,233,166	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	7	35,705,293		-	-	-	-	-	-
368	LINE TRANSFORMERS - DEMAND	2	211,516,848		-	-	-	211,516,848	-	-
368	LINE TRANSFORMERS - CUSTOMER	9	235,483,990		-	-	-	-	-	-
369	SERVICES - DEMAND	4	7,863,736		-	-	-	-	7,863,736	-
369	SERVICES - CUSTOMER	10	641,321,668		-	-	-	-	-	-
370	METERS - DIST DIRECT	8	286,927,400		-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	14	8,734,306		-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	15	108,423,002		-	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	15	35,196,382		-	-	-	-	-	-
	Sub-total		***4,729,234,634***		***1,356,115,471***	***2,832,469***	***206,744,394***	***212,221,891***	***7,889,948***	***1,237,537,854***
	General Plant									
389-399	GENERAL PLANT - DISTRIBUTION	42	642,308,441		115,561,318	222,670	17,592,163	7,273,165	727,850	97,840,729
	Sub-total		***642,308,441***		***115,561,318***	***222,670***	***17,592,163***	***7,273,165***	***727,850***	***97,840,729***
	TOTAL PLANT-IN-SERVICE		**5,469,184,371**		**1,489,243,982**	**3,088,989**	**227,010,851**	**220,600,695**	**8,728,443**	**1,350,251,961**

Class Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (20

No.	Account Description	Dist. Secondary Customer Function F_DSTSC_SEC_CUST	Transformer Customer Function F_TRANF_XFRS	Services Customer Function F_SERVS_SERV	Meters Function F_METER_METERS	Area Lighting Function F_LIGHT_AREALGT	Street Lighting Function F_LIGHT_STTRLGT	Customer Advances Function F_DISTR_ADVANCES	Customer Deposits Function F_DISTR_DEPOSIT
RATE BASE									
Plant-in Service									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	5,256,833	1,230,920	9,023,576	8,404,877	21,729	1,806,389	-	-
	Sub-total	***5,256,833***	***1,230,920***	***9,023,576***	***8,404,877***	***21,729***	***1,806,389***	-	-
	Distribution Plant								
360	LAND AND LAND RIGHTS	1,248,173	784,932	2,137,700	956,407	29,114	478,723	-	-
360	LAND AND LAND RIGHTS - OVERHEAD LINES	9,712,057	-	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-
362	STATION EQUIPMENT	-	-	-	-	-	-	-	-
362	STATION EQUIPMENT - DIRECT TO LPEP	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - DEMAND	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - DEMAND	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	214,264,188	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - DEMAND	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - DEMAND	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	112,598,865	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - DEMAND	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - DEMAND	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	11,890,408	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	35,705,293	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - DEMAND	-	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - CUSTOMER	-	235,483,990	-	-	-	-	-	-
369	SERVICES - DEMAND	-	-	-	-	-	-	-	-
369	SERVICES - CUSTOMER	-	-	641,321,668	-	-	-	-	-
370	METERS - DIST DIRECT	-	-	-	286,927,400	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	-	-	-	-	8,734,306	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	-	-	-	-	-	108,423,002	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	-	-	-	-	-	35,196,382	-	-
	Sub-total	***385,418,983***	***236,268,922***	***643,459,368***	***287,883,807***	***8,763,420***	***144,098,106***	-	-
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION	34,580,742	8,097,293	59,359,300	55,289,347	142,940	11,882,872	-	-
	Sub-total	***34,580,742***	***8,097,293***	***59,359,300***	***55,289,347***	***142,940***	***11,882,872***	-	-
	TOTAL PLANT-IN-SERVICE	**425,256,559**	**245,597,135**	**711,842,244**	**351,578,032**	**8,928,089**	**157,787,368**	-	-

Class Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (20

No.	Account Description	Meter Reading Function F_METRD_MTREAD	Billing, Records, and Collecting Function F_BILLS_CUST	Collection Expense Function F_BILLS_GRSWRTOFF	Uncollectible and MFC Function F_CUSSV_GRSWRTOFF	Customer Service Function F_CUSSV_CUST	Purchased Power Function F_PRPWR_FUL_ENRGYSRC	Distribution Revenue Function F_REVNU_REV_DIST	State Tax Surcharge Function F_REVNU_REV_STAS	Late Payment Fees Function F_REVNU_LT_FEES	Annualization Function F_REVNU_REV_ANNL	Other Revenue Function F_REVNU_REV_TOTDPLT
RATE BASE												
Plant-in Service												
	Intangible Plant											
301-303	INTANGIBLE PLANT - DISTRIBUTION	2,947,356	17,658,548	10,540,096	-	4,385,973	-	-	-	-	-	-
	Sub-total	***2,947,356***	***17,658,548***	***10,540,096***	-	***4,385,973***	-	-	-	-	-	-
	Distribution Plant											
360	LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-
360	LAND AND LAND RIGHTS - OVERHEAD LINES	-	-	-	-	-	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-
362	STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-
362	STATION EQUIPMENT - DIRECT TO LPEP	-	-	-	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - DEMAND	-	-	-	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - DEMAND	-	-	-	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - DEMAND	-	-	-	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - DEMAND	-	-	-	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - DEMAND	-	-	-	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - DEMAND	-	-	-	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	-	-	-	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	-	-	-	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - DEMAND	-	-	-	-	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
369	SERVICES - DEMAND	-	-	-	-	-	-	-	-	-	-	-
369	SERVICES - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
370	METERS - DIST DIRECT	-	-	-	-	-	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	-	-	-	-	-	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	-	-	-	-	-	-	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-	-	-	-	-	-
	General Plant											
389-399	GENERAL PLANT - DISTRIBUTION	19,388,430	116,162,268	69,335,342	-	28,852,011	-	-	-	-	-	-
	Sub-total	***19,388,430***	***116,162,268***	***69,335,342***	-	***28,852,011***	-	-	-	-	-	-
	TOTAL PLANT-IN-SERVICE	**22,335,786**	**133,820,816**	**79,875,438**	-	**33,237,985**	-	-	-	-	-	-

Class Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

Accumulated Reserve for Depreciation

					Dist. Primary Demand Function	Direct Assigment to LPEP Function	Dist. Secondary Demand Function	Transformer Demand Function	Services Demand Function	Dist. Primary Customer Function
	Intangible Plant									
301-303	INTANGIBLE PLANT - DISTRIBUTION	42	50,739,147	-	9,128,765	17,590	1,389,693	574,544	57,496	7,728,927
	Sub-total		***50,739,147***	-	***9,128,765***	***17,590***	***1,389,693***	***574,544***	***57,496***	***7,728,927***
	Distribution Plant									
360	LAND AND LAND RIGHTS	25	31,637,089	-	12,008,798	3,294	2,802,882	246,834	9,177	11,193,118
361	STRUCTURES & IMPROVEMENTS - PRIMARY	1	14,526,677	-	14,526,677	-	-	-	-	-
362	STATION EQUIPMENT	1	122,632,153	-	122,632,153	-	-	-	-	-
362	STATION EQUIPMENT - DIRECT TO LPEP	3	1,791,522	-	-	1,791,522	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - DEMAND	1	111,197,485	-	111,197,485	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	6	117,722,926	-	-	-	-	-	-	117,722,926
364	POLES TOWERS & FIXTURES - SEC - DEMAND	2	19,980,537	-	-	-	19,980,537	-	-	-
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	7	65,560,713	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - DEMAND	1	103,635,124	-	103,635,124	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	6	96,901,671	-	-	-	-	-	-	96,901,671
365	OVERHEAD CONDUCTORS - SEC - DEMAND	2	25,457,158	-	-	-	25,457,158	-	-	-
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	7	33,667,830	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - DEMAND	1	8,660,205	-	8,660,205	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	6	37,337,826	-	-	-	-	-	-	37,337,826
366	UNDERGROUND CONDUIT - SEC - DEMAND	2	3,649,884	-	-	-	3,649,884	-	-	-
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	7	3,596,709	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	1	28,456,694	-	28,456,694	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	6	122,688,902	-	-	-	-	-	-	122,688,902
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	2	11,993,206	-	-	-	11,993,206	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	7	11,818,480	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - DEMAND	2	87,070,177	-	-	-	-	87,070,177	-	-
368	LINE TRANSFORMERS - CUSTOMER	9	96,936,168	-	-	-	-	-	-	-
369	SERVICES - DEMAND	4	3,802,177	-	-	-	-	-	3,802,177	-
369	SERVICES - CUSTOMER	10	310,084,012	-	-	-	-	-	-	-
370	METERS - DIST DIRECT	8	178,519,362	-	-	-	-	-	-	-
	TOTAL DEPRECIATION ACCRUAL		**1,978,318,460**	-	**447,969,790**	**1,885,094**	**71,016,152**	**90,265,810**	**4,106,450**	**425,512,542**
	NET PLANT		**3,490,865,911**	-	**1,041,274,192**	**1,203,895**	**155,994,698**	**130,334,886**	**4,621,992**	**924,739,419**

Rate Base Adjustments

	Additions									
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	35	-	-	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M	46	6,743,693	-	1,531,128	2,350	251,810	75,481	6,691	1,361,261
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	35	16,758,673	-	4,805,576	10,037	732,626	752,037	27,959	4,385,380
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	35	(5,754,170)	-	(1,650,017)	(3,446)	(251,551)	(258,215)	(9,600)	(1,505,741)
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	42	-	-	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	35	23,925	-	6,860	14	1,046	1,074	40	6,261
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	35	3,047,482	-	873,870	1,825	133,224	136,754	5,084	797,460
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	35	25,590,264	-	7,338,048	15,327	1,118,710	1,148,349	42,693	6,696,416
	Sub-total		***46,409,866***	-	***12,905,466***	***26,107***	***1,985,866***	***1,855,479***	***72,868***	***11,741,036***
	Deductions									
RB ADJ	CIAC - DISTRIBUTION	35	87,987,000	-	25,230,411	52,698	3,846,462	3,948,370	146,792	23,024,284
RB ADJ	ARCS AND MARCS - DISTRIBUTION	35	(580,896,062)	-	(166,572,860)	(347,915)	(25,394,596)	(26,067,402)	(969,129)	(152,007,866)
RB ADJ	ARCS AND MARCS - GENERAL	42	(50,725,866)	-	(9,126,375)	(17,585)	(1,389,329)	(574,393)	(57,481)	(7,726,904)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	35	(298,324,991)	-	(85,545,160)	(178,675)	(13,041,649)	(13,387,175)	(497,706)	(78,065,162)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	42	1,665,470	-	299,644	577	45,616	18,859	1,887	253,696
RB ADJ	CUSTOMER ADVANCES	13	(67,961)	-	-	-	-	-	-	-
RB ADJ	CUSTOMER DEPOSITS	12	(16,445,130)	-	-	-	-	-	-	-
	Sub-total		***(856,807,541)***	-	***(235,714,341)***	***(490,900)***	***(35,933,497)***	***(36,061,742)***	***(1,375,638)***	***(214,521,953)***
	TOTAL RATE BASE ADJ.		**(810,397,674)**	-	**(222,808,875)**	**(464,793)**	**(33,947,631)**	**(34,206,263)**	**(1,302,770)**	**(202,780,917)**
TOTAL RATE BASE			**2,680,468,237**	-	**818,465,317**	**739,102**	**122,047,067**	**96,128,623**	**3,319,223**	**721,958,502**

Class Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (20

Accumulated Reserve for Depreciation

		Dist. Secondary Customer Function	Transformer Customer Function	Services Customer Function	Meters Function	Area Lighting Function	Street Lighting Function	Customer Advances Function	Customer Deposits Function
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	2,731,705	639,646	4,689,087	4,367,581	11,292	938,687	-	-
	Sub-total	***2,731,705***	***639,646***	***4,689,087***	***4,367,581***	***11,292***	***938,687***	**-**	**-**
	Distribution Plant								
360	LAND AND LAND RIGHTS	3,837,151	274,803	748,404	334,836	10,193	167,600	-	-
361	STRUCTURES & IMPROVEMENTS - PRIMARY	-	-	-	-	-	-	-	-
362	STATION EQUIPMENT	-	-	-	-	-	-	-	-
362	STATION EQUIPMENT - DIRECT TO LPEP	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - DEMAND	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - DEMAND	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	65,560,713	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - DEMAND	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - DEMAND	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	33,667,830	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - DEMAND	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - DEMAND	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	3,596,709	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	11,818,480	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - DEMAND	-	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - CUSTOMER	-	96,936,168	-	-	-	-	-	-
369	SERVICES - DEMAND	-	-	-	-	-	-	-	-
369	SERVICES - CUSTOMER	-	-	310,084,012	-	-	-	-	-
370	METERS - DIST DIRECT	-	-	-	178,519,362	-	-	-	-
	TOTAL DEPRECIATION ACCRUAL	**132,501,143**	**100,493,900**	**334,898,780**	**201,270,459**	**5,175,006**	**68,457,641**	**-**	**-**
	NET PLANT	**292,755,416**	**145,103,235**	**376,943,464**	**150,307,573**	**3,753,083**	**89,329,726**	**-**	**-**

Rate Base Adjustments

	Additions								
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	-	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M	505,115	84,034	545,715	533,152	1,703	154,531	-	19,081
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	1,365,784	837,250	2,280,184	1,020,155	31,054	510,631	-	-
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(468,948)	(287,474)	(782,912)	(350,275)	(10,663)	(175,328)	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	-	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	1,950	1,195	3,255	1,456	44	729	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	248,361	152,250	414,640	185,510	5,647	92,856	-	-
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	2,085,533	1,278,470	3,481,810	1,557,762	47,420	779,726	-	-
	Sub-total	***3,737,794***	***2,065,725***	***5,942,692***	***2,947,760***	***75,206***	***1,363,145***	**-**	***19,081***
	Deductions								
RB ADJ	CIAC - DISTRIBUTION	7,170,687	4,395,763	11,971,506	5,356,053	163,043	2,680,933	-	-
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(47,341,354)	(29,021,120)	(79,036,682)	(35,361,022)	(1,076,419)	(17,699,698)	-	-
RB ADJ	ARCS AND MARCS - GENERAL	(2,730,990)	(639,478)	(4,687,860)	(4,366,438)	(11,289)	(938,442)	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(24,312,626)	(14,904,087)	(40,590,080)	(18,160,007)	(552,806)	(9,089,857)	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	89,666	20,996	153,915	143,362	371	30,812	-	-
RB ADJ	CUSTOMER ADVANCES	-	-	-	-	-	-	(67,961)	-
RB ADJ	CUSTOMER DEPOSITS	-	-	-	-	-	-	-	(16,445,130)
	Sub-total	***(67,124,618)***	***(40,147,927)***	***(112,189,200)***	***(52,388,052)***	***(1,477,099)***	***(25,016,252)***	***(67,961)***	***(16,445,130)***
	TOTAL RATE BASE ADJ.	**(63,386,824)**	**(38,082,201)**	**(106,246,508)**	**(49,440,292)**	**(1,401,894)**	**(23,653,106)**	**(67,961)**	**(16,426,050)**
TOTAL RATE BASE		**229,368,592**	**107,021,033**	**270,696,956**	**100,867,281**	**2,351,190**	**65,676,620**	**(67,961)**	**(16,426,050)**

Class Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (20

Accumulated Reserve for Depreciation

		Meter Reading Function	Billing, Records, and Collecting Function	Collection Expense Function	Uncollectible and MFC Function	Customer Service Function	Purchased Power Function	Distribution Revenue Function	State Tax Surcharge Function	Late Payment Fees Function	Annualization Function	Other Revenue Function
	Intangible Plant											
301-303	INTANGIBLE PLANT - DISTRIBUTION	1,531,589	9,176,237	5,477,144	-	2,279,164	-	-	-	-	-	-
	Sub-total	***1,531,589***	***9,176,237***	***5,477,144***	**-**	***2,279,164***	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution Plant											
360	LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS - PRIMARY	-	-	-	-	-	-	-	-	-	-	-
362	STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-
362	STATION EQUIPMENT - DIRECT TO LPEP	-	-	-	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - DEMAND	-	-	-	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - DEMAND	-	-	-	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - DEMAND	-	-	-	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - DEMAND	-	-	-	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - DEMAND	-	-	-	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - DEMAND	-	-	-	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	-	-	-	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	-	-	-	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - DEMAND	-	-	-	-	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
369	SERVICES - DEMAND	-	-	-	-	-	-	-	-	-	-	-
369	SERVICES - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
370	METERS - DIST DIRECT	-	-	-	-	-	-	-	-	-	-	-
	TOTAL DEPRECIATION ACCRUAL	**7,860,757**	**47,096,301**	**28,111,005**	**-**	**11,697,628**	**-**	**-**	**-**	**-**	**-**	**-**
	NET PLANT	**14,475,029**	**86,724,514**	**51,764,432**	**-**	**21,540,357**	**-**	**-**	**-**	**-**	**-**	**-**

Rate Base Adjustments

	Additions											
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M	117,629	876,429	619,461	(182,445)	240,565	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	-	-	-	-	-	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	-	-	-	-	-	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	-	-	-	-	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	-	-	-	-	-	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***117,629***	***876,429***	***619,461***	***(182,445)***	***240,565***	**-**	**-**	**-**	**-**	**-**	**-**
	Deductions											
RB ADJ	CIAC - DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - GENERAL	(1,531,188)	(9,173,835)	(5,475,711)	-	(2,278,568)	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	50,273	301,202	179,783	-	74,812	-	-	-	-	-	-
RB ADJ	CUSTOMER ADVANCES	-	-	-	-	-	-	-	-	-	-	-
RB ADJ	CUSTOMER DEPOSITS	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***(1,480,915)***	***(8,872,633)***	***(5,295,928)***	**-**	***(2,203,756)***	**-**	**-**	**-**	**-**	**-**	**-**
	TOTAL RATE BASE ADJ.	**(1,363,285)**	**(7,996,203)**	**(4,676,467)**	**(182,445)**	**(1,963,191)**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL RATE BASE		**13,111,743**	**78,728,311**	**47,087,966**	**(182,445)**	**19,577,166**	**-**	**-**	**-**	**-**	**-**	**-**

Class Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

					Dist. Primary Demand Function	Direct Assigment to LPEP Function	Dist. Secondary Demand Function	Transformer Demand Function	Services Demand Function	Dist. Primary Customer Function
EXPENSES										
O & M Expenses										
	Distribution Operation Expenses									
580	SUPERVISION AND ENGINEERING	39	23,048,366	-	4,935,445	5,525	926,681	277,783	53,824	5,352,466
581	LOAD DISPATCHING	31	492,766	-	443,405	2,374	6,711	591	22	26,798
582	STATION EXPENSES	31	1,040,276	-	936,072	5,012	14,167	1,248	46	56,574
583	OVERHEAD LINES	33	19,983,917	-	7,352,945	-	1,552,483	-	-	7,342,150
584	UNDERGROUND LINES	34	5,930,074	-	964,523	-	406,503	-	-	4,158,468
585	STREET LIGHTING & SIGNAL SYSTEMS	15	440,973	-	-	-	-	-	-	-
586	METER EXPENSE	8	7,750,396	-	-	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	35	5,589,196	-	-	-	-	-	67,703	-
588	MISC. DISTRIBUTION EXPENSE	24	9,013,069	-	2,568,213	5,485	386,138	410,966	15,279	2,342,350
589	RENTS	24	7,237,118	-	2,062,168	4,404	310,053	329,988	12,268	1,880,809
PROFORM	COMPANY USE OF GENERATION SUPPLY PURCHASE	42	74,727	-	13,445	26	2,047	846	85	11,383
PROFORM	WAGE AND BENEFITS ADJUSTMENT	42	(9,049,184)	-	(1,628,089)	(3,137)	(247,848)	(102,468)	(10,254)	(1,378,432)
PROFORM	RATE CASE EXPENSES	44	928,000	-	252,692	524	38,519	37,431	1,481	229,108
PROFORM	INTEREST EXPENSE ON CUSTOMER DEPOSITS	12	987,000	-	-	-	-	-	-	-
	Sub-total		***73,466,693***	-	***17,900,817***	***20,214***	***3,395,453***	***956,384***	***140,454***	***20,021,674***
	Distribution Maintenance Expenses									
590	SUPERVISION AND ENGINEERING	40	994,059	-	408,786	1,109	48,099	28,375	742	251,502
591	STRUCTURES	31	20,698	-	18,625	100	282	25	1	1,126
592	STATION EQUIPMENT	31	10,405,174	-	9,362,892	50,133	141,701	12,479	464	565,872
593	OVERHEAD LINES	33	66,597,895	-	24,504,238	-	5,173,767	-	-	24,468,262
593.5	OVERHEAD LINES - SERVICES - DEMAND	4	17,725	-	-	-	-	-	17,725	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	10	1,445,583	-	-	-	-	-	-	-
594	UNDERGROUND LINES	34	3,653,024	-	594,162	-	250,412	-	-	2,561,685
594.3 &59	UNDERGROUND LINES - SERVICES - DEMAND	4	24,075	-	-	-	-	-	24,075	-
594.3 &59	UNDERGROUND LINES - SERVICES - CUSTOMER	10	1,963,393	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - DEMAND	2	976,983	-	-	-	-	976,983	-	-
595	LINE TRANSFORMERS - CUSTOMER	9	1,087,685	-	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	15	2,514,639	-	-	-	-	-	-	-
597	METERS	8	3,217,146	-	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	24	2,576,857	-	734,258	1,568	110,398	117,496	4,368	669,683
	Sub-total		***95,494,936***	-	***35,622,961***	***52,909***	***5,724,659***	***1,135,357***	***47,375***	***28,518,131***
	Total Distribution		***168,961,629***	-	***53,523,778***	***73,123***	***9,120,111***	***2,091,742***	***187,829***	***48,539,805***
	Customer Account									
901	SUPERVISION	41	1,448,211	-	-	-	-	-	-	-
902	METER READING	13	2,325,515	-	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	5	20,798,032	-	-	-	-	-	-	-
903CE	COLLECTION EXPENSES	11	18,600,065	-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	35	1,595,323	-	457,461	955	69,742	71,589	2,662	417,461
904 by RA	UNCOLLECTIBLE ACCOUNTS	11	32,159,191	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	5	2,015,214	-	-	-	-	-	-	-
904	UNCOLLECTIBLE ACCOUNT INCREASE	11	1,244,000	-	-	-	-	-	-	-
904-MFC	MFC ADJUSTMENT	11	(9,437,519)	-	-	-	-	-	-	-
	Sub-total		***70,748,030***	-	***457,461***	***955***	***69,742***	***71,589***	***2,662***	***417,461***
	Customer Service & Information Expenses									
908-OnTra	ONTRACK ARREARAGE FORGIVENESS	5	-	-	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION	5	4,710,705	-	-	-	-	-	-	-
	Sub-total		***4,710,705***	-	-	-	-	-	-	-
	Sales Expenses									
911-916	SALES EXPENSES	5	2,343,071	-	-	-	-	-	-	-
	Sub-total		***2,343,071***	-	-	-	-	-	-	-

Class Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (20

		Dist. Secondary Customer Function	Transformer Customer Function	Services Customer Function	Meters Function	Area Lighting Function	Street Lighting Function	Customer Advances Function	Customer Deposits Function
EXPENSES									
O & M Expenses									
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING	1,799,107	309,258	4,389,586	4,649,300	11,471	337,920	-	-
581	LOAD DISPATCHING	9,187	658	1,792	802	24	401	-	-
582	STATION EXPENSES	19,394	1,389	3,783	1,692	52	847	-	-
583	OVERHEAD LINES	3,373,123	-	-	-	-	363,216	-	-
584	UNDERGROUND LINES	400,580	-	-	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	-	-	-	-	-	440,973	-	-
586	METER EXPENSE	-	-	-	7,750,396	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	-	-	5,521,493	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	727,553	457,533	1,246,053	557,484	16,970	279,045	-	-
589	RENTS	584,195	367,380	1,000,529	447,637	13,626	224,061	-	-
PROFORM	COMPANY USE OF GENERATION SUPPLY PURCHASE	4,023	942	6,906	6,432	17	1,382	-	-
PROFORM	WAGE AND BENEFITS ADJUSTMENT	(487,192)	(114,079)	(836,285)	(778,946)	(2,014)	(167,412)	-	-
PROFORM	RATE CASE EXPENSES	72,157	41,672	120,784	59,655	1,515	26,773	-	-
PROFORM	INTEREST EXPENSE ON CUSTOMER DEPOSITS	-	-	-	-	-	-	-	987,000
	Sub-total	***6,502,128***	***1,064,753***	***11,454,639***	***12,694,452***	***41,661***	***1,507,206***	***-***	***987,000***
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING	96,359	31,590	60,529	11,194	73	55,701	-	-
591	STRUCTURES	386	28	75	34	1	17	-	-
592	STATION EQUIPMENT	193,989	13,893	37,836	16,928	515	8,473	-	-
593	OVERHEAD LINES	11,241,186	-	-	-	-	1,210,443	-	-
593.5	OVERHEAD LINES - SERVICES - DEMAND	-	-	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	-	-	1,445,583	-	-	-	-	-
594	UNDERGROUND LINES	246,764	-	-	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES - DEMAND	-	-	-	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES - CUSTOMER	-	-	1,963,393	-	-	-	-	-
595	LINE TRANSFORMERS - DEMAND	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - CUSTOMER	-	1,087,685	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	-	-	-	-	-	2,514,639	-	-
597	METERS	-	-	-	3,217,146	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	208,009	130,810	356,249	159,386	4,852	79,780	-	-
	Sub-total	***11,986,692***	***1,264,005***	***3,863,666***	***3,404,687***	***5,441***	***3,869,052***	***-***	***-***
	Total Distribution	***18,488,820***	***2,328,758***	***15,318,305***	***16,099,140***	***47,102***	***5,376,258***	***-***	***987,000***
	Customer Account								
901	SUPERVISION	-	-	-	-	-	-	-	-
902	METER READING	-	-	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	-	-	-	-	-	-	-	-
903CE	COLLECTION EXPENSES	-	-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	130,014	79,701	217,059	97,112	2,956	48,609	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	-	-	-	-	-	-	-	-
904	UNCOLLECTIBLE ACCOUNT INCREASE	-	-	-	-	-	-	-	-
904-MFC	MFC ADJUSTMENT	-	-	-	-	-	-	-	-
	Sub-total	***130,014***	***79,701***	***217,059***	***97,112***	***2,956***	***48,609***	***-***	***-***
	Customer Service & Information Expenses								
908-OnTra	ONTRACK ARREARAGE FORGIVENESS	-	-	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION	-	-	-	-	-	-	-	-
	Sub-total	***-***	***-***	***-***	***-***	***-***	***-***	***-***	***-***
	Sales Expenses								
911-916	SALES EXPENSES	-	-	-	-	-	-	-	-
	Sub-total	***-***	***-***	***-***	***-***	***-***	***-***	***-***	***-***

Class Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (20

		Meter Reading Function	Billing, Records, and Collecting Function	Collection Expense Function	Uncollectible and MFC Function	Customer Service Function	Purchased Power Function	Distribution Revenue Function	State Tax Surcharge Function	Late Payment Fees Function	Annualization Function	Other Revenue Function
EXPENSES												
O & M Expenses												
	Distribution Operation Expenses											
580	SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-
581	LOAD DISPATCHING	-	-	-	-	-	-	-	-	-	-	-
582	STATION EXPENSES	-	-	-	-	-	-	-	-	-	-	-
583	OVERHEAD LINES	-	-	-	-	-	-	-	-	-	-	-
584	UNDERGROUND LINES	-	-	-	-	-	-	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	-	-	-	-	-	-	-	-	-	-	-
586	METER EXPENSE	-	-	-	-	-	-	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	-	-	-	-	-	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	-	-	-	-	-	-	-	-	-	-	-
589	RENTS	-	-	-	-	-	-	-	-	-	-	-
PROFORM	COMPANY USE OF GENERATION SUPPLY PURCHASE	2,256	13,514	8,067	-	3,357	-	-	-	-	-	-
PROFORM	WAGE AND BENEFITS ADJUSTMENT	(273,155)	(1,636,556)	(976,833)	-	(406,483)	-	-	-	-	-	-
PROFORM	RATE CASE EXPENSES	3,790	22,706	13,553	-	5,640	-	-	-	-	-	-
PROFORM	INTEREST EXPENSE ON CUSTOMER DEPOSITS	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***(267,109)***	***(1,600,335)***	***(955,214)***	***-***	***(397,486)***	***-***	***-***	***-***	***-***	***-***	***-***
	Distribution Maintenance Expenses											
590	SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-
591	STRUCTURES	-	-	-	-	-	-	-	-	-	-	-
592	STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-
593	OVERHEAD LINES	-	-	-	-	-	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - DEMAND	-	-	-	-	-	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
594	UNDERGROUND LINES	-	-	-	-	-	-	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES - DEMAND	-	-	-	-	-	-	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - DEMAND	-	-	-	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	-	-	-	-	-	-	-	-	-	-	-
597	METERS	-	-	-	-	-	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-	-	-	-	-	-
	Total Distribution	***(267,109)***	***(1,600,335)***	***(955,214)***	***-***	***(397,486)***	***-***	***-***	***-***	***-***	***-***	***-***
	Customer Account											
901	SUPERVISION	137,045	821,078	490,088	-	-	-	-	-	-	-	-
902	METER READING	2,325,515	-	-	-	-	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	-	20,798,032	-	-	-	-	-	-	-	-	-
903CE	COLLECTION EXPENSES	-	-	18,600,065	-	-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS	-	-	-	32,159,191	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	-	2,015,214	-	-	-	-	-	-	-	-	-
904	UNCOLLECTIBLE ACCOUNT INCREASE	-	-	-	1,244,000	-	-	-	-	-	-	-
904-MFC	MFC ADJUSTMENT	-	-	-	(9,437,519)	-	-	-	-	-	-	-
	Sub-total	***2,462,559***	***23,634,323***	***19,090,153***	***23,965,672***	***-***	***-***	***-***	***-***	***-***	***-***	***-***
	Customer Service & Information Expenses											
908-OnTra	ONTRACK ARREARAGE FORGIVENESS	-	-	-	-	-	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION	-	-	-	-	4,710,705	-	-	-	-	-	-
	Sub-total	-	-	-	-	***4,710,705***	-	-	-	-	-	-
	Sales Expenses											
911-916	SALES EXPENSES	-	-	-	-	2,343,071	-	-	-	-	-	-
	Sub-total	-	-	-	-	***2,343,071***	-	-	-	-	-	-

Class Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

					Dist. Primary Demand Function	Direct Assigment to LPEP Function	Dist. Secondary Demand Function	Transformer Demand Function	Services Demand Function	Dist. Primary Customer Function
	Administrative and General Expenses									
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	42	88,409,773	-	15,906,299	30,649	2,421,452	1,001,106	100,184	13,467,170
924	PROPERTY INSURANCE - DIST	35	743,431	-	213,180	445	32,500	33,361	1,240	194,540
925	INJURIES & DAMAGES - DIST	42	2,032,585	-	365,694	705	55,670	23,016	2,303	309,617
926	EMPLOYEE BENEFITS - DIST	42	22,846,567	-	4,110,454	7,920	625,744	258,703	25,889	3,480,142
927	FRANCHISE REQUIREMENTS - DIST	43	-	-	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	43	5,263,708	-	1,570,087	1,815	235,217	196,526	6,969	1,394,370
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	43	-	-	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - DIST	35	1,347,276	-	386,333	807	58,898	60,458	2,248	352,553
933	TRANSPORTATION EXPENSES - DIST	42	-	-	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - DIST	42	14,833,629	-	2,668,801	5,142	406,278	167,968	16,809	2,259,558
	Sub-total		***135,476,969***	-	***25,220,848***	***47,484***	***3,835,759***	***1,741,138***	***155,643***	***21,457,949***
	TOTAL O & M EXPENSES		**382,240,404**	-	**79,202,088**	**121,563**	**13,025,612**	**3,904,469**	**346,134**	**70,415,215**
Labor Expense										
	Distribution Operation Expenses									
580	SUPERVISION AND ENGINEERING	39	11,378,212	-	2,436,465	2,728	457,472	137,132	26,571	2,642,334
581	LOAD DISPATCHING	31	-	-	-	-	-	-	-	-
582	STATION EXPENSES	31	357,721	-	321,889	1,724	4,872	429	16	19,454
583	OVERHEAD LINES	33	6,656,608	-	2,449,253	-	517,130	-	-	2,445,657
584	UNDERGROUND LINES	34	1,567,242	-	254,911	-	107,433	-	-	1,099,029
585	STREET LIGHTING & SIGNAL SYSTEMS	15	20,100	-	-	-	-	-	-	-
586	METER EXPENSE	8	4,037,261	-	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - DEMAND	4	5,755	-	-	-	-	-	5,755	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	10	469,313	-	-	-	-	-	-	-
594	UNDERGROUND LINES	34	1,125,636	-	183,084	-	77,162	-	-	789,353
594.3 &59	UNDERGROUND LINES - SERVICES - DEMAND	4	6,007	-	-	-	-	-	6,007	-
594.3 &59	UNDERGROUND LINES - SERVICES - CUSTOMER	10	489,893	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - DEMAND	2	462,646	-	-	-	-	462,646	-	-
595	LINE TRANSFORMERS - CUSTOMER	9	515,069	-	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	15	788,378	-	-	-	-	-	-	-
597	METERS	8	152,855	-	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	24	572,722	-	163,193	349	24,537	26,114	971	148,841
	Sub-total		***17,745,095***	-	***7,297,302***	***19,793***	***858,628***	***506,524***	***13,249***	***4,489,608***
	Total Distribution		***50,902,750***	-	***14,397,492***	***27,742***	***2,191,763***	***906,145***	***90,681***	***12,189,729***
	Customer Account									
901	SUPERVISION	41	951,497	-	-	-	-	-	-	-
902	METER READING	13	2,325,515	-	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	5	12,436,403	-	-	-	-	-	-	-
903CE	COLLECTION EXPENSES	11	8,316,319	-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	35	-	-	-	-	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS	11	-	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	5	1,496,499	-	-	-	-	-	-	-
	Sub-total		***25,526,233***	-	-	-	-	-	-	-
	Customer Service & Information Expenses									
908-OnTra	ONTRACK ARREARAGE FORGIVENESS	5	-	-	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION	5	2,737,817	-	-	-	-	-	-	-
	Sub-total		***2,737,817***	-	-	-	-	-	-	-
	Sales Expenses									
911-916	SALES EXPENSES	5	856,782	-	-	-	-	-	-	-
	Sub-total		***856,782***	-	-	-	-	-	-	-
	TOTAL O & M LABOR EXP.		**80,023,582**	-	**14,397,492**	**27,742**	**2,191,763**	**906,145**	**90,681**	**12,189,729**

Class Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (20

		Dist. Secondary Customer Function	Transformer Customer Function	Services Customer Function	Meters Function	Area Lighting Function	Street Lighting Function	Customer Advances Function	Customer Deposits Function
	Administrative and General Expenses								
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	4,759,825	1,114,542	8,170,440	7,610,236	19,675	1,635,604	-	-
924	PROPERTY INSURANCE - DIST	60,587	37,141	101,151	45,255	1,378	22,652	-	-
925	INJURIES & DAMAGES - DIST	109,431	25,624	187,842	174,963	452	37,603	-	-
926	EMPLOYEE BENEFITS - DIST	1,230,018	288,016	2,111,379	1,966,612	5,084	422,667	-	-
927	FRANCHISE REQUIREMENTS - DIST	-	-	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	441,432	218,794	568,375	226,642	5,659	134,696	-	-
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	-	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - DIST	109,799	67,309	183,310	82,013	2,497	41,051	-	-
933	TRANSPORTATION EXPENSES - DIST	-	-	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - DIST	798,616	187,001	1,370,858	1,276,866	3,301	274,426	-	-
	Sub-total	***7,509,708***	***1,938,428***	***12,693,355***	***11,382,587***	***38,046***	***2,568,699***	-	-
	TOTAL O & M EXPENSES	**26,128,543**	**4,346,887**	**28,228,720**	**27,578,839**	**88,104**	**7,993,567**	-	**987,000**
	Labor Expense								
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING	888,159	152,671	2,166,993	2,295,205	5,663	166,820	-	-
581	LOAD DISPATCHING	-	-	-	-	-	-	-	-
582	STATION EXPENSES	6,669	478	1,301	582	18	291	-	-
583	OVERHEAD LINES	1,123,582	-	-	-	-	120,986	-	-
584	UNDERGROUND LINES	105,868	-	-	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	-	-	-	-	-	20,100	-	-
586	METER EXPENSE	-	-	-	4,037,261	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - DEMAND	-	-	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	-	-	469,313	-	-	-	-	-
594	UNDERGROUND LINES	76,037	-	-	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES - DEMAND	-	-	-	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES - CUSTOMER	-	-	489,893	-	-	-	-	-
595	LINE TRANSFORMERS - DEMAND	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - CUSTOMER	-	515,069	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	-	-	-	-	-	788,378	-	-
597	METERS	-	-	-	152,855	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	46,231	29,073	79,179	35,424	1,078	17,731	-	-
	Sub-total	***1,720,110***	***563,918***	***1,080,514***	***199,821***	***1,307***	***994,321***	-	-
	Total Distribution	***4,308,327***	***1,008,821***	***7,395,425***	***6,888,360***	***17,808***	***1,480,457***	-	-
	Customer Account								
901	SUPERVISION	-	-	-	-	-	-	-	-
902	METER READING	-	-	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	-	-	-	-	-	-	-	-
903CE	COLLECTION EXPENSES	-	-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	-	-	-	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	-	-	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-	-	-
	Customer Service & Information Expenses								
908-OnTra	ONTRACK ARREARAGE FORGIVENESS	-	-	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION	-	-	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-	-	-
	Sales Expenses								
911-916	SALES EXPENSES	-	-	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-	-	-
	TOTAL O & M LABOR EXP.	**4,308,327**	**1,008,821**	**7,395,425**	**6,888,360**	**17,808**	**1,480,457**	-	-

Class Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (20

		Meter Reading Function	Billing, Records, and Collecting Function	Collection Expense Function	Uncollectible and MFC Function	Customer Service Function	Purchased Power Function	Distribution Revenue Function	State Tax Surcharge Function	Late Payment Fees Function	Annualization Function	Other Revenue Function
	Administrative and General Expenses											
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	2,668,697	15,989,016	9,543,580	-	3,971,300	-	-	-	-	-	-
924	PROPERTY INSURANCE - DIST	-	-	-	-	-	-	-	-	-	-	-
925	INJURIES & DAMAGES - DIST	61,355	367,595	219,412	-	91,302	-	-	-	-	-	-
926	EMPLOYEE BENEFITS - DIST	689,636	4,131,830	2,466,221	-	1,026,251	-	-	-	-	-	-
927	FRANCHISE REQUIREMENTS - DIST	-	-	-	-	-	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	21,826	130,768	78,053	-	32,480	-	-	-	-	-	-
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	-	-	-	-	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - DIST	-	-	-	-	-	-	-	-	-	-	-
933	TRANSPORTATION EXPENSES - DIST	-	-	-	-	-	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - DIST	447,761	2,682,680	1,601,247	-	666,315	-	-	-	-	-	-
	Sub-total	***3,889,275***	***23,301,888***	***13,908,513***	-	***5,787,648***	-	-	-	-	-	-
	TOTAL O & M EXPENSES	**6,084,726**	**45,335,877**	**32,043,452**	**23,965,672**	**12,443,938**	-	-	-	-	-	-

Labor Expense

	Distribution Operation Expenses											
580	SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-
581	LOAD DISPATCHING	-	-	-	-	-	-	-	-	-	-	-
582	STATION EXPENSES	-	-	-	-	-	-	-	-	-	-	-
583	OVERHEAD LINES	-	-	-	-	-	-	-	-	-	-	-
584	UNDERGROUND LINES	-	-	-	-	-	-	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	-	-	-	-	-	-	-	-	-	-	-
586	METER EXPENSE	-	-	-	-	-	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - DEMAND	-	-	-	-	-	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
594	UNDERGROUND LINES	-	-	-	-	-	-	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES - DEMAND	-	-	-	-	-	-	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - DEMAND	-	-	-	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	-	-	-	-	-	-	-	-	-	-	-
597	METERS	-	-	-	-	-	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-	-	-	-	-	-
	Total Distribution	-	-	-	-	-	-	-	-	-	-	-
	Customer Account											
901	SUPERVISION	90,041	539,461	321,996	-	-	-	-	-	-	-	-
902	METER READING	2,325,515	-	-	-	-	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	-	12,436,403	-	-	-	-	-	-	-	-	-
903CE	COLLECTION EXPENSES	-	-	8,316,319	-	-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	-	1,496,499	-	-	-	-	-	-	-	-	-
	Sub-total	***2,415,555***	***14,472,363***	***8,638,315***	-	-	-	-	-	-	-	-
	Customer Service & Information Expenses											
908-OnTra	ONTRACK ARREARAGE FORGIVENESS	-	-	-	-	-	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION	-	-	-	-	2,737,817	-	-	-	-	-	-
	Sub-total	-	-	-	-	***2,737,817***	-	-	-	-	-	-
	Sales Expenses											
911-916	SALES EXPENSES	-	-	-	-	856,782	-	-	-	-	-	-
	Sub-total	-	-	-	-	***856,782***	-	-	-	-	-	-
	TOTAL O & M LABOR EXP.	**2,415,555**	**14,472,363**	**8,638,315**	-	**3,594,599**	-	-	-	-	-	-

Class Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

				Dist. Primary Demand Function	Direct Assigment to LPEP Function	Dist. Secondary Demand Function	Transformer Demand Function	Services Demand Function	Dist. Primary Customer Function
Depreciation Expense									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	42	18,322,385	3,296,483	6,352	501,831	207,473	20,763	2,790,989
301-303	INTANGIBLE PLANT - PRO FORMA	42	-	-	-	-	-	-	-
	Sub-total		***18,322,385***	***3,296,483***	***6,352***	***501,831***	***207,473***	***20,763***	***2,790,989***
	Distribution Plant								
360	LAND AND LAND RIGHTS	25	872,813	331,302	91	77,327	6,810	253	308,799
361	STRUCTURES & IMPROVEMENTS	32	441,177	245,976	33	27,874	2,455	91	111,315
362	STATION EQUIPMENT	26	8,137,638	8,087,823	49,814	-	-	-	-
364	POLES TOWERS & FIXTURES	27	25,646,737	8,786,511	-	1,567,996	-	-	9,302,133
365	OVERHEAD CONDUCTORS	28	15,539,076	6,201,891	-	1,523,446	-	-	5,798,937
366	UNDERGROUND CONDUIT	29	2,876,982	467,939	-	197,215	-	-	2,017,486
367	UNDERGROUND CONDUCTORS	30	9,780,498	1,590,792	-	670,447	-	-	6,858,581
368	LINE TRANSFORMERS - DEMAND	2	6,378,912	-	-	-	6,378,912	-	-
368	LINE TRANSFORMERS - CUSTOMER	9	7,101,712	-	-	-	-	-	-
369	SERVICES - DEMAND	4	133,161	-	-	-	-	133,161	-
369	SERVICES - CUSTOMER	10	10,859,893	-	-	-	-	-	-
370	METERS	8	18,633,612	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	14	255,094	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	15	1,581,719	-	-	-	-	-	-
360-373	DISTRIBUTION PLANT - PRO FORMA	35	-	-	-	-	-	-	-
	Sub-total		***108,239,025***	***25,712,234***	***49,938***	***4,064,305***	***6,388,177***	***133,506***	***24,397,250***
	General Plant Plant								
389-399	GENERAL PLANT - DISTRIBUTION	42	19,743,877	3,552,232	6,845	540,764	223,569	22,373	3,007,520
389-399	GENERAL PLANT - PRO FORMA	42	-	-	-	-	-	-	-
	Sub-total		***19,743,877***	***3,552,232***	***6,845***	***540,764***	***223,569***	***22,373***	***3,007,520***
	TOTAL DEPRECIATION EXPENSES		**146,305,287**	**32,560,949**	**63,135**	**5,106,901**	**6,819,219**	**176,642**	**30,195,758**
Amortization									
	Other								
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	35	1,611,144	461,998	965	70,433	72,299	2,688	421,601
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	35	-	-	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	35	5,324,474	1,526,801	3,189	232,766	238,933	8,883	1,393,299
	Sub-total		***6,935,618***	***1,988,799***	***4,154***	***303,199***	***311,232***	***11,571***	***1,814,900***
	TOTAL AMORTIZATION EXPENSES		**6,935,618**	**1,988,799**	**4,154**	**303,199**	**311,232**	**11,571**	**1,814,900**
Taxes Other Than Income Taxes									
TAX	DEFERRED TAXES - DISTRIBUTION	24	(4,510,000)	(1,285,094)	(2,745)	(193,217)	(205,641)	(7,645)	(1,172,076)
TAX	DEFERRED TAXES - ELECTRIC PLANT	44	4,202,000	1,144,193	2,373	174,414	169,489	6,706	1,037,405
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	24	56,086,771	15,981,547	34,133	2,402,869	2,557,369	95,077	14,576,040
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	44	-	-	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR	42	1,255,601	225,902	435	34,390	14,218	1,423	191,262
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	44	-	-	-	-	-	-	-
TAX	CAPITAL STOCK - DISTRIBUTION	44	9,000	2,451	5	374	363	14	2,222
TAX	CAPITAL STOCK INCREASE	44	27,000	7,352	15	1,121	1,089	43	6,666
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	44	3,951,000	1,075,847	2,232	163,995	159,364	6,306	975,437
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	24	(1,415,000)	(403,195)	(861)	(60,621)	(64,519)	(2,399)	(367,736)
TAX	OTHER TAXES - DISTRIBUTION	24	-	-	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT	44	(28,000)	(7,624)	(16)	(1,162)	(1,129)	(45)	(6,913)
TAX	OTHER TAXES - DISTRIBUTION PLANT	24	-	-	-	-	-	-	-
TAX	OTHER TAXES - LABOR	42	5,635,083	1,013,839	1,954	154,339	63,809	6,386	858,374
	Sub-total		***65,213,454***	***17,755,218***	***37,525***	***2,676,500***	***2,694,411***	***105,866***	***16,100,681***
	TOTAL TAXES OTHER THAN INCOME TAX		**65,213,454**	**17,755,218**	**37,525**	**2,676,500**	**2,694,411**	**105,866**	**16,100,681**

Class Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (20

		Dist. Secondary Customer Function	Transformer Customer Function	Services Customer Function	Meters Function	Area Lighting Function	Street Lighting Function	Customer Advances Function	Customer Deposits Function
Depreciation Expense									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	986,445	230,982	1,693,274	1,577,175	4,077	338,969	-	-
301-303	INTANGIBLE PLANT - PRO FORMA	-	-	-	-	-	-	-	-
	Sub-total	***986,445***	***230,982***	***1,693,274***	***1,577,175***	***4,077***	***338,969***	**-**	**-**
	Distribution Plant								
360	LAND AND LAND RIGHTS	105,860	7,581	20,647	9,238	281	4,624	-	-
361	STRUCTURES & IMPROVEMENTS	38,160	2,733	7,443	3,330	101	1,667	-	-
362	STATION EQUIPMENT	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES	5,144,955	-	-	-	-	845,143	-	-
365	OVERHEAD CONDUCTORS	2,014,802	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT	194,342	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS	660,679	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - DEMAND	-	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - CUSTOMER	-	7,101,712	-	-	-	-	-	-
369	SERVICES - DEMAND	-	-	-	-	-	-	-	-
369	SERVICES - CUSTOMER	-	-	10,859,893	-	-	-	-	-
370	METERS	-	-	-	18,633,612	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	-	-	-	-	255,094	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	-	-	-	-	-	1,581,719	-	-
360-373	DISTRIBUTION PLANT - PRO FORMA	-	-	-	-	-	-	-	-
	Sub-total	***8,158,798***	***7,112,026***	***10,887,983***	***18,646,180***	***255,476***	***2,433,152***	**-**	**-**
	General Plant Plant								
389-399	GENERAL PLANT - DISTRIBUTION	1,062,975	248,902	1,824,642	1,699,536	4,394	365,267	-	-
389-399	GENERAL PLANT - PRO FORMA	-	-	-	-	-	-	-	-
	Sub-total	***1,062,975***	***248,902***	***1,824,642***	***1,699,536***	***4,394***	***365,267***	**-**	**-**
	TOTAL DEPRECIATION EXPENSES	**10,208,218**	**7,591,910**	**14,405,899**	**21,922,890**	**263,948**	**3,137,388**	**-**	**-**
Amortization									
	Other								
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	131,304	80,492	219,212	98,076	2,986	49,091	-	-
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	-	-	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	433,929	266,007	724,448	324,118	9,866	162,235	-	-
	Sub-total	***565,233***	***346,498***	***943,660***	***422,193***	***12,852***	***211,326***	**-**	**-**
	TOTAL AMORTIZATION EXPENSES	**565,233**	**346,498**	**943,660**	**422,193**	**12,852**	**211,326**	**-**	**-**
Taxes Other Than Income Taxes									
TAX	DEFERRED TAXES - DISTRIBUTION	(364,056)	(228,942)	(623,506)	(278,957)	(8,492)	(139,630)	-	-
TAX	DEFERRED TAXES - ELECTRIC PLANT	326,727	188,693	546,912	270,119	6,859	121,229	-	-
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	4,527,437	2,847,146	7,753,974	3,469,129	105,603	1,736,447	-	-
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	-	-	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR	67,599	15,829	116,037	108,081	279	23,229	-	-
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
TAX	CAPITAL STOCK - DISTRIBUTION	700	404	1,171	579	15	260	-	-
TAX	CAPITAL STOCK INCREASE	2,099	1,212	3,514	1,736	44	779	-	-
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	307,210	177,422	514,243	253,984	6,450	113,987	-	-
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(114,222)	(71,830)	(195,623)	(87,522)	(2,664)	(43,808)	-	-
TAX	OTHER TAXES - DISTRIBUTION	-	-	-	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT	(2,177)	(1,257)	(3,644)	(1,800)	(46)	(808)	-	-
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	-	-	-	-	-	-	-
TAX	OTHER TAXES - LABOR	303,383	71,039	520,769	485,063	1,254	104,250	-	-
	Sub-total	***5,054,700***	***2,999,717***	***8,633,847***	***4,220,412***	***109,303***	***1,915,935***	**-**	**-**
	TOTAL TAXES OTHER THAN INCOME TAX	**5,054,700**	**2,999,717**	**8,633,847**	**4,220,412**	**109,303**	**1,915,935**	**-**	**-**

Class Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (20

		Meter Reading Function	Billing, Records, and Collecting Function	Collection Expense Function	Uncollectible and MFC Function	Customer Service Function	Purchased Power Function	Distribution Revenue Function	State Tax Surcharge Function	Late Payment Fees Function	Annualization Function	Other Revenue Function
Depreciation Expense												
	Intangible Plant											
301-303	INTANGIBLE PLANT - DISTRIBUTION	553,071	3,313,626	1,977,849	-	823,028	-	-	-	-	-	-
301-303	INTANGIBLE PLANT - PRO FORMA	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***553,071***	***3,313,626***	***1,977,849***	***-***	***823,028***	***-***	***-***	***-***	***-***	***-***	***-***
	Distribution Plant											
360	LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-
362	STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES	-	-	-	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS	-	-	-	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT	-	-	-	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS	-	-	-	-	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - DEMAND	-	-	-	-	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
369	SERVICES - DEMAND	-	-	-	-	-	-	-	-	-	-	-
369	SERVICES - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
370	METERS	-	-	-	-	-	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	-	-	-	-	-	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	-	-	-	-	-	-	-	-	-	-	-
360-373	DISTRIBUTION PLANT - PRO FORMA	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-	-	-	-	-	-
	General Plant Plant											
389-399	GENERAL PLANT - DISTRIBUTION	595,980	3,570,704	2,131,295	-	886,880	-	-	-	-	-	-
389-399	GENERAL PLANT - PRO FORMA	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***595,980***	***3,570,704***	***2,131,295***	***-***	***886,880***	***-***	***-***	***-***	***-***	***-***	***-***
	TOTAL DEPRECIATION EXPENSES	**1,149,051**	**6,884,330**	**4,109,143**	**-**	**1,709,908**	**-**	**-**	**-**	**-**	**-**	**-**
Amortization												
	Other											
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	-	-	-	-	-	-	-	-	-	-	-
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	-	-	-	-	-	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-	-	-	-	-	-
	TOTAL AMORTIZATION EXPENSES	-	-	-	-	-	-	-	-	-	-	-
Taxes Other Than Income Taxes												
TAX	DEFERRED TAXES - DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
TAX	DEFERRED TAXES - ELECTRIC PLANT	17,161	102,815	61,369	-	25,537	-	-	-	-	-	-
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	-	-	-	-	-	-	-	-	-	-	-
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	-	-	-	-	-	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR	37,901	227,077	135,538	-	56,401	-	-	-	-	-	-
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-	-	-	-
TAX	CAPITAL STOCK - DISTRIBUTION	37	220	131	-	55	-	-	-	-	-	-
TAX	CAPITAL STOCK INCREASE	110	661	394	-	164	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	16,136	96,674	57,703	-	24,011	-	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT	(114)	(685)	(409)	-	(170)	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	-	-	-	-	-	-	-	-	-	-
TAX	OTHER TAXES - LABOR	170,098	1,019,112	608,291	-	253,124	-	-	-	-	-	-
	Sub-total	***241,328***	***1,445,873***	***863,018***	***-***	***359,121***	***-***	***-***	***-***	***-***	***-***	***-***
	TOTAL TAXES OTHER THAN INCOME TAX	**241,328**	**1,445,873**	**863,018**	**-**	**359,121**	**-**	**-**	**-**	**-**	**-**	**-**

Class Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

					Dist. Primary Demand Function	Direct Assigment to LPEP Function	Dist. Secondary Demand Function	Transformer Demand Function	Services Demand Function	Dist. Primary Customer Function
Adjustments to Taxable Income										
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	44	(73,070,000)	-	(19,896,762)	(41,270)	(3,032,935)	(2,947,294)	(116,615)	(18,039,785)
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	36	3,200,130	-	712,204	1,381	111,703	149,157	3,864	660,471
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	37	(45,538,799)	-	(10,817,764)	(21,010)	(1,709,952)	(2,687,662)	(56,169)	(10,264,518)
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	38	(6,757,480)	-	(1,215,776)	(2,343)	(185,080)	(76,518)	(7,657)	(1,029,345)
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	24	(1,414,263)	-	(402,985)	(861)	(60,590)	(64,486)	(2,397)	(367,544)
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	24	9,436,082	-	2,688,748	5,742	404,261	430,254	15,996	2,452,284
TAX	TAX ADJUSTMENT - GRT RELATED		-	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED	42	(9,089,109)	-	(1,635,273)	(3,151)	(248,941)	(102,920)	(10,300)	(1,384,514)
TAX	TAX ADJUSTMENT - M&S RELATED	42	-	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	38	-	-	-	-	-	-	-	-
	Sub-total		***(123,233,439)***	-	***(30,567,607)***	***(61,511)***	***(4,721,536)***	***(5,299,469)***	***(173,279)***	***(27,972,951)***
PA Special Deductions										
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	37	68,395,012	-	16,247,269	31,555	2,568,188	4,036,616	84,361	15,416,345
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	24	4,037,896	-	1,150,571	2,457	172,992	184,115	6,845	1,049,383
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	24	(38,527,921)	-	(10,978,271)	(23,447)	(1,650,613)	(1,756,744)	(65,312)	(10,012,781)
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	38	471,850	-	84,893	164	12,923	5,343	535	71,875
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	24	(19,187,107)	-	(5,467,237)	(11,677)	(822,014)	(874,868)	(32,526)	(4,986,417)
TAX	CONSOLIDATED TAX ADJUSTMENT	24	-	-	-	-	-	-	-	-
	TOTAL		***15,189,729***	-	***1,037,226***	***(947)***	***281,476***	***1,594,462***	***(6,097)***	***1,538,406***
Net Adds/Deducts to Taxable Income			**(108,043,709)**	-	**(29,530,382)**	**(62,458)**	**(4,440,060)**	**(3,705,007)**	**(179,376)**	**(26,434,545)**
Fuel and Purchased Power										
555	PURCHASED POWER	20	2,717,328	-	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	20	961,050	-	-	-	-	-	-	-
	TOTAL		***3,678,378***	-	-	-	-	-	-	-
Operating Revenues										
REV	DISTRIBUTION REVENUES		817,960,916	-	-	-	-	-	-	-
REV	STATE TAX ADJ SURCHARGE		(822,665)	-	-	-	-	-	-	-
REV	LATE PAYMENT CHARGES		12,680,037	-	-	-	-	-	-	-
REV	ANNUALIZATION		(1,351,843)	-	-	-	-	-	-	-
REV	MISCELLANEOUS SERVICE REVS		884,233	-	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - DIST		40,945,882	-	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - DIST		(298,210)	-	-	-	-	-	-	-
	Sub-total		***869,998,350***	-	-	-	-	-	-	-
	TOTAL		**869,998,350**	-	-	-	-	-	-	-

Class Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (20

		Dist. Secondary Customer Function	Transformer Customer Function	Services Customer Function	Meters Function	Area Lighting Function	Street Lighting Function	Customer Advances Function	Customer Deposits Function
Adjustments to Taxable Income									
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(5,681,560)	(3,281,254)	(9,510,433)	(4,697,192)	(119,282)	(2,108,088)	-	-
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	223,284	166,058	315,100	479,519	5,773	68,624	-	-
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	(3,432,605)	(2,992,203)	(4,580,840)	(7,844,903)	(107,485)	(1,023,686)	-	-
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(363,811)	(85,189)	(624,496)	(581,678)	(1,504)	(125,015)	-	-
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	(114,162)	(71,793)	(195,521)	(87,476)	(2,663)	(43,786)	-	-
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	761,700	479,006	1,304,535	583,649	17,767	292,141	-	-
TAX	TAX ADJUSTMENT - GRT RELATED	-	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED	(489,341)	(114,582)	(839,975)	(782,383)	(2,023)	(168,151)	-	-
TAX	TAX ADJUSTMENT - M&S RELATED	-	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	-	-	-	-	-	-	-	-
	Sub-total	***(9,096,496)***	***(5,899,956)***	***(14,131,632)***	***(12,930,464)***	***(209,416)***	***(3,107,961)***	**-**	**-**
PA Special Deductions									
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	5,155,452	4,494,009	6,879,993	11,782,309	161,433	1,537,481	-	-
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	325,947	204,977	558,237	249,756	7,603	125,013	-	-
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	(3,110,051)	(1,955,802)	(5,326,470)	(2,383,063)	(72,542)	(1,192,825)	-	-
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	25,404	5,948	43,606	40,616	105	8,729	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	(1,548,822)	(974,000)	(2,652,610)	(1,186,778)	(36,126)	(594,033)	-	-
TAX	CONSOLIDATED TAX ADJUSTMENT	-	-	-	-	-	-	-	-
	TOTAL	***847,929***	***1,775,132***	***(497,243)***	***8,502,840***	***60,471***	***(115,634)***	**-**	**-**
Net Adds/Deducts to Taxable Income		**(8,248,566)**	**(4,124,825)**	**(14,628,875)**	**(4,427,624)**	**(148,945)**	**(3,223,595)**	-	-
Fuel and Purchased Power									
555	PURCHASED POWER	-	-	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-
Operating Revenues									
REV	DISTRIBUTION REVENUES	-	-	-	-	-	-	-	-
REV	STATE TAX ADJ SURCHARGE	-	-	-	-	-	-	-	-
REV	LATE PAYMENT CHARGES	-	-	-	-	-	-	-	-
REV	ANNUALIZATION	-	-	-	-	-	-	-	-
REV	MISCELLANEOUS SERVICE REVS	-	-	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - DIST	-	-	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - DIST	-	-	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-

Class Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (20

		Meter Reading Function	Billing, Records, and Collecting Function	Collection Expense Function	Uncollectible and MFC Function	Customer Service Function	Purchased Power Function	Distribution Revenue Function	State Tax Surcharge Function	Late Payment Fees Function	Annualization Function	Other Revenue Function
Adjustments to Taxable Income												
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(298,413)	(1,787,888)	(1,067,161)	-	(444,070)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	25,133	150,581	89,879	-	37,401	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	-	-	-	-	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(203,978)	(1,222,099)	(729,451)	-	(303,541)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	-	-	-	-	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	-	-	-	-	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - GRT RELATED	-	-	-	-	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED	(274,360)	(1,643,777)	(981,143)	-	(408,276)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - M&S RELATED	-	-	-	-	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***(751,618)***	***(4,503,182)***	***(2,687,875)***	***-***	***(1,118,486)***	***-***	***-***	***-***	***-***	***-***	***-***
PA Special Deductions												
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	-	-	-	-	-	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	-	-	-	-	-	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	-	-	-	-	-	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	14,243	85,335	50,935	-	21,195	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	-	-	-	-	-	-	-	-	-	-	-
TAX	CONSOLIDATED TAX ADJUSTMENT	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	***14,243***	***85,335***	***50,935***	***-***	***21,195***	***-***	***-***	***-***	***-***	***-***	***-***
Net Adds/Deducts to Taxable Income		**(737,375)**	**(4,417,847)**	**(2,636,940)**	**-**	**(1,097,291)**	**-**	**-**	**-**	**-**	**-**	**-**
Fuel and Purchased Power												
555	PURCHASED POWER	-	-	-	-	-	2,717,328	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	-	-	-	-	-	961,050	-	-	-	-	-
	TOTAL	**-**	**-**	**-**	**-**	**-**	***3,678,378***	**-**	**-**	**-**	**-**	**-**
Operating Revenues												
REV	DISTRIBUTION REVENUES	-	-	-	-	-	-	817,960,916	-	-	-	-
REV	STATE TAX ADJ SURCHARGE	-	-	-	-	-	-	-	(822,665)	-	-	-
REV	LATE PAYMENT CHARGES	-	-	-	-	-	-	-	-	12,680,037	-	-
REV	ANNUALIZATION	-	-	-	-	-	-	-	-	-	(1,351,843)	-
REV	MISCELLANEOUS SERVICE REVS	-	-	-	-	-	-	-	-	-	-	884,233
REV	RENT-ELECTRIC PROPERTY - DIST	-	-	-	-	-	-	-	-	-	-	40,945,882
REV	OTHER ELECTRIC REVENUE - DIST	-	-	-	-	-	-	-	-	-	-	(298,210)
	Sub-total	**-**	**-**	**-**	**-**	**-**	**-**	***817,960,916***	***(822,665)***	***12,680,037***	***(1,351,843)***	***41,531,905***
	TOTAL	**-**	**-**	**-**	**-**	**-**	**-**	**817,960,916**	**(822,665)**	**12,680,037**	**(1,351,843)**	**41,531,905**

Class Cost of Service Study

Internal Allocation Factors - Historical Test Year (2014)

Name	No.	Description	Total	Dist. Primary Demand Function F_DSTPR_PRI_DEM	Direct Assigment to LPEP Function F_DSTPR_DIRECT_LPEP	Dist. Secondary Demand Function F_DSTSC_SEC_DEM	Transformer Demand Function F_TRANF_SEC_DEM
DPLT	24	Distribution Plant less Internals	4,638,868,177	1,321,814,194	2,823,059	198,738,396	211,516,848
				28.49%	0.06%	4.28%	4.56%
PLT_360	25	Acct 360 Distribution Plant	90,366,457	34,301,276	9,410	8,005,998	705,043
				37.96%	0.01%	8.86%	0.78%
PLT_362	26	Acct 362 Distribution Plant	461,172,075	458,349,015	2,823,059	-	-
				99.39%	0.61%	0.00%	0.00%
PLT_364	27	Acct 364 Distribution Plant	1,068,071,097	365,918,608	-	65,299,983	-
				34.26%	0.00%	6.11%	0.00%
PLT_365	28	Acct 365 Distribution Plant	868,414,201	346,597,841	-	85,139,049	-
				39.91%	0.00%	9.80%	0.00%
PLT_366	29	Acct 366 Distribution Plant	176,022,089	28,629,884	-	12,066,198	-
				16.26%	0.00%	6.85%	0.00%
PLT_367	30	Acct 367 Distribution Plant	528,570,602	85,971,683	-	36,233,166	-
				16.26%	0.00%	6.85%	0.00%
PLT_360_2	31	Acct 360 thru 362 Distribution Plant	587,885,695	528,997,454	2,832,469	8,005,998	705,043
				89.98%	0.48%	1.36%	0.12%
PLT_360_1	32	Acct 360 & 361 Distribution Plant	126,713,620	70,648,439	9,410	8,005,998	705,043
				55.75%	0.01%	6.32%	0.56%
PLT_364_5	33	Acct 364 & 365 Distribution Plant	1,936,485,298	712,516,449	-	150,439,031	-
				36.79%	0.00%	7.77%	0.00%
PLT_366_7	34	Acct 366 & 367 Distribution Plant	704,592,692	114,601,567	-	48,299,365	-
				16.26%	0.00%	6.85%	0.00%
PLT_369	35	Acct 369 Distribution Plant	649,185,404	-	-	-	-
				0.00%	0.00%	0.00%	0.00%
TOTDPLT	35	Distribution Plant	4,729,234,634	1,356,115,471	2,832,469	206,744,394	212,221,891
				28.68%	0.06%	4.37%	4.49%
DEPR	36	Total Depreciation Expense	146,305,287	32,560,949	63,135	5,106,901	6,819,219
				22.26%	0.04%	3.49%	4.66%
DEPR_DPLT	37	Distribution Depreciation Expense	108,239,025	25,712,234	49,938	4,064,305	6,388,177
				23.76%	0.05%	3.75%	5.90%
DEPR_GIPLT	38	General and Intangible Depreciation Expense	38,066,263	6,848,715	13,197	1,042,596	431,042
				17.99%	0.03%	2.74%	1.13%

Class Cost of Service Study

Internal Allocation Factors - Historical Test Year (2014)

Name	No.	Description	Total	Services Demand Function	Dist. Primary Customer Function	Dist. Secondary Customer Function	Transformer Customer Function	Services Customer Function
				F_SERVS_SRV_DEM	F_DSTPR_PRI_CUST	F_DSTSC_SEC_CUST	F_TRANF_XFRS	F_SERVS_SERV
DPLT	24	Distribution Plant less Internals	4,638,868,177	7,863,736	1,205,566,442	374,458,753	235,483,990	641,321,668
				0.17%	25.99%	8.07%	5.08%	13.82%
PLT_360	25	Acct 360 Distribution Plant	90,366,457	26,212	31,971,412	10,960,230	784,932	2,137,700
				0.03%	35.38%	12.13%	0.87%	2.37%
PLT_362	26	Acct 362 Distribution Plant	461,172,075	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
PLT_364	27	Acct 364 Distribution Plant	1,068,071,097	-	387,391,937	214,264,188	-	-
				0.00%	36.27%	20.06%	0.00%	0.00%
PLT_365	28	Acct 365 Distribution Plant	868,414,201	-	324,078,446	112,598,865	-	-
				0.00%	37.32%	12.97%	0.00%	0.00%
PLT_366	29	Acct 366 Distribution Plant	176,022,089	-	123,435,598	11,890,408	-	-
				0.00%	70.13%	6.76%	0.00%	0.00%
PLT_367	30	Acct 367 Distribution Plant	528,570,602	-	370,660,460	35,705,293	-	-
				0.00%	70.13%	6.76%	0.00%	0.00%
PLT_360_2	31	Acct 360 thru 362 Distribution Plant	587,885,695	26,212	31,971,412	10,960,230	784,932	2,137,700
				0.00%	5.44%	1.86%	0.13%	0.36%
PLT_360_1	32	Acct 360 & 361 Distribution Plant	126,713,620	26,212	31,971,412	10,960,230	784,932	2,137,700
				0.02%	25.23%	8.65%	0.62%	1.69%
PLT_364_5	33	Acct 364 & 365 Distribution Plant	1,936,485,298	-	711,470,383	326,863,053	-	-
				0.00%	36.74%	16.88%	0.00%	0.00%
PLT_366_7	34	Acct 366 & 367 Distribution Plant	704,592,692	-	494,096,059	47,595,701	-	-
				0.00%	70.13%	6.76%	0.00%	0.00%
PLT_369	35	Acct 369 Distribution Plant	649,185,404	7,863,736	-	-	-	641,321,668
				1.21%	0.00%	0.00%	0.00%	98.79%
TOTDPLT	35	Distribution Plant	4,729,234,634	7,889,948	1,237,537,854	385,418,983	236,268,922	643,459,368
				0.17%	26.17%	8.15%	5.00%	13.61%
DEPR	36	Total Depreciation Expense	146,305,287	176,642	30,195,758	10,208,218	7,591,910	14,405,899
				0.12%	20.64%	6.98%	5.19%	9.85%
DEPR_DPLT	37	Distribution Depreciation Expense	108,239,025	133,506	24,397,250	8,158,798	7,112,026	10,887,983
				0.12%	22.54%	7.54%	6.57%	10.06%
DEPR_GIPLT	38	General and Intangible Depreciation Expense	38,066,263	43,136	5,798,508	2,049,420	479,884	3,517,915
				0.11%	15.23%	5.38%	1.26%	9.24%

Class Cost of Service Study

Internal Allocation Factors - Historical Test Year (2014)

Name	No.	Description	Total	Meters Function	Area Lighting Function	Street Lighting Function	Customer Advances Function	Customer Deposits Function
				F_METER_METERS	F_LIGHT_AREALGT	F_LIGHT_STTRLGT	F_DISTR_ADVANCES	F_DISTR_DEPOSIT
DPLT	24	Distribution Plant less Internals	4,638,868,177	286,927,400	8,734,306	143,619,384	-	-
				6.19%	0.19%	3.10%	0.00%	0.00%
PLT_360	25	Acct 360 Distribution Plant	90,366,457	956,407	29,114	478,723	-	-
				1.06%	0.03%	0.53%	0.00%	0.00%
PLT_362	26	Acct 362 Distribution Plant	461,172,075	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
PLT_364	27	Acct 364 Distribution Plant	1,068,071,097	-	-	35,196,382	-	-
				0.00%	0.00%	3.30%	0.00%	0.00%
PLT_365	28	Acct 365 Distribution Plant	868,414,201	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
PLT_366	29	Acct 366 Distribution Plant	176,022,089	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
PLT_367	30	Acct 367 Distribution Plant	528,570,602	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360_2	31	Acct 360 thru 362 Distribution Plant	587,885,695	956,407	29,114	478,723	-	-
				0.16%	0.00%	0.08%	0.00%	0.00%
PLT_360_1	32	Acct 360 & 361 Distribution Plant	126,713,620	956,407	29,114	478,723	-	-
				0.75%	0.02%	0.38%	0.00%	0.00%
PLT_364_5	33	Acct 364 & 365 Distribution Plant	1,936,485,298	-	-	35,196,382	-	-
				0.00%	0.00%	1.82%	0.00%	0.00%
PLT_366_7	34	Acct 366 & 367 Distribution Plant	704,592,692	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
PLT_369	35	Acct 369 Distribution Plant	649,185,404	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
TOTDPLT	35	Distribution Plant	4,729,234,634	287,883,807	8,763,420	144,098,106	-	-
				6.09%	0.19%	3.05%	0.00%	0.00%
DEPR	36	Total Depreciation Expense	146,305,287	21,922,890	263,948	3,137,388	-	-
				14.98%	0.18%	2.14%	0.00%	0.00%
DEPR_DPLT	37	Distribution Depreciation Expense	108,239,025	18,646,180	255,476	2,433,152	-	-
				17.23%	0.24%	2.25%	0.00%	0.00%
DEPR_GIPLT	38	General and Intangible Depreciation Expense	38,066,263	3,276,711	8,471	704,236	-	-
				8.61%	0.02%	1.85%	0.00%	0.00%

Class Cost of Service Study

Internal Allocation Factors - Historical Test Year (2014)

Name	No.	Description	Total	Meter Reading Function	Billing, Records, and Collecting Function	Collection Expense Function	Uncollectible and MFC Function	Customer Service Function	Purchased Power Function
				F_METRD_MT READ	F_BILLS_CUST	F_BILLS_GRS WRTOFF	F_CUSSV_GRS WRTOFF	F_CUSSV_CUS T	F_PRPWR_FUL _ENRGYSRC
DPLT	24	Distribution Plant less Internals	4,638,868,177	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360	25	Acct 360 Distribution Plant	90,366,457	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_362	26	Acct 362 Distribution Plant	461,172,075	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_364	27	Acct 364 Distribution Plant	1,068,071,097	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_365	28	Acct 365 Distribution Plant	868,414,201	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_366	29	Acct 366 Distribution Plant	176,022,089	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_367	30	Acct 367 Distribution Plant	528,570,602	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360_2	31	Acct 360 thru 362 Distribution Plant	587,885,695	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360_1	32	Acct 360 & 361 Distribution Plant	126,713,620	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_364_5	33	Acct 364 & 365 Distribution Plant	1,936,485,298	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_366_7	34	Acct 366 & 367 Distribution Plant	704,592,692	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_369	35	Acct 369 Distribution Plant	649,185,404	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTDPLT	35	Distribution Plant	4,729,234,634	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEPR	36	Total Depreciation Expense	146,305,287	1,149,051	6,884,330	4,109,143	-	1,709,908	-
				0.79%	4.71%	2.81%	0.00%	1.17%	0.00%
DEPR_DPLT	37	Distribution Depreciation Expense	108,239,025	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEPR_GIPLT	38	General and Intangible Depreciation Expense	38,066,263	1,149,051	6,884,330	4,109,143	-	1,709,908	-
				3.02%	18.09%	10.79%	0.00%	4.49%	0.00%

Class Cost of Service Study

Internal Allocation Factors - Historical Test Year (2014)

Name	No.	Description	Total	Distribution Revenue Function	State Tax Surcharge Function	Late Payment Fees Function	Annualization Function	Other Revenue Function	Other Revenue Function
				F_REVNU_REV_DIST	F_REVNU_REV_STAS	F_REVNU_LT_FEES	F_REVNU_REV_ANNL	F_REVNU_REV_TOTDPLT	F_REVNU_REV_TOTDPLT
DPLT	24	Distribution Plant less Internals	4,638,868,177	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360	25	Acct 360 Distribution Plant	90,366,457	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_362	26	Acct 362 Distribution Plant	461,172,075	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_364	27	Acct 364 Distribution Plant	1,068,071,097	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_365	28	Acct 365 Distribution Plant	868,414,201	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_366	29	Acct 366 Distribution Plant	176,022,089	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_367	30	Acct 367 Distribution Plant	528,570,602	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360_2	31	Acct 360 thru 362 Distribution Plant	587,885,695	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360_1	32	Acct 360 & 361 Distribution Plant	126,713,620	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_364_5	33	Acct 364 & 365 Distribution Plant	1,936,485,298	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_366_7	34	Acct 366 & 367 Distribution Plant	704,592,692	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_369	35	Acct 369 Distribution Plant	649,185,404	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTDPLT	35	Distribution Plant	4,729,234,634	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEPR	36	Total Depreciation Expense	146,305,287	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEPR_DPLT	37	Distribution Depreciation Expense	108,239,025	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEPR_GIPLT	38	General and Intangible Depreciation Expense	38,066,263	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Class Cost of Service Study

Internal Allocation Factors - Historical Test Year (2014)

Name	No.	Description	Total	Dist. Primary Demand Function	Direct Assigment to LPEP Function	Dist. Secondary Demand Function	Transformer Demand Function
				F_DSTPR_PRI_DEM	F_DSTPR_DIRECT_LPEP	F_DSTSC_SEC_DEM	F_TRANF_SEC_DEM
DISTOPLBR	39	Distribution Operations Labor Excludes Supervision	21,779,442	4,663,725	5,221	875,663	262,489
				21.41%	0.02%	4.02%	1.21%
DMAINTLBR	40	Distribution Maintenance Labor	17,287,901	7,109,291	19,283	836,506	493,473
				41.12%	0.11%	4.84%	2.85%
CUSTACCTLBR	41	Customer Accounts Exluding Uncollectibles and Services	24,574,735	-	-	-	-
				0.00%	0.00%	0.00%	0.00%
LABOR	42	Labor Expense (excluding A&G labor)	80,023,582	14,397,492	27,742	2,191,763	906,145
				17.99%	0.03%	2.74%	1.13%
NETTOTPLT	43	Net Total Plant in Service	3,490,865,911	1,041,274,192	1,203,895	155,994,698	130,334,886
				29.83%	0.03%	4.47%	3.73%
TOTPLT	44	Total Plant in Service	5,469,184,371	1,489,243,982	3,088,989	227,010,851	220,600,695
				27.23%	0.06%	4.15%	4.03%
RTBASE	45	Rate Base	2,680,468,237	818,465,317	739,102	122,047,067	96,128,623
				30.53%	0.03%	4.55%	3.59%
OMEXCLUNCOLL	46	O&M Expense Excluding Uncollectible	348,837,213	79,202,088	121,563	13,025,612	3,904,469
				22.70%	0.03%	3.73%	1.12%
DEFRTX	47	Deferred Income Tax	57,034,371	16,066,548	34,196	2,418,455	2,535,434
				28.17%	0.06%	4.24%	4.45%
CAPSTCK	48	Capital Stock Increase	27,000	7,352	15	1,121	1,089
				27.23%	0.06%	4.15%	4.03%
904INCREASE	49	Uncollectible Increase	1,244,000	-	-	-	-
				0.00%	0.00%	0.00%	0.00%

Class Cost of Service Study

Internal Allocation Factors - Historical Test Year (2014)

Name	No.	Description	Total	Services Demand Function	Dist. Primary Customer Function	Dist. Secondary Customer Function	Transformer Customer Function	Services Customer Function
				F_SERVS_SRV_DEM	F_DSTPR_PRI_CUST	F_DSTSC_SEC_CUST	F_TRANF_XFRS	F_SERVS_SERV
DISTOPLBR	39	Distribution Operations Labor Excludes Supervision	21,779,442	50,861	5,057,787	1,700,058	292,232	4,147,918
				0.23%	23.22%	7.81%	1.34%	19.05%
DMAINTLBR	40	Distribution Maintenance Labor	17,287,901	12,908	4,373,935	1,675,792	549,389	1,052,675
				0.07%	25.30%	9.69%	3.18%	6.09%
CUSTACCTLBR	41	Customer Accounts Exluding Uncollectibles and Services	24,574,735	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
LABOR	42	Labor Expense (excluding A&G labor)	80,023,582	90,681	12,189,729	4,308,327	1,008,821	7,395,425
				0.11%	15.23%	5.38%	1.26%	9.24%
NETTOTPLT	43	Net Total Plant in Service	3,490,865,911	4,621,992	924,739,419	292,755,416	145,103,235	376,943,464
				0.13%	26.49%	8.39%	4.16%	10.80%
TOTPLT	44	Total Plant in Service	5,469,184,371	8,728,443	1,350,251,961	425,256,559	245,597,135	711,842,244
				0.16%	24.69%	7.78%	4.49%	13.02%
RTBASE	45	Rate Base	2,680,468,237	3,319,223	721,958,502	229,368,592	107,021,033	270,696,956
				0.12%	26.93%	8.56%	3.99%	10.10%
OMEXCLUNCOLL	46	O&M Expense Excluding Uncollectible	348,837,213	346,134	70,415,215	26,128,543	4,346,887	28,228,720
				0.10%	20.19%	7.49%	1.25%	8.09%
DEFRTX	47	Deferred Income Tax	57,034,371	95,561	14,632,631	4,557,706	2,822,726	7,793,417
				0.17%	25.66%	7.99%	4.95%	13.66%
CAPSTCK	48	Capital Stock Increase	27,000	43	6,666	2,099	1,212	3,514
				0.16%	24.69%	7.78%	4.49%	13.02%
904INCREASE	49	Uncollectible Increase	1,244,000	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%

Class Cost of Service Study

Internal Allocation Factors - Historical Test Year (2014)

Name	No.	Description	Total	Meters Function	Area Lighting Function	Street Lighting Function	Customer Advances Function	Customer Deposits Function
				F_METER_METERS	F_LIGHT_AREALGT	F_LIGHT_STTRLGT	F_DISTR_ADVANCES	F_DISTR_DEPOSIT
DISTOPLBR	39	Distribution Operations Labor Excludes Supervision	21,779,442	4,393,334	10,839	319,316	-	-
				20.17%	0.05%	1.47%	0.00%	0.00%
DMAINTLBR	40	Distribution Maintenance Labor	17,287,901	194,673	1,273	968,703	-	-
				1.13%	0.01%	5.60%	0.00%	0.00%
CUSTACCTLBR	41	Customer Accounts Exluding Uncollectibles and Services	24,574,735	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
LABOR	42	Labor Expense (excluding A&G labor)	80,023,582	6,888,360	17,808	1,480,457	-	-
				8.61%	0.02%	1.85%	0.00%	0.00%
NETTOTPLT	43	Net Total Plant in Service	3,490,865,911	150,307,573	3,753,083	89,329,726	-	-
				4.31%	0.11%	2.56%	0.00%	0.00%
TOTPLT	44	Total Plant in Service	5,469,184,371	351,578,032	8,928,089	157,787,368	-	-
				6.43%	0.16%	2.89%	0.00%	0.00%
RTBASE	45	Rate Base	2,680,468,237	100,867,281	2,351,190	65,676,620	(67,961)	(16,426,050)
				3.76%	0.09%	2.45%	0.00%	-0.61%
OMEXCLUNCOLL	46	O&M Expense Excluding Uncollectible	348,837,213	27,578,839	88,104	7,993,567	-	987,000
				7.91%	0.03%	2.29%	0.00%	0.28%
DEFRTX	47	Deferred Income Tax	57,034,371	3,568,372	104,250	1,741,275	-	-
				6.26%	0.18%	3.05%	0.00%	0.00%
CAPSTCK	48	Capital Stock Increase	27,000	1,736	44	779	-	-
				6.43%	0.16%	2.89%	0.00%	0.00%
904INCREASE	49	Uncollectible Increase	1,244,000	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%

Class Cost of Service Study

Internal Allocation Factors - Historical Test Year (2014)

Name	No.	Description	Total	Meter Reading Function	Billing, Records, and Collecting Function	Collection Expense Function	Uncollectible and MFC Function	Customer Service Function	Purchased Power Function
				F_METRD_MT READ	F_BILLS_CUST	F_BILLS_GRS WRTOFF	F_CUSSV_GRS WRTOFF	F_CUSSV_CUS T	F_PRPWR_FUL _ENRGYSRC
DISTOPLBR	39	Distribution Operations Labor Excludes Supervision	21,779,442	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DMAINTLBR	40	Distribution Maintenance Labor	17,287,901	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCTLBR	41	Customer Accounts Exluding Uncollectibles and Services	24,574,735	2,325,515	13,932,901	8,316,319	-	-	-
				9.46%	56.70%	33.84%	0.00%	0.00%	0.00%
LABOR	42	Labor Expense (excluding A&G labor)	80,023,582	2,415,555	14,472,363	8,638,315	-	3,594,599	-
				3.02%	18.09%	10.79%	0.00%	4.49%	0.00%
NETTOTPLT	43	Net Total Plant in Service	3,490,865,911	14,475,029	86,724,514	51,764,432	-	21,540,357	-
				0.41%	2.48%	1.48%	0.00%	0.62%	0.00%
TOTPLT	44	Total Plant in Service	5,469,184,371	22,335,786	133,820,816	79,875,438	-	33,237,985	-
				0.41%	2.45%	1.46%	0.00%	0.61%	0.00%
RTBASE	45	Rate Base	2,680,468,237	13,111,743	78,728,311	47,087,966	(182,445)	19,577,166	-
				0.49%	2.94%	1.76%	-0.01%	0.73%	0.00%
OMEXCLUNCOLL	46	O&M Expense Excluding Uncollectible	348,837,213	6,084,726	45,335,877	32,043,452	(9,437,519)	12,443,938	-
				1.74%	13.00%	9.19%	-2.71%	3.57%	0.00%
DEFRTX	47	Deferred Income Tax	57,034,371	55,062	329,892	196,907	-	81,938	-
				0.10%	0.58%	0.35%	0.00%	0.14%	0.00%
CAPSTCK	48	Capital Stock Increase	27,000	110	661	394	-	164	-
				0.41%	2.45%	1.46%	0.00%	0.61%	0.00%
904INCREASE	49	Uncollectible Increase	1,244,000	-	-	-	1,244,000	-	-
				0.00%	0.00%	0.00%	100.00%	0.00%	0.00%

Class Cost of Service Study

Internal Allocation Factors - Historical Test Year (2014)

Name	No.	Description	Total	Distribution Revenue Function	State Tax Surcharge Function	Late Payment Fees Function	Annualization Function	Other Revenue Function	Other Revenue Function
				F_REVNU_REV_DIST	F_REVNU_REV_STAS	F_REVNU_LT_FEES	F_REVNU_REV_ANNL	F_REVNU_REV_TOTDPLT	F_REVNU_REV_TOTDPLT
DISTOPLBR	39	Distribution Operations Labor Excludes Supervision	21,779,442	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DMAINTLBR	40	Distribution Maintenance Labor	17,287,901	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCTLBR	41	Customer Accounts Exluding Uncollectibles and Services	24,574,735	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR	42	Labor Expense (excluding A&G labor)	80,023,582	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NETTOTPLT	43	Net Total Plant in Service	3,490,865,911	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT	44	Total Plant in Service	5,469,184,371	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RTBASE	45	Rate Base	2,680,468,237	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OMEXCLUNCOLL	46	O&M Expense Excluding Uncollectible	348,837,213	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEFRTX	47	Deferred Income Tax	57,034,371	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CAPSTCK	48	Capital Stock Increase	27,000	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
904INCREASE	49	Uncollectible Increase	1,244,000	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Class Cost of Service Study

Allocation to Rate Classes - Historical Test Year (2014)

Functional Description	Func/Class	Allocator		RS	RTS	GS-1	GS-3	LP-4	LP-5	LPEP	GH-2	SL/AL
RATE BASE												
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	818,465,317	447,242,680	14,332,504	47,381,360	187,495,376	117,056,076	-	-	1,938,861	3,018,459
Direct Assigment to LPEP	F_DSTPR_DEM	DIRECT_LPEP	739,102	-	-	-	-	-	-	739,102	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	122,047,067	77,821,412	2,493,894	8,244,482	32,624,693	-	-	-	337,367	525,220
Transformer Demand	F_TRANF_DEM	SEC_DEM	96,128,623	61,294,919	1,964,280	6,493,648	25,696,371	-	-	-	265,722	413,682
Services Demand	F_SERVS_DEM	SRV_DEM	3,319,223	2,125,598	68,118	225,188	891,104	-	-	-	9,215	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	721,958,502	624,048,642	6,156,349	74,488,312	14,998,170	583,576	-	-	906,710	776,743
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	229,368,592	198,422,697	1,957,475	23,684,326	4,768,823	-	-	-	288,298	246,973
Transformer Customer	F_TRANF_CUS	XFRS	107,021,033	71,079,108	639,316	17,813,006	17,126,643	-	-	-	283,357	79,604
Services Customer	F_SERVS_CUS	SERV	270,696,956	226,035,362	2,202,527	30,809,346	11,247,941	-	-	-	401,781	-
Meters	F_METER_CUS	METERS	100,867,281	74,559,161	851,250	12,049,128	9,832,939	1,920,504	1,386,481	18,027	249,791	-
Area Lighting	F_LIGHT_CUS	AREALGT	2,351,190	-	-	-	-	-	-	-	-	2,351,190
Street Lighting	F_LIGHT_CUS	STTRLGT	65,676,620	-	-	-	-	-	-	-	-	65,676,620
Customer Advances	F_DISTR_CUS	ADVANCES	(67,961)	-	-	(56,546)	(11,415)	-	-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT	(16,426,050)	(6,923,532)	(36,652)	(3,572,636)	(5,411,347)	(422,943)	-	-	(33,996)	(24,943)
Meter Reading	F_METRD_CUS	MTREAD	13,111,743	11,344,620	111,917	1,354,128	272,653	10,609	1,325	9	16,483	-
Billing, Records, and Collecting	F_BILLS_CUS	CUST	78,728,311	68,044,495	671,271	8,121,994	1,635,358	63,632	7,947	56	98,865	84,694
Collection Expense	F_BILLS_CUS	GRSWRTOFF	47,087,966	44,889,970	162,008	999,338	906,296	125,472	-	-	4,882	-
Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF	(182,445)	(173,929)	(628)	(3,872)	(3,512)	(486)	-	-	(19)	-
Customer Service	F_CUSSV_CUS	CUST	19,577,166	16,920,449	166,923	2,019,675	406,660	15,823	1,976	14	24,585	21,061
Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-	-	-
State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-	-	-
Late Payment Fees	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-	-	-
Annualization	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-	-	-
Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-	-	-
	DEM		- 1,040,699,332	588,484,609	18,858,795	62,344,679	246,707,544	117,056,076	-	739,102	2,551,165	3,957,361
	CUS		- 1,639,768,905	1,328,247,041	12,881,757	167,706,200	55,769,209	2,296,186	1,397,729	18,105	2,240,735	69,211,942
	FUL		- -	-	-	-	-	-	-	-	-	-
	REV		- -	-	-	-	-	-	-	-	-	-
	TOTAL		- **2,680,468,237**	**1,916,731,651**	**31,740,552**	**230,050,879**	**302,476,753**	**119,352,262**	**1,397,729**	**757,208**	**4,791,901**	**73,169,303**

Class Cost of Service Study

Allocation to Rate Classes - Historical Test Year (2014)

Functional Description	Func/Class	Allocator		RS	RTS	GS-1	GS-3	LP-4	LP-5	LPEP	GH-2	SL/AL
Plant-in Service												
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	1,489,243,982	813,783,377	26,078,802	86,213,068	341,158,452	212,990,157	-	-	3,527,868	5,492,258
Direct Assigment to LPEP	F_DSTPR_DEM	DIRECT_LPEP	3,088,989	-	-	-	-	-	-	3,088,989	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	227,010,851	144,749,934	4,638,710	15,334,960	60,682,812	-	-	-	627,512	976,923
Transformer Demand	F_TRANF_DEM	SEC_DEM	220,600,695	140,662,598	4,507,726	14,901,944	58,969,298	-	-	-	609,793	949,338
Services Demand	F_SERVS_DEM	SRV_DEM	8,728,443	5,589,610	179,127	592,169	2,343,305	-	-	-	24,232	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	1,350,251,961	1,167,134,814	11,513,990	139,312,701	28,050,516	1,091,441	-	-	1,695,785	1,452,713
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	425,256,559	367,881,900	3,629,220	43,911,484	8,841,547	-	-	-	534,513	457,896
Transformer Customer	F_TRANF_CUS	XFRS	245,597,135	163,115,835	1,467,133	40,878,163	39,303,063	-	-	-	650,262	182,680
Services Customer	F_SERVS_CUS	SERV	711,842,244	594,397,224	5,791,907	81,018,250	29,578,313	-	-	-	1,056,548	-
Meters	F_METER_CUS	METERS	351,578,032	259,879,741	2,967,077	41,997,849	34,273,209	6,694,014	4,832,650	62,832	870,659	-
Area Lighting	F_LIGHT_CUS	AREALGT	8,928,089	-	-	-	-	-	-	-	-	8,928,089
Street Lighting	F_LIGHT_CUS	STTRLGT	157,787,368	-	-	-	-	-	-	-	-	157,787,368
Customer Advances	F_DISTR_CUS	ADVANCES	-	-	-	-	-	-	-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-	-	-	-	-	-	-
Meter Reading	F_METRD_CUS	MTREAD	22,335,786	19,325,500	190,649	2,306,750	464,462	18,072	2,257	16	28,079	-
Billing, Records, and Collecting	F_BILLS_CUS	CUST	133,820,816	115,660,678	1,141,013	13,805,604	2,779,749	108,160	13,508	94	168,049	143,961
Collection Expense	F_BILLS_CUS	GRSWRTOFF	79,875,438	76,146,972	274,815	1,695,180	1,537,353	212,838	-	-	8,281	-
Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
Customer Service	F_CUSSV_CUS	CUST	33,237,985	28,727,428	283,401	3,428,992	690,425	26,864	3,355	23	41,739	35,757
Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-	-	-
State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-	-	-
Late Payment Fees	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-	-	-
Annualization	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-	-	-
Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-	-	-
	DEM	-	1,948,672,961	1,104,785,519	35,404,364	117,042,141	463,153,867	212,990,157	-	3,088,989	4,789,404	7,418,519
	CUS	-	3,520,511,411	2,792,270,091	27,259,205	368,354,973	145,518,637	8,151,389	4,851,771	62,966	5,053,915	168,988,464
	FUL	-	-	-	-	-	-	-	-	-	-	-
	REV	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	-	**5,469,184,371**	**3,897,055,610**	**62,663,569**	**485,397,114**	**608,672,504**	**221,141,546**	**4,851,771**	**3,151,956**	**9,843,320**	**176,406,982**

Class Cost of Service Study

Allocation to Rate Classes - Historical Test Year (2014)

Accumulated Reserve for Depreciation

Functional Description	Func/Class	Allocator		RS	RTS	GS-1	GS-3	LP-4	LP-5	LPEP	GH-2	SL/AL
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	447,969,790	244,788,882	7,844,595	25,933,192	102,621,654	64,068,183	-	-	1,061,195	1,652,090
Direct Assigment to LPEP	F_DSTPR_DEM	DIRECT_LPEP	1,885,094	-	-	-	-	-	-	1,885,094	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	71,016,152	45,282,344	1,451,135	4,797,259	18,983,497	-	-	-	196,305	305,612
Transformer Demand	F_TRANF_DEM	SEC_DEM	90,265,810	57,556,588	1,844,480	6,097,606	24,129,169	-	-	-	249,516	388,452
Services Demand	F_SERVS_DEM	SRV_DEM	4,106,450	2,629,731	84,273	278,596	1,102,449	-	-	-	11,400	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	425,512,542	367,805,799	3,628,469	43,902,400	8,839,718	343,952	-	-	534,402	457,802
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	132,501,143	114,624,386	1,130,790	13,681,910	2,754,843	-	-	-	166,543	142,671
Transformer Customer	F_TRANF_CUS	XFRS	100,493,900	66,744,046	600,324	16,726,604	16,082,102	-	-	-	266,075	74,749
Services Customer	F_SERVS_CUS	SERV	334,898,780	279,644,692	2,724,905	38,116,470	13,915,641	-	-	-	497,072	-
Meters	F_METER_CUS	METERS	201,270,459	148,775,264	1,698,584	24,042,817	19,620,636	3,832,171	2,766,583	35,970	498,433	-
Area Lighting	F_LIGHT_CUS	AREALGT	5,175,006	-	-	-	-	-	-	-	-	5,175,006
Street Lighting	F_LIGHT_CUS	STTRLGT	68,457,641	-	-	-	-	-	-	-	-	68,457,641
Customer Advances	F_DISTR_CUS	ADVANCES	-	-	-	-	-	-	-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-	-	-	-	-	-	-
Meter Reading	F_METRD_CUS	MTREAD	7,860,757	6,801,330	67,096	811,827	163,461	6,360	794	6	9,882	-
Billing, Records, and Collecting	F_BILLS_CUS	CUST	47,096,301	40,705,103	401,563	4,858,683	978,292	38,065	4,754	33	59,142	50,665
Collection Expense	F_BILLS_CUS	GRSWRTOFF	28,111,005	26,798,826	96,717	596,594	541,049	74,905	-	-	2,914	-
Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
Customer Service	F_CUSSV_CUS	CUST	11,697,628	10,110,203	99,739	1,206,784	242,985	9,455	1,181	8	14,690	12,584
Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-	-	-
State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-	-	-
Late Payment Fees	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-	-	-
Annualization	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-	-	-
Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-	-	-
	DEM	-	615,243,298	350,257,544	11,224,482	37,106,653	146,836,769	64,068,183	-	1,885,094	1,518,417	2,346,155
	CUS	-	1,363,075,163	1,062,009,651	10,448,188	143,944,088	63,138,727	4,304,909	2,773,312	36,017	2,049,154	74,371,118
	FUL	-	-	-	-	-	-	-	-	-	-	-
	REV	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	-	**1,978,318,460**	**1,412,267,195**	**21,672,670**	**181,050,741**	**209,975,496**	**68,373,092**	**2,773,312**	**1,921,112**	**3,567,571**	**76,717,272**

Class Cost of Service Study

Allocation to Rate Classes - Historical Test Year (2014)

Functional Description	Func/Class	Allocator		RS	RTS	GS-1	GS-3	LP-4	LP-5	LPEP	GH-2	SL/AL
Rate Base Adjustments												
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	(222,808,875)	(121,751,815)	(3,901,704)	(12,898,516)	(51,041,422)	(31,865,898)	-	-	(527,812)	(821,708)
Direct Assigment to LPEP	F_DSTPR_DEM	DIRECT_LPEP	(464,793)	-	-	-	-	-	-	(464,793)	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	(33,947,631)	(21,646,178)	(693,681)	(2,293,219)	(9,074,622)	-	-	-	(93,839)	(146,091)
Transformer Demand	F_TRANF_DEM	SEC_DEM	(34,206,263)	(21,811,091)	(698,966)	(2,310,690)	(9,143,758)	-	-	-	(94,554)	(147,204)
Services Demand	F_SERVS_DEM	SRV_DEM	(1,302,770)	(834,281)	(26,736)	(88,385)	(349,752)	-	-	-	(3,617)	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	(202,780,917)	(175,280,373)	(1,729,172)	(20,921,989)	(4,212,628)	(163,913)	-	-	(254,673)	(218,169)
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	(63,386,824)	(54,834,816)	(540,955)	(6,545,248)	(1,317,881)	-	-	-	(79,672)	(68,252)
Transformer Customer	F_TRANF_CUS	XFRS	(38,082,201)	(25,292,681)	(227,493)	(6,338,553)	(6,094,318)	-	-	-	(100,829)	(28,326)
Services Customer	F_SERVS_CUS	SERV	(106,246,508)	(88,717,170)	(864,475)	(12,092,435)	(4,414,732)	-	-	-	(157,696)	-
Meters	F_METER_CUS	METERS	(49,440,292)	(36,545,316)	(417,242)	(5,905,903)	(4,819,634)	(941,339)	(679,586)	(8,836)	(122,436)	-
Area Lighting	F_LIGHT_CUS	AREALGT	(1,401,894)	-	-	-	-	-	-	-	-	(1,401,894)
Street Lighting	F_LIGHT_CUS	STTRLGT	(23,653,106)	-	-	-	-	-	-	-	-	(23,653,106)
Customer Advances	F_DISTR_CUS	ADVANCES	(67,961)	-	-	(56,546)	(11,415)	-	-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT	(16,426,050)	(6,923,532)	(36,652)	(3,572,636)	(5,411,347)	(422,943)	-	-	(33,996)	(24,943)
Meter Reading	F_METRD_CUS	MTREAD	(1,363,285)	(1,179,550)	(11,636)	(140,795)	(28,349)	(1,103)	(138)	(1)	(1,714)	-
Billing, Records, and Collecting	F_BILLS_CUS	CUST	(7,996,203)	(6,911,079)	(68,179)	(824,927)	(166,098)	(6,463)	(807)	(6)	(10,041)	(8,602)
Collection Expense	F_BILLS_CUS	GRSWRTOFF	(4,676,467)	(4,458,176)	(16,090)	(99,248)	(90,007)	(12,461)	-	-	(485)	-
Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF	(182,445)	(173,929)	(628)	(3,872)	(3,512)	(486)	-	-	(19)	-
Customer Service	F_CUSSV_CUS	CUST	(1,963,191)	(1,696,776)	(16,739)	(202,532)	(40,780)	(1,587)	(198)	(1)	(2,465)	(2,112)
Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-	-	-
State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-	-	-
Late Payment Fees	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-	-	-
Annualization	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-	-	-
Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-	-	-
	DEM	-	(292,730,331)	(166,043,366)	(5,321,087)	(17,590,809)	(69,609,554)	(31,865,898)	-	(464,793)	(719,822)	(1,115,003)
	CUS	-	(517,667,343)	(402,013,399)	(3,929,260)	(56,704,684)	(26,610,702)	(1,550,294)	(680,729)	(8,844)	(764,027)	(25,405,404)
	FUL	-	-	-	-	-	-	-	-	-	-	-
	REV	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	-	**(810,397,674)**	**(568,056,764)**	**(9,250,347)**	**(74,295,493)**	**(96,220,256)**	**(33,416,193)**	**(680,729)**	**(473,636)**	**(1,483,849)**	**(26,520,407)**

Class Cost of Service Study

Allocation to Rate Classes - Historical Test Year (2014)

Functional Description	Func/Class	Allocator		RS	RTS	GS-1	GS-3	LP-4	LP-5	LPEP	GH-2	SL/AL
O & M EXPENSES												
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	79,202,088	43,279,237	1,386,942	4,585,048	18,143,744	11,327,402	-	-	187,622	292,093
Direct Assigment to LPEP	F_DSTPR_DEM	DIRECT_LPEP	121,563	-	-	-	-	-	-	121,563	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	13,025,612	8,305,578	266,164	879,902	3,481,907	-	-	-	36,006	56,055
Transformer Demand	F_TRANF_DEM	SEC_DEM	3,904,469	2,489,624	79,783	263,753	1,043,713	-	-	-	10,793	16,803
Services Demand	F_SERVS_DEM	SRV_DEM	346,134	221,661	7,103	23,483	92,926	-	-	-	961	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	70,415,215	60,865,714	600,451	7,265,114	1,462,826	56,918	-	-	88,435	75,759
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	26,128,543	22,603,338	222,986	2,698,002	543,241	-	-	-	32,841	28,134
Transformer Customer	F_TRANF_CUS	XFRS	4,346,887	2,887,029	25,967	723,513	695,635	-	-	-	11,509	3,233
Services Customer	F_SERVS_CUS	SERV	28,228,720	23,571,336	229,683	3,212,849	1,172,954	-	-	-	41,898	-
Meters	F_METER_CUS	METERS	27,578,839	20,385,749	232,746	3,294,438	2,688,494	525,099	379,088	4,929	68,297	-
Area Lighting	F_LIGHT_CUS	AREALGT	88,104	-	-	-	-	-	-	-	-	88,104
Street Lighting	F_LIGHT_CUS	STTRLGT	7,993,567	-	-	-	-	-	-	-	-	7,993,567
Customer Advances	F_DISTR_CUS	ADVANCES	-	-	-	-	-	-	-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT	987,000	416,018	2,202	214,671	325,154	25,414	-	-	2,043	1,499
Meter Reading	F_METRD_CUS	MTREAD	6,084,726	5,264,662	51,937	628,406	126,529	4,923	615	4	7,649	-
Billing, Records, and Collecting	F_BILLS_CUS	CUST	45,335,877	39,183,577	386,553	4,677,069	941,725	36,642	4,576	32	56,932	48,771
Collection Expense	F_BILLS_CUS	GRSWRTOFF	32,043,452	30,547,712	110,247	680,052	616,736	85,384	-	-	3,322	-
Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF	23,965,672	22,846,990	82,455	508,619	461,264	63,859	-	-	2,485	-
Customer Service	F_CUSSV_CUS	CUST	12,443,938	10,755,235	106,102	1,283,777	258,488	10,058	1,256	9	15,627	13,387
Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-	-	-
State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-	-	-
Late Payment Fees	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-	-	-
Annualization	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-	-	-
Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-	-	-
	DEM		96,599,865	54,296,099	1,739,993	5,752,186	22,762,290	11,327,402	-	121,563	235,381	364,951
	CUS		285,640,539	239,327,360	2,051,329	25,186,508	9,293,045	808,297	385,535	4,974	331,038	8,252,453
	FUL		-	-	-	-	-	-	-	-	-	-
	REV		-	-	-	-	-	-	-	-	-	-
	TOTAL		**382,240,404**	**293,623,459**	**3,791,322**	**30,938,694**	**32,055,335**	**12,135,699**	**385,535**	**126,537**	**566,419**	**8,617,404**

Class Cost of Service Study

Allocation to Rate Classes - Historical Test Year (2014)

Functional Description	Func/Class	Allocator		RS	RTS	GS-1	GS-3	LP-4	LP-5	LPEP	GH-2	SL/AL
Depreciation Expense												
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	32,560,949	17,792,625	570,189	1,884,969	7,459,116	4,656,834	-	-	77,134	120,083
Direct Assigment to LPEP	F_DSTPR_DEM	DIRECT_LPEP	63,135	-	-	-	-	-	-	63,135	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	5,106,901	3,256,336	104,354	344,980	1,365,138	-	-	-	14,117	21,977
Transformer Demand	F_TRANF_DEM	SEC_DEM	6,819,219	4,348,169	139,343	460,650	1,822,862	-	-	-	18,850	29,346
Services Demand	F_SERVS_DEM	SRV_DEM	176,642	113,120	3,625	11,984	47,423	-	-	-	490	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	30,195,758	26,100,699	257,488	3,115,458	627,295	24,408	-	-	37,923	32,487
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	10,208,218	8,830,948	87,119	1,054,088	212,240	-	-	-	12,831	10,992
Transformer Customer	F_TRANF_CUS	XFRS	7,591,910	5,042,244	45,352	1,263,628	1,214,938	-	-	-	20,101	5,647
Services Customer	F_SERVS_CUS	SERV	14,405,899	12,029,106	117,214	1,639,606	598,591	-	-	-	21,382	-
Meters	F_METER_CUS	METERS	21,922,890	16,204,980	185,014	2,618,805	2,137,130	417,410	301,343	3,918	54,291	-
Area Lighting	F_LIGHT_CUS	AREALGT	263,948	-	-	-	-	-	-	-	-	263,948
Street Lighting	F_LIGHT_CUS	STTRLGT	3,137,388	-	-	-	-	-	-	-	-	3,137,388
Customer Advances	F_DISTR_CUS	ADVANCES	-	-	-	-	-	-	-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-	-	-	-	-	-	-
Meter Reading	F_METRD_CUS	MTREAD	1,149,051	994,189	9,808	118,669	23,894	930	116	1	1,445	-
Billing, Records, and Collecting	F_BILLS_CUS	CUST	6,884,330	5,950,093	58,699	710,221	143,002	5,564	695	5	8,645	7,406
Collection Expense	F_BILLS_CUS	GRSWRTOFF	4,109,143	3,917,335	14,138	87,208	79,088	10,949	-	-	426	-
Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
Customer Service	F_CUSSV_CUS	CUST	1,709,908	1,477,865	14,579	176,402	35,518	1,382	173	1	2,147	1,839
Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-	-	-
State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-	-	-
Late Payment Fees	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-	-	-
Annualization	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-	-	-
Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-	-	-
	DEM		44,726,846	25,510,249	817,511	2,702,583	10,694,538	4,656,834	-	63,135	110,591	171,406
	CUS		101,578,442	80,547,459	789,410	10,784,084	5,071,697	460,643	302,327	3,925	159,190	3,459,706
	FUL		-	-	-	-	-	-	-	-	-	-
	REV		-	-	-	-	-	-	-	-	-	-
	TOTAL		**146,305,287**	**106,057,708**	**1,606,921**	**13,486,667**	**15,766,235**	**5,117,477**	**302,327**	**67,059**	**269,781**	**3,631,113**

Class Cost of Service Study

Allocation to Rate Classes - Historical Test Year (2014)

Functional Description	Func/Class	Allocator		RS	RTS	GS-1	GS-3	LP-4	LP-5	LPEP	GH-2	SL/AL
Amortization Expenses												
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	1,988,799	1,086,761	34,827	115,133	455,597	284,436	-	-	4,711	7,335
Direct Assigment to LPEP	F_DSTPR_DEM	DIRECT_LPEP	4,154	-	-	-	-	-	-	4,154	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	303,199	193,330	6,196	20,482	81,049	-	-	-	838	1,305
Transformer Demand	F_TRANF_DEM	SEC_DEM	311,232	198,452	6,360	21,024	83,196	-	-	-	860	1,339
Services Demand	F_SERVS_DEM	SRV_DEM	11,571	7,410	237	785	3,106	-	-	-	32	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	1,814,900	1,568,769	15,476	187,253	37,703	1,467	-	-	2,279	1,953
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	565,233	488,973	4,824	58,365	11,752	-	-	-	710	609
Transformer Customer	F_TRANF_CUS	XFRS	346,498	230,130	2,070	57,673	55,450	-	-	-	917	258
Services Customer	F_SERVS_CUS	SERV	943,660	787,968	7,678	107,403	39,211	-	-	-	1,401	-
Meters	F_METER_CUS	METERS	422,193	312,077	3,563	50,433	41,157	8,039	5,803	75	1,046	-
Area Lighting	F_LIGHT_CUS	AREALGT	12,852	-	-	-	-	-	-	-	-	12,852
Street Lighting	F_LIGHT_CUS	STTRLGT	211,326	-	-	-	-	-	-	-	-	211,326
Customer Advances	F_DISTR_CUS	ADVANCES	-	-	-	-	-	-	-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-	-	-	-	-	-	-
Meter Reading	F_METRD_CUS	MTREAD	-	-	-	-	-	-	-	-	-	-
Billing, Records, and Collecting	F_BILLS_CUS	CUST	-	-	-	-	-	-	-	-	-	-
Collection Expense	F_BILLS_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
Customer Service	F_CUSSV_CUS	CUST	-	-	-	-	-	-	-	-	-	-
Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-	-	-
State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-	-	-
Late Payment Fees	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-	-	-
Annualization	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-	-	-
Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-	-	-
	DEM		2,618,956	1,485,953	47,619	157,423	622,949	284,436	-	4,154	6,442	9,979
	CUS		4,316,662	3,387,917	33,611	461,127	185,273	9,506	5,803	75	6,353	226,997
	FUL		-	-	-	-	-	-	-	-	-	-
	REV		-	-	-	-	-	-	-	-	-	-
	TOTAL		**6,935,618**	**4,873,871**	**81,230**	**618,550**	**808,222**	**293,942**	**5,803**	**4,229**	**12,795**	**236,975**

Class Cost of Service Study

Allocation to Rate Classes - Historical Test Year (2014)

Taxes Other Than Income Taxes

Functional Description	Func/Class	Allocator		RS	RTS	GS-1	GS-3	LP-4	LP-5	LPEP	GH-2	SL/AL
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	17,755,218	9,702,172	310,919	1,027,858	4,067,394	2,539,333	-	-	42,060	65,480
Direct Assigment to LPEP	F_DSTPR_DEM	DIRECT_LPEP	37,525	-	-	-	-	-	-	37,525	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	2,676,500	1,706,629	54,691	180,802	715,462	-	-	-	7,398	11,518
Transformer Demand	F_TRANF_DEM	SEC_DEM	2,694,411	1,718,049	55,057	182,012	720,249	-	-	-	7,448	11,595
Services Demand	F_SERVS_DEM	SRV_DEM	105,866	67,796	2,173	7,182	28,422	-	-	-	294	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	16,100,681	13,917,155	137,295	1,661,193	334,480	13,015	-	-	20,221	17,322
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	5,054,700	4,372,731	43,138	521,942	105,093	-	-	-	6,353	5,443
Transformer Customer	F_TRANF_CUS	XFRS	2,999,717	1,992,292	17,920	499,285	480,047	-	-	-	7,942	2,231
Services Customer	F_SERVS_CUS	SERV	8,633,847	7,209,371	70,249	982,660	358,752	-	-	-	12,815	-
Meters	F_METER_CUS	METERS	4,220,412	3,119,647	35,617	504,150	411,422	80,356	58,012	754	10,452	-
Area Lighting	F_LIGHT_CUS	AREALGT	109,303	-	-	-	-	-	-	-	-	109,303
Street Lighting	F_LIGHT_CUS	STTRLGT	1,915,935	-	-	-	-	-	-	-	-	1,915,935
Customer Advances	F_DISTR_CUS	ADVANCES	-	-	-	-	-	-	-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-	-	-	-	-	-	-
Meter Reading	F_METRD_CUS	MTREAD	241,328	208,803	2,060	24,923	5,018	195	24	0	303	-
Billing, Records, and Collecting	F_BILLS_CUS	CUST	1,445,873	1,249,661	12,328	149,163	30,034	1,169	146	1	1,816	1,555
Collection Expense	F_BILLS_CUS	GRSWRTOFF	863,018	822,733	2,969	18,316	16,610	2,300	-	-	89	-
Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
Customer Service	F_CUSSV_CUS	CUST	359,121	310,387	3,062	37,049	7,460	290	36	0	451	386
Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-	-	-
State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-	-	-
Late Payment Fees	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-	-	-
Annualization	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-	-	-
Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-	-	-
	DEM		23,269,520	13,194,645	422,840	1,397,855	5,531,527	2,539,333	-	37,525	57,201	88,594
	CUS		41,943,934	33,202,781	324,638	4,398,682	1,748,916	97,325	58,219	756	60,442	2,052,176
	FUL		-	-	-	-	-	-	-	-	-	-
	REV		-	-	-	-	-	-	-	-	-	-
	TOTAL		**65,213,454**	**46,397,426**	**747,479**	**5,796,537**	**7,280,443**	**2,636,658**	**58,219**	**38,281**	**117,643**	**2,140,770**

Class Cost of Service Study

Allocation to Rate Classes - Historical Test Year (2014)

Functional Description	Func/Class	Allocator		RS	RTS	GS-1	GS-3	LP-4	LP-5	LPEP	GH-2	SL/AL
Adjustments to Taxable Income												
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	(30,567,607)	(16,703,382)	(535,283)	(1,769,574)	(7,002,478)	(4,371,748)	-	-	(72,412)	(112,732)
Direct Assigment to LPEP	F_DSTPR_DEM	DIRECT_LPEP	(61,511)	-	-	-	-	-	-	(61,511)	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	(4,721,536)	(3,010,614)	(96,479)	(318,948)	(1,262,125)	-	-	-	(13,051)	(20,319)
Transformer Demand	F_TRANF_DEM	SEC_DEM	(5,299,469)	(3,379,124)	(108,289)	(357,988)	(1,416,614)	-	-	-	(14,649)	(22,806)
Services Demand	F_SERVS_DEM	SRV_DEM	(173,279)	(110,966)	(3,556)	(11,756)	(46,520)	-	-	-	(481)	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	(27,972,951)	(24,179,343)	(238,533)	(2,886,119)	(581,118)	(22,611)	-	-	(35,131)	(30,096)
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	(9,096,496)	(7,869,217)	(77,631)	(939,293)	(189,126)	-	-	-	(11,434)	(9,795)
Transformer Customer	F_TRANF_CUS	XFRS	(5,899,956)	(3,918,516)	(35,245)	(982,012)	(944,174)	-	-	-	(15,621)	(4,389)
Services Customer	F_SERVS_CUS	SERV	(14,131,632)	(11,800,090)	(114,982)	(1,608,390)	(587,194)	-	-	-	(20,975)	-
Meters	F_METER_CUS	METERS	(12,930,464)	(9,557,951)	(109,124)	(1,544,612)	(1,260,512)	(246,195)	(177,737)	(2,311)	(32,021)	-
Area Lighting	F_LIGHT_CUS	AREALGT	(209,416)	-	-	-	-	-	-	-	-	(209,416)
Street Lighting	F_LIGHT_CUS	STTRLGT	(3,107,961)	-	-	-	-	-	-	-	-	(3,107,961)
Customer Advances	F_DISTR_CUS	ADVANCES	-	-	-	-	-	-	-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-	-	-	-	-	-	-
Meter Reading	F_METRD_CUS	MTREAD	(751,618)	(650,319)	(6,416)	(77,624)	(15,630)	(608)	(76)	(1)	(945)	-
Billing, Records, and Collecting	F_BILLS_CUS	CUST	(4,503,182)	(3,892,078)	(38,396)	(464,570)	(93,541)	(3,640)	(455)	(3)	(5,655)	(4,844)
Collection Expense	F_BILLS_CUS	GRSWRTOFF	(2,687,875)	(2,562,409)	(9,248)	(57,044)	(51,733)	(7,162)	-	-	(279)	-
Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
Customer Service	F_CUSSV_CUS	CUST	(1,118,486)	(966,702)	(9,537)	(115,388)	(23,233)	(904)	(113)	(1)	(1,405)	(1,203)
Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-	-	-
State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-	-	-
Late Payment Fees	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-	-	-
Annualization	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-	-	-
Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-	-	-
	DEM		(40,823,402)	(23,204,085)	(743,607)	(2,458,265)	(9,727,736)	(4,371,748)	-	(61,511)	(100,593)	(155,856)
	CUS		(82,410,037)	(65,396,625)	(639,112)	(8,675,053)	(3,746,262)	(281,120)	(178,380)	(2,315)	(123,465)	(3,367,704)
	FUL		-	-	-	-	-	-	-	-	-	-
	REV		-	-	-	-	-	-	-	-	-	-
	TOTAL		**(123,233,439)**	**(88,600,711)**	**(1,382,718)**	**(11,133,318)**	**(13,473,998)**	**(4,652,868)**	**(178,380)**	**(63,826)**	**(224,058)**	**(3,523,560)**

Class Cost of Service Study

Allocation to Rate Classes - Historical Test Year (2014)

Functional Description	Func/Class	Allocator		RS	RTS	GS-1	GS-3	LP-4	LP-5	LPEP	GH-2	SL/AL
PA Special Deductions												
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	1,037,226	566,782	18,163	60,045	237,609	148,343	-	-	2,457	3,825
Direct Assigment to LPEP	F_DSTPR_DEM	DIRECT_LPEP	(947)	-	-	-	-	-	-	(947)	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	281,476	179,479	5,752	19,014	75,242	-	-	-	778	1,211
Transformer Demand	F_TRANF_DEM	SEC_DEM	1,594,462	1,016,684	32,581	107,709	426,219	-	-	-	4,407	6,862
Services Demand	F_SERVS_DEM	SRV_DEM	(6,097)	(3,905)	(125)	(414)	(1,637)	-	-	-	(17)	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	1,538,406	1,329,772	13,118	158,726	31,959	1,244	-	-	1,932	1,655
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	847,929	733,529	7,236	87,556	17,629	-	-	-	1,066	913
Transformer Customer	F_TRANF_CUS	XFRS	1,775,132	1,178,972	10,604	295,460	284,075	-	-	-	4,700	1,320
Services Customer	F_SERVS_CUS	SERV	(497,243)	(415,204)	(4,046)	(56,594)	(20,661)	-	-	-	(738)	-
Meters	F_METER_CUS	METERS	8,502,840	6,285,136	71,758	1,015,709	828,890	161,893	116,877	1,520	21,057	-
Area Lighting	F_LIGHT_CUS	AREALGT	60,471	-	-	-	-	-	-	-	-	60,471
Street Lighting	F_LIGHT_CUS	STTRLGT	(115,634)	-	-	-	-	-	-	-	-	(115,634)
Customer Advances	F_DISTR_CUS	ADVANCES	-	-	-	-	-	-	-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-	-	-	-	-	-	-
Meter Reading	F_METRD_CUS	MTREAD	14,243	12,323	122	1,471	296	12	1	0	18	-
Billing, Records, and Collecting	F_BILLS_CUS	CUST	85,335	73,754	728	8,804	1,773	69	9	0	107	92
Collection Expense	F_BILLS_CUS	GRSWRTOFF	50,935	48,557	175	1,081	980	136	-	-	5	-
Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
Customer Service	F_CUSSV_CUS	CUST	21,195	18,319	181	2,187	440	17	2	0	27	23
Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-	-	-
State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-	-	-
Late Payment Fees	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-	-	-
Annualization	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-	-	-
Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-	-	-
	DEM		2,906,119	1,759,040	56,371	186,355	737,434	148,343	-	(947)	7,626	11,898
	CUS		12,283,610	9,265,159	99,876	1,514,399	1,145,382	163,370	116,889	1,520	28,173	(51,159)
	FUL		-	-	-	-	-	-	-	-	-	-
	REV		-	-	-	-	-	-	-	-	-	-
	TOTAL		**15,189,729**	**11,024,199**	**156,247**	**1,700,754**	**1,882,816**	**311,713**	**116,889**	**572**	**35,799**	**(39,261)**
Operating Revenues												
DISTRIBUTION REVENUES		REV_DIST	817,960,916	562,837,585	6,767,060	70,858,875	117,101,828	32,931,263	1,764,127	445,200	1,331,669	23,923,308
STATE TAX ADJ SURCHARGE		REV_STAS	(822,665)	(570,011)	(7,542)	(61,694)	(107,357)	(42,444)	(11,356)	(693)	(1,172)	(20,397)
LATE PAYMENT CHARGES		LT_FEES	12,680,037	9,663,775	68,677	1,364,888	1,094,572	335,417	128,306	-	24,402	-
ANNUALIZATION		REV_ANNL	(1,351,843)	1,794,790	(32,129)	535,299	(3,470,166)	(190,216)	(59,599)	-	(10,237)	80,414
MISCELLANEOUS SERVICE REVS		REV_TOTDPLT	884,233	621,378	10,356	78,860	103,042	37,475	740	539	1,631	30,212
RENT-ELECTRIC PROPERTY - DIST		REV_TOTDPLT	40,945,882	28,773,921	479,561	3,651,740	4,771,510	1,735,346	34,261	24,969	75,539	1,399,035
OTHER ELECTRIC REVENUE - DIST		REV_TOTDPLT	(298,210)	(209,561)	(3,493)	(26,596)	(34,751)	(12,639)	(250)	(182)	(550)	(10,189)
			869,998,350	**602,911,877**	**7,282,491**	**76,401,373**	**119,458,678**	**34,794,203**	**1,856,230**	**469,834**	**1,421,282**	**25,402,383**

Class Cost of Service Study

Allocation Factors - Historical Test Year (2014)

Name	No.	Description		Total	Residential RS	Residential-Thermal Storage RTS	Small General Service - Sec. Voltage GS-1	Large General Service - Sec. Voltage GS-3	Large General Service - 12 KV LP-4	Large General Service - 69 KV or Higher LP-5	Power Service to Electric Propulsion LPEP	Separate Meter General Space Heating Service GH-2	Street Lighting/Area Lighting SL/AL
DEMAND ALLOCATORS													
PRI_DEM	1	Demand at Primary	DEM	100.00%	54.64%	1.75%	5.79%	22.91%	14.30%	0.00%	0.00%	0.24%	0.37%
				7,255,860	3,964,897	127,061	420,045	1,662,184	1,037,726	0	0	17,188	26,759
SEC_DEM	2	Demand at Secondary	DEM	100.00%	63.76%	2.04%	6.76%	26.73%	0.00%	0.00%	0.00%	0.28%	0.43%
				6,063,762	3,866,463	123,906	409,617	1,620,919	0	0	0	16,762	26,095
DIRECT_LPEP	3	Direct Assignment to LPEP	DEM	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
				1	0	0	0	0	0	0	1	0	0
SRV_DEM	4	Demand at Secondary for Services	DEM	100.00%	64.04%	2.05%	6.78%	26.85%	0.00%	0.00%	0.00%	0.28%	0.00%
				6,037,667	3,866,463	123,906	409,617	1,620,919	0	0	0	16,762	0
CUSTOMER ALLOCATORS													
CUST	5	Total Customers	CUS	100.00%	86.43%	0.85%	10.32%	2.08%	0.08%	0.01%	0.00%	0.13%	0.11%
				1,416,655	1,224,408	12,079	146,149	29,427	1,145	143	1	1,779	1,524
PRI_CUST	6	Primary Customers	CUS	100.00%	86.44%	0.85%	10.32%	2.08%	0.08%	0.00%	0.00%	0.13%	0.11%
				1,416,511	1,224,408	12,079	146,149	29,427	1,145	0	0	1,779	1,524
SEC_CUST	7	Secondary Customers	CUS	100.00%	86.51%	0.85%	10.33%	2.08%	0.00%	0.00%	0.00%	0.13%	0.11%
				1,415,366	1,224,408	12,079	146,149	29,427	0	0	0	1,779	1,524
METERS	8	Meter Investment	CUS	100.00%	73.92%	0.84%	11.95%	9.75%	1.90%	1.37%	0.02%	0.25%	0.00%
				1,656,439	1,224,408	13,979	197,870	161,476	31,538	22,769	296	4,102	0
XFRS	9	Line Transformers	CUS	100.00%	66.42%	0.60%	16.64%	16.00%	0.00%	0.00%	0.00%	0.26%	0.07%
				2,048,882	1,360,786	12,239	341,024	327,884	0	0	0	5,425	1,524
SERV	10	Services	CUS	100.00%	83.50%	0.81%	11.38%	4.16%	0.00%	0.00%	0.00%	0.15%	0.00%
				1,490,075	1,244,231	12,124	169,593	61,915	0	0	0	2,212	0
GRSWRTOFF	11	Uncollectible Accounts	CUS	100.00%	95.33%	0.34%	2.12%	1.92%	0.27%	0.00%	0.00%	0.01%	0.00%
				32,159,191	30,658,048	110,645	682,508	618,964	85,692	0	0	3,334	0
DEPOSIT	12	Customer Deposits	CUS	100.00%	42.15%	0.22%	21.75%	32.94%	2.57%	0.00%	0.00%	0.21%	0.15%
				16,445,130	6,931,575	36,694	3,576,786	5,417,633	423,434	0	0	34,036	24,972
ADVANCES	13	Customer Advances	CUS	100.00%	0.00%	0.00%	83.20%	16.80%	0.00%	0.00%	0.00%	0.00%	0.00%
				176,463	0	0	146,823	29,640	0	0	0	0	0
MTREAD	13	Meter Reading	CUS	100.00%	86.52%	0.85%	10.33%	2.08%	0.08%	0.01%	0.00%	0.13%	0.00%
				1,415,131	1,224,408	12,079	146,149	29,427	1,145	143	1	1,779	0
AREALGT	14	Area Light	CUS	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
				1	0	0	0	0	0	0	0	0	1
STTRLGT	15	Street Light	CUS	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
				1	0	0	0	0	0	0	0	0	1
CC_BILLDET	16	Customer Charge Billing Determinants	CUS	100.00%	86.43%	0.85%	10.32%	2.08%	0.08%	0.01%	0.00%	0.13%	0.11%
				16,999,860	14,692,896	144,948	1,753,788	353,124	13,740	1,716	12	21,348	18,288

Class Cost of Service Study
Allocation Factors - Historical Test Year (2014)

Name	No.	Description		Total	Residential RS	Residential-Thermal Storage RTS	Small General Service - Sec. Voltage GS-1	Large General Service - Sec. Voltage GS-3	Large General Service - 12 KV LP-4	Large General Service - 69 KV or Higher LP-5	Power Service to Electric Propulsion LPEP	Separate Meter General Space Heating Service GH-2	Street Lighting/Area Lighting SL/AL
REVENUE ALLOCATORS													
REV_DIST	17	DISTRIBUTION REVENUES	REV	100.00%	68.81%	0.83%	8.66%	14.32%	4.03%	0.22%	0.05%	0.16%	2.92%
				817,960,916	562,837,585	6,767,060	70,858,875	117,101,828	32,931,263	1,764,127	445,200	1,331,669	23,923,308
REV_STAS	18	STATE TAX ADJ SURCHARGE	REV	100.00%	69.29%	0.92%	7.50%	13.05%	5.16%	1.38%	0.08%	0.14%	2.48%
				(822,665)	-570,011	-7,542	-61,694	-107,357	-42,444	-11,356	-693	-1,172	-20,397
LT_FEES	18	LATE PAYMENTS	REV	100.00%	76.21%	0.54%	10.76%	8.63%	2.65%	1.01%	0.00%	0.19%	0.00%
				12,680,037	9,663,775	68,677	1,364,888	1,094,572	335,417	128,306	0	24,402	0
REV_ANNL	19	Annualization Adjustments to Revenue	REV	100.00%	-132.77%	2.38%	-39.60%	256.70%	14.07%	4.41%	0.00%	0.76%	-5.95%
				(1,351,843)	1,794,790	-32,129	535,299	-3,470,166	-190,216	-59,599	0	-10,237	80,414
REV_TOTDPLT	19	Distribution Plant in Service - Revenue	REV	100.00%	70.27%	1.17%	8.92%	11.65%	4.24%	0.08%	0.06%	0.18%	3.42%
				4,729,234,634	3,323,377,567	55,389,094	421,774,669	551,107,661	200,431,866	3,957,135	2,883,919	8,724,733	161,587,990
FUEL ALLOCATORS													
FUL_ENRGYSRC	20	MWH SALES	FUL	100.00%	38.86%	0.79%	5.39%	22.78%	16.49%	15.09%	0.16%	0.14%	0.30%
				39,684,716	15,420,586	313,182	2,139,608	9,040,050	6,545,190	5,989,447	62,276	54,548	119,828
OTHER ALLOCATORS													
ROR	21	Rate of Return	OTHER		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
					8.10%	8.10%	8.10%	8.10%	8.10%	8.10%	8.10%	8.10%	8.10%
ROD	22	Cost of Debt	OTHER		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
					2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%
ROE	23	Cost of Equity	OTHER		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
					5.64%	5.64%	5.64%	5.64%	5.64%	5.64%	5.64%	5.64%	5.64%

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JDT 1

HISTORICAL TEST YEAR ENDED DECEMBER 31, 2014

SECTION B

JURISDICTIONAL – FUNCTIONALIZATION, CLASSIFICATION, AND ALLOCATION

This section shows the particular functionalization, classification, and allocation factors for each FERC account that ultimately creates the total revenue requirements. The second part of this section, after this description, provides details on the functionalization and classification of each account. In this part each account of the revenue requirement and the amount of dollars therein, is shown in the first column of costs. The other columns show the various functional categories and the dollars associated with that function. Thus, one can see the amount of a particular account that is primary, secondary, customer, and demand.

The third part of this section provides the functional allocation factors that are utilized to functionalize various overhead and indirect costs, such as general plant or miscellaneous distribution plant.

Once the costs are functionalized and classified they are then allocated to FERC jurisdictional services and customers and PUC Jurisdictional retail customers. This is shown in the fourth part of this section and is broken into categories, such as rate base, depreciation, O&M expense, and taxes.

Lastly, a summary of the jurisdictional allocation factors that are utilized to allocate the functions to rate classes is provided.

The primary secondary allocations and minimum system study that support the results presented in this section are provided in Exhibit JDT 4.

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

No.	Account Description	Function Historic Test Year	Dist. Primary Demand Function F_DSTPR_PRI_DEM	Dist. Demand Resale Function F_DSTPR_DEM_RESALE	Dist. Secondary Demand Function F_DSTSC_SEC_DEM	Transformer Demand Function F_TRANF_SEC_DEM	Services Demand Function F_SERVS_SEC_DEM	Dist. And Resale Demand Function F_DISTR_PRIDMWITHRSL
RATE BASE								
Plant-in Service								
	Intangible Plant							
301-303	INTANGIBLE PLANT - DISTRIBUTION	97,672,352	17,798,511	29,173	2,713,732	1,108,032	34,368	-
301-303	INTANGIBLE PLANT - TRANSMISSON	9,569,210	-	-	-	-	-	-
	Sub-total	***107,241,563***	***17,798,511***	***29,173***	***2,713,732***	***1,108,032***	***34,368***	-
	Transmission Portion of Distribution Plant							
370	METERS - TRANS DIRECT	251,543	-	-	-	-	-	-
	Sub-total	***251,543***	-	-	-	-	-	-
	Transmission Plant							
350-359	TRANSMISSION PLANT	2,358,508,166	-	-	-	-	-	-
	Sub-total	2,358,508,166	-	-	-	-	-	-
	Distribution Plant							
360	LAND AND LAND RIGHTS	15,470,670	4,415,377	7,858	662,449	705,043	26,212	-
360	LAND AND LAND RIGHTS - OVERHEAD LINES	74,903,845	29,895,309	-	7,343,549	-	-	-
361	STRUCTURES & IMPROVEMENTS	36,347,163	36,347,163	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY	461,172,075	461,172,075	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT	1,693,786	-	1,693,786	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY	753,310,545	365,918,608	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY	279,564,170	-	-	65,299,983	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY	670,676,287	346,597,841	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY	197,737,913	-	-	85,139,049	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT	501,136	-	501,136	-	-	-	-
366	UNDERGROUND CONDUIT - PRIMARY	152,065,483	28,629,884	-	-	-	-	-
366	UNDERGROUND CONDUIT - SECONDARY	23,956,606	-	-	12,066,198	-	-	-
367	UNDERGROUND CONDUCTORS - PRIMARY	456,632,143	85,971,683	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SECONDARY	71,938,459	-	-	36,233,166	-	-	-
367	UNDERGROUND CONDUCTORS - RESALE DIRECT	162,406	-	162,406	-	-	-	-
368	LINE TRANSFORMERS	447,000,838	-	-	-	211,516,848	-	-
369	SERVICES	649,185,404	-	-	-	-	7,863,736	-
370	METERS - DIST DIRECT	286,927,400	-	-	-	-	-	-
370	METERS - RESALE DIRECT	60,207	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	8,734,306	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	108,423,002	-	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	35,196,382	-	-	-	-	-	-
	Sub-total	***4,731,660,228***	***1,358,947,940***	***2,365,186***	***206,744,394***	***212,221,891***	***7,889,948***	-
	General Plant							
389-399	GENERAL PLANT - DISTRIBUTION	642,512,734	117,082,977	191,907	17,851,596	7,288,904	226,081	-
389-399	GENERAL PLANT - TRANSMISSION	25,636,182	-	-	-	-	-	-
	Sub-total	***668,148,916***	***117,082,977***	***191,907***	***17,851,596***	***7,288,904***	***226,081***	-
	TOTAL PLANT-IN-SERVICE	**7,865,810,416**	**1,493,829,428**	**2,586,266**	**227,309,722**	**220,618,827**	**8,150,397**	-
Accumulated Reserve for Depreciation								
	Intangible Plant							
301-303	INTANGIBLE PLANT - DISTRIBUTION	50,755,285	9,248,968	15,160	1,410,187	575,787	17,859	-
301-303	INTANGIBLE PLANT - TRANSMISSON	5,128,573	-	-	-	-	-	-
	Sub-total	***55,883,858***	***9,248,968***	***15,160***	***1,410,187***	***575,787***	***17,859***	-
	Transmission Plant							
350-359	TRANSMISSION PLANT	543,918,642	-	-	-	-	-	-
	Sub-total	543,918,642	-	-	-	-	-	-
	Distribution Plant							
360	LAND AND LAND RIGHTS	31,639,910	12,012,092	2,751	2,802,882	246,834	9,177	-
361	STRUCTURES & IMPROVEMENTS - PRIMARY	14,526,677	14,526,677	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY	124,423,674	124,423,674	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT	1,101,040	-	1,101,040	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY	228,920,410	111,197,485	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY	85,541,250	-	-	19,980,537	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY	200,536,794	103,635,124	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY	59,124,988	-	-	25,457,158	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT	340,027	-	340,027	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION	22,402,301	-	-	-	-	-	-
	Sub-total	***232,144,455***	***38,220,621***	***62,646***	***5,827,483***	***2,379,393***	***73,802***	-
	TOTAL DEPRECIATION ACCRUAL	**2,551,570,194**	**450,381,541**	**1,598,021**	**71,121,336**	**90,272,191**	**3,903,016**	-
	NET PLANT	**5,314,240,221**	**1,043,447,887**	**988,245**	**156,188,386**	**130,346,636**	**4,247,382**	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

No.	Account Description	Function	Historic Test Year	Meters Transmission Function	Dist. Primary Customer Function	Dist. Secondary Customer Function	Transformer Customer Function	Services Customer Function	Distribution Meters Function
				F_METER_TRANS	F_DSTPR_PRI_CUST	F_DSTSC_SEC_CUST	F_TRANF_SEC_CUST	F_SERVS_SEC_CUST	F_METER_DIST
RATE BASE									
Plant-in Service									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION		97,672,352	-	15,064,708	5,341,323	1,233,584	2,802,860	8,423,065
301-303	INTANGIBLE PLANT - TRANSMISSON		9,569,210	-	-	-	-	-	-
	Sub-total		*107,241,563*	*-*	*15,064,708*	*5,341,323*	*1,233,584*	*2,802,860*	*8,423,065*
	Transmission Portion of Distribution Plant								
370	METERS - TRANS DIRECT		251,543	251,543	-	-	-	-	-
	Sub-total		*251,543*	*251,543*	-	-	-	-	-
	Transmission Plant								
350-359	TRANSMISSION PLANT		2,358,508,166	-	-	-	-	-	-
	Sub-total		2,358,508,166	-	-	-	-	-	-
	Distribution Plant								
360	LAND AND LAND RIGHTS		15,470,670	-	4,018,482	1,248,173	784,932	2,137,700	956,407
360	LAND AND LAND RIGHTS - OVERHEAD LINES		74,903,845	-	27,952,930	9,712,057	-	-	-
361	STRUCTURES & IMPROVEMENTS		36,347,163	-	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY		461,172,075	-	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT		1,693,786	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY		753,310,545	-	387,391,937	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY		279,564,170	-	-	214,264,188	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY		670,676,287	-	324,078,446	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY		197,737,913	-	-	112,598,865	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT		501,136	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRIMARY		152,065,483	-	123,435,598	-	-	-	-
366	UNDERGROUND CONDUIT - SECONDARY		23,956,606	-	-	11,890,408	-	-	-
367	UNDERGROUND CONDUCTORS - PRIMARY		456,632,143	-	370,660,460	-	-	-	-
367	UNDERGROUND CONDUCTORS - SECONDARY		71,938,459	-	-	35,705,293	-	-	-
367	UNDERGROUND CONDUCTORS - RESALE DIRECT		162,406	-	-	-	-	-	-
368	LINE TRANSFORMERS		447,000,838	-	-	-	235,483,990	-	-
369	SERVICES		649,185,404	-	-	-	-	641,321,668	-
370	METERS - DIST DIRECT		286,927,400	-	-	-	-	-	286,927,400
370	METERS - RESALE DIRECT		60,207	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES		8,734,306	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS		108,423,002	-	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4		35,196,382	-	-	-	-	-	-
	Sub-total		*4,731,660,228*	*-*	*1,237,537,854*	*385,418,983*	*236,268,922*	*643,459,368*	*287,883,807*
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION		642,512,734	-	99,099,350	35,136,538	8,114,815	18,437,902	55,408,991
389-399	GENERAL PLANT - TRANSMISSION		25,636,182	-	-	-	-	-	-
	Sub-total		*668,148,916*	*-*	*99,099,350*	*35,136,538*	*8,114,815*	*18,437,902*	*55,408,991*
	TOTAL PLANT-IN-SERVICE		7,865,810,416	251,543	1,351,701,912	425,896,845	245,617,321	664,700,129	351,715,863
Accumulated Reserve for Depreciation									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION		50,755,285	-	7,828,352	2,775,610	641,030	1,456,502	4,377,032
301-303	INTANGIBLE PLANT - TRANSMISSON		5,128,573	-	-	-	-	-	-
	Sub-total		*55,883,858*	*-*	*7,828,352*	*2,775,610*	*641,030*	*1,456,502*	*4,377,032*
	Transmission Plant								
350-359	TRANSMISSION PLANT		543,918,642	-	-	-	-	-	-
	Sub-total		543,918,642	-	-	-	-	-	-
	Distribution Plant								
360	LAND AND LAND RIGHTS		31,639,910	-	11,193,118	3,837,151	274,803	748,404	334,836
361	STRUCTURES & IMPROVEMENTS - PRIMARY		14,526,677	-	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY		124,423,674	-	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT		1,101,040	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY		228,920,410	-	117,722,926	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY		85,541,250	-	-	65,560,713	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY		200,536,794	-	96,901,671	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY		59,124,988	-	-	33,667,830	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT		340,027	-	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION		22,402,301	-	-	-	-	-	-
	Sub-total		*232,144,455*	*-*	*32,350,038*	*11,469,988*	*2,649,004*	*6,018,877*	*18,087,737*
	TOTAL DEPRECIATION ACCRUAL		2,551,570,194	156,509	426,022,831	132,726,482	100,501,004	318,307,794	201,318,967
	NET PLANT		5,314,240,221	95,035	925,679,081	293,170,363	145,116,317	346,392,335	150,396,896

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

No.	Account Description	Function	Historic Test Year	Resale Meters Function	Lights Function	Customer Deposits Function	Distribution Services Function	Dist. And Resale Customer Service Function	Dist. Customer Service Function
				F_METER_RESALE	F_LIGHT_DIST	F_DISTR_DEPOSIT	F_SERVS_DIST	F_CUSSV_CUST	F_CUSSV_DIST
RATE BASE									
Plant-in Service									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION		97,672,352	1,767	1,406,784	-	6,316,759	20,436,530	14,961,157
301-303	INTANGIBLE PLANT - TRANSMISSON		9,569,210	-	-	-	-	-	-
	Sub-total		***107,241,563***	***1,767***	***1,406,784***	-	***6,316,759***	***20,436,530***	***14,961,157***
	Transmission Portion of Distribution Plant								
370	METERS - TRANS DIRECT		251,543	-	-	-	-	-	-
	Sub-total		***251,543***	-	-	-	-	-	-
	Transmission Plant								
350-359	TRANSMISSION PLANT		2,358,508,166	-	-	-	-	-	-
	Sub-total		2,358,508,166	-	-	-	-	-	-
	Distribution Plant								
360	LAND AND LAND RIGHTS		15,470,670	201	507,836	-	-	-	-
360	LAND AND LAND RIGHTS - OVERHEAD LINES		74,903,845	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS		36,347,163	-	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY		461,172,075	-	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT		1,693,786	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY		753,310,545	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY		279,564,170	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY		670,676,287	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY		197,737,913	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT		501,136	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRIMARY		152,065,483	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SECONDARY		23,956,606	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRIMARY		456,632,143	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SECONDARY		71,938,459	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - RESALE DIRECT		162,406	-	-	-	-	-	-
368	LINE TRANSFORMERS		447,000,838	-	-	-	-	-	-
369	SERVICES		649,185,404	-	-	-	-	-	-
370	METERS - DIST DIRECT		286,927,400	-	-	-	-	-	-
370	METERS - RESALE DIRECT		60,207	60,207	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES		8,734,306	-	8,734,306	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS		108,423,002	-	108,423,002	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4		35,196,382	-	35,196,382	-	-	-	-
	Sub-total		***4,731,660,228***	***60,408***	***152,861,527***	-	-	-	-
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION		642,512,734	11,627	9,254,168	-	41,553,193	134,436,518	98,418,166
389-399	GENERAL PLANT - TRANSMISSION		25,636,182	-	-	-	-	-	-
	Sub-total		***668,148,916***	***11,627***	***9,254,168***	-	***41,553,193***	***134,436,518***	***98,418,166***
	TOTAL PLANT-IN-SERVICE		**7,865,810,416**	**73,802**	**163,522,478**	-	**47,869,952**	**154,873,049**	**113,379,323**
Accumulated Reserve for Depreciation									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION		50,755,285	918	731,033	-	3,282,494	10,619,811	7,774,542
301-303	INTANGIBLE PLANT - TRANSMISSON		5,128,573	-	-	-	-	-	-
	Sub-total		***55,883,858***	***918***	***731,033***	-	***3,282,494***	***10,619,811***	***7,774,542***
	Transmission Plant								
350-359	TRANSMISSION PLANT		543,918,642	-	-	-	-	-	-
	Sub-total		543,918,642	-	-	-	-	-	-
	Distribution Plant								
360	LAND AND LAND RIGHTS		31,639,910	70	177,792	-	-	-	-
361	STRUCTURES & IMPROVEMENTS - PRIMARY		14,526,677	-	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY		124,423,674	-	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT		1,101,040	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY		228,920,410	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY		85,541,250	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY		200,536,794	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY		59,124,988	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT		340,027	-	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION		22,402,301	-	-	-	-	-	-
	Sub-total		***232,144,455***	***3,795***	***3,020,935***	-	***13,564,644***	***43,885,519***	***32,127,672***
	TOTAL DEPRECIATION ACCRUAL		**2,551,570,194**	**47,380**	**72,508,924**	-	**16,847,137**	**54,505,330**	**39,902,213**
	NET PLANT		**5,314,240,221**	**26,421**	**91,013,554**	-	**31,022,814**	**100,367,718**	**73,477,110**

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

No.	Account Description	Function	Historic Test Year	Tran. Customer Service Function	Resale Direct Assignment Function	Tran. Direct Assignment Function	Tran. Direct Assignment Function	Cash Working Capital - O&M Function	Cash Working Capital - Tax Function
				F_CUSSV_TRANS	F_RESAL_RESALE	F_TRANS_TRANS	F_TRANS_GNR_TRANS	F_CWRKC_OM_CWC	F_CWRKC_TAX_CWC
RATE BASE									
Plant-in Service									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION		97,672,352	-	-	-	-	-	-
301-303	INTANGIBLE PLANT - TRANSMISSON		9,569,210	-	-	-	9,569,210	-	-
	Sub-total		***107,241,563***	-	-	-	***9,569,210***	-	-
	Transmission Portion of Distribution Plant								
370	METERS - TRANS DIRECT		251,543	-	-	-	-	-	-
	Sub-total		***251,543***	-	-	-	-	-	-
	Transmission Plant								
350-359	TRANSMISSION PLANT		2,358,508,166	-	-	-	2,358,508,166	-	-
	Sub-total		2,358,508,166	-	-	-	***2,358,508,166***	-	-
	Distribution Plant								
360	LAND AND LAND RIGHTS		15,470,670	-	-	-	-	-	-
360	LAND AND LAND RIGHTS - OVERHEAD LINES		74,903,845	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS		36,347,163	-	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY		461,172,075	-	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT		1,693,786	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY		753,310,545	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY		279,564,170	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY		670,676,287	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY		197,737,913	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT		501,136	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRIMARY		152,065,483	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SECONDARY		23,956,606	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRIMARY		456,632,143	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SECONDARY		71,938,459	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - RESALE DIRECT		162,406	-	-	-	-	-	-
368	LINE TRANSFORMERS		447,000,838	-	-	-	-	-	-
369	SERVICES		649,185,404	-	-	-	-	-	-
370	METERS - DIST DIRECT		286,927,400	-	-	-	-	-	-
370	METERS - RESALE DIRECT		60,207	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES		8,734,306	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS		108,423,002	-	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4		35,196,382	-	-	-	-	-	-
	Sub-total		***4,731,660,228***	-	-	-	-	-	-
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION		642,512,734	-	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION		25,636,182	-	-	-	25,636,182	-	-
	Sub-total		***668,148,916***	-	-	-	***25,636,182***	-	-
	TOTAL PLANT-IN-SERVICE		**7,865,810,416**	-	-	-	**2,393,713,558**	-	-
Accumulated Reserve for Depreciation									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION		50,755,285	-	-	-	-	-	-
301-303	INTANGIBLE PLANT - TRANSMISSON		5,128,573	-	-	-	5,128,573	-	-
	Sub-total		***55,883,858***	-	-	-	***5,128,573***	-	-
	Transmission Plant								
350-359	TRANSMISSION PLANT		543,918,642	-	-	-	543,918,642	-	-
	Sub-total		543,918,642	-	-	-	***543,918,642***	-	-
	Distribution Plant								
360	LAND AND LAND RIGHTS		31,639,910	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS - PRIMARY		14,526,677	-	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY		124,423,674	-	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT		1,101,040	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY		228,920,410	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY		85,541,250	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY		200,536,794	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY		59,124,988	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT		340,027	-	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION		22,402,301	-	-	-	22,402,301	-	-
	Sub-total		***232,144,455***	-	-	-	***22,402,301***	-	-
	TOTAL DEPRECIATION ACCRUAL		**2,551,570,194**	-	-	-	**571,449,516**	-	-
	NET PLANT		**5,314,240,221**	-	-	-	**1,822,264,042**	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

No.	Account Description	Function Historic Test Year	Cash Working Capital - Interest Function F_CWRKC_INTRST_CWC	Dist. Direct Assignment Function F_DISTR_GNR_DIST	Gross Receipts Tax Function F_DISTR_GRTTAX	Resale Direct Assignment Function F_RESAL_GNR_RESALE	Income Taxes Function F_INTAX_INCTAX
RATE BASE							
Plant-in Service							
	Intangible Plant						
301-303	INTANGIBLE PLANT - DISTRIBUTION	97,672,352	-	-	-	-	-
301-303	INTANGIBLE PLANT - TRANSMISSON	9,569,210	-	-	-	-	-
	Sub-total	***107,241,563***	-	-	-	-	-
	Transmission Portion of Distribution Plant						
370	METERS - TRANS DIRECT	251,543	-	-	-	-	-
	Sub-total	***251,543***	-	-	-	-	-
	Transmission Plant						
350-359	TRANSMISSION PLANT	2,358,508,166	-	-	-	-	-
	Sub-total	2,358,508,166	-	-	-	-	-
	Distribution Plant						
360	LAND AND LAND RIGHTS	15,470,670	-	-	-	-	-
360	LAND AND LAND RIGHTS - OVERHEAD LINES	74,903,845	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS	36,347,163	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY	461,172,075	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT	1,693,786	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY	753,310,545	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY	279,564,170	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY	670,676,287	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY	197,737,913	-	-	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT	501,136	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRIMARY	152,065,483	-	-	-	-	-
366	UNDERGROUND CONDUIT - SECONDARY	23,956,606	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRIMARY	456,632,143	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SECONDARY	71,938,459	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - RESALE DIRECT	162,406	-	-	-	-	-
368	LINE TRANSFORMERS	447,000,838	-	-	-	-	-
369	SERVICES	649,185,404	-	-	-	-	-
370	METERS - DIST DIRECT	286,927,400	-	-	-	-	-
370	METERS - RESALE DIRECT	60,207	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	8,734,306	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	108,423,002	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	35,196,382	-	-	-	-	-
	Sub-total	***4,731,660,228***	-	-	-	-	-
	General Plant						
389-399	GENERAL PLANT - DISTRIBUTION	642,512,734	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION	25,636,182	-	-	-	-	-
	Sub-total	***668,148,916***	-	-	-	-	-
	TOTAL PLANT-IN-SERVICE	**7,865,810,416**	-	-	-	-	-
Accumulated Reserve for Depreciation							
	Intangible Plant						
301-303	INTANGIBLE PLANT - DISTRIBUTION	50,755,285	-	-	-	-	-
301-303	INTANGIBLE PLANT - TRANSMISSON	5,128,573	-	-	-	-	-
	Sub-total	***55,883,858***	-	-	-	-	-
	Transmission Plant						
350-359	TRANSMISSION PLANT	543,918,642	-	-	-	-	-
	Sub-total	543,918,642	-	-	-	-	-
	Distribution Plant						
360	LAND AND LAND RIGHTS	31,639,910	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS - PRIMARY	14,526,677	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY	124,423,674	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT	1,101,040	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY	228,920,410	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY	85,541,250	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY	200,536,794	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY	59,124,988	-	-	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT	340,027	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION	22,402,301	-	-	-	-	-
	Sub-total	***232,144,455***	-	-	-	-	-
	TOTAL DEPRECIATION ACCRUAL	**2,551,570,194**	-	-	-	-	-
	NET PLANT	**5,314,240,221**	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

No.	Account Description	Function Historic Test Year	Income Tax Increase @ Proposed Function F_INTAX_GNR_DIST	Transmission Revenue Function F_REVNU_REV_TRANS	Distribution Revenue Function F_REVNU_REV_DIST	Resale Revenue Function F_REVNU_REV_RESALE	Purchased Power Function F_PRPWR_FUEL
RATE BASE							
Plant-in Service							
	Intangible Plant						
301-303	INTANGIBLE PLANT - DISTRIBUTION	97,672,352	-	-	-	-	-
301-303	INTANGIBLE PLANT - TRANSMISSON	9,569,210	-	-	-	-	-
	Sub-total	***107,241,563***	-	-	-	-	-
	Transmission Portion of Distribution Plant						
370	METERS - TRANS DIRECT	251,543	-	-	-	-	-
	Sub-total	***251,543***	-	-	-	-	-
	Transmission Plant						
350-359	TRANSMISSION PLANT	2,358,508,166	-	-	-	-	-
	Sub-total	2,358,508,166	-	-	-	-	-
	Distribution Plant						
360	LAND AND LAND RIGHTS	15,470,670	-	-	-	-	-
360	LAND AND LAND RIGHTS - OVERHEAD LINES	74,903,845	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS	36,347,163	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY	461,172,075	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT	1,693,786	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY	753,310,545	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY	279,564,170	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY	670,676,287	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY	197,737,913	-	-	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT	501,136	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRIMARY	152,065,483	-	-	-	-	-
366	UNDERGROUND CONDUIT - SECONDARY	23,956,606	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRIMARY	456,632,143	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SECONDARY	71,938,459	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - RESALE DIRECT	162,406	-	-	-	-	-
368	LINE TRANSFORMERS	447,000,838	-	-	-	-	-
369	SERVICES	649,185,404	-	-	-	-	-
370	METERS - DIST DIRECT	286,927,400	-	-	-	-	-
370	METERS - RESALE DIRECT	60,207	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	8,734,306	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	108,423,002	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	35,196,382	-	-	-	-	-
	Sub-total	***4,731,660,228***	-	-	-	-	-
	General Plant						
389-399	GENERAL PLANT - DISTRIBUTION	642,512,734	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION	25,636,182	-	-	-	-	-
	Sub-total	***668,148,916***	-	-	-	-	-
	TOTAL PLANT-IN-SERVICE	**7,865,810,416**	-	-	-	-	-
Accumulated Reserve for Depreciation							
	Intangible Plant						
301-303	INTANGIBLE PLANT - DISTRIBUTION	50,755,285	-	-	-	-	-
301-303	INTANGIBLE PLANT - TRANSMISSON	5,128,573	-	-	-	-	-
	Sub-total	***55,883,858***	-	-	-	-	-
	Transmission Plant						
350-359	TRANSMISSION PLANT	543,918,642	-	-	-	-	-
	Sub-total	543,918,642	-	-	-	-	-
	Distribution Plant						
360	LAND AND LAND RIGHTS	31,639,910	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS - PRIMARY	14,526,677	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY	124,423,674	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT	1,101,040	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY	228,920,410	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY	85,541,250	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY	200,536,794	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY	59,124,988	-	-	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT	340,027	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION	22,402,301	-	-	-	-	-
	Sub-total	***232,144,455***	-	-	-	-	-
	TOTAL DEPRECIATION ACCRUAL	**2,551,570,194**	-	-	-	-	-
	NET PLANT	**5,314,240,221**	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

No.	Account Description	Function		Dist. Primary Demand Function	Dist. Demand Resale Function	Dist. Secondary Demand Function	Transformer Demand Function	Services Demand Function	Dist. And Resale Demand Function
		Historic Test Year		F_DSTPR_PRI_DEM	F_DSTPR_DEM_RESALE	F_DSTSC_SEC_DEM	F_TRANF_SEC_DEM	F_SERVS_SEC_DEM	F_DISTR_PRIDMWITHRSL
	Rate Base Adjustments								
	Additions								
RB ADJ	PLANT HELD FOR FUTURE USE - TRANSMISSION	-	-	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	-	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - GENERAL	-	-	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M	7,874,000	-	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	15,558,000	-	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(9,123,000)	-	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	-	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	23,937	-	6,875	12	1,046	1,074	40	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - TRANSMISSION	631,933	-	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	3,049,045	-	875,695	1,524	133,224	136,754	5,084	-
RB ADJ	MATERIALS AND SUPPLIES - TRANSMISSION	10,003,600	-	-	-	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	25,603,389	-	7,353,375	12,798	1,118,710	1,148,349	42,693	-
	Sub-total	***53,620,904***	-	***8,235,945***	***14,334***	***1,252,981***	***1,286,177***	***47,817***	-
	Deductions								
RB ADJ	CIAC - TRANSMISSION	22,004,000	-	-	-	-	-	-	-
RB ADJ	CIAC - DISTRIBUTION	87,987,000	-	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - TRANSMISSION	(282,475,000)	-	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(581,194,000)	-	(166,920,774)	(290,518)	(25,394,596)	(26,067,402)	(969,129)	-
RB ADJ	ARCS AND MARCS - GENERAL	(50,742,000)	-	(9,246,547)	(15,156)	(1,409,818)	(575,636)	(17,855)	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - TRANSMISSION	(3,000)	-	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(298,478,000)	-	(85,723,836)	(149,198)	(13,041,649)	(13,387,175)	(497,706)	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	1,666,000	-	303,590	498	46,286	18,900	586	-
RB ADJ	CUSTOMER ADVANCES	(67,961)	-	-	-	-	-	-	-
RB ADJ	CUSTOMER DEPOSITS	(16,445,130)	-	-	-	-	-	-	-
	Sub-total	***(1,117,748,091)***	-	***(261,587,568)***	***(454,374)***	***(39,799,775)***	***(40,011,314)***	***(1,484,104)***	-
	TOTAL RATE BASE ADJ.	**(1,064,127,187)**	-	**(253,351,622)**	**(440,040)**	**(38,546,794)**	**(38,725,137)**	**(1,436,286)**	-
	TOTAL RATE BASE	**4,250,113,034**	-	**790,096,265**	**548,205**	**117,641,592**	**91,621,499**	**2,811,095**	-
	EXPENSES								
	O & M Expenses								
	Transmission Operation Expenses								
560-567	TRANSMISSION OPERATION EXPENSES	13,904,096	-	-	-	-	-	-	-
	Sub-total	***13,904,096***	-	-	-	-	-	-	-
	Transmission Maintenance Expenses								
568-576	TRANSMISSION MAINTENANCE EXPENSES	27,336,728	-	-	-	-	-	-	-
	Sub-total	***27,336,728***	-	-	-	-	-	-	-
	Total Transmission	***41,240,824***	-	-	-	-	-	-	-
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING	23,055,767	-	4,988,952	6,426	936,812	277,783	10,327	-
581	LOAD DISPATCHING	494,192	-	445,780	1,426	6,711	591	22	-
582	STATION EXPENSES	1,043,267	-	941,084	3,011	14,167	1,248	46	-
583	OVERHEAD LINES	19,989,184	-	7,489,061	5,267	1,581,223	-	-	-
584	UNDERGROUND LINES	5,931,441	-	964,523	1,367	406,503	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	440,973	-	-	-	-	-	-	-
586	METER EXPENSE	7,752,022	-	-	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	5,589,196	-	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	9,017,766	-	2,573,698	4,580	386,138	410,966	15,279	-
589	RENTS	7,240,890	-	2,066,572	3,678	310,053	329,988	12,268	-
PROFORM	COMPANY USE OF GENERATION SUPPLY PURCHASE	83,000	-	13,622	22	2,077	848	26	-
PROFORM	WAGE AND BENEFITS ADJUSTMENT	(10,051,000)	-	(1,649,527)	(2,704)	(251,503)	(102,690)	(3,185)	-
PROFORM	RATE CASE EXPENSES	928,000	-	-	-	-	-	-	-
PROFORM	INTEREST EXPENSE ON CUSTOMER DEPOSITS	987,000	-	-	-	-	-	-	-
	Sub-total	***72,501,718***	-	***17,833,764***	***23,074***	***3,392,179***	***918,733***	***34,784***	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

No.	Account Description	Function	Historic Test Year	Meters Transmission Function	Dist. Primary Customer Function	Dist. Secondary Customer Function	Transformer Customer Function	Services Customer Function	Distribution Meters Function
				F_METER_TRANS	F_DSTPR_PRI_CUST	F_DSTSC_SEC_CUST	F_TRANF_SEC_CUST	F_SERVS_SEC_CUST	F_METER_DIST
Rate Base Adjustments									
	Additions								
RB ADJ	PLANT HELD FOR FUTURE USE - TRANSMISSION		-	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION		-	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - GENERAL		-	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M		7,874,000	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES		15,558,000	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT		(9,123,000)	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE		-	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE		23,937	-	6,261	1,950	1,195	3,255	1,456
RB ADJ	MISCELLANEOUS PREPAYMENTS - TRANSMISSION		631,933	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION		3,049,045	-	797,460	248,361	152,250	414,640	185,510
RB ADJ	MATERIALS AND SUPPLIES - TRANSMISSION		10,003,600	-	-	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION		25,603,389	-	6,696,416	2,085,533	1,278,470	3,481,810	1,557,762
	Sub-total		***53,620,904***	-	***7,500,136***	***2,335,843***	***1,431,915***	***3,899,705***	***1,744,729***
	Deductions								
RB ADJ	CIAC - TRANSMISSION		22,004,000	-	-	-	-	-	-
RB ADJ	CIAC - DISTRIBUTION		87,987,000	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - TRANSMISSION		(282,475,000)	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - DISTRIBUTION		(581,194,000)	-	(152,007,866)	(47,341,354)	(29,021,120)	(79,036,682)	(35,361,022)
RB ADJ	ARCS AND MARCS - GENERAL		(50,742,000)	-	(7,826,303)	(2,774,884)	(640,862)	(1,456,121)	(4,375,887)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - TRANSMISSION		(3,000)	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION		(298,478,000)	-	(78,065,162)	(24,312,626)	(14,904,087)	(40,590,080)	(18,160,007)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL		1,666,000	-	256,959	91,107	21,041	47,808	143,672
RB ADJ	CUSTOMER ADVANCES		(67,961)	-	-	-	-	-	-
RB ADJ	CUSTOMER DEPOSITS		(16,445,130)	-	-	-	-	-	-
	Sub-total		***(1,117,748,091)***	-	***(237,642,372)***	***(74,337,757)***	***(44,545,028)***	***(121,035,073)***	***(57,753,243)***
	TOTAL RATE BASE ADJ.		**(1,064,127,187)**	-	**(230,142,237)**	**(72,001,913)**	**(43,113,113)**	**(117,135,368)**	**(56,008,515)**
TOTAL RATE BASE			**4,250,113,034**	**95,035**	**695,536,844**	**221,168,449**	**102,003,204**	**229,256,966**	**94,388,382**
EXPENSES									
O & M Expenses									
	Transmission Operation Expenses								
560-567	TRANSMISSION OPERATION EXPENSES		13,904,096	-	-	-	-	-	-
	Sub-total		***13,904,096***	-	-	-	-	-	-
	Transmission Maintenance Expenses								
568-576	TRANSMISSION MAINTENANCE EXPENSES		27,336,728	-	-	-	-	-	-
	Sub-total		***27,336,728***	-	-	-	-	-	-
	Total Transmission		***41,240,824***	-	-	-	-	-	-
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING		23,055,767	-	5,400,377	1,821,118	309,258	842,240	4,649,300
581	LOAD DISPATCHING		494,192	-	26,798	9,187	658	1,792	802
582	STATION EXPENSES		1,043,287	-	56,574	19,394	1,389	3,783	1,692
583	OVERHEAD LINES		19,989,184	-	7,478,066	3,435,566	-	-	-
584	UNDERGROUND LINES		5,931,441	-	4,158,468	400,580	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS		440,973	-	-	-	-	-	-
586	METER EXPENSE		7,752,022	-	-	-	-	-	7,750,396
587	CUSTOMER INSTALLATION EXPENSE		5,589,196	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE		9,017,766	-	2,342,350	727,553	457,533	1,246,053	557,484
589	RENTS		7,240,890	-	1,880,809	584,195	367,380	1,000,529	447,637
PROFORM	COMPANY USE OF GENERATION SUPPLY PURCHASE		83,000	-	11,529	4,088	944	2,145	6,446
PROFORM	WAGE AND BENEFITS ADJUSTMENT		(10,051,000)	-	(1,396,165)	(495,022)	(114,326)	(259,763)	(780,631)
PROFORM	RATE CASE EXPENSES		928,000	-	-	-	-	-	-
PROFORM	INTEREST EXPENSE ON CUSTOMER DEPOSITS		987,000	-	-	-	-	-	-
	Sub-total		***72,501,718***	-	***19,958,809***	***6,506,660***	***1,022,836***	***2,836,779***	***12,633,126***

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

No.	Account Description	Function	Historic Test Year	Resale Meters Function	Lights Function	Customer Deposits Function	Distribution Services Function	Dist. And Resale Customer Service Function	Dist. Customer Service Function
			F_METER_RESALE	F_LIGHT_DIST	F_DISTR_DEPOSIT	F_SERVS_DIST	F_CUSSV_CUST	F_CUSSV_DIST	
Rate Base Adjustments									
	Additions								
RB ADJ	PLANT HELD FOR FUTURE USE - TRANSMISSION		-	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION		-	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - GENERAL		-	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M		7,874,000	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES		15,558,000	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT		(9,123,000)	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE		-	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE		23,937	0	773	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - TRANSMISSION		631,933	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION		3,049,045	39	98,503	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - TRANSMISSION		10,003,600	-	-	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION		25,603,389	327	827,146	-	-	-	-
	Sub-total		***53,620,904***	***366***	***926,422***	-	-	-	-
	Deductions								
RB ADJ	CIAC - TRANSMISSION		22,004,000	-	-	-	-	-	-
RB ADJ	CIAC - DISTRIBUTION		67,987,000	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - TRANSMISSION		(282,475,000)	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - DISTRIBUTION		(581,194,000)	(7,420)	(18,776,116)	-	-	-	-
RB ADJ	ARCS AND MARCS - GENERAL		(50,742,000)	(918)	(730,842)	-	(3,281,635)	(10,617,031)	(7,772,507)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - TRANSMISSION		(3,000)	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION		(298,478,000)	(3,811)	(9,642,663)	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL		1,666,000	30	23,996	-	107,745	348,586	255,193
RB ADJ	CUSTOMER ADVANCES		(67,961)	-	-	-	-	-	-
RB ADJ	CUSTOMER DEPOSITS		(16,445,130)	-	-	(16,445,130)	-	-	-
	Sub-total		***(1,117,748,091)***	***(12,119)***	***(29,125,625)***	***(16,445,130)***	***(3,173,890)***	***(10,268,445)***	***(7,517,314)***
	TOTAL RATE BASE ADJ.		**(1,064,127,187)**	**(11,752)**	**(28,199,203)**	**(16,445,130)**	**(3,173,890)**	**(10,268,445)**	**(7,517,314)**
TOTAL RATE BASE			**4,250,113,034**	**14,669**	**62,814,351**	**(16,445,130)**	**27,848,925**	**90,099,273**	**65,959,796**
EXPENSES									
O & M Expenses									
	Transmission Operation Expenses								
560-567	TRANSMISSION OPERATION EXPENSES		13,904,096	-	-	-	-	-	-
	Sub-total		***13,904,096***	-	-	-	-	-	-
	Transmission Maintenance Expenses								
568-576	TRANSMISSION MAINTENANCE EXPENSES		27,336,728	-	-	-	-	-	-
	Sub-total		***27,336,728***	-	-	-	-	-	-
	Total Transmission		***41,240,824***	-	-	-	-	-	-
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING		23,055,767	976	221,355	-	3,590,842	-	-
581	LOAD DISPATCHING		494,192	0	426	-	-	-	-
582	STATION EXPENSES		1,043,287	0	899	-	-	-	-
583	OVERHEAD LINES		19,989,184	-	-	-	-	-	-
584	UNDERGROUND LINES		5,931,441	-	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS		440,973	-	440,973	-	-	-	-
586	METER EXPENSE		7,752,022	1,626	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE		5,589,196	-	-	-	5,589,196	-	-
588	MISC. DISTRIBUTION EXPENSE		9,017,766	117	296,015	-	-	-	-
589	RENTS		7,240,890	94	237,688	-	-	-	-
PROFORM	COMPANY USE OF GENERATION SUPPLY PURCHASE		83,000	1	1,077	-	4,834	15,641	11,450
PROFORM	WAGE AND BENEFITS ADJUSTMENT		(10,051,000)	(164)	(130,378)	-	(585,424)	(1,894,013)	(1,386,568)
PROFORM	RATE CASE EXPENSES		928,000	-	-	-	-	-	-
PROFORM	INTEREST EXPENSE ON CUSTOMER DEPOSITS		987,000	-	-	987,000	-	-	-
	Sub-total		***72,501,718***	***2,651***	***1,068,054***	***987,000***	***8,599,449***	***(1,878,373)***	***(1,375,118)***

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

No.	Account Description	Function	Historic Test Year	Tran. Customer Service Function	Resale Direct Assignment Function	Tran. Direct Assignment Function	Tran. Direct Assignment Function	Cash Working Capital - O&M Function	Cash Working Capital - Tax Function
				F_CUSSV_TRANS	F_RESAL_RESALE	F_TRANS_TRANS	F_TRANS_GNR_TRANS	F_CWRKC_OM_CWC	F_CWRKC_TAX_CWC
Rate Base Adjustments									
	Additions								
RB ADJ	PLANT HELD FOR FUTURE USE - TRANSMISSION		-	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION		-	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - GENERAL		-	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M		7,874,000	-	-	-	-	7,874,000	-
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES		15,558,000	-	-	-	-	-	15,558,000
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT		(9,123,000)	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE		-	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE		23,937	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - TRANSMISSION		631,933	-	-	-	631,933	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION		3,049,045	-	-	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - TRANSMISSION		10,003,600	-	-	-	10,003,600	-	-
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION		25,603,389	-	-	-	-	-	-
	Sub-total		***53,620,904***	-	-	-	***10,635,533***	***7,874,000***	***15,558,000***
	Deductions								
RB ADJ	CIAC - TRANSMISSION		22,004,000	-	-	-	22,004,000	-	-
RB ADJ	CIAC - DISTRIBUTION		87,987,000	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - TRANSMISSION		(282,475,000)	-	-	-	(282,475,000)	-	-
RB ADJ	ARCS AND MARCS - DISTRIBUTION		(581,194,000)	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - GENERAL		(50,742,000)	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - TRANSMISSION		(3,000)	-	-	-	(3,000)	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION		(298,478,000)	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL		1,666,000	-	-	-	-	-	-
RB ADJ	CUSTOMER ADVANCES		(67,961)	-	-	-	-	-	-
RB ADJ	CUSTOMER DEPOSITS		(16,445,130)	-	-	-	-	-	-
	Sub-total		***(1,117,748,091)***	-	-	-	***(260,474,000)***	-	-
	TOTAL RATE BASE ADJ.		**(1,064,127,187)**	-	-	-	**(249,838,467)**	**7,874,000**	**15,558,000**
TOTAL RATE BASE			**4,250,113,034**	-	-	-	**1,572,425,575**	**7,874,000**	**15,558,000**
EXPENSES									
O & M Expenses									
	Transmission Operation Expenses								
560-567	TRANSMISSION OPERATION EXPENSES		13,904,096	-	-	-	13,904,096	-	-
	Sub-total		***13,904,096***	-	-	-	***13,904,096***	-	-
	Transmission Maintenance Expenses								
568-576	TRANSMISSION MAINTENANCE EXPENSES		27,336,728	-	-	-	27,336,728	-	-
	Sub-total		***27,336,728***	-	-	-	***27,336,728***	-	-
	Total Transmission		***41,240,824***	-	-	-	***41,240,824***	-	-
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING		23,055,767	-	-	-	-	-	-
581	LOAD DISPATCHING		494,192	-	-	-	-	-	-
582	STATION EXPENSES		1,043,287	-	-	-	-	-	-
583	OVERHEAD LINES		19,989,184	-	-	-	-	-	-
584	UNDERGROUND LINES		5,931,441	-	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS		440,973	-	-	-	-	-	-
586	METER EXPENSE		7,752,022	-	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE		5,589,196	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE		9,017,766	-	-	-	-	-	-
589	RENTS		7,240,890	-	-	-	-	-	-
PROFORM	COMPANY USE OF GENERATION SUPPLY PURCHASE		83,000	-	-	-	8,249	-	-
PROFORM	WAGE AND BENEFITS ADJUSTMENT		(10,051,000)	-	-	-	(998,938)	-	-
PROFORM	RATE CASE EXPENSES		928,000	-	-	-	-	-	-
PROFORM	INTEREST EXPENSE ON CUSTOMER DEPOSITS		987,000	-	-	-	-	-	-
	Sub-total		***72,501,718***	-	-	-	***(990,689)***	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

No.	Account Description	Function Historic Test Year	Cash Working Capital - Interest Function F_CWRKC_INTRST_CWC	Dist. Direct Assignment Function F_DISTR_GNR_DIST	Gross Receipts Tax Function F_DISTR_GRTTAX	Resale Direct Assignment Function F_RESAL_GNR_RESALE	Income Taxes Function F_INTAX_INCTAX
Rate Base Adjustments							
	Additions						
RB ADJ	PLANT HELD FOR FUTURE USE - TRANSMISSION	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - GENERAL	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M	7,874,000	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	15,558,000	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(9,123,000)	(9,123,000)	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	23,937	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - TRANSMISSION	631,933	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	3,049,045	-	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - TRANSMISSION	10,003,600	-	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	25,603,389	-	-	-	-	-
	Sub-total	***53,620,904***	***(9,123,000)***	-	-	-	-
	Deductions						
RB ADJ	CIAC - TRANSMISSION	22,004,000	-	-	-	-	-
RB ADJ	CIAC - DISTRIBUTION	87,987,000	-	87,987,000	-	-	-
RB ADJ	ARCS AND MARCS - TRANSMISSION	(282,475,000)	-	-	-	-	-
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(581,194,000)	-	-	-	-	-
RB ADJ	ARCS AND MARCS - GENERAL	(50,742,000)	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - TRANSMISSION	(3,000)	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(298,478,000)	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	1,666,000	-	-	-	-	-
RB ADJ	CUSTOMER ADVANCES	(67,961)	-	(67,961)	-	-	-
RB ADJ	CUSTOMER DEPOSITS	(16,445,130)	-	-	-	-	-
	Sub-total	***(1,117,748,091)***	-	***87,919,039***	-	-	-
	TOTAL RATE BASE ADJ.	**(1,064,127,187)**	**(9,123,000)**	**87,919,039**	-	-	-
TOTAL RATE BASE		**4,250,113,034**	**(9,123,000)**	**87,919,039**	-	-	-
EXPENSES							
O & M Expenses							
	Transmission Operation Expenses						
560-567	TRANSMISSION OPERATION EXPENSES	13,904,096	-	-	-	-	-
	Sub-total	***13,904,096***	-	-	-	-	-
	Transmission Maintenance Expenses						
568-576	TRANSMISSION MAINTENANCE EXPENSES	27,336,728	-	-	-	-	-
	Sub-total	***27,336,728***	-	-	-	-	-
	Total Transmission	***41,240,824***	-	-	-	-	-
	Distribution Operation Expenses						
580	SUPERVISION AND ENGINEERING	23,055,767	-	-	-	-	-
581	LOAD DISPATCHING	494,192	-	-	-	-	-
582	STATION EXPENSES	1,043,287	-	-	-	-	-
583	OVERHEAD LINES	19,989,184	-	-	-	-	-
584	UNDERGROUND LINES	5,931,441	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	440,973	-	-	-	-	-
586	METER EXPENSE	7,752,022	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	5,589,196	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	9,017,766	-	-	-	-	-
589	RENTS	7,240,890	-	-	-	-	-
PROFORM	COMPANY USE OF GENERATION SUPPLY PURCHASE	83,000	-	-	-	-	-
PROFORM	WAGE AND BENEFITS ADJUSTMENT	(10,051,000)	-	-	-	-	-
PROFORM	RATE CASE EXPENSES	928,000	-	928,000	-	-	-
PROFORM	INTEREST EXPENSE ON CUSTOMER DEPOSITS	987,000	-	-	-	-	-
	Sub-total	***72,501,718***	-	***928,000***	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

No.	Account Description	Function	Income Tax Increase @ Proposed Function	Transmission Revenue Function	Distribution Revenue Function	Resale Revenue Function	Purchased Power Function
		Historic Test Year	F_INTAX_GNR_DIST	F_REVNU_REV_TRANS	F_REVNU_REV_DIST	F_REVNU_REV_RESALE	F_PRPWR_FUEL
Rate Base Adjustments							
	Additions						
RB ADJ	PLANT HELD FOR FUTURE USE - TRANSMISSION	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - GENERAL	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M	7,874,000	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	15,558,000	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(9,123,000)	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	23,937	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - TRANSMISSION	631,933	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	3,049,045	-	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - TRANSMISSION	10,003,600	-	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	25,603,389	-	-	-	-	-
	Sub-total	***53,620,904***	-	-	-	-	-
	Deductions						
RB ADJ	CIAC - TRANSMISSION	22,004,000	-	-	-	-	-
RB ADJ	CIAC - DISTRIBUTION	87,987,000	-	-	-	-	-
RB ADJ	ARCS AND MARCS - TRANSMISSION	(282,475,000)	-	-	-	-	-
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(581,194,000)	-	-	-	-	-
RB ADJ	ARCS AND MARCS - GENERAL	(50,742,000)	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - TRANSMISSION	(3,000)	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(298,478,000)	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	1,666,000	-	-	-	-	-
RB ADJ	CUSTOMER ADVANCES	(67,961)	-	-	-	-	-
RB ADJ	CUSTOMER DEPOSITS	(16,445,130)	-	-	-	-	-
	Sub-total	***(1,117,748,091)***	-	-	-	-	-
	TOTAL RATE BASE ADJ.	**(1,064,127,187)**	-	-	-	-	-
TOTAL RATE BASE		**4,250,113,034**	-	-	-	-	-
EXPENSES							
O & M Expenses							
	Transmission Operation Expenses						
560-567	TRANSMISSION OPERATION EXPENSES	13,904,096	-	-	-	-	-
	Sub-total	***13,904,096***	-	-	-	-	-
	Transmission Maintenance Expenses						
568-576	TRANSMISSION MAINTENANCE EXPENSES	27,336,728	-	-	-	-	-
	Sub-total	***27,336,728***	-	-	-	-	-
	Total Transmission	***41,240,824***	-	-	-	-	-
	Distribution Operation Expenses						
580	SUPERVISION AND ENGINEERING	23,055,767	-	-	-	-	-
581	LOAD DISPATCHING	494,192	-	-	-	-	-
582	STATION EXPENSES	1,043,287	-	-	-	-	-
583	OVERHEAD LINES	19,989,184	-	-	-	-	-
584	UNDERGROUND LINES	5,931,441	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	440,973	-	-	-	-	-
586	METER EXPENSE	7,752,022	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	5,589,196	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	9,017,766	-	-	-	-	-
589	RENTS	7,240,890	-	-	-	-	-
PROFORM	COMPANY USE OF GENERATION SUPPLY PURCHASE	83,000	-	-	-	-	-
PROFORM	WAGE AND BENEFITS ADJUSTMENT	(10,051,000)	-	-	-	-	-
PROFORM	RATE CASE EXPENSES	928,000	-	-	-	-	-
PROFORM	INTEREST EXPENSE ON CUSTOMER DEPOSITS	987,000	-	-	-	-	-
	Sub-total	***72,501,718***	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

No.	Account Description	Function		Dist. Primary Demand Function	Dist. Demand Resale Function	Dist. Secondary Demand Function	Transformer Demand Function	Services Demand Function	Dist. And Resale Demand Function
		Historic Test Year		F_DSTPR_PRI_DEM	F_DSTPR_DEM_RESALE	F_DSTSC_SEC_DEM	F_TRANF_SEC_DEM	F_SERVS_SEC_DEM	F_DISTR_PRIDMWITHRSL
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING	994,880	-	413,330	819	48,825	28,375	742	-
591	STRUCTURES	20,758	-	18,724	60	262	25	1	-
592	STATION EQUIPMENT	10,435,295	-	9,413,025	30,118	141,701	12,479	464	-
593	OVERHEAD LINES	66,615,449	-	24,957,856	17,554	5,269,543	-	-	-
593.5	OVERHEAD LINES - SERVICES	1,463,308	-	-	-	-	-	17,725	-
594	UNDERGROUND LINES	3,653,866	-	594,162	842	250,412	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES	1,987,468	-	-	-	-	-	24,075	-
595	LINE TRANSFORMERS	2,064,668	-	-	-	-	976,983	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	2,514,639	-	-	-	-	-	-	-
597	METERS	3,217,821	-	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	2,578,200	-	735,826	1,309	110,398	117,496	4,368	-
	Sub-total	***95,546,352***	-	***36,132,924***	***50,702***	***5,821,160***	***1,135,357***	***47,375***	-
	Total Distribution	***168,048,070***	-	***53,966,688***	***73,775***	***9,213,339***	***2,054,091***	***82,159***	-
	Customer Account								
901	SUPERVISION	1,448,216	-	-	-	-	-	-	-
902	METER READING	2,325,528	-	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	20,798,149	-	-	-	-	-	-	-
903CE	COLLECTION EXPENSES	18,600,065	-	-	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	1,596,154	-	455,547	811	68,347	72,741	2,704	-
904 by RA	UNCOLLECTIBLE ACCOUNTS	32,159,191	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	2,015,225	-	-	-	-	-	-	-
904	UNCOLLECTIBLE ACCOUNT INCREASE	1,244,000	-	-	-	-	-	-	-
904-MFC	MFC ADJUSTMENT	(9,437,519)	-	-	-	-	-	-	-
	Sub-total	***70,749,009***	-	***455,547***	***811***	***68,347***	***72,741***	***2,704***	-
	Customer Service & Information Expenses								
908-OnTra	ONTRACK ARREARAGE FORGIVENESS	-	-	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION	4,710,705	-	-	-	-	-	-	-
	Sub-total	***4,710,705***	-	-	-	-	-	-	-
	Sales Expenses								
927	FRANCHISE REQUIREMENTS - TRAN	-	-	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - TRAN	-	-	-	-	-	-	-	-
928F	REGULATORY COMMISSION EXPENSE - FERC - TRAN	-	-	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - TRAN	(32,892)	-	-	-	-	-	-	-
933	TRANSPORTATION EXPENSES - TRAN	-	-	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - TRAN	1,952,271	-	-	-	-	-	-	-
	Sub-total	***155,815,523***	-	***23,951,781***	***39,343***	***3,650,464***	***1,549,262***	***48,641***	-
	TOTAL O & M EXPENSES	**442,907,202**	-	**78,374,017**	**113,929**	**12,932,150**	**3,676,093**	**133,505**	-
	Labor Expense								
	Transmission Operation Expenses								
560-567	TRANSMISSION OPERATION EXPENSES	5,486,552	-	-	-	-	-	-	-
	Sub-total	***5,486,552***	-	-	-	-	-	-	-
	Transmission Maintenance Expenses								
568-576	TRANSMISSION MAINTENANCE EXPENSES	3,328,163	-	-	-	-	-	-	-
	Sub-total	***3,328,163***	-	-	-	-	-	-	-
	Total Transmission	***8,814,715***	-	-	-	-	-	-	-
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING	11,381,866	-	2,462,880	3,172	462,473	137,132	5,098	-
581	LOAD DISPATCHING	-	-	-	-	-	-	-	-
582	STATION EXPENSES	358,757	-	323,612	1,035	4,872	429	16	-
583	OVERHEAD LINES	6,658,363	-	2,494,594	1,755	526,703	-	-	-
584	UNDERGROUND LINES	1,567,603	-	254,911	361	107,433	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	20,100	-	-	-	-	-	-	-
586	METER EXPENSE	4,038,108	-	-	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	3,393,149	-	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	5,748,843	-	1,640,738	2,920	246,164	261,991	9,740	-
589	RENTS	1,513	-	432	1	65	69	3	-
	Sub-total	***33,168,302***	-	***7,177,166***	***9,244***	***1,347,709***	***399,621***	***14,857***	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

No.	Account Description	Function	Historic Test Year	Meters Transmission Function F_METER_TRANS	Dist. Primary Customer Function F_DSTPR_PRI_CUST	Dist. Secondary Customer Function F_DSTSC_SEC_CUST	Transformer Customer Function F_TRANF_SEC_CUST	Services Customer Function F_SERVS_SEC_CUST	Distribution Meters Function F_METER_DIST
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING		994,880	-	254,932	97,934	31,590	60,529	11,194
591	STRUCTURES		20,758	-	1,126	386	28	75	34
592	STATION EQUIPMENT		10,435,295	-	565,872	193,989	13,893	37,836	16,928
593	OVERHEAD LINES		66,615,449	-	24,921,215	11,449,281	-	-	-
593.5	OVERHEAD LINES - SERVICES		1,463,308	-	-	-	-	1,445,583	-
594	UNDERGROUND LINES		3,653,866	-	2,561,685	246,764	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES		1,987,468	-	-	-	-	1,963,393	-
595	LINE TRANSFORMERS		2,064,668	-	-	-	1,087,685	-	-
596	STREET LIGHT & SIGNAL SYSTEMS		2,514,639	-	-	-	-	-	-
597	METERS		3,217,821	-	-	-	-	-	3,217,146
598	MISCELLANEOUS DISTRIB. PLANT		2,578,200	-	669,683	208,009	130,810	356,249	159,386
	Sub-total		***95,546,352***	-	***28,974,514***	***12,196,363***	***1,264,005***	***3,863,666***	***3,404,687***
	Total Distribution		***168,048,070***	-	***48,933,322***	***18,703,023***	***2,286,841***	***6,700,445***	***16,037,813***
	Customer Account								
901	SUPERVISION		1,448,216	-	-	-	-	-	-
902	METER READING		2,325,528	-	-	-	-	-	-
903CR	CUSTOMER RECORDS		20,798,149	-	-	-	-	-	-
903CE	COLLECTION EXPENSES		18,600,065	-	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION		-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION		1,596,154	-	414,598	128,778	80,984	220,553	98,675
904 by RA	UNCOLLECTIBLE ACCOUNTS		32,159,191	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES		2,015,225	-	-	-	-	-	-
904	UNCOLLECTIBLE ACCOUNT INCREASE		1,244,000	-	-	-	-	-	-
904-MFC	MFC ADJUSTMENT		(9,437,519)	-	-	-	-	-	-
	Sub-total		***70,749,009***	-	***414,598***	***128,778***	***80,984***	***220,553***	***98,675***
	Customer Service & Information Expenses								
908-OnTra	ONTRACK ARREARAGE FORGIVENESS		-	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION		4,710,705	-	-	-	-	-	-
	Sub-total		***4,710,705***	-	-	-	-	-	-
	Sales Expenses								
927	FRANCHISE REQUIREMENTS - TRAN		-	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - TRAN		-	-	-	-	-	-	-
928F	REGULATORY COMMISSION EXPENSE - FERC - TRAN		-	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - TRAN		(32,892)	-	-	-	-	-	-
933	TRANSPORTATION EXPENSES - TRAN		-	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - TRAN		1,952,271	-	-	-	-	-	-
	Sub-total		***155,815,523***	-	***20,310,887***	***7,177,522***	***1,724,810***	***3,966,885***	***11,181,859***
	TOTAL O & M EXPENSES		**442,907,202**	-	**69,658,807**	**26,009,322**	**4,092,634**	**10,887,882**	**27,318,347**
	Labor Expense								
	Transmission Operation Expenses								
560-567	TRANSMISSION OPERATION EXPENSES		5,486,552	-	-	-	-	-	-
	Sub-total		***5,486,552***	-	-	-	-	-	-
	Transmission Maintenance Expenses								
568-576	TRANSMISSION MAINTENANCE EXPENSES		3,328,163	-	-	-	-	-	-
	Sub-total		***3,328,163***	-	-	-	-	-	-
	Total Transmission		***8,814,715***	-	-	-	-	-	-
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING		11,381,866	-	2,665,987	899,026	152,671	415,786	2,295,205
581	LOAD DISPATCHING		-	-	-	-	-	-	-
582	STATION EXPENSES		358,757	-	19,454	6,669	478	1,301	582
583	OVERHEAD LINES		6,658,363	-	2,490,931	1,144,381	-	-	-
584	UNDERGROUND LINES		1,567,603	-	1,099,029	105,868	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS		20,100	-	-	-	-	-	-
586	METER EXPENSE		4,038,108	-	-	-	-	-	4,037,261
587	CUSTOMER INSTALLATION EXPENSE		3,393,149	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE		5,748,843	-	1,493,253	463,816	291,676	794,361	355,397
589	RENTS		1,513	-	393	122	77	209	94
	Sub-total		***33,168,302***	-	***7,769,047***	***2,619,883***	***444,903***	***1,211,657***	***6,688,539***

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

No.	Account Description	Function	Historic Test Year	Resale Meters Function	Lights Function	Customer Deposits Function	Distribution Services Function	Dist. And Resale Customer Service Function	Dist. Customer Service Function
				F_METER_RESALE	F_LIGHT_DIST	F_DISTR_DEPOSIT	F_SERVS_DIST	F_CUSSV_CUST	F_CUSSV_DIST
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING		994,880	2	46,609	-	-	-	-
591	STRUCTURES		20,758	0	18	-	-	-	-
592	STATION EQUIPMENT		10,435,295	4	8,988	-	-	-	-
593	OVERHEAD LINES		66,615,449	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES		1,463,308	-	-	-	-	-	-
594	UNDERGROUND LINES		3,653,866	-	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES		1,987,468	-	-	-	-	-	-
595	LINE TRANSFORMERS		2,064,668	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS		2,514,639	-	2,514,639	-	-	-	-
597	METERS		3,217,821	675	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT		2,578,200	33	84,631	-	-	-	-
	Sub-total		***95,546,352***	***714***	***2,654,885***	-	-	-	-
	Total Distribution		***168,048,070***	***3,365***	***3,722,940***	***987,000***	***8,599,449***	***(1,878,373)***	***(1,375,118)***
	Customer Account								
901	SUPERVISION		1,448,216	-	-	-	-	954,658	493,558
902	METER READING		2,325,528	-	-	-	-	2,325,528	-
903CR	CUSTOMER RECORDS		20,798,149	-	-	-	-	20,798,149	-
903CE	COLLECTION EXPENSES		18,600,065	-	-	-	-	-	18,600,065
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION		-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION		1,596,154	21	52,395	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS		32,159,191	-	-	-	-	-	32,159,191
905	MISC. CUSTOMER ACCOUNTS EXPENSES		2,015,225	-	-	-	-	2,015,225	-
904	UNCOLLECTIBLE ACCOUNT INCREASE		1,244,000	-	-	-	-	-	1,244,000
904-MFC	MFC ADJUSTMENT		(9,437,519)	-	-	-	-	-	(9,437,519)
	Sub-total		***70,749,009***	***21***	***52,395***	-	-	***26,093,560***	***43,059,295***
	Customer Service & Information Expenses								
908-OnTra	ONTRACK ARREARAGE FORGIVENESS		-	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION		4,710,705	-	-	-	-	-	4,710,705
	Sub-total		***4,710,705***	-	-	-	-	-	***4,710,705***
	Sales Expenses								
927	FRANCHISE REQUIREMENTS - TRAN		-	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - TRAN		-	-	-	-	-	-	-
928F	REGULATORY COMMISSION EXPENSE - FERC - TRAN		-	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - TRAN		(32,892)	-	-	-	-	-	-
933	TRANSPORTATION EXPENSES - TRAN		-	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - TRAN		1,952,271	-	-	-	-	-	-
	Sub-total		***155,815,523***	***2,346***	***1,914,612***	-	***8,288,699***	***26,816,322***	***24,895,377***
	TOTAL O & M EXPENSES		**442,907,202**	**5,732**	**5,689,947**	**987,000**	**16,888,148**	**51,031,509**	**73,633,331**
	Labor Expense								
	Transmission Operation Expenses								
560-567	TRANSMISSION OPERATION EXPENSES		5,486,552	-	-	-	-	-	-
	Sub-total		***5,486,552***	-	-	-	-	-	-
	Transmission Maintenance Expenses								
568-576	TRANSMISSION MAINTENANCE EXPENSES		3,328,163	-	-	-	-	-	-
	Sub-total		***3,328,163***	-	-	-	-	-	-
	Total Transmission		***8,814,715***	-	-	-	-	-	-
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING		11,381,866	482	109,276	-	1,772,679	-	-
581	LOAD DISPATCHING		-	-	-	-	-	-	-
582	STATION EXPENSES		358,757	0	309	-	-	-	-
583	OVERHEAD LINES		6,658,363	-	-	-	-	-	-
584	UNDERGROUND LINES		1,567,603	-	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS		20,100	-	20,100	-	-	-	-
586	METER EXPENSE		4,038,108	847	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE		3,393,149	-	-	-	3,393,149	-	-
588	MISC. DISTRIBUTION EXPENSE		5,748,843	75	188,710	-	-	-	-
589	RENTS		1,513	0	50	-	-	-	-
	Sub-total		***33,168,302***	***1,403***	***318,445***	-	***5,165,828***	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

No.	Account Description	Function	Historic Test Year	Tran. Customer Service Function	Resale Direct Assignment Function	Tran. Direct Assignment Function	Tran. Direct Assignment Function	Cash Working Capital - O&M Function	Cash Working Capital - Tax Function
				F_CUSSV_TRANS	F_RESAL_RESALE	F_TRANS_TRANS	F_TRANS_GNR_TRANS	F_CWRKC_OM_CWC	F_CWRKC_TAX_CWC
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING		994,880	-	-	-	-	-	-
591	STRUCTURES		20,758	-	-	-	-	-	-
592	STATION EQUIPMENT		10,435,295	-	-	-	-	-	-
593	OVERHEAD LINES		66,615,449	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES		1,463,308	-	-	-	-	-	-
594	UNDERGROUND LINES		3,653,866	-	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES		1,987,468	-	-	-	-	-	-
595	LINE TRANSFORMERS		2,064,668	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS		2,514,639	-	-	-	-	-	-
597	METERS		3,217,821	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT		2,578,200	-	-	-	-	-	-
	Sub-total		***95,546,352***	-	-	-	-	-	-
	Total Distribution		***168,048,070***	-	-	-	***(990,689)***	-	-
	Customer Account								
901	SUPERVISION		1,448,216	-	-	-	-	-	-
902	METER READING		2,325,528	-	-	-	-	-	-
903CR	CUSTOMER RECORDS		20,798,149	-	-	-	-	-	-
903CE	COLLECTION EXPENSES		18,600,065	-	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION		-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION		1,596,154	-	-	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS		32,159,191	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES		2,015,225	-	-	-	-	-	-
904	UNCOLLECTIBLE ACCOUNT INCREASE		1,244,000	-	-	-	-	-	-
904-MFC	MFC ADJUSTMENT		(9,437,519)	-	-	-	-	-	-
	Sub-total		***70,749,009***	-	-	-	-	-	-
	Customer Service & Information Expenses								
908-OnTra	ONTRACK ARREARAGE FORGIVENESS		-	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION		4,710,705	-	-	-	-	-	-
	Sub-total		***4,710,705***	-	-	-	-	-	-
	Sales Expenses								
927	FRANCHISE REQUIREMENTS - TRAN		-	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - TRAN		-	-	-	-	-	-	-
928F	REGULATORY COMMISSION EXPENSE - FERC - TRAN		-	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - TRAN		(32,892)	-	-	(32,892)	-	-	-
933	TRANSPORTATION EXPENSES - TRAN		-	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - TRAN		1,952,271	-	-	1,952,271	-	-	-
	Sub-total		***155,815,523***	-	-	***20,296,714***	-	-	-
	TOTAL O & M EXPENSES		**442,907,202**	-	-	**20,296,714**	**40,250,135**	-	-
	Labor Expense								
	Transmission Operation Expenses								
560-567	TRANSMISSION OPERATION EXPENSES		5,486,552	-	-	-	5,486,552	-	-
	Sub-total		***5,486,552***	-	-	-	***5,486,552***	-	-
	Transmission Maintenance Expenses								
568-576	TRANSMISSION MAINTENANCE EXPENSES		3,328,163	-	-	-	3,328,163	-	-
	Sub-total		***3,328,163***	-	-	-	***3,328,163***	-	-
	Total Transmission		***8,814,715***	-	-	-	***8,814,715***	-	-
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING		11,381,866	-	-	-	-	-	-
581	LOAD DISPATCHING		-	-	-	-	-	-	-
582	STATION EXPENSES		358,757	-	-	-	-	-	-
583	OVERHEAD LINES		6,658,363	-	-	-	-	-	-
584	UNDERGROUND LINES		1,567,603	-	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS		20,100	-	-	-	-	-	-
586	METER EXPENSE		4,038,108	-	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE		3,393,149	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE		5,748,843	-	-	-	-	-	-
589	RENTS		1,513	-	-	-	-	-	-
	Sub-total		***33,168,302***	-	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

No.	Account Description	Function	Historic Test Year	Cash Working Capital - Interest Function	Dist. Direct Assignment Function	Gross Receipts Tax Function	Resale Direct Assignment Function	Income Taxes Function
				F_CWRKC_INTRST_CWC	F_DISTR_GNR_DIST	F_DISTR_GRTTAX	F_RESAL_GNR_RESALE	F_INTAX_INCTAX
	Distribution Maintenance Expenses							
590	SUPERVISION AND ENGINEERING		994,880	-	-	-	-	-
591	STRUCTURES		20,758	-	-	-	-	-
592	STATION EQUIPMENT		10,435,295	-	-	-	-	-
593	OVERHEAD LINES		66,615,449	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES		1,463,308	-	-	-	-	-
594	UNDERGROUND LINES		3,653,866	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES		1,987,468	-	-	-	-	-
595	LINE TRANSFORMERS		2,064,668	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS		2,514,639	-	-	-	-	-
597	METERS		3,217,821	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT		2,578,200	-	-	-	-	-
	Sub-total		***95,546,352***	-	-	-	-	-
	Total Distribution		***168,048,070***	-	***928,000***	-	-	-
	Customer Account							
901	SUPERVISION		1,448,216	-	-	-	-	-
902	METER READING		2,325,528	-	-	-	-	-
903CR	CUSTOMER RECORDS		20,798,149	-	-	-	-	-
903CE	COLLECTION EXPENSES		18,600,065	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION		-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION		1,596,154	-	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS		32,159,191	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES		2,015,225	-	-	-	-	-
904	UNCOLLECTIBLE ACCOUNT INCREASE		1,244,000	-	-	-	-	-
904-MFC	MFC ADJUSTMENT		(9,437,519)	-	-	-	-	-
	Sub-total		***70,749,009***	-	-	-	-	-
	Customer Service & Information Expenses							
908-OnTra	ONTRACK ARREARAGE FORGIVENESS		-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION		4,710,705	-	-	-	-	-
	Sub-total		***4,710,705***	-	-	-	-	-
	Sales Expenses							
927	FRANCHISE REQUIREMENTS - TRAN		-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - TRAN		-	-	-	-	-	-
928F	REGULATORY COMMISSION EXPENSE - FERC - TRAN		-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - TRAN		(32,892)	-	-	-	-	-
933	TRANSPORTATION EXPENSES - TRAN		-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - TRAN		1,952,271	-	-	-	-	-
	Sub-total		***155,815,523***	-	-	-	-	-
	TOTAL O & M EXPENSES		**442,907,202**	-	**928,000**	-	-	-
	Labor Expense							
	Transmission Operation Expenses							
560-567	TRANSMISSION OPERATION EXPENSES		5,486,552	-	-	-	-	-
	Sub-total		***5,486,552***	-	-	-	-	-
	Transmission Maintenance Expenses							
568-576	TRANSMISSION MAINTENANCE EXPENSES		3,328,163	-	-	-	-	-
	Sub-total		***3,328,163***	-	-	-	-	-
	Total Transmission		***8,814,715***	-	-	-	-	-
	Distribution Operation Expenses							
580	SUPERVISION AND ENGINEERING		11,381,866	-	-	-	-	-
581	LOAD DISPATCHING		-	-	-	-	-	-
582	STATION EXPENSES		358,757	-	-	-	-	-
583	OVERHEAD LINES		6,658,363	-	-	-	-	-
584	UNDERGROUND LINES		1,567,603	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS		20,100	-	-	-	-	-
586	METER EXPENSE		4,038,108	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE		3,393,149	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE		5,748,843	-	-	-	-	-
589	RENTS		1,513	-	-	-	-	-
	Sub-total		***33,168,302***	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

No.	Account Description	Function	Historic Test Year	Income Tax Increase @ Proposed Function F_INTAX_GNR_DIST	Transmission Revenue Function F_REVNU_REV_TRANS	Distribution Revenue Function F_REVNU_REV_DIST	Resale Revenue Function F_REVNU_REV_RESALE	Purchased Power Function F_PRPWR_FUEL
	Distribution Maintenance Expenses							
590	SUPERVISION AND ENGINEERING		994,880	-	-	-	-	-
591	STRUCTURES		20,758	-	-	-	-	-
592	STATION EQUIPMENT		10,435,295	-	-	-	-	-
593	OVERHEAD LINES		66,615,449	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES		1,463,308	-	-	-	-	-
594	UNDERGROUND LINES		3,653,866	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES		1,987,468	-	-	-	-	-
595	LINE TRANSFORMERS		2,064,668	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS		2,514,639	-	-	-	-	-
597	METERS		3,217,821	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT		2,578,200	-	-	-	-	-
	Sub-total		***95,546,352***	-	-	-	-	-
	Total Distribution		***168,048,070***	-	-	-	-	-
	Customer Account							
901	SUPERVISION		1,448,216	-	-	-	-	-
902	METER READING		2,325,528	-	-	-	-	-
903CR	CUSTOMER RECORDS		20,798,149	-	-	-	-	-
903CE	COLLECTION EXPENSES		18,600,065	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION		-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION		1,596,154	-	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS		32,159,191	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES		2,015,225	-	-	-	-	-
904	UNCOLLECTIBLE ACCOUNT INCREASE		1,244,000	-	-	-	-	-
904-MFC	MFC ADJUSTMENT		(9,437,519)	-	-	-	-	-
	Sub-total		***70,749,009***	-	-	-	-	-
	Customer Service & Information Expenses							
908-OnTra	ONTRACK ARREARAGE FORGIVENESS		-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION		4,710,705	-	-	-	-	-
	Sub-total		***4,710,705***	-	-	-	-	-
	Sales Expenses							
927	FRANCHISE REQUIREMENTS - TRAN		-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - TRAN		-	-	-	-	-	-
928F	REGULATORY COMMISSION EXPENSE - FERC - TRAN		-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - TRAN		(32,892)	-	-	-	-	-
933	TRANSPORTATION EXPENSES - TRAN		-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - TRAN		1,952,271	-	-	-	-	-
	Sub-total		***155,815,523***	-	-	-	-	-
	TOTAL O & M EXPENSES		**442,907,202**	-	-	-	-	-
	Labor Expense							
	Transmission Operation Expenses							
560-567	TRANSMISSION OPERATION EXPENSES		5,486,552	-	-	-	-	-
	Sub-total		***5,486,552***	-	-	-	-	-
	Transmission Maintenance Expenses							
568-576	TRANSMISSION MAINTENANCE EXPENSES		3,328,163	-	-	-	-	-
	Sub-total		***3,328,163***	-	-	-	-	-
	Total Transmission		***8,814,715***	-	-	-	-	-
	Distribution Operation Expenses							
580	SUPERVISION AND ENGINEERING		11,381,866	-	-	-	-	-
581	LOAD DISPATCHING		-	-	-	-	-	-
582	STATION EXPENSES		358,757	-	-	-	-	-
583	OVERHEAD LINES		6,658,363	-	-	-	-	-
584	UNDERGROUND LINES		1,567,603	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS		20,100	-	-	-	-	-
586	METER EXPENSE		4,038,108	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE		3,393,149	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE		5,746,843	-	-	-	-	-
589	RENTS		1,513	-	-	-	-	-
	Sub-total		***33,168,302***	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

No.	Account Description	Function		Dist. Primary Demand Function	Dist. Demand Resale Function	Dist. Secondary Demand Function	Transformer Demand Function	Services Demand Function	Dist. And Resale Demand Function
		Historic Test Year		F_DSTPR_PRI_DEM	F_DSTPR_DEM_RESALE	F_DSTSC_SEC_DEM	F_TRANF_SEC_DEM	F_SERVS_SEC_DEM	F_DISTR_PRIDMWITHRSL
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING	457,572	-	190,101	377	22,456	13,050	341	-
591	STRUCTURES	4,963	-	4,477	14	67	6	0	-
592	STATION EQUIPMENT	3,936,330	-	3,550,716	11,361	53,451	4,707	175	-
593	OVERHEAD LINES	8,772,023	-	3,286,488	2,311	693,901	-	-	-
593.5	OVERHEAD LINES - SERVICES	475,068	-	-	-	-	-	5,755	-
594	UNDERGROUND LINES	1,125,895	-	183,084	259	77,162	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES	495,900	-	-	-	-	-	6,007	-
595	LINE TRANSFORMERS	977,715	-	-	-	-	462,646	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	788,378	-	-	-	-	-	-	-
597	METERS	152,887	-	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	573,020	-	163,542	291	24,537	26,114	971	-
	Sub-total	***17,759,751***	-	***7,378,408***	***14,614***	***871,574***	***506,524***	***13,249***	-
	Total Distribution	***50,928,053***	-	***14,555,574***	***23,858***	***2,219,283***	***906,145***	***28,106***	-
	Customer Account								
901	SUPERVISION	951,501	-	-	-	-	-	-	-
902	METER READING	2,152,734	-	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	12,436,473	-	-	-	-	-	-	-
903CE	COLLECTION EXPENSES	8,316,319	-	-	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	-	-	-	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	1,496,507	-	-	-	-	-	-	-
	Sub-total	***25,353,534***	-	-	-	-	-	-	-
	Customer Service & Information Expenses								
908-OnTra	ONTRACK ARREARAGE FORGIVENESS	-	-	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION	2,737,817	-	-	-	-	-	-	-
	Sub-total	***2,737,817***	-	-	-	-	-	-	-
	Sales Expenses								
911-916	SALES EXPENSES	856,782	-	-	-	-	-	-	-
	Sub-total	***856,782***	-	-	-	-	-	-	-
	TOTAL O & M LABOR EXP.	**88,690,901**	-	**14,555,574**	**23,858**	**2,219,283**	**906,145**	**28,106**	-
	Depreciation Expense								
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	18,328,213	-	3,339,890	5,474	509,232	207,922	6,449	-
301-303	INTANGIBLE PLANT - TRANSMISSON	1,812,634	-	-	-	-	-	-	-
301-303	INTANGIBLE PLANT - PRO FORMA	-	-	-	-	-	-	-	-
	Sub-total	***20,140,847***	-	***3,339,890***	***5,474***	***509,232***	***207,922***	***6,449***	-
	Transmission Plant								
350-359	TRANSMISSION PLANT	36,555,712	-	-	-	-	-	-	-
350-359	TRANSMISSION PLANT - PRO FORMA	-	-	-	-	-	-	-	-
	Sub-total	36,555,712	-	-	-	-	-	-	-
	Distribution Plant								
360	LAND AND LAND RIGHTS	872,890	-	331,393	76	77,327	6,810	253	-
361	STRUCTURES & IMPROVEMENTS	441,205	-	246,009	27	27,874	2,455	91	-
362	STATION EQUIPMENT	8,167,525	-	8,137,638	29,888	-	-	-	-
364	POLES TOWERS & FIXTURES	25,646,737	-	9,085,921	-	1,621,428	-	-	-
365	OVERHEAD CONDUCTORS	15,548,043	-	6,201,891	8,967	1,523,446	-	-	-
366	UNDERGROUND CONDUIT	2,876,982	-	467,939	-	197,215	-	-	-
367	UNDERGROUND CONDUCTORS	9,783,504	-	1,590,792	3,005	670,447	-	-	-
368	LINE TRANSFORMERS	13,480,624	-	-	-	-	6,378,912	-	-
369	SERVICES	10,993,055	-	-	-	-	-	133,161	-
370	METERS	18,637,522	-	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	255,094	-	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	1,581,719	-	-	-	-	-	-	-
360-373	DISTRIBUTION PLANT - PRO FORMA	-	-	-	-	-	-	-	-
	Sub-total	***108,284,900***	-	***26,061,583***	***41,963***	***4,117,737***	***6,388,177***	***133,506***	-
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION	19,750,157	-	3,599,006	5,899	548,739	224,053	6,949	-
389-399	GENERAL PLANT - TRANSMISSION	382,774	-	-	-	-	-	-	-
389-399	GENERAL PLANT - PRO FORMA	-	-	-	-	-	-	-	-
	Sub-total	***20,132,931***	-	***3,599,006***	***5,899***	***548,739***	***224,053***	***6,949***	-
	TOTAL DEPRECIATION EXPENSES	**185,114,390**	-	**33,000,479**	**53,337**	**5,175,707**	**6,820,152**	**146,905**	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

No.	Account Description	Function	Historic Test Year	Meters Transmission Function F_METER_TRANS	Dist. Primary Customer Function F_DSTPR_PRI_CUST	Dist. Secondary Customer Function F_DSTSC_SEC_CUST	Transformer Customer Function F_TRANF_SEC_CUST	Services Customer Function F_SERVS_SEC_CUST	Distribution Meters Function F_METER_DIST
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING		457,572	-	117,250	45,043	14,529	27,839	5,146
591	STRUCTURES		4,963	-	269	92	7	18	8
592	STATION EQUIPMENT		3,936,330	-	213,454	73,175	5,241	14,272	6,385
593	OVERHEAD LINES		8,772,023	-	3,281,663	1,507,659	-	-	-
593.5	OVERHEAD LINES - SERVICES		475,068	-	-	-	-	469,313	-
594	UNDERGROUND LINES		1,125,895	-	789,353	76,037	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES		495,900	-	-	-	-	489,893	-
595	LINE TRANSFORMERS		977,715	-	-	-	515,069	-	-
596	STREET LIGHT & SIGNAL SYSTEMS		788,378	-	-	-	-	-	-
597	METERS		152,887	-	-	-	-	-	152,855
598	MISCELLANEOUS DISTRIB. PLANT		573,020	-	148,841	46,231	29,073	79,179	35,424
	Sub-total		***17,759,751***	**-**	***4,550,830***	***1,748,237***	***563,918***	***1,080,514***	***199,821***
	Total Distribution		***50,928,053***	**-**	***12,319,877***	***4,368,120***	***1,008,821***	***2,292,171***	***6,888,360***
	Customer Account								
901	SUPERVISION		951,501	-	-	-	-	-	-
902	METER READING		2,152,734	-	-	-	-	-	-
903CR	CUSTOMER RECORDS		12,436,473	-	-	-	-	-	-
903CE	COLLECTION EXPENSES		8,316,319	-	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION		-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION		-	-	-	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS		-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES		1,496,507	-	-	-	-	-	-
	Sub-total		***25,353,534***	**-**	**-**	**-**	**-**	**-**	**-**
	Customer Service & Information Expenses								
908-OnTra	ONTRACK ARREARAGE FORGIVENESS		-	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION		2,737,817	-	-	-	-	-	-
	Sub-total		***2,737,817***	**-**	**-**	**-**	**-**	**-**	**-**
	Sales Expenses								
911-916	SALES EXPENSES		856,782	-	-	-	-	-	-
	Sub-total		***856,782***	**-**	**-**	**-**	**-**	**-**	**-**
	TOTAL O & M LABOR EXP.		**88,690,901**	**-**	**12,319,877**	**4,368,120**	**1,008,821**	**2,292,171**	**6,888,360**
	Depreciation Expense								
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION		18,328,213	-	2,826,892	1,002,299	231,482	525,957	1,580,588
301-303	INTANGIBLE PLANT - TRANSMISSON		1,812,634	-	-	-	-	-	-
301-303	INTANGIBLE PLANT - PRO FORMA		-	-	-	-	-	-	-
	Sub-total		***20,140,847***	**-**	***2,826,892***	***1,002,299***	***231,482***	***525,957***	***1,580,588***
	Transmission Plant								
350-359	TRANSMISSION PLANT		36,555,712	-	-	-	-	-	-
350-359	TRANSMISSION PLANT - PRO FORMA		-	-	-	-	-	-	-
	Sub-total		36,555,712	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution Plant								
360	LAND AND LAND RIGHTS		872,890	-	308,799	105,860	7,581	20,647	9,238
361	STRUCTURES & IMPROVEMENTS		441,205	-	111,315	38,160	2,733	7,443	3,330
362	STATION EQUIPMENT		8,167,525	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES		25,646,737	-	9,619,114	5,320,275	-	-	-
365	OVERHEAD CONDUCTORS		15,548,043	-	5,798,937	2,014,802	-	-	-
366	UNDERGROUND CONDUIT		2,876,982	-	2,017,486	194,342	-	-	-
367	UNDERGROUND CONDUCTORS		9,783,504	-	6,858,581	660,679	-	-	-
368	LINE TRANSFORMERS		13,480,624	-	-	-	7,101,712	-	-
369	SERVICES		10,993,055	-	-	-	-	10,859,893	-
370	METERS		18,637,522	-	-	-	-	-	18,633,612
371	INSTALLATIONS ON CUST PREMISES		255,094	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS		1,581,719	-	-	-	-	-	-
360-373	DISTRIBUTION PLANT - PRO FORMA		-	-	-	-	-	-	-
	Sub-total		***108,284,900***	**-**	***24,714,230***	***8,334,118***	***7,112,026***	***10,887,983***	***18,646,180***
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION		19,750,157	-	3,046,208	1,080,060	249,441	566,761	1,703,213
389-399	GENERAL PLANT - TRANSMISSION		382,774	-	-	-	-	-	-
389-399	GENERAL PLANT - PRO FORMA		-	-	-	-	-	-	-
	Sub-total		***20,132,931***	**-**	***3,046,208***	***1,080,060***	***249,441***	***566,761***	***1,703,213***
	TOTAL DEPRECIATION EXPENSES		**185,114,390**	**-**	**30,587,331**	**10,416,477**	**7,592,949**	**11,980,701**	**21,929,981**

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

No.	Account Description	Function	Resale Meters Function	Lights Function	Customer Deposits Function	Distribution Services Function	Dist. And Resale Customer Service Function	Dist. Customer Service Function
		Historic Test Year	F_METER_RESALE	F_LIGHT_DIST	F_DISTR_DEPOSIT	F_SERVS_DIST	F_CUSSV_CUST	F_CUSSV_DIST
	Distribution Maintenance Expenses							
590	SUPERVISION AND ENGINEERING	457,572	1	21,437	-	-	-	-
591	STRUCTURES	4,963	0	4	-	-	-	-
592	STATION EQUIPMENT	3,936,330	1	3,391	-	-	-	-
593	OVERHEAD LINES	8,772,023	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES	475,068	-	-	-	-	-	-
594	UNDERGROUND LINES	1,125,895	-	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES	495,900	-	-	-	-	-	-
595	LINE TRANSFORMERS	977,715	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	788,378	-	788,378	-	-	-	-
597	METERS	152,887	32	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	573,020	7	18,810	-	-	-	-
	Sub-total	***17,759,751***	***42***	***832,019***	-	-	-	-
	Total Distribution	***50,928,053***	***1,445***	***1,150,464***	-	***5,165,828***	-	-
	Customer Account							
901	SUPERVISION	951,501	-	-	-	-	627,225	324,276
902	METER READING	2,152,734	-	-	-	-	2,152,734	-
903CR	CUSTOMER RECORDS	12,436,473	-	-	-	-	12,436,473	-
903CE	COLLECTION EXPENSES	8,316,319	-	-	-	-	-	8,316,319
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	-	-	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	1,496,507	-	-	-	-	1,496,507	-
	Sub-total	***25,353,534***	-	-	-	-	***16,712,939***	***8,640,595***
	Customer Service & Information Expenses							
908-OnTra	ONTRACK ARREARAGE FORGIVENESS	-	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION	2,737,817	-	-	-	-	-	2,737,817
	Sub-total	***2,737,817***	-	-	-	-	-	***2,737,817***
	Sales Expenses							
911-916	SALES EXPENSES	856,782	-	-	-	-	-	856,782
	Sub-total	***856,782***	-	-	-	-	-	***856,782***
	TOTAL O & M LABOR EXP.	88,690,901	1,445	1,150,464	-	5,165,828	16,712,939	12,235,194

Depreciation Expense

	Intangible Plant							
301-303	INTANGIBLE PLANT - DISTRIBUTION	18,328,213	332	263,983	-	1,185,340	3,834,914	2,807,460
301-303	INTANGIBLE PLANT - TRANSMISSON	1,812,634	-	-	-	-	-	-
301-303	INTANGIBLE PLANT - PRO FORMA	-	-	-	-	-	-	-
	Sub-total	***20,140,847***	***332***	***263,983***	-	***1,185,340***	***3,834,914***	***2,807,460***
	Transmission Plant							
350-359	TRANSMISSION PLANT	36,555,712	-	-	-	-	-	-
350-359	TRANSMISSION PLANT - PRO FORMA	-	-	-	-	-	-	-
	Sub-total	36,555,712	-	-	-	-	-	-
	Distribution Plant							
360	LAND AND LAND RIGHTS	872,890	2	4,905	-	-	-	-
361	STRUCTURES & IMPROVEMENTS	441,205	1	1,768	-	-	-	-
362	STATION EQUIPMENT	8,167,525	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES	25,646,737	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS	15,548,043	-	-	-	-	-	-
366	UNDERGROUND CONDUIT	2,876,982	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS	9,783,504	-	-	-	-	-	-
368	LINE TRANSFORMERS	13,480,624	-	-	-	-	-	-
369	SERVICES	10,993,055	-	-	-	-	-	-
370	METERS	18,637,522	3,910	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	255,094	-	255,094	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	1,581,719	-	1,581,719	-	-	-	-
360-373	DISTRIBUTION PLANT - PRO FORMA	-	-	-	-	-	-	-
	Sub-total	***108,284,900***	***3,913***	***1,843,486***	-	-	-	-
	General Plant							
389-399	GENERAL PLANT - DISTRIBUTION	19,750,157	357	284,463	-	1,277,301	4,132,435	3,025,270
389-399	GENERAL PLANT - TRANSMISSION	382,774	-	-	-	-	-	-
389-399	GENERAL PLANT - PRO FORMA	-	-	-	-	-	-	-
	Sub-total	***20,132,931***	***357***	***284,463***	-	***1,277,301***	***4,132,435***	***3,025,270***
	TOTAL DEPRECIATION EXPENSES	185,114,390	4,602	2,391,932	-	2,462,640	7,967,350	5,832,730

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

No.	Account Description	Function	Historic Test Year	Tran. Customer Service Function	Resale Direct Assignment Function	Tran. Direct Assignment Function	Tran. Direct Assignment Function	Cash Working Capital - O&M Function	Cash Working Capital - Tax Function
				F_CUSSV_TRANS	F_RESAL_RESALE	F_TRANS_TRANS	F_TRANS_GNR_TRANS	F_CWRKC_OM_CWC	F_CWRKC_TAX_CWC
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING		457,572	-	-	-	-	-	-
591	STRUCTURES		4,963	-	-	-	-	-	-
592	STATION EQUIPMENT		3,936,330	-	-	-	-	-	-
593	OVERHEAD LINES		8,772,023	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES		475,068	-	-	-	-	-	-
594	UNDERGROUND LINES		1,125,895	-	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES		495,900	-	-	-	-	-	-
595	LINE TRANSFORMERS		977,715	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS		788,378	-	-	-	-	-	-
597	METERS		152,887	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT		573,020	-	-	-	-	-	-
	Sub-total		***17,759,751***	-	-	-	-	-	-
	Total Distribution		***50,928,053***	-	-	-	-	-	-
	Customer Account								
901	SUPERVISION		951,501	-	-	-	-	-	-
902	METER READING		2,152,734	-	-	-	-	-	-
903CR	CUSTOMER RECORDS		12,436,473	-	-	-	-	-	-
903CE	COLLECTION EXPENSES		8,316,319	-	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION		-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION		-	-	-	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS		-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES		1,496,507	-	-	-	-	-	-
	Sub-total		***25,353,534***	-	-	-	-	-	-
	Customer Service & Information Expenses								
908-OnTra	ONTRACK ARREARAGE FORGIVENESS		-	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION		2,737,817	-	-	-	-	-	-
	Sub-total		***2,737,817***	-	-	-	-	-	-
	Sales Expenses								
911-916	SALES EXPENSES		856,782	-	-	-	-	-	-
	Sub-total		***856,782***	-	-	-	-	-	-
	TOTAL O & M LABOR EXP.		**88,690,901**	-	-	-	8,814,715	-	-
	Depreciation Expense								
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION		18,328,213	-	-	-	-	-	-
301-303	INTANGIBLE PLANT - TRANSMISSON		1,812,634	-	-	-	1,812,634	-	-
301-303	INTANGIBLE PLANT - PRO FORMA		-	-	-	-	-	-	-
	Sub-total		***20,140,847***	-	-	-	***1,812,634***	-	-
	Transmission Plant								
350-359	TRANSMISSION PLANT		36,555,712	-	-	-	36,555,712	-	-
350-359	TRANSMISSION PLANT - PRO FORMA		-	-	-	-	-	-	-
	Sub-total		36,555,712	-	-	-	***36,555,712***	-	-
	Distribution Plant								
360	LAND AND LAND RIGHTS		872,890	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS		441,205	-	-	-	-	-	-
362	STATION EQUIPMENT		8,167,525	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES		25,646,737	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS		15,548,043	-	-	-	-	-	-
366	UNDERGROUND CONDUIT		2,876,982	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS		9,783,504	-	-	-	-	-	-
368	LINE TRANSFORMERS		13,480,624	-	-	-	-	-	-
369	SERVICES		10,993,055	-	-	-	-	-	-
370	METERS		18,637,522	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES		255,094	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS		1,581,719	-	-	-	-	-	-
360-373	DISTRIBUTION PLANT - PRO FORMA		-	-	-	-	-	-	-
	Sub-total		***108,284,900***	-	-	-	-	-	-
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION		19,750,157	-	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION		382,774	-	-	-	382,774	-	-
389-399	GENERAL PLANT - PRO FORMA		-	-	-	-	-	-	-
	Sub-total		***20,132,931***	-	-	-	***382,774***	-	-
	TOTAL DEPRECIATION EXPENSES		**185,114,390**	-	-	-	38,751,119	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

No.	Account Description	Function	Historic Test Year	Cash Working Capital - Interest Function	Dist. Direct Assignment Function	Gross Receipts Tax Function	Resale Direct Assignment Function	Income Taxes Function
				F_CWRKC_INTRST_CWC	F_DISTR_GNR_DIST	F_DISTR_GRTTAX	F_RESAL_GNR_RESALE	F_INTAX_INCTAX
	Distribution Maintenance Expenses							
590	SUPERVISION AND ENGINEERING		457,572	-	-	-	-	-
591	STRUCTURES		4,963	-	-	-	-	-
592	STATION EQUIPMENT		3,936,330	-	-	-	-	-
593	OVERHEAD LINES		8,772,023	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES		475,068	-	-	-	-	-
594	UNDERGROUND LINES		1,125,895	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES		495,900	-	-	-	-	-
595	LINE TRANSFORMERS		977,715	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS		788,378	-	-	-	-	-
597	METERS		152,887	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT		573,020	-	-	-	-	-
	Sub-total		***17,759,751***	-	-	-	-	-
	Total Distribution		***50,928,053***	-	-	-	-	-
	Customer Account							
901	SUPERVISION		951,501	-	-	-	-	-
902	METER READING		2,152,734	-	-	-	-	-
903CR	CUSTOMER RECORDS		12,436,473	-	-	-	-	-
903CE	COLLECTION EXPENSES		8,316,319	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION		-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION		-	-	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS		-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES		1,496,507	-	-	-	-	-
	Sub-total		***25,353,534***	-	-	-	-	-
	Customer Service & Information Expenses							
908-OnTra	ONTRACK ARREARAGE FORGIVENESS		-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION		2,737,817	-	-	-	-	-
	Sub-total		***2,737,817***	-	-	-	-	-
	Sales Expenses							
911-916	SALES EXPENSES		856,782	-	-	-	-	-
	Sub-total		***856,782***	-	-	-	-	-
	TOTAL O & M LABOR EXP.		**88,690,901**	-	-	-	-	-
	Depreciation Expense							
	Intangible Plant							
301-303	INTANGIBLE PLANT - DISTRIBUTION		18,328,213	-	-	-	-	-
301-303	INTANGIBLE PLANT - TRANSMISSON		1,812,634	-	-	-	-	-
301-303	INTANGIBLE PLANT - PRO FORMA		-	-	-	-	-	-
	Sub-total		***20,140,847***	-	-	-	-	-
	Transmission Plant							
350-359	TRANSMISSION PLANT		36,555,712	-	-	-	-	-
350-359	TRANSMISSION PLANT - PRO FORMA		-	-	-	-	-	-
	Sub-total		36,555,712	-	-	-	-	-
	Distribution Plant							
360	LAND AND LAND RIGHTS		872,890	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS		441,205	-	-	-	-	-
362	STATION EQUIPMENT		8,167,525	-	-	-	-	-
364	POLES TOWERS & FIXTURES		25,646,737	-	-	-	-	-
365	OVERHEAD CONDUCTORS		15,548,043	-	-	-	-	-
366	UNDERGROUND CONDUIT		2,876,982	-	-	-	-	-
367	UNDERGROUND CONDUCTORS		9,783,504	-	-	-	-	-
368	LINE TRANSFORMERS		13,480,624	-	-	-	-	-
369	SERVICES		10,993,055	-	-	-	-	-
370	METERS		18,637,522	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES		255,094	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS		1,581,719	-	-	-	-	-
360-373	DISTRIBUTION PLANT - PRO FORMA		-	-	-	-	-	-
	Sub-total		***108,284,900***	-	-	-	-	-
	General Plant							
389-399	GENERAL PLANT - DISTRIBUTION		19,750,157	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION		382,774	-	-	-	-	-
389-399	GENERAL PLANT - PRO FORMA		-	-	-	-	-	-
	Sub-total		***20,132,931***	-	-	-	-	-
	TOTAL DEPRECIATION EXPENSES		**185,114,390**	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

No.	Account Description	Function	Historic Test Year	Income Tax Increase @ Proposed Function F_INTAX_GNR_DIST	Transmission Revenue Function F_REVNU_REV_TRANS	Distribution Revenue Function F_REVNU_REV_DIST	Resale Revenue Function F_REVNU_REV_RESALE	Purchased Power Function F_PRPWR_FUEL
	Distribution Maintenance Expenses							
590	SUPERVISION AND ENGINEERING		457,572	-	-	-	-	-
591	STRUCTURES		4,963	-	-	-	-	-
592	STATION EQUIPMENT.		3,936,330	-	-	-	-	-
593	OVERHEAD LINES		8,772,023	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES		475,068	-	-	-	-	-
594	UNDERGROUND LINES		1,125,895	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES		495,900	-	-	-	-	-
595	LINE TRANSFORMERS		977,715	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS		788,378	-	-	-	-	-
597	METERS		152,887	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT		573,020	-	-	-	-	-
	Sub-total		***17,759,751***	-	-	-	-	-
	Total Distribution		***50,928,053***	-	-	-	-	-
	Customer Account							
901	SUPERVISION		951,501	-	-	-	-	-
902	METER READING		2,152,734	-	-	-	-	-
903CR	CUSTOMER RECORDS		12,436,473	-	-	-	-	-
903CE	COLLECTION EXPENSES		8,316,319	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION		-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION		-	-	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS		-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES		1,496,507	-	-	-	-	-
	Sub-total		***25,353,534***	-	-	-	-	-
	Customer Service & Information Expenses							
908-OnTra	ONTRACK ARREARAGE FORGIVENESS		-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION		2,737,817	-	-	-	-	-
	Sub-total		***2,737,817***	-	-	-	-	-
	Sales Expenses							
911-916	SALES EXPENSES		856,782	-	-	-	-	-
	Sub-total		***856,782***	-	-	-	-	-
	TOTAL O & M LABOR EXP.		88,690,901	-	-	-	-	-
	Depreciation Expense							
	Intangible Plant							
301-303	INTANGIBLE PLANT - DISTRIBUTION		18,328,213	-	-	-	-	-
301-303	INTANGIBLE PLANT - TRANSMISSON		1,812,634	-	-	-	-	-
301-303	INTANGIBLE PLANT - PRO FORMA		-	-	-	-	-	-
	Sub-total		***20,140,847***	-	-	-	-	-
	Transmission Plant							
350-359	TRANSMISSION PLANT		36,555,712	-	-	-	-	-
350-359	TRANSMISSION PLANT - PRO FORMA		-	-	-	-	-	-
	Sub-total		36,555,712	-	-	-	-	-
	Distribution Plant							
360	LAND AND LAND RIGHTS		872,890	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS		441,205	-	-	-	-	-
362	STATION EQUIPMENT		8,167,525	-	-	-	-	-
364	POLES TOWERS & FIXTURES		25,646,737	-	-	-	-	-
365	OVERHEAD CONDUCTORS		15,548,043	-	-	-	-	-
366	UNDERGROUND CONDUIT		2,876,982	-	-	-	-	-
367	UNDERGROUND CONDUCTORS		9,783,504	-	-	-	-	-
368	LINE TRANSFORMERS		13,480,624	-	-	-	-	-
369	SERVICES		10,993,055	-	-	-	-	-
370	METERS		18,637,522	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES		255,094	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS		1,581,719	-	-	-	-	-
360-373	DISTRIBUTION PLANT - PRO FORMA		-	-	-	-	-	-
	Sub-total		***108,284,900***	-	-	-	-	-
	General Plant							
389-399	GENERAL PLANT - DISTRIBUTION		19,750,157	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION		382,774	-	-	-	-	-
389-399	GENERAL PLANT - PRO FORMA		-	-	-	-	-	-
	Sub-total		***20,132,931***	-	-	-	-	-
	TOTAL DEPRECIATION EXPENSES		185,114,390	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

No.	Account Description	Function	Historic Test Year	Dist. Primary Demand Function	Dist. Demand Resale Function	Dist. Secondary Demand Function	Transformer Demand Function	Services Demand Function	Dist. And Resale Demand Function
	Amortization			F_DSTPR_PRI_DEM	F_DSTPR_DEM_RESALE	F_DSTSC_SEC_DEM	F_TRANF_SEC_DEM	F_SERVS_SEC_DEM	F_DISTR_PRIDMWITHRSL
	Other								
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL		1,611,144	-	-	-	-	-	-
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE		-	-	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL		5,324,474	-	-	-	-	-	-
	Sub-total		*6,935,618*	-	-	-	-	-	-
	TOTAL AMORTIZATION EXPENSES		6,935,618	-	-	-	-	-	-
	Taxes Other Than Income Taxes								
TAX	DEFERRED TAXES - DISTRIBUTION		(4,510,000)	-	-	-	-	-	-
TAX	DEFERRED TAXES - ELECTRIC PLANT		4,202,000	-	-	-	-	-	-
TAX	DEFERRED TAXES - DISTRIBUTION PLANT		56,116,000	16,015,679	28,502	2,402,869	2,557,369	95,077	-
TAX	DEFERRED TAXES - GROSS REVENUE TAXES		-	-	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR		1,256,000	228,877	375	34,897	14,249	442	-
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES		-	-	-	-	-	-	-
TAX	DEFERRED TAXES - TRANSMISSION		33,203,000	-	-	-	-	-	-
TAX	CAPITAL STOCK - TRANSMISSION		532,000	-	-	-	-	-	-
TAX	CAPITAL STOCK - DISTRIBUTION		9,000	-	-	-	-	-	-
TAX	CAPITAL STOCK INCREASE		27,000	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - TRANSMISSION		1,175,000	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION		3,951,000	-	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - TRANSMISSION		(20,000)	-	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION		(1,415,000)	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION		-	-	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT		(28,000)	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION PLANT		-	-	-	-	-	-	-
TAX	OTHER TAXES - LABOR		5,636,875	1,027,189	1,684	156,615	63,947	1,983	-
TAX	OTHER TAXES - TRANSMISSION		696,351	-	-	-	-	-	-
TAX	GROSS RECEIPTS TAX		48,898,334	-	-	-	-	-	-
TAX	GROSS RECEIPTS TAX - INCREASE		3,321,659	-	-	-	-	-	-
	Sub-total		*153,051,219*	*17,271,745*	*30,560*	*2,594,381*	*2,635,564*	*97,503*	-
	TOTAL TAXES OTHER THAN INCOME TAX		153,051,219	17,271,745	30,560	2,594,381	2,635,564	97,503	-
	Adjustments to Taxable Income								
TAX	TAX ADJUSTMENT - TRANS RELATED		(74,644,881)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - RESALE RELATED		-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED		(73,070,000)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED		4,049,000	721,818	1,167	113,208	149,177	3,213	-
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED		(45,558,100)	(10,964,744)	(17,655)	(1,732,432)	(2,687,662)	(56,169)	-
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED		(6,759,630)	(1,231,785)	(2,019)	(187,810)	(76,684)	(2,379)	-
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED		(1,415,000)	(403,845)	(719)	(60,590)	(64,486)	(2,397)	-
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED		9,441,000	2,694,491	4,795	404,261	430,254	15,996	-
TAX	TAX ADJUSTMENT - GRT RELATED		-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED		(9,092,000)	(1,656,805)	(2,716)	(252,612)	(103,143)	(3,199)	-
TAX	TAX ADJUSTMENT - M&S RELATED		-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED		-	-	-	-	-	-	-
	Sub-total		*(197,049,610)*	*(10,840,871)*	*(17,147)*	*(1,715,976)*	*(2,352,544)*	*(44,935)*	-
	PA Special Deductions								
TAX	PA SPECIAL DEDUCTIONS - TRANSMISSION RELATED		(12,623,000)	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED		68,424,000	16,468,018	26,516	2,601,951	4,036,616	84,361	-
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED		4,040,000	1,153,028	2,052	172,992	184,115	6,845	-
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED		(38,548,000)	(11,001,718)	(19,579)	(1,650,613)	(1,756,744)	(65,312)	-
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED		472,000	86,011	141	13,114	5,355	166	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL		(27,595,000)	(5,240,684)	(9,073)	(797,453)	(773,980)	(28,593)	-
TAX	CONSOLIDATED TAX ADJUSTMENT		-	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL TRANS		-	-	-	-	-	-	-
	TOTAL		*(5,830,000)*	*1,464,656*	*57*	*339,991*	*1,695,362*	*(2,533)*	-
	Net Additions/Deductions to Oper. Inc.		(202,879,610)	(9,376,214)	(17,089)	(1,375,985)	(657,182)	(47,469)	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

No.	Account Description	Function	Historic Test Year	Meters Transmission Function	Dist. Primary Customer Function	Dist. Secondary Customer Function	Transformer Customer Function	Services Customer Function	Distribution Meters Function
	Amortization			F_METER_TRANS	F_DSTPR_PRI_CUST	F_DSTSC_SEC_CUST	F_TRANF_SEC_CUST	F_SERVS_SEC_CUST	F_METER_DIST
	Other								
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL		1,611,144	-	-	-	-	-	-
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE		-	-	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL		5,324,474	-	-	-	-	-	-
	Sub-total		*6,935,618*	-	-	-	-	-	-
	TOTAL AMORTIZATION EXPENSES		6,935,618	-	-	-	-	-	-
	Taxes Other Than Income Taxes								
TAX	DEFERRED TAXES - DISTRIBUTION		(4,510,000)	-	-	-	-	-	-
TAX	DEFERRED TAXES - ELECTRIC PLANT		4,202,000	-	-	-	-	-	-
TAX	DEFERRED TAXES - DISTRIBUTION PLANT		56,116,000	-	14,576,040	4,527,437	2,847,146	7,753,974	3,469,129
TAX	DEFERRED TAXES - GROSS REVENUE TAXES		-	-	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR		1,256,000	-	193,722	68,686	15,863	36,043	108,315
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES		-	-	-	-	-	-	-
TAX	DEFERRED TAXES - TRANSMISSION		33,203,000	-	-	-	-	-	-
TAX	CAPITAL STOCK - TRANSMISSION		532,000	-	-	-	-	-	-
TAX	CAPITAL STOCK - DISTRIBUTION		9,000	-	-	-	-	-	-
TAX	CAPITAL STOCK INCREASE		27,000	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - TRANSMISSION		1,175,000	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION		3,951,000	-	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - TRANSMISSION		(20,000)	-	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION		(1,415,000)	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION		-	-	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT		(28,000)	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION PLANT		-	-	-	-	-	-	-
TAX	OTHER TAXES - LABOR		5,636,875	-	869,416	308,259	71,193	161,759	486,113
TAX	OTHER TAXES - TRANSMISSION		696,351	-	-	-	-	-	-
TAX	GROSS RECEIPTS TAX		48,898,334	-	-	-	-	-	-
TAX	GROSS RECEIPTS TAX - INCREASE		3,321,659	-	-	-	-	-	-
	Sub-total		*153,051,219*	-	*15,639,178*	*4,904,381*	*2,934,202*	*7,951,775*	*4,063,556*
	TOTAL TAXES OTHER THAN INCOME TAX		153,051,219	-	15,639,178	4,904,381	2,934,202	7,951,775	4,063,556
	Adjustments to Taxable Income								
TAX	TAX ADJUSTMENT - TRANS RELATED		(74,644,881)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - RESALE RELATED		-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED		(73,070,000)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED		4,049,000	-	669,036	227,839	166,080	262,053	479,674
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED		(45,558,100)	-	(10,397,880)	(3,506,367)	(2,992,203)	(4,580,840)	(7,844,903)
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED		(6,759,630)	-	(1,042,586)	(369,658)	(85,373)	(193,978)	(582,937)
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED		(1,415,000)	-	(367,544)	(114,162)	(71,793)	(195,521)	(87,476)
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED		9,441,000	-	2,452,284	761,700	479,006	1,304,535	583,649
TAX	TAX ADJUSTMENT - GRT RELATED		-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED		(9,092,000)	-	(1,402,324)	(497,206)	(114,830)	(260,909)	(784,076)
TAX	TAX ADJUSTMENT - M&S RELATED		-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED		-	-	-	-	-	-	-
	Sub-total		*(197,049,610)*	-	*(10,089,014)*	*(3,497,855)*	*(2,619,112)*	*(3,664,661)*	*(8,236,069)*
	PA Special Deductions								
TAX	PA SPECIAL DEDUCTIONS - TRANSMISSION RELATED		(12,623,000)	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED		68,424,000	-	15,616,642	5,266,235	4,494,009	6,879,993	11,782,309
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED		4,040,000	-	1,049,383	325,947	204,977	558,237	249,756
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED		(38,548,000)	-	(10,012,781)	(3,110,051)	(1,955,802)	(5,326,470)	(2,383,063)
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED		472,000	-	72,800	25,812	5,961	13,545	40,704
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL		(27,595,000)	(882)	(4,742,069)	(1,494,140)	(861,680)	(2,331,915)	(1,233,897)
TAX	CONSOLIDATED TAX ADJUSTMENT		-	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL TRANS		-	-	-	-	-	-	-
	TOTAL		*(5,830,000)*	*(882)*	*1,983,976*	*1,013,802*	*1,887,464*	*(206,609)*	*8,455,809*
	Net Additions/Deductions to Oper. Inc.		(202,879,610)	(882)	(8,105,038)	(2,484,052)	(731,648)	(3,871,270)	219,740

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

No.	Account Description	Function	Resale Meters Function	Lights Function	Customer Deposits Function	Distribution Services Function	Dist. And Resale Customer Service Function	Dist. Customer Service Function
		Historic Test Year	F_METER_RESALE	F_LIGHT_DIST	F_DISTR_DEPOSIT	F_SERVS_DIST	F_CUSSV_CUST	F_CUSSV_DIST
Amortization								
	Other							
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	1,611,144	-	-	-	-	-	-
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	-	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	5,324,474	-	-	-	-	-	-
	Sub-total	*6,935,618*	-	-	-	-	-	-
	TOTAL AMORTIZATION EXPENSES	6,935,618	-	-	-	-	-	-
Taxes Other Than Income Taxes								
TAX	DEFERRED TAXES - DISTRIBUTION	(4,510,000)	-	-	-	-	-	-
TAX	DEFERRED TAXES - ELECTRIC PLANT	4,202,000	-	-	-	-	-	-
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	56,116,000	728	1,842,050	-	-	-	-
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	-	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR	1,256,000	23	18,090	-	81,229	262,800	192,390
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	-	-	-	-	-	-
TAX	DEFERRED TAXES - TRANSMISSION	33,203,000	-	-	-	-	-	-
TAX	CAPITAL STOCK - TRANSMISSION	532,000	-	-	-	-	-	-
TAX	CAPITAL STOCK - DISTRIBUTION	9,000	-	-	-	-	-	-
TAX	CAPITAL STOCK INCREASE	27,000	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - TRANSMISSION	1,175,000	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	3,951,000	-	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - TRANSMISSION	(20,000)	-	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(1,415,000)	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION	-	-	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT	(28,000)	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	-	-	-	-	-	-
TAX	OTHER TAXES - LABOR	5,636,875	102	81,188	-	364,553	1,179,435	863,440
TAX	OTHER TAXES - TRANSMISSION	696,351	-	-	-	-	-	-
TAX	GROSS RECEIPTS TAX	48,898,334	-	-	-	-	-	-
TAX	GROSS RECEIPTS TAX - INCREASE	3,321,659	-	-	-	-	-	-
	Sub-total	*153,051,219*	*853*	*1,941,329*	-	*445,783*	*1,442,235*	*1,055,830*
	TOTAL TAXES OTHER THAN INCOME TAX	153,051,219	853	1,941,329	-	445,783	1,442,235	1,055,830
Adjustments to Taxable Income								
TAX	TAX ADJUSTMENT - TRANS RELATED	(74,644,881)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - RESALE RELATED	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(73,070,000)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	4,049,000	101	52,319	-	53,865	174,270	127,579
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	(45,558,100)	(1,646)	(775,599)	-	-	-	-
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(6,759,630)	(122)	(97,360)	-	(437,165)	(1,414,355)	(1,035,420)
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	(1,415,000)	(18)	(46,448)	-	-	-	-
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	9,441,000	122	309,908	-	-	-	-
TAX	TAX ADJUSTMENT - GRT RELATED	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED	(9,092,000)	(165)	(130,953)	-	(588,006)	(1,902,370)	(1,392,685)
TAX	TAX ADJUSTMENT - M&S RELATED	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	-	-	-	-	-	-	-
	Sub-total	*(197,049,610)*	*(1,726)*	*(688,134)*	-	*(971,306)*	*(3,142,455)*	*(2,300,526)*
PA Special Deductions								
TAX	PA SPECIAL DEDUCTIONS - TRANSMISSION RELATED	(12,623,000)	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	68,424,000	2,472	1,164,878	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	4,040,000	52	132,616	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	(38,548,000)	(500)	(1,265,367)	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	472,000	9	6,798	-	30,526	98,759	72,300
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	(27,595,000)	(259)	(573,673)	-	(167,938)	(543,329)	(397,760)
TAX	CONSOLIDATED TAX ADJUSTMENT	-	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL TRANS	-	-	-	-	-	-	-
	TOTAL	*(5,830,000)*	*1,774*	*(534,748)*	-	*(137,413)*	*(444,570)*	*(325,460)*
Net Additions/Deductions to Oper. Inc.		(202,879,610)	46	(1,222,882)	-	(1,108,719)	(3,587,025)	(2,625,986)

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

No.	Account Description	Function	Historic Test Year	Tran. Customer Service Function	Resale Direct Assignment Function	Tran. Direct Assignment Function	Tran. Direct Assignment Function	Cash Working Capital - O&M Function	Cash Working Capital - Tax Function
Amortization				F_CUSSV_TRANS	F_RESAL_RESALE	F_TRANS_TRANS	F_TRANS_GNR_TRANS	F_CWRKC_OM_CWC	F_CWRKC_TAX_CWC
	Other								
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL		1,611,144	-	-	-	-	-	-
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE		-	-	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL		5,324,474	-	-	-	-	-	-
	Sub-total		***6,935,618***	-	-	-	-	-	-
	TOTAL AMORTIZATION EXPENSES		**6,935,618**	-	-	-	-	-	-
Taxes Other Than Income Taxes									
TAX	DEFERRED TAXES - DISTRIBUTION		(4,510,000)	-	-	-	-	-	-
TAX	DEFERRED TAXES - ELECTRIC PLANT		4,202,000	-	-	-	-	-	-
TAX	DEFERRED TAXES - DISTRIBUTION PLANT		56,116,000	-	-	-	-	-	-
TAX	DEFERRED TAXES - GROSS REVENUE TAXES		-	-	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR		1,256,000	-	-	-	-	-	-
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES		-	-	-	-	-	-	-
TAX	DEFERRED TAXES - TRANSMISSION		33,203,000	-	-	-	33,203,000	-	-
TAX	CAPITAL STOCK - TRANSMISSION		532,000	-	-	-	532,000	-	-
TAX	CAPITAL STOCK - DISTRIBUTION		9,000	-	-	-	-	-	-
TAX	CAPITAL STOCK INCREASE		27,000	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - TRANSMISSION		1,175,000	-	-	-	1,175,000	-	-
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION		3,951,000	-	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - TRANSMISSION		(20,000)	-	-	-	(20,000)	-	-
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION		(1,415,000)	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION		-	-	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT		(28,000)	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION PLANT		-	-	-	-	-	-	-
TAX	OTHER TAXES - LABOR		5,636,875	-	-	-	-	-	-
TAX	OTHER TAXES - TRANSMISSION		696,351	-	-	-	696,351	-	-
TAX	GROSS RECEIPTS TAX		48,898,334	-	-	-	-	-	-
TAX	GROSS RECEIPTS TAX - INCREASE		3,321,659	-	-	-	-	-	-
	Sub-total		***153,051,219***	-	-	-	***35,586,351***	-	-
			-						
	TOTAL TAXES OTHER THAN INCOME TAX		**153,051,219**	-	-	-	**35,586,351**	-	-
Adjustments to Taxable Income									
TAX	TAX ADJUSTMENT - TRANS RELATED		(74,644,881)	-	-	-	(74,644,881)	-	-
TAX	TAX ADJUSTMENT - RESALE RELATED		-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED		(73,070,000)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED		4,049,000	-	-	-	847,602	-	-
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED		(45,558,100)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED		(6,759,630)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED		(1,415,000)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED		9,441,000	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - GRT RELATED		-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED		(9,092,000)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - M&S RELATED		-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED		-	-	-	-	-	-	-
	Sub-total		***(197,049,610)***	-	-	-	***(73,797,279)***	-	-
PA Special Deductions									
TAX	PA SPECIAL DEDUCTIONS - TRANSMISSION RELATED		(12,623,000)	-	-	-	(12,623,000)	-	-
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED		68,424,000	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED		4,040,000	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED		(38,548,000)	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED		472,000	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL		(27,595,000)	-	-	-	(8,397,676)	-	-
TAX	CONSOLIDATED TAX ADJUSTMENT		-	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL TRANS		-	-	-	-	-	-	-
	TOTAL		***(5,830,000)***	-	-	-	***(21,020,676)***	-	-
Net Additions/Deductions to Oper. Inc.			**(202,879,610)**	-	-	-	**(94,817,955)**	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

No.	Account Description	Function	Historic Test Year	Cash Working Capital - Interest Function	Dist. Direct Assignment Function	Gross Receipts Tax Function	Resale Direct Assignment Function	Income Taxes Function
				F_CWRKC_INTRST_CWC	F_DISTR_GNR_DIST	F_DISTR_GRTTAX	F_RESAL_GNR_RESALE	F_INTAX_INCTAX
Amortization								
	Other							
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL		1,611,144	-	1,611,144	-	-	-
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE		-	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL		5,324,474	-	5,324,474	-	-	-
	Sub-total		***6,935,618***	-	***6,935,618***	-	-	-
	TOTAL AMORTIZATION EXPENSES		6,935,618	-	6,935,618	-	-	-
Taxes Other Than Income Taxes								
TAX	DEFERRED TAXES - DISTRIBUTION		(4,510,000)	-	(4,510,000)	-	-	-
TAX	DEFERRED TAXES - ELECTRIC PLANT		4,202,000	-	4,202,000	-	-	-
TAX	DEFERRED TAXES - DISTRIBUTION PLANT		56,116,000	-	-	-	-	-
TAX	DEFERRED TAXES - GROSS REVENUE TAXES		-	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR		1,256,000	-	-	-	-	-
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES		-	-	-	-	-	-
TAX	DEFERRED TAXES - TRANSMISSION		33,203,000	-	-	-	-	-
TAX	CAPITAL STOCK - TRANSMISSION		532,000	-	-	-	-	-
TAX	CAPITAL STOCK - DISTRIBUTION		9,000	-	9,000	-	-	-
TAX	CAPITAL STOCK INCREASE		27,000	-	27,000	-	-	-
TAX	PUBLIC UTILITY REALTY - TRANSMISSION		1,175,000	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION		3,951,000	-	3,951,000	-	-	-
TAX	INVESTMENT TAX CREDIT - TRANSMISSION		(20,000)	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION		(1,415,000)	-	(1,415,000)	-	-	-
TAX	OTHER TAXES - DISTRIBUTION		-	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT		(28,000)	-	(28,000)	-	-	-
TAX	OTHER TAXES - DISTRIBUTION PLANT		-	-	-	-	-	-
TAX	OTHER TAXES - LABOR		5,636,875	-	-	-	-	-
TAX	OTHER TAXES - TRANSMISSION		696,351	-	-	-	-	-
TAX	GROSS RECEIPTS TAX		48,898,334	-	-	48,898,334	-	-
TAX	GROSS RECEIPTS TAX - INCREASE		3,321,659	-	3,321,659	-	-	-
	Sub-total		***153,051,219***	-	***5,557,659***	***48,898,334***	-	-
	TOTAL TAXES OTHER THAN INCOME TAX		153,051,219	-	5,557,659	48,898,334	-	-
Adjustments to Taxable Income								
TAX	TAX ADJUSTMENT - TRANS RELATED		(74,644,881)	-	-	-	-	-
TAX	TAX ADJUSTMENT - RESALE RELATED		-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED		(73,070,000)	-	(73,070,000)	-	-	-
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED		4,049,000	-	-	-	-	-
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED		(45,558,100)	-	-	-	-	-
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED		(6,759,630)	-	-	-	-	-
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED		(1,415,000)	-	-	-	-	-
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED		9,441,000	-	-	-	-	-
TAX	TAX ADJUSTMENT - GRT RELATED		-	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED		(9,092,000)	-	-	-	-	-
TAX	TAX ADJUSTMENT - M&S RELATED		-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED		-	-	-	-	-	-
	Sub-total		***(197,049,610)***	-	***(73,070,000)***	-	-	-
PA Special Deductions								
TAX	PA SPECIAL DEDUCTIONS - TRANSMISSION RELATED		(12,623,000)	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED		68,424,000	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED		4,040,000	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED		(38,548,000)	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED		472,000	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL		(27,595,000)	-	-	-	-	-
TAX	CONSOLIDATED TAX ADJUSTMENT		-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL TRANS		-	-	-	-	-	-
	TOTAL		***(5,830,000)***	-	-	-	-	-
Net Additions/Deductions to Oper. Inc.			(202,879,610)	-	(73,070,000)	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

No.	Account Description	Function	Historic Test Year	Income Tax Increase @ Proposed Function F_INTAX_GNR_DIST	Transmission Revenue Function F_REVNU_REV_TRANS	Distribution Revenue Function F_REVNU_REV_DIST	Resale Revenue Function F_REVNU_REV_RESALE	Purchased Power Function F_PRPWR_FUEL
Amortization								
	Other							
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL		1,611,144	-	-	-	-	-
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE		-	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL		5,324,474	-	-	-	-	-
	Sub-total		***6,935,618***	-	-	-	-	-
	TOTAL AMORTIZATION EXPENSES		6,935,618	-	-	-	-	-
Taxes Other Than Income Taxes								
TAX	DEFERRED TAXES - DISTRIBUTION		(4,510,000)	-	-	-	-	-
TAX	DEFERRED TAXES - ELECTRIC PLANT		4,202,000	-	-	-	-	-
TAX	DEFERRED TAXES - DISTRIBUTION PLANT		56,116,000	-	-	-	-	-
TAX	DEFERRED TAXES - GROSS REVENUE TAXES		-	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR		1,256,000	-	-	-	-	-
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES		-	-	-	-	-	-
TAX	DEFERRED TAXES - TRANSMISSION		33,203,000	-	-	-	-	-
TAX	CAPITAL STOCK - TRANSMISSION		532,000	-	-	-	-	-
TAX	CAPITAL STOCK - DISTRIBUTION		9,000	-	-	-	-	-
TAX	CAPITAL STOCK INCREASE		27,000	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - TRANSMISSION		1,175,000	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION		3,951,000	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - TRANSMISSION		(20,000)	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION		(1,415,000)	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION		-	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT		(28,000)	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION PLANT		-	-	-	-	-	-
TAX	OTHER TAXES - LABOR		5,636,875	-	-	-	-	-
TAX	OTHER TAXES - TRANSMISSION		696,351	-	-	-	-	-
TAX	GROSS RECEIPTS TAX		48,898,334	-	-	-	-	-
TAX	GROSS RECEIPTS TAX - INCREASE		3,321,659	-	-	-	-	-
	Sub-total		***153,051,219***	-	-	-	-	-
			-					
	TOTAL TAXES OTHER THAN INCOME TAX		153,051,219	-	-	-	-	-
Adjustments to Taxable Income								
TAX	TAX ADJUSTMENT - TRANS RELATED		(74,644,881)	-	-	-	-	-
TAX	TAX ADJUSTMENT - RESALE RELATED		-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED		(73,070,000)	-	-	-	-	-
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED		4,049,000	-	-	-	-	-
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED		(45,558,100)	-	-	-	-	-
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED		(6,759,630)	-	-	-	-	-
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED		(1,415,000)	-	-	-	-	-
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED		9,441,000	-	-	-	-	-
TAX	TAX ADJUSTMENT - GRT RELATED		-	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED		(9,092,000)	-	-	-	-	-
TAX	TAX ADJUSTMENT - M&S RELATED		-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED		-	-	-	-	-	-
	Sub-total		***(197,049,610)***	-	-	-	-	-
PA Special Deductions								
TAX	PA SPECIAL DEDUCTIONS - TRANSMISSION RELATED		(12,623,000)	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED		68,424,000	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED		4,040,000	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED		(38,548,000)	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED		472,000	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL		(27,595,000)	-	-	-	-	-
TAX	CONSOLIDATED TAX ADJUSTMENT		-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL TRANS		-	-	-	-	-	-
	TOTAL		***(5,830,000)***	-	-	-	-	-
Net Additions/Deductions to Oper. Inc.			(202,879,610)	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

No.	Account Description	Function	Historic Test Year	Dist. Primary Demand Function	Dist. Demand Resale Function	Dist. Secondary Demand Function	Transformer Demand Function	Services Demand Function	Dist. And Resale Demand Function
				F_DSTPR_PRI_DEM	F_DSTPR_DEM_RESALE	F_DSTSC_SEC_DEM	F_TRANF_SEC_DEM	F_SERVS_SEC_DEM	F_DISTR_PRIDMWITHRSL
			-						
	Fuel and Purchased Power		-						
555	PURCHASED POWER		2,717,328	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES		961,050	-	-	-	-	-	-
	TOTAL		***3,678,378***	-	-	-	-	-	-
			-						
	Income Taxes		-						
TAX	INCOME TAXES - STATE - PRESENT		22,833,189	-	-	-	-	-	-
TAX	INCOME TAXES - FEDERAL - PRESENT		54,728,541	-	-	-	-	-	-
TAX	INCOME TAXES - STATE - INCREASE		5,165,473	-	-	-	-	-	-
TAX	INCOME TAXES - FEDERAL - INCREASE		16,289,338	-	-	-	-	-	-
	TOTAL		***99,016,541***	-	-	-	-	-	-
			-						
	Operating Revenues		-						
REV	TRANSMISSION REVENUES		-	-	-	-	-	-	-
REV	DISTRIBUTION REVENUES		817,960,916	-	-	-	-	-	-
REV	STATE TAX ADJ SURCHARGE		(822,665)	-	-	-	-	-	-
REV	LATE PAYMENT CHARGES		12,680,037	-	-	-	-	-	-
REV	ANNUALIZATION		(1,351,843)	-	-	-	-	-	-
REV	MISCELLANEOUS SERVICE REVS		884,233	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - TRAN		365,611	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - DIST		40,945,882	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - TRAN		334,542,149	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - DIST		(298,210)	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - RESALE		318,877	-	-	-	-	-	-
	Sub-total		***1,205,224,988***	-	-	-	-	-	-
			-						
	TOTAL		1,205,224,988	-	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

No.	Account Description	Function	Historic Test Year	Meters Transmission Function	Dist. Primary Customer Function	Dist. Secondary Customer Function	Transformer Customer Function	Services Customer Function	Distribution Meters Function
				F_METER_TRANS	F_DSTPR_PRI_CUST	F_DSTSC_SEC_CUST	F_TRANF_SEC_CUST	F_SERVS_SEC_CUST	F_METER_DIST
Fuel and Purchased Power									
555	PURCHASED POWER		2,717,328	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES		961,050	-	-	-	-	-	-
	TOTAL		***3,678,378***	-	-	-	-	-	-
Income Taxes									
TAX	INCOME TAXES - STATE - PRESENT		22,833,189	-	-	-	-	-	-
TAX	INCOME TAXES - FEDERAL - PRESENT		54,728,541	-	-	-	-	-	-
TAX	INCOME TAXES - STATE - INCREASE		5,165,473	-	-	-	-	-	-
TAX	INCOME TAXES - FEDERAL - INCREASE		16,289,338	-	-	-	-	-	-
	TOTAL		***99,016,541***	-	-	-	-	-	-
Operating Revenues									
REV	TRANSMISSION REVENUES		-	-	-	-	-	-	-
REV	DISTRIBUTION REVENUES		817,960,916	-	-	-	-	-	-
REV	STATE TAX ADJ SURCHARGE		(822,665)	-	-	-	-	-	-
REV	LATE PAYMENT CHARGES		12,680,037	-	-	-	-	-	-
REV	ANNUALIZATION		(1,351,843)	-	-	-	-	-	-
REV	MISCELLANEOUS SERVICE REVS		884,233	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - TRAN		365,611	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - DIST		40,945,882	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - TRAN		334,542,149	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - DIST		(298,210)	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - RESALE		318,877	-	-	-	-	-	-
	Sub-total		***1,205,224,988***	-	-	-	-	-	-
	TOTAL		**1,205,224,988**	-	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

No.	Account Description	Function	Resale Meters Function	Lights Function	Customer Deposits Function	Distribution Services Function	Dist. And Resale Customer Service Function	Dist. Customer Service Function
		Historic Test Year	F_METER_RESALE	F_LIGHT_DIST	F_DISTR_DEPOSIT	F_SERVS_DIST	F_CUSSV_CUST	F_CUSSV_DIST
Fuel and Purchased Power								
555	PURCHASED POWER	2,717,328	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	961,050	-	-	-	-	-	-
	TOTAL	***3,678,378***	-	-	-	-	-	-
Income Taxes								
TAX	INCOME TAXES - STATE - PRESENT	22,833,189	-	-	-	-	-	-
TAX	INCOME TAXES - FEDERAL - PRESENT	54,728,541	-	-	-	-	-	-
TAX	INCOME TAXES - STATE - INCREASE	5,165,473	-	-	-	-	-	-
TAX	INCOME TAXES - FEDERAL - INCREASE	16,289,338	-	-	-	-	-	-
	TOTAL	***99,016,541***	-	-	-	-	-	-
Operating Revenues								
REV	TRANSMISSION REVENUES	-	-	-	-	-	-	-
REV	DISTRIBUTION REVENUES	817,960,916	-	-	-	-	-	-
REV	STATE TAX ADJ SURCHARGE	(822,665)	-	-	-	-	-	-
REV	LATE PAYMENT CHARGES	12,680,037	-	-	-	-	-	-
REV	ANNUALIZATION	(1,351,843)	-	-	-	-	-	-
REV	MISCELLANEOUS SERVICE REVS	884,233	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - TRAN	365,611	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - DIST	40,945,862	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - TRAN	334,542,149	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - DIST	(298,210)	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - RESALE	318,877	-	-	-	-	-	-
	Sub-total	***1,205,224,988***	-	-	-	-	-	-
	TOTAL	1,205,224,988	-	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

No.	Account Description	Function	Historic Test Year	Tran. Customer Service Function	Resale Direct Assignment Function	Tran. Direct Assignment Function	Tran. Direct Assignment Function	Cash Working Capital - O&M Function	Cash Working Capital - Tax Function
				F_CUSSV_TRANS	F_RESAL_RESALE	F_TRANS_TRANS	F_TRANS_GNR_TRANS	F_CWRKC_OM_CWC	F_CWRKC_TAX_CWC
Fuel and Purchased Power									
555	PURCHASED POWER		2,717,328	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES		961,050	-	-	-	-	-	-
	TOTAL		***3,678,378***	-	-	-	-	-	-
Income Taxes									
TAX	INCOME TAXES - STATE - PRESENT		22,833,189	-	-	-	-	-	-
TAX	INCOME TAXES - FEDERAL - PRESENT		54,728,541	-	-	-	-	-	-
TAX	INCOME TAXES - STATE - INCREASE		5,165,473	-	-	-	-	-	-
TAX	INCOME TAXES - FEDERAL - INCREASE		16,289,338	-	-	-	-	-	-
	TOTAL		***99,016,541***	-	-	-	-	-	-
Operating Revenues									
REV	TRANSMISSION REVENUES		-	-	-	-	-	-	-
REV	DISTRIBUTION REVENUES		817,960,916	-	-	-	-	-	-
REV	STATE TAX ADJ SURCHARGE		(822,665)	-	-	-	-	-	-
REV	LATE PAYMENT CHARGES		12,680,037	-	-	-	-	-	-
REV	ANNUALIZATION		(1,351,843)	-	-	-	-	-	-
REV	MISCELLANEOUS SERVICE REVS		884,233	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - TRAN		365,611	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - DIST		40,945,882	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - TRAN		334,542,149	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - DIST		(298,210)	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - RESALE		318,877	-	-	-	-	-	-
	Sub-total		***1,205,224,988***	-	-	-	-	-	-
	TOTAL		1,205,224,988	-	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

No.	Account Description	Function Historic Test Year	Cash Working Capital - Interest Function F_CWRKC_INTRST_CWC	Dist. Direct Assignment Function F_DISTR_GNR_DIST	Gross Receipts Tax Function F_DISTR_GRTTAX	Resale Direct Assignment Function F_RESAL_GNR_RESALE	Income Taxes Function F_INTAX_INCTAX
Fuel and Purchased Power							
555	PURCHASED POWER	2,717,328	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	961,050	-	-	-	-	-
	TOTAL	***3,678,378***	-	-	-	-	-
Income Taxes							
TAX	INCOME TAXES - STATE - PRESENT	22,833,189	-	-	-	-	22,833,189
TAX	INCOME TAXES - FEDERAL - PRESENT	54,728,541	-	-	-	-	54,728,541
TAX	INCOME TAXES - STATE - INCREASE	5,165,473	-	-	-	-	-
TAX	INCOME TAXES - FEDERAL - INCREASE	16,289,338	-	-	-	-	-
	TOTAL	***99,016,541***	-	-	-	-	***77,561,730***
Operating Revenues							
REV	TRANSMISSION REVENUES	-	-	-	-	-	-
REV	DISTRIBUTION REVENUES	817,960,916	-	-	-	-	-
REV	STATE TAX ADJ SURCHARGE	(822,665)	-	-	-	-	-
REV	LATE PAYMENT CHARGES	12,680,037	-	-	-	-	-
REV	ANNUALIZATION	(1,351,843)	-	-	-	-	-
REV	MISCELLANEOUS SERVICE REVS	884,233	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - TRAN	365,611	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - DIST	40,945,882	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - TRAN	334,542,149	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - DIST	(298,210)	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - RESALE	318,877	-	-	-	-	-
	Sub-total	***1,205,224,988***	-	-	-	-	-
	TOTAL	**1,205,224,988**	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Historical Test Year (2014)

No.	Account Description	Function	Income Tax Increase @ Proposed Function	Transmission Revenue Function	Distribution Revenue Function	Resale Revenue Function	Purchased Power Function
		Historic Test Year	F_INTAX_GNR_DIST	F_REVNU_REV_TRANS	F_REVNU_REV_DIST	F_REVNU_REV_RESALE	F_PRPWR_FUEL
Fuel and Purchased Power							
555	PURCHASED POWER	2,717,328	-	-	-	-	2,717,328
557	OTHER PURCHASED POWER EXPENSES	961,050	-	-	-	-	961,050
	TOTAL	***3,678,378***	-	-	-	-	***3,678,378***
Income Taxes							
TAX	INCOME TAXES - STATE - PRESENT	22,833,189	-	-	-	-	-
TAX	INCOME TAXES - FEDERAL - PRESENT	54,728,541	-	-	-	-	-
TAX	INCOME TAXES - STATE - INCREASE	5,165,473	5,165,473	-	-	-	-
TAX	INCOME TAXES - FEDERAL - INCREASE	16,289,338	16,289,338	-	-	-	-
	TOTAL	***99,016,541***	***21,454,811***	-	-	-	-
Operating Revenues							
REV	TRANSMISSION REVENUES	-	-	-	-	-	-
REV	DISTRIBUTION REVENUES	817,960,916	-	-	817,960,916	-	-
REV	STATE TAX ADJ SURCHARGE	(822,665)	-	-	(822,665)	-	-
REV	LATE PAYMENT CHARGES	12,680,037	-	-	12,680,037	-	-
REV	ANNUALIZATION	(1,351,843)	-	-	(1,351,843)	-	-
REV	MISCELLANEOUS SERVICE REVS	884,233	-	-	884,233	-	-
REV	RENT-ELECTRIC PROPERTY - TRAN	365,611	-	365,611	-	-	-
REV	RENT-ELECTRIC PROPERTY - DIST	40,945,882	-	-	40,945,882	-	-
REV	OTHER ELECTRIC REVENUE - TRAN	334,542,149	-	334,542,149	-	-	-
REV	OTHER ELECTRIC REVENUE - DIST	(298,210)	-	-	(298,210)	-	-
REV	OTHER ELECTRIC REVENUE - RESALE	318,877	-	-	-	318,877	-
	Sub-total	***1,205,224,988***	-	***334,907,760***	***869,998,350***	***318,877***	-
	TOTAL	1,205,224,988	-	334,907,760	869,998,350	318,877	-

Jurisdictional Cost of Service Study

Internal Allocation Factors - Historical Test Year (2014)

Name	No.	Description	Total	Dist. Primary Demand Function	Dist. Demand Resale Function	Dist. Secondary Demand Function	Transformer Demand Function	Services Demand Function
		Function		F_DSTPR_PRI_DEM	F_DSTPR_DEM_RESALE	F_DSTSC_SEC_DEM	F_TRANF_SEC_DEM	F_SERVS_SEC_DEM
DPLT	28	Distribution Plant less Internals	4,641,285,712	1,324,637,254	2,357,328	198,738,396	211,516,848	7,863,736
				28.54%	0.05%	4.28%	4.56%	0.17%
PLT_360	29	Acct 360 Distribution Plant	90,374,515	34,310,686	7,858	8,005,998	705,043	26,212
				37.97%	0.01%	8.86%	0.78%	0.03%
PLT_362	30	Acct 362 Distribution Plant	462,865,861	461,172,075	1,693,786	-	-	-
				99.63%	0.37%	0.00%	0.00%	0.00%
PLT_364	31	Acct 364 Distribution Plant	1,032,874,715	365,918,608	-	65,299,983	-	-
				35.43%	0.00%	6.32%	0.00%	0.00%
PLT_365	32	Acct 365 Distribution Plant	868,915,337	346,597,841	501,136	85,139,049	-	-
				39.89%	0.06%	9.80%	0.00%	0.00%
PLT_365N	33	Acct 365 Distribution Plant less Resale	868,414,201	346,597,841	-	85,139,049	-	-
				39.91%	0.00%	9.80%	0.00%	0.00%
PLT_366	34	Acct 366 Distribution Plant	176,022,089	28,629,884	-	12,066,198	-	-
				16.26%	0.00%	6.85%	0.00%	0.00%
PLT_367	35	Acct 367 Distribution Plant	528,733,008	85,971,683	162,406	36,233,166	-	-
				16.26%	0.03%	6.85%	0.00%	0.00%
PLT_360_	36	Acct 360 & 362 Distribution Plant	589,587,539	531,829,924	1,701,644	8,005,998	705,043	26,212
				90.20%	0.29%	1.36%	0.12%	0.00%
PLT_360_	37	Acct 360 & 361 Distribution Plant	126,721,678	70,657,849	7,858	8,005,998	705,043	26,212
				55.76%	0.01%	6.32%	0.56%	0.02%
PLT_364_	38	Acct 364 & 365 Distribution Plant	1,901,790,052	712,516,449	501,136	150,439,031	-	-
				37.47%	0.03%	7.91%	0.00%	0.00%
PLT_366_	39	Acct 366 & 367 Distribution Plant	704,755,098	114,601,567	162,406	48,299,365	-	-
				16.26%	0.02%	6.85%	0.00%	0.00%
PLT_370	40	Acct 370 Distribution Plant	286,987,607	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
TRNPLT	40	Transmission Plant	2,358,508,166	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
TOTDPLT	41	Distribution Plant	4,731,660,228	1,358,947,940	2,365,186	206,744,394	212,221,891	7,889,948
				28.72%	0.05%	4.37%	4.49%	0.17%

Jurisdictional Cost of Service Study

Internal Allocation Factors - Historical Test Year (2014)

Name	No.	Description	Total	F_DISTR_PRIDMWITHRSL	F_METER_TRANS	F_DSTPR_PRI_CUST	F_DSTSC_SEC_CUST	F_TRANF_SEC_CUST
		Function		Dist. And Resale Demand Function	Meters Transmission Function	Dist. Primary Customer Function	Dist. Secondary Customer Function	Transformer Customer Function
DPLT	28	Distribution Plant less Internals	4,641,285,712	-	-	1,205,566,442	374,458,753	235,483,990
				0.00%	0.00%	25.97%	8.07%	5.07%
PLT_360	29	Acct 360 Distribution Plant	90,374,515	-	-	31,971,412	10,960,230	784,932
				0.00%	0.00%	35.38%	12.13%	0.87%
PLT_362	30	Acct 362 Distribution Plant	462,865,861	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
PLT_364	31	Acct 364 Distribution Plant	1,032,874,715	-	-	387,391,937	214,264,188	-
				0.00%	0.00%	37.51%	20.74%	0.00%
PLT_365	32	Acct 365 Distribution Plant	868,915,337	-	-	324,078,446	112,598,865	-
				0.00%	0.00%	37.30%	12.96%	0.00%
PLT_365N	33	Acct 365 Distribution Plant less Resale	868,414,201	-	-	324,078,446	112,598,865	-
				0.00%	0.00%	37.32%	12.97%	0.00%
PLT_366	34	Acct 366 Distribution Plant	176,022,089	-	-	123,435,598	11,890,408	-
				0.00%	0.00%	70.13%	6.76%	0.00%
PLT_367	35	Acct 367 Distribution Plant	528,733,008	-	-	370,660,460	35,705,293	-
				0.00%	0.00%	70.10%	6.75%	0.00%
PLT_360	36	Acct 360 & 362 Distribution Plant	589,587,539	-	-	31,971,412	10,960,230	784,932
				0.00%	0.00%	5.42%	1.86%	0.13%
PLT_360	37	Acct 360 & 361 Distribution Plant	126,721,678	-	-	31,971,412	10,960,230	784,932
				0.00%	0.00%	25.23%	8.65%	0.62%
PLT_364	38	Acct 364 & 365 Distribution Plant	1,901,790,052	-	-	711,470,383	326,863,053	-
				0.00%	0.00%	37.41%	17.19%	0.00%
PLT_366	39	Acct 366 & 367 Distribution Plant	704,755,098	-	-	494,096,059	47,595,701	-
				0.00%	0.00%	70.11%	6.75%	0.00%
PLT_370	40	Acct 370 Distribution Plant	286,987,607	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
TRNPLT	40	Transmission Plant	2,358,508,166	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
TOTDPLT	41	Distribution Plant	4,731,660,228	-	-	1,237,537,854	385,418,983	236,268,922
				0.00%	0.00%	26.15%	8.15%	4.99%

Jurisdictional Cost of Service Study

Internal Allocation Factors - Historical Test Year (2014)

Name	No.	Description	Total	F_SERVS_SEC_CUST	F_METER_DIST	F_METER_RESALE	F_LIGHT_DIST	F_DISTR_DEPOSIT	F_SERVS_DIST	F_CUSSV_CUST
		Function		Services Customer Function	Distribution Meters Function	Resale Meters Function	Lights Function	Customer Deposits Function	Distribution Services Function	Dist. And Resale Customer Service Function
DPLT	28	Distribution Plant less Internals	4,641,285,712	641,321,668	286,927,400	60,207	152,353,690	-	-	-
				13.82%	6.18%	0.00%	3.28%	0.00%	0.00%	0.00%
PLT_360	29	Acct 360 Distribution Plant	90,374,515	2,137,700	956,407	201	507,836	-	-	-
				2.37%	1.06%	0.00%	0.56%	0.00%	0.00%	0.00%
PLT_362	30	Acct 362 Distribution Plant	462,865,861	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_364	31	Acct 364 Distribution Plant	1,032,874,715	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_365	32	Acct 365 Distribution Plant	868,915,337	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_365N	33	Acct 365 Distribution Plant less Resale	868,414,201	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_366	34	Acct 366 Distribution Plant	176,022,089	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_367	35	Acct 367 Distribution Plant	528,733,008	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360_	36	Acct 360 & 362 Distribution Plant	589,587,539	2,137,700	956,407	201	507,836	-	-	-
				0.36%	0.16%	0.00%	0.09%	0.00%	0.00%	0.00%
PLT_360_	37	Acct 360 & 361 Distribution Plant	126,721,678	2,137,700	956,407	201	507,836	-	-	-
				1.69%	0.75%	0.00%	0.40%	0.00%	0.00%	0.00%
PLT_364_	38	Acct 364 & 365 Distribution Plant	1,901,790,052	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_366_	39	Acct 366 & 367 Distribution Plant	704,755,098	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_370	40	Acct 370 Distribution Plant	286,987,607	-	286,927,400	60,207	-	-	-	-
				0.00%	99.98%	0.02%	0.00%	0.00%	0.00%	0.00%
TRNPLT	40	Transmission Plant	2,358,508,166	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTDPLT	41	Distribution Plant	4,731,660,228	643,459,368	287,883,807	60,408	152,861,527	-	-	-
				13.60%	6.08%	0.00%	3.23%	0.00%	0.00%	0.00%

Jurisdictional Cost of Service Study

Internal Allocation Factors - Historical Test Year (2014)

Name	No.	Description	Function	Total	Dist. Customer Service Function	Tran. Customer Service Function	Resale Direct Assignment Function	Tran. Direct Assignment Function	Tran. Direct Assignment Function	Cash Working Capital - O&M Function	Cash Working Capital - Tax Function	Cash Working Capital - Interest Function
					F_CUSSV_DIST	F_CUSSV_TRANS	F_RESAL_RESALE	F_TRANS_TRANS	F_TRANS_GNR_TRANS	F_CWRKC_OM_CWC	F_CWRKC_TAX_CWC	F_CWRKC_INTRST_CWC
DPLT	28	Distribution Plant less Internals		4,641,285,712	-	-	-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360	29	Acct 360 Distribution Plant		90,374,515	-	-	-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_362	30	Acct 362 Distribution Plant		462,865,861	-	-	-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_364	31	Acct 364 Distribution Plant		1,032,874,715	-	-	-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_365	32	Acct 365 Distribution Plant		868,915,337	-	-	-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_365N	33	Acct 365 Distribution Plant less Resale		868,414,201	-	-	-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_366	34	Acct 366 Distribution Plant		176,022,089	-	-	-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_367	35	Acct 367 Distribution Plant		528,733,008	-	-	-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360_	36	Acct 360 & 362 Distribution Plant		589,587,539	-	-	-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360_	37	Acct 360 & 361 Distribution Plant		126,721,678	-	-	-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_364_	38	Acct 364 & 365 Distribution Plant		1,901,790,052	-	-	-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_366_	39	Acct 366 & 367 Distribution Plant		704,755,098	-	-	-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_370	40	Acct 370 Distribution Plant		286,987,607	-	-	-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRNPLT	40	Transmission Plant		2,358,508,166	-	-	-	-	2,358,508,166	-	-	-
					0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
TOTDPLT	41	Distribution Plant		4,731,660,228	-	-	-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Jurisdictional Cost of Service Study

Internal Allocation Factors - Historical Test Year (2014)

Name	No.	Description	Function Total	Dist. Direct Assignment Function	Gross Receipts Tax Function	Resale Direct Assignment Function	Income Taxes Function	Income Tax Increase @ Proposed Function	Transmission Revenue Function	Distribution Revenue Function	Resale Revenue Function	Purchased Power Function
				F_DISTR_GNR_DIST	F_DISTR_GRTTAX	F_RESAL_GNR_RESALE	F_INTAX_INCTAX	F_INTAX_GNR_DIST	F_REVNU_REV_TRANS	F_REVNU_REV_DIST	F_REVNU_REV_RESALE	F_PRPWR_FUEL
DPLT	28	Distribution Plant less Internals	4,641,285,712	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360	29	Acct 360 Distribution Plant	90,374,515	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_362	30	Acct 362 Distribution Plant	462,865,861	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_364	31	Acct 364 Distribution Plant	1,032,874,715	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_365	32	Acct 365 Distribution Plant	868,915,337	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_365N	33	Acct 365 Distribution Plant less Resale	868,414,201	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_366	34	Acct 366 Distribution Plant	176,022,089	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_367	35	Acct 367 Distribution Plant	528,733,008	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360_	36	Acct 360 & 362 Distribution Plant	589,587,539	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360_	37	Acct 360 & 361 Distribution Plant	126,721,678	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_364_	38	Acct 364 & 365 Distribution Plant	1,901,790,052	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_366_	39	Acct 366 & 367 Distribution Plant	704,755,098	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_370	40	Acct 370 Distribution Plant	286,987,607	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRNPLT	40	Transmission Plant	2,358,508,166	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTDPLT	41	Distribution Plant	4,731,660,228	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Jurisdictional Cost of Service Study

Internal Allocation Factors - Historical Test Year (2014)

Name	No.	Description	Function Total	Dist. Primary Demand Function F_DSTPR_PRI_DEM	Dist. Demand Resale Function F_DSTPR_DEM_RESALE	Dist. Secondary Demand Function F_DSTSC_SEC_DEM	Transformer Demand Function F_TRANF_SEC_DEM	Services Demand Function F_SERVS_SEC_DEM
DEPR	42	Total Depreciation Expense	185,114,390	33,000,479	53,337	5,175,707	6,820,152	146,905
				17.83%	0.03%	2.80%	3.68%	0.08%
DEPR_DI	43	Distribution Depreciation Expense	108,284,900	26,061,583	41,963	4,117,737	6,388,177	133,506
				24.07%	0.04%	3.80%	5.90%	0.12%
DEPR_GI	44	General and Intangible Depreciation Expense	19,750,157	3,599,006	5,899	548,739	224,053	6,949
				18.22%	0.03%	2.78%	1.13%	0.04%
DISTOPLI	45	Distribution Operations Labor	21,786,436	4,714,286	6,072	885,236	262,489	9,759
				21.64%	0.03%	4.06%	1.20%	0.04%
DMAINTL	46	Distribution Maintenance Labor	17,302,179	7,188,307	14,237	849,118	493,473	12,908
				41.55%	0.08%	4.91%	2.85%	0.07%
LABOR_N	47	Labor Expense Excluding A&G and Transmission Labor	79,876,186	14,555,574	23,858	2,219,283	906,145	28,106
				18.22%	0.03%	2.78%	1.13%	0.04%
LABOR	48	Labor Expense Excluding A&G	88,690,901	14,555,574	23,858	2,219,283	906,145	28,106
				16.41%	0.03%	2.50%	1.02%	0.03%
TOTPLT	48	Total Plant in Service	7,865,810,416	1,493,829,428	2,586,266	227,309,722	220,618,827	8,150,397
				18.99%	0.03%	2.89%	2.80%	0.10%
LBRANDF	49	50% Labor 50% Plant Excluding Account 303	3,977,124,887	754,192,501	1,305,062	114,764,503	110,762,486	4,089,252
				18.96%	0.03%	2.89%	2.78%	0.10%
METERS	50	Meter Plant	286,987,607	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
DEFRTX	51	Deferred Income Tax	90,267,000	16,244,556	28,877	2,437,766	2,571,617	95,519
				18.00%	0.03%	2.70%	2.85%	0.11%
CUSTACC	52	Customer Accounts Excluding Uncollectibles	24,402,033	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
CAPSTCK	53	Capital Stock Increase	27,000	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
PUBREAL	54	Public Utility Realty	5,153,000	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
904INCRE	55	Uncollectible Increase	1,244,000	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
GRTINCR	56	GRT Increase	3,321,659	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%

Jurisdictional Cost of Service Study

Internal Allocation Factors - Historical Test Year (2014)

Name	No.	Description	Total	F_DISTR_PRIDMWITHRSL	F_METER_TRANS	F_DSTPR_PRI_CUST	F_DSTSC_SEC_CUST	F_TRANF_SEC_CUST
		Function		Dist. And Resale Demand Function	Meters Transmission Function	Dist. Primary Customer Function	Dist. Secondary Customer Function	Transformer Customer Function
DEPR	42	Total Depreciation Expense	185,114,390	-	-	30,587,331	10,416,477	7,592,949
				0.00%	0.00%	16.52%	5.63%	4.10%
DEPR_DI	43	Distribution Depreciation Expense	108,284,900	-	-	24,714,230	8,334,118	7,112,026
				0.00%	0.00%	22.82%	7.70%	6.57%
DEPR_GI	44	General and Intangible Depreciation Expense	19,750,157	-	-	3,046,208	1,080,060	249,441
				0.00%	0.00%	15.42%	5.47%	1.26%
DISTOPLI	45	Distribution Operations Labor	21,786,436	-	-	5,103,060	1,720,857	292,232
				0.00%	0.00%	23.42%	7.90%	1.34%
DMAINTL	46	Distribution Maintenance Labor	17,302,179	-	-	4,433,580	1,703,195	549,389
				0.00%	0.00%	25.62%	9.84%	3.18%
LABOR_N	47	Labor Expense Excluding A&G and Transmission Labor	79,876,186	-	-	12,319,877	4,368,120	1,008,821
				0.00%	0.00%	15.42%	5.47%	1.26%
LABOR	48	Labor Expense Excluding A&G	88,690,901	-	-	12,319,877	4,368,120	1,008,821
				0.00%	0.00%	13.89%	4.93%	1.14%
TOTPLT	48	Total Plant in Service	7,865,810,416	-	251,543	1,351,701,912	425,896,845	245,617,321
				0.00%	0.00%	17.18%	5.41%	3.12%
LBRANDF	49	50% Labor 50% Plant Excluding Account 303	3,977,124,887	-	-	682,010,895	215,132,482	123,313,071
				0.00%	0.00%	17.15%	5.41%	3.10%
METERS	50	Meter Plant	286,987,607	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
DEFRTX	51	Deferred Income Tax	90,267,000	-	-	14,769,762	4,596,123	2,863,009
				0.00%	0.00%	16.36%	5.09%	3.17%
CUSTACC	52	Customer Accounts Excluding Uncollectibles	24,402,033	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
CAPSTCH	53	Capital Stock Increase	27,000	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
PUBREAL	54	Public Utility Realty	5,153,000	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
904INCRE	55	Uncollectible Increase	1,244,000	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
GRTINCR	56	GRT Increase	3,321,659	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%

Jurisdictional Cost of Service Study

Internal Allocation Factors - Historical Test Year (2014)

Name	No.	Description	Total	Function	Services Customer Function	Distribution Meters Function	Resale Meters Function	Lights Function	Customer Deposits Function	Distribution Services Function	Dist. And Resale Customer Service Function
					F_SERVS_SEC_CUST	F_METER_DIST	F_METER_RESALE	F_LIGHT_DIST	F_DISTR_DEPOSIT	F_SERVS_DIST	F_CUSSV_CUST
DEPR	42	Total Depreciation Expense	185,114,390		11,980,701	21,929,981	4,602	2,391,932	-	2,462,640	7,967,350
					6.47%	11.85%	0.00%	1.29%	0.00%	1.33%	4.30%
DEPR_DI	43	Distribution Depreciation Expense	108,284,900		10,887,983	18,646,180	3,913	1,843,486	-	-	-
					10.05%	17.22%	0.00%	1.70%	0.00%	0.00%	0.00%
DEPR_GI	44	General and Intangible Depreciation Expense	19,750,157		566,761	1,703,213	357	284,463	-	1,277,301	4,132,435
					2.87%	8.62%	0.00%	1.44%	0.00%	6.47%	20.92%
DISTOPLI	45	Distribution Operations Labor	21,786,436		795,871	4,393,334	922	209,169	-	3,393,149	-
					3.65%	20.17%	0.00%	0.96%	0.00%	15.57%	0.00%
DMAINTL	46	Distribution Maintenance Labor	17,302,179		1,052,675	194,673	41	810,583	-	-	-
					6.08%	1.13%	0.00%	4.68%	0.00%	0.00%	0.00%
LABOR_N	47	Labor Expense Excluding A&G and Transmission Labor	79,876,186		2,292,171	6,888,360	1,445	1,150,464	-	5,165,828	16,712,939
					2.87%	8.62%	0.00%	1.44%	0.00%	6.47%	20.92%
LABOR	48	Labor Expense Excluding A&G	88,690,901		2,292,171	6,888,360	1,445	1,150,464	-	5,165,828	16,712,939
					2.58%	7.77%	0.00%	1.30%	0.00%	5.82%	18.84%
TOTPLT	48	Total Plant in Service	7,865,810,416		664,700,129	351,715,863	73,802	163,522,478	-	47,869,952	154,873,049
					8.45%	4.47%	0.00%	2.08%	0.00%	0.61%	1.97%
LBRANDF	49	50% Labor 50% Plant Excluding Account 303	3,977,124,887		333,496,150	179,302,111	37,624	82,336,471	-	26,517,890	85,792,994
					8.39%	4.51%	0.00%	2.07%	0.00%	0.67%	2.16%
METERS	50	Meter Plant	286,987,607		-	286,927,400	60,207	-	-	-	-
					0.00%	99.98%	0.02%	0.00%	0.00%	0.00%	0.00%
DEFRTX	51	Deferred Income Tax	90,267,000		7,790,016	3,577,444	751	1,860,140	-	81,229	262,800
					8.63%	3.96%	0.00%	2.06%	0.00%	0.09%	0.29%
CUSTACC	52	Customer Accounts Excluding Uncollectibles	24,402,033		-	-	-	-	-	-	16,085,714
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	65.92%
CAPSTCH	53	Capital Stock Increase	27,000		-	-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PUBREAL	54	Public Utility Realty	5,153,000		-	-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
904INCRE	55	Uncollectible Increase	1,244,000		-	-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GRTINCR	56	GRT Increase	3,321,659		-	-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Jurisdictional Cost of Service Study

Internal Allocation Factors - Historical Test Year (2014)

Name	No.	Description	Function Total	Dist. Customer Service Function F_CUSSV_DIST	Tran. Customer Service Function F_CUSSV_TRANS	Resale Direct Assignment Function F_RESAL_RESALE	Tran. Direct Assignment Function F_TRANS_TRANS	Tran. Direct Assignment Function F_TRANS_GNR_TRANS	Cash Working Capital - O&M Function F_CWRKC_OM_CWC	Cash Working Capital - Tax Function F_CWRKC_TAX_CWC	Cash Working Capital - Interest Function F_CWRKC_INTRST_CWC
DEPR	42	Total Depreciation Expense	185,114,390	5,832,730	-	-	-	38,751,119	-	-	-
				3.15%	0.00%	0.00%	0.00%	20.93%	0.00%	0.00%	0.00%
DEPR_DI	43	Distribution Depreciation Expense	108,284,900	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEPR_GI	44	General and Intangible Depreciation Expense	19,750,157	3,025,270	-	-	-	-	-	-	-
				15.32%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTOPLI	45	Distribution Operations Labor	21,786,436	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DMAINTL	46	Distribution Maintenance Labor	17,302,179	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR_N	47	Labor Expense Excluding A&G and Transmission Labor	79,876,186	12,235,194	-	-	-	-	-	-	-
				15.32%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR	48	Labor Expense Excluding A&G	88,690,901	12,235,194	-	-	-	8,814,715	-	-	-
				13.80%	0.00%	0.00%	0.00%	9.94%	0.00%	0.00%	0.00%
TOTPLT	48	Total Plant in Service	7,865,810,416	113,379,323	-	-	-	2,393,713,558	-	-	-
				1.44%	0.00%	0.00%	0.00%	30.43%	0.00%	0.00%	0.00%
LBRANDF	49	50% Labor 50% Plant Excluding Account 303	3,977,124,887	62,807,258	-	-	-	1,201,264,137	-	-	-
				1.58%	0.00%	0.00%	0.00%	30.20%	0.00%	0.00%	0.00%
METERS	50	Meter Plant	286,987,607	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEFRTX	51	Deferred Income Tax	90,267,000	192,390	-	-	-	33,203,000	-	-	-
				0.21%	0.00%	0.00%	0.00%	36.78%	0.00%	0.00%	0.00%
CUSTACC	52	Customer Accounts Excluding Uncollectibles	24,402,033	8,316,319	-	-	-	-	-	-	-
				34.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CAPSTCH	53	Capital Stock Increase	27,000	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PUBREAL	54	Public Utility Realty	5,153,000	-	-	-	-	1,175,000	-	-	-
				0.00%	0.00%	0.00%	0.00%	22.80%	0.00%	0.00%	0.00%
904INCRE	55	Uncollectible Increase	1,244,000	1,244,000	-	-	-	-	-	-	-
				100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GRTINCR	56	GRT Increase	3,321,659	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Jurisdictional Cost of Service Study

Internal Allocation Factors - Historical Test Year (2014)

Name	No.	Description	Function Total	Dist. Direct Assignment Function F_DISTR_GNR_DIST	Gross Receipts Tax Function F_DISTR_GRTTAX	Resale Direct Assignment Function F_RESAL_GNR_RESALE	Income Taxes Function F_INTAX_INCTAX	Income Tax Increase @ Proposed Function F_INTAX_GNR_DIST	Transmission Revenue Function F_REVNU_REV_TRANS	Distribution Revenue Function F_REVNU_REV_DIST	Resale Revenue Function F_REVNU_REV_RESALE	Purchased Power Function F_PRPWR_FUEL
DEPR	42	Total Depreciation Expense	185,114,390	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEPR_DI	43	Distribution Depreciation Expense	108,284,900	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEPR_GI	44	General and Intangible Depreciation Expense	19,750,157	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTOPL	45	Distribution Operations Labor	21,786,436	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DMAINTL	46	Distribution Maintenance Labor	17,302,179	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR_N	47	Labor Expense Excluding A&G and Transmission Labor	79,876,186	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR	48	Labor Expense Excluding A&G	88,690,901	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT	48	Total Plant in Service	7,865,810,416	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBRANDF	49	50% Labor 50% Plant Excluding Account 303	3,977,124,887	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
METERS	50	Meter Plant	286,987,607	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEFRTX	51	Deferred Income Tax	90,267,000	(308,000)	-	-	-	-	-	-	-	-
				-0.34%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACC	52	Customer Accounts Excluding Uncollectibles	24,402,033	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CAPSTCK	53	Capital Stock Increase	27,000	27,000	-	-	-	-	-	-	-	-
				100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PUBREAL	54	Public Utility Realty	5,153,000	3,978,000	-	-	-	-	-	-	-	-
				77.20%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
904INCRE	55	Uncollectible Increase	1,244,000	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GRTINCR	56	GRT Increase	3,321,659	3,321,659	-	-	-	-	-	-	-	-
				100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Jurisdictional Cost of Service Study
Allocation to Jurisdictions - Historical Test Year (2014)

Functional Description	Func/Class	Allocator	Line Ref.	Historic Test Year	6 FERC Transmission	7 Resale Primary	8 PUC Jurisdiction Distribution
RATE BASE							
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM		790,096,265	-	-	790,096,265
Dist. Demand Resale	F_DSTPR_DEM	DEM_RESALE		548,205	-	548,205	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM		117,641,592	-	-	117,641,592
Transformer Demand	F_TRANF_DEM	SEC_DEM		91,621,499	-	-	91,621,499
Services Demand	F_SERVS_DEM	SEC_DEM		2,811,095	-	-	2,811,095
Dist. And Resale Demand	F_DISTR_DEM	PRIDMWITHRSL		-	-	-	-
Meters Transmission	F_METER_CUS	TRANS		95,035	- 95,035	-	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST		695,536,844	-	-	695,536,844
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST		221,168,449	-	-	221,168,449
Transformer Customer	F_TRANF_CUS	SEC_CUST		102,003,204	-	-	102,003,204
Services Customer	F_SERVS_CUS	SEC_CUST		229,256,966	-	-	229,256,966
Distribution Meters	F_METER_CUS	DIST		94,388,382	-	-	94,388,382
Resale Meters	F_METER_CUS	RESALE		14,669	-	14,669	-
Lights	F_LIGHT_CUS	DIST		62,814,351	-	-	62,814,351
Customer Deposits	F_DISTR_CUS	DEPOSIT		(16,445,130)	-	-	(16,445,130)
Distribution Services	F_SERVS_CUS	DIST		27,848,925	-	-	27,848,925
Dist. And Resale Customer Service	F_CUSSV_CUS	CUST		90,099,273	-	509	90,098,765
Dist. Customer Service	F_CUSSV_CUS	DIST		65,959,796	-	-	65,959,796
Tran. Customer Service	F_CUSSV_CUS	TRANS		-	-	-	-
Resale Direct Assignment	F_RESAL_CUS	RESALE		-	-	-	-
Tran. Direct Assignment	F_TRANS_CUS	TRANS		-	-	-	-
Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS		1,572,425,575	- 1,572,425,575	-	-
Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC		7,874,000	- 1,128,072	2,235	6,743,693
Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC		15,558,000	- (1,206,103)	5,430	16,758,673
Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC		(9,123,000)	- (3,367,832)	(998)	(5,754,170)
Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST		87,919,039	-	-	87,919,039
Gross Receipts Tax	F_DISTR_GNR	GRTTAX		-	-	-	-
Resale Direct Assignment	F_RESAL_GNR	GNR_RESALE		-	-	-	-
Income Taxes	F_INTAX_GNR	INCTAX		-	-	-	-
Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST		-	-	-	-
Transmission Revenue	F_REVNU_REV	REV_TRANS		-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST		-	-	-	-
Resale Revenue	F_REVNU_REV	REV_RESALE		-	-	-	-
Purchased Power	F_PRPWR_FUL	FUEL		-	-	-	-
					-		
					-		
	DEM		-	1,002,718,656	-	548,205	1,002,170,451
	CUS		-	1,572,740,764	- 95,035	15,178	1,572,630,552
	GNR		-	1,674,653,614	- 1,568,979,713	6,666	105,667,235
	REV		-	-	-	-	-
	FUL		-	-	-	-	-
	TOTAL		-	**4,250,113,034**	- **1,569,074,748**	**570,049**	**2,680,468,237**
					-		

Jurisdictional Cost of Service Study
Allocation to Jurisdictions - Historical Test Year (2014)

Functional Description	Func/Class	Allocator	Line Ref.	Historic Test Year	6	FERC Transmission	7 Resale Primary	8 PUC Jurisdiction Distribution
Plant-in Service								
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM		1,493,829,428		-	-	1,493,829,428
Dist. Demand Resale	F_DSTPR_DEM	DEM_RESALE		2,586,266		-	2,586,266	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM		227,309,722		-	-	227,309,722
Transformer Demand	F_TRANF_DEM	SEC_DEM		220,618,827		-	-	220,618,827
Services Demand	F_SERVS_DEM	SEC_DEM		8,150,397		-	-	8,150,397
Dist. And Resale Demand	F_DISTR_DEM	PRIDMWITHRSL		-		-	-	-
Meters Transmission	F_METER_CUS	TRANS		251,543		251,543	-	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST		1,351,701,912		-	-	1,351,701,912
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST		425,896,845		-	-	425,896,845
Transformer Customer	F_TRANF_CUS	SEC_CUST		245,617,321		-	-	245,617,321
Services Customer	F_SERVS_CUS	SEC_CUST		664,700,129		-	-	664,700,129
Distribution Meters	F_METER_CUS	DIST		351,715,863		-	-	351,715,863
Resale Meters	F_METER_CUS	RESALE		73,802		-	73,802	-
Lights	F_LIGHT_CUS	DIST		163,522,478		-	-	163,522,478
Customer Deposits	F_DISTR_CUS	DEPOSIT		-		-	-	-
Distribution Services	F_SERVS_CUS	DIST		47,869,952		-	-	47,869,952
Dist. And Resale Customer Service	F_CUSSV_CUS	CUST		154,873,049		-	875	154,872,174
Dist. Customer Service	F_CUSSV_CUS	DIST		113,379,323		-	-	113,379,323
Tran. Customer Service	F_CUSSV_CUS	TRANS		-		-	-	-
Resale Direct Assignment	F_RESAL_CUS	RESALE		-		-	-	-
Tran. Direct Assignment	F_TRANS_CUS	TRANS		-		-	-	-
Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS		2,393,713,558		2,393,713,558	-	-
Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC		-		-	-	-
Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC		-		-	-	-
Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC		-		-	-	-
Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST		-		-	-	-
Gross Receipts Tax	F_DISTR_GNR	GRTTAX		-		-	-	-
Resale Direct Assignment	F_RESAL_GNR	GNR_RESALE		-		-	-	-
Income Taxes	F_INTAX_GNR	INCTAX		-		-	-	-
Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST		-		-	-	-
Transmission Revenue	F_REVNU_REV	REV_TRANS		-		-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST		-		-	-	-
Resale Revenue	F_REVNU_REV	REV_RESALE		-		-	-	-
Purchased Power	F_PRPWR_FUL	FUEL		-		-	-	-
	DEM			1,952,494,640		-	2,586,266	1,949,908,374
	CUS			3,519,602,217		251,543	74,676	3,519,275,998
	GNR			2,393,713,558		2,393,713,558	-	-
	REV			-		-	-	-
	FUL			-		-	-	-
	TOTAL			**7,865,810,416**		**2,393,965,102**	**2,660,942**	**5,469,184,371**

Jurisdictional Cost of Service Study
Allocation to Jurisdictions - Historical Test Year (2014)

Functional Description	Func/Class	Allocator	Line Ref.	Historic Test Year	6	FERC Transmission	7 Resale Primary	8 PUC Jurisdiction Distribution
Accumulated Reserve for Depreciation								
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM		450,381,541	-	-	-	450,381,541
Dist. Demand Resale	F_DSTPR_DEM	DEM_RESALE		1,598,021	-	-	1,598,021	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM		71,121,336	-	-	-	71,121,336
Transformer Demand	F_TRANF_DEM	SEC_DEM		90,272,191	-	-	-	90,272,191
Services Demand	F_SERVS_DEM	SEC_DEM		3,903,016	-	-	-	3,903,016
Dist. And Resale Demand	F_DISTR_DEM	PRIDMWITHRSL		-	-	-	-	-
Meters Transmission	F_METER_CUS	TRANS		156,509	-	156,509	-	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST		426,022,831	-	-	-	426,022,831
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST		132,726,482	-	-	-	132,726,482
Transformer Customer	F_TRANF_CUS	SEC_CUST		100,501,004	-	-	-	100,501,004
Services Customer	F_SERVS_CUS	SEC_CUST		318,307,794	-	-	-	318,307,794
Distribution Meters	F_METER_CUS	DIST		201,318,967	-	-	-	201,318,967
Resale Meters	F_METER_CUS	RESALE		47,380	-	-	47,380	-
Lights	F_LIGHT_CUS	DIST		72,508,924	-	-	-	72,508,924
Customer Deposits	F_DISTR_CUS	DEPOSIT		-	-	-	-	-
Distribution Services	F_SERVS_CUS	DIST		16,847,137	-	-	-	16,847,137
Dist. And Resale Customer Service	F_CUSSV_CUS	CUST		54,505,330	-	-	308	54,505,022
Dist. Customer Service	F_CUSSV_CUS	DIST		39,902,213	-	-	-	39,902,213
Tran. Customer Service	F_CUSSV_CUS	TRANS		-	-	-	-	-
Resale Direct Assignment	F_RESAL_CUS	RESALE		-	-	-	-	-
Tran. Direct Assignment	F_TRANS_CUS	TRANS		-	-	-	-	-
Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS		571,449,516	-	571,449,516	-	-
Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC		-	-	-	-	-
Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC		-	-	-	-	-
Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC		-	-	-	-	-
Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST		-	-	-	-	-
Gross Receipts Tax	F_DISTR_GNR	GRTTAX		-	-	-	-	-
Resale Direct Assignment	F_RESAL_GNR	GNR_RESALE		-	-	-	-	-
Income Taxes	F_INTAX_GNR	INCTAX		-	-	-	-	-
Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST		-	-	-	-	-
Transmission Revenue	F_REVNU_REV	REV_TRANS		-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST		-	-	-	-	-
Resale Revenue	F_REVNU_REV	REV_RESALE		-	-	-	-	-
Purchased Power	F_PRPWR_FUL	FUEL		-	-	-	-	-
	DEM		-	617,276,104	-	-	1,598,021	615,678,083
	CUS		-	1,362,844,574	-	156,509	47,688	1,362,640,377
	GNR		-	571,449,516	-	571,449,516	-	-
	REV		-	-	-	-	-	-
	FUL		-	-	-	-	-	-
	TOTAL		-	**2,551,570,194**	-	**571,606,025**	**1,645,709**	**1,978,318,460**

Jurisdictional Cost of Service Study
Allocation to Jurisdictions - Historical Test Year (2014)

Functional Description	Func/Class	Allocator	Line Ref.	Historic Test Year	6	FERC Transmission	7	Resale Primary	8	PUC Jurisdiction Distribution
Rate Base Adjustments										
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM		(253,351,622)	-	-	-	-	-	(253,351,622)
Dist. Demand Resale	F_DSTPR_DEM	DEM_RESALE		(440,040)	-	-	-	(440,040)	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM		(38,546,794)	-	-	-	-	-	(38,546,794)
Transformer Demand	F_TRANF_DEM	SEC_DEM		(38,725,137)	-	-	-	-	-	(38,725,137)
Services Demand	F_SERVS_DEM	SEC_DEM		(1,436,286)	-	-	-	-	-	(1,436,286)
Dist. And Resale Demand	F_DISTR_DEM	PRIDMWITHRSL		-	-	-	-	-	-	-
Meters Transmission	F_METER_CUS	TRANS		-	-	-	-	-	-	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST		(230,142,237)	-	-	-	-	-	(230,142,237)
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST		(72,001,913)	-	-	-	-	-	(72,001,913)
Transformer Customer	F_TRANF_CUS	SEC_CUST		(43,113,113)	-	-	-	-	-	(43,113,113)
Services Customer	F_SERVS_CUS	SEC_CUST		(117,135,368)	-	-	-	-	-	(117,135,368)
Distribution Meters	F_METER_CUS	DIST		(56,008,515)	-	-	-	-	-	(56,008,515)
Resale Meters	F_METER_CUS	RESALE		(11,752)	-	-	-	(11,752)	-	-
Lights	F_LIGHT_CUS	DIST		(28,199,203)	-	-	-	-	-	(28,199,203)
Customer Deposits	F_DISTR_CUS	DEPOSIT		(16,445,130)	-	-	-	-	-	(16,445,130)
Distribution Services	F_SERVS_CUS	DIST		(3,173,890)	-	-	-	-	-	(3,173,890)
Dist. And Resale Customer Service	F_CUSSV_CUS	CUST		(10,268,445)	-	-	-	(58)	-	(10,268,387)
Dist. Customer Service	F_CUSSV_CUS	DIST		(7,517,314)	-	-	-	-	-	(7,517,314)
Tran. Customer Service	F_CUSSV_CUS	TRANS		-	-	-	-	-	-	-
Resale Direct Assignment	F_RESAL_CUS	RESALE		-	-	-	-	-	-	-
Tran. Direct Assignment	F_TRANS_CUS	TRANS		-	-	-	-	-	-	-
Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS		(249,838,467)	-	(249,838,467)	-	-	-	-
Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC		7,874,000	-	1,128,072	-	2,235	-	6,743,693
Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC		15,558,000	-	(1,206,103)	-	5,430	-	16,758,673
Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC		(9,123,000)	-	(3,367,832)	-	(998)	-	(5,754,170)
Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST		87,919,039	-	-	-	-	-	87,919,039
Gross Receipts Tax	F_DISTR_GNR	GRTTAX		-	-	-	-	-	-	-
Resale Direct Assignment	F_RESAL_GNR	GNR_RESALE		-	-	-	-	-	-	-
Income Taxes	F_INTAX_GNR	INCTAX		-	-	-	-	-	-	-
Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST		-	-	-	-	-	-	-
Transmission Revenue	F_REVNU_REV	REV_TRANS		-	-	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST		-	-	-	-	-	-	-
Resale Revenue	F_REVNU_REV	REV_RESALE		-	-	-	-	-	-	-
Purchased Power	F_PRPWR_FUL	FUEL		-	-	-	-	-	-	-
	DEM		-	(332,499,880)	-	-	-	(440,040)		(332,059,840)
	CUS		-	(584,016,880)	-	-	-	(11,810)		(584,005,069)
	GNR		-	(147,610,428)	-	(253,284,329)		6,666		105,667,235
	REV		-	-	-	-	-	-		-
	FUL		-	-	-	-	-	-		-
	TOTAL		-	**(1,064,127,187)**	-	**(253,284,329)**	-	**(445,184)**		**(810,397,674)**

Jurisdictional Cost of Service Study
Allocation to Jurisdictions - Historical Test Year (2014)

Functional Description	Func/Class	Allocator	Line Ref.	Historic Test Year	6	FERC Transmission	7	Resale Primary	8	PUC Jurisdiction Distribution
O & M EXPENSES										
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM		78,374,017	-	-	-	-	-	78,374,017
Dist. Demand Resale	F_DSTPR_DEM	DEM_RESALE		113,929	-	-	-	113,929	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM		12,932,150	-	-	-	-	-	12,932,150
Transformer Demand	F_TRANF_DEM	SEC_DEM		3,676,093	-	-	-	-	-	3,676,093
Services Demand	F_SERVS_DEM	SEC_DEM		133,505	-	-	-	-	-	133,505
Dist. And Resale Demand	F_DISTR_DEM	PRIDMWITHRSL		-	-	-	-	-	-	-
Meters Transmission	F_METER_CUS	TRANS		-	-	-	-	-	-	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST		69,658,807	-	-	-	-	-	69,658,807
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST		26,009,322	-	-	-	-	-	26,009,322
Transformer Customer	F_TRANF_CUS	SEC_CUST		4,092,634	-	-	-	-	-	4,092,634
Services Customer	F_SERVS_CUS	SEC_CUST		10,887,882	-	-	-	-	-	10,887,882
Distribution Meters	F_METER_CUS	DIST		27,318,347	-	-	-	-	-	27,318,347
Resale Meters	F_METER_CUS	RESALE		5,732	-	-	-	5,732	-	-
Lights	F_LIGHT_CUS	DIST		5,689,947	-	-	-	-	-	5,689,947
Customer Deposits	F_DISTR_CUS	DEPOSIT		987,000	-	-	-	-	-	987,000
Distribution Services	F_SERVS_CUS	DIST		16,888,148	-	-	-	-	-	16,888,148
Dist. And Resale Customer Service	F_CUSSV_CUS	CUST		51,031,509	-	-	-	288	-	51,031,221
Dist. Customer Service	F_CUSSV_CUS	DIST		73,633,331	-	-	-	-	-	73,633,331
Tran. Customer Service	F_CUSSV_CUS	TRANS		-	-	-	-	-	-	-
Resale Direct Assignment	F_RESAL_CUS	RESALE		-	-	-	-	-	-	-
Tran. Direct Assignment	F_TRANS_CUS	TRANS		20,296,714	-	20,296,714	-	-	-	-
Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS		40,250,135	-	40,250,135	-	-	-	-
Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC		-	-	-	-	-	-	-
Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC		-	-	-	-	-	-	-
Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC		-	-	-	-	-	-	-
Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST		928,000	-	-	-	-	-	928,000
Gross Receipts Tax	F_DISTR_GNR	GRTTAX		-	-	-	-	-	-	-
Resale Direct Assignment	F_RESAL_GNR	GNR_RESALE		-	-	-	-	-	-	-
Income Taxes	F_INTAX_GNR	INCTAX		-	-	-	-	-	-	-
Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST		-	-	-	-	-	-	-
Transmission Revenue	F_REVNU_REV	REV_TRANS		-	-	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST		-	-	-	-	-	-	-
Resale Revenue	F_REVNU_REV	REV_RESALE		-	-	-	-	-	-	-
Purchased Power	F_PRPWR_FUL	FUEL		-	-	-	-	-	-	-
					-					
					-					
					-					
	DEM			95,229,693	-	-	-	113,929	-	95,115,764
	CUS			306,499,374	-	20,296,714	-	6,020	-	286,196,639
	GNR			41,178,135	-	40,250,135	-	-	-	928,000
	REV			-	-	-	-	-	-	-
	FUL			-	-	-	-	-	-	-
	TOTAL			**442,907,202**	-	**60,546,849**	-	**119,949**	-	**382,240,404**

Jurisdictional Cost of Service Study
Allocation to Jurisdictions - Historical Test Year (2014)

Functional Description	Func/Class	Allocator	Line Ref.	Historic Test Year	6	FERC Transmission	7	Resale Primary	8	PUC Jurisdiction Distribution
Depreciation Expense										
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM		33,000,479	-	-	-	-		33,000,479
Dist. Demand Resale	F_DSTPR_DEM	DEM_RESALE		53,337	-	-	-	53,337		-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM		5,175,707	-	-	-	-		5,175,707
Transformer Demand	F_TRANF_DEM	SEC_DEM		6,820,152	-	-	-	-		6,820,152
Services Demand	F_SERVS_DEM	SEC_DEM		146,905	-	-	-	-		146,905
Dist. And Resale Demand	F_DISTR_DEM	PRIDMWITHRSL		-	-	-	-	-		-
Meters Transmission	F_METER_CUS	TRANS		-	-	-	-	-		-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST		30,587,331	-	-	-	-		30,587,331
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST		10,416,477	-	-	-	-		10,416,477
Transformer Customer	F_TRANF_CUS	SEC_CUST		7,592,949	-	-	-	-		7,592,949
Services Customer	F_SERVS_CUS	SEC_CUST		11,980,701	-	-	-	-		11,980,701
Distribution Meters	F_METER_CUS	DIST		21,929,981	-	-	-	-		21,929,981
Resale Meters	F_METER_CUS	RESALE		4,602	-	-	-	4,602		-
Lights	F_LIGHT_CUS	DIST		2,391,932	-	-	-	-		2,391,932
Customer Deposits	F_DISTR_CUS	DEPOSIT		-	-	-	-	-		-
Distribution Services	F_SERVS_CUS	DIST		2,462,640	-	-	-	-		2,462,640
Dist. And Resale Customer Service	F_CUSSV_CUS	CUST		7,967,350	-	-	-	45		7,967,305
Dist. Customer Service	F_CUSSV_CUS	DIST		5,832,730	-	-	-	-		5,832,730
Tran. Customer Service	F_CUSSV_CUS	TRANS		-	-	-	-	-		-
Resale Direct Assignment	F_RESAL_CUS	RESALE		-	-	-	-	-		-
Tran. Direct Assignment	F_TRANS_CUS	TRANS		-	-	-	-	-		-
Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS		38,751,119	-	38,751,119	-	-		-
Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC		-	-	-	-	-		-
Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC		-	-	-	-	-		-
Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC		-	-	-	-	-		-
Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST		-	-	-	-	-		-
Gross Receipts Tax	F_DISTR_GNR	GRTTAX		-	-	-	-	-		-
Resale Direct Assignment	F_RESAL_GNR	GNR_RESALE		-	-	-	-	-		-
Income Taxes	F_INTAX_GNR	INCTAX		-	-	-	-	-		-
Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST		-	-	-	-	-		-
Transmission Revenue	F_REVNU_REV	REV_TRANS		-	-	-	-	-		-
Distribution Revenue	F_REVNU_REV	REV_DIST		-	-	-	-	-		-
Resale Revenue	F_REVNU_REV	REV_RESALE		-	-	-	-	-		-
Purchased Power	F_PRPWR_FUL	FUEL		-	-	-	-	-		-
	DEM			45,196,579	-	-	-	53,337		45,143,242
	CUS			101,166,692	-	-	-	4,647		101,162,045
	GNR			38,751,119	-	38,751,119	-	-		-
	REV			-	-	-	-	-		-
	FUL			-	-	-	-	-		-
	TOTAL			**185,114,390**	-	**38,751,119**	-	**57,983**		**146,305,287**

Jurisdictional Cost of Service Study
Allocation to Jurisdictions - Historical Test Year (2014)

Functional Description	Func/Class	Allocator	Line Ref.	Historic Test Year (6)	FERC Transmission (7)	Resale Primary (8)	PUC Jurisdiction Distribution
Amortization Expenses							
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM		-	-	-	-
Dist. Demand Resale	F_DSTPR_DEM	DEM_RESALE		-	-	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM		-	-	-	-
Transformer Demand	F_TRANF_DEM	SEC_DEM		-	-	-	-
Services Demand	F_SERVS_DEM	SEC_DEM		-	-	-	-
Dist. And Resale Demand	F_DISTR_DEM	PRIDMWITHRSL		-	-	-	-
Meters Transmission	F_METER_CUS	TRANS		-	-	-	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST		-	-	-	-
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST		-	-	-	-
Transformer Customer	F_TRANF_CUS	SEC_CUST		-	-	-	-
Services Customer	F_SERVS_CUS	SEC_CUST		-	-	-	-
Distribution Meters	F_METER_CUS	DIST		-	-	-	-
Resale Meters	F_METER_CUS	RESALE		-	-	-	-
Lights	F_LIGHT_CUS	DIST		-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT		-	-	-	-
Distribution Services	F_SERVS_CUS	DIST		-	-	-	-
Dist. And Resale Customer Service	F_CUSSV_CUS	CUST		-	-	-	-
Dist. Customer Service	F_CUSSV_CUS	DIST		-	-	-	-
Tran. Customer Service	F_CUSSV_CUS	TRANS		-	-	-	-
Resale Direct Assignment	F_RESAL_CUS	RESALE		-	-	-	-
Tran. Direct Assignment	F_TRANS_CUS	TRANS		-	-	-	-
Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS		-	-	-	-
Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC		-	-	-	-
Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC		-	-	-	-
Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC		-	-	-	-
Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST		6,935,618	-	-	6,935,618
Gross Receipts Tax	F_DISTR_GNR	GRTTAX		-	-	-	-
Resale Direct Assignment	F_RESAL_GNR	GNR_RESALE		-	-	-	-
Income Taxes	F_INTAX_GNR	INCTAX		-	-	-	-
Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST		-	-	-	-
Transmission Revenue	F_REVNU_REV	REV_TRANS		-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST		-	-	-	-
Resale Revenue	F_REVNU_REV	REV_RESALE		-	-	-	-
Purchased Power	F_PRPWR_FUL	FUEL		-	-	-	-
	DEM			-	-	-	-
	CUS			-	-	-	-
	GNR			6,935,618	-	-	6,935,618
	REV			-	-	-	-
	FUL			-	-	-	-
	TOTAL			**6,935,618**	-	-	**6,935,618**

Jurisdictional Cost of Service Study
Allocation to Jurisdictions - Historical Test Year (2014)

Functional Description	Func/Class	Allocator	Line Ref.	Historic Test Year		6 FERC Transmission	7 Resale Primary	8 PUC Jurisdiction Distribution
Taxes Other Than Income Taxes								
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM		17,271,745	-	-	-	17,271,745
Dist. Demand Resale	F_DSTPR_DEM	DEM_RESALE		30,560	-	-	30,560	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM		2,594,381	-	-	-	2,594,381
Transformer Demand	F_TRANF_DEM	SEC_DEM		2,635,564	-	-	-	2,635,564
Services Demand	F_SERVS_DEM	SEC_DEM		97,503	-	-	-	97,503
Dist. And Resale Demand	F_DISTR_DEM	PRIDMWITHRSL		-	-	-	-	-
Meters Transmission	F_METER_CUS	TRANS		-	-	-	-	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST		15,639,178	-	-	-	15,639,178
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST		4,904,381	-	-	-	4,904,381
Transformer Customer	F_TRANF_CUS	SEC_CUST		2,934,202	-	-	-	2,934,202
Services Customer	F_SERVS_CUS	SEC_CUST		7,951,775	-	-	-	7,951,775
Distribution Meters	F_METER_CUS	DIST		4,063,556	-	-	-	4,063,556
Resale Meters	F_METER_CUS	RESALE		853	-	-	853	-
Lights	F_LIGHT_CUS	DIST		1,941,329	-	-	-	1,941,329
Customer Deposits	F_DISTR_CUS	DEPOSIT		-	-	-	-	-
Distribution Services	F_SERVS_CUS	DIST		445,783	-	-	-	445,783
Dist. And Resale Customer Service	F_CUSSV_CUS	CUST		1,442,235	-	-	8	1,442,226
Dist. Customer Service	F_CUSSV_CUS	DIST		1,055,830	-	-	-	1,055,830
Tran. Customer Service	F_CUSSV_CUS	TRANS		-	-	-	-	-
Resale Direct Assignment	F_RESAL_CUS	RESALE		-	-	-	-	-
Tran. Direct Assignment	F_TRANS_CUS	TRANS		-	-	-	-	-
Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS		35,586,351	-	35,586,351	-	-
Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC		-	-	-	-	-
Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC		-	-	-	-	-
Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC		-	-	-	-	-
Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST		5,557,659	-	-	-	5,557,659
Gross Receipts Tax	F_DISTR_GNR	GRTTAX		48,898,334	-	-	18,814	48,879,520
Resale Direct Assignment	F_RESAL_GNR	GNR_RESALE		-	-	-	-	-
Income Taxes	F_INTAX_GNR	INCTAX		-	-	-	-	-
Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST		-	-	-	-	-
Transmission Revenue	F_REVNU_REV	REV_TRANS		-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST		-	-	-	-	-
Resale Revenue	F_REVNU_REV	REV_RESALE		-	-	-	-	-
Purchased Power	F_PRPWR_FUL	FUEL		-	-	-	-	-
					-			
					-			
					-			
	DEM			22,629,754	-	-	30,560	22,599,194
	CUS			40,379,121	-	-	861	40,378,260
	GNR			90,042,344	-	35,586,351	18,814	54,437,180
	REV			-	-	-	-	-
	FUL			-	-	-	-	-
	TOTAL			**153,051,219**	-	**35,586,351**	**50,235**	**117,414,633**

Jurisdictional Cost of Service Study
Allocation to Jurisdictions - Historical Test Year (2014)

Functional Description	Func/Class	Allocator	Line Ref.	Historic Test Year		FERC Transmission	Resale Primary	PUC Jurisdiction Distribution
				6		7	8	
Adjustments to Taxable Income								
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM		(10,840,871)	-	-	-	(10,840,871)
Dist. Demand Resale	F_DSTPR_DEM	DEM_RESALE		(17,147)	-	-	(17,147)	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM		(1,715,976)	-	-	-	(1,715,976)
Transformer Demand	F_TRANF_DEM	SEC_DEM		(2,352,544)	-	-	-	(2,352,544)
Services Demand	F_SERVS_DEM	SEC_DEM		(44,935)	-	-	-	(44,935)
Dist. And Resale Demand	F_DISTR_DEM	PRIDMWITHRSL		-	-	-	-	-
Meters Transmission	F_METER_CUS	TRANS		-	-	-	-	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST		(10,089,014)	-	-	-	(10,089,014)
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST		(3,497,855)	-	-	-	(3,497,855)
Transformer Customer	F_TRANF_CUS	SEC_CUST		(2,619,112)	-	-	-	(2,619,112)
Services Customer	F_SERVS_CUS	SEC_CUST		(3,664,661)	-	-	-	(3,664,661)
Distribution Meters	F_METER_CUS	DIST		(8,236,069)	-	-	-	(8,236,069)
Resale Meters	F_METER_CUS	RESALE		(1,728)	-	-	(1,728)	-
Lights	F_LIGHT_CUS	DIST		(688,134)	-	-	-	(688,134)
Customer Deposits	F_DISTR_CUS	DEPOSIT		-	-	-	-	-
Distribution Services	F_SERVS_CUS	DIST		(971,306)	-	-	-	(971,306)
Dist. And Resale Customer Service	F_CUSSV_CUS	CUST		(3,142,455)	-	-	(18)	(3,142,438)
Dist. Customer Service	F_CUSSV_CUS	DIST		(2,300,526)	-	-	-	(2,300,526)
Tran. Customer Service	F_CUSSV_CUS	TRANS		-	-	-	-	-
Resale Direct Assignment	F_RESAL_CUS	RESALE		-	-	-	-	-
Tran. Direct Assignment	F_TRANS_CUS	TRANS		-	-	-	-	-
Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS		(73,797,279)	-	(73,797,279)	-	-
Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC		-	-	-	-	-
Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC		-	-	-	-	-
Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC		-	-	-	-	-
Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST		(73,070,000)	-	-	-	(73,070,000)
Gross Receipts Tax	F_DISTR_GNR	GRTTAX		-	-	-	-	-
Resale Direct Assignment	F_RESAL_GNR	GNR_RESALE		-	-	-	-	-
Income Taxes	F_INTAX_GNR	INCTAX		-	-	-	-	-
Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST		-	-	-	-	-
Transmission Revenue	F_REVNU_REV	REV_TRANS		-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST		-	-	-	-	-
Resale Revenue	F_REVNU_REV	REV_RESALE		-	-	-	-	-
Purchased Power	F_PRPWR_FUL	FUEL		-	-	-	-	-
					-			
	DEM			(14,971,471)	-	-	(17,147)	(14,954,325)
	CUS			(35,210,860)	-	-	(1,746)	(35,209,114)
	GNR			(146,867,279)	-	(73,797,279)	-	(73,070,000)
	REV			-	-	-	-	-
	FUL			-	-	-	-	-
	TOTAL			**(197,049,610)**	-	**(73,797,279)**	**(18,892)**	**(123,233,439)**

Jurisdictional Cost of Service Study
Allocation to Jurisdictions - Historical Test Year (2014)

Functional Description	Func/Class	Allocator	Line Ref.	Historic Test Year	6	FERC Transmission	7	Resale Primary	8	PUC Jurisdiction Distribution
PA Special Deductions										
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM		1,464,656	-	-	-	-	-	1,464,656
Dist. Demand Resale	F_DSTPR_DEM	DEM_RESALE		57	-	-	-	57	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM		339,991	-	-	-	-	-	339,991
Transformer Demand	F_TRANF_DEM	SEC_DEM		1,695,362	-	-	-	-	-	1,695,362
Services Demand	F_SERVS_DEM	SEC_DEM		(2,533)	-	-	-	-	-	(2,533)
Dist. And Resale Demand	F_DISTR_DEM	PRIDMWITHRSL		-	-	-	-	-	-	-
Meters Transmission	F_METER_CUS	TRANS		(882)	-	(882)	-	-	-	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST		1,983,976	-	-	-	-	-	1,983,976
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST		1,013,802	-	-	-	-	-	1,013,802
Transformer Customer	F_TRANF_CUS	SEC_CUST		1,887,464	-	-	-	-	-	1,887,464
Services Customer	F_SERVS_CUS	SEC_CUST		(206,609)	-	-	-	-	-	(206,609)
Distribution Meters	F_METER_CUS	DIST		8,455,809	-	-	-	-	-	8,455,809
Resale Meters	F_METER_CUS	RESALE		1,774	-	-	-	1,774	-	-
Lights	F_LIGHT_CUS	DIST		(534,748)	-	-	-	-	-	(534,748)
Customer Deposits	F_DISTR_CUS	DEPOSIT		-	-	-	-	-	-	-
Distribution Services	F_SERVS_CUS	DIST		(137,413)	-	-	-	-	-	(137,413)
Dist. And Resale Customer Service	F_CUSSV_CUS	CUST		(444,570)	-	-	-	(3)	-	(444,567)
Dist. Customer Service	F_CUSSV_CUS	DIST		(325,460)	-	-	-	-	-	(325,460)
Tran. Customer Service	F_CUSSV_CUS	TRANS		-	-	-	-	-	-	-
Resale Direct Assignment	F_RESAL_CUS	RESALE		-	-	-	-	-	-	-
Tran. Direct Assignment	F_TRANS_CUS	TRANS		-	-	-	-	-	-	-
Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS		(21,020,676)	-	(21,020,676)	-	-	-	-
Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC		-	-	-	-	-	-	-
Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC		-	-	-	-	-	-	-
Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC		-	-	-	-	-	-	-
Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST		-	-	-	-	-	-	-
Gross Receipts Tax	F_DISTR_GNR	GRTTAX		-	-	-	-	-	-	-
Resale Direct Assignment	F_RESAL_GNR	GNR_RESALE		-	-	-	-	-	-	-
Income Taxes	F_INTAX_GNR	INCTAX		-	-	-	-	-	-	-
Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST		-	-	-	-	-	-	-
Transmission Revenue	F_REVNU_REV	REV_TRANS		-	-	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST		-	-	-	-	-	-	-
Resale Revenue	F_REVNU_REV	REV_RESALE		-	-	-	-	-	-	-
Purchased Power	F_PRPWR_FUL	FUEL		-	-	-	-	-	-	-
					-		-		-	
	DEM			3,497,532	-	-	-	57	-	3,497,475
	CUS			11,693,143	-	(882)	-	1,772	-	11,692,254
	GNR			(21,020,676)	-	(21,020,676)	-	-	-	-
	REV			-	-	-	-	-	-	-
	FUL			-	-	-	-	-	-	-
	TOTAL			**(5,830,000)**	-	**(21,021,558)**	-	**1,829**	-	**15,189,729**

Jurisdictional Cost of Service Study
Allocation to Jurisdictions - Historical Test Year (2014)

Functional Description	Func/Class	Allocator	Line Ref.	Historic Test Year	6	FERC Transmission	7	Resale Primary	8	PUC Jurisdiction Distribution
Fuel and Purchased Power										
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM		-		-		-		-
Dist. Demand Resale	F_DSTPR_DEM	DEM_RESALE		-		-		-		-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM		-		-		-		-
Transformer Demand	F_TRANF_DEM	SEC_DEM		-		-		-		-
Services Demand	F_SERVS_DEM	SEC_DEM		-		-		-		-
Dist. And Resale Demand	F_DISTR_DEM	PRIDMWITHRSL		-		-		-		-
Meters Transmission	F_METER_CUS	TRANS		-		-		-		-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST		-		-		-		-
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST		-		-		-		-
Transformer Customer	F_TRANF_CUS	SEC_CUST		-		-		-		-
Services Customer	F_SERVS_CUS	SEC_CUST		-		-		-		-
Distribution Meters	F_METER_CUS	DIST		-		-		-		-
Resale Meters	F_METER_CUS	RESALE		-		-		-		-
Lights	F_LIGHT_CUS	DIST		-		-		-		-
Customer Deposits	F_DISTR_CUS	DEPOSIT		-		-		-		-
Distribution Services	F_SERVS_CUS	DIST		-		-		-		-
Dist. And Resale Customer Service	F_CUSSV_CUS	CUST		-		-		-		-
Dist. Customer Service	F_CUSSV_CUS	DIST		-		-		-		-
Tran. Customer Service	F_CUSSV_CUS	TRANS		-		-		-		-
Resale Direct Assignment	F_RESAL_CUS	RESALE		-		-		-		-
Tran. Direct Assignment	F_TRANS_CUS	TRANS		-		-		-		-
Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS		-		-		-		-
Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC		-		-		-		-
Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC		-		-		-		-
Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC		-		-		-		-
Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST		-		-		-		-
Gross Receipts Tax	F_DISTR_GNR	GRTTAX		-		-		-		-
Resale Direct Assignment	F_RESAL_GNR	GNR_RESALE		-		-		-		-
Income Taxes	F_INTAX_GNR	INCTAX		-		-		-		-
Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST		-		-		-		-
Transmission Revenue	F_REVNU_REV	REV_TRANS		-		-		-		-
Distribution Revenue	F_REVNU_REV	REV_DIST		-		-		-		-
Resale Revenue	F_REVNU_REV	REV_RESALE		-		-		-		-
Purchased Power	F_PRPWR_FUL	FUEL		3,678,378		-		-		3,678,378
	~									
	DEM			-		-		-		-
	CUS			-		-		-		-
	GNR			-		-		-		-
	REV			-		-		-		-
	FUL			3,678,378		-		-		3,678,378
				-		-		-		-
	TOTAL			**3,678,378**		**-**		**-**		**3,678,378**

Jurisdictional Cost of Service Study
Allocation to Jurisdictions - Historical Test Year (2014)

Functional Description	Func/Class	Allocator	Line Ref.	Historic Test Year	6	FERC Transmission	7 Resale Primary	8 PUC Jurisdiction Distribution
Income Taxes								
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM		-	-	-	-	-
Dist. Demand Resale	F_DSTPR_DEM	DEM_RESALE		-	-	-	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM		-	-	-	-	-
Transformer Demand	F_TRANF_DEM	SEC_DEM		-	-	-	-	-
Services Demand	F_SERVS_DEM	SEC_DEM		-	-	-	-	-
Dist. And Resale Demand	F_DISTR_DEM	PRIDMWITHRSL		-	-	-	-	-
Meters Transmission	F_METER_CUS	TRANS		-	-	-	-	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST		-	-	-	-	-
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST		-	-	-	-	-
Transformer Customer	F_TRANF_CUS	SEC_CUST		-	-	-	-	-
Services Customer	F_SERVS_CUS	SEC_CUST		-	-	-	-	-
Distribution Meters	F_METER_CUS	DIST		-	-	-	-	-
Resale Meters	F_METER_CUS	RESALE		-	-	-	-	-
Lights	F_LIGHT_CUS	DIST		-	-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT		-	-	-	-	-
Distribution Services	F_SERVS_CUS	DIST		-	-	-	-	-
Dist. And Resale Customer Service	F_CUSSV_CUS	CUST		-	-	-	-	-
Dist. Customer Service	F_CUSSV_CUS	DIST		-	-	-	-	-
Tran. Customer Service	F_CUSSV_CUS	TRANS		-	-	-	-	-
Resale Direct Assignment	F_RESAL_CUS	RESALE		-	-	-	-	-
Tran. Direct Assignment	F_TRANS_CUS	TRANS		-	-	-	-	-
Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS		-	-	-	-	-
Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC		-	-	-	-	-
Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC		-	-	-	-	-
Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC		-	-	-	-	-
Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST		-	-	-	-	-
Gross Receipts Tax	F_DISTR_GNR	GRTTAX		-	-	-	-	-
Resale Direct Assignment	F_RESAL_GNR	GNR_RESALE		-	-	-	-	-
Income Taxes	F_INTAX_GNR	INCTAX		77,561,730	-	46,377,394	33,733	31,150,603
Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST		21,454,811	-	-	-	21,454,811
#N/A	F_INTAX_REV	REV_TRANS		-	-	-	-	-
#N/A	F_INTAX_REV	REV_DIST		-	-	-	-	-
Resale Revenue	F_REVNU_REV	REV_RESALE		-	-	-	-	-
Purchased Power	F_PRPWR_FUL	FUEL		-	-	-	-	-
				99,016,541	-	46,377,394	33,733	52,605,414
	~				-			
	DEM			-	-	-	-	-
	CUS			-	-	-	-	-
	GNR			99,016,541	-	46,377,394	33,733	52,605,414
	REV			-	-	-	-	-
	FUL			-	-	-	-	-
	TOTAL			**99,016,541**	-	**46,377,394**	**33,733**	**52,605,414**

Jurisdictional Cost of Service Study
Allocation to Jurisdictions - Historical Test Year (2014)

Functional Description	Func/Class	Allocator	Line Ref.	6	7	8
				Historic Test Year	FERC Transmission	Resale Primary	PUC Jurisdiction Distribution
Operating Revenues							
TRANSMISSION REVENUES		REV_TRANS	-	-	-	-	-
DISTRIBUTION REVENUES		REV_DIST	-	817,960,916	-	-	817,960,916
STATE TAX ADJ SURCHARGE		REV_DIST	-	(822,665)	-	-	(822,665)
LATE PAYMENT CHARGES		REV_DIST	-	12,680,037	-	-	12,680,037
ANNUALIZATION		REV_DIST	-	(1,351,843)	-	-	(1,351,843)
MISCELLANEOUS SERVICE REVS		REV_DIST	-	884,233	-	-	884,233
RENT-ELECTRIC PROPERTY - TRAN		REV_TRANS	-	365,611	365,611	-	-
RENT-ELECTRIC PROPERTY - DIST		REV_DIST	-	40,945,882	-	-	40,945,882
OTHER ELECTRIC REVENUE - TRAN		REV_TRANS	-	334,542,149	334,542,149	-	-
OTHER ELECTRIC REVENUE - DIST		REV_DIST	-	(298,210)	-	-	(298,210)
OTHER ELECTRIC REVENUE - RESALE		REV_RESALE	-	318,877	-	318,877	-
				1,205,224,988	**334,907,760**	**318,877**	**869,998,350**

Jurisdictional Cost of Service Study
Allocation Factors - Historical Test Year (2014)

Name	No.	Description		Total	FERC Transmission	Resale Primary	PUC Jurisdiction Distribution
DEMAND ALLOCATORS							
PRI_DEM	1	Demand at Primary without Resale	DEM	100.00%	0.00%	0.00%	100.00%
				7,255,860	0	0	7,255,860
PRIDMWI	2	Demand at Primary with Resale	DEM	100.00%	0.00%	0.41%	99.59%
				7,285,980	0	30,120	7,255,860
SEC_DEN	2	Demand at Secondary	DEM	100.00%	0.00%	0.00%	100.00%
				6,063,762	0	0	6,063,762
DEM_RES	3	Demand Resale	DEM	100.00%	0.00%	100.00%	0.00%
				1	0	1	0
CUSTOMER ALLOCATORS							
PRI_CUS	4	Primary Customers	CUS	100.00%	0.00%	0.00%	100.00%
				1,416,511	0	0	1,416,511
SEC_CUS	5	Secondary Customers	CUS	100.00%	0.00%	0.00%	100.00%
				1,415,366	0	0	1,415,366
CUST	6	Total Customers	CUS	100.00%	0.00%	0.00%	100.00%
				1,416,663	0	8	1,416,655
TRANS	7	Transmission	CUS	100.00%	100.00%	0.00%	0.00%
				1	1	0	0
DIST	8	Distribution	CUS	100.00%	0.00%	0.00%	100.00%
				1	0	0	1
RESALE	9	Resale	CUS	100.00%	0.00%	100.00%	0.00%
				1	0	1	0
DEPOSIT	10	Customer Deposits	CUS	100.00%	0.00%	0.00%	100.00%
				1	0	0	1
GENERAL ALLOCATORS - DIRECT							
GNR_TRA	11	Direct to Transmission	GNR	100.00%	100.00%	0.00%	0.00%
				1	1	0	0
GNR_DIS	12	Direct to Distribution	GNR	100.00%	0.00%	0.00%	100.00%
				1	0	0	1
GNR_RES	13	Direct to Resale	GNR	100.00%	0.00%	100.00%	0.00%
				1	0	1	0
OM_CWC	14	Cash Working Capital	GNR	100.00%	14.33%	0.03%	85.65%
				7,873,467	1,127,996	2,235	6,743,236
TAX_CWC	15	Cash Working Capital	GNR	100.00%	-7.75%	0.03%	107.72%
				16,246,351	-1,259,466	5,670	17,500,147
INTRST_C	16	Cash Working Capital	GNR	100.00%	36.92%	0.01%	63.07%
				-9,137,000	-3,373,000	-1,000	-5,763,000
INCTAX	17	Income Tax	GNR	100.00%	59.79%	0.04%	40.16%
				77,561,730	46,377,394	33,733	31,150,603
GRTTAX	18	GRT Tax	GNR	100.00%	0.00%	0.04%	99.96%
				48,898,334	0	18,814	48,879,520

Jurisdictional Cost of Service Study
Allocation Factors - Historical Test Year (2014)

Name	No.	Description		Total	FERC Transmission	Resale Primary	PUC Jurisdiction Distribution
REVENUE ALLOCATORS							
REV_DIS	19	Distribution Revenue	REV	100.00%	0.00%	0.00%	100.00%
				1	0	0	1
REV_TRA	20	Transmission Revenue	REV	100.00%	100.00%	0.00%	0.00%
				1	1	0	0
REV_RES	21	Resale Revenue	REV	100.00%	0.00%	100.00%	0.00%
				1	0	1	0
FUEL ALLOCATORS							
FUEL	22		FUL	100.00%	0.00%	0.00%	100.00%
				1	0	0	1
OTHER ALLOCATORS							
ROR	23	Rate of Return	OTHER	100.00%	100.00%	100.00%	100.00%
				8.10%	8.10%	8.10%	8.10%
ROD	24	Weighted Cost of Debt	OTHER	100.00%	100.00%	100.00%	100.00%
				2.46%	2.46%	2.46%	2.46%
ROE	25	Weighted Cost of Equity	OTHER	100.00%	100.00%	100.00%	100.00%
				5.64%	5.64%	5.64%	5.64%
DEBT_CA	26	Debt Capitalization	OTHER	100.00%	100.00%	100.00%	100.00%
				48.51%	48.51%	48.51%	48.51%
EQUITY_(	27	Equity Capitalization	OTHER	100.00%	100.00%	100.00%	100.00%
				51.49%	51.49%	51.49%	51.49%

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION
PPL ELECTRIC UTILITIES CORPORATION
EXHIBIT JDT 2
COST ALLOCATION STUDY
FUTURE TEST YEAR ENDED DECEMBER 31, 2015
Witness: John D. Taylor

Docket No. R-2015-2469275

PPL ELECTRIC UTILITIES

CORPORATION EXHIBIT JDT 2

FUTURE TEST YEAR ENDED DECEMBER 31, 2015
COST ALLOCATION STUDY - INDEX

Section I - General

Index 2

Preface 3

Section II – Summary of Results – Pennsylvania Retails Services Customers

Introduction 6

Summary of Results at Present Rate Levels 7

Summary of Results at Proposed Rate Levels 9

Summary of Demand & Customer Components of Revenue 10

Account Detail of Allocations to Retail Service Customers by Classification 11

Section III – Cost Allocation to Jurisdictions at Present Rate Level

Introduction 56

Summary of Allocation to Jurisdictions 57

Account Detail of Allocations to Jurisdictions 59

Section A – Retail Service Customers - Functionalization, Classification, and Allocation

Introduction 86

Cost Functionalization and Classification by Account 87

Functional Allocation Factors 105

Allocation to Retail Service Customers 115

Class Allocation Factors 125

Section B – Jurisdictional - Functionalization, Classification, and Allocation

Introduction 127

Cost Functionalization and Classification by Account 128

Functional Allocation Factors 164

Allocation to Retail Service Customers 174

Class Allocation Factors 187

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JDT 2

FUTURE TEST YEAR ENDED DECEMBER 31, 2015

SECTION I

PREFACE

Cost allocation studies are submitted in support of the direct testimony of John D. Taylor and in response to Question IV-E-1 of Exhibit Regs. § 53.53, Part IV-Rate Structure and Cost Allocation, regarding a fully distributed Cost-of-Service study. Exhibit JDT 1 presents results for the historical test year ended December 31,2014. A companion study, Exhibit JDT 2, presents results for the future test year ending December 31,2015 and a third study, Exhibit JDT 3 presents result for the fully projected future test years ending December 31,2016. The Commission's Order at Docket No. R-80031114 provided that PPL Electric's Historical retail rate filings should be on a Pennsylvania jurisdictional basis only.

The study contained herein provides the assignment/allocation of system costs between the Federal and Pennsylvania jurisdictions, and the allocation of the Pennsylvania jurisdictional costs to retail customer rate schedule classes. This preface explains the general methodology utilized in the preparation of PPL Electric's study.

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

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

Through a cost allocation study, total Company costs are assigned/allocated to residential, commercial, industrial, and other identifiable customer groups. Comparing the costs to serve any customer group with that group's rate revenues provides a measure of the return realized from that group. Relating that realized return to the assigned/allocated rate base for the group results in the rate of return (expressed as a percentage), which can be compared with the system average rate of return and the rates of return realized from other classes of customers. This allows for a comparison across classes to ascertain the presence and extent of cross class subsidization (i.e., when one class pays more than the overall system return and another pays less than the system return).

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

1. High voltage transmission facilities which are necessary to serve all customer classes;

2. Transmission system (500 kV, 230 kV, 138 kV and 69 kV) facilities from which large power customers (Rate Schedules LP-5, and LPEP) and certain resale customers are directly served, and which also are necessary to serve all other classes at lower voltages;

3. Primary system (23 kV and 12 kV) facilities from which large general service customers (Rate Schedule LP-4) and certain other resale customers are directly served, and which are necessary to serve other classes at lower voltages, but are not required to serve customers at transmission voltage levels; and

4. Secondary distribution system, encompassing the remainder of the system, from which street lighting, general service, commercial space heating, and residential customers are served, but is not required to serve customers served at higher voltage levels.

PPL Electric's records are kept in accordance with the Federal Energy Regulatory Commission's Uniform System of Accounts ("FERC System of Accounts"), which has been adopted by this Commission. The FERC System of Accounts does not identify the costs in precisely the functional category groupings required for assignment/allocation purposes. Thus, a rearrangement of book data is required. Major examples of the steps in this process, which are detailed in Exhibit JDT 4, are:

1. Separation of distribution facilities between the primary and secondary voltages, and the classification of the customer-related and demand-related components of primary and secondary facilities' investment; and

2. Assignment of operation and maintenance expenses to categories comparable to plant investment assignments.

After reassembling the costs into the appropriate functional components, each customer group is allocated its share of the investment and operating costs of the applicable functional categories. The four basic classification criteria for determining the share of component costs chargeable to particular customer groups are:

1. Relative demand responsibility. A major factor governing the assignment of

plant investment is the necessity to provide distribution capacity sufficient to be able to reliably meet the combined demands of all PPL Electric's customers. Investment and other costs considered demand-related are allocated on the basis of the pro rata demand responsibilities of the classes.

2. Customer costs. A substantial portion of system costs is not related to the amount of service provided. Meter investment and meter reading costs are customer-related, as are customer account costs. In addition, a portion of a utility's investment in poles, line transformers, conductors, service drops, etc., must be made irrespective of the customer's demand, or simply because the customer is there to be served. Costs considered customer-related are allocated on the basis of the number of customers in each class.

3. Direct assignment. In a few cases, the FERC System of Accounts makes a specific identification of costs which permits assignment directly to the rate class or customer group responsible for those costs. An example is the direct assignment of street lighting-related costs to the street lighting customer group.

PPL Electric's primary (12 kV) and secondary voltage level demand- related costs are allocated by the relationship of a class's maximum annual non-coincident peak to the sum of the maximum annual non-coincident peaks of all classes sharing in such costs. This approach recognizes the diversity of demand at these levels.

Two steps are required in the assignment/allocation process. The total electric system costs are allocated or directly assigned between, FERC jurisdictional wholesale services and customers, and Pennsylvania retail service customers. The Pennsylvania jurisdictional values are allocated among the retail customer classes, and related to the present and proposed revenues from those classes to determine the class rates of return on rate base.

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JDT 2

FUTURE TEST YEAR ENDED DECEMBER 31, 2015

SECTION II

COST ALLOCATION TO PENNSYLVANIA RETAIL SERVICE CUSTOMERS

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

PPL Electric views these relationships to be useful because one of the objectives of ratemaking is to have each class producing a rate of return as close to the overall system average rate of return as appropriate. For the historical test year and future test year, information is provided for the system equal rates of return at the proposed overall system rate of return. An additional section providing details on the revenue apportionment and proposed rate level returns is provided for the fully projected future test year as shown in JDT 3.

The second section provides details by FERC account including taxes and pro forma adjustments for each of these jurisdictions. This section is organized by several sections as listed: Net Plant, Depreciation, Rate Base Adjustments, O&M, Labor (for development of labor allocator), Depreciation Expense, Amortization, Taxes, and Revenues. Further, the account balances that are inputs to this section are directly from the PUC Jurisdiction Distribution columns within the Jurisdictional model as provided in Section III.

The functionalization, classification, and allocation that support the results provided in this section are detailed in Section A.

Class Cost of Service Study
Summary of Results
Future Test Year (2015)

Line No.	Description	System Total	Residential RS	Residential-Thermal Storage RTS	Small General Service - Sec. Voltage GS-1	Large General Service - Sec. Voltage GS-3	Large General Service - 12 KV LP-4	Large General Service - 69 KV or Higher LP-5	Power Service to Electric Propulsion LPEP	Separate Meter General Space Heating Service GH-2	Street Lighting/Area Lighting SL/AL
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
	Rate Base										
1	Plant in Service	$ 5,830,378,105	$ 4,055,847,441	$ 62,854,872	$ 532,018,635	$ 714,586,204	$ 255,443,991	$ 5,104,066	$ 9,653,709	$ 10,375,840	$ 184,493,347
2	Accumulated Reserve	2,101,854,929	1,474,432,989	21,673,449	197,405,594	241,202,477	77,506,469	3,034,717	2,183,281	3,745,736	80,670,216
3	Other Rate Base Items	(836,751,217)	(572,572,348)	(8,996,033)	(78,325,496)	(108,740,491)	(37,538,217)	(680,768)	(1,419,014)	(1,512,510)	(26,966,340)
4	Total Rate Base	$ 2,891,771,960	$ 2,008,842,104	$ 32,185,390	$ 256,287,544	$ 364,643,236	$ 140,399,305	$ 1,388,580	$ 6,051,414	$ 5,117,594	$ 76,856,791
	Revenues at Current Rates										
5	Distribution	797,492,470	543,570,386	6,347,281	71,006,297	115,781,000	32,409,423	1,641,586	444,439	1,268,718	25,023,341
6	Late Payment Charges	12,409,747	9,457,780	67,213	1,335,793	1,071,240	328,267	125,571	-	23,881	-
7	Annualization	2,847,422	1,619,906	(31,039)	159,717	329,999	622,993	(23,856)	0	(27,517)	197,219
8	Other Operating Revenue	45,810,717	31,350,377	503,646	4,184,903	5,914,132	2,117,697	36,309	81,230	83,357	1,539,065
9	Total Revenues	$ 858,560,355	$ 585,998,449	$ 6,887,102	$ 76,686,710	$ 123,096,371	$ 35,478,380	$ 1,779,611	$ 525,668	$ 1,348,439	$ 26,759,625
	Expenses at Current Rates										
10	Operations & Maintenance Expenses	387,220,020	292,521,216	3,697,951	32,705,857	35,003,762	13,108,678	370,588	348,924	575,862	8,887,183
11	Fuel and Purchased Power	-	-	-	-	-	-	-	-	-	-
12	Amortization Expense	6,376,146	4,363,489	70,100	582,474	823,156	294,751	5,054	11,306	11,602	214,214
13	Depreciation Expenses	167,070,396	118,603,998	1,712,783	15,713,631	18,938,404	6,133,198	335,095	213,878	300,283	5,119,125
14	Total Operations & Maintenance Expenses	$ 560,666,562	$ 415,488,703	$ 5,480,834	$ 49,001,962	$ 54,765,322	$ 19,536,627	$ 710,737	$ 574,108	$ 887,747	$ 14,220,522
	Taxes										
15	Income Taxes	$ 51,099,724	$ 20,193,173	$ (147,964)	$ 5,056,019	$ 19,150,381	$ 3,354,694	$ 385,533	$ (131,948)	$ 69,782	$ 3,170,055
16	Taxes Other Than Income Taxes	28,679,462	20,307,364	302,042	2,615,448	3,303,445	1,175,607	27,949	44,222	49,768	853,615
17	Gross Receipts Tax	47,952,229	32,724,236	376,624	4,277,607	6,913,752	1,968,280	102,855	26,222	74,640	1,488,013
18	Total Taxes	$ 127,731,415	$ 73,224,773	$ 530,702	$ 11,949,073	$ 29,367,578	$ 6,498,582	$ 516,337	$ (61,504)	$ 194,190	$ 5,511,683
19	Current Operating Expenses	688,397,977	488,713,476	6,011,536	60,951,035	84,132,901	26,035,209	1,227,074	512,604	1,081,937	19,732,205
20	Current Operating Income	170,162,378	97,284,973	875,566	15,735,675	38,963,470	9,443,172	552,537	13,064	266,502	7,027,420
21	Return at Current Rates	5.88%	4.84%	2.72%	6.14%	10.69%	6.73%	39.79%	0.22%	5.21%	9.14%
22	Index Rate of Return		0.82	0.46	1.04	1.82	1.14	6.76	0.04	0.88	1.55

Class Cost of Service Study
Summary of Results
Future Test Year (2015)

Line No.	Description	System Total	Residential	Residential-Thermal Storage	Small General Service - Sec. Voltage	Large General Service - Sec. Voltage	Large General Service - 12 KV	Large General Service - 69 KV or Higher	Power Service to Electric Propulsion	Separate Meter General Space Heating Service	Street Lighting/Area Lighting
	(A)	(B)	RS (C)	RTS (D)	GS-1 (E)	GS-3 (F)	LP-4 (G)	LP-5 (H)	LPEP (I)	GH-2 (J)	SL/AL (K)
	INCOME TAX AND GRT CALCS										
	Gross Receipts Tax Calculations										
	Revenues at Current Rates										
23	Distribution	797,492,470	543,570,386	6,347,281	71,006,297	115,781,000	32,409,423	1,641,586	444,439	1,268,718	25,023,341
24	Late Payment Charges	12,409,747	9,457,780	67,213	1,335,793	1,071,240	328,267	125,571	-	23,881	-
25	Annualization	2,847,422	1,619,906	(31,039)	159,717	329,999	622,993	(23,856)	0	(27,517)	197,219
26	Base For Gross Receipts Tax	812,749,638	554,648,072	6,383,456	72,501,807	117,182,238	33,360,683	1,743,301	444,439	1,265,082	25,220,560
27	Gross Receipts Tax @ 5.90%	$ 47,952,229	$ 32,724,236	$ 376,624	$ 4,277,607	$ 6,913,752	$ 1,968,280	$ 102,855	$ 26,222	$ 74,640	$ 1,488,013
	Income Tax Calculations										
28	Operating Revenue	$ 858,560,355	$ 585,998,449	$ 6,887,102	$ 76,686,710	$ 123,096,371	$ 35,478,380	$ 1,779,611	$ 525,668	$ 1,348,439	$ 26,759,625
29	Operating Expense	560,666,562	415,488,703	5,480,834	49,001,962	54,765,322	19,536,627	710,737	574,108	887,747	14,220,522
30	Gross Receipts Tax	47,952,229	32,724,236	376,624	4,277,607	6,913,752	1,968,280	102,855	26,222	74,640	1,488,013
31	Taxes Other Than Income Taxes	28,679,462	20,307,364	302,042	2,615,448	3,303,445	1,175,607	27,949	44,222	49,768	853,615
32	Taxable Income Before Adjustments	221,262,102	117,478,146	727,602	20,791,694	58,113,851	12,797,866	938,069	(118,884)	336,284	10,197,474
33	Interest Expense	(71,715,945)	(49,819,284)	(798,198)	(6,355,931)	(9,043,152)	(3,481,903)	(34,437)	(150,075)	(126,916)	(1,906,048)
34	Deferred Income Taxes	19,508,883	13,406,658	213,023	1,783,413	2,481,050	885,153	16,103	34,466	35,293	653,724
35	Other Adjustment to Taxable Income	(13,609,193)	(10,213,701)	(147,344)	(1,069,242)	(1,291,513)	(666,614)	40,420	(27,386)	(17,740)	(216,074)
36	Adjustment to Taxable Income	(65,816,254)	(46,626,327)	(732,519)	(5,641,760)	(7,853,615)	(3,263,363)	22,087	(142,995)	(109,363)	(1,468,399)
37	Taxable Net Income	$ 155,445,848	$ 70,851,818	$ (4,916)	$ 15,149,934	$ 50,260,236	$ 9,534,503	$ 960,156	$ (261,878)	$ 226,921	$ 8,729,076
	PA Income Tax Calculations										
38	Total Taxable Net Income	$ 155,445,848	$ 70,851,818	$ (4,916)	$ 15,149,934	$ 50,260,236	$ 9,534,503	$ 960,156	$ (261,878)	$ 226,921	$ 8,729,076
39	PA Special Deduction	(85,411,854)	(59,011,789)	(919,930)	(7,884,223)	(10,658,481)	(3,700,820)	(100,872)	(140,872)	(155,288)	(2,839,579)
40	PA Taxable Net Income	70,033,994	11,840,029	(924,846)	7,265,711	39,601,755	5,833,683	859,284	(402,750)	71,633	5,889,496
41	PA Income Tax @ 9.99%	$ 6,996,396	$ 1,182,819	$ (92,392)	$ 725,845	$ 3,956,215	$ 582,785	$ 85,842	$ (40,235)	$ 7,156	$ 588,361
	Federal Income Tax Calculations										
42	Total Taxable Net Income	$ 155,445,848	$ 70,851,818	$ (4,916)	$ 15,149,934	$ 50,260,236	$ 9,534,503	$ 960,156	$ (261,878)	$ 226,921	$ 8,729,076
43	Deduction - PA Income Tax	(6,996,396)	(1,182,819)	92,392	(725,845)	(3,956,215)	(582,785)	(85,842)	40,235	(7,156)	(588,361)
44	Federal Taxable Net Income before NOL	148,449,452	69,668,999	87,476	14,424,089	46,304,021	8,951,718	874,313	(221,644)	219,765	8,140,715
45	Federal Net Operating Loss	(22,439,943)	(15,353,703)	(246,253)	(2,052,163)	(2,892,119)	(1,031,977)	(18,056)	(40,393)	(40,833)	(764,447)
46	Federal Taxable Net Income after NOL	126,009,509	54,315,296	(158,777)	12,371,926	43,411,902	7,919,741	856,258	(262,037)	178,932	7,376,268
47	Federal Income Tax @ 35.00%	44,103,328	19,010,354	(55,572)	4,330,174	15,194,166	2,771,909	299,690	(91,713)	62,626	2,581,694
48	Consolidated Income Tax Adjustment	-	-	-	-	-	-	-	-	-	-
49	Federal Income Tax	$ 44,103,328	$ 19,010,354	$ (55,572)	$ 4,330,174	$ 15,194,166	$ 2,771,909	$ 299,690	$ (91,713)	$ 62,626	$ 2,581,694
50	Total Tax	$ 51,099,724	$ 20,193,173	$ (147,964)	$ 5,056,019	$ 19,150,381	$ 3,354,694	$ 385,533	$ (131,948)	$ 69,782	$ 3,170,055

Class Cost of Service Study
Summary of Results
Future Test Year (2015)

Line No.	Description	System Total	Residential	Residential-Thermal Storage	Small General Service - Sec. Voltage	Large General Service - Sec. Voltage	Large General Service - 12 KV	Large General Service - 69 KV or Higher	Power Service to Electric Propulsion	Separate Meter General Space Heating Service	Street Lighting/Area Lighting
	(A)	(B)	RS (C)	RTS (D)	GS-1 (E)	GS-3 (F)	LP-4 (G)	LP-5 (H)	LPEP (I)	GH-2 (J)	SL/AL (K)
	Revenue Requirement at Equal Rates of Return at Proposed Rates										
51	Required Return	8.15%	8.15%	8.15%	8.15%	8.15%	8.15%	8.15%	8.15%	8.15%	8.15%
52	Required Operating Income	$ 235,679,415	$ 163,720,632	$ 2,623,109	$ 20,887,435	$ 29,718,424	$ 11,442,543	$ 113,169	$ 493,190	$ 417,084	$ 6,263,828
53	Operating Income (Deficiency)/Surplus	$ (65,517,037)	$ (66,435,658)	$ (1,747,543)	$ (5,151,760)	$ 9,245,046	$ (1,999,372)	$ 439,367	$ (480,126)	$ (150,582)	$ 763,591
	Expenses at Equal Rate of Return at Proposed Rates										
	Operations & Maintenance Expenses										
54	Distribution	389,914,020	295,089,464	3,707,219	32,763,031	35,055,613	13,115,857	370,588	348,924	576,141	8,887,183
55	Fuel and Purchased Power	-	-	-	-	-	-	-	-	-	-
56	Amortization Expense	6,376,146	4,363,489	70,100	582,474	823,156	294,751	5,054	11,306	11,602	214,214
57	Depreciation Expense	167,070,396	118,603,998	1,712,783	15,713,631	18,938,404	6,133,198	335,095	213,878	300,283	5,119,125
58	Total Operations & Maintenance Expenses	$ 563,360,562	$ 418,056,951	$ 5,490,103	$ 49,059,136	$ 54,817,174	$ 19,543,805	$ 710,737	$ 574,108	$ 888,026	$ 14,220,522
	Taxes										
59	Income Taxes	97,565,062	67,198,815	1,048,785	8,604,334	12,887,815	4,721,546	86,231	195,117	172,549	2,649,869
60	Taxes Other Than Income Taxes	28,718,462	20,334,494	302,463	2,619,007	3,308,225	1,177,316	27,984	44,287	49,838	854,850
61	Gross Receipts Tax	55,144,797	39,999,650	561,836	4,826,903	5,944,987	2,179,897	56,543	76,836	90,546	1,407,599
62	Total Taxes	$ 181,428,321	$ 127,532,959	$ 1,913,084	$ 16,050,243	$ 22,141,027	$ 8,078,759	$ 170,758	$ 316,240	$ 312,933	$ 4,912,317
63	Proposed Operating Expenses	$ 744,788,883	$ 545,589,910	$ 7,403,187	$ 65,109,380	$ 76,958,200	$ 27,622,565	$ 881,495	$ 890,348	$ 1,200,959	$ 19,132,839
64	Proposed Operating Income	$ 235,679,415	$ 163,720,632	$ 2,623,109	$ 20,887,435	$ 29,718,424	$ 11,442,543	$ 113,169	$ 493,190	$ 417,084	$ 6,263,828
65	Total Proposed Revenue Requirement at Equal Ret	$ 980,468,298	$ 709,310,541	$ 10,026,296	$ 85,996,814	$ 106,676,624	$ 39,065,108	$ 994,664	$ 1,383,539	$ 1,618,043	$ 25,396,668
66	Revenue Increase	$ 121,907,943	$ 123,312,093	$ 3,139,194	$ 9,310,104	$ (16,419,746)	$ 3,586,728	$ (784,947)	$ 857,870	$ 269,604	$ (1,362,957)
67	Less Late Payment Revenue	$ 12,409,747	$ 9,457,780	$ 67,213	$ 1,335,793	$ 1,071,240	$ 328,267	$ 125,571	$ -	$ 23,881	$ -
68	Less Annualization	2,847,422	1,619,906	(31,039)	159,717	329,999	622,993	(23,856)	0	(27,517)	197,219
69	Less Other Revenues	45,810,717	31,350,377	503,646	4,184,903	5,914,132	2,117,697	36,309	81,230	83,357	1,539,065
70	**Total Base Rate Revenues as Proposed**	**$ 919,400,413**	**$ 666,882,479**	**$ 9,486,475**	**$ 80,316,401**	**$ 99,361,253**	**$ 35,996,151**	**$ 856,640**	**$ 1,302,309**	**$ 1,538,322**	**$ 23,660,384**
	INCREASE IN INCOME TAX AND GRT @ EQUAL RATES										
71	Revenue Increase at Proposed	$ 121,907,943	$ 123,312,093	$ 3,139,194	$ 9,310,104	$ (16,419,746)	$ 3,586,728	$ (784,947)	$ 857,870	$ 269,604	$ (1,362,957)
72	Less - Provision for Uncollectible Expense @ 2.21%	$ 2,694,166	$ 2,725,197	$ 69,376	$ 205,753	$ (362,876)	$ 79,267	$ (17,347)	$ 18,959	$ 5,958	$ (30,121)
73	Gross Receipts Tax @ 5.90%	$ 7,192,569	$ 7,275,413	$ 185,212	$ 549,296	$ (968,765)	$ 211,617	$ (46,312)	$ 50,614	$ 15,907	$ (80,414)
74	PA Capital Stock Tax	$ 39,000	$ 27,130	$ 420	$ 3,559	$ 4,780	$ 1,709	$ 34	$ 65	$ 69	$ 1,234
75	Taxable Income for PA Corporate Tax	$ 111,982,209	$ 113,284,352	$ 2,884,185	$ 8,551,496	$ (15,092,885)	$ 3,294,136	$ (721,322)	$ 788,232	$ 247,670	$ (1,253,656)
76	PA Income Tax @ 9.99%	$ 11,187,023	$ 11,317,107	$ 288,130	$ 854,294	$ (1,507,779)	$ 329,084	$ (72,060)	$ 78,744	$ 24,742	$ (125,240)
77	Taxable Income for Federal Income Tax	$ 100,795,186	$ 101,967,245	$ 2,596,055	$ 7,697,202	$ (13,585,106)	$ 2,965,051	$ (649,261)	$ 709,488	$ 222,928	$ (1,128,415)
78	Federal Income Tax @ 35.00%	$ 35,278,315	$ 35,688,536	$ 908,619	$ 2,694,021	$ (4,754,787)	$ 1,037,768	$ (227,242)	$ 248,321	$ 78,025	$ (394,945)
79	Federal and State Tax Relating to Increase	$ 46,465,338	$ 47,005,643	$ 1,196,749	$ 3,548,315	$ (6,262,566)	$ 1,366,852	$ (299,302)	$ 327,065	$ 102,767	$ (520,186)

Class Cost of Service Study
Summary of Results
Future Test Year (2015)

Line No.	Description	System Total	Residential	Residential-Thermal Storage	Small General Service - Sec. Voltage	Large General Service - Sec. Voltage	Large General Service - 12 KV	Large General Service - 69 KV or Higher	Power Service to Electric Propulsion	Separate Meter General Space Heating Service	Street Lighting/Area Lighting
	(A)	(B)	RS (C)	RTS (D)	GS-1 (E)	GS-3 (F)	LP-4 (G)	LP-5 (H)	LPEP (I)	GH-2 (J)	SL/AL (K)
	Functional Revenue Requirement (Classification by Function)										
	Demand										
165	Deposits and Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
166	Distribution Primary	$ 237,420,388	$ 116,763,257	$ 3,699,095	$ 15,036,563	$ 61,970,426	$ 37,091,420	$ -	$ 1,369,440	$ 544,781	$ 945,404
167	Distribution Secondary	$ 36,937,564	$ 21,677,526	$ 686,751	$ 2,791,593	$ 11,505,036	$ -	$ -	$ -	$ 101,141	$ 175,518
168	Line Transformers	$ 24,951,999	$ 14,643,564	$ 463,913	$ 1,885,772	$ 7,771,862	$ -	$ -	$ -	$ 68,322	$ 118,565
169	Services	$ 988,408	$ 582,836	$ 18,464	$ 75,057	$ 309,332	$ -	$ -	$ -	$ 2,719	$ -
170	Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
171	Lighting	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
172	Meter Reading	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
173	Customer Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
174	Billing and Collections	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
175	Purchased Power	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
176	*Sub-total*	*$ 300,298,358*	*$ 153,667,183*	*$ 4,868,223*	*$ 19,788,985*	*$ 81,556,656*	*$ 37,091,420*	*$ -*	*$ 1,369,440*	*$ 716,963*	*$ 1,239,487*
177	Zero-Check	-	-	-	-	-	-	-	-	-	-
	Customer										
178	Deposits and Advances	$ (1,199,926)	$ (495,923)	$ (2,655)	$ (264,757)	$ (401,083)	$ (31,234)	$ -	$ -	$ (2,468)	$ (1,805)
179	Distribution Primary	$ 207,967,015	$ 179,577,637	$ 1,769,810	$ 21,500,284	$ 4,447,691	$ 180,846	$ -	$ -	$ 262,508	$ 228,238
180	Distribution Secondary	$ 70,336,945	$ 60,788,177	$ 599,092	$ 7,277,983	$ 1,505,572	$ -	$ -	$ -	$ 88,861	$ 77,260
181	Line Transformers	$ 27,665,896	$ 18,275,646	$ 164,226	$ 4,593,856	$ 4,537,968	$ -	$ -	$ -	$ 73,300	$ 20,900
182	Services	$ 79,962,914	$ 66,662,367	$ 648,938	$ 9,113,895	$ 3,418,498	$ -	$ -	$ -	$ 119,216	$ -
183	Meters	$ 75,023,840	$ 55,223,232	$ 629,865	$ 8,951,560	$ 7,505,277	$ 1,531,840	$ 981,926	$ 14,001	$ 186,139	$ -
184	Lighting	$ 23,699,992	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 23,699,992
185	Meter Reading	$ 11,267,867	$ 9,739,444	$ 95,986	$ 1,166,074	$ 241,222	$ 9,808	$ 1,088	$ 8	$ 14,237	$ -
186	Customer Service	$ 52,110,832	$ 47,553,553	$ 298,804	$ 3,029,308	$ 1,069,522	$ 99,204	$ 2,254	$ 17	$ 32,519	$ 25,651
187	Billing and Collections	$ 133,334,563	$ 118,319,225	$ 954,006	$ 10,839,626	$ 2,795,300	$ 183,224	$ 9,397	$ 72	$ 126,769	$ 106,944
188	Purchased Power	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
189	*Sub-total*	*$ 680,169,940*	*$ 555,643,358*	*$ 5,158,073*	*$ 66,207,829*	*$ 25,119,968*	*$ 1,973,688*	*$ 994,664*	*$ 14,099*	*$ 901,080*	*$ 24,157,180*
190	Zero-Check	-	-	-	-	-	-	-	-	-	-
	Fuel										
191	Deposits and Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
192	Distribution Primary	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
193	Distribution Secondary	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
194	Line Transformers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
195	Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
196	Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
197	Lighting	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
198	Meter Reading	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
199	Customer Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
200	Billing and Collections	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
201	Purchased Power	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
202	*Sub-total*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
203	Zero-Check	-	-	-	-	-	-	-	-	-	-
	Total Revenue Requirement										
204	Demand	$ 300,298,358	$ 153,667,183	$ 4,868,223	$ 19,788,985	$ 81,556,656	$ 37,091,420	$ -	$ 1,369,440	$ 716,963	$ 1,239,487
205	Customer	$ 680,169,940	$ 555,643,358	$ 5,158,073	$ 66,207,829	$ 25,119,968	$ 1,973,688	$ 994,664	$ 14,099	$ 901,080	$ 24,157,180
206	Fuel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
207	Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
208	**Total**	*$ 980,468,298*	*$ 709,310,541*	*$ 10,026,296*	*$ 85,996,814*	*$ 106,676,624*	*$ 39,065,108*	*$ 994,664*	*$ 1,383,539*	*$ 1,618,043*	*$ 25,396,668*
	Zero-Check										
	Adjusted Revenue Requirement (Excluding Late Payment Revenue and Annualization)										
209	Ratio of Base Revenue to Total Revenue	93.77%	94.02%	94.62%	93.39%	93.14%	92.14%	86.12%	94.13%	95.07%	93.16%
	Total Base Revenue Requirement										
210	Demand	$ 280,830,235	$ 144,475,439	$ 4,606,115	$ 18,481,848	$ 75,963,892	$ 34,177,516	$ -	$ 1,289,038	$ 681,638	$ 1,154,748
211	Customer	$ 638,570,178	$ 522,407,039	$ 4,880,360	$ 61,834,553	$ 23,397,361	$ 1,818,635	$ 856,640	$ 13,271	$ 856,684	$ 22,505,636
212	Fuel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
213	Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
214	**Total**	*$ 919,400,413*	*$ 666,882,479*	*$ 9,486,475*	*$ 80,316,401*	*$ 99,361,253*	*$ 35,996,151*	*$ 856,640*	*$ 1,302,309*	*$ 1,538,322*	*$ 23,660,384*

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FUL	4 REV	7 TOTAL	8	9 DEM	10 CUS	11 FUL	12 REV	15 TOTAL	16
				Residential RS						Residential-Thermal Storage RTS					
RATE BASE															
Plant-in Service															
	Intangible Plant														
301-303	INTANGIBLE PLANT - DISTRIBUTION	127,368,150	LABOR	13,800,731	83,591,035	-	-	97,391,766		432,314	774,653	-	-	1,206,966	
	Sub-total	***127,368,150***		***13,800,731***	***83,591,035***	***-***	***-***	***97,391,766***		***432,314***	***774,653***	***-***	***-***	***1,206,966***	
	Distribution Plant														
360	LAND AND LAND RIGHTS	17,277,662	DPLT	3,426,709	8,394,894	-	-	11,821,603		107,343	82,260	-	-	189,603	
360	LAND AND LAND RIGHTS - OVERHEAD LINES	74,903,845	PLT_365	19,339,322	32,576,242	-	-	51,915,565		605,812	317,456	-	-	923,268	
361	STRUCTURES & IMPROVEMENTS	38,203,000	PRI_DEM	19,150,233	-	-	-	19,150,233		599,889	-	-	-	599,889	
362	STATION EQUIPMENT	503,089,155	PRI_DEM	252,186,337	-	-	-	252,186,337		7,899,841	-	-	-	7,899,841	
362	STATION EQUIPMENT - DIRECT TO LPEP	8,800,059	DIRECT_LPEP	-	-	-	-	-		-	-	-	-	-	
364	POLES TOWERS & FIXTURES - PRI - DEMAND	382,058,006	PRI_DEM	191,516,370	-	-	-	191,516,370		5,999,329	-	-	-	5,999,329	
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	404,478,448	PRI_CUST	-	349,754,972	-	-	349,754,972		-	3,408,363	-	-	3,408,363	
364	POLES TOWERS & FIXTURES - SEC - DEMAND	68,161,403	SEC_DEM	40,408,644	-	-	-	40,408,644		1,265,817	-	-	-	1,265,817	
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	223,653,164	SEC_CUST	-	193,557,733	-	-	193,557,733		-	1,886,221	-	-	1,886,221	
365	OVERHEAD CONDUCTORS - PRI - DEMAND	373,662,548	PRI_DEM	187,307,932	-	-	-	187,307,932		5,867,498	-	-	-	5,867,498	
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	349,384,687	PRI_CUST	-	302,115,062	-	-	302,115,062		-	2,944,112	-	-	2,944,112	
365	OVERHEAD CONDUCTORS - SEC - DEMAND	91,787,282	SEC_DEM	54,414,954	-	-	-	54,414,954		1,704,571	-	-	-	1,704,571	
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	121,391,347	SEC_CUST	-	105,056,568	-	-	105,056,568		-	1,023,776	-	-	1,023,776	
366	UNDERGROUND CONDUIT - PRI - DEMAND	31,016,262	PRI_DEM	15,547,696	-	-	-	15,547,696		487,038	-	-	-	487,038	
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	133,724,285	PRI_CUST	-	115,632,202	-	-	115,632,202		-	1,126,836	-	-	1,126,836	
366	UNDERGROUND CONDUIT - SEC - DEMAND	13,071,948	SEC_DEM	7,749,543	-	-	-	7,749,543		242,758	-	-	-	242,758	
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	12,881,505	SEC_CUST	-	11,148,132	-	-	11,148,132		-	108,639	-	-	108,639	
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	90,979,819	PRI_DEM	45,605,967	-	-	-	45,605,967		1,428,626	-	-	-	1,428,626	
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	392,252,662	PRI_CUST	-	339,183,260	-	-	339,183,260		-	3,305,342	-	-	3,305,342	
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	38,343,869	SEC_DEM	22,731,688	-	-	-	22,731,688		712,079	-	-	-	712,079	
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	37,785,244	SEC_CUST	-	32,700,750	-	-	32,700,750		-	318,669	-	-	318,669	
368	LINE TRANSFORMERS - DEMAND	225,983,798	SEC_DEM	133,971,697	-	-	-	133,971,697		4,196,719	-	-	-	4,196,719	
368	LINE TRANSFORMERS - CUSTOMER	251,590,202	XFRS	-	167,201,047	-	-	167,201,047		-	1,485,650	-	-	1,485,650	
369	SERVICES - DEMAND	8,112,440	SRV_DEM	4,832,319	-	-	-	4,832,319		151,374	-	-	-	151,374	
369	SERVICES - CUSTOMER	661,604,560	SERV	-	552,700,895	-	-	552,700,895		-	5,320,102	-	-	5,320,102	
370	METERS - DIST DIRECT	298,372,218	METERS	-	220,581,780	-	-	220,581,780		-	2,487,729	-	-	2,487,729	
371	INSTALLATIONS ON CUST PREMISES	9,072,000	AREALGT	-	-	-	-	-		-	-	-	-	-	
373	STREET LIGHTING & SIGNAL SYSTEMS	111,851,000	STTRLGT	-	-	-	-	-		-	-	-	-	-	
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	36,828,979	STTRLGT	-	-	-	-	-		-	-	-	-	-	
	Sub-total	***5,010,321,398***		***998,189,411***	***2,430,603,536***	***-***	***-***	***3,428,792,946***		***31,268,695***	***23,815,154***	***-***	***-***	***55,083,849***	
	General Plant														
389-399	GENERAL PLANT - DISTRIBUTION	692,688,557	LABOR	75,054,937	454,607,792	-	-	529,662,729		2,351,127	4,212,929	-	-	6,564,056	
	Sub-total	***692,688,557***		***75,054,937***	***454,607,792***	***-***	***-***	***529,662,729***		***2,351,127***	***4,212,929***	***-***	***-***	***6,564,056***	
	TOTAL PLANT-IN-SERVICE	**5,830,378,105**		**1,087,045,079**	**2,968,802,363**	**-**	**-**	**4,055,847,441**		**34,052,136**	**28,802,736**	**-**	**-**	**62,854,872**	

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 FUL	20 REV	23 TOTAL	24	25 DEM	26 CUS	27 FUL	28 REV	31 TOTAL	32
				Small General Service - Sec. Voltage GS-1						Large General Service - Sec. Voltage GS-3					
RATE BASE															
Plant-in Service															
	Intangible Plant														
301-303	INTANGIBLE PLANT - DISTRIBUTION	127,368,150	LABOR	1,766,655	9,775,744	-	-	11,542,400		7,105,284	3,418,500	-	-	10,523,783	
	Sub-total	***127,368,150***		***1,766,655***	***9,775,744***	***-***	***-***	***11,542,400***		***7,105,284***	***3,418,500***	***-***	***-***	***10,523,783***	
	Distribution Plant														
360	LAND AND LAND RIGHTS	17,277,662	DPLT	438,659	1,141,406	-	-	1,580,065		1,764,236	462,555	-	-	2,226,790	
360	LAND AND LAND RIGHTS - OVERHEAD LINES	74,903,845	PLT_365	2,475,660	3,877,040	-	-	6,352,700		9,956,818	782,680	-	-	10,739,498	
361	STRUCTURES & IMPROVEMENTS	38,203,000	PRI_DEM	2,451,454	-	-	-	2,451,454		9,859,466	-	-	-	9,859,466	
362	STATION EQUIPMENT	503,089,155	PRI_DEM	32,282,809	-	-	-	32,282,809		129,837,717	-	-	-	129,837,717	
362	STATION EQUIPMENT - DIRECT TO LPEP	8,800,059	DIRECT_LPEP	-	-	-	-	-		-	-	-	-	-	
364	POLES TOWERS & FIXTURES - PRI - DEMAND	382,058,006	PRI_DEM	24,516,341	-	-	-	24,516,341		98,601,885	-	-	-	98,601,885	
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	404,478,448	PRI_CUST	-	41,625,859	-	-	41,625,859		-	8,403,251	-	-	8,403,251	
364	POLES TOWERS & FIXTURES - SEC - DEMAND	68,161,403	SEC_DEM	5,172,780	-	-	-	5,172,780		20,804,323	-	-	-	20,804,323	
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	223,653,164	SEC_CUST	-	23,036,147	-	-	23,036,147		-	4,650,439	-	-	4,650,439	
365	OVERHEAD CONDUCTORS - PRI - DEMAND	373,662,548	PRI_DEM	23,977,612	-	-	-	23,977,612		96,435,178	-	-	-	96,435,178	
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	349,384,687	PRI_CUST	-	35,956,026	-	-	35,956,026		-	7,258,649	-	-	7,258,649	
365	OVERHEAD CONDUCTORS - SEC - DEMAND	91,787,282	SEC_DEM	6,965,752	-	-	-	6,965,752		28,015,449	-	-	-	28,015,449	
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	121,391,347	SEC_CUST	-	12,503,239	-	-	12,503,239		-	2,524,100	-	-	2,524,100	
366	UNDERGROUND CONDUIT - PRI - DEMAND	31,016,262	PRI_DEM	1,990,287	-	-	-	1,990,287		8,004,706	-	-	-	8,004,706	
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	133,724,285	PRI_CUST	-	13,761,891	-	-	13,761,891		-	2,778,192	-	-	2,778,192	
366	UNDERGROUND CONDUIT - SEC - DEMAND	13,071,948	SEC_DEM	992,032	-	-	-	992,032		3,989,839	-	-	-	3,989,839	
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	12,881,505	SEC_CUST	-	1,326,788	-	-	1,326,788		-	267,846	-	-	267,846	
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	90,979,819	PRI_DEM	5,838,099	-	-	-	5,838,099		23,480,156	-	-	-	23,480,156	
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	392,252,662	PRI_CUST	-	40,367,674	-	-	40,367,674		-	8,149,254	-	-	8,149,254	
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	38,343,869	SEC_DEM	2,909,923	-	-	-	2,909,923		11,703,372	-	-	-	11,703,372	
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	37,785,244	SEC_CUST	-	3,891,858	-	-	3,891,858		-	785,672	-	-	785,672	
368	LINE TRANSFORMERS - DEMAND	225,983,798	SEC_DEM	17,149,948	-	-	-	17,149,948		68,975,106	-	-	-	68,975,106	
368	LINE TRANSFORMERS - CUSTOMER	251,590,202	XFRS	-	41,778,323	-	-	41,778,323		-	40,274,366	-	-	40,274,366	
369	SERVICES - DEMAND	8,112,440	SRV_DEM	618,594	-	-	-	618,594		2,487,912	-	-	-	2,487,912	
369	SERVICES - CUSTOMER	661,604,560	SERV	-	75,113,993	-	-	75,113,993		-	27,494,503	-	-	27,494,503	
370	METERS - DIST DIRECT	298,372,218	METERS	-	35,542,984	-	-	35,542,984		-	29,081,418	-	-	29,081,418	
371	INSTALLATIONS ON CUST PREMISES	9,072,000	AREALGT	-	-	-	-	-		-	-	-	-	-	
373	STREET LIGHTING & SIGNAL SYSTEMS	111,851,000	STTRLGT	-	-	-	-	-		-	-	-	-	-	
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	36,828,979	STTRLGT	-	-	-	-	-		-	-	-	-	-	
	Sub-total	***5,010,321,398***		***127,779,951***	***329,923,228***	***-***	***-***	***457,703,179***		***513,916,162***	***132,912,924***	***-***	***-***	***646,829,086***	
	General Plant														
389-399	GENERAL PLANT - DISTRIBUTION	692,688,557	LABOR	9,607,912	53,165,144	-	-	62,773,056		38,641,910	18,591,426	-	-	57,233,335	
	Sub-total	***692,688,557***		***9,607,912***	***53,165,144***	***-***	***-***	***62,773,056***		***38,641,910***	***18,591,426***	***-***	***-***	***57,233,335***	
	TOTAL PLANT-IN-SERVICE	**5,830,378,105**		**139,154,518**	**392,864,116**	**-**	**-**	**532,018,635**		**559,663,355**	**154,922,849**	**-**	**-**	**714,586,204**	

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	33 DEM	34 CUS	35 FUL	36 REV	39 TOTAL	40 DEM	41 CUS	42 FUL	43 REV	44 TOTAL	47 48
				Large General Service - 12 KV LP-4					Large General Service - 69 KV or Higher LP-5					
RATE BASE														
Plant-in Service														
	Intangible Plant													
301-303	INTANGIBLE PLANT - DISTRIBUTION	127,368,150	LABOR	3,369,295	332,093	-	-	3,701,388	-	175,961	-	-	175,961	
	Sub-total	***127,368,150***		***3,369,295***	***332,093***	**-**	**-**	***3,701,388***	**-**	***175,961***	**-**	**-**	***175,961***	
	Distribution Plant													
360	LAND AND LAND RIGHTS	17,277,662	DPLT	769,925	24,646	-	-	794,572	-	13,902	-	-	13,902	
360	LAND AND LAND RIGHTS - OVERHEAD LINES	74,903,845	PLT_365	4,617,240	23,610	-	-	4,640,850	-	-	-	-	-	
361	STRUCTURES & IMPROVEMENTS	38,203,000	PRI_DEM	5,900,338	-	-	-	5,900,338	-	-	-	-	-	
362	STATION EQUIPMENT	503,089,155	PRI_DEM	77,700,602	-	-	-	77,700,602	-	-	-	-	-	
362	STATION EQUIPMENT - DIRECT TO LPEP	8,800,059	DIRECT_LPEP	-	-	-	-	-	-	-	-	-	-	
364	POLES TOWERS & FIXTURES - PRI - DEMAND	382,058,006	PRI_DEM	59,007,706	-	-	-	59,007,706	-	-	-	-	-	
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	404,478,448	PRI_CUST	-	341,630	-	-	341,630	-	-	-	-	-	
364	POLES TOWERS & FIXTURES - SEC - DEMAND	68,161,403	SEC_DEM	-	-	-	-	-	-	-	-	-	-	
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	223,653,164	SEC_CUST	-	-	-	-	-	-	-	-	-	-	
365	OVERHEAD CONDUCTORS - PRI - DEMAND	373,662,548	PRI_DEM	57,711,053	-	-	-	57,711,053	-	-	-	-	-	
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	349,384,687	PRI_CUST	-	295,097	-	-	295,097	-	-	-	-	-	
365	OVERHEAD CONDUCTORS - SEC - DEMAND	91,787,282	SEC_DEM	-	-	-	-	-	-	-	-	-	-	
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	121,391,347	SEC_CUST	-	-	-	-	-	-	-	-	-	-	
366	UNDERGROUND CONDUIT - PRI - DEMAND	31,016,262	PRI_DEM	4,790,368	-	-	-	4,790,368	-	-	-	-	-	
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	133,724,285	PRI_CUST	-	112,946	-	-	112,946	-	-	-	-	-	
366	UNDERGROUND CONDUIT - SEC - DEMAND	13,071,948	SEC_DEM	-	-	-	-	-	-	-	-	-	-	
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	12,881,505	SEC_CUST	-	-	-	-	-	-	-	-	-	-	
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	90,979,819	PRI_DEM	14,051,559	-	-	-	14,051,559	-	-	-	-	-	
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	392,252,662	PRI_CUST	-	331,304	-	-	331,304	-	-	-	-	-	
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	38,343,869	SEC_DEM	-	-	-	-	-	-	-	-	-	-	
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	37,785,244	SEC_CUST	-	-	-	-	-	-	-	-	-	-	
368	LINE TRANSFORMERS - DEMAND	225,983,798	SEC_DEM	-	-	-	-	-	-	-	-	-	-	
368	LINE TRANSFORMERS - CUSTOMER	251,590,202	XFRS	-	-	-	-	-	-	-	-	-	-	
369	SERVICES - DEMAND	8,112,440	SRV_DEM	-	-	-	-	-	-	-	-	-	-	
369	SERVICES - CUSTOMER	661,604,560	SERV	-	-	-	-	-	-	-	-	-	-	
370	METERS - DIST DIRECT	298,372,218	METERS	-	5,934,673	-	-	5,934,673	-	3,957,243	-	-	3,957,243	
371	INSTALLATIONS ON CUST PREMISES	9,072,000	AREALGT	-	-	-	-	-	-	-	-	-	-	
373	STREET LIGHTING & SIGNAL SYSTEMS	111,851,000	STTRLGT	-	-	-	-	-	-	-	-	-	-	
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	36,828,979	STTRLGT	-	-	-	-	-	-	-	-	-	-	
	Sub-total	***5,010,321,398***		***224,548,792***	***7,063,906***	**-**	**-**	***231,612,698***	**-**	***3,971,145***	**-**	**-**	***3,971,145***	
	General Plant													
389-399	GENERAL PLANT - DISTRIBUTION	692,688,557	LABOR	18,323,828	1,806,078	-	-	20,129,906	-	956,960	-	-	956,960	
	Sub-total	***692,688,557***		***18,323,828***	***1,806,078***	**-**	**-**	***20,129,906***	**-**	***956,960***	**-**	**-**	***956,960***	
	TOTAL PLANT-IN-SERVICE	**5,830,378,105**		**246,241,914**	**9,202,077**	**-**	**-**	**255,443,991**	**-**	**5,104,066**	**-**	**-**	**5,104,066**	

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	49	50	51	52	55	56	57	58	59	60	63	64
				Power Service to Electric Propulsion LPEP						Separate Meter General Space Heating Service GH-2					
				DEM	CUS	FUL	REV	TOTAL		DEM	CUS	FUL	REV	TOTAL	
RATE BASE															
Plant-in Service															
	Intangible Plant														
301-303	INTANGIBLE PLANT - DISTRIBUTION	127,368,150	LABOR	117,205	2,329	-	-	119,534		63,520	132,033	-	-	195,553	
	Sub-total	***127,368,150***		***117,205***	***2,329***	***-***	***-***	***119,534***		***63,520***	***132,033***	***-***	***-***	***195,553***	
	Distribution Plant														
360	LAND AND LAND RIGHTS	17,277,662	DPLT	30,915	186	-	-	31,101		15,772	15,668	-	-	31,440	
360	LAND AND LAND RIGHTS - OVERHEAD LINES	74,903,845	PLT_365	-	-	-	-	-		89,012	46,977	-	-	135,989	
361	STRUCTURES & IMPROVEMENTS	38,203,000	PRI_DEM	-	-	-	-	-		88,142	-	-	-	88,142	
362	STATION EQUIPMENT	503,089,155	PRI_DEM	-	-	-	-	-		1,160,723	-	-	-	1,160,723	
362	STATION EQUIPMENT - DIRECT TO LPEP	8,800,059	DIRECT_LPEP	8,800,059	-	-	-	8,800,059		-	-	-	-	-	
364	POLES TOWERS & FIXTURES - PRI - DEMAND	382,058,006	PRI_DEM	-	-	-	-	-		881,481	-	-	-	881,481	
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	404,478,448	PRI_CUST	-	-	-	-	-		-	504,365	-	-	504,365	
364	POLES TOWERS & FIXTURES - SEC - DEMAND	68,161,403	SEC_DEM	-	-	-	-	-		185,987	-	-	-	185,987	
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	223,653,164	SEC_CUST	-	-	-	-	-		-	279,120	-	-	279,120	
365	OVERHEAD CONDUCTORS - PRI - DEMAND	373,662,548	PRI_DEM	-	-	-	-	-		862,111	-	-	-	862,111	
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	349,384,687	PRI_CUST	-	-	-	-	-		-	435,666	-	-	435,666	
365	OVERHEAD CONDUCTORS - SEC - DEMAND	91,787,282	SEC_DEM	-	-	-	-	-		250,453	-	-	-	250,453	
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	121,391,347	SEC_CUST	-	-	-	-	-		-	151,497	-	-	151,497	
366	UNDERGROUND CONDUIT - PRI - DEMAND	31,016,262	PRI_DEM	-	-	-	-	-		71,560	-	-	-	71,560	
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	133,724,285	PRI_CUST	-	-	-	-	-		-	166,748	-	-	166,748	
366	UNDERGROUND CONDUIT - SEC - DEMAND	13,071,948	SEC_DEM	-	-	-	-	-		35,668	-	-	-	35,668	
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	12,881,505	SEC_CUST	-	-	-	-	-		-	16,076	-	-	16,076	
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	90,979,819	PRI_DEM	-	-	-	-	-		209,908	-	-	-	209,908	
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	392,252,662	PRI_CUST	-	-	-	-	-		-	489,120	-	-	489,120	
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	38,343,869	SEC_DEM	-	-	-	-	-		104,626	-	-	-	104,626	
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	37,785,244	SEC_CUST	-	-	-	-	-		-	47,156	-	-	47,156	
368	LINE TRANSFORMERS - DEMAND	225,983,798	SEC_DEM	-	-	-	-	-		616,624	-	-	-	616,624	
368	LINE TRANSFORMERS - CUSTOMER	251,590,202	XFRS	-	-	-	-	-		-	661,550	-	-	661,550	
369	SERVICES - DEMAND	8,112,440	SRV_DEM	-	-	-	-	-		22,241	-	-	-	22,241	
369	SERVICES - CUSTOMER	661,604,560	SERV	-	-	-	-	-		-	975,067	-	-	975,067	
370	METERS - DIST DIRECT	298,372,218	METERS	-	52,931	-	-	52,931		-	733,461	-	-	733,461	
371	INSTALLATIONS ON CUST PREMISES	9,072,000	AREALGT	-	-	-	-	-		-	-	-	-	-	
373	STREET LIGHTING & SIGNAL SYSTEMS	111,851,000	STTRLGT	-	-	-	-	-		-	-	-	-	-	
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	36,828,979	STTRLGT	-	-	-	-	-		-	-	-	-	-	
	Sub-total	***5,010,321,398***		***8,830,975***	***53,117***	***-***	***-***	***8,884,092***		***4,594,308***	***4,522,471***	***-***	***-***	***9,116,779***	
	General Plant														
389-399	GENERAL PLANT - DISTRIBUTION	692,688,557	LABOR	637,416	12,668	-	-	650,083		345,451	718,057	-	-	1,063,508	
	Sub-total	***692,688,557***		***637,416***	***12,668***	***-***	***-***	***650,083***		***345,451***	***718,057***	***-***	***-***	***1,063,508***	
	TOTAL PLANT-IN-SERVICE	**5,830,378,105**		**9,585,595**	**68,114**	**-**	**-**	**9,653,709**		**5,003,279**	**5,372,561**	**-**	**-**	**10,375,840**	

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	65 DEM	66 CUS	67 FUL	68 REV	71 TOTAL
				Street Lighting/Area Lighting SL/AL				
RATE BASE								
Plant-in Service								
	Intangible Plant							
301-303	INTANGIBLE PLANT - DISTRIBUTION	127,368,150	LABOR	110,080	2,400,719	-	-	2,510,800
	Sub-total	***127,368,150***		***110,080***	***2,400,719***	**-**	**-**	***2,510,800***
	Distribution Plant							
360	LAND AND LAND RIGHTS	17,277,662	DPLT	27,327	561,260	-	-	588,587
360	LAND AND LAND RIGHTS - OVERHEAD LINES	74,903,845	PLT_365	154,993	40,982	-	-	195,976
361	STRUCTURES & IMPROVEMENTS	38,203,000	PRI_DEM	153,478	-	-	-	153,478
362	STATION EQUIPMENT	503,089,155	PRI_DEM	2,021,126	-	-	-	2,021,126
362	STATION EQUIPMENT - DIRECT TO LPEP	8,800,059	DIRECT_LPEP	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - DEMAND	382,058,006	PRI_DEM	1,534,892	-	-	-	1,534,892
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	404,478,448	PRI_CUST	-	440,008	-	-	440,008
364	POLES TOWERS & FIXTURES - SEC - DEMAND	68,161,403	SEC_DEM	323,852	-	-	-	323,852
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	223,653,164	SEC_CUST	-	243,505	-	-	243,505
365	OVERHEAD CONDUCTORS - PRI - DEMAND	373,662,548	PRI_DEM	1,501,163	-	-	-	1,501,163
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	349,384,687	PRI_CUST	-	380,075	-	-	380,075
365	OVERHEAD CONDUCTORS - SEC - DEMAND	91,787,282	SEC_DEM	436,104	-	-	-	436,104
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	121,391,347	SEC_CUST	-	132,166	-	-	132,166
366	UNDERGROUND CONDUIT - PRI - DEMAND	31,016,262	PRI_DEM	124,606	-	-	-	124,606
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	133,724,285	PRI_CUST	-	145,471	-	-	145,471
366	UNDERGROUND CONDUIT - SEC - DEMAND	13,071,948	SEC_DEM	62,108	-	-	-	62,108
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	12,881,505	SEC_CUST	-	14,025	-	-	14,025
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	90,979,819	PRI_DEM	365,505	-	-	-	365,505
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	392,252,662	PRI_CUST	-	426,709	-	-	426,709
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	38,343,869	SEC_DEM	182,181	-	-	-	182,181
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	37,785,244	SEC_CUST	-	41,139	-	-	41,139
368	LINE TRANSFORMERS - DEMAND	225,983,798	SEC_DEM	1,073,705	-	-	-	1,073,705
368	LINE TRANSFORMERS - CUSTOMER	251,590,202	XFRS	-	189,266	-	-	189,266
369	SERVICES - DEMAND	8,112,440	SRV_DEM	-	-	-	-	-
369	SERVICES - CUSTOMER	661,604,560	SERV	-	-	-	-	-
370	METERS - DIST DIRECT	298,372,218	METERS	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	9,072,000	AREALGT	-	9,072,000	-	-	9,072,000
373	STREET LIGHTING & SIGNAL SYSTEMS	111,851,000	STTRLGT	-	111,851,000	-	-	111,851,000
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	36,828,979	STTRLGT	-	36,828,979	-	-	36,828,979
	Sub-total	***5,010,321,398***		***7,961,040***	***160,366,584***	**-**	**-**	***168,327,624***
	General Plant							
389-399	GENERAL PLANT - DISTRIBUTION	692,688,557	LABOR	598,669	13,056,254	-	-	13,654,923
	Sub-total	***692,688,557***		***598,669***	***13,056,254***	**-**	**-**	***13,654,923***
	TOTAL PLANT-IN-SERVICE	**5,830,378,105**		**8,669,789**	**175,823,558**	**-**	**-**	**184,493,347**

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FUL	4 REV	7 8 TOTAL	9 DEM	10 CUS	11 FUL	12 REV	15 16 TOTAL
				Residential RS					Residential-Thermal Storage RTS				
Accumulated Reserve for Depreciation													
	Intangible Plant												
301-303	INTANGIBLE PLANT - DISTRIBUTION	67,009,055	LABOR	7,260,637	43,977,684	-	-	51,238,322	227,442	407,549	-	-	634,991
	Sub-total	***67,009,055***		***7,260,637***	***43,977,684***	***-***	***-***	***51,238,322***	***227,442***	***407,549***	***-***	***-***	***634,991***
	Distribution Plant												
360	LAND AND LAND RIGHTS	32,436,012	PLT_360	8,010,709	14,416,560	-	-	22,427,269	250,939	140,648	-	-	391,587
361	STRUCTURES & IMPROVEMENTS - PRIMARY	14,943,000	PRI_DEM	7,490,562	-	-	-	7,490,562	234,645	-	-	-	234,645
362	STATION EQUIPMENT	127,893,394	PRI_DEM	64,109,842	-	-	-	64,109,842	2,008,267	-	-	-	2,008,267
362	STATION EQUIPMENT - DIRECT TO LPEP	1,842,024	DIRECT_LPEP	-	-	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - DEMAND	116,549,995	PRI_DEM	58,423,673	-	-	-	58,423,673	1,830,146	-	-	-	1,830,146
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	123,389,539	PRI_CUST	-	106,695,684	-	-	106,695,684	-	1,039,750	-	-	1,039,750
364	POLES TOWERS & FIXTURES - SEC - DEMAND	20,934,542	SEC_DEM	12,410,784	-	-	-	12,410,784	388,773	-	-	-	388,773
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	68,691,025	SEC_CUST	-	59,447,757	-	-	59,447,757	-	579,319	-	-	579,319
365	OVERHEAD CONDUCTORS - PRI - DEMAND	104,642,245	PRI_DEM	52,454,608	-	-	-	52,454,608	1,643,162	-	-	-	1,643,162
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	97,843,357	PRI_CUST	-	84,605,745	-	-	84,605,745	-	824,483	-	-	824,483
365	OVERHEAD CONDUCTORS - SEC - DEMAND	25,704,549	SEC_DEM	15,238,624	-	-	-	15,238,624	477,356	-	-	-	477,356
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	33,995,013	SEC_CUST	-	29,420,543	-	-	29,420,543	-	286,703	-	-	286,703
366	UNDERGROUND CONDUIT - PRI - DEMAND	9,060,709	PRI_DEM	4,541,913	-	-	-	4,541,913	142,277	-	-	-	142,277
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	39,064,568	PRI_CUST	-	33,779,369	-	-	33,779,369	-	329,180	-	-	329,180
366	UNDERGROUND CONDUIT - SEC - DEMAND	3,818,678	SEC_DEM	2,263,856	-	-	-	2,263,856	70,916	-	-	-	70,916
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	3,763,045	SEC_CUST	-	3,256,678	-	-	3,256,678	-	31,736	-	-	31,736
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	29,772,988	PRI_DEM	14,924,473	-	-	-	14,924,473	467,515	-	-	-	467,515
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	128,364,003	PRI_CUST	-	110,997,134	-	-	110,997,134	-	1,081,667	-	-	1,081,667
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	12,547,964	SEC_DEM	7,438,905	-	-	-	7,438,905	233,027	-	-	-	233,027
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	12,365,156	SEC_CUST	-	10,701,264	-	-	10,701,264	-	104,284	-	-	104,284
368	LINE TRANSFORMERS - DEMAND	89,654,111	SEC_DEM	53,150,330	-	-	-	53,150,330	1,664,956	-	-	-	1,664,956
368	LINE TRANSFORMERS - CUSTOMER	99,812,889	XFRS	-	66,333,345	-	-	66,333,345	-	589,399	-	-	589,399
369	SERVICES - DEMAND	3,911,788	SRV_DEM	2,330,126	-	-	-	2,330,126	72,992	-	-	-	72,992
369	SERVICES - CUSTOMER	319,023,212	SERV	-	266,510,278	-	-	266,510,278	-	2,565,333	-	-	2,565,333
370	METERS - DIST DIRECT	195,635,875	METERS	-	144,630,454	-	-	144,630,454	-	1,631,147	-	-	1,631,147
371	INSTALLATIONS ON CUST PREMISES	5,314,000	AREALGT	-	-	-	-	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	55,270,000	STTRLGT	-	-	-	-	-	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	10,629,899	STTRLGT	-	-	-	-	-	-	-	-	-	-
	Sub-total	***1,786,873,578***		***302,788,406***	***930,794,811***	***-***	***-***	***1,233,583,217***	***9,484,972***	***9,203,650***	***-***	***-***	***18,688,622***
	General Plant												
389-399	GENERAL PLANT - DISTRIBUTION	247,972,295	LABOR	26,868,561	162,742,890	-	-	189,611,451	841,669	1,508,167	-	-	2,349,835
	Sub-total	***247,972,295***		***26,868,561***	***162,742,890***	***-***	***-***	***189,611,451***	***841,669***	***1,508,167***	***-***	***-***	***2,349,835***
	TOTAL DEPRECIATION ACCRUAL	**2,101,854,929**		**336,917,604**	**1,137,515,385**	**-**	**-**	**1,474,432,989**	**10,554,083**	**11,119,366**	**-**	**-**	**21,673,449**
	NET PLANT	**3,728,523,176**		**750,127,474**	**1,831,286,978**	**-**	**-**	**2,581,414,452**	**23,498,053**	**17,683,370**	**-**	**-**	**41,181,423**

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 FUL	20 REV	23 TOTAL	24	25 DEM	26 CUS	27 FUL	28 REV	31 TOTAL	32
				Small General Service - Sec. Voltage GS-1						Large General Service - Sec. Voltage GS-3					
Accumulated Reserve for Depreciation															
	Intangible Plant														
301-303	INTANGIBLE PLANT - DISTRIBUTION	67,009,055	LABOR	929,447	5,143,070	-	-	6,072,517		3,738,127	1,798,491	-	-	5,536,618	
	Sub-total	***67,009,055***		***929,447***	***5,143,070***	***-***	***-***	***6,072,517***		***3,738,127***	***1,798,491***	***-***	***-***	***5,536,618***	
	Distribution Plant														
360	LAND AND LAND RIGHTS	32,436,012	PLT_360	1,025,465	1,765,846	-	-	2,791,311		4,124,300	438,162	-	-	4,562,463	
361	STRUCTURES & IMPROVEMENTS - PRIMARY	14,943,000	PRI_DEM	958,880	-	-	-	958,880		3,856,503	-	-	-	3,856,503	
362	STATION EQUIPMENT	127,893,394	PRI_DEM	8,206,812	-	-	-	8,206,812		33,006,846	-	-	-	33,006,846	
362	STATION EQUIPMENT - DIRECT TO LPEP	1,842,024	DIRECT_LPEP	-	-	-	-	-		-	-	-	-	-	
364	POLES TOWERS & FIXTURES - PRI - DEMAND	116,549,995	PRI_DEM	7,478,915	-	-	-	7,478,915		30,079,331	-	-	-	30,079,331	
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	123,389,539	PRI_CUST	-	12,698,317	-	-	12,698,317		-	2,563,482	-	-	2,563,482	
364	POLES TOWERS & FIXTURES - SEC - DEMAND	20,934,542	SEC_DEM	1,588,726	-	-	-	1,588,726		6,389,672	-	-	-	6,389,672	
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	68,691,025	SEC_CUST	-	7,075,136	-	-	7,075,136		-	1,428,298	-	-	1,428,298	
365	OVERHEAD CONDUCTORS - PRI - DEMAND	104,642,245	PRI_DEM	6,714,805	-	-	-	6,714,805		27,006,168	-	-	-	27,006,168	
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	97,843,357	PRI_CUST	-	10,069,297	-	-	10,069,297		-	2,032,747	-	-	2,032,747	
365	OVERHEAD CONDUCTORS - SEC - DEMAND	25,704,549	SEC_DEM	1,950,723	-	-	-	1,950,723		7,845,580	-	-	-	7,845,580	
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	33,995,013	SEC_CUST	-	3,501,467	-	-	3,501,467		-	706,861	-	-	706,861	
366	UNDERGROUND CONDUIT - PRI - DEMAND	9,060,709	PRI_DEM	581,418	-	-	-	581,418		2,338,396	-	-	-	2,338,396	
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	39,064,568	PRI_CUST	-	4,020,230	-	-	4,020,230		-	811,587	-	-	811,587	
366	UNDERGROUND CONDUIT - SEC - DEMAND	3,818,678	SEC_DEM	289,800	-	-	-	289,800		1,165,543	-	-	-	1,165,543	
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	3,763,045	SEC_CUST	-	387,591	-	-	387,591		-	78,245	-	-	78,245	
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	29,772,988	PRI_DEM	1,910,508	-	-	-	1,910,508		7,683,840	-	-	-	7,683,840	
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	128,364,003	PRI_CUST	-	13,210,251	-	-	13,210,251		-	2,666,829	-	-	2,666,829	
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	12,547,964	SEC_DEM	952,267	-	-	-	952,267		3,829,908	-	-	-	3,829,908	
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	12,365,156	SEC_CUST	-	1,273,604	-	-	1,273,604		-	257,110	-	-	257,110	
368	LINE TRANSFORMERS - DEMAND	89,654,111	SEC_DEM	6,803,865	-	-	-	6,803,865		27,364,359	-	-	-	27,364,359	
368	LINE TRANSFORMERS - CUSTOMER	99,812,889	XFRS	-	16,574,632	-	-	16,574,632		-	15,977,970	-	-	15,977,970	
369	SERVICES - DEMAND	3,911,788	SRV_DEM	298,283	-	-	-	298,283		1,199,662	-	-	-	1,199,662	
369	SERVICES - CUSTOMER	319,023,212	SERV	-	36,219,683	-	-	36,219,683		-	13,257,745	-	-	13,257,745	
370	METERS - DIST DIRECT	195,635,875	METERS	-	23,304,726	-	-	23,304,726		-	19,068,024	-	-	19,068,024	
371	INSTALLATIONS ON CUST PREMISES	5,314,000	AREALGT	-	-	-	-	-		-	-	-	-	-	
373	STREET LIGHTING & SIGNAL SYSTEMS	55,270,000	STTRLGT	-	-	-	-	-		-	-	-	-	-	
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	10,629,899	STTRLGT	-	-	-	-	-		-	-	-	-	-	
	Sub-total	***1,786,873,578***		***38,760,467***	***130,100,781***	***-***	***-***	***168,861,248***		***155,890,108***	***59,287,061***	***-***	***-***	***215,177,169***	
	General Plant														
389-399	GENERAL PLANT - DISTRIBUTION	247,972,295	LABOR	3,439,491	19,032,338	-	-	22,471,829		13,833,234	6,655,456	-	-	20,488,691	
	Sub-total	***247,972,295***		***3,439,491***	***19,032,338***	***-***	***-***	***22,471,829***		***13,833,234***	***6,655,456***	***-***	***-***	***20,488,691***	
	TOTAL DEPRECIATION ACCRUAL	**2,101,854,929**		**43,129,404**	**154,276,189**	**-**	**-**	**197,405,594**		**173,461,470**	**67,741,008**	**-**	**-**	**241,202,477**	
	NET PLANT	**3,728,523,176**		**96,025,114**	**238,587,927**	**-**	**-**	**334,613,041**		**386,201,885**	**87,181,841**	**-**	**-**	**473,383,727**	

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	33 DEM	34 CUS	35 FUL	36 REV	39 TOTAL	40	41 DEM	42 CUS	43 FUL	44 REV	47 TOTAL	48
				Large General Service - 12 KV LP-4						Large General Service - 69 KV or Higher LP-5					
Accumulated Reserve for Depreciation															
	Intangible Plant														
301-303	INTANGIBLE PLANT - DISTRIBUTION	67,009,055	LABOR	1,772,604	174,716	-	-	1,947,320		-	92,574	-	-	92,574	
	Sub-total	***67,009,055***		***1,772,604***	***174,716***	**-**	**-**	***1,947,320***		**-**	***92,574***	**-**	**-**	***92,574***	
	Distribution Plant														
360	LAND AND LAND RIGHTS	32,436,012	PLT_360	1,895,588	16,980	-	-	1,912,568		-	4,892	-	-	4,892	
361	STRUCTURES & IMPROVEMENTS - PRIMARY	14,943,000	PRI_DEM	2,307,901	-	-	-	2,307,901		-	-	-	-	-	
362	STATION EQUIPMENT	127,893,394	PRI_DEM	19,752,749	-	-	-	19,752,749		-	-	-	-	-	
362	STATION EQUIPMENT - DIRECT TO LPEP	1,842,024	DIRECT_LPEP	-	-	-	-	-		-	-	-	-	-	
364	POLES TOWERS & FIXTURES - PRI - DEMAND	116,549,995	PRI_DEM	18,000,795	-	-	-	18,000,795		-	-	-	-	-	
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	123,389,539	PRI_CUST	-	104,217	-	-	104,217		-	-	-	-	-	
364	POLES TOWERS & FIXTURES - SEC - DEMAND	20,934,542	SEC_DEM	-	-	-	-	-		-	-	-	-	-	
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	68,691,025	SEC_CUST	-	-	-	-	-		-	-	-	-	-	
365	OVERHEAD CONDUCTORS - PRI - DEMAND	104,642,245	PRI_DEM	16,161,679	-	-	-	16,161,679		-	-	-	-	-	
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	97,843,357	PRI_CUST	-	82,640	-	-	82,640		-	-	-	-	-	
365	OVERHEAD CONDUCTORS - SEC - DEMAND	25,704,549	SEC_DEM	-	-	-	-	-		-	-	-	-	-	
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	33,995,013	SEC_CUST	-	-	-	-	-		-	-	-	-	-	
366	UNDERGROUND CONDUIT - PRI - DEMAND	9,060,709	PRI_DEM	1,399,399	-	-	-	1,399,399		-	-	-	-	-	
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	39,064,568	PRI_CUST	-	32,995	-	-	32,995		-	-	-	-	-	
366	UNDERGROUND CONDUIT - SEC - DEMAND	3,818,678	SEC_DEM	-	-	-	-	-		-	-	-	-	-	
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	3,763,045	SEC_CUST	-	-	-	-	-		-	-	-	-	-	
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	29,772,988	PRI_DEM	4,598,348	-	-	-	4,598,348		-	-	-	-	-	
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	128,364,003	PRI_CUST	-	108,419	-	-	108,419		-	-	-	-	-	
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	12,547,964	SEC_DEM	-	-	-	-	-		-	-	-	-	-	
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	12,365,156	SEC_CUST	-	-	-	-	-		-	-	-	-	-	
368	LINE TRANSFORMERS - DEMAND	89,654,111	SEC_DEM	-	-	-	-	-		-	-	-	-	-	
368	LINE TRANSFORMERS - CUSTOMER	99,812,889	XFRS	-	-	-	-	-		-	-	-	-	-	
369	SERVICES - DEMAND	3,911,788	SRV_DEM	-	-	-	-	-		-	-	-	-	-	
369	SERVICES - CUSTOMER	319,023,212	SERV	-	-	-	-	-		-	-	-	-	-	
370	METERS - DIST DIRECT	195,635,875	METERS	-	3,891,230	-	-	3,891,230		-	2,594,674	-	-	2,594,674	
371	INSTALLATIONS ON CUST PREMISES	5,314,000	AREALGT	-	-	-	-	-		-	-	-	-	-	
373	STREET LIGHTING & SIGNAL SYSTEMS	55,270,000	STTRLGT	-	-	-	-	-		-	-	-	-	-	
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	10,629,899	STTRLGT	-	-	-	-	-		-	-	-	-	-	
	Sub-total	***1,786,873,578***		***64,116,460***	***4,236,481***	**-**	**-**	***68,352,940***		**-**	***2,599,566***	**-**	**-**	***2,599,566***	
	General Plant														
389-399	GENERAL PLANT - DISTRIBUTION	247,972,295	LABOR	6,559,660	646,549	-	-	7,206,210		-	342,577	-	-	342,577	
	Sub-total	***247,972,295***		***6,559,660***	***646,549***	**-**	**-**	***7,206,210***		**-**	***342,577***	**-**	**-**	***342,577***	
	TOTAL DEPRECIATION ACCRUAL	**2,101,854,929**		**72,448,724**	**5,057,746**	**-**	**-**	**77,506,469**		**-**	**3,034,717**	**-**	**-**	**3,034,717**	
	NET PLANT	**3,728,523,176**		**173,793,191**	**4,144,331**	**-**	**-**	**177,937,522**		**-**	**2,069,348**	**-**	**-**	**2,069,348**	

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	49 DEM	50 CUS	51 FUL	52 REV	55 TOTAL	56	57 DEM	58 CUS	59 FUL	60 REV	63 TOTAL	64
				Power Service to Electric Propulsion LPEP						Separate Meter General Space Heating Service GH-2					
Accumulated Reserve for Depreciation															
	Intangible Plant														
301-303	INTANGIBLE PLANT - DISTRIBUTION	67,009,055	LABOR	61,662	1,225	-	-	62,888		33,418	69,463	-	-	102,881	
	Sub-total	***67,009,055***		***61,662***	***1,225***	***-***	***-***	***62,888***		***33,418***	***69,463***	***-***	***-***	***102,881***	
	Distribution Plant														
360	LAND AND LAND RIGHTS	32,436,012	PLT_360	10,878	65	-	-	10,944		36,870	22,043	-	-	58,913	
361	STRUCTURES & IMPROVEMENTS - PRIMARY	14,943,000	PRI_DEM	-	-	-	-	-		34,476	-	-	-	34,476	
362	STATION EQUIPMENT	127,893,394	PRI_DEM	-	-	-	-	-		295,075	-	-	-	295,075	
362	STATION EQUIPMENT - DIRECT TO LPEP	1,842,024	DIRECT_LPEP	1,842,024	-	-	-	1,842,024		-	-	-	-	-	
364	POLES TOWERS & FIXTURES - PRI - DEMAND	116,549,995	PRI_DEM	-	-	-	-	-		268,903	-	-	-	268,903	
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	123,389,539	PRI_CUST	-	-	-	-	-		-	153,861	-	-	153,861	
364	POLES TOWERS & FIXTURES - SEC - DEMAND	20,934,542	SEC_DEM	-	-	-	-	-		57,122	-	-	-	57,122	
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	68,691,025	SEC_CUST	-	-	-	-	-		-	85,727	-	-	85,727	
365	OVERHEAD CONDUCTORS - PRI - DEMAND	104,642,245	PRI_DEM	-	-	-	-	-		241,430	-	-	-	241,430	
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	97,843,357	PRI_CUST	-	-	-	-	-		-	122,006	-	-	122,006	
365	OVERHEAD CONDUCTORS - SEC - DEMAND	25,704,549	SEC_DEM	-	-	-	-	-		70,138	-	-	-	70,138	
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	33,995,013	SEC_CUST	-	-	-	-	-		-	42,426	-	-	42,426	
366	UNDERGROUND CONDUIT - PRI - DEMAND	9,060,709	PRI_DEM	-	-	-	-	-		20,905	-	-	-	20,905	
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	39,064,568	PRI_CUST	-	-	-	-	-		-	48,712	-	-	48,712	
366	UNDERGROUND CONDUIT - SEC - DEMAND	3,818,678	SEC_DEM	-	-	-	-	-		10,420	-	-	-	10,420	
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	3,763,045	SEC_CUST	-	-	-	-	-		-	4,696	-	-	4,696	
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	29,772,988	PRI_DEM	-	-	-	-	-		68,692	-	-	-	68,692	
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	128,364,003	PRI_CUST	-	-	-	-	-		-	160,064	-	-	160,064	
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	12,547,964	SEC_DEM	-	-	-	-	-		34,239	-	-	-	34,239	
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	12,365,156	SEC_CUST	-	-	-	-	-		-	15,432	-	-	15,432	
368	LINE TRANSFORMERS - DEMAND	89,654,111	SEC_DEM	-	-	-	-	-		244,632	-	-	-	244,632	
368	LINE TRANSFORMERS - CUSTOMER	99,812,889	XFRS	-	-	-	-	-		-	262,455	-	-	262,455	
369	SERVICES - DEMAND	3,911,788	SRV_DEM	-	-	-	-	-		10,725	-	-	-	10,725	
369	SERVICES - CUSTOMER	319,023,212	SERV	-	-	-	-	-		-	470,174	-	-	470,174	
370	METERS - DIST DIRECT	195,635,875	METERS	-	34,706	-	-	34,706		-	480,913	-	-	480,913	
371	INSTALLATIONS ON CUST PREMISES	5,314,000	AREALGT	-	-	-	-	-		-	-	-	-	-	
373	STREET LIGHTING & SIGNAL SYSTEMS	55,270,000	STTRLGT	-	-	-	-	-		-	-	-	-	-	
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	10,629,899	STTRLGT	-	-	-	-	-		-	-	-	-	-	
	Sub-total	***1,786,873,578***		***1,852,902***	***34,771***	***-***	***-***	***1,887,673***		***1,393,627***	***1,868,508***	***-***	***-***	***3,262,135***	
	General Plant														
389-399	GENERAL PLANT - DISTRIBUTION	247,972,295	LABOR	228,185	4,535	-	-	232,720		123,666	257,054	-	-	380,720	
	Sub-total	***247,972,295***		***228,185***	***4,535***	***-***	***-***	***232,720***		***123,666***	***257,054***	***-***	***-***	***380,720***	
	TOTAL DEPRECIATION ACCRUAL	**2,101,854,929**		**2,142,749**	**40,532**	**-**	**-**	**2,183,281**		**1,550,711**	**2,195,025**	**-**	**-**	**3,745,736**	
	NET PLANT	**3,728,523,176**		**7,442,846**	**27,583**	**-**	**-**	**7,470,429**		**3,452,568**	**3,177,536**	**-**	**-**	**6,630,104**	

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	65 DEM	66 CUS	67 FUL	68 REV	71 TOTAL
				Street Lighting/Area Lighting SL/AL				
Accumulated Reserve for Depreciation								
	Intangible Plant							
301-303	INTANGIBLE PLANT - DISTRIBUTION	67,009,055	LABOR	57,914	1,263,031	-	-	1,320,945
	Sub-total	***67,009,055***		***57,914***	***1,263,031***	**-**	**-**	***1,320,945***
	Distribution Plant							
360	LAND AND LAND RIGHTS	32,436,012	PLT_360	64,153	211,912	-	-	276,065
361	STRUCTURES & IMPROVEMENTS - PRIMARY	14,943,000	PRI_DEM	60,032	-	-	-	60,032
362	STATION EQUIPMENT	127,893,394	PRI_DEM	513,803	-	-	-	513,803
362	STATION EQUIPMENT - DIRECT TO LPEP	1,842,024	DIRECT_LPEP	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - DEMAND	116,549,995	PRI_DEM	468,232	-	-	-	468,232
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	123,389,539	PRI_CUST	-	134,228	-	-	134,228
364	POLES TOWERS & FIXTURES - SEC - DEMAND	20,934,542	SEC_DEM	99,465	-	-	-	99,465
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	68,691,025	SEC_CUST	-	74,788	-	-	74,788
365	OVERHEAD CONDUCTORS - PRI - DEMAND	104,642,245	PRI_DEM	420,393	-	-	-	420,393
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	97,843,357	PRI_CUST	-	106,438	-	-	106,438
365	OVERHEAD CONDUCTORS - SEC - DEMAND	25,704,549	SEC_DEM	122,129	-	-	-	122,129
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	33,995,013	SEC_CUST	-	37,012	-	-	37,012
366	UNDERGROUND CONDUIT - PRI - DEMAND	9,060,709	PRI_DEM	36,401	-	-	-	36,401
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	39,064,568	PRI_CUST	-	42,496	-	-	42,496
366	UNDERGROUND CONDUIT - SEC - DEMAND	3,818,678	SEC_DEM	18,143	-	-	-	18,143
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	3,763,045	SEC_CUST	-	4,097	-	-	4,097
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	29,772,988	PRI_DEM	119,611	-	-	-	119,611
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	128,364,003	PRI_CUST	-	139,640	-	-	139,640
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	12,547,964	SEC_DEM	59,618	-	-	-	59,618
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	12,365,156	SEC_CUST	-	13,463	-	-	13,463
368	LINE TRANSFORMERS - DEMAND	89,654,111	SEC_DEM	425,969	-	-	-	425,969
368	LINE TRANSFORMERS - CUSTOMER	99,812,889	XFRS	-	75,087	-	-	75,087
369	SERVICES - DEMAND	3,911,788	SRV_DEM	-	-	-	-	-
369	SERVICES - CUSTOMER	319,023,212	SERV	-	-	-	-	-
370	METERS - DIST DIRECT	195,635,875	METERS	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	5,314,000	AREALGT	-	5,314,000	-	-	5,314,000
373	STREET LIGHTING & SIGNAL SYSTEMS	55,270,000	STTRLGT	-	55,270,000	-	-	55,270,000
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	10,629,899	STTRLGT	-	10,629,899	-	-	10,629,899
	Sub-total	***1,786,873,578***		***2,407,949***	***72,053,060***	**-**	**-**	***74,461,009***
	General Plant							
389-399	GENERAL PLANT - DISTRIBUTION	247,972,295	LABOR	214,315	4,673,947	-	-	4,888,261
	Sub-total	***247,972,295***		***214,315***	***4,673,947***	**-**	**-**	***4,888,261***
	TOTAL DEPRECIATION ACCRUAL	**2,101,854,929**		**2,680,178**	**77,990,038**	**-**	**-**	**80,670,216**
	NET PLANT	**3,728,523,176**		**5,989,611**	**97,833,520**	**-**	**-**	**103,823,131**

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FUL	4 REV	7 TOTAL	8	9 DEM	10 CUS	11 FUL	12 REV	15 TOTAL	16
				Residential RS						Residential-Thermal Storage RTS					
Rate Base Adjustments															
	Additions														
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	TOTDPLT	-	-	-	-	-		-	-	-	-	-	
RB ADJ	CASH WORKING CAPITAL - O&M	6,809,781	OMEXCLUNCO	966,477	4,055,266	-	-	5,021,742		30,275	38,544	-	-	68,820	
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	15,269,386	TOTDPLT	3,042,068	7,407,474	-	-	10,449,542		95,294	72,579	-	-	167,873	
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(6,280,309)	TOTDPLT	(1,251,205)	(3,046,699)	-	-	(4,297,904)		(39,195)	(29,852)	-	-	(69,046)	
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	LABOR	-	-	-	-	-		-	-	-	-	-	
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	23,925	TOTDPLT	4,767	11,607	-	-	16,373		149	114	-	-	263	
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	3,111,454	TOTDPLT	619,885	1,509,427	-	-	2,129,311		19,418	14,789	-	-	34,208	
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	26,186,235	TOTDPLT	5,216,995	12,703,448	-	-	17,920,443		163,425	124,469	-	-	287,893	
	Sub-total	***45,120,474***		***8,598,987***	***22,640,521***	**-**	**-**	***31,239,508***		***269,367***	***220,643***	**-**	**-**	***490,010***	
	Deductions														
RB ADJ	CIAC - DISTRIBUTION	94,238,000	TOTDPLT	18,774,718	45,716,671	-	-	64,491,390		588,126	447,934	-	-	1,036,060	
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(593,300,720)	TOTDPLT	(118,201,299)	(287,821,621)	-	-	(406,022,920)		(3,702,704)	(2,820,088)	-	-	(6,522,793)	
RB ADJ	ARCS AND MARCS - GENERAL	(54,239,771)	LABOR	(5,877,046)	(35,597,271)	-	-	(41,474,317)		(184,101)	(329,886)	-	-	(513,987)	
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(315,463,251)	TOTDPLT	(62,848,678)	(153,037,307)	-	-	(215,885,985)		(1,968,761)	(1,499,466)	-	-	(3,468,227)	
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	1,648,537	LABOR	178,624	1,081,926	-	-	1,260,550		5,595	10,026	-	-	15,622	
RB ADJ	CUSTOMER ADVANCES	(91,103)	ADVANCES	-	-	-	-	-		-	-	-	-	-	
RB ADJ	CUSTOMER DEPOSITS	(14,663,383)	DEPOSIT	-	(6,180,573)	-	-	(6,180,573)		-	(32,718)	-	-	(32,718)	
	Sub-total	***(881,871,691)***		***(167,973,680)***	***(435,838,175)***	**-**	**-**	***(603,811,856)***		***(5,261,845)***	***(4,224,198)***	**-**	**-**	***(9,486,043)***	
	TOTAL RATE BASE ADJ.	**(836,751,217)**		**(159,374,694)**	**(413,197,654)**	**-**	**-**	**(572,572,348)**		**(4,992,478)**	**(4,003,555)**	**-**	**-**	**(8,996,033)**	
TOTAL RATE BASE		**2,891,771,960**		**590,752,781**	**1,418,089,324**	**-**	**-**	**2,008,842,104**		**18,505,575**	**13,679,816**	**-**	**-**	**32,185,390**	

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 FUL	20 REV	23 TOTAL	24 DEM	25 CUS	26 FUL	27 REV	28 TOTAL	31 32
				Small General Service - Sec. Voltage GS-1					Large General Service - Sec. Voltage GS-3					
Rate Base Adjustments														
	Additions													
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	TOTDPLT	-	-	-	-	-	-	-	-	-	-	
RB ADJ	CASH WORKING CAPITAL - O&M	6,809,781	OMEXCLUNCO	123,720	490,648	-	-	614,368	497,589	162,094	-	-	659,682	
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	15,269,386	TOTDPLT	389,420	1,005,469	-	-	1,394,890	1,566,204	405,064	-	-	1,971,267	
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(6,280,309)	TOTDPLT	(160,169)	(413,550)	-	-	(573,719)	(644,181)	(166,603)	-	-	(810,784)	
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	LABOR	-	-	-	-	-	-	-	-	-	-	
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	23,925	TOTDPLT	610	1,575	-	-	2,186	2,454	635	-	-	3,089	
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	3,111,454	TOTDPLT	79,352	204,885	-	-	284,238	319,147	82,540	-	-	401,687	
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	26,186,235	TOTDPLT	667,837	1,724,330	-	-	2,392,167	2,685,961	694,664	-	-	3,380,625	
	Sub-total	***45,120,474***		***1,100,771***	***3,013,358***	***-***	***-***	***4,114,129***	***4,427,174***	***1,178,393***	***-***	***-***	***5,605,567***	
	Deductions													
RB ADJ	CIAC - DISTRIBUTION	94,238,000	TOTDPLT	2,403,384	6,205,451	-	-	8,608,835	9,666,133	2,499,929	-	-	12,166,062	
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(593,300,720)	TOTDPLT	(15,131,152)	(39,068,090)	-	-	(54,199,243)	(60,855,743)	(15,738,977)	-	-	(76,594,720)	
RB ADJ	ARCS AND MARCS - GENERAL	(54,239,771)	LABOR	(752,331)	(4,163,004)	-	-	(4,915,335)	(3,025,787)	(1,455,769)	-	-	(4,481,557)	
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(315,463,251)	TOTDPLT	(8,045,368)	(20,772,850)	-	-	(28,818,218)	(32,357,538)	(8,368,554)	-	-	(40,726,091)	
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	1,648,537	LABOR	22,866	126,528	-	-	149,394	91,964	44,246	-	-	136,210	
RB ADJ	CUSTOMER ADVANCES	(91,103)	ADVANCES	-	(75,801)	-	-	(75,801)	-	(15,302)	-	-	(15,302)	
RB ADJ	CUSTOMER DEPOSITS	(14,663,383)	DEPOSIT	-	(3,189,259)	-	-	(3,189,259)	-	(4,830,660)	-	-	(4,830,660)	
	Sub-total	***(881,871,691)***		***(21,502,601)***	***(60,937,024)***	***-***	***-***	***(82,439,625)***	***(86,480,971)***	***(27,865,087)***	***-***	***-***	***(114,346,058)***	
	TOTAL RATE BASE ADJ.	**(836,751,217)**		**(20,401,830)**	**(57,923,667)**	**-**	**-**	**(78,325,496)**	**(82,053,797)**	**(26,686,694)**	**-**	**-**	**(108,740,491)**	
TOTAL RATE BASE		**2,891,771,960**		**75,623,284**	**180,664,260**	**-**	**-**	**256,287,544**	**304,148,089**	**60,495,147**	**-**	**-**	**364,643,236**	

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	33 DEM	34 CUS	35 FUL	36 REV	39 TOTAL	40 DEM	41 CUS	42 FUL	43 REV	44 TOTAL	47
				Large General Service - 12 KV LP-4					Large General Service - 69 KV or Higher LP-5					48
Rate Base Adjustments														
	Additions													
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	TOTDPLT	-	-	-	-	-	-	-	-	-	-	
RB ADJ	CASH WORKING CAPITAL - O&M	6,809,781	OMEXCLUNCO	236,187	13,676	-	-	249,862	-	7,110	-	-	7,110	
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	15,269,386	TOTDPLT	684,332	21,528	-	-	705,860	-	12,102	-	-	12,102	
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(6,280,309)	TOTDPLT	(281,466)	(8,854)	-	-	(290,321)	-	(4,978)	-	-	(4,978)	
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	LABOR	-	-	-	-	-	-	-	-	-	-	
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	23,925	TOTDPLT	1,072	34	-	-	1,106	-	19	-	-	19	
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	3,111,454	TOTDPLT	139,447	4,387	-	-	143,834	-	2,466	-	-	2,466	
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	26,186,235	TOTDPLT	1,173,595	36,919	-	-	1,210,514	-	20,755	-	-	20,755	
	Sub-total	***45,120,474***		***1,953,166***	***67,689***	**-**	**-**	***2,020,855***	**-**	***37,475***	**-**	**-**	***37,475***	
	Deductions													
RB ADJ	CIAC - DISTRIBUTION	94,238,000	TOTDPLT	4,223,487	132,863	-	-	4,356,351	-	74,692	-	-	74,692	
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(593,300,720)	TOTDPLT	(26,590,103)	(836,477)	-	-	(27,426,580)	-	(470,246)	-	-	(470,246)	
RB ADJ	ARCS AND MARCS - GENERAL	(54,239,771)	LABOR	(1,434,815)	(141,422)	-	-	(1,576,237)	-	(74,933)	-	-	(74,933)	
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(315,463,251)	TOTDPLT	(14,138,193)	(444,762)	-	-	(14,582,956)	-	(250,034)	-	-	(250,034)	
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	1,648,537	LABOR	43,609	4,298	-	-	47,907	-	2,277	-	-	2,277	
RB ADJ	CUSTOMER ADVANCES	(91,103)	ADVANCES	-	-	-	-	-	-	-	-	-	-	
RB ADJ	CUSTOMER DEPOSITS	(14,663,383)	DEPOSIT	-	(377,557)	-	-	(377,557)	-	-	-	-	-	
	Sub-total	***(881,871,691)***		***(37,896,015)***	***(1,663,057)***	**-**	**-**	***(39,559,072)***	**-**	***(718,243)***	**-**	**-**	***(718,243)***	
	TOTAL RATE BASE ADJ.	**(836,751,217)**		**(35,942,848)**	**(1,595,368)**	**-**	**-**	**(37,538,217)**	**-**	**(680,768)**	**-**	**-**	**(680,768)**	
TOTAL RATE BASE		**2,891,771,960**		**137,850,342**	**2,548,962**	**-**	**-**	**140,399,305**	**-**	**1,388,580**	**-**	**-**	**1,388,580**	

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	49	50	51	52	55	56	57	58	59	60	63	64
				Power Service to Electric Propulsion LPEP						Separate Meter General Space Heating Service GH-2					
				DEM	CUS	FUL	REV	TOTAL		DEM	CUS	FUL	REV	TOTAL	
Rate Base Adjustments															
	Additions														
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	TOTDPLT	-	-	-	-	-		-	-	-	-	-	
RB ADJ	CASH WORKING CAPITAL - O&M	6,809,781	OMEXCLUNCO	6,601	94	-	-	6,695		4,448	6,536	-	-	10,985	
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	15,269,386	TOTDPLT	26,913	162	-	-	27,075		14,002	13,783	-	-	27,784	
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(6,280,309)	TOTDPLT	(11,069)	(67)	-	-	(11,136)		(5,759)	(5,669)	-	-	(11,428)	
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	LABOR	-	-	-	-	-		-	-	-	-	-	
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	23,925	TOTDPLT	42	0	-	-	42		22	22	-	-	44	
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	3,111,454	TOTDPLT	5,484	33	-	-	5,517		2,853	2,808	-	-	5,662	
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	26,186,235	TOTDPLT	46,155	278	-	-	46,432		24,012	23,637	-	-	47,648	
	Sub-total	***45,120,474***		***74,125***	***500***	**-**	**-**	***74,626***		***39,578***	***41,117***	**-**	**-**	***80,695***	
	Deductions														
RB ADJ	CIAC - DISTRIBUTION	94,238,000	TOTDPLT	166,100	999	-	-	167,099		86,413	85,062	-	-	171,475	
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(593,300,720)	TOTDPLT	(1,045,726)	(6,290)	-	-	(1,052,016)		(544,038)	(535,532)	-	-	(1,079,570)	
RB ADJ	ARCS AND MARCS - GENERAL	(54,239,771)	LABOR	(49,912)	(992)	-	-	(50,904)		(27,050)	(56,226)	-	-	(83,276)	
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(315,463,251)	TOTDPLT	(556,022)	(3,344)	-	-	(559,366)		(289,270)	(284,747)	-	-	(574,017)	
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	1,648,537	LABOR	1,517	30	-	-	1,547		822	1,709	-	-	2,531	
RB ADJ	CUSTOMER ADVANCES	(91,103)	ADVANCES	-	-	-	-	-		-	-	-	-	-	
RB ADJ	CUSTOMER DEPOSITS	(14,663,383)	DEPOSIT	-	-	-	-	-		-	(30,348)	-	-	(30,348)	
	Sub-total	***(881,871,691)***		***(1,484,043)***	***(9,597)***	**-**	**-**	***(1,493,640)***		***(773,123)***	***(820,082)***	**-**	**-**	***(1,593,205)***	
	TOTAL RATE BASE ADJ.	**(836,751,217)**		**(1,409,917)**	**(9,097)**	**-**	**-**	**(1,419,014)**		**(733,545)**	**(778,965)**	**-**	**-**	**(1,512,510)**	
TOTAL RATE BASE		**2,891,771,960**		**6,032,928**	**18,486**	**-**	**-**	**6,051,414**		**2,719,023**	**2,398,571**	**-**	**-**	**5,117,594**	

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	65 DEM	66 CUS	67 FUL	68 REV	71 TOTAL
				Street Lighting/Area Lighting SL/AL				
Rate Base Adjustments								
	Additions							
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	TOTDPLT	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M	6,809,781	OMEXCLUNCO	7,718	162,799	-	-	170,517
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	15,269,386	TOTDPLT	24,262	488,731	-	-	512,993
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(6,280,309)	TOTDPLT	(9,979)	(201,015)	-	-	(210,994)
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	LABOR	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	23,925	TOTDPLT	38	766	-	-	804
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	3,111,454	TOTDPLT	4,944	99,589	-	-	104,533
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	26,186,235	TOTDPLT	41,608	838,149	-	-	879,757
	Sub-total	***45,120,474***		***68,591***	***1,389,018***	**-**	**-**	***1,457,609***
	Deductions							
RB ADJ	CIAC - DISTRIBUTION	94,238,000	TOTDPLT	149,737	3,016,299	-	-	3,166,036
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(593,300,720)	TOTDPLT	(942,712)	(18,989,921)	-	-	(19,932,634)
RB ADJ	ARCS AND MARCS - GENERAL	(54,239,771)	LABOR	(46,878)	(1,022,347)	-	-	(1,069,225)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(315,463,251)	TOTDPLT	(501,248)	(10,097,110)	-	-	(10,598,358)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	1,648,537	LABOR	1,425	31,073	-	-	32,498
RB ADJ	CUSTOMER ADVANCES	(91,103)	ADVANCES	-	-	-	-	-
RB ADJ	CUSTOMER DEPOSITS	(14,663,383)	DEPOSIT	-	(22,267)	-	-	(22,267)
	Sub-total	***(881,871,691)***		***(1,339,676)***	***(27,084,273)***	**-**	**-**	***(28,423,949)***
	TOTAL RATE BASE ADJ.	**(836,751,217)**		**(1,271,085)**	**(25,695,255)**	**-**	**-**	**(26,966,340)**
TOTAL RATE BASE		**2,891,771,960**		**4,718,526**	**72,138,265**	**-**	**-**	**76,856,791**

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FUL	4 REV	7 TOTAL	8	9 DEM	10 CUS	11 FUL	12 REV	15 TOTAL	16
				Residential RS						Residential-Thermal Storage RTS					
EXPENSES															
O & M Expenses															
	Distribution Operation Expenses														
580	SUPERVISION AND ENGINEERING	13,741,413	DISTOPLBR	1,890,454	8,073,049	-	-	9,963,503		59,219	82,120	-	-	141,339	
581	LOAD DISPATCHING	256,475	PLT_360_2	117,442	16,361	-	-	133,803		3,679	160	-	-	3,839	
582	STATION EXPENSES	496,862	PLT_360_2	227,517	31,695	-	-	259,212		7,127	309	-	-	7,436	
583	OVERHEAD LINES	18,319,281	PLT_364_5	4,229,728	8,487,930	-	-	12,717,658		132,498	82,715	-	-	215,213	
584	UNDERGROUND LINES	4,371,717	PLT_366_7	534,096	2,906,477	-	-	3,440,573		16,731	28,324	-	-	45,054	
585	STREET LIGHTING & SIGNAL SYSTEMS	535,266	STTRLGT	-	-	-	-	-		-	-	-	-	-	
586	METER EXPENSE	5,469,469	METERS	-	4,043,491	-	-	4,043,491		-	45,603	-	-	45,603	
587	CUSTOMER INSTALLATION EXPENSE	4,985,288	PLT_369	35,971	4,114,235	-	-	4,150,206		1,127	39,602	-	-	40,729	
588	MISC. DISTRIBUTION EXPENSE	19,222,855	DPLT	3,812,503	9,340,026	-	-	13,152,529		119,428	91,521	-	-	210,949	
589	RENTS	6,885,912	DPLT	1,365,695	3,345,736	-	-	4,711,431		42,781	32,784	-	-	75,565	
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	(802,296)	LABOR	(86,931)	(526,542)	-	-	(613,474)		(2,723)	(4,880)	-	-	(7,603)	
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(4,960,219)	LABOR	(537,455)	(3,255,365)	-	-	(3,792,820)		(16,836)	(30,168)	-	-	(47,004)	
PROFORMA	RATE CASE EXPENSES	(780,000)	TOTPLT	(145,427)	(397,172)	-	-	(542,600)		(4,556)	(3,853)	-	-	(8,409)	
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	196,000	DEPOSIT	-	82,613	-	-	82,613		-	437	-	-	437	
	Sub-total	***67,938,022***		***11,443,593***	***36,262,533***	-	-	***47,706,126***		***358,475***	***364,673***	-	-	***723,148***	
	Distribution Maintenance Expenses														
590	SUPERVISION AND ENGINEERING	428,804	DMAINTLBR	111,395	154,177	-	-	265,572		3,489	1,498	-	-	4,987	
591	STRUCTURES	22,802	PLT_360_2	10,441	1,455	-	-	11,896		327	14	-	-	341	
592	STATION EQUIPMENT	9,583,559	PLT_360_2	4,388,393	611,343	-	-	4,999,736		137,468	5,964	-	-	143,433	
593	OVERHEAD LINES	67,761,574	PLT_364_5	15,645,430	31,396,183	-	-	47,041,613		490,100	305,956	-	-	796,055	
593.5	OVERHEAD LINES - SERVICES - DEMAND	15,675	SRV_DEM	9,337	-	-	-	9,337		292	-	-	-	292	
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	1,278,381	SERV	-	1,067,952	-	-	1,067,952		-	10,280	-	-	10,280	
594	UNDERGROUND LINES	3,456,845	PLT_366_7	422,325	2,298,237	-	-	2,720,562		13,230	22,396	-	-	35,626	
594.3 &594.6	UNDERGROUND LINES - SERVICES - DEMAND	23,247	SRV_DEM	13,848	-	-	-	13,848		434	-	-	-	434	
594.3 &594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	1,895,923	SERV	-	1,583,843	-	-	1,583,843		-	15,246	-	-	15,246	
595	LINE TRANSFORMERS - DEMAND	759,809	SEC_DEM	450,444	-	-	-	450,444		14,110	-	-	-	14,110	
595	LINE TRANSFORMERS - CUSTOMER	845,904	XFRS	-	562,168	-	-	562,168		-	4,995	-	-	4,995	
596	STREET LIGHT & SIGNAL SYSTEMS	2,315,910	STTRLGT	-	-	-	-	-		-	-	-	-	-	
597	METERS	2,410,473	METERS	-	1,782,024	-	-	1,782,024		-	20,098	-	-	20,098	
598	MISCELLANEOUS DISTRIB. PLANT	1,051,466	DPLT	208,539	510,888	-	-	719,427		6,533	5,006	-	-	11,539	
	Sub-total	***91,850,371***		***21,260,153***	***39,968,270***	-	-	***61,228,423***		***665,983***	***391,453***	-	-	***1,057,436***	
	Total Distribution	***159,788,393***		***32,703,746***	***76,230,803***	-	-	***108,934,548***		***1,024,458***	***756,126***	-	-	***1,780,584***	

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 FUL	20 REV	23 TOTAL	25 DEM	26 CUS	27 FUL	28 REV	31 TOTAL
				Small General Service - Sec. Voltage GS-1					Large General Service - Sec. Voltage GS-3				
EXPENSES													
O & M Expenses													
	Distribution Operation Expenses												
580	SUPERVISION AND ENGINEERING	13,741,413	DISTOPLBR	242,000	1,103,340	-	-	1,345,340	973,297	518,834	-	-	1,492,131
581	LOAD DISPATCHING	256,475	PLT_360_2	15,034	2,004	-	-	17,038	60,465	497	-	-	60,962
582	STATION EXPENSES	496,862	PLT_360_2	29,125	3,882	-	-	33,007	117,137	963	-	-	118,100
583	OVERHEAD LINES	18,319,281	PLT_364_5	541,455	1,010,185	-	-	1,551,640	2,177,668	203,932	-	-	2,381,600
584	UNDERGROUND LINES	4,371,717	PLT_366_7	68,371	345,912	-	-	414,283	274,979	69,831	-	-	344,810
585	STREET LIGHTING & SIGNAL SYSTEMS	535,266	STTRLGT	-	-	-	-	-	-	-	-	-	-
586	METER EXPENSE	5,469,469	METERS	-	651,539	-	-	651,539	-	533,092	-	-	533,092
587	CUSTOMER INSTALLATION EXPENSE	4,985,288	PLT_369	4,605	559,139	-	-	563,744	18,520	204,666	-	-	223,185
588	MISC. DISTRIBUTION EXPENSE	19,222,855	DPLT	488,045	1,269,910	-	-	1,757,956	1,962,861	514,631	-	-	2,477,492
589	RENTS	6,885,912	DPLT	174,825	454,901	-	-	629,726	703,126	184,349	-	-	887,474
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	(802,296)	LABOR	(11,128)	(61,578)	-	-	(72,706)	(44,756)	(21,533)	-	-	(66,290)
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(4,960,219)	LABOR	(68,801)	(380,706)	-	-	(449,507)	(276,708)	(133,130)	-	-	(409,838)
PROFORMA	RATE CASE EXPENSES	(780,000)	TOTPLT	(18,616)	(52,558)	-	-	(71,175)	(74,873)	(20,726)	-	-	(95,599)
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	196,000	DEPOSIT	-	42,630	-	-	42,630	-	64,570	-	-	64,570
	Sub-total	***67,938,022***		***1,464,914***	***4,948,601***	***-***	***-***	***6,413,515***	***5,891,715***	***2,119,976***	***-***	***-***	***8,011,691***
	Distribution Maintenance Expenses												
590	SUPERVISION AND ENGINEERING	428,804	DMAINTLBR	14,260	20,303	-	-	34,563	57,351	7,073	-	-	64,425
591	STRUCTURES	22,802	PLT_360_2	1,337	178	-	-	1,515	5,376	44	-	-	5,420
592	STATION EQUIPMENT	9,583,559	PLT_360_2	561,766	74,882	-	-	636,648	2,259,357	18,581	-	-	2,277,938
593	OVERHEAD LINES	67,761,574	PLT_364_5	2,002,799	3,736,596	-	-	5,739,395	8,055,024	754,328	-	-	8,809,352
593.5	OVERHEAD LINES - SERVICES - DEMAND	15,675	SRV_DEM	1,195	-	-	-	1,195	4,807	-	-	-	4,807
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	1,278,381	SERV	-	145,138	-	-	145,138	-	53,126	-	-	53,126
594	UNDERGROUND LINES	3,456,845	PLT_366_7	54,063	273,523	-	-	327,586	217,434	55,218	-	-	272,651
594.3 &594.6	UNDERGROUND LINES - SERVICES - DEMAND	23,247	SRV_DEM	1,773	-	-	-	1,773	7,129	-	-	-	7,129
594.3 &594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	1,895,923	SERV	-	215,250	-	-	215,250	-	78,789	-	-	78,789
595	LINE TRANSFORMERS - DEMAND	759,809	SEC_DEM	57,662	-	-	-	57,662	231,910	-	-	-	231,910
595	LINE TRANSFORMERS - CUSTOMER	845,904	XFRS	-	140,468	-	-	140,468	-	135,412	-	-	135,412
596	STREET LIGHT & SIGNAL SYSTEMS	2,315,910	STTRLGT	-	-	-	-	-	-	-	-	-	-
597	METERS	2,410,473	METERS	-	287,143	-	-	287,143	-	234,941	-	-	234,941
598	MISCELLANEOUS DISTRIB. PLANT	1,051,466	DPLT	26,695	69,462	-	-	96,158	107,366	28,150	-	-	135,516
	Sub-total	***91,850,371***		***2,721,549***	***4,962,944***	***-***	***-***	***7,684,493***	***10,945,754***	***1,365,662***	***-***	***-***	***12,311,416***
	Total Distribution	***159,788,393***		***4,186,463***	***9,911,545***	***-***	***-***	***14,098,008***	***16,837,469***	***3,485,638***	***-***	***-***	***20,323,107***

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	33 DEM	34 CUS	35 FUL	36 REV	39 TOTAL	40 DEM	41 CUS	42 FUL	43 REV	44 TOTAL
				Large General Service - 12 KV LP-4					Large General Service - 69 KV or Higher LP-5				
EXPENSES													
O & M Expenses													
	Distribution Operation Expenses												
580	SUPERVISION AND ENGINEERING	13,741,413	DISTOPLBR	446,801	68,237	-	-	515,038	-	43,598	-	-	43,598
581	LOAD DISPATCHING	256,475	PLT_360_2	35,535	19	-	-	35,554	-	6	-	-	6
582	STATION EXPENSES	496,862	PLT_360_2	68,841	37	-	-	68,878	-	11	-	-	11
583	OVERHEAD LINES	18,319,281	PLT_364_5	1,042,311	5,686	-	-	1,047,997	-	-	-	-	-
584	UNDERGROUND LINES	4,371,717	PLT_366_7	109,821	2,589	-	-	112,410	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	535,266	STTRLGT	-	-	-	-	-	-	-	-	-	-
586	METER EXPENSE	5,469,469	METERS	-	108,789	-	-	108,789	-	72,540	-	-	72,540
587	CUSTOMER INSTALLATION EXPENSE	4,985,288	PLT_369	-	-	-	-	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	19,222,855	DPLT	856,607	27,421	-	-	884,028	-	15,467	-	-	15,467
589	RENTS	6,885,912	DPLT	306,849	9,823	-	-	316,672	-	5,541	-	-	5,541
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	(802,296)	LABOR	(21,223)	(2,092)	-	-	(23,315)	-	(1,108)	-	-	(1,108)
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(4,960,219)	LABOR	(131,214)	(12,933)	-	-	(144,147)	-	(6,853)	-	-	(6,853)
PROFORMA	RATE CASE EXPENSES	(780,000)	TOTPLT	(32,943)	(1,231)	-	-	(34,174)	-	(683)	-	-	(683)
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	196,000	DEPOSIT	-	5,047	-	-	5,047	-	-	-	-	-
	Sub-total	***67,938,022***		***2,681,385***	***211,392***	***-***	***-***	***2,892,777***	***-***	***128,518***	***-***	***-***	***128,518***
	Distribution Maintenance Expenses												
590	SUPERVISION AND ENGINEERING	428,804	DMAINTLBR	28,155	210	-	-	28,365	-	84	-	-	84
591	STRUCTURES	22,802	PLT_360_2	3,159	2	-	-	3,161	-	0	-	-	0
592	STATION EQUIPMENT	9,583,559	PLT_360_2	1,327,818	720	-	-	1,328,538	-	207	-	-	207
593	OVERHEAD LINES	67,761,574	PLT_364_5	3,855,428	21,032	-	-	3,876,460	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - DEMAND	15,675	SRV_DEM	-	-	-	-	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	1,278,381	SERV	-	-	-	-	-	-	-	-	-	-
594	UNDERGROUND LINES	3,456,845	PLT_366_7	86,838	2,047	-	-	88,886	-	-	-	-	-
594.3 &594.6	UNDERGROUND LINES - SERVICES - DEMAND	23,247	SRV_DEM	-	-	-	-	-	-	-	-	-	-
594.3 &594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	1,895,923	SERV	-	-	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - DEMAND	759,809	SEC_DEM	-	-	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - CUSTOMER	845,904	XFRS	-	-	-	-	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	2,315,910	STTRLGT	-	-	-	-	-	-	-	-	-	-
597	METERS	2,410,473	METERS	-	47,945	-	-	47,945	-	31,970	-	-	31,970
598	MISCELLANEOUS DISTRIB. PLANT	1,051,466	DPLT	46,855	1,500	-	-	48,355	-	846	-	-	846
	Sub-total	***91,850,371***		***5,348,254***	***73,456***	***-***	***-***	***5,421,710***	***-***	***33,108***	***-***	***-***	***33,108***
	Total Distribution	***159,788,393***		***8,029,639***	***284,848***	***-***	***-***	***8,314,487***	***-***	***161,626***	***-***	***-***	***161,626***

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	49 DEM	50 CUS	51 FUL	52 REV	55 TOTAL	56	57 DEM	58 CUS	59 FUL	60 REV	63 TOTAL	64
				Power Service to Electric Propulsion LPEP						Separate Meter General Space Heating Service GH-2					
EXPENSES															
O & M Expenses															
	Distribution Operation Expenses														
580	SUPERVISION AND ENGINEERING	13,741,413	DISTOPLBR	5,961	583	-	-	6,545		8,701	16,986	-	-	25,687	
581	LOAD DISPATCHING	256,475	PLT_360_2	3,526	0	-	-	3,526		541	25	-	-	566	
582	STATION EXPENSES	496,862	PLT_360_2	6,832	0	-	-	6,832		1,047	48	-	-	1,096	
583	OVERHEAD LINES	18,319,281	PLT_364_5	-	-	-	-	-		19,468	12,240	-	-	31,708	
584	UNDERGROUND LINES	4,371,717	PLT_366_7	-	-	-	-	-		2,458	4,191	-	-	6,650	
585	STREET LIGHTING & SIGNAL SYSTEMS	535,266	STTRLGT	-	-	-	-	-		-	-	-	-	-	
586	METER EXPENSE	5,469,469	METERS	-	970	-	-	970		-	13,445	-	-	13,445	
587	CUSTOMER INSTALLATION EXPENSE	4,985,288	PLT_369	-	-	-	-	-		166	7,258	-	-	7,424	
588	MISC. DISTRIBUTION EXPENSE	19,222,855	DPLT	34,396	207	-	-	34,602		17,548	17,432	-	-	34,979	
589	RENTS	6,885,912	DPLT	12,321	74	-	-	12,395		6,286	6,244	-	-	12,530	
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	(802,296)	LABOR	(738)	(15)	-	-	(753)		(400)	(832)	-	-	(1,232)	
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(4,960,219)	LABOR	(4,564)	(91)	-	-	(4,655)		(2,474)	(5,142)	-	-	(7,616)	
PROFORMA	RATE CASE EXPENSES	(780,000)	TOTPLT	(1,282)	(9)	-	-	(1,291)		(669)	(719)	-	-	(1,388)	
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	196,000	DEPOSIT	-	-	-	-	-		-	406	-	-	406	
	Sub-total	***67,938,022***		***56,451***	***1,720***	***-***	***-***	***58,171***		***52,671***	***71,583***	***-***	***-***	***124,254***	
	Distribution Maintenance Expenses														
590	SUPERVISION AND ENGINEERING	428,804	DMAINTLBR	1,603	1	-	-	1,604		513	265	-	-	778	
591	STRUCTURES	22,802	PLT_360_2	314	0	-	-	314		48	2	-	-	50	
592	STATION EQUIPMENT	9,583,559	PLT_360_2	131,770	3	-	-	131,772		20,198	935	-	-	21,133	
593	OVERHEAD LINES	67,761,574	PLT_364_5	-	-	-	-	-		72,010	45,275	-	-	117,285	
593.5	OVERHEAD LINES - SERVICES - DEMAND	15,675	SRV_DEM	-	-	-	-	-		43	-	-	-	43	
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	1,278,381	SERV	-	-	-	-	-		-	1,884	-	-	1,884	
594	UNDERGROUND LINES	3,456,845	PLT_366_7	-	-	-	-	-		1,944	3,314	-	-	5,258	
594.3 &594.6	UNDERGROUND LINES - SERVICES - DEMAND	23,247	SRV_DEM	-	-	-	-	-		64	-	-	-	64	
594.3 &594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	1,895,923	SERV	-	-	-	-	-		-	2,794	-	-	2,794	
595	LINE TRANSFORMERS - DEMAND	759,809	SEC_DEM	-	-	-	-	-		2,073	-	-	-	2,073	
595	LINE TRANSFORMERS - CUSTOMER	845,904	XFRS	-	-	-	-	-		-	2,224	-	-	2,224	
596	STREET LIGHT & SIGNAL SYSTEMS	2,315,910	STTRLGT	-	-	-	-	-		-	-	-	-	-	
597	METERS	2,410,473	METERS	-	428	-	-	428		-	5,925	-	-	5,925	
598	MISCELLANEOUS DISTRIB. PLANT	1,051,466	DPLT	1,881	11	-	-	1,893		960	953	-	-	1,913	
	Sub-total	***91,850,371***		***135,568***	***443***	***-***	***-***	***136,011***		***97,853***	***63,572***	***-***	***-***	***161,425***	
	Total Distribution	***159,788,393***		***192,019***	***2,163***	***-***	***-***	***194,182***		***150,524***	***135,156***	***-***	***-***	***285,679***	

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	65 DEM	66 CUS	67 FUL	68 REV	71 TOTAL
				Street Lighting/Area Lighting SL/AL				
EXPENSES								
O & M Expenses								
	Distribution Operation Expenses							
580	SUPERVISION AND ENGINEERING	13,741,413	DISTOPLBR	15,036	193,198	-	-	208,234
581	LOAD DISPATCHING	256,475	PLT_360_2	941	240	-	-	1,182
582	STATION EXPENSES	496,862	PLT_360_2	1,823	466	-	-	2,289
583	OVERHEAD LINES	18,319,281	PLT_364_5	33,899	339,565	-	-	373,464
584	UNDERGROUND LINES	4,371,717	PLT_366_7	4,280	3,656	-	-	7,937
585	STREET LIGHTING & SIGNAL SYSTEMS	535,266	STTRLGT	-	535,266	-	-	535,266
586	METER EXPENSE	5,469,469	METERS	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	4,985,288	PLT_369	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	19,222,855	DPLT	30,404	624,449	-	-	654,852
589	RENTS	6,885,912	DPLT	10,891	223,687	-	-	234,578
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	(802,296)	LABOR	(693)	(15,122)	-	-	(15,816)
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(4,960,219)	LABOR	(4,287)	(93,494)	-	-	(97,780)
PROFORMA	RATE CASE EXPENSES	(780,000)	TOTPLT	(1,160)	(23,522)	-	-	(24,682)
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	196,000	DEPOSIT	-	298	-	-	298
	Sub-total	***67,938,022***		***91,134***	***1,788,687***	***-***	***-***	***1,879,821***
	Distribution Maintenance Expenses							
590	SUPERVISION AND ENGINEERING	428,804	DMAINTLBR	891	27,534	-	-	28,426
591	STRUCTURES	22,802	PLT_360_2	84	21	-	-	105
592	STATION EQUIPMENT	9,583,559	PLT_360_2	35,168	8,986	-	-	44,155
593	OVERHEAD LINES	67,761,574	PLT_364_5	125,389	1,256,024	-	-	1,381,413
593.5	OVERHEAD LINES - SERVICES - DEMAND	15,675	SRV_DEM	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	1,278,381	SERV	-	-	-	-	-
594	UNDERGROUND LINES	3,456,845	PLT_366_7	3,385	2,891	-	-	6,276
594.3 &594.6	UNDERGROUND LINES - SERVICES - DEMAND	23,247	SRV_DEM	-	-	-	-	-
594.3 &594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	1,895,923	SERV	-	-	-	-	-
595	LINE TRANSFORMERS - DEMAND	759,809	SEC_DEM	3,610	-	-	-	3,610
595	LINE TRANSFORMERS - CUSTOMER	845,904	XFRS	-	636	-	-	636
596	STREET LIGHT & SIGNAL SYSTEMS	2,315,910	STTRLGT	-	2,315,910	-	-	2,315,910
597	METERS	2,410,473	METERS	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	1,051,466	DPLT	1,663	34,157	-	-	35,820
	Sub-total	***91,850,371***		***170,190***	***3,646,160***	***-***	***-***	***3,816,350***
	Total Distribution	***159,788,393***		***261,324***	***5,434,847***	***-***	***-***	***5,696,171***

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FUL	4 REV	7 TOTAL	8	9 DEM	10 CUS	11 FUL	12 REV	15 TOTAL	16
				Residential RS						Residential-Thermal Storage RTS					
	Customer Account														
901	SUPERVISION	2,208,664	CUSTACCTLBR	-	1,951,487	-	-	1,951,487		-	16,271	-	-	16,271	
902	METER READING	2,290,334	MTREAD	-	1,982,428	-	-	1,982,428		-	19,319	-	-	19,319	
903CR	CUSTOMER RECORDS	23,230,422	CUST	-	20,085,516	-	-	20,085,516		-	195,733	-	-	195,733	
903CE	COLLECTION EXPENSES	13,372,492	GRSWRTOFF	-	12,748,284	-	-	12,748,284		-	46,009	-	-	46,009	
904 D	PROPERTY DAMAGE DISTRIBUTION	1,199,410	TOTDPLT	238,954	581,857	-	-	820,812		7,485	5,701	-	-	13,186	
904 by RATE	UNCOLLECTIBLE ACCOUNTS	32,300,000	GRSWRTOFF	-	30,792,284	-	-	30,792,284		-	111,129	-	-	111,129	
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,475,457	CUST	-	3,004,954	-	-	3,004,954		-	29,283	-	-	29,283	
904	UNCOLLECTIBLE ACCOUNT INCREASE	2,694,000	GRSWRTOFF	-	2,568,248	-	-	2,568,248		-	9,269	-	-	9,269	
904-MFC	MFC ADJUSTMENT	(10,604,737)	GRSWRTOFF	-	(10,109,724)	-	-	(10,109,724)		-	(36,486)	-	-	(36,486)	
	Sub-total	***70,166,042***		***238,954***	***63,605,334***	**-**	**-**	***63,844,289***		***7,485***	***396,228***	**-**	**-**	***403,714***	
	Customer Service & Information Expenses														
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-		-	-	-	-	-	
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	5,299,090	CUST	-	4,581,706	-	-	4,581,706		-	44,649	-	-	44,649	
	Sub-total	***5,299,090***		**-**	***4,581,706***	**-**	**-**	***4,581,706***		**-**	***44,649***	**-**	**-**	***44,649***	
	Sales Expenses														
911-916	SALES EXPENSES	1,798,362	CUST	-	1,554,902	-	-	1,554,902		-	15,153	-	-	15,153	
	Sub-total	***1,798,362***		**-**	***1,554,902***	**-**	**-**	***1,554,902***		**-**	***15,153***	**-**	**-**	***15,153***	
	Administrative and General Expenses														
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	101,846,960	LABOR	11,035,432	66,841,615	-	-	77,877,047		345,689	619,433	-	-	965,122	
924	PROPERTY INSURANCE - DIST	1,167,926	TOTDPLT	232,682	566,583	-	-	799,265		7,289	5,551	-	-	12,840	
925	INJURIES & DAMAGES - DIST	3,604,752	LABOR	390,586	2,365,779	-	-	2,756,365		12,235	21,924	-	-	34,159	
926	EMPLOYEE BENEFITS - DIST	23,101,397	LABOR	2,503,107	15,161,323	-	-	17,664,431		78,411	140,503	-	-	218,913	
927	FRANCHISE REQUIREMENTS - DIST	-	NETTOTPLT	-	-	-	-	-		-	-	-	-	-	
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	5,523,384	NETTOTPLT	1,111,229	2,712,844	-	-	3,824,073		34,810	26,196	-	-	61,006	
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	NETTOTPLT	-	-	-	-	-		-	-	-	-	-	
930	GENERAL ADVERTISING EXPENSE - DIST	2,721,063	TOTDPLT	542,108	1,320,040	-	-	1,862,148		16,982	12,934	-	-	29,916	
933	TRANSPORTATION EXPENSES - DIST	-	LABOR	-	-	-	-	-		-	-	-	-	-	
935	MAINTENANCE OF GENERAL PLANT - DIST	14,896,651	LABOR	1,614,098	9,776,593	-	-	11,390,691		50,562	90,601	-	-	141,164	
	Sub-total	***152,862,133***		***17,429,242***	***98,744,777***	**-**	**-**	***116,174,019***		***545,978***	***917,142***	**-**	**-**	***1,463,120***	
	TOTAL O & M EXPENSES	**389,914,020**		**50,371,942**	**244,717,522**	**-**	**-**	**295,089,464**		**1,577,922**	**2,129,298**	**-**	**-**	**3,707,219**	

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 FUL	20 REV	23 TOTAL	24 DEM	25 CUS	26 FUL	27 REV	28 TOTAL	31 32
				Small General Service - Sec. Voltage GS-1					Large General Service - Sec. Voltage GS-3					
	Customer Account													
901	SUPERVISION	2,208,664	CUSTACCTLBR	-	188,954	-	-	188,954	-	45,169	-	-	45,169	
902	METER READING	2,290,334	MTREAD	-	235,937	-	-	235,937	-	47,630	-	-	47,630	
903CR	CUSTOMER RECORDS	23,230,422	CUST	-	2,390,465	-	-	2,390,465	-	482,577	-	-	482,577	
903CE	COLLECTION EXPENSES	13,372,492	GRSWRTOFF	-	283,802	-	-	283,802	-	257,379	-	-	257,379	
904 D	PROPERTY DAMAGE DISTRIBUTION	1,199,410	TOTDPLT	30,589	78,980	-	-	109,569	123,025	31,818	-	-	154,843	
904 by RATE	UNCOLLECTIBLE ACCOUNTS	32,300,000	GRSWRTOFF	-	685,496	-	-	685,496	-	621,674	-	-	621,674	
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,475,457	CUST	-	357,633	-	-	357,633	-	72,197	-	-	72,197	
904	UNCOLLECTIBLE ACCOUNT INCREASE	2,694,000	GRSWRTOFF	-	57,174	-	-	57,174	-	51,851	-	-	51,851	
904-MFC	MFC ADJUSTMENT	(10,604,737)	GRSWRTOFF	-	(225,062)	-	-	(225,062)	-	(204,108)	-	-	(204,108)	
	Sub-total	***70,166,042***		***30,589***	***4,053,379***	**-**	**-**	***4,083,968***	***123,025***	***1,406,187***	**-**	**-**	***1,529,213***	
	Customer Service & Information Expenses													
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-	-	-	-	-	-	
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	5,299,090	CUST	-	545,289	-	-	545,289	-	110,081	-	-	110,081	
	Sub-total	***5,299,090***		**-**	***545,289***	**-**	**-**	***545,289***	**-**	***110,081***	**-**	**-**	***110,081***	
	Sales Expenses													
911-916	SALES EXPENSES	1,798,362	CUST	-	185,056	-	-	185,056	-	37,358	-	-	37,358	
	Sub-total	***1,798,362***		**-**	***185,056***	**-**	**-**	***185,056***	**-**	***37,358***	**-**	**-**	***37,358***	
	Administrative and General Expenses													
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	101,846,960	LABOR	1,412,665	7,816,945	-	-	9,229,610	5,681,574	2,733,523	-	-	8,415,097	
924	PROPERTY INSURANCE - DIST	1,167,926	TOTDPLT	29,786	76,906	-	-	106,692	119,796	30,983	-	-	150,778	
925	INJURIES & DAMAGES - DIST	3,604,752	LABOR	50,000	276,671	-	-	326,671	201,093	96,750	-	-	297,842	
926	EMPLOYEE BENEFITS - DIST	23,101,397	LABOR	320,427	1,773,075	-	-	2,093,503	1,288,721	620,030	-	-	1,908,751	
927	FRANCHISE REQUIREMENTS - DIST	-	NETTOTPLT	-	-	-	-	-	-	-	-	-	-	
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	5,523,384	NETTOTPLT	142,250	353,441	-	-	495,691	572,114	129,150	-	-	701,264	
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	NETTOTPLT	-	-	-	-	-	-	-	-	-	-	
930	GENERAL ADVERTISING EXPENSE - DIST	2,721,063	TOTDPLT	69,396	179,178	-	-	248,575	279,103	72,184	-	-	351,287	
933	TRANSPORTATION EXPENSES - DIST	-	LABOR	-	-	-	-	-	-	-	-	-	-	
935	MAINTENANCE OF GENERAL PLANT - DIST	14,896,651	LABOR	206,623	1,143,346	-	-	1,349,969	831,016	399,819	-	-	1,230,835	
	Sub-total	***152,862,133***		***2,231,147***	***11,619,564***	**-**	**-**	***13,850,711***	***8,973,416***	***4,082,439***	**-**	**-**	***13,055,855***	
	TOTAL O & M EXPENSES	**389,914,020**		**6,448,199**	**26,314,832**	**-**	**-**	**32,763,031**	**25,933,911**	**9,121,703**	**-**	**-**	**35,055,613**	

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	33 DEM	34 CUS	35 FUL	36 REV	39 TOTAL	40 DEM	41 CUS	42 FUL	43 REV	44 TOTAL	47 48
				Large General Service - 12 KV LP-4					Large General Service - 69 KV or Higher LP-5					
	Customer Account													
901	SUPERVISION	2,208,664	CUSTACCTLBR	-	2,720	-	-	2,720	-	169	-	-	169	
902	METER READING	2,290,334	MTREAD	-	1,936	-	-	1,936	-	223	-	-	223	
903CR	CUSTOMER RECORDS	23,230,422	CUST	-	19,619	-	-	19,619	-	2,263	-	-	2,263	
903CE	COLLECTION EXPENSES	13,372,492	GRSWRTOFF	-	35,633	-	-	35,633	-	-	-	-	-	
904 D	PROPERTY DAMAGE DISTRIBUTION	1,199,410	TOTDPLT	53,754	1,691	-	-	55,445	-	951	-	-	951	
904 by RATE	UNCOLLECTIBLE ACCOUNTS	32,300,000	GRSWRTOFF	-	86,067	-	-	86,067	-	-	-	-	-	
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,475,457	CUST	-	2,935	-	-	2,935	-	339	-	-	339	
904	UNCOLLECTIBLE ACCOUNT INCREASE	2,694,000	GRSWRTOFF	-	7,178	-	-	7,178	-	-	-	-	-	
904-MFC	MFC ADJUSTMENT	(10,604,737)	GRSWRTOFF	-	(28,258)	-	-	(28,258)	-	-	-	-	-	
	Sub-total	***70,166,042***		***53,754***	***129,522***	**-**	**-**	***183,276***	**-**	***3,945***	**-**	**-**	***3,945***	
	Customer Service & Information Expenses													
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-	-	-	-	-	-	
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	5,299,090	CUST	-	4,475	-	-	4,475	-	516	-	-	516	
	Sub-total	***5,299,090***		**-**	***4,475***	**-**	**-**	***4,475***	**-**	***516***	**-**	**-**	***516***	
	Sales Expenses													
911-916	SALES EXPENSES	1,798,362	CUST	-	1,519	-	-	1,519	-	175	-	-	175	
	Sub-total	***1,798,362***		**-**	***1,519***	**-**	**-**	***1,519***	**-**	***175***	**-**	**-**	***175***	
	Administrative and General Expenses													
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	101,846,960	LABOR	2,694,178	265,550	-	-	2,959,728	-	140,703	-	-	140,703	
924	PROPERTY INSURANCE - DIST	1,167,926	TOTDPLT	52,343	1,647	-	-	53,990	-	926	-	-	926	
925	INJURIES & DAMAGES - DIST	3,604,752	LABOR	95,357	9,399	-	-	104,756	-	4,980	-	-	4,980	
926	EMPLOYEE BENEFITS - DIST	23,101,397	LABOR	611,106	60,233	-	-	671,339	-	31,915	-	-	31,915	
927	FRANCHISE REQUIREMENTS - DIST	-	NETTOTPLT	-	-	-	-	-	-	-	-	-	-	
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	5,523,384	NETTOTPLT	257,455	6,139	-	-	263,594	-	3,066	-	-	3,066	
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	NETTOTPLT	-	-	-	-	-	-	-	-	-	-	
930	GENERAL ADVERTISING EXPENSE - DIST	2,721,063	TOTDPLT	121,951	3,836	-	-	125,787	-	2,157	-	-	2,157	
933	TRANSPORTATION EXPENSES - DIST	-	LABOR	-	-	-	-	-	-	-	-	-	-	
935	MAINTENANCE OF GENERAL PLANT - DIST	14,896,651	LABOR	394,064	38,841	-	-	432,905	-	20,580	-	-	20,580	
	Sub-total	***152,862,133***		***4,226,454***	***385,645***	**-**	**-**	***4,612,099***	**-**	***204,326***	**-**	**-**	***204,326***	
	TOTAL O & M EXPENSES	**389,914,020**		**12,309,847**	**806,010**	**-**	**-**	**13,115,857**	**-**	**370,588**	**-**	**-**	**370,588**	

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	49 DEM	50 CUS	51 FUL	52 REV	55 TOTAL	56 DEM	57 CUS	58 FUL	59 REV	60 TOTAL
				Power Service to Electric Propulsion LPEP					Separate Meter General Space Heating Service GH-2				
	Customer Account												
901	SUPERVISION	2,208,664	CUSTACCTLBR	-	1	-	-	1	-	2,217	-	-	2,217
902	METER READING	2,290,334	MTREAD	-	2	-	-	2	-	2,859	-	-	2,859
903CR	CUSTOMER RECORDS	23,230,422	CUST	-	16	-	-	16	-	28,964	-	-	28,964
903CE	COLLECTION EXPENSES	13,372,492	GRSWRTOFF	-	-	-	-	-	-	1,386	-	-	1,386
904 D	PROPERTY DAMAGE DISTRIBUTION	1,199,410	TOTDPLT	2,114	13	-	-	2,127	1,100	1,083	-	-	2,182
904 by RATE	UNCOLLECTIBLE ACCOUNTS	32,300,000	GRSWRTOFF	-	-	-	-	-	-	3,349	-	-	3,349
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,475,457	CUST	-	2	-	-	2	-	4,333	-	-	4,333
904	UNCOLLECTIBLE ACCOUNT INCREASE	2,694,000	GRSWRTOFF	-	-	-	-	-	-	279	-	-	279
904-MFC	MFC ADJUSTMENT	(10,604,737)	GRSWRTOFF	-	-	-	-	-	-	(1,099)	-	-	(1,099)
	Sub-total	***70,166,042***		***2,114***	***34***	***-***	***-***	***2,148***	***1,100***	***43,371***	***-***	***-***	***44,471***
	Customer Service & Information Expenses												
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	5,299,090	CUST	-	4	-	-	4	-	6,607	-	-	6,607
	Sub-total	***5,299,090***		***-***	***4***	***-***	***-***	***4***	***-***	***6,607***	***-***	***-***	***6,607***
	Sales Expenses												
911-916	SALES EXPENSES	1,798,362	CUST	-	1	-	-	1	-	2,242	-	-	2,242
	Sub-total	***1,798,362***		***-***	***1***	***-***	***-***	***1***	***-***	***2,242***	***-***	***-***	***2,242***
	Administrative and General Expenses												
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	101,846,960	LABOR	93,720	1,863	-	-	95,583	50,792	105,577	-	-	156,369
924	PROPERTY INSURANCE - DIST	1,167,926	TOTDPLT	2,059	12	-	-	2,071	1,071	1,054	-	-	2,125
925	INJURIES & DAMAGES - DIST	3,604,752	LABOR	3,317	66	-	-	3,383	1,798	3,737	-	-	5,534
926	EMPLOYEE BENEFITS - DIST	23,101,397	LABOR	21,258	422	-	-	21,681	11,521	23,947	-	-	35,468
927	FRANCHISE REQUIREMENTS - DIST	-	NETTOTPLT	-	-	-	-	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	5,523,384	NETTOTPLT	11,026	41	-	-	11,067	5,115	4,707	-	-	9,822
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	NETTOTPLT	-	-	-	-	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - DIST	2,721,063	TOTDPLT	4,796	29	-	-	4,825	2,495	2,456	-	-	4,951
933	TRANSPORTATION EXPENSES - DIST	-	LABOR	-	-	-	-	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - DIST	14,896,651	LABOR	13,708	272	-	-	13,980	7,429	15,442	-	-	22,871
	Sub-total	***152,862,133***		***149,884***	***2,705***	***-***	***-***	***152,589***	***80,221***	***156,921***	***-***	***-***	***237,141***
	TOTAL O & M EXPENSES	**389,914,020**		**344,016**	**4,908**	**-**	**-**	**348,924**	**231,844**	**344,297**	**-**	**-**	**576,141**

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	65 DEM	66 CUS	67 FUL	68 REV	71 TOTAL
				Street Lighting/Area Lighting SL/AL				
	Customer Account							
901	SUPERVISION	2,208,664	CUSTACCTLBR	-	1,674	-	-	1,674
902	METER READING	2,290,334	MTREAD	-	-	-	-	-
903CR	CUSTOMER RECORDS	23,230,422	CUST	-	25,269	-	-	25,269
903CE	COLLECTION EXPENSES	13,372,492	GRSWRTOFF	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	1,199,410	TOTDPLT	1,906	38,390	-	-	40,296
904 by RATE	UNCOLLECTIBLE ACCOUNTS	32,300,000	GRSWRTOFF	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,475,457	CUST	-	3,780	-	-	3,780
904	UNCOLLECTIBLE ACCOUNT INCREASE	2,694,000	GRSWRTOFF	-	-	-	-	-
904-MFC	MFC ADJUSTMENT	(10,604,737)	GRSWRTOFF	-	-	-	-	-
	Sub-total	***70,166,042***		***1,906***	***69,113***	**-**	**-**	***71,019***
	Customer Service & Information Expenses							
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	5,299,090	CUST	-	5,764	-	-	5,764
	Sub-total	***5,299,090***		**-**	***5,764***	**-**	**-**	***5,764***
	Sales Expenses							
911-916	SALES EXPENSES	1,798,362	CUST	-	1,956	-	-	1,956
	Sub-total	***1,798,362***		**-**	***1,956***	**-**	**-**	***1,956***
	Administrative and General Expenses							
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	101,846,960	LABOR	88,023	1,919,679	-	-	2,007,702
924	PROPERTY INSURANCE - DIST	1,167,926	TOTDPLT	1,856	37,382	-	-	39,238
925	INJURIES & DAMAGES - DIST	3,604,752	LABOR	3,115	67,945	-	-	71,060
926	EMPLOYEE BENEFITS - DIST	23,101,397	LABOR	19,966	435,430	-	-	455,396
927	FRANCHISE REQUIREMENTS - DIST	-	NETTOTPLT	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	5,523,384	NETTOTPLT	8,873	144,929	-	-	153,802
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	NETTOTPLT	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - DIST	2,721,063	TOTDPLT	4,324	87,094	-	-	91,417
933	TRANSPORTATION EXPENSES - DIST	-	LABOR	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - DIST	14,896,651	LABOR	12,875	280,782	-	-	293,657
	Sub-total	***152,862,133***		***139,031***	***2,973,241***	**-**	**-**	***3,112,273***
	TOTAL O & M EXPENSES	**389,914,020**		**402,262**	**8,484,921**	**-**	**-**	**8,887,183**

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FUL	4 REV	7 TOTAL	8	9 DEM	10 CUS	11 FUL	12 REV	15 TOTAL	16
				Residential RS						Residential-Thermal Storage RTS					
Labor Expense															
	Distribution Operation Expenses														
580	SUPERVISION AND ENGINEERING	9,400,054	DISTOPLBR	1,293,198	5,522,510	-	-	6,815,708		40,510	56,175	-	-	96,685	
581	LOAD DISPATCHING	-	PLT_360_2	-	-	-	-	-		-	-	-	-	-	
582	STATION EXPENSES	115,370	PLT_360_2	52,829	7,360	-	-	60,188		1,655	72	-	-	1,727	
583	OVERHEAD LINES	8,522,443	PLT_364_5	1,967,742	3,948,730	-	-	5,916,472		61,640	38,480	-	-	100,121	
584	UNDERGROUND LINES	1,995,791	PLT_366_7	243,827	1,326,875	-	-	1,570,702		7,638	12,930	-	-	20,568	
585	STREET LIGHTING & SIGNAL SYSTEMS	14,734	STTRLGT	-	-	-	-	-		-	-	-	-	-	
586	METER EXPENSE	5,343,201	METERS	-	3,950,142	-	-	3,950,142		-	44,550	-	-	44,550	
587	CUSTOMER INSTALLATION EXPENSE	2,743,226	PLT_369	19,794	2,263,917	-	-	2,283,710		620	21,792	-	-	22,412	
588	MISC. DISTRIBUTION EXPENSE	4,825,425	DPLT	957,035	2,344,584	-	-	3,301,619		29,980	22,974	-	-	52,954	
589	RENTS	498	DPLT	99	242	-	-	341		3	2	-	-	5	
	Sub-total	***32,960,741***		***4,534,523***	***19,364,359***	**-**	**-**	***23,898,882***		***142,046***	***196,976***	**-**	**-**	***339,022***	
	Distribution Maintenance Expenses														
590	SUPERVISION AND ENGINEERING	511,309	DMAINTLBR	132,828	183,842	-	-	316,671		4,161	1,786	-	-	5,947	
591	STRUCTURES	5,833	PLT_360_2	2,671	372	-	-	3,043		84	4	-	-	87	
592	STATION EQUIPMENT	4,050,851	PLT_360_2	1,854,919	258,407	-	-	2,113,326		58,106	2,521	-	-	60,627	
593	OVERHEAD LINES	6,748,141	PLT_364_5	1,558,074	3,126,637	-	-	4,684,712		48,807	30,469	-	-	79,276	
593.5	OVERHEAD LINES - SERVICES - DEMAND	4,072	SRV_DEM	2,425	-	-	-	2,425		76	-	-	-	76	
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	332,055	SERV	-	277,397	-	-	277,397		-	2,670	-	-	2,670	
594	UNDERGROUND LINES	933,266	PLT_366_7	114,018	620,469	-	-	734,487		3,572	6,046	-	-	9,618	
594.3 &594.6	UNDERGROUND LINES - SERVICES - DEMAND	5,256	SRV_DEM	3,131	-	-	-	3,131		98	-	-	-	98	
594.3 &594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	428,611	SERV	-	358,060	-	-	358,060		-	3,447	-	-	3,447	
595	LINE TRANSFORMERS - DEMAND	478,164	SEC_DEM	283,474	-	-	-	283,474		8,880	-	-	-	8,880	
595	LINE TRANSFORMERS - CUSTOMER	532,345	XFRS	-	353,784	-	-	353,784		-	3,144	-	-	3,144	
596	STREET LIGHT & SIGNAL SYSTEMS	826,533	STTRLGT	-	-	-	-	-		-	-	-	-	-	
597	METERS	172,957	METERS	-	127,864	-	-	127,864		-	1,442	-	-	1,442	
598	MISCELLANEOUS DISTRIB. PLANT	768,002	DPLT	152,319	373,158	-	-	525,477		4,771	3,656	-	-	8,428	
	Sub-total	***15,797,394***		***4,103,859***	***5,679,991***	**-**	**-**	***9,783,850***		***128,555***	***55,185***	**-**	**-**	***183,740***	
	Total Distribution	***48,758,135***		***8,638,382***	***25,044,350***	**-**	**-**	***33,682,733***		***270,601***	***252,161***	**-**	**-**	***522,762***	
	Customer Account														
901	SUPERVISION	1,330,208	CUSTACCTLBR	-	1,175,318	-	-	1,175,318		-	9,800	-	-	9,800	
902	METER READING	2,290,334	MTREAD	-	1,982,428	-	-	1,982,428		-	19,319	-	-	19,319	
903CR	CUSTOMER RECORDS	15,168,494	CUST	-	13,115,002	-	-	13,115,002		-	127,806	-	-	127,806	
903CE	COLLECTION EXPENSES	5,376,659	GRSWRTOFF	-	5,125,684	-	-	5,125,684		-	18,499	-	-	18,499	
904 D	PROPERTY DAMAGE DISTRIBUTION	-	TOTDPLT	-	-	-	-	-		-	-	-	-	-	
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	GRSWRTOFF	-	-	-	-	-		-	-	-	-	-	
905	MISC. CUSTOMER ACCOUNTS EXPENSES	2,460,376	CUST	-	2,127,293	-	-	2,127,293		-	20,730	-	-	20,730	
	Sub-total	***26,626,070***		**-**	***23,525,725***	**-**	**-**	***23,525,725***		**-**	***196,153***	**-**	**-**	***196,153***	
	Customer Service & Information Expenses														
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-		-	-	-	-	-	
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	3,450,647	CUST	-	2,983,503	-	-	2,983,503		-	29,074	-	-	29,074	
	Sub-total	***3,450,647***		**-**	***2,983,503***	**-**	**-**	***2,983,503***		**-**	***29,074***	**-**	**-**	***29,074***	
	Sales Expenses														
911-916	SALES EXPENSES	889,532	CUST	-	769,108	-	-	769,108		-	7,495	-	-	7,495	
	Sub-total	***889,532***		**-**	***769,108***	**-**	**-**	***769,108***		**-**	***7,495***	**-**	**-**	***7,495***	
	TOTAL O & M LABOR EXP.	**79,724,384**		**8,638,382**	**52,322,687**	**-**	**-**	**60,961,069**		**270,601**	**484,883**	**-**	**-**	**755,484**	

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 FUL	20 REV	23 TOTAL	24	25 DEM	26 CUS	27 FUL	28 REV	31 TOTAL	32
				Small General Service - Sec. Voltage GS-1						Large General Service - Sec. Voltage GS-3					
Labor Expense															
	Distribution Operation Expenses														
580	SUPERVISION AND ENGINEERING	9,400,054	DISTOPLBR	165,545	754,759	-	-	920,303		665,801	354,918	-	-	1,020,718	
581	LOAD DISPATCHING	-	PLT_360_2	-	-	-	-	-		-	-	-	-	-	
582	STATION EXPENSES	115,370	PLT_360_2	6,763	901	-	-	7,664		27,199	224	-	-	27,422	
583	OVERHEAD LINES	8,522,443	PLT_364_5	251,894	469,956	-	-	721,850		1,013,089	94,873	-	-	1,107,961	
584	UNDERGROUND LINES	1,995,791	PLT_366_7	31,213	157,917	-	-	189,130		125,534	31,880	-	-	157,414	
585	STREET LIGHTING & SIGNAL SYSTEMS	14,734	STTRLGT	-	-	-	-	-		-	-	-	-	-	
586	METER EXPENSE	5,343,201	METERS	-	636,498	-	-	636,498		-	520,785	-	-	520,785	
587	CUSTOMER INSTALLATION EXPENSE	2,743,226	PLT_369	2,534	307,674	-	-	310,208		10,191	112,620	-	-	122,811	
588	MISC. DISTRIBUTION EXPENSE	4,825,425	DPLT	122,512	318,780	-	-	441,291		492,728	129,186	-	-	621,913	
589	RENTS	498	DPLT	13	33	-	-	46		51	13	-	-	64	
	Sub-total	***32,960,741***		***580,472***	***2,646,518***	***-***	***-***	***3,226,990***		***2,334,592***	***1,244,498***	***-***	***-***	***3,579,090***	
	Distribution Maintenance Expenses														
590	SUPERVISION AND ENGINEERING	511,309	DMAINTLBR	17,004	24,209	-	-	41,213		68,386	8,434	-	-	76,820	
591	STRUCTURES	5,833	PLT_360_2	342	46	-	-	387		1,375	11	-	-	1,386	
592	STATION EQUIPMENT	4,050,851	PLT_360_2	237,451	31,652	-	-	269,103		955,002	7,854	-	-	962,856	
593	OVERHEAD LINES	6,748,141	PLT_364_5	199,452	372,115	-	-	571,566		802,172	75,121	-	-	877,293	
593.5	OVERHEAD LINES - SERVICES - DEMAND	4,072	SRV_DEM	310	-	-	-	310		1,249	-	-	-	1,249	
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	332,055	SERV	-	37,699	-	-	37,699		-	13,799	-	-	13,799	
594	UNDERGROUND LINES	933,266	PLT_366_7	14,596	73,845	-	-	88,440		58,702	14,907	-	-	73,609	
594.3 &594.6	UNDERGROUND LINES - SERVICES - DEMAND	5,256	SRV_DEM	401	-	-	-	401		1,612	-	-	-	1,612	
594.3 &594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	428,611	SERV	-	48,662	-	-	48,662		-	17,812	-	-	17,812	
595	LINE TRANSFORMERS - DEMAND	478,164	SEC_DEM	36,288	-	-	-	36,288		145,946	-	-	-	145,946	
595	LINE TRANSFORMERS - CUSTOMER	532,345	XFRS	-	88,400	-	-	88,400		-	85,217	-	-	85,217	
596	STREET LIGHT & SIGNAL SYSTEMS	826,533	STTRLGT	-	-	-	-	-		-	-	-	-	-	
597	METERS	172,957	METERS	-	20,603	-	-	20,603		-	16,858	-	-	16,858	
598	MISCELLANEOUS DISTRIB. PLANT	768,002	DPLT	19,499	50,736	-	-	70,235		78,421	20,561	-	-	98,982	
	Sub-total	***15,797,394***		***525,342***	***747,966***	***-***	***-***	***1,273,308***		***2,112,865***	***260,574***	***-***	***-***	***2,373,439***	
	Total Distribution	***48,758,135***		***1,105,814***	***3,394,483***	***-***	***-***	***4,500,297***		***4,447,457***	***1,505,072***	***-***	***-***	***5,952,529***	
	Customer Account														
901	SUPERVISION	1,330,208	CUSTACCTLBR	-	113,801	-	-	113,801		-	27,204	-	-	27,204	
902	METER READING	2,290,334	MTREAD	-	235,937	-	-	235,937		-	47,630	-	-	47,630	
903CR	CUSTOMER RECORDS	15,168,494	CUST	-	1,560,873	-	-	1,560,873		-	315,102	-	-	315,102	
903CE	COLLECTION EXPENSES	5,376,659	GRSWRTOFF	-	114,108	-	-	114,108		-	103,484	-	-	103,484	
904 D	PROPERTY DAMAGE DISTRIBUTION	-	TOTDPLT	-	-	-	-	-		-	-	-	-	-	
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	GRSWRTOFF	-	-	-	-	-		-	-	-	-	-	
905	MISC. CUSTOMER ACCOUNTS EXPENSES	2,460,376	CUST	-	253,178	-	-	253,178		-	51,111	-	-	51,111	
	Sub-total	***26,626,070***		***-***	***2,277,898***	***-***	***-***	***2,277,898***		***-***	***544,531***	***-***	***-***	***544,531***	
	Customer Service & Information Expenses														
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-		-	-	-	-	-	
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	3,450,647	CUST	-	355,080	-	-	355,080		-	71,682	-	-	71,682	
	Sub-total	***3,450,647***		***-***	***355,080***	***-***	***-***	***355,080***		***-***	***71,682***	***-***	***-***	***71,682***	
	Sales Expenses														
911-916	SALES EXPENSES	889,532	CUST	-	91,535	-	-	91,535		-	18,479	-	-	18,479	
	Sub-total	***889,532***		***-***	***91,535***	***-***	***-***	***91,535***		***-***	***18,479***	***-***	***-***	***18,479***	
	TOTAL O & M LABOR EXP.	**79,724,384**		**1,105,814**	**6,118,996**	**-**	**-**	**7,224,810**		**4,447,457**	**2,139,764**	**-**	**-**	**6,587,221**	

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	33 DEM	34 CUS	35 FUL	36 REV	39 TOTAL	40 DEM	41 CUS	42 FUL	43 REV	44 TOTAL
				Large General Service - 12 KV LP-4					Large General Service - 69 KV or Higher LP-5				
Labor Expense													
	Distribution Operation Expenses												
580	SUPERVISION AND ENGINEERING	9,400,054	DISTOPLBR	305,642	46,679	-	-	352,321	-	29,824	-	-	29,824
581	LOAD DISPATCHING	-	PLT_360_2	-	-	-	-	-	-	-	-	-	-
582	STATION EXPENSES	115,370	PLT_360_2	15,985	9	-	-	15,993	-	2	-	-	2
583	OVERHEAD LINES	8,522,443	PLT_364_5	484,901	2,645	-	-	487,546	-	-	-	-	-
584	UNDERGROUND LINES	1,995,791	PLT_366_7	50,136	1,182	-	-	51,318	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	14,734	STTRLGT	-	-	-	-	-	-	-	-	-	-
586	METER EXPENSE	5,343,201	METERS	-	106,277	-	-	106,277	-	70,866	-	-	70,866
587	CUSTOMER INSTALLATION EXPENSE	2,743,226	PLT_369	-	-	-	-	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	4,825,425	DPLT	215,030	6,883	-	-	221,913	-	3,883	-	-	3,883
589	RENTS	498	DPLT	22	1	-	-	23	-	0	-	-	0
	Sub-total	***32,960,741***		***1,071,716***	***163,676***	***-***	***-***	***1,235,391***	***-***	***104,575***	***-***	***-***	***104,575***
	Distribution Maintenance Expenses												
590	SUPERVISION AND ENGINEERING	511,309	DMAINTLBR	33,572	250	-	-	33,823	-	100	-	-	100
591	STRUCTURES	5,833	PLT_360_2	808	0	-	-	809	-	0	-	-	0
592	STATION EQUIPMENT	4,050,851	PLT_360_2	561,252	304	-	-	561,557	-	88	-	-	88
593	OVERHEAD LINES	6,748,141	PLT_364_5	383,949	2,095	-	-	386,043	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - DEMAND	4,072	SRV_DEM	-	-	-	-	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	332,055	SERV	-	-	-	-	-	-	-	-	-	-
594	UNDERGROUND LINES	933,266	PLT_366_7	23,444	553	-	-	23,997	-	-	-	-	-
594.3 &594.6	UNDERGROUND LINES - SERVICES - DEMAND	5,256	SRV_DEM	-	-	-	-	-	-	-	-	-	-
594.3 &594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	428,611	SERV	-	-	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - DEMAND	478,164	SEC_DEM	-	-	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - CUSTOMER	532,345	XFRS	-	-	-	-	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	826,533	STTRLGT	-	-	-	-	-	-	-	-	-	-
597	METERS	172,957	METERS	-	3,440	-	-	3,440	-	2,294	-	-	2,294
598	MISCELLANEOUS DISTRIB. PLANT	768,002	DPLT	34,224	1,096	-	-	35,319	-	618	-	-	618
	Sub-total	***15,797,394***		***1,037,249***	***7,738***	***-***	***-***	***1,044,988***	***-***	***3,100***	***-***	***-***	***3,100***
	Total Distribution	***48,758,135***		***2,108,965***	***171,414***	***-***	***-***	***2,280,379***	***-***	***107,675***	***-***	***-***	***107,675***
	Customer Account												
901	SUPERVISION	1,330,208	CUSTACCTLBR	-	1,638	-	-	1,638	-	102	-	-	102
902	METER READING	2,290,334	MTREAD	-	1,936	-	-	1,936	-	223	-	-	223
903CR	CUSTOMER RECORDS	15,168,494	CUST	-	12,810	-	-	12,810	-	1,478	-	-	1,478
903CE	COLLECTION EXPENSES	5,376,659	GRSWRTOFF	-	14,327	-	-	14,327	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	TOTDPLT	-	-	-	-	-	-	-	-	-	-
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	2,460,376	CUST	-	2,078	-	-	2,078	-	240	-	-	240
	Sub-total	***26,626,070***		***-***	***32,789***	***-***	***-***	***32,789***	***-***	***2,043***	***-***	***-***	***2,043***
	Customer Service & Information Expenses												
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	3,450,647	CUST	-	2,914	-	-	2,914	-	336	-	-	336
	Sub-total	***3,450,647***		***-***	***2,914***	***-***	***-***	***2,914***	***-***	***336***	***-***	***-***	***336***
	Sales Expenses												
911-916	SALES EXPENSES	889,532	CUST	-	751	-	-	751	-	87	-	-	87
	Sub-total	***889,532***		***-***	***751***	***-***	***-***	***751***	***-***	***87***	***-***	***-***	***87***
	TOTAL O & M LABOR EXP.	**79,724,384**		**2,108,965**	**207,869**	**-**	**-**	**2,316,834**	**-**	**110,140**	**-**	**-**	**110,140**

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	49	50	51	52	55	56	57	58	59	60	63	64
				Power Service to Electric Propulsion LPEP						Separate Meter General Space Heating Service GH-2					
				DEM	CUS	FUL	REV	TOTAL		DEM	CUS	FUL	REV	TOTAL	
Labor Expense															
	Distribution Operation Expenses														
580	SUPERVISION AND ENGINEERING	9,400,054	DISTOPLBR	4,078	399	-	-	4,477		5,952	11,620	-	-	17,572	
581	LOAD DISPATCHING	-	PLT_360_2	-	-	-	-	-		-	-	-	-	-	
582	STATION EXPENSES	115,370	PLT_360_2	1,586	0	-	-	1,586		243	11	-	-	254	
583	OVERHEAD LINES	8,522,443	PLT_364_5	-	-	-	-	-		9,057	5,694	-	-	14,751	
584	UNDERGROUND LINES	1,995,791	PLT_366_7	-	-	-	-	-		1,122	1,913	-	-	3,036	
585	STREET LIGHTING & SIGNAL SYSTEMS	14,734	STTRLGT	-	-	-	-	-		-	-	-	-	-	
586	METER EXPENSE	5,343,201	METERS	-	948	-	-	948		-	13,135	-	-	13,135	
587	CUSTOMER INSTALLATION EXPENSE	2,743,226	PLT_369	-	-	-	-	-		91	3,994	-	-	4,085	
588	MISC. DISTRIBUTION EXPENSE	4,825,425	DPLT	8,634	52	-	-	8,686		4,405	4,376	-	-	8,781	
589	RENTS	498	DPLT	1	0	-	-	1		0	0	-	-	1	
	Sub-total	***32,960,741***		***14,299***	***1,399***	***-***	***-***	***15,698***		***20,871***	***40,743***	***-***	***-***	***61,614***	
	Distribution Maintenance Expenses														
590	SUPERVISION AND ENGINEERING	511,309	DMAINTLBR	1,912	1	-	-	1,913		611	316	-	-	927	
591	STRUCTURES	5,833	PLT_360_2	80	0	-	-	80		12	1	-	-	13	
592	STATION EQUIPMENT	4,050,851	PLT_360_2	55,697	1	-	-	55,699		8,538	395	-	-	8,933	
593	OVERHEAD LINES	6,748,141	PLT_364_5	-	-	-	-	-		7,171	4,509	-	-	11,680	
593.5	OVERHEAD LINES - SERVICES - DEMAND	4,072	SRV_DEM	-	-	-	-	-		11	-	-	-	11	
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	332,055	SERV	-	-	-	-	-		-	489	-	-	489	
594	UNDERGROUND LINES	933,266	PLT_366_7	-	-	-	-	-		525	895	-	-	1,420	
594.3 &594.6	UNDERGROUND LINES - SERVICES - DEMAND	5,256	SRV_DEM	-	-	-	-	-		14	-	-	-	14	
594.3 &594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	428,611	SERV	-	-	-	-	-		-	632	-	-	632	
595	LINE TRANSFORMERS - DEMAND	478,164	SEC_DEM	-	-	-	-	-		1,305	-	-	-	1,305	
595	LINE TRANSFORMERS - CUSTOMER	532,345	XFRS	-	-	-	-	-		-	1,400	-	-	1,400	
596	STREET LIGHT & SIGNAL SYSTEMS	826,533	STTRLGT	-	-	-	-	-		-	-	-	-	-	
597	METERS	172,957	METERS	-	31	-	-	31		-	425	-	-	425	
598	MISCELLANEOUS DISTRIB. PLANT	768,002	DPLT	1,374	8	-	-	1,382		701	696	-	-	1,398	
	Sub-total	***15,797,394***		***59,063***	***41***	***-***	***-***	***59,105***		***18,889***	***9,757***	***-***	***-***	***28,646***	
	Total Distribution	***48,758,135***		***73,363***	***1,440***	***-***	***-***	***74,803***		***39,759***	***50,501***	***-***	***-***	***90,260***	
	Customer Account														
901	SUPERVISION	1,330,208	CUSTACCTLBR	-	1	-	-	1		-	1,335	-	-	1,335	
902	METER READING	2,290,334	MTREAD	-	2	-	-	2		-	2,859	-	-	2,859	
903CR	CUSTOMER RECORDS	15,168,494	CUST	-	11	-	-	11		-	18,913	-	-	18,913	
903CE	COLLECTION EXPENSES	5,376,659	GRSWRTOFF	-	-	-	-	-		-	557	-	-	557	
904 D	PROPERTY DAMAGE DISTRIBUTION	-	TOTDPLT	-	-	-	-	-		-	-	-	-	-	
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	GRSWRTOFF	-	-	-	-	-		-	-	-	-	-	
905	MISC. CUSTOMER ACCOUNTS EXPENSES	2,460,376	CUST	-	2	-	-	2		-	3,068	-	-	3,068	
	Sub-total	***26,626,070***		***-***	***15***	***-***	***-***	***15***		***-***	***26,732***	***-***	***-***	***26,732***	
	Customer Service & Information Expenses														
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-		-	-	-	-	-	
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	3,450,647	CUST	-	2	-	-	2		-	4,302	-	-	4,302	
	Sub-total	***3,450,647***		***-***	***2***	***-***	***-***	***2***		***-***	***4,302***	***-***	***-***	***4,302***	
	Sales Expenses														
911-916	SALES EXPENSES	889,532	CUST	-	1	-	-	1		-	1,109	-	-	1,109	
	Sub-total	***889,532***		***-***	***1***	***-***	***-***	***1***		***-***	***1,109***	***-***	***-***	***1,109***	
	TOTAL O & M LABOR EXP.	**79,724,384**		**73,363**	**1,458**	**-**	**-**	**74,821**		**39,759**	**82,644**	**-**	**-**	**122,404**	

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	65 DEM	66 CUS	67 FUL	68 REV	71 TOTAL
				Street Lighting/Area Lighting SL/AL				
Labor Expense								
	Distribution Operation Expenses							
580	SUPERVISION AND ENGINEERING	9,400,054	DISTOPLBR	10,286	132,160	-	-	142,446
581	LOAD DISPATCHING	-	PLT_360_2	-	-	-	-	-
582	STATION EXPENSES	115,370	PLT_360_2	423	108	-	-	532
583	OVERHEAD LINES	8,522,443	PLT_364_5	15,770	157,971	-	-	173,742
584	UNDERGROUND LINES	1,995,791	PLT_366_7	1,954	1,669	-	-	3,623
585	STREET LIGHTING & SIGNAL SYSTEMS	14,734	STTRLGT	-	14,734	-	-	14,734
586	METER EXPENSE	5,343,201	METERS	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	2,743,226	PLT_369	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	4,825,425	DPLT	7,632	156,753	-	-	164,385
589	RENTS	498	DPLT	1	16	-	-	17
	Sub-total	***32,960,741***		***36,066***	***463,412***	***-***	***-***	***499,478***
	Distribution Maintenance Expenses							
590	SUPERVISION AND ENGINEERING	511,309	DMAINTLBR	1,063	32,832	-	-	33,895
591	STRUCTURES	5,833	PLT_360_2	21	5	-	-	27
592	STATION EQUIPMENT	4,050,851	PLT_360_2	14,865	3,798	-	-	18,664
593	OVERHEAD LINES	6,748,141	PLT_364_5	12,487	125,083	-	-	137,570
593.5	OVERHEAD LINES - SERVICES - DEMAND	4,072	SRV_DEM	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	332,055	SERV	-	-	-	-	-
594	UNDERGROUND LINES	933,266	PLT_366_7	914	781	-	-	1,694
594.3 &594.6	UNDERGROUND LINES - SERVICES - DEMAND	5,256	SRV_DEM	-	-	-	-	-
594.3 &594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	428,611	SERV	-	-	-	-	-
595	LINE TRANSFORMERS - DEMAND	478,164	SEC_DEM	2,272	-	-	-	2,272
595	LINE TRANSFORMERS - CUSTOMER	532,345	XFRS	-	400	-	-	400
596	STREET LIGHT & SIGNAL SYSTEMS	826,533	STTRLGT	-	826,533	-	-	826,533
597	METERS	172,957	METERS	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	768,002	DPLT	1,215	24,948	-	-	26,163
	Sub-total	***15,797,394***		***32,837***	***1,014,381***	***-***	***-***	***1,047,218***
	Total Distribution	***48,758,135***		***68,903***	***1,477,793***	***-***	***-***	***1,546,697***
	Customer Account							
901	SUPERVISION	1,330,208	CUSTACCTLBR	-	1,008	-	-	1,008
902	METER READING	2,290,334	MTREAD	-	-	-	-	-
903CR	CUSTOMER RECORDS	15,168,494	CUST	-	16,499	-	-	16,499
903CE	COLLECTION EXPENSES	5,376,659	GRSWRTOFF	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	TOTDPLT	-	-	-	-	-
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	GRSWRTOFF	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	2,460,376	CUST	-	2,676	-	-	2,676
	Sub-total	***26,626,070***		***-***	***20,184***	***-***	***-***	***20,184***
	Customer Service & Information Expenses							
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	3,450,647	CUST	-	3,753	-	-	3,753
	Sub-total	***3,450,647***		***-***	***3,753***	***-***	***-***	***3,753***
	Sales Expenses							
911-916	SALES EXPENSES	889,532	CUST	-	968	-	-	968
	Sub-total	***889,532***		***-***	***968***	***-***	***-***	***968***
	TOTAL O & M LABOR EXP.	**79,724,384**		**68,903**	**1,502,698**	**-**	**-**	**1,571,601**

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FUL	4 REV	7 TOTAL	8	9 DEM	10 CUS	11 FUL	12 REV	15 TOTAL	16
				Residential RS						Residential-Thermal Storage RTS					
Depreciation Expense															
	Intangible Plant														
301-303	INTANGIBLE PLANT - DISTRIBUTION	20,190,597	LABOR	2,187,713	13,250,981	-	-	15,438,694		68,531	122,799	-	-	191,330	
301-303	INTANGIBLE PLANT - PRO FORMA	(719,641)	LABOR	(77,975)	(472,296)	-	-	(550,271)		(2,443)	(4,377)	-	-	(6,819)	
	Sub-total	***19,470,956***		***2,109,738***	***12,778,684***	**-**	**-**	***14,888,423***		***66,088***	***118,422***	**-**	**-**	***184,511***	
	Distribution Plant														
360	LAND AND LAND RIGHTS	971,910	PLT_360	240,032	431,977	-	-	672,009		7,519	4,214	-	-	11,733	
361	STRUCTURES & IMPROVEMENTS	482,969	PLT_360_1	155,266	151,765	-	-	307,030		4,864	1,481	-	-	6,344	
362	STATION EQUIPMENT	8,167,973	PLT_362	4,024,018	-	-	-	4,024,018		126,054	-	-	-	126,054	
364	POLES TOWERS & FIXTURES	18,988,000	PLT_364	3,948,952	9,250,903	-	-	13,199,855		123,703	90,150	-	-	213,853	
365	OVERHEAD CONDUCTORS	16,283,284	PLT_365	4,204,159	7,081,722	-	-	11,285,881		131,697	69,011	-	-	200,708	
366	UNDERGROUND CONDUIT	3,048,000	PLT_366	372,377	2,026,422	-	-	2,398,798		11,665	19,747	-	-	31,412	
367	UNDERGROUND CONDUCTORS	10,524,944	PLT_367	1,285,841	6,997,367	-	-	8,283,208		40,279	68,189	-	-	108,469	
368	LINE TRANSFORMERS - DEMAND	5,811,734	SEC_DEM	3,445,414	-	-	-	3,445,414		107,929	-	-	-	107,929	
368	LINE TRANSFORMERS - CUSTOMER	6,470,266	XFRS	-	4,299,990	-	-	4,299,990		-	38,207	-	-	38,207	
369	SERVICES - DEMAND	140,332	SRV_DEM	83,591	-	-	-	83,591		2,619	-	-	-	2,619	
369	SERVICES - CUSTOMER	11,444,668	SERV	-	9,560,814	-	-	9,560,814		-	92,029	-	-	92,029	
370	METERS	19,318,102	METERS	-	14,281,562	-	-	14,281,562		-	161,068	-	-	161,068	
371	INSTALLATIONS ON CUST PREMISES	280,000	AREALGT	-	-	-	-	-		-	-	-	-	-	
373	STREET LIGHTING & SIGNAL SYSTEMS	2,611,000	STTRLGT	-	-	-	-	-		-	-	-	-	-	
360-373	DISTRIBUTION PLANT - PRO FORMA	13,069,000	TOTDPLT	2,603,693	6,340,024	-	-	8,943,717		81,562	62,120	-	-	143,682	
	Sub-total	***117,612,182***		***20,363,342***	***60,422,545***	**-**	**-**	***80,785,887***		***637,890***	***606,217***	**-**	**-**	***1,244,107***	
	General Plant Plant														
389-399	GENERAL PLANT - DISTRIBUTION	25,182,466	LABOR	2,728,598	16,527,118	-	-	19,255,716		85,474	153,160	-	-	238,634	
389-399	GENERAL PLANT - PRO FORMA	4,804,791	LABOR	520,614	3,153,359	-	-	3,673,972		16,308	29,223	-	-	45,531	
	Sub-total	***29,987,257***		***3,249,212***	***19,680,476***	**-**	**-**	***22,929,688***		***101,783***	***182,382***	**-**	**-**	***284,165***	
	TOTAL DEPRECIATION EXPENSES	**167,070,396**		**25,722,292**	**92,881,706**	**-**	**-**	**118,603,998**		**805,761**	**907,022**	**-**	**-**	**1,712,783**	

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 FUL	20 REV	23 TOTAL	24 DEM	25 CUS	26 FUL	27 REV	28 TOTAL	31 32
				Small General Service - Sec. Voltage GS-1					Large General Service - Sec. Voltage GS-3					
Depreciation Expense														
	Intangible Plant													
301-303	INTANGIBLE PLANT - DISTRIBUTION	20,190,597	LABOR	280,053	1,549,666	-	-	1,829,719	1,126,341	541,906	-	-	1,668,246	
301-303	INTANGIBLE PLANT - PRO FORMA	(719,641)	LABOR	(9,982)	(55,234)	-	-	(65,216)	(40,145)	(19,315)	-	-	(59,460)	
	Sub-total	***19,470,956***		***270,071***	***1,494,432***	**-**	**-**	***1,764,504***	***1,086,195***	***522,591***	**-**	**-**	***1,608,786***	
	Distribution Plant													
360	LAND AND LAND RIGHTS	971,910	PLT_360	30,727	52,912	-	-	83,639	123,580	13,129	-	-	136,709	
361	STRUCTURES & IMPROVEMENTS	482,969	PLT_360_1	19,876	18,589	-	-	38,465	79,938	4,613	-	-	84,551	
362	STATION EQUIPMENT	8,167,973	PLT_362	515,121	-	-	-	515,121	2,071,759	-	-	-	2,071,759	
364	POLES TOWERS & FIXTURES	18,988,000	PLT_364	505,512	1,100,990	-	-	1,606,502	2,033,111	222,263	-	-	2,255,375	
365	OVERHEAD CONDUCTORS	16,283,284	PLT_365	538,182	842,827	-	-	1,381,008	2,164,504	170,146	-	-	2,334,651	
366	UNDERGROUND CONDUIT	3,048,000	PLT_366	47,669	241,173	-	-	288,842	191,717	48,687	-	-	240,405	
367	UNDERGROUND CONDUCTORS	10,524,944	PLT_367	164,603	832,787	-	-	997,390	662,013	168,119	-	-	830,133	
368	LINE TRANSFORMERS - DEMAND	5,811,734	SEC_DEM	441,053	-	-	-	441,053	1,773,866	-	-	-	1,773,866	
368	LINE TRANSFORMERS - CUSTOMER	6,470,266	XFRS	-	1,074,433	-	-	1,074,433	-	1,035,755	-	-	1,035,755	
369	SERVICES - DEMAND	140,332	SRV_DEM	10,701	-	-	-	10,701	43,037	-	-	-	43,037	
369	SERVICES - CUSTOMER	11,444,668	SERV	-	1,299,348	-	-	1,299,348	-	475,610	-	-	475,610	
370	METERS	19,318,102	METERS	-	2,301,230	-	-	2,301,230	-	1,882,876	-	-	1,882,876	
371	INSTALLATIONS ON CUST PREMISES	280,000	AREALGT	-	-	-	-	-	-	-	-	-	-	
373	STREET LIGHTING & SIGNAL SYSTEMS	2,611,000	STTRLGT	-	-	-	-	-	-	-	-	-	-	
360-373	DISTRIBUTION PLANT - PRO FORMA	13,069,000	TOTDPLT	333,303	860,577	-	-	1,193,880	1,340,507	346,692	-	-	1,687,199	
	Sub-total	***117,612,182***		***2,606,747***	***8,624,866***	**-**	**-**	***11,231,612***	***10,484,033***	***4,367,890***	**-**	**-**	***14,851,923***	
	General Plant Plant													
389-399	GENERAL PLANT - DISTRIBUTION	25,182,466	LABOR	349,293	1,932,801	-	-	2,282,094	1,404,814	675,885	-	-	2,080,699	
389-399	GENERAL PLANT - PRO FORMA	4,804,791	LABOR	66,645	368,777	-	-	435,421	268,037	128,958	-	-	396,995	
	Sub-total	***29,987,257***		***415,937***	***2,301,578***	**-**	**-**	***2,717,515***	***1,672,851***	***804,843***	**-**	**-**	***2,477,695***	
	TOTAL DEPRECIATION EXPENSES	**167,070,396**		**3,292,755**	**12,420,876**	**-**	**-**	**15,713,631**	**13,243,079**	**5,695,325**	**-**	**-**	**18,938,404**	

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	33 DEM	34 CUS	35 FUL	36 REV	39 TOTAL	40 DEM	41 CUS	42 FUL	43 REV	44 TOTAL	47 48
				Large General Service - 12 KV LP-4					Large General Service - 69 KV or Higher LP-5					
Depreciation Expense														
	Intangible Plant													
301-303	INTANGIBLE PLANT - DISTRIBUTION	20,190,597	LABOR	534,106	52,644	-	-	586,750	-	27,894	-	-	27,894	
301-303	INTANGIBLE PLANT - PRO FORMA	(719,641)	LABOR	(19,037)	(1,876)	-	-	(20,913)	-	(994)	-	-	(994)	
	Sub-total	***19,470,956***		***515,069***	***50,768***	**-**	**-**	***565,837***	**-**	***26,899***	**-**	**-**	***26,899***	
	Distribution Plant													
360	LAND AND LAND RIGHTS	971,910	PLT_360	56,799	509	-	-	57,308	-	147	-	-	147	
361	STRUCTURES & IMPROVEMENTS	482,969	PLT_360_1	41,811	179	-	-	41,990	-	51	-	-	51	
362	STATION EQUIPMENT	8,167,973	PLT_362	1,239,832	-	-	-	1,239,832	-	-	-	-	-	
364	POLES TOWERS & FIXTURES	18,988,000	PLT_364	1,004,715	5,817	-	-	1,010,532	-	-	-	-	-	
365	OVERHEAD CONDUCTORS	16,283,284	PLT_365	1,003,738	5,132	-	-	1,008,870	-	-	-	-	-	
366	UNDERGROUND CONDUIT	3,048,000	PLT_366	76,568	1,805	-	-	78,373	-	-	-	-	-	
367	UNDERGROUND CONDUCTORS	10,524,944	PLT_367	264,394	6,234	-	-	270,628	-	-	-	-	-	
368	LINE TRANSFORMERS - DEMAND	5,811,734	SEC_DEM	-	-	-	-	-	-	-	-	-	-	
368	LINE TRANSFORMERS - CUSTOMER	6,470,266	XFRS	-	-	-	-	-	-	-	-	-	-	
369	SERVICES - DEMAND	140,332	SRV_DEM	-	-	-	-	-	-	-	-	-	-	
369	SERVICES - CUSTOMER	11,444,668	SERV	-	-	-	-	-	-	-	-	-	-	
370	METERS	19,318,102	METERS	-	384,240	-	-	384,240	-	256,212	-	-	256,212	
371	INSTALLATIONS ON CUST PREMISES	280,000	AREALGT	-	-	-	-	-	-	-	-	-	-	
373	STREET LIGHTING & SIGNAL SYSTEMS	2,611,000	STTRLGT	-	-	-	-	-	-	-	-	-	-	
360-373	DISTRIBUTION PLANT - PRO FORMA	13,069,000	TOTDPLT	585,717	18,426	-	-	604,142	-	10,358	-	-	10,358	
	Sub-total	***117,612,182***		***4,273,574***	***422,342***	**-**	**-**	***4,695,915***	**-**	***266,768***	**-**	**-**	***266,768***	
	General Plant Plant													
389-399	GENERAL PLANT - DISTRIBUTION	25,182,466	LABOR	666,157	65,659	-	-	731,816	-	34,790	-	-	34,790	
389-399	GENERAL PLANT - PRO FORMA	4,804,791	LABOR	127,102	12,528	-	-	139,630	-	6,638	-	-	6,638	
	Sub-total	***29,987,257***		***793,259***	***78,187***	**-**	**-**	***871,446***	**-**	***41,428***	**-**	**-**	***41,428***	
	TOTAL DEPRECIATION EXPENSES	**167,070,396**		**5,581,902**	**551,296**	-	-	**6,133,198**	-	**335,095**	-	-	**335,095**	

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	49	50	51	52	55	56	57	58	59	60	63	64
				Power Service to Electric Propulsion LPEP						Separate Meter General Space Heating Service GH-2					
				DEM	CUS	FUL	REV	TOTAL		DEM	CUS	FUL	REV	TOTAL	
Depreciation Expense															
	Intangible Plant														
301-303	INTANGIBLE PLANT - DISTRIBUTION	20,190,597	LABOR	18,579	369	-	-	18,949		10,069	20,930	-	-	30,999	
301-303	INTANGIBLE PLANT - PRO FORMA	(719,641)	LABOR	(662)	(13)	-	-	(675)		(359)	(746)	-	-	(1,105)	
	Sub-total	***19,470,956***		***17,917***	***356***	**-**	**-**	***18,273***		***9,710***	***20,184***	**-**	**-**	***29,894***	
	Distribution Plant														
360	LAND AND LAND RIGHTS	971,910	PLT_360	326	2	-	-	328		1,105	660	-	-	1,765	
361	STRUCTURES & IMPROVEMENTS	482,969	PLT_360_1	115	1	-	-	115		715	232	-	-	947	
362	STATION EQUIPMENT	8,167,973	PLT_362	140,418	-	-	-	140,418		18,521	-	-	-	18,521	
364	POLES TOWERS & FIXTURES	18,988,000	PLT_364	-	-	-	-	-		18,176	13,340	-	-	31,516	
365	OVERHEAD CONDUCTORS	16,283,284	PLT_365	-	-	-	-	-		19,350	10,212	-	-	29,562	
366	UNDERGROUND CONDUIT	3,048,000	PLT_366	-	-	-	-	-		1,714	2,922	-	-	4,636	
367	UNDERGROUND CONDUCTORS	10,524,944	PLT_367	-	-	-	-	-		5,918	10,091	-	-	16,009	
368	LINE TRANSFORMERS - DEMAND	5,811,734	SEC_DEM	-	-	-	-	-		15,858	-	-	-	15,858	
368	LINE TRANSFORMERS - CUSTOMER	6,470,266	XFRS	-	-	-	-	-		-	17,013	-	-	17,013	
369	SERVICES - DEMAND	140,332	SRV_DEM	-	-	-	-	-		385	-	-	-	385	
369	SERVICES - CUSTOMER	11,444,668	SERV	-	-	-	-	-		-	16,867	-	-	16,867	
370	METERS	19,318,102	METERS	-	3,427	-	-	3,427		-	47,488	-	-	47,488	
371	INSTALLATIONS ON CUST PREMISES	280,000	AREALGT	-	-	-	-	-		-	-	-	-	-	
373	STREET LIGHTING & SIGNAL SYSTEMS	2,611,000	STTRLGT	-	-	-	-	-		-	-	-	-	-	
360-373	DISTRIBUTION PLANT - PRO FORMA	13,069,000	TOTDPLT	23,035	139	-	-	23,173		11,984	11,796	-	-	23,780	
	Sub-total	***117,612,182***		***163,894***	***3,568***	**-**	**-**	***167,462***		***93,725***	***130,623***	**-**	**-**	***224,348***	
	General Plant Plant														
389-399	GENERAL PLANT - DISTRIBUTION	25,182,466	LABOR	23,173	461	-	-	23,634		12,559	26,105	-	-	38,663	
389-399	GENERAL PLANT - PRO FORMA	4,804,791	LABOR	4,421	88	-	-	4,509		2,396	4,981	-	-	7,377	
	Sub-total	***29,987,257***		***27,594***	***548***	**-**	**-**	***28,143***		***14,955***	***31,086***	**-**	**-**	***46,040***	
	TOTAL DEPRECIATION EXPENSES	**167,070,396**		**209,405**	**4,473**	**-**	**-**	**213,878**		**118,390**	**181,892**	**-**	**-**	**300,283**	

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	65 DEM	66 CUS	67 FUL	68 REV	71 TOTAL
				Street Lighting/Area Lighting SL/AL				
Depreciation Expense								
	Intangible Plant							
301-303	INTANGIBLE PLANT - DISTRIBUTION	20,190,597	LABOR	17,450	380,566	-	-	398,016
301-303	INTANGIBLE PLANT - PRO FORMA	(719,641)	LABOR	(622)	(13,564)	-	-	(14,186)
	Sub-total	***19,470,956***		***16,828***	***367,002***	**-**	**-**	***383,830***
	Distribution Plant							
360	LAND AND LAND RIGHTS	971,910	PLT_360	1,922	6,350	-	-	8,272
361	STRUCTURES & IMPROVEMENTS	482,969	PLT_360_1	1,244	2,231	-	-	3,475
362	STATION EQUIPMENT	8,167,973	PLT_362	32,250	-	-	-	32,250
364	POLES TOWERS & FIXTURES	18,988,000	PLT_364	31,649	638,719	-	-	670,368
365	OVERHEAD CONDUCTORS	16,283,284	PLT_365	33,694	8,909	-	-	42,603
366	UNDERGROUND CONDUIT	3,048,000	PLT_366	2,984	2,549	-	-	5,534
367	UNDERGROUND CONDUCTORS	10,524,944	PLT_367	10,305	8,803	-	-	19,108
368	LINE TRANSFORMERS - DEMAND	5,811,734	SEC_DEM	27,613	-	-	-	27,613
368	LINE TRANSFORMERS - CUSTOMER	6,470,266	XFRS	-	4,867	-	-	4,867
369	SERVICES - DEMAND	140,332	SRV_DEM	-	-	-	-	-
369	SERVICES - CUSTOMER	11,444,668	SERV	-	-	-	-	-
370	METERS	19,318,102	METERS	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	280,000	AREALGT	-	280,000	-	-	280,000
373	STREET LIGHTING & SIGNAL SYSTEMS	2,611,000	STTRLGT	-	2,611,000	-	-	2,611,000
360-373	DISTRIBUTION PLANT - PRO FORMA	13,069,000	TOTDPLT	20,766	418,303	-	-	439,068
	Sub-total	***117,612,182***		***162,427***	***3,981,732***	**-**	**-**	***4,144,159***
	General Plant Plant							
389-399	GENERAL PLANT - DISTRIBUTION	25,182,466	LABOR	21,764	474,656	-	-	496,420
389-399	GENERAL PLANT - PRO FORMA	4,804,791	LABOR	4,153	90,564	-	-	94,717
	Sub-total	***29,987,257***		***25,917***	***565,220***	**-**	**-**	***591,137***
	TOTAL DEPRECIATION EXPENSES	**167,070,396**		**205,172**	**4,913,953**	**-**	**-**	**5,119,125**

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FUL	4 REV	7 TOTAL	8	9 DEM	10 CUS	11 FUL	12 REV	15 TOTAL	16
				Residential RS						Residential-Thermal Storage RTS					
Amortization															
	Other														
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	1,051,672	TOTDPLT	209,521	510,186	-	-	719,707		6,563	4,999	-	-	11,562	
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	TOTDPLT	-	-	-	-	-		-	-	-	-	-	
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	5,324,474	TOTDPLT	1,060,777	2,583,005	-	-	3,643,782		33,229	25,308	-	-	58,538	
	Sub-total	***6,376,146***		***1,270,298***	***3,093,191***	**-**	**-**	***4,363,489***		***39,793***	***30,307***	**-**	**-**	***70,100***	
	TOTAL AMORTIZATION EXPENSES	**6,376,146**		**1,270,298**	**3,093,191**	**-**	**-**	**4,363,489**		**39,793**	**30,307**	**-**	**-**	**70,100**	
Taxes Other Than Income Taxes															
TAX	DEFERRED TAXES - DISTRIBUTION	(2,478,000)	DPLT	(491,466)	(1,204,014)	-	-	(1,695,480)		(15,395)	(11,798)	-	-	(27,193)	
TAX	DEFERRED TAXES - ELECTRIC PLANT	1,165,000	TOTPLT	217,208	593,213	-	-	810,421		6,804	5,755	-	-	12,559	
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	20,261,041	DPLT	4,018,408	9,844,462	-	-	13,862,870		125,878	96,464	-	-	222,342	
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	TOTPLT	-	-	-	-	-		-	-	-	-	-	
TAX	DEFERRED TAXES - LABOR	560,843	LABOR	60,769	368,078	-	-	428,847		1,904	3,411	-	-	5,315	
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	TOTPLT	-	-	-	-	-		-	-	-	-	-	
TAX	CAPITAL STOCK - DISTRIBUTION	(374,000)	TOTPLT	(69,730)	(190,439)	-	-	(260,170)		(2,184)	(1,848)	-	-	(4,032)	
TAX	CAPITAL STOCK INCREASE	39,000	TOTPLT	7,271	19,859	-	-	27,130		228	193	-	-	420	
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	2,444,000	TOTPLT	455,672	1,244,474	-	-	1,700,146		14,274	12,074	-	-	26,348	
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(389,000)	DPLT	(77,151)	(189,008)	-	-	(266,159)		(2,417)	(1,852)	-	-	(4,269)	
TAX	OTHER TAXES - DISTRIBUTION	-	DPLT	-	-	-	-	-		-	-	-	-	-	
TAX	OTHER TAXES - ELECTRIC PLANT	-	TOTPLT	-	-	-	-	-		-	-	-	-	-	
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	DPLT	-	-	-	-	-		-	-	-	-	-	
TAX	OTHER TAXES - LABOR	7,489,579	LABOR	811,519	4,915,370	-	-	5,726,889		25,421	45,552	-	-	70,973	
	Sub-total	***28,718,462***		***4,932,500***	***15,401,994***	**-**	**-**	***20,334,494***		***154,513***	***147,950***	**-**	**-**	***302,463***	
		-													
	TOTAL TAXES OTHER THAN INCOME TAX	**28,718,462**		**4,932,500**	**15,401,994**	**-**	**-**	**20,334,494**		**154,513**	**147,950**	**-**	**-**	**302,463**	
Adjustments to Taxable Income															
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(55,662,000)	TOTPLT	(10,377,904)	(28,342,841)	-	-	(38,720,744)		(325,092)	(274,977)	-	-	(600,069)	
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	2,998,284	DEPR	461,618	1,666,877	-	-	2,128,495		14,460	16,278	-	-	30,738	
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	37,503,347	DEPR_DPLT	6,493,320	19,267,117	-	-	25,760,436		203,406	193,306	-	-	396,712	
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(1,131,879)	DEPR_GIPLT	(122,643)	(742,846)	-	-	(865,489)		(3,842)	(6,884)	-	-	(10,726)	
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	(388,809)	DPLT	(77,113)	(188,915)	-	-	(266,028)		(2,416)	(1,851)	-	-	(4,267)	
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	7,450,338	DPLT	1,477,639	3,619,980	-	-	5,097,619		46,288	35,471	-	-	81,759	
TAX	TAX ADJUSTMENT - GRT RELATED	-	0	-	-	-	-	-		-	-	-	-	-	
TAX	TAX ADJUSTMENT - LABOR RELATED	(8,463,624)	LABOR	(917,060)	(5,554,631)	-	-	(6,471,691)		(28,727)	(51,476)	-	-	(80,203)	
TAX	TAX ADJUSTMENT - M&S RELATED	-	LABOR	-	-	-	-	-		-	-	-	-	-	
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	4,085,150	DEPR_GIPLT	442,639	2,681,062	-	-	3,123,701		13,866	24,846	-	-	38,712	
	Sub-total	**(13,609,193)**		**(2,619,504)**	**(7,594,197)**	**-**	**-**	**(10,213,701)**		**(82,057)**	**(65,286)**	**-**	**-**	**(147,344)**	
PA Special Deductions															
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	(19,416,931)	DEPR_DPLT	(3,361,842)	(9,975,331)	-	-	(13,337,173)		(105,311)	(100,082)	-	-	(205,393)	
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	-	DPLT	-	-	-	-	-		-	-	-	-	-	
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	(59,529,738)	DPLT	(11,806,638)	(28,924,389)	-	-	(40,731,027)		(369,848)	(283,423)	-	-	(653,271)	
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	(6,465,185)	DEPR_GIPLT	(700,523)	(4,243,066)	-	-	(4,943,589)		(21,944)	(39,321)	-	-	(61,265)	
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	(22,439,943)	DPLT	(4,450,554)	(10,903,150)	-	-	(15,353,703)		(139,415)	(106,837)	-	-	(246,253)	
TAX	CONSOLIDATED TAX ADJUSTMENT	-	DPLT	-	-	-	-	-		-	-	-	-	-	
	TOTAL	(107,851,797)	0	(20,319,557)	(54,045,935)	-	-	(74,365,492)		(636,518)	(529,664)	-	-	(1,166,182)	
Net Adds/Deducts to Taxable Income		(121,460,990)	0	(22,939,061)	(61,640,132)	-	-	(84,579,193)		(718,576)	(594,950)	-	-	(1,313,526)	

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 FUL	20 REV	23 TOTAL	24 DEM	25 CUS	26 FUL	27 REV	28 TOTAL	31 32
				Small General Service - Sec. Voltage GS-1					Large General Service - Sec. Voltage GS-3					
Amortization														
	Other													
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	1,051,672	TOTDPLT	26,821	69,251	-	-	96,072	107,872	27,899	-	-	135,770	
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	TOTDPLT	-	-	-	-	-	-	-	-	-	-	
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	5,324,474	TOTDPLT	135,792	350,610	-	-	486,402	546,139	141,247	-	-	687,386	
	Sub-total	***6,376,146***		***162,613***	***419,861***	**-**	**-**	***582,474***	***654,011***	***169,145***	**-**	**-**	***823,156***	
	TOTAL AMORTIZATION EXPENSES	**6,376,146**		**162,613**	**419,861**	**-**	**-**	**582,474**	**654,011**	**169,145**	**-**	**-**	**823,156**	
Taxes Other Than Income Taxes														
TAX	DEFERRED TAXES - DISTRIBUTION	(2,478,000)	DPLT	(62,913)	(163,703)	-	-	(226,616)	(253,031)	(66,341)	-	-	(319,371)	
TAX	DEFERRED TAXES - ELECTRIC PLANT	1,165,000	TOTPLT	27,805	78,500	-	-	106,306	111,829	30,956	-	-	142,785	
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	20,261,041	DPLT	514,403	1,338,496	-	-	1,852,899	2,068,871	542,425	-	-	2,611,296	
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	TOTPLT	-	-	-	-	-	-	-	-	-	-	
TAX	DEFERRED TAXES - LABOR	560,843	LABOR	7,779	43,046	-	-	50,825	31,287	15,053	-	-	46,340	
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	TOTPLT	-	-	-	-	-	-	-	-	-	-	
TAX	CAPITAL STOCK - DISTRIBUTION	(374,000)	TOTPLT	(8,926)	(25,201)	-	-	(34,127)	(35,901)	(9,938)	-	-	(45,838)	
TAX	CAPITAL STOCK INCREASE	39,000	TOTPLT	931	2,628	-	-	3,559	3,744	1,036	-	-	4,780	
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	2,444,000	TOTPLT	58,331	164,682	-	-	223,014	234,602	64,941	-	-	299,543	
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(389,000)	DPLT	(9,876)	(25,698)	-	-	(35,575)	(39,721)	(10,414)	-	-	(50,135)	
TAX	OTHER TAXES - DISTRIBUTION	-	DPLT	-	-	-	-	-	-	-	-	-	-	
TAX	OTHER TAXES - ELECTRIC PLANT	-	TOTPLT	-	-	-	-	-	-	-	-	-	-	
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	DPLT	-	-	-	-	-	-	-	-	-	-	
TAX	OTHER TAXES - LABOR	7,489,579	LABOR	103,884	574,839	-	-	678,723	417,809	201,017	-	-	618,826	
	Sub-total	***28,718,462***		***631,418***	***1,987,589***	**-**	**-**	***2,619,007***	***2,539,489***	***768,736***	**-**	**-**	***3,308,225***	
		-												
	TOTAL TAXES OTHER THAN INCOME TAX	**28,718,462**		**631,418**	**1,987,589**	**-**	**-**	**2,619,007**	**2,539,489**	**768,736**	**-**	**-**	**3,308,225**	
Adjustments to Taxable Income														
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(55,662,000)	TOTPLT	(1,328,493)	(3,750,632)	-	-	(5,079,125)	(5,343,047)	(1,479,032)	-	-	(6,822,079)	
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	2,998,284	DEPR	59,093	222,908	-	-	282,000	237,663	102,210	-	-	339,873	
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	37,503,347	DEPR_DPLT	831,221	2,750,237	-	-	3,581,458	3,343,075	1,392,802	-	-	4,735,877	
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(1,131,879)	DEPR_GIPLT	(15,700)	(86,874)	-	-	(102,574)	(63,142)	(30,379)	-	-	(93,521)	
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	(388,809)	DPLT	(9,871)	(25,686)	-	-	(35,557)	(39,702)	(10,409)	-	-	(50,111)	
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	7,450,338	DPLT	189,155	492,188	-	-	681,343	760,760	199,459	-	-	960,219	
TAX	TAX ADJUSTMENT - GRT RELATED	-	0	-	-	-	-	-	-	-	-	-	-	
TAX	TAX ADJUSTMENT - LABOR RELATED	(8,463,624)	LABOR	(117,394)	(649,599)	-	-	(766,993)	(472,147)	(227,160)	-	-	(699,306)	
TAX	TAX ADJUSTMENT - M&S RELATED	-	LABOR	-	-	-	-	-	-	-	-	-	-	
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	4,085,150	DEPR_GIPLT	56,663	313,543	-	-	370,206	227,892	109,643	-	-	337,535	
	Sub-total	**(13,609,193)**		**(335,327)**	**(733,915)**	**-**	**-**	**(1,069,242)**	**(1,348,647)**	**57,135**	**-**	**-**	**(1,291,513)**	
PA Special Deductions														
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	(19,416,931)	DEPR_DPLT	(430,355)	(1,423,904)	-	-	(1,854,259)	(1,730,839)	(721,107)	-	-	(2,451,946)	
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	-	DPLT	-	-	-	-	-	-	-	-	-	-	
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	(59,529,738)	DPLT	(1,511,388)	(3,932,685)	-	-	(5,444,073)	(6,078,628)	(1,593,721)	-	-	(7,672,349)	
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	(6,465,185)	DEPR_GIPLT	(89,675)	(496,215)	-	-	(585,890)	(360,663)	(173,522)	-	-	(534,185)	
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	(22,439,943)	DPLT	(569,723)	(1,482,439)	-	-	(2,052,163)	(2,291,360)	(600,759)	-	-	(2,892,119)	
TAX	CONSOLIDATED TAX ADJUSTMENT	-	DPLT	-	-	-	-	-	-	-	-	-	-	
	TOTAL	(107,851,797)	0	(2,601,142)	(7,335,244)	-	-	(9,936,385)	(10,461,490)	(3,089,110)	-	-	(13,550,600)	
Net Adds/Deducts to Taxable Income		(121,460,990)	0	(2,936,469)	(8,069,158)	-	-	(11,005,627)	(11,810,137)	(3,031,975)	-	-	(14,842,112)	

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	33 DEM	34 CUS	35 FUL	36 REV	39 TOTAL	40 DEM	41 CUS	42 FUL	43 REV	44 TOTAL	47 48
				Large General Service - 12 KV LP-4					Large General Service - 69 KV or Higher LP-5					
Amortization														
	Other													
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	1,051,672	TOTDPLT	47,133	1,483	-	-	48,616	-	834	-	-	834	
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	TOTDPLT	-	-	-	-	-	-	-	-	-	-	
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	5,324,474	TOTDPLT	238,628	7,507	-	-	246,135	-	4,220	-	-	4,220	
	Sub-total	***6,376,146***		***285,761***	***8,990***	**-**	**-**	***294,751***	**-**	***5,054***	**-**	**-**	***5,054***	
	TOTAL AMORTIZATION EXPENSES	**6,376,146**		**285,761**	**8,990**	**-**	**-**	**294,751**	**-**	**5,054**	**-**	**-**	**5,054**	
Taxes Other Than Income Taxes														
TAX	DEFERRED TAXES - DISTRIBUTION	(2,478,000)	DPLT	(110,424)	(3,535)	-	-	(113,959)	-	(1,994)	-	-	(1,994)	
TAX	DEFERRED TAXES - ELECTRIC PLANT	1,165,000	TOTPLT	49,203	1,839	-	-	51,042	-	1,020	-	-	1,020	
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	20,261,041	DPLT	902,870	28,902	-	-	931,772	-	16,302	-	-	16,302	
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	TOTPLT	-	-	-	-	-	-	-	-	-	-	
TAX	DEFERRED TAXES - LABOR	560,843	LABOR	14,836	1,462	-	-	16,298	-	775	-	-	775	
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	TOTPLT	-	-	-	-	-	-	-	-	-	-	
TAX	CAPITAL STOCK - DISTRIBUTION	(374,000)	TOTPLT	(15,796)	(590)	-	-	(16,386)	-	(327)	-	-	(327)	
TAX	CAPITAL STOCK INCREASE	39,000	TOTPLT	1,647	62	-	-	1,709	-	34	-	-	34	
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	2,444,000	TOTPLT	103,221	3,857	-	-	107,078	-	2,140	-	-	2,140	
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(389,000)	DPLT	(17,335)	(555)	-	-	(17,889)	-	(313)	-	-	(313)	
TAX	OTHER TAXES - DISTRIBUTION	-	DPLT	-	-	-	-	-	-	-	-	-	-	
TAX	OTHER TAXES - ELECTRIC PLANT	-	TOTPLT	-	-	-	-	-	-	-	-	-	-	
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	DPLT	-	-	-	-	-	-	-	-	-	-	
TAX	OTHER TAXES - LABOR	7,489,579	LABOR	198,123	19,528	-	-	217,651	-	10,347	-	-	10,347	
	Sub-total	***28,718,462***		***1,126,346***	***50,970***	**-**	**-**	***1,177,316***	**-**	***27,984***	**-**	**-**	***27,984***	
	TOTAL TAXES OTHER THAN INCOME TAX	**28,718,462**		**1,126,346**	**50,970**	**-**	**-**	**1,177,316**	**-**	**27,984**	**-**	**-**	**27,984**	
Adjustments to Taxable Income														
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(55,662,000)	TOTPLT	(2,350,845)	(87,851)	-	-	(2,438,697)	-	(48,728)	-	-	(48,728)	
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	2,998,284	DEPR	100,174	9,894	-	-	110,068	-	6,014	-	-	6,014	
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	37,503,347	DEPR_DPLT	1,362,727	134,673	-	-	1,497,401	-	85,065	-	-	85,065	
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(1,131,879)	DEPR_GIPLT	(29,942)	(2,951)	-	-	(32,893)	-	(1,564)	-	-	(1,564)	
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	(388,809)	DPLT	(17,326)	(555)	-	-	(17,881)	-	(313)	-	-	(313)	
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	7,450,338	DPLT	332,001	10,628	-	-	342,629	-	5,995	-	-	5,995	
TAX	TAX ADJUSTMENT - GRT RELATED	-	0	-	-	-	-	-	-	-	-	-	-	
TAX	TAX ADJUSTMENT - LABOR RELATED	(8,463,624)	LABOR	(223,890)	(22,068)	-	-	(245,958)	-	(11,693)	-	-	(11,693)	
TAX	TAX ADJUSTMENT - M&S RELATED	-	LABOR	-	-	-	-	-	-	-	-	-	-	
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	4,085,150	DEPR_GIPLT	108,065	10,651	-	-	118,717	-	5,644	-	-	5,644	
	Sub-total	**(13,609,193)**		**(719,035)**	**52,422**	**-**	**-**	**(666,614)**	**-**	**40,420**	**-**	**-**	**40,420**	
PA Special Deductions														
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	(19,416,931)	DEPR_DPLT	(705,536)	(69,726)	-	-	(775,262)	-	(44,042)	-	-	(44,042)	
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	-	DPLT	-	-	-	-	-	-	-	-	-	-	
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	(59,529,738)	DPLT	(2,652,758)	(84,918)	-	-	(2,737,676)	-	(47,899)	-	-	(47,899)	
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	(6,465,185)	DEPR_GIPLT	(171,025)	(16,857)	-	-	(187,882)	-	(8,932)	-	-	(8,932)	
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	(22,439,943)	DPLT	(999,966)	(32,010)	-	-	(1,031,977)	-	(18,056)	-	-	(18,056)	
TAX	CONSOLIDATED TAX ADJUSTMENT	-	DPLT	-	-	-	-	-	-	-	-	-	-	
	TOTAL	(107,851,797)	0	(4,529,285)	(203,511)	-	-	(4,732,797)	-	(118,928)	-	-	(118,928)	
Net Adds/Deducts to Taxable Income		(121,460,990)	0	(5,248,321)	(151,089)	-	-	(5,399,410)	-	(78,508)	-	-	(78,508)	

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	49 DEM	50 CUS	51 FUL	52 REV	55 TOTAL	56 DEM	57 CUS	58 FUL	59 REV	60 TOTAL	63 64
				Power Service to Electric Propulsion LPEP					Separate Meter General Space Heating Service GH-2					
Amortization														
	Other													
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	1,051,672	TOTDPLT	1,854	11	-	-	1,865	964	949	-	-	1,914	
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	TOTDPLT	-	-	-	-	-	-	-	-	-	-	
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	5,324,474	TOTDPLT	9,385	56	-	-	9,441	4,882	4,806	-	-	9,688	
	Sub-total	***6,376,146***		***11,238***	***68***	**-**	**-**	***11,306***	***5,847***	***5,755***	**-**	**-**	***11,602***	
	TOTAL AMORTIZATION EXPENSES	**6,376,146**		**11,238**	**68**	**-**	**-**	**11,306**	**5,847**	**5,755**	**-**	**-**	**11,602**	
Taxes Other Than Income Taxes														
TAX	DEFERRED TAXES - DISTRIBUTION	(2,478,000)	DPLT	(4,434)	(27)	-	-	(4,461)	(2,262)	(2,247)	-	-	(4,509)	
TAX	DEFERRED TAXES - ELECTRIC PLANT	1,165,000	TOTPLT	1,915	14	-	-	1,929	1,000	1,074	-	-	2,073	
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	20,261,041	DPLT	36,253	218	-	-	36,471	18,495	18,373	-	-	36,868	
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	TOTPLT	-	-	-	-	-	-	-	-	-	-	
TAX	DEFERRED TAXES - LABOR	560,843	LABOR	516	10	-	-	526	280	581	-	-	861	
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	TOTPLT	-	-	-	-	-	-	-	-	-	-	
TAX	CAPITAL STOCK - DISTRIBUTION	(374,000)	TOTPLT	(615)	(4)	-	-	(619)	(321)	(345)	-	-	(666)	
TAX	CAPITAL STOCK INCREASE	39,000	TOTPLT	64	0	-	-	65	33	36	-	-	69	
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	2,444,000	TOTPLT	4,018	29	-	-	4,047	2,097	2,252	-	-	4,349	
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(389,000)	DPLT	(696)	(4)	-	-	(700)	(355)	(353)	-	-	(708)	
TAX	OTHER TAXES - DISTRIBUTION	-	DPLT	-	-	-	-	-	-	-	-	-	-	
TAX	OTHER TAXES - ELECTRIC PLANT	-	TOTPLT	-	-	-	-	-	-	-	-	-	-	
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	DPLT	-	-	-	-	-	-	-	-	-	-	
TAX	OTHER TAXES - LABOR	7,489,579	LABOR	6,892	137	-	-	7,029	3,735	7,764	-	-	11,499	
	Sub-total	***28,718,462***		***43,914***	***373***	**-**	**-**	***44,287***	***22,703***	***27,135***	**-**	**-**	***49,838***	
		-												
	TOTAL TAXES OTHER THAN INCOME TAX	**28,718,462**		**43,914**	**373**	**-**	**-**	**44,287**	**22,703**	**27,135**	**-**	**-**	**49,838**	
Adjustments to Taxable Income														
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(55,662,000)	TOTPLT	(91,513)	(650)	-	-	(92,163)	(47,766)	(51,291)	-	-	(99,057)	
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	2,998,284	DEPR	3,758	80	-	-	3,838	2,125	3,264	-	-	5,389	
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	37,503,347	DEPR_DPLT	52,261	1,138	-	-	53,399	29,886	41,652	-	-	71,538	
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(1,131,879)	DEPR_GIPLT	(1,042)	(21)	-	-	(1,062)	(564)	(1,173)	-	-	(1,738)	
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	(388,809)	DPLT	(696)	(4)	-	-	(700)	(355)	(353)	-	-	(708)	
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	7,450,338	DPLT	13,331	80	-	-	13,411	6,801	6,756	-	-	13,557	
TAX	TAX ADJUSTMENT - GRT RELATED	-	0	-	-	-	-	-	-	-	-	-	-	
TAX	TAX ADJUSTMENT - LABOR RELATED	(8,463,624)	LABOR	(7,788)	(155)	-	-	(7,943)	(4,221)	(8,774)	-	-	(12,994)	
TAX	TAX ADJUSTMENT - M&S RELATED	-	LABOR	-	-	-	-	-	-	-	-	-	-	
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	4,085,150	DEPR_GIPLT	3,759	75	-	-	3,834	2,037	4,235	-	-	6,272	
	Sub-total	**(13,609,193)**		**(27,929)**	**543**	**-**	**-**	**(27,386)**	**(12,057)**	**(5,684)**	**-**	**-**	**(17,740)**	
PA Special Deductions														
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	(19,416,931)	DEPR_DPLT	(27,058)	(589)	-	-	(27,647)	(15,473)	(21,565)	-	-	(37,038)	
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	-	DPLT	-	-	-	-	-	-	-	-	-	-	
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	(59,529,738)	DPLT	(106,517)	(641)	-	-	(107,158)	(54,342)	(53,982)	-	-	(108,324)	
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	(6,465,185)	DEPR_GIPLT	(5,949)	(118)	-	-	(6,068)	(3,224)	(6,702)	-	-	(9,926)	
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	(22,439,943)	DPLT	(40,152)	(242)	-	-	(40,393)	(20,484)	(20,349)	-	-	(40,833)	
TAX	CONSOLIDATED TAX ADJUSTMENT	-	DPLT	-	-	-	-	-	-	-	-	-	-	
	TOTAL	(107,851,797)	0	(179,676)	(1,590)	-	-	(181,265)	(93,524)	(102,598)	-	-	(196,122)	
Net Adds/Deducts to Taxable Income		(121,460,990)	0	(207,605)	(1,046)	-	-	(208,651)	(105,580)	(108,282)	-	-	(213,862)	

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	65 DEM	66 CUS	67 FUL	68 REV	71 TOTAL
				Street Lighting/Area Lighting SL/AL				
Amortization								
	Other							
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	1,051,672	TOTDPLT	1,671	33,661	-	-	35,332
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	TOTDPLT	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	5,324,474	TOTDPLT	8,460	170,422	-	-	178,882
	Sub-total	***6,376,146***		***10,131***	***204,083***	**-**	**-**	***214,214***
	TOTAL AMORTIZATION EXPENSES	**6,376,146**		**10,131**	**204,083**	**-**	**-**	**214,214**
Taxes Other Than Income Taxes								
TAX	DEFERRED TAXES - DISTRIBUTION	(2,478,000)	DPLT	(3,919)	(80,497)	-	-	(84,416)
TAX	DEFERRED TAXES - ELECTRIC PLANT	1,165,000	TOTPLT	1,732	35,132	-	-	36,865
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	20,261,041	DPLT	32,046	658,174	-	-	690,220
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	TOTPLT	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR	560,843	LABOR	485	10,571	-	-	11,056
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	TOTPLT	-	-	-	-	-
TAX	CAPITAL STOCK - DISTRIBUTION	(374,000)	TOTPLT	(556)	(11,279)	-	-	(11,835)
TAX	CAPITAL STOCK INCREASE	39,000	TOTPLT	58	1,176	-	-	1,234
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	2,444,000	TOTPLT	3,634	73,702	-	-	77,337
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(389,000)	DPLT	(615)	(12,637)	-	-	(13,252)
TAX	OTHER TAXES - DISTRIBUTION	-	DPLT	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT	-	TOTPLT	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	DPLT	-	-	-	-	-
TAX	OTHER TAXES - LABOR	7,489,579	LABOR	6,473	141,169	-	-	147,642
	Sub-total	***28,718,462***		***39,337***	***815,512***	**-**	**-**	***854,850***
		-						
	TOTAL TAXES OTHER THAN INCOME TAX	**28,718,462**		**39,337**	**815,512**	**-**	**-**	**854,850**
Adjustments to Taxable Income								
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(55,662,000)	TOTPLT	(82,770)	(1,678,569)	-	-	(1,761,338)
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	2,998,284	DEPR	3,682	88,187	-	-	91,869
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	37,503,347	DEPR_DPLT	51,794	1,269,667	-	-	1,321,460
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(1,131,879)	DEPR_GIPLT	(978)	(21,334)	-	-	(22,313)
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	(388,809)	DPLT	(615)	(12,630)	-	-	(13,245)
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	7,450,338	DPLT	11,784	242,022	-	-	253,806
TAX	TAX ADJUSTMENT - GRT RELATED	-	0	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED	(8,463,624)	LABOR	(7,315)	(159,528)	-	-	(166,843)
TAX	TAX ADJUSTMENT - M&S RELATED	-	LABOR	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	4,085,150	DEPR_GIPLT	3,531	77,000	-	-	80,530
	Sub-total	**(13,609,193)**		**(20,888)**	**(195,186)**	**-**	**-**	**(216,074)**
PA Special Deductions								
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	(19,416,931)	DEPR_DPLT	(26,816)	(657,355)	-	-	(684,171)
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	-	DPLT	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	(59,529,738)	DPLT	(94,155)	(1,933,806)	-	-	(2,027,961)
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	(6,465,185)	DEPR_GIPLT	(5,588)	(121,860)	-	-	(127,448)
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	(22,439,943)	DPLT	(35,492)	(728,955)	-	-	(764,447)
TAX	CONSOLIDATED TAX ADJUSTMENT	-	DPLT	-	-	-	-	-
	TOTAL	(107,851,797)	0	(162,050)	(3,441,977)	-	-	(3,604,026)
Net Adds/Deducts to Taxable Income		(121,460,990)	0	(182,937)	(3,637,163)	-	-	(3,820,100)

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FUL	4 REV	7 TOTAL	8	9 DEM	10 CUS	11 FUL	12 REV	15 TOTAL	16
				Residential RS						Residential-Thermal Storage RTS					
Fuel and Purchased Power															
555	PURCHASED POWER	-	FUL_ENRGYSR	-	-	-	-	-		-	-	-	-	-	
557	OTHER PURCHASED POWER EXPENSES	-	FUL_ENRGYSR	-	-	-	-	-		-	-	-	-	-	
	TOTAL	-	0	-	-	-	-	-		-	-	-	-	-	
				-	-	-	-	-		-	-	-	-	-	
Operating Revenues															
REV	DISTRIBUTION REVENUES	798,337,817	REV_DIST	-	-	-	544,141,507	544,141,507		-	-	-	6,354,535	6,354,535	
REV	STATE TAX ADJ SURCHARGE	(845,348)	REV_STAS	-	-	-	(571,121)	(571,121)		-	-	-	(7,254)	(7,254)	
REV	LATE PAYMENT CHARGES	12,409,747	LT_FEES	-	-	-	9,457,780	9,457,780		-	-	-	67,213	67,213	
REV	ANNUALIZATION	2,847,422	REV_ANNL	-	-	-	1,619,906	1,619,906		-	-	-	(31,039)	(31,039)	
REV	MISCELLANEOUS SERVICE REVS	1,443,882	REV_TOTDPLT	-	-	-	988,115	988,115		-	-	-	15,874	15,874	
REV	RENT-ELECTRIC PROPERTY - DIST	42,506,835	REV_TOTDPLT	-	-	-	29,089,379	29,089,379		-	-	-	467,323	467,323	
REV	OTHER ELECTRIC REVENUE - DIST	1,860,000	REV_TOTDPLT	-	-	-	1,272,883	1,272,883		-	-	-	20,449	20,449	
	Sub-total	***858,560,355***	-	-	-	-	***585,998,449***	***585,998,449***		-	-	-	***6,887,102***	***6,887,102***	
	TOTAL	**858,560,355**		-	-	-	**585,998,449**	**585,998,449**		-	-	-	**6,887,102**	**6,887,102**	

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 FUL	20 REV	23 TOTAL	24 DEM	25 CUS	26 FUL	27 REV	28 TOTAL	31 32
				Small General Service - Sec. Voltage GS-1					Large General Service - Sec. Voltage GS-3					
Fuel and Purchased Power														
555	PURCHASED POWER	-	FUL_ENRGYSR	-	-	-	-	-	-	-	-	-	-	
557	OTHER PURCHASED POWER EXPENSES	-	FUL_ENRGYSR	-	-	-	-	-	-	-	-	-	-	
	TOTAL	-	0	-	-	-	-	-	-	-	-	-	-	
				-	-	-	-	-	-	-	-	-	-	
Operating Revenues														
REV	DISTRIBUTION REVENUES	798,337,817	REV_DIST	-	-	-	71,071,882	71,071,882	-	-	-	115,895,956	115,895,956	
REV	STATE TAX ADJ SURCHARGE	(845,348)	REV_STAS	-	-	-	(65,585)	(65,585)	-	-	-	(114,957)	(114,957)	
REV	LATE PAYMENT CHARGES	12,409,747	LT_FEES	-	-	-	1,335,793	1,335,793	-	-	-	1,071,240	1,071,240	
REV	ANNUALIZATION	2,847,422	REV_ANNL	-	-	-	159,717	159,717	-	-	-	329,999	329,999	
REV	MISCELLANEOUS SERVICE REVS	1,443,882	REV_TOTDPLT	-	-	-	131,902	131,902	-	-	-	186,404	186,404	
REV	RENT-ELECTRIC PROPERTY - DIST	42,506,835	REV_TOTDPLT	-	-	-	3,883,087	3,883,087	-	-	-	5,487,604	5,487,604	
REV	OTHER ELECTRIC REVENUE - DIST	1,860,000	REV_TOTDPLT	-	-	-	169,915	169,915	-	-	-	240,125	240,125	
	Sub-total	***858,560,355***	**-**	**-**	**-**	**-**	***76,686,710***	***76,686,710***	**-**	**-**	**-**	***123,096,371***	***123,096,371***	
	TOTAL	**858,560,355**		-	-	-	**76,686,710**	**76,686,710**	-	-	-	**123,096,371**	**123,096,371**	

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	33 DEM	34 CUS	35 FUL	36 REV	39 TOTAL	40 DEM	41 CUS	42 FUL	43 REV	44 TOTAL	47
				Large General Service - 12 KV LP-4					Large General Service - 69 KV or Higher LP-5					
Fuel and Purchased Power														
555	PURCHASED POWER	-	FUL_ENRGYSR	-	-	-	-	-	-	-	-	-	-	
557	OTHER PURCHASED POWER EXPENSES	-	FUL_ENRGYSR	-	-	-	-	-	-	-	-	-	-	
	TOTAL	-	0	-	-	-	-	-	-	-	-	-	-	
				-	-	-	-	-	-	-	-	-	-	
Operating Revenues														
REV	DISTRIBUTION REVENUES	798,337,817	REV_DIST	-	-	-	32,455,170	32,455,170	-	-	-	1,657,992	1,657,992	
REV	STATE TAX ADJ SURCHARGE	(845,348)	REV_STAS	-	-	-	(45,747)	(45,747)	-	-	-	(16,406)	(16,406)	
REV	LATE PAYMENT CHARGES	12,409,747	LT_FEES	-	-	-	328,267	328,267	-	-	-	125,571	125,571	
REV	ANNUALIZATION	2,847,422	REV_ANNL	-	-	-	622,993	622,993	-	-	-	(23,856)	(23,856)	
REV	MISCELLANEOUS SERVICE REVS	1,443,882	REV_TOTDPLT	-	-	-	66,746	66,746	-	-	-	1,144	1,144	
REV	RENT-ELECTRIC PROPERTY - DIST	42,506,835	REV_TOTDPLT	-	-	-	1,964,968	1,964,968	-	-	-	33,691	33,691	
REV	OTHER ELECTRIC REVENUE - DIST	1,860,000	REV_TOTDPLT	-	-	-	85,982	85,982	-	-	-	1,474	1,474	
	Sub-total	***858,560,355***	-	-	-	-	***35,478,380***	***35,478,380***	-	-	-	***1,779,611***	***1,779,611***	
	TOTAL	**858,560,355**		-	-	-	**35,478,380**	**35,478,380**	-	-	-	**1,779,611**	**1,779,611**	

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	49 DEM	50 CUS	51 FUL	52 REV	55 TOTAL	56	57 DEM	58 CUS	59 FUL	60 REV	63 TOTAL	64
				Power Service to Electric Propulsion LPEP						Separate Meter General Space Heating Service GH-2					
Fuel and Purchased Power															
555	PURCHASED POWER	-	FUL_ENRGYSR	-	-	-	-	-		-	-	-	-	-	
557	OTHER PURCHASED POWER EXPENSES	-	FUL_ENRGYSR	-	-	-	-	-		-	-	-	-	-	
	TOTAL	-	0	-	-	-	-	-		-	-	-	-	-	
				-	-	-	-	-		-	-	-	-	-	
Operating Revenues															
REV	DISTRIBUTION REVENUES	798,337,817	REV_DIST	-	-	-	445,200	445,200		-	-	-	1,269,908	1,269,908	
REV	STATE TAX ADJ SURCHARGE	(845,348)	REV_STAS	-	-	-	(761)	(761)		-	-	-	(1,190)	(1,190)	
REV	LATE PAYMENT CHARGES	12,409,747	LT_FEES	-	-	-	-	-		-	-	-	23,881	23,881	
REV	ANNUALIZATION	2,847,422	REV_ANNL	-	-	-	0	0		-	-	-	(27,517)	(27,517)	
REV	MISCELLANEOUS SERVICE REVS	1,443,882	REV_TOTDPLT	-	-	-	2,560	2,560		-	-	-	2,627	2,627	
REV	RENT-ELECTRIC PROPERTY - DIST	42,506,835	REV_TOTDPLT	-	-	-	75,371	75,371		-	-	-	77,345	77,345	
REV	OTHER ELECTRIC REVENUE - DIST	1,860,000	REV_TOTDPLT	-	-	-	3,298	3,298		-	-	-	3,384	3,384	
	Sub-total	***858,560,355***	**-**	**-**	**-**	**-**	***525,668***	***525,668***		**-**	**-**	**-**	***1,348,439***	***1,348,439***	
	TOTAL	**858,560,355**		-	-	-	**525,668**	**525,668**		-	-	-	**1,348,439**	**1,348,439**	

Class Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	65 DEM	66 CUS	67 FUL	68 REV	71 TOTAL
				Street Lighting/Area Lighting SL/AL				
Fuel and Purchased Power								
555	PURCHASED POWER	-	FUL_ENRGYSR	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	-	FUL_ENRGYSR	-	-	-	-	-
	TOTAL	-	0	-	-	-	-	-
				-	-	-	-	-
Operating Revenues								
REV	DISTRIBUTION REVENUES	798,337,817	REV_DIST	-	-	-	25,045,668	25,045,668
REV	STATE TAX ADJ SURCHARGE	(845,348)	REV_STAS	-	-	-	(22,327)	(22,327)
REV	LATE PAYMENT CHARGES	12,409,747	LT_FEES	-	-	-	-	-
REV	ANNUALIZATION	2,847,422	REV_ANNL	-	-	-	197,219	197,219
REV	MISCELLANEOUS SERVICE REVS	1,443,882	REV_TOTDPLT	-	-	-	48,509	48,509
REV	RENT-ELECTRIC PROPERTY - DIST	42,506,835	REV_TOTDPLT	-	-	-	1,428,067	1,428,067
REV	OTHER ELECTRIC REVENUE - DIST	1,860,000	REV_TOTDPLT	-	-	-	62,489	62,489
	Sub-total	***858,560,355***	**-**	**-**	**-**	**-**	***26,759,625***	***26,759,625***
	TOTAL	**858,560,355**		**-**	**-**	**-**	**26,759,625**	**26,759,625**

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JDT 2

FUTURE TEST YEAR ENDED DECEMBER 31, 2015

SECTION III

COST ALLOCATION TO JURISDICTIONS AT PRESENT RATES

This section shows the allocation to Federal jurisdictional wholesale services and customers supplied on a system cost basis. There are two parts to this section; the first provides a summary of the resulting allocations including rate base, expenses, taxes and return for (1) transmission (2) resale customers and (3) PAPUC Jurisdictional. The second section provides details by FERC account including taxes and pro forma adjustments for each of these jurisdictions. This section is organized by several sections as listed: Net Plant, Depreciation, Rate Base Adjustments, O&M, Labor (for development of labor allocator), Depreciation Expense, Amortization, Taxes, and Revenues. Further, the results of this section directly feed the account balances used in the Class Cost of Service Study provided in Section II. The functionalization, classification, and allocation that support the results provided in this section are detailed in Section B.

ırisdictional Cost of Service Study
ɹmmary of Results
Future Test Year (2015)

Line No.	Description	System Total	FERC Transmission Transmission	Resale Primary Resale	PUC Jurisdiction Distribution Distribution
	(A)	(B)	(C)	(D)	(E)
	Rate Base				
1	Plant in Service	$ 9,090,892,000	$ 3,257,857,613	$ 2,656,281	$ 5,830,378,105
2	Accumulated Reserve	2,668,614,000	565,037,725	1,721,346	2,101,854,929
3	Other Rate Base Items	(1,146,508,088)	(309,322,177)	(434,695)	(836,751,217)
4	Total Rate Base	$ 5,275,769,912	$ 2,383,497,712	$ 500,240	$ 2,891,771,960
	Revenues at Current Rates				
5	Transmission	$ -	$ -	$ -	$ -
6	Distribution	797,492,470	-	-	797,492,470
	Late Payment Charges	12,409,747	-	-	12,409,747
7	Annualization	2,847,422	-	-	2,847,422
	Other Operating Revenue	448,780,363	402,650,770	318,876	45,810,717
8	Total Revenues	$ 1,261,530,001	$ 402,650,770	$ 318,876	$ 858,560,355
	Expenses at Current Rates				
9	Transmission O&M	$ 40,894,110	$ 40,894,110	$ -	$ -
10	Distribution O&M	156,512,459	(649,867)	67,933	157,094,393
11	Fuel and Purchased Power	-	-	-	-
12	Amortization Expense	6,376,146	-	-	6,376,146
13	Other	256,413,365	26,244,787	42,951	230,125,628
14	Total Operations & Maintenance Expenses	$ 460,196,080	$ 66,489,029	$ 110,884	$ 393,596,166
	Depreciation Expenses				
5	Transmission	50,569,000	50,569,000	-	-
3	Distribution	117,655,000	-	42,818	117,612,182
17	Other	54,664,000	5,191,900	13,887	49,458,214
18	Total Depreciation Expenses	$ 222,888,000	$ 55,760,900	$ 56,705	$ 167,070,396
19	Total Expenses (O&M & Depreciation)	$ 683,084,080	$ 122,249,929	$ 167,589	$ 560,666,562
	Taxes				
20	Income Taxes	$ 80,129,015	$ 28,979,513	$ 49,778	$ 51,099,724
21	Gross Receipts Tax	47,971,042	-	18,814	47,952,229
22	Taxes Other Than Income Taxes	91,084,546	62,392,865	12,220	28,679,462
23	Total Taxes	$ 219,184,604	$ 91,372,378	$ 80,812	$ 127,731,415
24	Current Operating Expenses	902,268,684	213,622,306	248,401	688,397,977
25	Current Operating Income	359,261,317	189,028,464	70,475	170,162,378
26	Return at Current Rates	6.81%	7.93%	14.09%	5.88%

ırisdictional Cost of Service Study
ummary of Results
Future Test Year (2015)

Line No.	Description	System Total	FERC Transmission Transmission	Resale Primary Resale	PUC Jurisdiction Distribution Distribution
	(A)	(B)	(C)	(D)	(E)
	INCOME TAX AND GRT CALCS @ PRESENT RATES				
	Gross Receipts Tax Calculations				
	Revenues at Current Rates				
27	Transmission	$ -	$ -	$ -	$ -
28	Distribution	797,492,470	-	-	797,492,470
29	Late Payment Charges	12,409,747	-	-	12,409,747
30	Annualization	2,847,422	-	-	2,847,422
31	Resale	318,876	-	318,876	-
32	Base For Gross Receipts Tax	813,068,514	-	318,876	812,749,638
33	Gross Receipts Tax @ 5.90%	$ 47,971,042	$ -	$ 18,814	$ 47,952,229
	Income Tax Calculations				
34	Operating Revenue	$ 1,261,530,001	$ 402,650,770	$ 318,876	$ 858,560,355
35	Operating Expense	683,084,080	122,249,929	167,589	560,666,562
36	Gross Receipts Tax	47,971,042	-	18,814	47,952,229
37	Taxes Other Than Income Taxes	91,084,546	62,392,865	12,220	28,679,462
38	Taxable Income Before Adjustments	439,390,332	218,007,977	120,254	221,262,102
39	Interest Expense	(130,839,094)	(59,110,743)	(12,406)	(71,715,945)
40	Deferred Income Taxes	78,007,000	58,488,000	10,117	19,508,883
1	Other Adjustment to Taxable Income	(148,414,000)	(134,821,402)	16,595	(13,609,193)
2	Adjustment to Taxable Income	(201,246,094)	(135,444,146)	14,306	(65,816,254)
43	Taxable Net Income	$ 238,144,239	$ 82,563,831	$ 134,559	$ 155,445,848
	PA Income Tax Calculations				
44	Total Taxable Net Income	$ 238,144,239	$ 82,563,831	$ 134,559	$ 155,445,848
45	PA Special Deduction	(99,164,000)	(13,714,000)	(38,146)	(85,411,854)
46	PA Taxable Net Income	138,980,239	68,849,831	96,413	70,033,994
47	PA Income Tax @ 9.99%	$ 13,884,126	$ 6,878,098	$ 9,632	$ 6,996,396
	Federal Income Tax Calculations				
48	Total Taxable Net Income	$ 238,144,239	$ 82,563,831	$ 134,559	$ 155,445,848
49	Deduction - PA Income Tax	(13,884,126)	(6,878,098)	(9,632)	(6,996,396)
50	Federal Taxable Net Income before NOL	224,260,113	75,685,733	124,928	148,449,452
51	Federal Net Operating Loss	(34,989,000)	(12,538,833)	(10,223)	(22,439,943)
52	Federal Taxable Net Income after NOL	189,271,113	63,146,899	114,704	126,009,509
53	Federal Income Tax @ 35.00%	66,244,889	22,101,415	40,147	44,103,328
54	Consolidated Income Tax Adjustment	-	-	-	-
55	Federal Income Tax	$ 66,244,889	$ 22,101,415	$ 40,147	$ 44,103,328
56	Total Tax	$ 80,129,015	$ 28,979,513	$ 49,778	$ 51,099,724

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FERC Transmission GNR	4 Transmission REV	5 FUL	7 TOTAL
RATE BASE									
Plant-in Service									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	127,403,913	LABOR_NOTRN	-	-	-	-	-	-
301-303	INTANGIBLE PLANT - TRANSMISSON	12,482,087	GNR_TRANS	-	-	12,482,087	-	-	12,482,087
	Sub-total	***139,886,000***		-	-	***12,482,087***	-	-	***12,482,087***
	Transmission Portion of Distribution Plant								
370	METERS - TRANS DIRECT	261,575	TRANS	-	261,575	-	-	-	261,575
	Sub-total	***261,575***		-	***261,575***	-	-	-	***261,575***
	Transmission Plant								
350-359	TRANSMISSION PLANT	3,217,468,000	GNR_TRANS	-	-	3,217,468,000	-	-	3,217,468,000
	Sub-total	***3,217,468,000***		-	-	***3,217,468,000***	-	-	***3,217,468,000***
	Distribution Plant								
360	LAND AND LAND RIGHTS	17,286,155	DPLT	-	-	-	-	-	-
360	LAND AND LAND RIGHTS - OVERHEAD LINES	74,903,845	PLT_365NORSI	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS	38,203,000	PRI_DEM	-	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY	511,889,214	PRI_DEM	-	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT	1,693,786	DEM_RESALE	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY	786,536,454	PRI_DEM	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY	291,814,567	SEC_DEM	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY	723,047,235	PRI_DEM	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY	213,178,629	SEC_DEM	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT	501,136	DEM_RESALE	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRIMARY	164,740,547	PRI_DEM	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SECONDARY	25,953,453	SEC_DEM	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRIMARY	483,232,481	PRI_DEM	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SECONDARY	76,129,113	SEC_DEM	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - RESALE DIRECT	162,406	DEM_RESALE	-	-	-	-	-	-
368	LINE TRANSFORMERS	477,574,000	SEC_DEM	-	-	-	-	-	-
369	SERVICES	669,717,000	SEC_DEM	-	-	-	-	-	-
370	METERS - DIST DIRECT	298,372,218	DIST	-	-	-	-	-	-
370	METERS - RESALE DIRECT	60,207	RESALE	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	9,072,000	DIST	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	111,851,000	DIST	-	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	36,828,979	DIST	-	-	-	-	-	-
	Sub-total	***5,012,747,425***		-	-	-	-	-	-
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION	692,883,048	LABOR_NOTRN	-	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION	27,645,952	GNR_TRANS	-	-	27,645,952	-	-	27,645,952
	Sub-total	***720,529,000***		-	-	***27,645,952***	-	-	***27,645,952***
	TOTAL PLANT-IN-SERVICE	**9,090,892,000**		-	**261,575**	**3,257,596,039**	-	-	**3,257,857,613**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	8 DEM	9 CUS	10 GNR	11 REV	12 FUL	13 TOTAL
						Resale Primary			
						Resale			
RATE BASE									
Plant-in Service									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	127,403,913	LABOR_NOTRN	32,961	2,801	-	-	-	35,762
301-303	INTANGIBLE PLANT - TRANSMISSON	12,482,087	GNR_TRANS	-	-	-	-	-	-
	Sub-total	***139,886,000***		***32,961***	***2,801***	-	-	-	***35,762***
	Transmission Portion of Distribution Plant								
370	METERS - TRANS DIRECT	261,575	TRANS	-	-	-	-	-	-
	Sub-total	***261,575***		-	-	-	-	-	-
	Transmission Plant								
350-359	TRANSMISSION PLANT	3,217,468,000	GNR_TRANS	-	-	-	-	-	-
	Sub-total	***3,217,468,000***		-	-	-	-	-	-
	Distribution Plant								
360	LAND AND LAND RIGHTS	17,286,155	DPLT	8,281	212	-	-	-	8,493
360	LAND AND LAND RIGHTS - OVERHEAD LINES	74,903,845	PLT_365NORSI	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS	38,203,000	PRI_DEM	-	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY	511,889,214	PRI_DEM	-	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT	1,693,786	DEM_RESALE	1,693,786	-	-	-	-	1,693,786
364	POLES TOWERS & FIXTURES - PRIMARY	786,536,454	PRI_DEM	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY	291,814,567	SEC_DEM	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY	723,047,235	PRI_DEM	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY	213,178,629	SEC_DEM	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT	501,136	DEM_RESALE	501,136	-	-	-	-	501,136
366	UNDERGROUND CONDUIT - PRIMARY	164,740,547	PRI_DEM	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SECONDARY	25,953,453	SEC_DEM	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRIMARY	483,232,481	PRI_DEM	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SECONDARY	76,129,113	SEC_DEM	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - RESALE DIRECT	162,406	DEM_RESALE	162,406	-	-	-	-	162,406
368	LINE TRANSFORMERS	477,574,000	SEC_DEM	-	-	-	-	-	-
369	SERVICES	669,717,000	SEC_DEM	-	-	-	-	-	-
370	METERS - DIST DIRECT	298,372,218	DIST	-	-	-	-	-	-
370	METERS - RESALE DIRECT	60,207	RESALE	-	60,207	-	-	-	60,207
371	INSTALLATIONS ON CUST PREMISES	9,072,000	DIST	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	111,851,000	DIST	-	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	36,828,979	DIST	-	-	-	-	-	-
	Sub-total	***5,012,747,425***		***2,365,609***	***60,419***	-	-	-	***2,426,028***
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION	692,883,048	LABOR_NOTRN	179,256	15,235	-	-	-	194,491
389-399	GENERAL PLANT - TRANSMISSION	27,645,952	GNR_TRANS	-	-	-	-	-	-
	Sub-total	***720,529,000***		***179,256***	***15,235***	-	-	-	***194,491***
	TOTAL PLANT-IN-SERVICE	**9,090,892,000**		**2,577,827**	**78,455**	-	-	-	**2,656,281**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	#	17	18	19	20	21	23
					PUC Jurisdiction Distribution					
					DEM	CUS	GNR	REV	FUL	TOTAL
RATE BASE										
Plant-in Service										
	Intangible Plant									
301-303	INTANGIBLE PLANT - DISTRIBUTION	127,403,913	LABOR_NOTRN		26,889,143	100,479,008	-	-	-	127,368,150
301-303	INTANGIBLE PLANT - TRANSMISSON	12,482,087	GNR_TRANS		-	-	-	-	-	-
	Sub-total	***139,886,000***			***26,889,143***	***100,479,008***	-	-	-	***127,368,150***
	Transmission Portion of Distribution Plant									
370	METERS - TRANS DIRECT	261,575	TRANS		-	-	-	-	-	-
	Sub-total	***261,575***			-	-	-	-	-	-
	Transmission Plant									
350-359	TRANSMISSION PLANT	3,217,468,000	GNR_TRANS		-	-	-	-	-	-
	Sub-total	***3,217,468,000***			-	-	-	-	-	-
	Distribution Plant									
360	LAND AND LAND RIGHTS	17,286,155	DPLT		6,580,886	10,696,776	-	-	-	17,277,662
360	LAND AND LAND RIGHTS - OVERHEAD LINES	74,903,845	PLT_365NORSI		37,238,858	37,664,987	-	-	-	74,903,845
361	STRUCTURES & IMPROVEMENTS	38,203,000	PRI_DEM		38,203,000	-	-	-	-	38,203,000
362	STATION EQUIPMENT - PRIMARY	511,889,214	PRI_DEM		511,889,214	-	-	-	-	511,889,214
362	STATION EQUIPMENT - RESALE DIRECT	1,693,786	DEM_RESALE		-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY	786,536,454	PRI_DEM		382,058,006	404,478,448	-	-	-	786,536,454
364	POLES TOWERS & FIXTURES - SECONDARY	291,814,567	SEC_DEM		68,161,403	223,653,164	-	-	-	291,814,567
365	OVERHEAD CONDUCTORS - PRIMARY	723,047,235	PRI_DEM		373,662,548	349,384,687	-	-	-	723,047,235
365	OVERHEAD CONDUCTORS - SECONDARY	213,178,629	SEC_DEM		91,787,282	121,391,347	-	-	-	213,178,629
365	OVERHEAD CONDUCTORS - RESALE DIRECT	501,136	DEM_RESALE		-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRIMARY	164,740,547	PRI_DEM		31,016,262	133,724,285	-	-	-	164,740,547
366	UNDERGROUND CONDUIT - SECONDARY	25,953,453	SEC_DEM		13,071,948	12,881,505	-	-	-	25,953,453
367	UNDERGROUND CONDUCTORS - PRIMARY	483,232,481	PRI_DEM		90,979,819	392,252,662	-	-	-	483,232,481
367	UNDERGROUND CONDUCTORS - SECONDARY	76,129,113	SEC_DEM		38,343,869	37,785,244	-	-	-	76,129,113
367	UNDERGROUND CONDUCTORS - RESALE DIRECT	162,406	DEM_RESALE		-	-	-	-	-	-
368	LINE TRANSFORMERS	477,574,000	SEC_DEM		225,983,798	251,590,202	-	-	-	477,574,000
369	SERVICES	669,717,000	SEC_DEM		8,112,440	661,604,560	-	-	-	669,717,000
370	METERS - DIST DIRECT	298,372,218	DIST		-	298,372,218	-	-	-	298,372,218
370	METERS - RESALE DIRECT	60,207	RESALE		-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	9,072,000	DIST		-	9,072,000	-	-	-	9,072,000
373	STREET LIGHTING & SIGNAL SYSTEMS	111,851,000	DIST		-	111,851,000	-	-	-	111,851,000
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	36,828,979	DIST		-	36,828,979	-	-	-	36,828,979
	Sub-total	***5,012,747,425***			***1,917,089,333***	***3,093,232,065***	-	-	-	***5,010,321,398***
	General Plant									
389-399	GENERAL PLANT - DISTRIBUTION	692,883,048	LABOR_NOTRN		146,235,941	546,452,616	-	-	-	692,688,557
389-399	GENERAL PLANT - TRANSMISSION	27,645,952	GNR_TRANS		-	-	-	-	-	-
	Sub-total	***720,529,000***			***146,235,941***	***546,452,616***	-	-	-	***692,688,557***
	TOTAL PLANT-IN-SERVICE	**9,090,892,000**			**2,090,214,417**	**3,740,163,689**	-	-	-	**5,830,378,105**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 GNR	4 REV	5 FUL	7 TOTAL
						FERC Transmission			
						Transmission			
Accumulated Reserve for Depreciation									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	67,027,870	LABOR_NOTRN	-	-	-	-	-	-
301-303	INTANGIBLE PLANT - TRANSMISSON	6,629,130	GNR_TRANS	-	-	6,629,130	-	-	6,629,130
	Sub-total	***73,657,000***		-	-	***6,629,130***	-	-	***6,629,130***
	Transmission Plant								
350-359	TRANSMISSION PLANT	547,902,000	GNR_TRANS	-	-	547,902,000	-	-	547,902,000
	Sub-total	***547,902,000***		-	-	***547,902,000***	-	-	***547,902,000***
	Distribution Plant								
360	LAND AND LAND RIGHTS	32,439,000	PLT_360	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS - PRIMARY	14,943,000	PRI_DEM	-	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY	129,735,417	PRI_DEM	-	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT	1,147,583	DEM_RESALE	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY	239,939,534	PRI_DEM	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY	89,625,567	SEC_DEM	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY	202,485,601	PRI_DEM	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY	59,699,562	SEC_DEM	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT	354,837	DEM_RESALE	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRIMARY	48,125,277	PRI_DEM	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SECONDARY	7,581,723	SEC_DEM	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRIMARY	158,136,991	PRI_DEM	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SECONDARY	24,913,120	SEC_DEM	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - RESALE DIRECT	80,888	DEM_RESALE	-	-	-	-	-	-
368	LINE TRANSFORMERS	189,467,000	SEC_DEM	-	-	-	-	-	-
369	SERVICES	322,935,000	SEC_DEM	-	-	-	-	-	-
370	METERS - DIST DIRECT	195,635,875	DIST	-	-	-	-	-	-
370	METERS - RESALE DIRECT	46,610	RESALE	-	-	-	-	-	-
370	METERS - TRANS DIRECT	171,515	TRANS	-	171,515	-	-	-	171,515
371	INSTALLATIONS ON CUST PREMISES	5,314,000	DIST	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	55,270,000	DIST	-	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	10,629,899	DIST	-	-	-	-	-	-
	Sub-total	***1,788,678,000***		-	***171,515***	-	-	-	***171,515***
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION	248,041,920	LABOR_NOTRN	-	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION	10,335,080	GNR_TRANS	-	-	10,335,080	-	-	10,335,080
	Sub-total	***258,377,000***		-	-	***10,335,080***	-	-	***10,335,080***
	TOTAL DEPRECIATION ACCRUAL	**2,668,614,000**		-	**171,515**	**564,866,210**	-	-	**565,037,725**
	NET PLANT	**6,422,278,000**		-	**90,060**	**2,692,729,829**	-	-	**2,692,819,889**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	8 DEM	9 CUS	10 GNR	11 REV	12 FUL	13 TOTAL	15
				Resale Primary	Resale					
Accumulated Reserve for Depreciation										
	Intangible Plant									
301-303	INTANGIBLE PLANT - DISTRIBUTION	67,027,870	LABOR_NOTRN	17,341	1,474	-	-	-	18,815	
301-303	INTANGIBLE PLANT - TRANSMISSON	6,629,130	GNR_TRANS	-	-	-	-	-	-	
	Sub-total	***73,657,000***		***17,341***	***1,474***	-	-	-	***18,815***	
	Transmission Plant									
350-359	TRANSMISSION PLANT	547,902,000	GNR_TRANS	-	-	-	-	-	-	
	Sub-total	***547,902,000***		-	-	-	-	-	-	
	Distribution Plant									
360	LAND AND LAND RIGHTS	32,439,000	PLT_360	2,914	74	-	-	-	2,988	
361	STRUCTURES & IMPROVEMENTS - PRIMARY	14,943,000	PRI_DEM	-	-	-	-	-	-	
362	STATION EQUIPMENT - PRIMARY	129,735,417	PRI_DEM	-	-	-	-	-	-	
362	STATION EQUIPMENT - RESALE DIRECT	1,147,583	DEM_RESALE	1,147,583	-	-	-	-	1,147,583	
364	POLES TOWERS & FIXTURES - PRIMARY	239,939,534	PRI_DEM	-	-	-	-	-	-	
364	POLES TOWERS & FIXTURES - SECONDARY	89,625,567	SEC_DEM	-	-	-	-	-	-	
365	OVERHEAD CONDUCTORS - PRIMARY	202,485,601	PRI_DEM	-	-	-	-	-	-	
365	OVERHEAD CONDUCTORS - SECONDARY	59,699,562	SEC_DEM	-	-	-	-	-	-	
365	OVERHEAD CONDUCTORS - RESALE DIRECT	354,837	DEM_RESALE	354,837	-	-	-	-	354,837	
366	UNDERGROUND CONDUIT - PRIMARY	48,125,277	PRI_DEM	-	-	-	-	-	-	
366	UNDERGROUND CONDUIT - SECONDARY	7,581,723	SEC_DEM	-	-	-	-	-	-	
367	UNDERGROUND CONDUCTORS - PRIMARY	158,136,991	PRI_DEM	-	-	-	-	-	-	
367	UNDERGROUND CONDUCTORS - SECONDARY	24,913,120	SEC_DEM	-	-	-	-	-	-	
367	UNDERGROUND CONDUCTORS - RESALE DIRECT	80,888	DEM_RESALE	80,888	-	-	-	-	80,888	
368	LINE TRANSFORMERS	189,467,000	SEC_DEM	-	-	-	-	-	-	
369	SERVICES	322,935,000	SEC_DEM	-	-	-	-	-	-	
370	METERS - DIST DIRECT	195,635,875	DIST	-	-	-	-	-	-	
370	METERS - RESALE DIRECT	46,610	RESALE	-	46,610	-	-	-	46,610	
370	METERS - TRANS DIRECT	171,515	TRANS	-	-	-	-	-	-	
371	INSTALLATIONS ON CUST PREMISES	5,314,000	DIST	-	-	-	-	-	-	
373	STREET LIGHTING & SIGNAL SYSTEMS	55,270,000	DIST	-	-	-	-	-	-	
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	10,629,899	DIST	-	-	-	-	-	-	
	Sub-total	***1,788,678,000***		***1,586,222***	***46,684***	-	-	-	***1,632,907***	
	General Plant									
389-399	GENERAL PLANT - DISTRIBUTION	248,041,920	LABOR_NOTRN	64,171	5,454	-	-	-	69,625	
389-399	GENERAL PLANT - TRANSMISSION	10,335,080	GNR_TRANS	-	-	-	-	-	-	
	Sub-total	***258,377,000***		***64,171***	***5,454***	-	-	-	***69,625***	
	TOTAL DEPRECIATION ACCRUAL	**2,668,614,000**		**1,667,734**	**53,612**	-	-	-	**1,721,346**	
	NET PLANT	**6,422,278,000**		**910,092**	**24,843**	-	-	-	**934,935**	

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	#	17	18	19	20	21	23
					PUC Jurisdiction Distribution					
					DEM	CUS	GNR	REV	FUL	TOTAL
Accumulated Reserve for Depreciation										
	Intangible Plant									
301-303	INTANGIBLE PLANT - DISTRIBUTION	67,027,870	LABOR_NOTRN		14,146,520	52,862,536	-	-	-	67,009,055
301-303	INTANGIBLE PLANT - TRANSMISSON	6,629,130	GNR_TRANS		-	-	-	-	-	-
	Sub-total	***73,657,000***			***14,146,520***	***52,862,536***	-	-	-	***67,009,055***
	Transmission Plant									
350-359	TRANSMISSION PLANT	547,902,000	GNR_TRANS		-	-	-	-	-	-
	Sub-total	***547,902,000***			-	-	-	-	-	-
	Distribution Plant									
360	LAND AND LAND RIGHTS	32,439,000	PLT_360		15,418,903	17,017,108	-	-	-	32,436,012
361	STRUCTURES & IMPROVEMENTS - PRIMARY	14,943,000	PRI_DEM		14,943,000	-	-	-	-	14,943,000
362	STATION EQUIPMENT - PRIMARY	129,735,417	PRI_DEM		129,735,417	-	-	-	-	129,735,417
362	STATION EQUIPMENT - RESALE DIRECT	1,147,583	DEM_RESALE		-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY	239,939,534	PRI_DEM		116,549,995	123,389,539	-	-	-	239,939,534
364	POLES TOWERS & FIXTURES - SECONDARY	89,625,567	SEC_DEM		20,934,542	68,691,025	-	-	-	89,625,567
365	OVERHEAD CONDUCTORS - PRIMARY	202,485,601	PRI_DEM		104,642,245	97,843,357	-	-	-	202,485,601
365	OVERHEAD CONDUCTORS - SECONDARY	59,699,562	SEC_DEM		25,704,549	33,995,013	-	-	-	59,699,562
365	OVERHEAD CONDUCTORS - RESALE DIRECT	354,837	DEM_RESALE		-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRIMARY	48,125,277	PRI_DEM		9,060,709	39,064,568	-	-	-	48,125,277
366	UNDERGROUND CONDUIT - SECONDARY	7,581,723	SEC_DEM		3,818,678	3,763,045	-	-	-	7,581,723
367	UNDERGROUND CONDUCTORS - PRIMARY	158,136,991	PRI_DEM		29,772,988	128,364,003	-	-	-	158,136,991
367	UNDERGROUND CONDUCTORS - SECONDARY	24,913,120	SEC_DEM		12,547,964	12,365,156	-	-	-	24,913,120
367	UNDERGROUND CONDUCTORS - RESALE DIRECT	80,888	DEM_RESALE		-	-	-	-	-	-
368	LINE TRANSFORMERS	189,467,000	SEC_DEM		89,654,111	99,812,889	-	-	-	189,467,000
369	SERVICES	322,935,000	SEC_DEM		3,911,788	319,023,212	-	-	-	322,935,000
370	METERS - DIST DIRECT	195,635,875	DIST		-	195,635,875	-	-	-	195,635,875
370	METERS - RESALE DIRECT	46,610	RESALE		-	-	-	-	-	-
370	METERS - TRANS DIRECT	171,515	TRANS		-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	5,314,000	DIST		-	5,314,000	-	-	-	5,314,000
373	STREET LIGHTING & SIGNAL SYSTEMS	55,270,000	DIST		-	55,270,000	-	-	-	55,270,000
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	10,629,899	DIST		-	10,629,899	-	-	-	10,629,899
	Sub-total	***1,788,678,000***			***576,694,890***	***1,210,178,689***	-	-	-	***1,786,873,578***
	General Plant									
389-399	GENERAL PLANT - DISTRIBUTION	248,041,920	LABOR_NOTRN		52,350,312	195,621,983	-	-	-	247,972,295
389-399	GENERAL PLANT - TRANSMISSION	10,335,080	GNR_TRANS		-	-	-	-	-	-
	Sub-total	***258,377,000***			***52,350,312***	***195,621,983***	-	-	-	***247,972,295***
	TOTAL DEPRECIATION ACCRUAL	**2,668,614,000**			**643,191,721**	**1,458,663,208**	-	-	-	**2,101,854,929**
	NET PLANT	**6,422,278,000**			**1,447,022,695**	**2,281,500,481**	-	-	-	**3,728,523,176**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 GNR	4 REV	5 FUL	7 TOTAL
				FERC Transmission					
				Transmission					
Rate Base Adjustments									
	Additions								
RB ADJ	PLANT HELD FOR FUTURE USE - TRANSMISSION	-	GNR_TRANS	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	PRIDMWITHRS	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - GENERAL	-	LABOR_NOTRN	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M	8,050,548	OM_CWC	-	-	1,238,701	-	-	1,238,701
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	14,951,000	TAX_CWC	-	-	(323,225)	-	-	(323,225)
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(11,457,456)	INTRST_CWC	-	-	(5,176,145)	-	-	(5,176,145)
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	LABOR_NOTRN	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	23,937	TOTDPLT	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - TRANSMISSION	667,594	GNR_TRANS	-	-	667,594	-	-	667,594
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	3,112,961	TOTDPLT	-	-	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - TRANSMISSION	9,973,899	GNR_TRANS	-	-	9,973,899	-	-	9,973,899
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	26,198,915	TOTDPLT	-	-	-	-	-	-
	Sub-total	***51,521,398***		**-**	**-**	***6,380,823***	**-**	**-**	***6,380,823***
	Deductions								
RB ADJ	CIAC - TRANSMISSION	22,010,000	GNR_TRANS	-	-	22,010,000	-	-	22,010,000
RB ADJ	CIAC - DISTRIBUTION	94,238,000	GNR_DIST	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - TRANSMISSION	(337,713,000)	GNR_TRANS	-	-	(337,713,000)	-	-	(337,713,000)
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(593,588,000)	TOTDPLT	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - GENERAL	(54,255,000)	LABOR_NOTRN	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - TRANSMISSION	-	GNR_TRANS	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(315,616,000)	TOTDPLT	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	1,649,000	LABOR_NOTRN	-	-	-	-	-	-
RB ADJ	CUSTOMER ADVANCES	(91,103)	GNR_DIST	-	-	-	-	-	-
RB ADJ	CUSTOMER DEPOSITS	(14,663,383)	DEPOSIT	-	-	-	-	-	-
	Sub-total	***(1,198,029,486)***		**-**	**-**	***(315,703,000)***	**-**	**-**	***(315,703,000)***
	TOTAL RATE BASE ADJ.	**(1,146,508,088)**		**-**	**-**	**(309,322,177)**	**-**	**-**	**(309,322,177)**
TOTAL RATE BASE		**5,275,769,912**		**-**	**90,060**	**2,383,407,652**	**-**	**-**	**2,383,497,712**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	8 DEM	9 CUS	10 GNR	11 REV	12 FUL	13 TOTAL
						Resale Primary			
						Resale			
Rate Base Adjustments									
	Additions								
RB ADJ	PLANT HELD FOR FUTURE USE - TRANSMISSION	-	GNR_TRANS	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	PRIDMWITHRS	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - GENERAL	-	LABOR_NOTRN	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M	8,050,548	OM_CWC	-	-	2,066	-	-	2,066
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	14,951,000	TAX_CWC	-	-	4,839	-	-	4,839
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(11,457,456)	INTRST_CWC	-	-	(1,002)	-	-	(1,002)
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	LABOR_NOTRN	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	23,937	TOTDPLT	11	0	-	-	-	12
RB ADJ	MISCELLANEOUS PREPAYMENTS - TRANSMISSION	667,594	GNR_TRANS	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	3,112,961	TOTDPLT	1,469	38	-	-	-	1,507
RB ADJ	MATERIALS AND SUPPLIES - TRANSMISSION	9,973,899	GNR_TRANS	-	-	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	26,198,915	TOTDPLT	12,364	316	-	-	-	12,680
	Sub-total	***51,521,398***		***13,844***	***354***	***5,903***	-	-	***20,101***
	Deductions								
RB ADJ	CIAC - TRANSMISSION	22,010,000	GNR_TRANS	-	-	-	-	-	-
RB ADJ	CIAC - DISTRIBUTION	94,238,000	GNR_DIST	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - TRANSMISSION	(337,713,000)	GNR_TRANS	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(593,588,000)	TOTDPLT	(280,125)	(7,155)	-	-	-	(287,280)
RB ADJ	ARCS AND MARCS - GENERAL	(54,255,000)	LABOR_NOTRN	(14,036)	(1,193)	-	-	-	(15,229)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - TRANSMISSION	-	GNR_TRANS	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(315,616,000)	TOTDPLT	(148,945)	(3,804)	-	-	-	(152,749)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	1,649,000	LABOR_NOTRN	427	36	-	-	-	463
RB ADJ	CUSTOMER ADVANCES	(91,103)	GNR_DIST	-	-	-	-	-	-
RB ADJ	CUSTOMER DEPOSITS	(14,663,383)	DEPOSIT	-	-	-	-	-	-
	Sub-total	***(1,198,029,486)***		***(442,680)***	***(12,115)***	-	-	-	***(454,795)***
	TOTAL RATE BASE ADJ.	**(1,146,508,088)**		**(428,836)**	**(11,762)**	**5,903**	-	-	**(434,695)**
TOTAL RATE BASE		**5,275,769,912**		**481,256**	**13,081**	**5,903**	-	-	**500,240**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	#	17	18	19	20	21	23
					PUC Jurisdiction Distribution					
					DEM	CUS	GNR	REV	FUL	TOTAL
Rate Base Adjustments										
	Additions									
RB ADJ	PLANT HELD FOR FUTURE USE - TRANSMISSION	-	GNR_TRANS		-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	PRIDMWITHRS		-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - GENERAL	-	LABOR_NOTRN		-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M	8,050,548	OM_CWC		-	-	6,809,781	-	-	6,809,781
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	14,951,000	TAX_CWC		-	-	15,269,386	-	-	15,269,386
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(11,457,456)	INTRST_CWC		-	-	(6,280,309)	-	-	(6,280,309)
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	LABOR_NOTRN		-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	23,937	TOTDPLT		9,155	14,771	-	-	-	23,925
RB ADJ	MISCELLANEOUS PREPAYMENTS - TRANSMISSION	667,594	GNR_TRANS		-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	3,112,961	TOTDPLT		1,190,530	1,920,925	-	-	-	3,111,454
RB ADJ	MATERIALS AND SUPPLIES - TRANSMISSION	9,973,899	GNR_TRANS		-	-	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	26,198,915	TOTDPLT		10,019,587	16,166,648	-	-	-	26,186,235
	Sub-total	***51,521,398***			***11,219,271***	***18,102,344***	***15,798,859***	-	-	***45,120,474***
	Deductions									
RB ADJ	CIAC - TRANSMISSION	22,010,000	GNR_TRANS		-	-	-	-	-	-
RB ADJ	CIAC - DISTRIBUTION	94,238,000	GNR_DIST		-	-	94,238,000	-	-	94,238,000
RB ADJ	ARCS AND MARCS - TRANSMISSION	(337,713,000)	GNR_TRANS		-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(593,588,000)	TOTDPLT		(227,013,477)	(366,287,243)	-	-	-	(593,300,720)
RB ADJ	ARCS AND MARCS - GENERAL	(54,255,000)	LABOR_NOTRN		(11,450,751)	(42,789,020)	-	-	-	(54,239,771)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - TRANSMISSION	-	GNR_TRANS		-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(315,616,000)	TOTDPLT		(120,705,078)	(194,758,173)	-	-	-	(315,463,251)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	1,649,000	LABOR_NOTRN		348,029	1,300,509	-	-	-	1,648,537
RB ADJ	CUSTOMER ADVANCES	(91,103)	GNR_DIST		-	-	(91,103)	-	-	(91,103)
RB ADJ	CUSTOMER DEPOSITS	(14,663,383)	DEPOSIT		-	(14,663,383)	-	-	-	(14,663,383)
	Sub-total	***(1,198,029,486)***			***(358,821,277)***	***(617,197,311)***	***94,146,897***	-	-	***(881,871,691)***
	TOTAL RATE BASE ADJ.	**(1,146,508,088)**			**(347,602,005)**	**(599,094,967)**	**109,945,756**	-	-	**(836,751,217)**
TOTAL RATE BASE		**5,275,769,912**			**1,099,420,690**	**1,682,405,514**	**109,945,756**	-	-	**2,891,771,960**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FERC Transmission Transmission GNR	4 REV	5 FUL	7 TOTAL
	EXPENSES								
	O & M Expenses								
	Transmission Operation Expenses								
560-567	TRANSMISSION OPERATION EXPENSES	10,622,870	GNR_TRANS	-	-	10,622,870	-	-	10,622,870
	Sub-total	***10,622,870***		-	-	***10,622,870***	-	-	***10,622,870***
	Transmission Maintenance Expenses								
568-576	TRANSMISSION MAINTENANCE EXPENSES	30,271,240	GNR_TRANS	-	-	30,271,240	-	-	30,271,240
	Sub-total	***30,271,240***		-	-	***30,271,240***	-	-	***30,271,240***
	Total Transmission	***40,894,110***		-	-	***40,894,110***	-	-	***40,894,110***
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING	13,745,093	DISTOPLBR	-	-	-	-	-	-
581	LOAD DISPATCHING	257,155	PLT_360_2	-	-	-	-	-	-
582	STATION EXPENSES	498,179	PLT_360_2	-	-	-	-	-	-
583	OVERHEAD LINES	18,323,838	PLT_364_5	-	-	-	-	-	-
584	UNDERGROUND LINES	4,372,663	PLT_366_7	-	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	535,266	DIST	-	-	-	-	-	-
586	METER EXPENSE	5,470,573	PLT_370	-	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	4,985,288	DIST	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	19,232,304	DPLT	-	-	-	-	-	-
589	RENTS	6,889,296	DPLT	-	-	-	-	-	-
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	(893,000)	LABOR	-	-	(90,479)	-	-	(90,479)
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(5,521,000)	LABOR	-	-	(559,388)	-	-	(559,388)
PROFORMA	RATE CASE EXPENSES	(780,000)	GNR_DIST	-	-	-	-	-	-
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	196,000	DEPOSIT	-	-	-	-	-	-
~	~	-	~	-	-	-	-	-	-
	Sub-total	***67,311,654***		-	-	***(649,867)***	-	-	***(649,867)***
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING	429,169	DMAINTLBR	-	-	-	-	-	-
591	STRUCTURES	22,862	PLT_360_2	-	-	-	-	-	-
592	STATION EQUIPMENT	9,608,960	PLT_360_2	-	-	-	-	-	-
593	OVERHEAD LINES	67,778,430	PLT_364_5	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES	1,294,056	SEC_DEM	-	-	-	-	-	-
594	UNDERGROUND LINES	3,457,593	PLT_366_7	-	-	-	-	-	-
594.3 &594.6	UNDERGROUND LINES - SERVICES	1,919,170	SEC_DEM	-	-	-	-	-	-
595	LINE TRANSFORMERS	1,605,713	SEC_DEM	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	2,315,910	DIST	-	-	-	-	-	-
597	METERS	2,410,959	PLT_370	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	1,051,983	DPLT	-	-	-	-	-	-
	Sub-total	***91,894,805***		-	-	-	-	-	-
	Total Distribution	***159,206,459***		-	-	***(649,867)***	-	-	***(649,867)***

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	8 DEM	9 CUS	10 GNR	11 REV	12 FUL	13 TOTAL	15
						Resale Primary				
						Resale				
EXPENSES										
O & M Expenses										
	Transmission Operation Expenses									
560-567	TRANSMISSION OPERATION EXPENSES	10,622,870	GNR_TRANS	-	-	-	-	-	-	
	Sub-total	***10,622,870***		-	-	-	-	-	-	
	Transmission Maintenance Expenses									
568-576	TRANSMISSION MAINTENANCE EXPENSES	30,271,240	GNR_TRANS	-	-	-	-	-	-	
	Sub-total	***30,271,240***		-	-	-	-	-	-	
	Total Transmission	***40,894,110***		-	-	-	-	-	-	
	Distribution Operation Expenses									
580	SUPERVISION AND ENGINEERING	13,745,093	DISTOPLBR	3,016	663	-	-	-	3,679	
581	LOAD DISPATCHING	257,155	PLT_360_2	680	0	-	-	-	680	
582	STATION EXPENSES	498,179	PLT_360_2	1,317	0	-	-	-	1,317	
583	OVERHEAD LINES	18,323,838	PLT_364_5	4,557	-	-	-	-	4,557	
584	UNDERGROUND LINES	4,372,663	PLT_366_7	947	-	-	-	-	947	
585	STREET LIGHTING & SIGNAL SYSTEMS	535,266	DIST	-	-	-	-	-	-	
586	METER EXPENSE	5,470,573	PLT_370	-	1,104	-	-	-	1,104	
587	CUSTOMER INSTALLATION EXPENSE	4,985,288	DIST	-	-	-	-	-	-	
588	MISC. DISTRIBUTION EXPENSE	19,232,304	DPLT	9,214	235	-	-	-	9,449	
589	RENTS	6,889,296	DPLT	3,301	84	-	-	-	3,385	
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	(893,000)	LABOR	(208)	(18)	-	-	-	(225)	
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(5,521,000)	LABOR	(1,284)	(109)	-	-	-	(1,393)	
PROFORMA	RATE CASE EXPENSES	(780,000)	GNR_DIST	-	-	-	-	-	-	
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	196,000	DEPOSIT	-	-	-	-	-	-	
~	~	-	~	-	-	-	-	-	-	
	Sub-total	***67,311,654***		***21,539***	***1,960***	-	-	-	***23,499***	
	Distribution Maintenance Expenses									
590	SUPERVISION AND ENGINEERING	429,169	DMAINTLBR	365	1	-	-	-	366	
591	STRUCTURES	22,862	PLT_360_2	60	0	-	-	-	60	
592	STATION EQUIPMENT	9,608,960	PLT_360_2	25,397	3	-	-	-	25,400	
593	OVERHEAD LINES	67,778,430	PLT_364_5	16,856	-	-	-	-	16,856	
593.5	OVERHEAD LINES - SERVICES	1,294,056	SEC_DEM	-	-	-	-	-	-	
594	UNDERGROUND LINES	3,457,593	PLT_366_7	748	-	-	-	-	748	
594.3 &594.6	UNDERGROUND LINES - SERVICES	1,919,170	SEC_DEM	-	-	-	-	-	-	
595	LINE TRANSFORMERS	1,605,713	SEC_DEM	-	-	-	-	-	-	
596	STREET LIGHT & SIGNAL SYSTEMS	2,315,910	DIST	-	-	-	-	-	-	
597	METERS	2,410,959	PLT_370	-	486	-	-	-	486	
598	MISCELLANEOUS DISTRIB. PLANT	1,051,983	DPLT	504	13	-	-	-	517	
	Sub-total	***91,894,805***		***43,931***	***504***	-	-	-	***44,434***	
	Total Distribution	***159,206,459***		***65,470***	***2,464***	-	-	-	***67,933***	

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	#	17	18	19	20	21	23
					PUC Jurisdiction Distribution					
					Distribution					
					DEM	CUS	GNR	REV	FUL	TOTAL
EXPENSES										
O & M Expenses										
	Transmission Operation Expenses									
560-567	TRANSMISSION OPERATION EXPENSES	10,622,870	GNR_TRANS		-	-	-	-	-	-
	Sub-total	***10,622,870***			-	-	-	-	-	-
	Transmission Maintenance Expenses									
568-576	TRANSMISSION MAINTENANCE EXPENSES	30,271,240	GNR_TRANS		-	-	-	-	-	-
	Sub-total	***30,271,240***			-	-	-	-	-	-
	Total Transmission	***40,894,110***			-	-	-	-	-	-
	Distribution Operation Expenses									
580	SUPERVISION AND ENGINEERING	13,745,093	DISTOPLBR		3,662,650	10,078,764	-	-	-	13,741,413
581	LOAD DISPATCHING	257,155	PLT_360_2		237,163	19,312	-	-	-	256,475
582	STATION EXPENSES	498,179	PLT_360_2		459,449	37,413	-	-	-	496,862
583	OVERHEAD LINES	18,323,838	PLT_364_5		8,326,514	9,992,767	-	-	-	18,319,281
584	UNDERGROUND LINES	4,372,663	PLT_366_7		1,010,735	3,360,981	-	-	-	4,371,717
585	STREET LIGHTING & SIGNAL SYSTEMS	535,266	DIST		-	535,266	-	-	-	535,266
586	METER EXPENSE	5,470,573	PLT_370		-	5,469,469	-	-	-	5,469,469
587	CUSTOMER INSTALLATION EXPENSE	4,985,288	DIST		-	4,985,288	-	-	-	4,985,288
588	MISC. DISTRIBUTION EXPENSE	19,232,304	DPLT		7,321,790	11,901,064	-	-	-	19,222,855
589	RENTS	6,889,296	DPLT		2,622,774	4,263,138	-	-	-	6,885,912
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	(893,000)	LABOR		(169,376)	(632,920)	-	-	-	(802,296)
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(5,521,000)	LABOR		(1,047,169)	(3,913,050)	-	-	-	(4,960,219)
PROFORMA	RATE CASE EXPENSES	(780,000)	GNR_DIST		-	-	(780,000)	-	-	(780,000)
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	196,000	DEPOSIT		-	196,000	-	-	-	196,000
~	~	-	~		-	-	-	-	-	-
	Sub-total	***67,311,654***			***22,424,530***	***46,293,492***	***(780,000)***	-	-	***67,938,022***
	Distribution Maintenance Expenses									
590	SUPERVISION AND ENGINEERING	429,169	DMAINTLBR		219,203	209,601	-	-	-	428,804
591	STRUCTURES	22,862	PLT_360_2		21,085	1,717	-	-	-	22,802
592	STATION EQUIPMENT	9,608,960	PLT_360_2		8,861,939	721,620	-	-	-	9,583,559
593	OVERHEAD LINES	67,778,430	PLT_364_5		30,799,117	36,962,457	-	-	-	67,761,574
593.5	OVERHEAD LINES - SERVICES	1,294,056	SEC_DEM		15,675	1,278,381	-	-	-	1,294,056
594	UNDERGROUND LINES	3,457,593	PLT_366_7		799,218	2,657,627	-	-	-	3,456,845
594.3 &594.6	UNDERGROUND LINES - SERVICES	1,919,170	SEC_DEM		23,247	1,895,923	-	-	-	1,919,170
595	LINE TRANSFORMERS	1,605,713	SEC_DEM		759,809	845,904	-	-	-	1,605,713
596	STREET LIGHT & SIGNAL SYSTEMS	2,315,910	DIST		-	2,315,910	-	-	-	2,315,910
597	METERS	2,410,959	PLT_370		-	2,410,473	-	-	-	2,410,473
598	MISCELLANEOUS DISTRIB. PLANT	1,051,983	DPLT		400,493	650,973	-	-	-	1,051,466
	Sub-total	***91,894,805***			***41,899,786***	***49,950,585***	-	-	-	***91,850,371***
	Total Distribution	***159,206,459***			***64,324,316***	***96,244,077***	***(780,000)***	-	-	***159,788,393***

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 GNR	4 REV	5 FUL	7 TOTAL
				FERC Transmission					
				Transmission					
	Customer Account								
901	SUPERVISION	2,208,674	CUSTACCTLBR	-	-	-	-	-	-
902	METER READING	2,290,347	CUST	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	23,230,552	CUST	-	-	-	-	-	-
903CE	COLLECTION EXPENSES	13,372,492	DIST	-	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	TRANS	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	1,200,000	DPLT	-	-	-	-	-	-
904 by RATE	UNCOLLECTIBLE ACCOUNTS	32,300,000	DIST	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,475,476	CUST	-	-	-	-	-	-
904	UNCOLLECTIBLE ACCOUNT INCREASE	2,694,000	DIST	-	-	-	-	-	-
904-MFC	MFC ADJUSTMENT	(10,604,737)	DIST	-	-	-	-	-	-
	Sub-total	***70,166,804***		-	-	-	-	-	-
	Customer Service & Information Expenses								
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	DIST	-	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	5,299,090	DIST	-	-	-	-	-	-
	Sub-total	***5,299,090***		-	-	-	-	-	-
	Sales Expenses								
911-916	SALES EXPENSES	1,798,362	DIST	-	-	-	-	-	-
	Sub-total	***1,798,362***		-	-	-	-	-	-
	Administrative and General Expenses								
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	101,875,557	LABOR_NOTRN	-	-	-	-	-	-
924	PROPERTY INSURANCE - DIST	1,168,500	DPLT	-	-	-	-	-	-
925	INJURIES & DAMAGES - DIST	3,605,764	LABOR_NOTRN	-	-	-	-	-	-
926	EMPLOYEE BENEFITS - DIST	23,107,883	LABOR_NOTRN	-	-	-	-	-	-
927	FRANCHISE REQUIREMENTS - DIST	-	DIST	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	5,523,384	DIST	-	-	-	-	-	-
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	RESALE	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - DIST	2,722,400	DPLT	-	-	-	-	-	-
933	TRANSPORTATION EXPENSES - DIST	-	LABOR_NOTRN	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - DIST	14,900,834	LABOR_NOTRN	-	-	-	-	-	-
920-923	A&G SALARIES & OFFICE SUPPLIES - TRAN	21,856,087	TRANS	-	21,856,087	-	-	-	21,856,087
924	PROPERTY INSURANCE - TRAN	-	TRANS	-	-	-	-	-	-
925	INJURIES & DAMAGES - TRAN	129,020	TRANS	-	129,020	-	-	-	129,020
926	EMPLOYEE BENEFITS - TRAN	2,385,936	TRANS	-	2,385,936	-	-	-	2,385,936
927	FRANCHISE REQUIREMENTS - TRAN	-	TRANS	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - TRAN	-	TRANS	-	-	-	-	-	-
928F	REGULATORY COMMISSION EXPENSE - FERC - TRAN	-	TRANS	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - TRAN	-	TRANS	-	-	-	-	-	-
933	TRANSPORTATION EXPENSES - TRAN	-	TRANS	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - TRAN	1,873,743	TRANS	-	1,873,743	-	-	-	1,873,743
	Sub-total	***179,149,109***		-	***26,244,787***	-	-	-	***26,244,787***
	TOTAL O & M EXPENSES	**456,513,934**		-	**26,244,787**	**40,244,242**	-	-	**66,489,029**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	8	9	10	11	12	13	15
					Resale Primary					
					DEM	CUS	GNR	REV	FUL	TOTAL
	Customer Account									
901	SUPERVISION	2,208,674	CUSTACCTLBR		-	10	-	-	-	10
902	METER READING	2,290,347	CUST		-	13	-	-	-	13
903CR	CUSTOMER RECORDS	23,230,552	CUST		-	130	-	-	-	130
903CE	COLLECTION EXPENSES	13,372,492	DIST		-	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	TRANS		-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	1,200,000	DPLT		575	15	-	-	-	590
904 by RATE	UNCOLLECTIBLE ACCOUNTS	32,300,000	DIST		-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,475,476	CUST		-	19	-	-	-	19
904	UNCOLLECTIBLE ACCOUNT INCREASE	2,694,000	DIST		-	-	-	-	-	-
904-MFC	MFC ADJUSTMENT	(10,604,737)	DIST		-	-	-	-	-	-
	Sub-total	***70,166,804***			***575***	***187***	-	-	-	***762***
	Customer Service & Information Expenses									
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	DIST		-	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	5,299,090	DIST		-	-	-	-	-	-
	Sub-total	***5,299,090***			-	-	-	-	-	-
	Sales Expenses									
911-916	SALES EXPENSES	1,798,362	DIST		-	-	-	-	-	-
	Sub-total	***1,798,362***			-	-	-	-	-	-
	Administrative and General Expenses									
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	101,875,557	LABOR_NOTRN		26,356	2,240	-	-	-	28,596
924	PROPERTY INSURANCE - DIST	1,168,500	DPLT		560	14	-	-	-	574
925	INJURIES & DAMAGES - DIST	3,605,764	LABOR_NOTRN		933	79	-	-	-	1,012
926	EMPLOYEE BENEFITS - DIST	23,107,883	LABOR_NOTRN		5,978	508	-	-	-	6,486
927	FRANCHISE REQUIREMENTS - DIST	-	DIST		-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	5,523,384	DIST		-	-	-	-	-	-
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	RESALE		-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - DIST	2,722,400	DPLT		1,304	33	-	-	-	1,338
933	TRANSPORTATION EXPENSES - DIST	-	LABOR_NOTRN		-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - DIST	14,900,834	LABOR_NOTRN		3,855	328	-	-	-	4,183
920-923	A&G SALARIES & OFFICE SUPPLIES - TRAN	21,856,087	TRANS		-	-	-	-	-	-
924	PROPERTY INSURANCE - TRAN	-	TRANS		-	-	-	-	-	-
925	INJURIES & DAMAGES - TRAN	129,020	TRANS		-	-	-	-	-	-
926	EMPLOYEE BENEFITS - TRAN	2,385,936	TRANS		-	-	-	-	-	-
927	FRANCHISE REQUIREMENTS - TRAN	-	TRANS		-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - TRAN	-	TRANS		-	-	-	-	-	-
928F	REGULATORY COMMISSION EXPENSE - FERC - TRAN	-	TRANS		-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - TRAN	-	TRANS		-	-	-	-	-	-
933	TRANSPORTATION EXPENSES - TRAN	-	TRANS		-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - TRAN	1,873,743	TRANS		-	-	-	-	-	-
	Sub-total	***179,149,109***			***38,986***	***3,203***	-	-	-	***42,189***
	TOTAL O & M EXPENSES	**456,513,934**			**105,031**	**5,853**	-	-	-	**110,884**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	#	17	18	19	20	21	23
					PUC Jurisdiction Distribution					
					DEM	CUS	GNR	REV	FUL	TOTAL
	Customer Account									
901	SUPERVISION	2,208,674	CUSTACCTLBR		-	2,208,664	-	-	-	2,208,664
902	METER READING	2,290,347	CUST		-	2,290,334	-	-	-	2,290,334
903CR	CUSTOMER RECORDS	23,230,552	CUST		-	23,230,422	-	-	-	23,230,422
903CE	COLLECTION EXPENSES	13,372,492	DIST		-	13,372,492	-	-	-	13,372,492
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	TRANS		-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	1,200,000	DPLT		456,843	742,567	-	-	-	1,199,410
904 by RATE	UNCOLLECTIBLE ACCOUNTS	32,300,000	DIST		-	32,300,000	-	-	-	32,300,000
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,475,476	CUST		-	3,475,457	-	-	-	3,475,457
904	UNCOLLECTIBLE ACCOUNT INCREASE	2,694,000	DIST		-	2,694,000	-	-	-	2,694,000
904-MFC	MFC ADJUSTMENT	(10,604,737)	DIST		-	(10,604,737)	-	-	-	(10,604,737)
	Sub-total	***70,166,804***			***456,843***	***69,709,199***	-	-	-	***70,166,042***
	Customer Service & Information Expenses									
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	DIST		-	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	5,299,090	DIST		-	5,299,090	-	-	-	5,299,090
	Sub-total	***5,299,090***			-	***5,299,090***	-	-	-	***5,299,090***
	Sales Expenses									
911-916	SALES EXPENSES	1,798,362	DIST		-	1,798,362	-	-	-	1,798,362
	Sub-total	***1,798,362***			-	***1,798,362***	-	-	-	***1,798,362***
	Administrative and General Expenses									
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	101,875,557	LABOR_NOTRN		21,501,274	80,345,687	-	-	-	101,846,960
924	PROPERTY INSURANCE - DIST	1,168,500	DPLT		444,851	723,075	-	-	-	1,167,926
925	INJURIES & DAMAGES - DIST	3,605,764	LABOR_NOTRN		761,012	2,843,740	-	-	-	3,604,752
926	EMPLOYEE BENEFITS - DIST	23,107,883	LABOR_NOTRN		4,877,018	18,224,379	-	-	-	23,101,397
927	FRANCHISE REQUIREMENTS - DIST	-	DIST		-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	5,523,384	DIST		-	5,523,384	-	-	-	5,523,384
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	RESALE		-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - DIST	2,722,400	DPLT		1,036,425	1,684,638	-	-	-	2,721,063
933	TRANSPORTATION EXPENSES - DIST	-	LABOR_NOTRN		-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - DIST	14,900,834	LABOR_NOTRN		3,144,885	11,751,766	-	-	-	14,896,651
920-923	A&G SALARIES & OFFICE SUPPLIES - TRAN	21,856,087	TRANS		-	-	-	-	-	-
924	PROPERTY INSURANCE - TRAN	-	TRANS		-	-	-	-	-	-
925	INJURIES & DAMAGES - TRAN	129,020	TRANS		-	-	-	-	-	-
926	EMPLOYEE BENEFITS - TRAN	2,385,936	TRANS		-	-	-	-	-	-
927	FRANCHISE REQUIREMENTS - TRAN	-	TRANS		-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - TRAN	-	TRANS		-	-	-	-	-	-
928F	REGULATORY COMMISSION EXPENSE - FERC - TRAN	-	TRANS		-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - TRAN	-	TRANS		-	-	-	-	-	-
933	TRANSPORTATION EXPENSES - TRAN	-	TRANS		-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - TRAN	1,873,743	TRANS		-	-	-	-	-	-
	Sub-total	***179,149,109***			***31,765,465***	***121,096,669***	-	-	-	***152,862,133***
	TOTAL O & M EXPENSES	**456,513,934**			**96,546,624**	**294,147,396**	**(780,000)**	-	-	**389,914,020**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 GNR	4 REV	5 FUL	7 TOTAL
						FERC Transmission			
						Transmission			
Labor Expense									
	Transmission Operation Expenses								
560-567	TRANSMISSION OPERATION EXPENSES	4,949,846	GNR_TRANS	-	-	4,949,846	-	-	4,949,846
	Sub-total	***4,949,846***		-	-	***4,949,846***	-	-	***4,949,846***
	Transmission Maintenance Expenses								
568-576	TRANSMISSION MAINTENANCE EXPENSES	4,057,122	GNR_TRANS	-	-	4,057,122	-	-	4,057,122
	Sub-total	***4,057,122***		-	-	***4,057,122***	-	-	***4,057,122***
	Total Transmission	***9,006,968***		-	-	***9,006,968***	-	-	***9,006,968***
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING	9,402,571	DISTOPLBR	-	-	-	-	-	-
581	LOAD DISPATCHING	-	PLT_360_2	-	-	-	-	-	-
582	STATION EXPENSES	115,675	PLT_360_2	-	-	-	-	-	-
583	OVERHEAD LINES	8,524,563	PLT_364_5	-	-	-	-	-	-
584	UNDERGROUND LINES	1,996,224	PLT_366_7	-	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	14,734	DIST	-	-	-	-	-	-
586	METER EXPENSE	5,344,279	PLT_370	-	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	2,743,226	DIST	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	4,827,797	DPLT	-	-	-	-	-	-
589	RENTS	498	DPLT	-	-	-	-	-	-
	Sub-total	***32,969,566***		-	-	-	-	-	-
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING	511,745	DMAINTLBR	-	-	-	-	-	-
591	STRUCTURES	5,848	PLT_360_2	-	-	-	-	-	-
592	STATION EQUIPMENT	4,061,588	PLT_360_2	-	-	-	-	-	-
593	OVERHEAD LINES	6,749,820	PLT_364_5	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES	336,127	SEC_DEM	-	-	-	-	-	-
594	UNDERGROUND LINES	933,468	PLT_366_7	-	-	-	-	-	-
594.3 &594.6	UNDERGROUND LINES - SERVICES	433,867	SEC_DEM	-	-	-	-	-	-
595	LINE TRANSFORMERS	1,010,509	SEC_DEM	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	826,533	DIST	-	-	-	-	-	-
597	METERS	172,992	PLT_370	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	768,379	DPLT	-	-	-	-	-	-
	Sub-total	***15,810,876***		-	-	-	-	-	-
	Total Distribution	***48,780,441***		-	-	-	-	-	-
	Customer Account								
901	SUPERVISION	1,330,214	CUSTACCTLBR	-	-	-	-	-	-
902	METER READING	2,432,719	CUST	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	15,168,579	CUST	-	-	-	-	-	-
903CE	COLLECTION EXPENSES	5,376,659	DIST	-	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	TRANS	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	DPLT	-	-	-	-	-	-
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	DIST	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	2,460,389	CUST	-	-	-	-	-	-
	Sub-total	***26,768,560***		-	-	-	-	-	-

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	8 DEM	9 CUS	10 GNR	11 REV	12 FUL	13 TOTAL	15
						Resale Primary				
						Resale				
Labor Expense										
	Transmission Operation Expenses									
560-567	TRANSMISSION OPERATION EXPENSES	4,949,846	GNR_TRANS	-	-	-	-	-	-	
	Sub-total	***4,949,846***		-	-	-	-	-	-	
	Transmission Maintenance Expenses									
568-576	TRANSMISSION MAINTENANCE EXPENSES	4,057,122	GNR_TRANS	-	-	-	-	-	-	
	Sub-total	***4,057,122***		-	-	-	-	-	-	
	Total Transmission	***9,006,968***		-	-	-	-	-	-	
	Distribution Operation Expenses									
580	SUPERVISION AND ENGINEERING	9,402,571	DISTOPLBR	2,063	454	-	-	-	2,517	
581	LOAD DISPATCHING	-	PLT_360_2	-	-	-	-	-	-	
582	STATION EXPENSES	115,675	PLT_360_2	306	0	-	-	-	306	
583	OVERHEAD LINES	8,524,563	PLT_364_5	2,120	-	-	-	-	2,120	
584	UNDERGROUND LINES	1,996,224	PLT_366_7	432	-	-	-	-	432	
585	STREET LIGHTING & SIGNAL SYSTEMS	14,734	DIST	-	-	-	-	-	-	
586	METER EXPENSE	5,344,279	PLT_370	-	1,078	-	-	-	1,078	
587	CUSTOMER INSTALLATION EXPENSE	2,743,226	DIST	-	-	-	-	-	-	
588	MISC. DISTRIBUTION EXPENSE	4,827,797	DPLT	2,313	59	-	-	-	2,372	
589	RENTS	498	DPLT	0	0	-	-	-	0	
	Sub-total	***32,969,566***		***7,234***	***1,591***	-	-	-	***8,825***	
	Distribution Maintenance Expenses									
590	SUPERVISION AND ENGINEERING	511,745	DMAINTLBR	435	2	-	-	-	436	
591	STRUCTURES	5,848	PLT_360_2	15	0	-	-	-	15	
592	STATION EQUIPMENT	4,061,588	PLT_360_2	10,735	1	-	-	-	10,736	
593	OVERHEAD LINES	6,749,820	PLT_364_5	1,679	-	-	-	-	1,679	
593.5	OVERHEAD LINES - SERVICES	336,127	SEC_DEM	-	-	-	-	-	-	
594	UNDERGROUND LINES	933,468	PLT_366_7	202	-	-	-	-	202	
594.3 &594.6	UNDERGROUND LINES - SERVICES	433,867	SEC_DEM	-	-	-	-	-	-	
595	LINE TRANSFORMERS	1,010,509	SEC_DEM	-	-	-	-	-	-	
596	STREET LIGHT & SIGNAL SYSTEMS	826,533	DIST	-	-	-	-	-	-	
597	METERS	172,992	PLT_370	-	35	-	-	-	35	
598	MISCELLANEOUS DISTRIB. PLANT	768,379	DPLT	368	9	-	-	-	378	
	Sub-total	***15,810,876***		***13,434***	***47***	-	-	-	***13,481***	
	Total Distribution	***48,780,441***		***20,668***	***1,638***	-	-	-	***22,306***	
	Customer Account									
901	SUPERVISION	1,330,214	CUSTACCTLBR	-	6	-	-	-	6	
902	METER READING	2,432,719	CUST	-	14	-	-	-	14	
903CR	CUSTOMER RECORDS	15,168,579	CUST	-	85	-	-	-	85	
903CE	COLLECTION EXPENSES	5,376,659	DIST	-	-	-	-	-	-	
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	TRANS	-	-	-	-	-	-	
904 D	PROPERTY DAMAGE DISTRIBUTION	-	DPLT	-	-	-	-	-	-	
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	DIST	-	-	-	-	-	-	
905	MISC. CUSTOMER ACCOUNTS EXPENSES	2,460,389	CUST	-	14	-	-	-	14	
	Sub-total	***26,768,560***		-	***118***	-	-	-	***118***	

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	#	17	18	19	20	21	23
					PUC Jurisdiction Distribution					
					DEM	CUS	GNR	REV	FUL	TOTAL
Labor Expense										
	Transmission Operation Expenses									
560-567	TRANSMISSION OPERATION EXPENSES	4,949,846	GNR_TRANS		-	-	-	-	-	-
	Sub-total	***4,949,846***			-	-	-	-	-	-
	Transmission Maintenance Expenses									
568-576	TRANSMISSION MAINTENANCE EXPENSES	4,057,122	GNR_TRANS		-	-	-	-	-	-
	Sub-total	***4,057,122***			-	-	-	-	-	-
	Total Transmission	***9,006,968***			-	-	-	-	-	-
	Distribution Operation Expenses									
580	SUPERVISION AND ENGINEERING	9,402,571	DISTOPLBR		2,505,500	6,894,554	-	-	-	9,400,054
581	LOAD DISPATCHING	-	PLT_360_2		-	-	-	-	-	-
582	STATION EXPENSES	115,675	PLT_360_2		106,683	8,687	-	-	-	115,370
583	OVERHEAD LINES	8,524,563	PLT_364_5		3,873,636	4,648,806	-	-	-	8,522,443
584	UNDERGROUND LINES	1,996,224	PLT_366_7		461,424	1,534,367	-	-	-	1,995,791
585	STREET LIGHTING & SIGNAL SYSTEMS	14,734	DIST		-	14,734	-	-	-	14,734
586	METER EXPENSE	5,344,279	PLT_370		-	5,343,201	-	-	-	5,343,201
587	CUSTOMER INSTALLATION EXPENSE	2,743,226	DIST		-	2,743,226	-	-	-	2,743,226
588	MISC. DISTRIBUTION EXPENSE	4,827,797	DPLT		1,837,955	2,987,469	-	-	-	4,825,425
589	RENTS	498	DPLT		190	308	-	-	-	498
	Sub-total	***32,969,566***			***8,785,388***	***24,175,353***	-	-	-	***32,960,741***
	Distribution Maintenance Expenses									
590	SUPERVISION AND ENGINEERING	511,745	DMAINTLBR		261,379	249,930	-	-	-	511,309
591	STRUCTURES	5,848	PLT_360_2		5,393	439	-	-	-	5,833
592	STATION EQUIPMENT	4,061,588	PLT_360_2		3,745,831	305,020	-	-	-	4,050,851
593	OVERHEAD LINES	6,749,820	PLT_364_5		3,067,178	3,680,963	-	-	-	6,748,141
593.5	OVERHEAD LINES - SERVICES	336,127	SEC_DEM		4,072	332,055	-	-	-	336,127
594	UNDERGROUND LINES	933,468	PLT_366_7		215,770	717,496	-	-	-	933,266
594.3 &594.6	UNDERGROUND LINES - SERVICES	433,867	SEC_DEM		5,256	428,611	-	-	-	433,867
595	LINE TRANSFORMERS	1,010,509	SEC_DEM		478,164	532,345	-	-	-	1,010,509
596	STREET LIGHT & SIGNAL SYSTEMS	826,533	DIST		-	826,533	-	-	-	826,533
597	METERS	172,992	PLT_370		-	172,957	-	-	-	172,957
598	MISCELLANEOUS DISTRIB. PLANT	768,379	DPLT		292,524	475,478	-	-	-	768,002
	Sub-total	***15,810,876***			***8,075,566***	***7,721,828***	-	-	-	***15,797,394***
	Total Distribution	***48,780,441***			***16,860,954***	***31,897,180***	-	-	-	***48,758,135***
	Customer Account									
901	SUPERVISION	1,330,214	CUSTACCTLBR		-	1,330,208	-	-	-	1,330,208
902	METER READING	2,432,719	CUST		-	2,432,706	-	-	-	2,432,706
903CR	CUSTOMER RECORDS	15,168,579	CUST		-	15,168,494	-	-	-	15,168,494
903CE	COLLECTION EXPENSES	5,376,659	DIST		-	5,376,659	-	-	-	5,376,659
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	TRANS		-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	DPLT		-	-	-	-	-	-
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	DIST		-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	2,460,389	CUST		-	2,460,376	-	-	-	2,460,376
	Sub-total	***26,768,560***			-	***26,768,442***	-	-	-	***26,768,442***

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FERC Transmission Transmission GNR	4 REV	5 FUL	7 TOTAL
	Customer Service & Information Expenses								
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	DIST	-	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	3,450,647	DIST	-	-	-	-	-	-
	Sub-total	***3,450,647***		-	-	-	-	-	-
	Sales Expenses								
911-916	SALES EXPENSES	889,532	DIST	-	-	-	-	-	-
	Sub-total	***889,532***		-	-	-	-	-	-
	TOTAL O & M LABOR EXP.	88,896,149		-	-	9,006,968	-	-	9,006,968
Depreciation Expense									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	20,196,266	LABOR_NOTRN	-	-	-	-	-	-
301-303	INTANGIBLE PLANT - TRANSMISSON	2,040,734	GNR_TRANS	-	-	2,040,734	-	-	2,040,734
301-303	INTANGIBLE PLANT - PRO FORMA	(801,000)	LABOR	-	-	(81,157)	-	-	(81,157)
	Sub-total	***21,436,000***		-	-	***1,959,577***	-	-	***1,959,577***
	Transmission Plant								
350-359	TRANSMISSION PLANT	53,759,000	GNR_TRANS	-	-	53,759,000	-	-	53,759,000
350-359	TRANSMISSION PLANT - PRO FORMA	(3,190,000)	GNR_TRANS	-	-	(3,190,000)	-	-	(3,190,000)
	Sub-total	***50,569,000***		-	-	***50,569,000***	-	-	***50,569,000***
	Distribution Plant								
360	LAND AND LAND RIGHTS	972,000	PLT_360	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS	483,000	PLT_360_1	-	-	-	-	-	-
362	STATION EQUIPMENT	8,195,000	PLT_362	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES	18,988,000	PLT_364	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS	16,292,000	PLT_365	-	-	-	-	-	-
366	UNDERGROUND CONDUIT	3,048,000	PLT_366	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS	10,528,000	PLT_367	-	-	-	-	-	-
368	LINE TRANSFORMERS	12,282,000	SEC_DEM	-	-	-	-	-	-
369	SERVICES	11,585,000	SEC_DEM	-	-	-	-	-	-
370	METERS	19,322,000	PLT_370	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	280,000	DIST	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	2,611,000	DIST	-	-	-	-	-	-
360-373	DISTRIBUTION PLANT - PRO FORMA	13,069,000	GNR_DIST	-	-	-	-	-	-
	Sub-total	***117,655,000***		-	-	-	-	-	-
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION	25,189,537	LABOR_NOTRN	-	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION	2,690,463	GNR_TRANS	-	-	2,690,463	-	-	2,690,463
389-399	GENERAL PLANT - PRO FORMA	5,348,000	LABOR	-	-	541,860	-	-	541,860
	Sub-total	***33,228,000***		-	-	***3,232,323***	-	-	***3,232,323***
	TOTAL DEPRECIATION EXPENSES	222,888,000		-	-	55,760,900	-	-	55,760,900

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	8 DEM	9 CUS	10 GNR	11 REV	12 FUL	13 TOTAL	15
				Resale Primary Resale						
	Customer Service & Information Expenses									
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	DIST	-	-	-	-	-	-	
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	3,450,647	DIST	-	-	-	-	-	-	
	Sub-total	***3,450,647***		-	-	-	-	-	-	
	Sales Expenses									
911-916	SALES EXPENSES	889,532	DIST	-	-	-	-	-	-	
	Sub-total	***889,532***		-	-	-	-	-	-	
	TOTAL O & M LABOR EXP.	**88,896,149**		**20,668**	**1,757**	-	-	-	**22,425**	
Depreciation Expense										
	Intangible Plant									
301-303	INTANGIBLE PLANT - DISTRIBUTION	20,196,266	LABOR_NOTRN	5,225	444	-	-	-	5,669	
301-303	INTANGIBLE PLANT - TRANSMISSON	2,040,734	GNR_TRANS	-	-	-	-	-	-	
301-303	INTANGIBLE PLANT - PRO FORMA	(801,000)	LABOR	(186)	(16)	-	-	-	(202)	
	Sub-total	***21,436,000***		***5,039***	***428***	-	-	-	***5,467***	
	Transmission Plant									
350-359	TRANSMISSION PLANT	53,759,000	GNR_TRANS	-	-	-	-	-	-	
350-359	TRANSMISSION PLANT - PRO FORMA	(3,190,000)	GNR_TRANS	-	-	-	-	-	-	
	Sub-total	***50,569,000***		-	-	-	-	-	-	
	Distribution Plant									
360	LAND AND LAND RIGHTS	972,000	PLT_360	87	2	-	-	-	90	
361	STRUCTURES & IMPROVEMENTS	483,000	PLT_360_1	31	1	-	-	-	31	
362	STATION EQUIPMENT	8,195,000	PLT_362	27,027	-	-	-	-	27,027	
364	POLES TOWERS & FIXTURES	18,988,000	PLT_364	-	-	-	-	-	-	
365	OVERHEAD CONDUCTORS	16,292,000	PLT_365	8,716	-	-	-	-	8,716	
366	UNDERGROUND CONDUIT	3,048,000	PLT_366	-	-	-	-	-	-	
367	UNDERGROUND CONDUCTORS	10,528,000	PLT_367	3,056	-	-	-	-	3,056	
368	LINE TRANSFORMERS	12,282,000	SEC_DEM	-	-	-	-	-	-	
369	SERVICES	11,585,000	SEC_DEM	-	-	-	-	-	-	
370	METERS	19,322,000	PLT_370	-	3,898	-	-	-	3,898	
371	INSTALLATIONS ON CUST PREMISES	280,000	DIST	-	-	-	-	-	-	
373	STREET LIGHTING & SIGNAL SYSTEMS	2,611,000	DIST	-	-	-	-	-	-	
360-373	DISTRIBUTION PLANT - PRO FORMA	13,069,000	GNR_DIST	-	-	-	-	-	-	
	Sub-total	***117,655,000***		***38,917***	***3,901***	-	-	-	***42,818***	
	General Plant									
389-399	GENERAL PLANT - DISTRIBUTION	25,189,537	LABOR_NOTRN	6,517	554	-	-	-	7,071	
389-399	GENERAL PLANT - TRANSMISSION	2,690,463	GNR_TRANS	-	-	-	-	-	-	
389-399	GENERAL PLANT - PRO FORMA	5,348,000	LABOR	1,243	106	-	-	-	1,349	
	Sub-total	***33,228,000***		***7,760***	***660***	-	-	-	***8,420***	
	TOTAL DEPRECIATION EXPENSES	**222,888,000**		**51,716**	**4,989**	-	-	-	**56,705**	

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	#	17	18	19	20	21	23
					PUC Jurisdiction Distribution					
					Distribution					
					DEM	CUS	GNR	REV	FUL	TOTAL
	Customer Service & Information Expenses									
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	DIST		-	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	3,450,647	DIST		-	3,450,647	-	-	-	3,450,647
	Sub-total	***3,450,647***			-	***3,450,647***	-	-	-	***3,450,647***
	Sales Expenses									
911-916	SALES EXPENSES	889,532	DIST		-	889,532	-	-	-	889,532
	Sub-total	***889,532***			-	***889,532***	-	-	-	***889,532***
	TOTAL O & M LABOR EXP.	**88,896,149**			**16,860,954**	**63,005,801**	-	-	-	**79,866,756**
Depreciation Expense										
	Intangible Plant									
301-303	INTANGIBLE PLANT - DISTRIBUTION	20,196,266	LABOR_NOTRN		4,262,509	15,928,088	-	-	-	20,190,597
301-303	INTANGIBLE PLANT - TRANSMISSON	2,040,734	GNR_TRANS		-	-	-	-	-	-
301-303	INTANGIBLE PLANT - PRO FORMA	(801,000)	LABOR		(151,926)	(567,715)	-	-	-	(719,641)
	Sub-total	***21,436,000***			***4,110,583***	***15,360,374***	-	-	-	***19,470,956***
	Transmission Plant									
350-359	TRANSMISSION PLANT	53,759,000	GNR_TRANS		-	-	-	-	-	-
350-359	TRANSMISSION PLANT - PRO FORMA	(3,190,000)	GNR_TRANS		-	-	-	-	-	-
	Sub-total	***50,569,000***			-	-	-	-	-	-
	Distribution Plant									
360	LAND AND LAND RIGHTS	972,000	PLT_360		462,011	509,899	-	-	-	971,910
361	STRUCTURES & IMPROVEMENTS	483,000	PLT_360_1		303,828	179,141	-	-	-	482,969
362	STATION EQUIPMENT	8,195,000	PLT_362		8,167,973	-	-	-	-	8,167,973
364	POLES TOWERS & FIXTURES	18,988,000	PLT_364		7,927,628	11,060,372	-	-	-	18,988,000
365	OVERHEAD CONDUCTORS	16,292,000	PLT_365		8,095,324	8,187,960	-	-	-	16,283,284
366	UNDERGROUND CONDUIT	3,048,000	PLT_366		704,694	2,343,306	-	-	-	3,048,000
367	UNDERGROUND CONDUCTORS	10,528,000	PLT_367		2,433,354	8,091,590	-	-	-	10,524,944
368	LINE TRANSFORMERS	12,282,000	SEC_DEM		5,811,734	6,470,266	-	-	-	12,282,000
369	SERVICES	11,585,000	SEC_DEM		140,332	11,444,668	-	-	-	11,585,000
370	METERS	19,322,000	PLT_370		-	19,318,102	-	-	-	19,318,102
371	INSTALLATIONS ON CUST PREMISES	280,000	DIST		-	280,000	-	-	-	280,000
373	STREET LIGHTING & SIGNAL SYSTEMS	2,611,000	DIST		-	2,611,000	-	-	-	2,611,000
360-373	DISTRIBUTION PLANT - PRO FORMA	13,069,000	GNR_DIST		-	-	13,069,000	-	-	13,069,000
	Sub-total	***117,655,000***			***34,046,877***	***70,496,305***	***13,069,000***	-	-	***117,612,182***
	General Plant									
389-399	GENERAL PLANT - DISTRIBUTION	25,189,537	LABOR_NOTRN		5,316,360	19,866,106	-	-	-	25,182,466
389-399	GENERAL PLANT - TRANSMISSION	2,690,463	GNR_TRANS		-	-	-	-	-	-
389-399	GENERAL PLANT - PRO FORMA	5,348,000	LABOR		1,014,356	3,790,434	-	-	-	4,804,791
	Sub-total	***33,228,000***			***6,330,716***	***23,656,541***	-	-	-	***29,987,257***
	TOTAL DEPRECIATION EXPENSES	**222,888,000**			**44,488,176**	**109,513,220**	**13,069,000**	-	-	**167,070,396**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FERC Transmission Transmission GNR	4 REV	5 FUL	7 TOTAL
Amortization									
	Other								
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	1,051,672	GNR_DIST	-	-	-	-	-	-
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	GNR_DIST	-	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	5,324,474	GNR_DIST	-	-	-	-	-	-
	Sub-total	***6,376,146***		-	-	-	-	-	-
	TOTAL AMORTIZATION EXPENSES	**6,376,146**		-	-	-	-	-	-
Taxes Other Than Income Taxes									
TAX	DEFERRED TAXES - DISTRIBUTION	(2,478,000)	GNR_DIST	-	-	-	-	-	-
TAX	DEFERRED TAXES - ELECTRIC PLANT	1,165,000	GNR_DIST	-	-	-	-	-	-
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	20,271,000	DPLT	-	-	-	-	-	-
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	TOTPLT	-	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR	561,000	LABOR_NOTRN	-	-	-	-	-	-
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	LABOR_NOTRN	-	-	-	-	-	-
TAX	DEFERRED TAXES - TRANSMISSION	58,488,000	GNR_TRANS	-	-	58,488,000	-	-	58,488,000
TAX	CAPITAL STOCK - TRANSMISSION	451,000	GNR_TRANS	-	-	451,000	-	-	451,000
TAX	CAPITAL STOCK - DISTRIBUTION	(374,000)	GNR_DIST	-	-	-	-	-	-
TAX	CAPITAL STOCK INCREASE	39,000	GNR_DIST	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - TRANSMISSION	2,658,000	GNR_TRANS	-	-	2,658,000	-	-	2,658,000
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	2,444,000	GNR_DIST	-	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - TRANSMISSION	(20,000)	GNR_TRANS	-	-	(20,000)	-	-	(20,000)
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(389,000)	GNR_DIST	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION	-	GNR_DIST	-	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT	-	GNR_DIST	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	DPLT	-	-	-	-	-	-
TAX	OTHER TAXES - LABOR	7,491,682	LABOR_NOTRN	-	-	-	-	-	-
TAX	OTHER TAXES - TRANSMISSION	815,865	GNR_TRANS	-	-	815,865	-	-	815,865
TAX	GROSS RECEIPTS TAX	47,971,042	GRTTAX	-	-	-	-	-	-
TAX	GROSS RECEIPTS TAX - INCREASE	7,192,569	GNR_DIST	-	-	-	-	-	-
	Sub-total	***146,287,157***		-	-	***62,392,865***	-	-	***62,392,865***
		-							
	TOTAL TAXES OTHER THAN INCOME TAX	**146,287,157**		-	-	**62,392,865**	-	-	**62,392,865**
Adjustments to Taxable Income									
TAX	TAX ADJUSTMENT - TRANS RELATED	(136,282,803)	GNR_TRANS	-	-	(136,282,803)	-	-	(136,282,803)
TAX	TAX ADJUSTMENT - RESALE RELATED	-	GNR_RESALE	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(55,662,000)	GNR_DIST	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	4,000,000	DEPR	-	-	1,000,698	-	-	1,000,698
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	37,517,000	DEPR_DPLT	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(1,132,197)	DEPR_GIPLT	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	(389,000)	DPLT	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	7,454,000	DPLT	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - GRT RELATED	-	GNR_DIST	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED	(8,466,000)	LABOR_NOTRN	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - M&S RELATED	-	LABOR_NOTRN	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	4,547,000	LABOR	-	-	460,703	-	-	460,703
	Sub-total	**(148,414,000)**		-	-	**(134,821,402)**	-	-	**(134,821,402)**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	8	9	10	11	12	13	15
							Resale Primary			
							Resale			
					DEM	CUS	GNR	REV	FUL	TOTAL
Amortization										
	Other									
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	1,051,672	GNR_DIST		-	-	-	-	-	-
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	GNR_DIST		-	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	5,324,474	GNR_DIST		-	-	-	-	-	-
	Sub-total	***6,376,146***			-	-	-	-	-	-
	TOTAL AMORTIZATION EXPENSES	**6,376,146**			-	-	-	-	-	-
Taxes Other Than Income Taxes										
TAX	DEFERRED TAXES - DISTRIBUTION	(2,478,000)	GNR_DIST		-	-	-	-	-	-
TAX	DEFERRED TAXES - ELECTRIC PLANT	1,165,000	GNR_DIST		-	-	-	-	-	-
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	20,271,000	DPLT		9,711	248	-	-	-	9,959
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	TOTPLT		-	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR	561,000	LABOR_NOTRN		145	12	-	-	-	157
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	LABOR_NOTRN		-	-	-	-	-	-
TAX	DEFERRED TAXES - TRANSMISSION	58,488,000	GNR_TRANS		-	-	-	-	-	-
TAX	CAPITAL STOCK - TRANSMISSION	451,000	GNR_TRANS		-	-	-	-	-	-
TAX	CAPITAL STOCK - DISTRIBUTION	(374,000)	GNR_DIST		-	-	-	-	-	-
TAX	CAPITAL STOCK INCREASE	39,000	GNR_DIST		-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - TRANSMISSION	2,658,000	GNR_TRANS		-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	2,444,000	GNR_DIST		-	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - TRANSMISSION	(20,000)	GNR_TRANS		-	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(389,000)	GNR_DIST		-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION	-	GNR_DIST		-	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT	-	GNR_DIST		-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	DPLT		-	-	-	-	-	-
TAX	OTHER TAXES - LABOR	7,491,682	LABOR_NOTRN		1,938	165	-	-	-	2,103
TAX	OTHER TAXES - TRANSMISSION	815,865	GNR_TRANS		-	-	-	-	-	-
TAX	GROSS RECEIPTS TAX	47,971,042	GRTTAX		-	-	18,814	-	-	18,814
TAX	GROSS RECEIPTS TAX - INCREASE	7,192,569	GNR_DIST		-	-	-	-	-	-
	Sub-total	***146,287,157***			***11,795***	***425***	***18,814***	-	-	***31,033***
		-								
	TOTAL TAXES OTHER THAN INCOME TAX	**146,287,157**			**11,795**	**425**	**18,814**	-	-	**31,033**
Adjustments to Taxable Income										
TAX	TAX ADJUSTMENT - TRANS RELATED	(136,282,803)	GNR_TRANS		-	-	-	-	-	-
TAX	TAX ADJUSTMENT - RESALE RELATED	-	GNR_RESALE		-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(55,662,000)	GNR_DIST		-	-	-	-	-	-
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	4,000,000	DEPR		928	90	-	-	-	1,018
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	37,517,000	DEPR_DPLT		12,410	1,244	-	-	-	13,653
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(1,132,197)	DEPR_GIPLT		(293)	(25)	-	-	-	(318)
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	(389,000)	DPLT		(186)	(5)	-	-	-	(191)
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	7,454,000	DPLT		3,571	91	-	-	-	3,662
TAX	TAX ADJUSTMENT - GRT RELATED	-	GNR_DIST		-	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED	(8,466,000)	LABOR_NOTRN		(2,190)	(186)	-	-	-	(2,376)
TAX	TAX ADJUSTMENT - M&S RELATED	-	LABOR_NOTRN		-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	4,547,000	LABOR		1,057	90	-	-	-	1,147
	Sub-total	**(148,414,000)**		-	**15,296**	**1,299**	-	-	-	**16,595**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	#	17	18	19	20	21	23
					PUC Jurisdiction Distribution					
					DEM	CUS	GNR	REV	FUL	TOTAL
Amortization										
	Other									
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	1,051,672	GNR_DIST		-	-	1,051,672	-	-	1,051,672
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	GNR_DIST		-	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	5,324,474	GNR_DIST		-	-	5,324,474	-	-	5,324,474
	Sub-total	***6,376,146***			-	-	***6,376,146***	-	-	***6,376,146***
	TOTAL AMORTIZATION EXPENSES	**6,376,146**			-	-	**6,376,146**	-	-	**6,376,146**
Taxes Other Than Income Taxes										
TAX	DEFERRED TAXES - DISTRIBUTION	(2,478,000)	GNR_DIST		-	-	(2,478,000)	-	-	(2,478,000)
TAX	DEFERRED TAXES - ELECTRIC PLANT	1,165,000	GNR_DIST		-	-	1,165,000	-	-	1,165,000
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	20,271,000	DPLT		7,717,225	12,543,816	-	-	-	20,261,041
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	TOTPLT		-	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR	561,000	LABOR_NOTRN		118,401	442,441	-	-	-	560,843
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	LABOR_NOTRN		-	-	-	-	-	-
TAX	DEFERRED TAXES - TRANSMISSION	58,488,000	GNR_TRANS		-	-	-	-	-	-
TAX	CAPITAL STOCK - TRANSMISSION	451,000	GNR_TRANS		-	-	-	-	-	-
TAX	CAPITAL STOCK - DISTRIBUTION	(374,000)	GNR_DIST		-	-	(374,000)	-	-	(374,000)
TAX	CAPITAL STOCK INCREASE	39,000	GNR_DIST		-	-	39,000	-	-	39,000
TAX	PUBLIC UTILITY REALTY - TRANSMISSION	2,658,000	GNR_TRANS		-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	2,444,000	GNR_DIST		-	-	2,444,000	-	-	2,444,000
TAX	INVESTMENT TAX CREDIT - TRANSMISSION	(20,000)	GNR_TRANS		-	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(389,000)	GNR_DIST		-	-	(389,000)	-	-	(389,000)
TAX	OTHER TAXES - DISTRIBUTION	-	GNR_DIST		-	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT	-	GNR_DIST		-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	DPLT		-	-	-	-	-	-
TAX	OTHER TAXES - LABOR	7,491,682	LABOR_NOTRN		1,581,152	5,908,427	-	-	-	7,489,579
TAX	OTHER TAXES - TRANSMISSION	815,865	GNR_TRANS		-	-	-	-	-	-
TAX	GROSS RECEIPTS TAX	47,971,042	GRTTAX		-	-	47,952,229	-	-	47,952,229
TAX	GROSS RECEIPTS TAX - INCREASE	7,192,569	GNR_DIST		-	-	7,192,569	-	-	7,192,569
	Sub-total	***146,287,157***			***9,416,778***	***18,894,684***	***55,551,797***	-	-	***83,863,259***
	TOTAL TAXES OTHER THAN INCOME TAX	**146,287,157**			**9,416,778**	**18,894,684**	**55,551,797**	-	-	**83,863,259**
Adjustments to Taxable Income										
TAX	TAX ADJUSTMENT - TRANS RELATED	(136,282,803)	GNR_TRANS		-	-	-	-	-	-
TAX	TAX ADJUSTMENT - RESALE RELATED	-	GNR_RESALE		-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(55,662,000)	GNR_DIST		-	-	(55,662,000)	-	-	(55,662,000)
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	4,000,000	DEPR		798,395	1,965,350	234,539	-	-	2,998,284
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	37,517,000	DEPR_DPLT		10,856,629	22,479,367	4,167,351	-	-	37,503,347
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(1,132,197)	DEPR_GIPLT		(238,955)	(892,924)	-	-	-	(1,131,879)
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	(389,000)	DPLT		(148,093)	(240,716)	-	-	-	(388,809)
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	7,454,000	DPLT		2,837,758	4,612,580	-	-	-	7,450,338
TAX	TAX ADJUSTMENT - GRT RELATED	-	GNR_DIST		-	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED	(8,466,000)	LABOR_NOTRN		(1,786,786)	(6,676,838)	-	-	-	(8,463,624)
TAX	TAX ADJUSTMENT - M&S RELATED	-	LABOR_NOTRN		-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	4,547,000	LABOR		862,431	3,222,720	-	-	-	4,085,150
	Sub-total	**(148,414,000)**		-	**13,181,379**	**24,469,538**	**(51,260,110)**	-	-	**(13,609,193)**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 GNR	4 REV	5 FUL	7 TOTAL
				FERC Transmission					
				Transmission					
PA Special Deductions									
TAX	PA SPECIAL DEDUCTIONS - TRANSMISSION RELATED	(13,714,000)	GNR_TRANS	-	-	(13,714,000)	-	-	(13,714,000)
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	(19,424,000)	DEPR_DPLT	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	-	DPLT	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	(59,559,000)	DPLT	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	(6,467,000)	DEPR_GIPLT	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	(34,989,000)	TOTPLT	-	(1,007)	(12,537,827)	-	-	(12,538,833)
TAX	CONSOLIDATED TAX ADJUSTMENT	-	TOTPLT	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL TRANS	-	GNR_TRANS	-	-	-	-	-	-
	TOTAL	(134,153,000)	0	-	(1,007)	(26,251,827)	-	-	(26,252,833)
Net Addition	-	(282,567,000)	0	-	(1,007)	(161,073,229)	-	-	(161,074,236)
Fuel and Purchased Power									
555	PURCHASED POWER	-	FUEL	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	-	FUEL	-	-	-	-	-	-
	TOTAL	-	0	-	-	-	-	-	-
				-	-	-	-	-	-
Income Taxes				-	-	-	-	-	-
TAX	INCOME TAXES - STATE - PRESENT	13,884,126	INCTAX	-	-	5,021,342	-	-	5,021,342
TAX	INCOME TAXES - FEDERAL - PRESENT	66,244,889	INCTAX	-	-	23,958,171	-	-	23,958,171
TAX	INCOME TAXES - STATE - INCREASE	11,187,023	GNR_DIST	-	-	-	-	-	-
TAX	INCOME TAXES - FEDERAL - INCREASE	35,278,315	GNR_DIST	-	-	-	-	-	-
	TOTAL	126,594,353	0	-	-	28,979,513	-	-	28,979,513
				-	-	-	-	-	-
Operating Revenues									
REV	TRANSMISSION REVENUES	-	REV_TRANS	-	-	-	-	-	-
REV	DISTRIBUTION REVENUES	798,337,817	REV_DIST	-	-	-	-	-	-
REV	STATE TAX ADJ SURCHARGE	(845,348)	REV_DIST	-	-	-	-	-	-
REV	LATE PAYMENT CHARGES	12,409,747	REV_DIST	-	-	-	-	-	-
REV	ANNUALIZATION	2,847,422	REV_DIST	-	-	-	-	-	-
REV	MISCELLANEOUS SERVICE REVS	1,443,882	REV_DIST	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - TRAN	208,248	REV_TRANS	-	-	-	208,248	-	208,248
REV	RENT-ELECTRIC PROPERTY - DIST	42,506,835	REV_DIST	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - TRAN	402,442,522	REV_TRANS	-	-	-	402,442,522	-	402,442,522
REV	OTHER ELECTRIC REVENUE - DIST	1,860,000	REV_DIST	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - RESALE	318,876	REV_RESALE	-	-	-	-	-	-
	Sub-total	***1,261,530,001***	-	-	-	-	***402,650,770***	-	***402,650,770***
	TOTAL	**1,261,530,001**		-	-	-	**402,650,770**	-	**402,650,770**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	8	9	10	11	12	13	15
							Resale Primary			
							Resale			
					DEM	CUS	GNR	REV	FUL	TOTAL
PA Special Deductions										
TAX	PA SPECIAL DEDUCTIONS - TRANSMISSION RELATED	(13,714,000)	GNR_TRANS		-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	(19,424,000)	DEPR_DPLT		(6,425)	(644)	-	-	-	(7,069)
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	-	DPLT		-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	(59,559,000)	DPLT		(28,533)	(729)	-	-	-	(29,262)
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	(6,467,000)	DEPR_GIPLT		(1,673)	(142)	-	-	-	(1,815)
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	(34,989,000)	TOTPLT		(9,922)	(302)	-	-	-	(10,223)
TAX	CONSOLIDATED TAX ADJUSTMENT	-	TOTPLT		-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL TRANS	-	GNR_TRANS		-	-	-	-	-	-
	TOTAL	(134,153,000)	0		(46,553)	(1,817)	-	-	-	(48,370)
Net Addition		(282,567,000)	0		(31,257)	(518)	-	-	-	(31,775)
Fuel and Purchased Power										
555	PURCHASED POWER	-	FUEL		-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	-	FUEL		-	-	-	-	-	-
	TOTAL	-	0		-	-	-	-	-	-
					-	-	-	-	-	-
Income Taxes					-	-	-	-	-	-
TAX	INCOME TAXES - STATE - PRESENT	13,884,126	INCTAX		-	-	8,625	-	-	8,625
TAX	INCOME TAXES - FEDERAL - PRESENT	66,244,889	INCTAX		-	-	41,153	-	-	41,153
TAX	INCOME TAXES - STATE - INCREASE	11,187,023	GNR_DIST		-	-	-	-	-	-
TAX	INCOME TAXES - FEDERAL - INCREASE	35,278,315	GNR_DIST		-	-	-	-	-	-
	TOTAL	126,594,353	0		-	-	49,778	-	-	49,778
					-	-	-	-	-	-
Operating Revenues										
REV	TRANSMISSION REVENUES	-	REV_TRANS		-	-	-	-	-	-
REV	DISTRIBUTION REVENUES	798,337,817	REV_DIST		-	-	-	-	-	-
REV	STATE TAX ADJ SURCHARGE	(845,348)	REV_DIST		-	-	-	-	-	-
REV	LATE PAYMENT CHARGES	12,409,747	REV_DIST		-	-	-	-	-	-
REV	ANNUALIZATION	2,847,422	REV_DIST		-	-	-	-	-	-
REV	MISCELLANEOUS SERVICE REVS	1,443,882	REV_DIST		-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - TRAN	208,248	REV_TRANS		-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - DIST	42,506,835	REV_DIST		-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - TRAN	402,442,522	REV_TRANS		-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - DIST	1,860,000	REV_DIST		-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - RESALE	318,876	REV_RESALE		-	-	-	318,876	-	318,876
	Sub-total	***1,261,530,001***	-		-	-	-	***318,876***	-	***318,876***
	TOTAL	**1,261,530,001**			-	-	-	**318,876**	-	**318,876**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Future Test Year (2015)

No.	Account Description	Amount	Alloc. Factor	#	17 DEM	18 CUS	19 GNR	20 REV	21 FUL	23 TOTAL
					PUC Jurisdiction Distribution					
					Distribution					
PA Special Deductions										
TAX	PA SPECIAL DEDUCTIONS - TRANSMISSION RELATED	(13,714,000)	GNR_TRANS		-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	(19,424,000)	DEPR_DPLT		(5,620,896)	(11,638,436)	(2,157,599)	-	-	(19,416,931)
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	-	DPLT		-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	(59,559,000)	DPLT		(22,674,273)	(36,855,465)	-	-	-	(59,529,738)
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	(6,467,000)	DEPR_GIPLT		(1,364,888)	(5,100,297)	-	-	-	(6,465,185)
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	(34,989,000)	TOTPLT		(8,044,811)	(14,395,132)	-	-	-	(22,439,943)
TAX	CONSOLIDATED TAX ADJUSTMENT	-	TOTPLT		-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL TRANS	-	GNR_TRANS		-	-	-	-	-	-
	TOTAL	(134,153,000)	0		(37,704,869)	(67,989,329)	(2,157,599)	-	-	(107,851,797)
Net Addition		(282,567,000)	0		(24,523,490)	(43,519,791)	(53,417,708)	-	-	(121,460,990)
Fuel and Purchased Power										
555	PURCHASED POWER	-	FUEL		-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	-	FUEL		-	-	-	-	-	-
	TOTAL	-	0		-	-	-	-	-	-
					-	-	-	-	-	-
Income Taxes					-	-	-	-	-	-
TAX	INCOME TAXES - STATE - PRESENT	13,884,126	INCTAX		-	-	8,854,158	-	-	8,854,158
TAX	INCOME TAXES - FEDERAL - PRESENT	66,244,889	INCTAX		-	-	42,245,566	-	-	42,245,566
TAX	INCOME TAXES - STATE - INCREASE	11,187,023	GNR_DIST		-	-	11,187,023	-	-	11,187,023
TAX	INCOME TAXES - FEDERAL - INCREASE	35,278,315	GNR_DIST		-	-	35,278,315	-	-	35,278,315
	TOTAL	126,594,353	0		-	-	97,565,062	-	-	97,565,062
					-	-	-	-	-	-
Operating Revenues										
REV	TRANSMISSION REVENUES	-	REV_TRANS		-	-	-	-	-	-
REV	DISTRIBUTION REVENUES	798,337,817	REV_DIST		-	-	-	798,337,817	-	798,337,817
REV	STATE TAX ADJ SURCHARGE	(845,348)	REV_DIST		-	-	-	(845,348)	-	(845,348)
REV	LATE PAYMENT CHARGES	12,409,747	REV_DIST		-	-	-	12,409,747	-	12,409,747
REV	ANNUALIZATION	2,847,422	REV_DIST		-	-	-	2,847,422	-	2,847,422
REV	MISCELLANEOUS SERVICE REVS	1,443,882	REV_DIST		-	-	-	1,443,882	-	1,443,882
REV	RENT-ELECTRIC PROPERTY - TRAN	208,248	REV_TRANS		-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - DIST	42,506,835	REV_DIST		-	-	-	42,506,835	-	42,506,835
REV	OTHER ELECTRIC REVENUE - TRAN	402,442,522	REV_TRANS		-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - DIST	1,860,000	REV_DIST		-	-	-	1,860,000	-	1,860,000
REV	OTHER ELECTRIC REVENUE - RESALE	318,876	REV_RESALE		-	-	-	-	-	-
	Sub-total	***1,261,530,001***	-		-	-	-	***858,560,355***	-	***858,560,355***
	TOTAL	**1,261,530,001**			-	-	-	**858,560,355**	-	**858,560,355**

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JDT 2

FUTURE TEST YEAR ENDED DECEMBER 31, 2015

SECTION A

RETAIL SERVICE CUSTOMERS – FUNCTIONALIZATION, CLASSIFICATION, AND ALLOCATION

This section shows the particular functionalization, classification, and allocation factors for each FERC account that ultimately creates the total revenue requirements. The second part of this section, after this description, provides details on the functionalization and classification of each account. In this part each account of the revenue requirement and the amount of dollars therein, is shown in the first column of costs. The other columns show the various functional categories and the dollars associated with that function. Thus, one can see the amount of a particular account that is primary, secondary, customer, and demand.

The third part of this section provides the functional allocation factors that are utilized to functionalize various overhead and indirect costs, such as general plant or miscellaneous distribution plant.

Once the costs are functionalized and classified they are then allocated to rate classes. This is shown in the fourth part of this section and is broken into categories, such as rate base, depreciation, O&M expense, and taxes.

Lastly, a summary of the class allocation factors that are utilized to allocate the functions to rate classes is provided.

The primary secondary allocations and minimum system study as well as the allocation factors that support the results presented in this section are provided in Exhibit JDT 4.

Class Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Allocation Factor	Amount		Dist. Primary Demand Function	Direct Assigment to LPEP Function	Dist. Secondary Demand Function	Transformer Demand Function	Services Demand Function	Dist. Primary Customer Function
					F_DSTPR_PRI_DEM	F_DSTPR_DIRECT_LPEP	F_DSTSC_SEC_DEM	F_TRANF_SEC_DEM	F_SERVS_SRV_DEM	F_DSTPR_PRI_CUST
RATE BASE										
Plant-in Service										
	Intangible Plant									
301-303	INTANGIBLE PLANT - DISTRIBUTION	42	127,368,150		21,815,220	117,205	3,370,864	1,351,936	109,859	18,790,842
	Sub-total		***127,368,150***		***21,815,220***	***117,205***	***3,370,864***	***1,351,936***	***109,859***	***18,790,842***
	Distribution Plant									
360	LAND AND LAND RIGHTS	24	17,277,662		4,985,046	30,915	742,534	793,892	28,499	4,496,140
360	LAND AND LAND RIGHTS - OVERHEAD LINES	28	74,903,845		29,895,309	-	7,343,549	-	-	27,952,930
361	STRUCTURES & IMPROVEMENTS	1	38,203,000		38,203,000	-	-	-	-	-
362	STATION EQUIPMENT	1	503,089,155		503,089,155	-	-	-	-	-
362	STATION EQUIPMENT - DIRECT TO LPEP	3	8,800,059		-	8,800,059	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - DEMAND	1	382,058,006		382,058,006	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	6	404,478,448		-	-	-	-	-	404,478,448
364	POLES TOWERS & FIXTURES - SEC - DEMAND	2	68,161,403		-	-	68,161,403	-	-	-
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	7	223,653,164		-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - DEMAND	1	373,662,548		373,662,548	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	6	349,384,687		-	-	-	-	-	349,384,687
365	OVERHEAD CONDUCTORS - SEC - DEMAND	2	91,787,282		-	-	91,787,282	-	-	-
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	7	121,391,347		-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - DEMAND	1	31,016,262		31,016,262	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	6	133,724,285		-	-	-	-	-	133,724,285
366	UNDERGROUND CONDUIT - SEC - DEMAND	2	13,071,948		-	-	13,071,948	-	-	-
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	7	12,881,505		-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	1	90,979,819		90,979,819	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	6	392,252,662		-	-	-	-	-	392,252,662
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	2	38,343,869		-	-	38,343,869	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	7	37,785,244		-	-	-	-	-	-
368	LINE TRANSFORMERS - DEMAND	2	225,983,798		-	-	-	225,983,798	-	-
368	LINE TRANSFORMERS - CUSTOMER	9	251,590,202		-	-	-	-	-	-
369	SERVICES - DEMAND	4	8,112,440		-	-	-	-	8,112,440	-
369	SERVICES - CUSTOMER	10	661,604,560		-	-	-	-	-	-
370	METERS - DIST DIRECT	8	298,372,218		-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	14	9,072,000		-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	15	111,851,000		-	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	15	36,828,979		-	-	-	-	-	-
	Sub-total		***5,010,321,398***		***1,453,889,144***	***8,830,975***	***219,450,585***	***226,777,690***	***8,140,939***	***1,312,289,153***
	General Plant									
389-399	GENERAL PLANT - DISTRIBUTION	42	692,688,557		118,641,538	637,416	18,332,360	7,352,471	597,465	102,193,535
	Sub-total		***692,688,557***		***118,641,538***	***637,416***	***18,332,360***	***7,352,471***	***597,465***	***102,193,535***
	TOTAL PLANT-IN-SERVICE		**5,830,378,105**		**1,594,345,902**	**9,585,595**	**241,153,809**	**235,482,097**	**8,848,263**	**1,433,273,530**

Class Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Dist. Secondary Customer Function F_DSTSC_SEC_CUST	Transformer Customer Function F_TRANF_XFRS	Services Customer Function F_SERVS_SERV	Meters Function F_METER_METERS	Area Lighting Function F_LIGHT_AREALGT	Street Lighting Function F_LIGHT_STTRLGT	Customer Advances Function F_DISTR_ADVANCES	Customer Deposits Function F_DISTR_DEPOSIT
RATE BASE									
Plant-in Service									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	6,573,287	1,505,125	8,959,465	12,970,283	22,580	2,309,621	-	-
	Sub-total	***6,573,287***	***1,505,125***	***8,959,465***	***12,970,283***	***22,580***	***2,309,621***	**-**	**-**
	Distribution Plant								
360	LAND AND LAND RIGHTS	1,390,153	883,848	2,324,249	1,048,196	31,870	522,320	-	-
360	LAND AND LAND RIGHTS - OVERHEAD LINES	9,712,057	-	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-
362	STATION EQUIPMENT	-	-	-	-	-	-	-	-
362	STATION EQUIPMENT - DIRECT TO LPEP	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - DEMAND	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - DEMAND	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	223,653,164	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - DEMAND	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - DEMAND	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	121,391,347	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - DEMAND	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - DEMAND	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	12,881,505	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	37,785,244	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - DEMAND	-	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - CUSTOMER	-	251,590,202	-	-	-	-	-	-
369	SERVICES - DEMAND	-	-	-	-	-	-	-	-
369	SERVICES - CUSTOMER	-	-	661,604,560	-	-	-	-	-
370	METERS - DIST DIRECT	-	-	-	298,372,218	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	-	-	-	-	9,072,000	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	-	-	-	-	-	111,851,000	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	-	-	-	-	-	36,828,979	-	-
	Sub-total	***406,813,470***	***252,474,050***	***663,928,809***	***299,420,414***	***9,103,870***	***149,202,299***	**-**	**-**
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION	35,748,660	8,185,585	48,725,828	70,538,564	122,800	12,560,817	-	-
	Sub-total	***35,748,660***	***8,185,585***	***48,725,828***	***70,538,564***	***122,800***	***12,560,817***	**-**	**-**
	TOTAL PLANT-IN-SERVICE	**449,135,417**	**262,164,760**	**721,614,101**	**382,929,261**	**9,249,251**	**164,072,737**	**-**	**-**

Class Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Meter Reading Function F_METRD_MTREAD	Billing, Records, and Collecting Function F_BILLS_CUST	Collection Expense Function F_BILLS_GRSWRTOFF	Uncollectible and MFC Function F_CUSSV_GRSWRTOFF	Customer Service Function F_CUSSV_CUST	Purchased Power Function F_PRPWR_FUL_ENRGYSRC	Distribution Revenue Function F_REVNU_REV_DIST	State Tax Surcharge Function F_REVNU_REV_STAS	Late Payment Fees Function F_REVNU_LT_FEES	Annualization Function F_REVNU_REV_ANNL	Other Revenue Function F_REVNU_REV_TOTDPLT
RATE BASE												
Plant-in Service												
	Intangible Plant											
301-303	INTANGIBLE PLANT - DISTRIBUTION	3,851,466	29,645,018	9,041,484	-	6,933,896	-	-	-	-	-	-
	Sub-total	***3,851,466***	***29,645,018***	***9,041,484***	***-***	***6,933,896***	***-***	***-***	***-***	***-***	***-***	***-***
	Distribution Plant											
360	LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-
360	LAND AND LAND RIGHTS - OVERHEAD LINES	-	-	-	-	-	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-
362	STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-
362	STATION EQUIPMENT - DIRECT TO LPEP	-	-	-	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - DEMAND	-	-	-	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - DEMAND	-	-	-	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - DEMAND	-	-	-	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - DEMAND	-	-	-	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - DEMAND	-	-	-	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - DEMAND	-	-	-	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	-	-	-	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	-	-	-	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - DEMAND	-	-	-	-	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
369	SERVICES - DEMAND	-	-	-	-	-	-	-	-	-	-	-
369	SERVICES - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
370	METERS - DIST DIRECT	-	-	-	-	-	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	-	-	-	-	-	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	-	-	-	-	-	-	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***-***	***-***	***-***	***-***	***-***	***-***	***-***	***-***	***-***	***-***	***-***
	General Plant											
389-399	GENERAL PLANT - DISTRIBUTION	20,946,105	161,223,701	49,171,890	-	37,709,823	-	-	-	-	-	-
	Sub-total	***20,946,105***	***161,223,701***	***49,171,890***	***-***	***37,709,823***	***-***	***-***	***-***	***-***	***-***	***-***
	TOTAL PLANT-IN-SERVICE	**24,797,572**	**190,868,718**	**58,213,374**	**-**	**44,643,719**	**-**	**-**	**-**	**-**	**-**	**-**

Class Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

Accumulated Reserve for Depreciation

					Dist. Primary Demand Function	Direct Assigment to LPEP Function	Dist. Secondary Demand Function	Transformer Demand Function	Services Demand Function	Dist. Primary Customer Function
	Intangible Plant									
301-303	INTANGIBLE PLANT - DISTRIBUTION	42	67,009,055	-	11,477,102	61,662	1,773,429	711,261	57,797	9,885,961
	Sub-total		***67,009,055***	-	***11,477,102***	***61,662***	***1,773,429***	***711,261***	***57,797***	***9,885,961***
	Distribution Plant									
360	LAND AND LAND RIGHTS	25	32,436,012	-	12,273,390	10,878	2,845,259	279,348	10,028	11,417,891
361	STRUCTURES & IMPROVEMENTS - PRIMARY	1	14,943,000	-	14,943,000	-	-	-	-	-
362	STATION EQUIPMENT	1	127,893,394	-	127,893,394	-	-	-	-	-
362	STATION EQUIPMENT - DIRECT TO LPEP	3	1,842,024	-	-	1,842,024	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - DEMAND	1	116,549,995	-	116,549,995	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	6	123,389,539	-	-	-	-	-	-	123,389,539
364	POLES TOWERS & FIXTURES - SEC - DEMAND	2	20,934,542	-	-	-	20,934,542	-	-	-
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	7	68,691,025	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - DEMAND	1	104,642,245	-	104,642,245	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	6	97,843,357	-	-	-	-	-	-	97,843,357
365	OVERHEAD CONDUCTORS - SEC - DEMAND	2	25,704,549	-	-	-	25,704,549	-	-	-
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	7	33,995,013	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - DEMAND	1	9,060,709	-	9,060,709	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	6	39,064,568	-	-	-	-	-	-	39,064,568
366	UNDERGROUND CONDUIT - SEC - DEMAND	2	3,818,678	-	-	-	3,818,678	-	-	-
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	7	3,763,045	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	1	29,772,988	-	29,772,988	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	6	128,364,003	-	-	-	-	-	-	128,364,003
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	2	12,547,964	-	-	-	12,547,964	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	7	12,365,156	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - DEMAND	2	89,654,111	-	-	-	-	89,654,111	-	-
368	LINE TRANSFORMERS - CUSTOMER	9	99,812,889	-	-	-	-	-	-	-
369	SERVICES - DEMAND	4	3,911,788	-	-	-	-	-	3,911,788	-
369	SERVICES - CUSTOMER	10	319,023,212	-	-	-	-	-	-	-
370	METERS - DIST DIRECT	8	195,635,875	-	-	-	-	-	-	-
	TOTAL DEPRECIATION ACCRUAL		**2,101,854,929**	-	**469,084,745**	**2,142,749**	**74,187,137**	**93,276,795**	**4,193,497**	**446,549,099**
	NET PLANT		**3,728,523,176**	-	**1,125,261,157**	**7,442,846**	**166,966,672**	**142,205,302**	**4,654,766**	**986,724,431**

Rate Base Adjustments

	Additions									
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	35	-	-	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M	46	6,809,781	-	1,529,241	6,601	253,958	77,428	5,787	1,364,345
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	35	15,269,386	-	4,430,852	26,913	668,795	691,125	24,810	3,999,314
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	35	(6,280,309)	-	(1,822,413)	(11,069)	(275,076)	(284,260)	(10,204)	(1,644,921)
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	42	-	-	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	35	23,925	-	6,943	42	1,048	1,083	39	6,266
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	35	3,111,454	-	902,878	5,484	136,281	140,831	5,056	814,943
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	35	26,186,235	-	7,598,691	46,155	1,146,949	1,185,244	42,548	6,858,624
	Sub-total		***45,120,474***	-	***12,646,192***	***74,125***	***1,931,955***	***1,811,451***	***68,036***	***11,398,573***
	Deductions									
RB ADJ	CIAC - DISTRIBUTION	35	94,238,000	-	27,345,872	166,100	4,127,596	4,265,410	153,121	24,682,549
RB ADJ	ARCS AND MARCS - DISTRIBUTION	35	(593,300,720)	-	(172,163,302)	(1,045,726)	(25,986,395)	(26,854,039)	(964,015)	(155,395,640)
RB ADJ	ARCS AND MARCS - GENERAL	42	(54,239,771)	-	(9,290,019)	(49,912)	(1,435,484)	(575,722)	(46,783)	(8,002,087)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	35	(315,463,251)	-	(91,540,753)	(556,022)	(13,817,196)	(14,278,531)	(512,575)	(82,625,239)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	42	1,648,537	-	282,356	1,517	43,629	17,498	1,422	243,212
RB ADJ	CUSTOMER ADVANCES	13	(91,103)	-	-	-	-	-	-	-
RB ADJ	CUSTOMER DEPOSITS	12	(14,663,383)	-	-	-	-	-	-	-
	Sub-total		***(881,871,691)***	-	***(245,365,847)***	***(1,484,043)***	***(37,067,849)***	***(37,425,384)***	***(1,368,831)***	***(221,097,205)***
	TOTAL RATE BASE ADJ.		**(836,751,217)**	-	**(232,719,654)**	**(1,409,917)**	**(35,135,894)**	**(35,613,933)**	**(1,300,795)**	**(209,698,631)**
TOTAL RATE BASE			**2,891,771,960**	-	**892,541,503**	**6,032,928**	**131,830,777**	**106,591,369**	**3,353,971**	**777,025,800**

Class Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

Accumulated Reserve for Depreciation

		Dist. Secondary Customer Function	Transformer Customer Function	Services Customer Function	Meters Function	Area Lighting Function	Street Lighting Function	Customer Advances Function	Customer Deposits Function
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	3,458,241	791,854	4,713,622	6,823,734	11,879	1,215,104	-	-
	Sub-total	***3,458,241***	***791,854***	***4,713,622***	***6,823,734***	***11,879***	***1,215,104***	***-***	***-***
	Distribution Plant								
360	LAND AND LAND RIGHTS	3,906,547	311,001	817,836	368,830	11,214	183,789	-	-
361	STRUCTURES & IMPROVEMENTS - PRIMARY	-	-	-	-	-	-	-	-
362	STATION EQUIPMENT	-	-	-	-	-	-	-	-
362	STATION EQUIPMENT - DIRECT TO LPEP	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - DEMAND	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - DEMAND	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	68,691,025	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - DEMAND	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - DEMAND	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	33,995,013	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - DEMAND	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - DEMAND	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	3,763,045	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	12,365,156	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - DEMAND	-	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - CUSTOMER	-	99,812,889	-	-	-	-	-	-
369	SERVICES - DEMAND	-	-	-	-	-	-	-	-
369	SERVICES - CUSTOMER	-	-	319,023,212	-	-	-	-	-
370	METERS - DIST DIRECT	-	-	-	195,635,875	-	-	-	-
	TOTAL DEPRECIATION ACCRUAL	**138,976,519**	**103,846,063**	**341,997,798**	**228,080,206**	**5,381,054**	**71,795,379**	**-**	**-**
	NET PLANT	**310,158,898**	**158,318,697**	**379,616,303**	**154,849,056**	**3,868,196**	**92,277,357**	**-**	**-**

Rate Base Adjustments

	Additions								
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	-	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M	507,873	86,202	471,994	524,596	1,804	157,321	-	3,761
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	1,239,799	769,436	2,023,380	912,510	27,745	454,707	-	-
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(509,930)	(316,470)	(832,218)	(375,316)	(11,411)	(187,021)	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	-	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	1,943	1,206	3,170	1,430	43	712	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	252,635	156,789	412,306	185,943	5,654	92,656	-	-
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	2,126,194	1,319,545	3,469,996	1,564,908	47,581	779,800	-	-
	Sub-total	***3,618,513***	***2,016,708***	***5,548,628***	***2,814,071***	***71,415***	***1,298,174***	***-***	***3,761***
	Deductions								
RB ADJ	CIAC - DISTRIBUTION	7,651,662	4,748,727	12,487,687	5,631,731	171,233	2,806,312	-	-
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(48,173,102)	(29,896,892)	(78,619,595)	(35,456,078)	(1,078,041)	(17,667,895)	-	-
RB ADJ	ARCS AND MARCS - GENERAL	(2,799,237)	(640,958)	(3,815,391)	(5,523,399)	(9,616)	(983,553)	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(25,614,065)	(15,896,442)	(41,802,736)	(18,852,311)	(573,204)	(9,394,176)	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	85,079	19,481	115,963	167,876	292	29,894	-	-
RB ADJ	CUSTOMER ADVANCES	-	-	-	-	-	-	(91,103)	-
RB ADJ	CUSTOMER DEPOSITS	-	-	-	-	-	-	-	(14,663,383)
	Sub-total	***(68,849,663)***	***(41,666,084)***	***(111,634,072)***	***(54,032,182)***	***(1,489,336)***	***(25,209,418)***	***(91,103)***	***(14,663,383)***
	TOTAL RATE BASE ADJ.	**(65,231,150)**	**(39,649,376)**	**(106,085,444)**	**(51,218,112)**	**(1,417,921)**	**(23,911,244)**	**(91,103)**	**(14,659,622)**
TOTAL RATE BASE		**244,927,747**	**118,669,321**	**273,530,860**	**103,630,944**	**2,450,275**	**68,366,113**	**(91,103)**	**(14,659,622)**

Class Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

Accumulated Reserve for Depreciation

		Meter Reading Function	Billing, Records, and Collecting Function	Collection Expense Function	Uncollectible and MFC Function	Customer Service Function	Purchased Power Function	Distribution Revenue Function	State Tax Surcharge Function	Late Payment Fees Function	Annualization Function	Other Revenue Function
	Intangible Plant											
301-303	INTANGIBLE PLANT - DISTRIBUTION	2,026,277	15,596,400	4,756,773	-	3,647,959	-	-	-	-	-	-
	Sub-total	***2,026,277***	***15,596,400***	***4,756,773***	***-***	***3,647,959***	***-***	***-***	***-***	***-***	***-***	***-***
	Distribution Plant											
360	LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS - PRIMARY	-	-	-	-	-	-	-	-	-	-	-
362	STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-
362	STATION EQUIPMENT - DIRECT TO LPEP	-	-	-	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - DEMAND	-	-	-	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - DEMAND	-	-	-	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - DEMAND	-	-	-	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - DEMAND	-	-	-	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - DEMAND	-	-	-	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - DEMAND	-	-	-	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	-	-	-	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	-	-	-	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - DEMAND	-	-	-	-	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
369	SERVICES - DEMAND	-	-	-	-	-	-	-	-	-	-	-
369	SERVICES - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
370	METERS - DIST DIRECT	-	-	-	-	-	-	-	-	-	-	-
	TOTAL DEPRECIATION ACCRUAL	**9,524,674**	**73,312,109**	**22,359,584**	**-**	**17,147,520**	**-**	**-**	**-**	**-**	**-**	**-**
	NET PLANT	**15,272,898**	**117,556,609**	**35,853,790**	**-**	**27,496,199**	**-**	**-**	**-**	**-**	**-**	**-**

Rate Base Adjustments

	Additions											
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M	128,036	1,159,660	453,984	(203,471)	280,662	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	-	-	-	-	-	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	-	-	-	-	-	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	-	-	-	-	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	-	-	-	-	-	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***128,036***	***1,159,660***	***453,984***	***(203,471)***	***280,662***	***-***	***-***	***-***	***-***	***-***	***-***
	Deductions											
RB ADJ	CIAC - DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - GENERAL	(1,640,148)	(12,624,341)	(3,850,319)	-	(2,952,802)	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	49,850	383,698	117,025	-	89,746	-	-	-	-	-	-
RB ADJ	CUSTOMER ADVANCES	-	-	-	-	-	-	-	-	-	-	-
RB ADJ	CUSTOMER DEPOSITS	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***(1,590,298)***	***(12,240,643)***	***(3,733,294)***	***-***	***(2,863,056)***	***-***	***-***	***-***	***-***	***-***	***-***
	TOTAL RATE BASE ADJ.	**(1,462,263)**	**(11,080,982)**	**(3,279,310)**	**(203,471)**	**(2,582,394)**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL RATE BASE		**13,810,635**	**106,475,627**	**32,574,480**	**(203,471)**	**24,913,805**	**-**	**-**	**-**	**-**	**-**	**-**

Class Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

					Dist. Primary Demand Function	Direct Assigment to LPEP Function	Dist. Secondary Demand Function	Transformer Demand Function	Services Demand Function	Dist. Primary Customer Function
EXPENSES										
O & M Expenses										
	Distribution Operation Expenses									
580	SUPERVISION AND ENGINEERING	39	13,741,413	-	2,892,908	5,961	589,161	129,413	24,026	3,378,738
581	LOAD DISPATCHING	31	256,475	-	230,079	3,526	3,229	317	11	12,958
582	STATION EXPENSES	31	496,862	-	445,726	6,832	6,255	614	22	25,103
583	OVERHEAD LINES	33	18,319,281	-	6,748,668	-	1,428,359	-	-	6,732,081
584	UNDERGROUND LINES	34	4,371,717	-	711,057	-	299,678	-	-	3,065,669
585	STREET LIGHTING & SIGNAL SYSTEMS	15	535,266	-	-	-	-	-	-	-
586	METER EXPENSE	8	5,469,469	-	-	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	35	4,985,288	-	-	-	-	-	60,388	-
588	MISC. DISTRIBUTION EXPENSE	24	19,222,855	-	5,546,284	34,396	826,131	883,272	31,708	5,002,334
589	RENTS	24	6,885,912	-	1,986,761	12,321	295,932	316,401	11,358	1,791,910
PROFORM	COMPANY USE OF GENERATION SUPPLY PURCHASE	42	(802,296)	-	(137,415)	(738)	(21,233)	(8,516)	(692)	(118,364)
PROFORM	WAGE AND BENEFITS ADJUSTMENT	42	(4,960,219)	-	(849,571)	(4,564)	(131,275)	(52,650)	(4,278)	(731,790)
PROFORM	RATE CASE EXPENSES	44	(780,000)	-	(213,295)	(1,282)	(32,262)	(31,503)	(1,184)	(191,746)
PROFORM	INTEREST EXPENSE ON CUSTOMER DEPOSITS	12	196,000	-	-	-	-	-	-	-
	Sub-total		***67,938,022***	-	***17,361,202***	***56,451***	***3,263,977***	***1,237,348***	***121,360***	***18,966,893***
	Distribution Maintenance Expenses									
590	SUPERVISION AND ENGINEERING	40	428,804	-	182,296	1,603	18,913	14,544	302	99,279
591	STRUCTURES	31	22,802	-	20,455	314	287	28	1	1,152
592	STATION EQUIPMENT	31	9,583,559	-	8,597,243	131,770	120,655	11,846	425	484,182
593	OVERHEAD LINES	33	67,761,574	-	24,962,790	-	5,283,389	-	-	24,901,436
593.5	OVERHEAD LINES - SERVICES - DEMAND	4	15,675	-	-	-	-	-	15,675	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	10	1,278,381	-	-	-	-	-	-	-
594	UNDERGROUND LINES	34	3,456,845	-	562,254	-	236,964	-	-	2,424,114
594.3 &59	UNDERGROUND LINES - SERVICES - DEMAND	4	23,247	-	-	-	-	-	23,247	-
594.3 &59	UNDERGROUND LINES - SERVICES - CUSTOMER	10	1,895,923	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - DEMAND	2	759,809	-	-	-	-	759,809	-	-
595	LINE TRANSFORMERS - CUSTOMER	9	845,904	-	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	15	2,315,910	-	-	-	-	-	-	-
597	METERS	8	2,410,473	-	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	24	1,051,466	-	303,375	1,881	45,188	48,314	1,734	273,621
	Sub-total		***91,850,371***	-	***34,628,413***	***135,568***	***5,705,396***	***834,541***	***41,385***	***28,183,785***
	Total Distribution		***159,788,393***	-	***51,989,615***	***192,019***	***8,969,373***	***2,071,890***	***162,745***	***47,150,678***
	Customer Account									
901	SUPERVISION	41	2,208,664	-	-	-	-	-	-	-
902	METER READING	13	2,290,334	-	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	5	23,230,422	-	-	-	-	-	-	-
903CE	COLLECTION EXPENSES	11	13,372,492	-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	35	1,199,410	-	348,043	2,114	52,534	54,288	1,949	314,146
904 by RA	UNCOLLECTIBLE ACCOUNTS	11	32,300,000	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	5	3,475,457	-	-	-	-	-	-	-
904	UNCOLLECTIBLE ACCOUNT INCREASE	11	2,694,000	-	-	-	-	-	-	-
904-MFC	MFC ADJUSTMENT	11	(10,604,737)	-	-	-	-	-	-	-
	Sub-total		***70,166,042***	-	***348,043***	***2,114***	***52,534***	***54,288***	***1,949***	***314,146***
	Customer Service & Information Expenses									
908-OnTra	ONTRACK ARREARAGE FORGIVENESS	5	-	-	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION	5	5,299,090	-	-	-	-	-	-	-
	Sub-total		***5,299,090***	-	-	-	-	-	-	-
	Sales Expenses									
911-916	SALES EXPENSES	5	1,798,362	-	-	-	-	-	-	-
	Sub-total		***1,798,362***	-	-	-	-	-	-	-

Class Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

		Dist. Secondary Customer Function	Transformer Customer Function	Services Customer Function	Meters Function	Area Lighting Function	Street Lighting Function	Customer Advances Function	Customer Deposits Function
EXPENSES									
O & M Expenses									
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING	1,142,306	144,077	1,959,443	3,287,209	5,195	182,975	-	-
581	LOAD DISPATCHING	4,433	353	928	419	13	209	-	-
582	STATION EXPENSES	8,589	684	1,798	811	25	404	-	-
583	OVERHEAD LINES	3,081,286	-	-	-	-	328,887	-	-
584	UNDERGROUND LINES	295,312	-	-	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	-	-	-	-	-	535,266	-	-
586	METER EXPENSE	-	-	-	5,469,469	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	-	-	4,924,900	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	1,546,662	983,356	2,585,922	1,166,206	35,458	581,125	-	-
589	RENTS	554,037	352,253	926,316	417,752	12,702	208,168	-	-
PROFORM	COMPANY USE OF GENERATION SUPPLY PURCHASE	(41,405)	(9,481)	(56,436)	(81,700)	(142)	(14,548)	-	-
PROFORM	WAGE AND BENEFITS ADJUSTMENT	(255,990)	(58,616)	(348,917)	(505,114)	(879)	(89,946)	-	-
PROFORM	RATE CASE EXPENSES	(60,086)	(35,073)	(96,539)	(51,229)	(1,237)	(21,950)	-	-
PROFORM	INTEREST EXPENSE ON CUSTOMER DEPOSITS	-	-	-	-	-	-	-	196,000
	Sub-total	***6,275,144***	***1,377,553***	***9,897,416***	***9,703,823***	***51,134***	***1,710,588***	***-***	***196,000***
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING	37,309	16,192	24,648	6,345	45	27,328	-	-
591	STRUCTURES	394	31	83	37	1	19	-	-
592	STATION EQUIPMENT	165,659	13,188	34,681	15,640	476	7,794	-	-
593	OVERHEAD LINES	11,397,432	-	-	-	-	1,216,526	-	-
593.5	OVERHEAD LINES - SERVICES - DEMAND	-	-	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	-	-	1,278,381	-	-	-	-	-
594	UNDERGROUND LINES	233,512	-	-	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES - DEMAND	-	-	-	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES - CUSTOMER	-	-	1,895,923	-	-	-	-	-
595	LINE TRANSFORMERS - DEMAND	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - CUSTOMER	-	845,904	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	-	-	-	-	-	2,315,910	-	-
597	METERS	-	-	-	2,410,473	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	84,600	53,788	141,447	63,790	1,940	31,787	-	-
	Sub-total	***11,918,907***	***929,104***	***3,375,161***	***2,496,285***	***2,462***	***3,599,363***	***-***	***-***
	Total Distribution	***18,194,051***	***2,306,657***	***13,272,577***	***12,200,108***	***53,595***	***5,309,951***	***-***	***196,000***
	Customer Account								
901	SUPERVISION	-	-	-	-	-	-	-	-
902	METER READING	-	-	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	-	-	-	-	-	-	-	-
903CE	COLLECTION EXPENSES	-	-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	97,386	60,439	158,937	71,678	2,179	35,717	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	-	-	-	-	-	-	-	-
904	UNCOLLECTIBLE ACCOUNT INCREASE	-	-	-	-	-	-	-	-
904-MFC	MFC ADJUSTMENT	-	-	-	-	-	-	-	-
	Sub-total	***97,386***	***60,439***	***158,937***	***71,678***	***2,179***	***35,717***	***-***	***-***
	Customer Service & Information Expenses								
908-OnTra	ONTRACK ARREARAGE FORGIVENESS	-	-	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION	-	-	-	-	-	-	-	-
	Sub-total	***-***	***-***	***-***	***-***	***-***	***-***	***-***	***-***
	Sales Expenses								
911-916	SALES EXPENSES	-	-	-	-	-	-	-	-
	Sub-total	***-***	***-***	***-***	***-***	***-***	***-***	***-***	***-***

Class Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

		Meter Reading Function	Billing, Records, and Collecting Function	Collection Expense Function	Uncollectible and MFC Function	Customer Service Function	Purchased Power Function	Distribution Revenue Function	State Tax Surcharge Function	Late Payment Fees Function	Annualization Function	Other Revenue Function
EXPENSES												
O & M Expenses												
	Distribution Operation Expenses											
580	SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-
581	LOAD DISPATCHING	-	-	-	-	-	-	-	-	-	-	-
582	STATION EXPENSES	-	-	-	-	-	-	-	-	-	-	-
583	OVERHEAD LINES	-	-	-	-	-	-	-	-	-	-	-
584	UNDERGROUND LINES	-	-	-	-	-	-	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	-	-	-	-	-	-	-	-	-	-	-
586	METER EXPENSE	-	-	-	-	-	-	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	-	-	-	-	-	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	-	-	-	-	-	-	-	-	-	-	-
589	RENTS	-	-	-	-	-	-	-	-	-	-	-
PROFORM	COMPANY USE OF GENERATION SUPPLY PURCHASE	(24,261)	(186,735)	(56,953)	-	(43,677)	-	-	-	-	-	-
PROFORM	WAGE AND BENEFITS ADJUSTMENT	(149,991)	(1,154,494)	(352,111)	-	(270,033)	-	-	-	-	-	-
PROFORM	RATE CASE EXPENSES	(3,317)	(25,535)	(7,788)	-	(5,973)	-	-	-	-	-	-
PROFORM	INTEREST EXPENSE ON CUSTOMER DEPOSITS	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***(177,569)***	***(1,366,764)***	***(416,852)***	***-***	***(319,683)***	***-***	***-***	***-***	***-***	***-***	***-***
	Distribution Maintenance Expenses											
590	SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-
591	STRUCTURES	-	-	-	-	-	-	-	-	-	-	-
592	STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-
593	OVERHEAD LINES	-	-	-	-	-	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - DEMAND	-	-	-	-	-	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
594	UNDERGROUND LINES	-	-	-	-	-	-	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES - DEMAND	-	-	-	-	-	-	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - DEMAND	-	-	-	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	-	-	-	-	-	-	-	-	-	-	-
597	METERS	-	-	-	-	-	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-	-	-	-	-	-
	Total Distribution	***(177,569)***	***(1,366,764)***	***(416,852)***		***(319,683)***	***-***	***-***	***-***	***-***	***-***	***-***
	Customer Account											
901	SUPERVISION	199,977	1,539,234	469,454	-	-	-	-	-	-	-	-
902	METER READING	2,290,334	-	-	-	-	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	-	23,230,422	-	-	-	-	-	-	-	-	-
903CE	COLLECTION EXPENSES	-	-	13,372,492	-	-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS	-	-	-	32,300,000	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	-	3,475,457	-	-	-	-	-	-	-	-	-
904	UNCOLLECTIBLE ACCOUNT INCREASE	-	-	-	2,694,000	-	-	-	-	-	-	-
904-MFC	MFC ADJUSTMENT	-	-	-	(10,604,737)	-	-	-	-	-	-	-
	Sub-total	***2,490,311***	***28,245,112***	***13,841,946***	***24,389,263***	***-***	***-***	***-***	***-***	***-***	***-***	***-***
	Customer Service & Information Expenses											
908-OnTra	ONTRACK ARREARAGE FORGIVENESS	-	-	-	-	-	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION	-	-	-	-	5,299,090	-	-	-	-	-	-
	Sub-total	-	-	-	-	***5,299,090***	-	-	-	-	-	-
	Sales Expenses											
911-916	SALES EXPENSES	-	-	-	-	1,798,362	-	-	-	-	-	-
	Sub-total	-	-	-	-	***1,798,362***	-	-	-	-	-	-

Class Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

					Dist. Primary Demand Function	Direct Assigment to LPEP Function	Dist. Secondary Demand Function	Transformer Demand Function	Services Demand Function	Dist. Primary Customer Function
	Administrative and General Expenses									
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	42	101,846,960	-	17,444,030	93,720	2,695,432	1,081,044	87,846	15,025,657
924	PROPERTY INSURANCE - DIST	35	1,167,926	-	338,907	2,059	51,155	52,863	1,898	305,900
925	INJURIES & DAMAGES - DIST	42	3,604,752	-	617,411	3,317	95,402	38,262	3,109	531,815
926	EMPLOYEE BENEFITS - DIST	42	23,101,397	-	3,956,735	21,258	611,390	245,207	19,926	3,408,189
927	FRANCHISE REQUIREMENTS - DIST	43	-	-	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	43	5,523,384	-	1,666,947	11,026	247,342	210,661	6,896	1,461,720
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	43	-	-	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - DIST	35	2,721,063	-	789,595	4,796	119,182	123,161	4,421	712,693
933	TRANSPORTATION EXPENSES - DIST	42	-	-	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - DIST	42	14,896,651	-	2,551,452	13,708	394,248	158,119	12,849	2,197,729
	Sub-total		***152,862,133***	-	***27,365,077***	***149,884***	***4,214,151***	***1,909,317***	***136,944***	***23,643,703***
	TOTAL O & M EXPENSES		**389,914,020**	-	**79,702,735**	**344,016**	**13,236,058**	**4,035,495**	**301,638**	**71,108,527**
	Labor Expense									
	Distribution Operation Expenses									
580	SUPERVISION AND ENGINEERING	39	9,400,054	-	1,978,944	4,078	403,026	88,528	16,436	2,311,285
581	LOAD DISPATCHING	31	-	-	-	-	-	-	-	-
582	STATION EXPENSES	31	115,370	-	103,496	1,586	1,452	143	5	5,829
583	OVERHEAD LINES	33	8,522,443	-	3,139,596	-	664,497	-	-	3,131,879
584	UNDERGROUND LINES	34	1,995,791	-	324,614	-	136,810	-	-	1,399,550
585	STREET LIGHTING & SIGNAL SYSTEMS	15	14,734	-	-	-	-	-	-	-
586	METER EXPENSE	8	5,343,201	-	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - DEMAND	4	4,072	-	-	-	-	-	4,072	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	10	332,055	-	-	-	-	-	-	-
594	UNDERGROUND LINES	34	933,266	-	151,795	-	63,975	-	-	654,453
594.3 &59	UNDERGROUND LINES - SERVICES - DEMAND	4	5,256	-	-	-	-	-	5,256	-
594.3 &59	UNDERGROUND LINES - SERVICES - CUSTOMER	10	428,611	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - DEMAND	2	478,164	-	-	-	-	478,164	-	-
595	LINE TRANSFORMERS - CUSTOMER	9	532,345	-	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	15	826,533	-	-	-	-	-	-	-
597	METERS	8	172,957	-	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	24	768,002	-	221,588	1,374	33,006	35,289	1,267	199,856
	Sub-total		***15,797,394***	-	***6,715,892***	***59,063***	***696,760***	***535,810***	***11,134***	***3,657,491***
	Total Distribution		***48,758,135***	-	***13,654,944***	***73,363***	***2,109,947***	***846,226***	***68,765***	***11,761,876***
	Customer Account									
901	SUPERVISION	41	1,330,208	-	-	-	-	-	-	-
902	METER READING	13	2,290,334	-	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	5	15,168,494	-	-	-	-	-	-	-
903CE	COLLECTION EXPENSES	11	5,376,659	-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	35	-	-	-	-	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS	11	-	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	5	2,460,376	-	-	-	-	-	-	-
	Sub-total		***26,626,070***	-	-	-	-	-	-	-
	Customer Service & Information Expenses									
908-OnTra	ONTRACK ARREARAGE FORGIVENESS	5	-	-	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION	5	3,450,647	-	-	-	-	-	-	-
	Sub-total		***3,450,647***	-	-	-	-	-	-	-
	Sales Expenses									
911-916	SALES EXPENSES	5	889,532	-	-	-	-	-	-	-
	Sub-total		***889,532***	-	-	-	-	-	-	-
	TOTAL O & M LABOR EXP.		**79,724,384**	-	**13,654,944**	**73,363**	**2,109,947**	**846,226**	**68,765**	**11,761,876**

Class Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

		Dist. Secondary Customer Function	Transformer Customer Function	Services Customer Function	Meters Function	Area Lighting Function	Street Lighting Function	Customer Advances Function	Customer Deposits Function
	Administrative and General Expenses								
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	5,256,175	1,203,538	7,164,226	10,371,383	18,055	1,846,834	-	-
924	PROPERTY INSURANCE - DIST	94,830	58,853	154,764	69,796	2,122	34,780	-	-
925	INJURIES & DAMAGES - DIST	186,036	42,598	253,569	367,083	639	65,367	-	-
926	EMPLOYEE BENEFITS - DIST	1,192,230	272,992	1,625,023	2,352,485	4,095	418,907	-	-
927	FRANCHISE REQUIREMENTS - DIST	-	-	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	459,465	234,531	562,358	229,391	5,730	136,698	-	-
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	-	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - DIST	220,937	137,117	360,574	162,613	4,944	81,030	-	-
933	TRANSPORTATION EXPENSES - DIST	-	-	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - DIST	768,795	176,036	1,047,876	1,516,971	2,641	270,127	-	-
	Sub-total	***8,178,468***	***2,125,664***	***11,168,391***	***15,069,722***	***38,228***	***2,853,744***	-	-
	TOTAL O & M EXPENSES	**26,469,905**	**4,492,760**	**24,599,905**	**27,341,507**	**94,002**	**8,199,413**	-	**196,000**

Labor Expense

	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING	781,414	98,559	1,340,392	2,248,672	3,554	125,167	-	-
581	LOAD DISPATCHING	-	-	-	-	-	-	-	-
582	STATION EXPENSES	1,994	159	417	188	6	94	-	-
583	OVERHEAD LINES	1,433,467	-	-	-	-	153,004	-	-
584	UNDERGROUND LINES	134,817	-	-	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	-	-	-	-	-	14,734	-	-
586	METER EXPENSE	-	-	-	5,343,201	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - DEMAND	-	-	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	-	-	332,055	-	-	-	-	-
594	UNDERGROUND LINES	63,043	-	-	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES - DEMAND	-	-	-	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES - CUSTOMER	-	-	428,611	-	-	-	-	-
595	LINE TRANSFORMERS - DEMAND	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - CUSTOMER	-	532,345	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	-	-	-	-	-	826,533	-	-
597	METERS	-	-	-	172,957	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	61,793	39,288	103,314	46,593	1,417	23,217	-	-
	Sub-total	***1,374,477***	***596,523***	***908,052***	***233,736***	***1,672***	***1,006,785***	-	-
	Total Distribution	***4,114,461***	***942,113***	***5,608,057***	***8,118,574***	***14,134***	***1,445,676***	-	-
	Customer Account								
901	SUPERVISION	-	-	-	-	-	-	-	-
902	METER READING	-	-	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	-	-	-	-	-	-	-	-
903CE	COLLECTION EXPENSES	-	-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	-	-	-	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	-	-	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-	-	-
	Customer Service & Information Expenses								
908-OnTra	ONTRACK ARREARAGE FORGIVENESS	-	-	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION	-	-	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-	-	-
	Sales Expenses								
911-916	SALES EXPENSES	-	-	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-	-	-
	TOTAL O & M LABOR EXP.	**4,114,461**	**942,113**	**5,608,057**	**8,118,574**	**14,134**	**1,445,676**	-	-

Class Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

		Meter Reading Function	Billing, Records, and Collecting Function	Collection Expense Function	Uncollectible and MFC Function	Customer Service Function	Purchased Power Function	Distribution Revenue Function	State Tax Surcharge Function	Late Payment Fees Function	Annualization Function	Other Revenue Function
	Administrative and General Expenses											
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	3,079,735	23,704,945	7,229,811	-	5,544,528	-	-	-	-	-	-
924	PROPERTY INSURANCE - DIST	-	-	-	-	-	-	-	-	-	-	-
925	INJURIES & DAMAGES - DIST	109,004	839,008	255,891	-	196,242	-	-	-	-	-	-
926	EMPLOYEE BENEFITS - DIST	698,560	5,376,865	1,639,899	-	1,257,635	-	-	-	-	-	-
927	FRANCHISE REQUIREMENTS - DIST	-	-	-	-	-	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	22,625	174,147	53,113	-	40,732	-	-	-	-	-	-
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	-	-	-	-	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - DIST	-	-	-	-	-	-	-	-	-	-	-
933	TRANSPORTATION EXPENSES - DIST	-	-	-	-	-	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - DIST	450,458	3,467,205	1,057,469	-	810,971	-	-	-	-	-	-
	Sub-total	***4,360,381***	***33,562,169***	***10,236,183***	**-**	***7,850,108***	**-**	**-**	**-**	**-**	**-**	**-**
	TOTAL O & M EXPENSES	**6,673,122**	**60,440,518**	**23,661,277**	**24,389,263**	**14,627,877**	**-**	**-**	**-**	**-**	**-**	**-**

Labor Expense

	Distribution Operation Expenses											
580	SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-
581	LOAD DISPATCHING	-	-	-	-	-	-	-	-	-	-	-
582	STATION EXPENSES	-	-	-	-	-	-	-	-	-	-	-
583	OVERHEAD LINES	-	-	-	-	-	-	-	-	-	-	-
584	UNDERGROUND LINES	-	-	-	-	-	-	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	-	-	-	-	-	-	-	-	-	-	-
586	METER EXPENSE	-	-	-	-	-	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - DEMAND	-	-	-	-	-	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
594	UNDERGROUND LINES	-	-	-	-	-	-	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES - DEMAND	-	-	-	-	-	-	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - DEMAND	-	-	-	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	-	-	-	-	-	-	-	-	-	-	-
597	METERS	-	-	-	-	-	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Total Distribution	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Customer Account											
901	SUPERVISION	120,439	927,031	282,737	-	-	-	-	-	-	-	-
902	METER READING	2,290,334	-	-	-	-	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	-	15,168,494	-	-	-	-	-	-	-	-	-
903CE	COLLECTION EXPENSES	-	-	5,376,659	-	-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	-	2,460,376	-	-	-	-	-	-	-	-	-
	Sub-total	***2,410,774***	***18,555,901***	***5,659,396***	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Customer Service & Information Expenses											
908-OnTra	ONTRACK ARREARAGE FORGIVENESS	-	-	-	-	-	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION	-	-	-	-	3,450,647	-	-	-	-	-	-
	Sub-total	**-**	**-**	**-**	**-**	***3,450,647***	**-**	**-**	**-**	**-**	**-**	**-**
	Sales Expenses											
911-916	SALES EXPENSES	-	-	-	-	889,532	-	-	-	-	-	-
	Sub-total	**-**	**-**	**-**	**-**	***889,532***	**-**	**-**	**-**	**-**	**-**	**-**
	TOTAL O & M LABOR EXP.	**2,410,774**	**18,555,901**	**5,659,396**	**-**	**4,340,179**	**-**	**-**	**-**	**-**	**-**	**-**

Class Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

Depreciation Expense

				Dist. Primary Demand Function	Direct Assigment to LPEP Function	Dist. Secondary Demand Function	Transformer Demand Function	Services Demand Function	Dist. Primary Customer Function
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	42	20,190,597	3,458,183	18,579	534,355	214,311	17,415	2,978,754
301-303	INTANGIBLE PLANT - PRO FORMA	42	(719,641)	(123,258)	(662)	(19,046)	(7,639)	(621)	(106,170)
	Sub-total		***19,470,956***	***3,334,925***	***17,917***	***515,309***	***206,672***	***16,794***	***2,872,584***
	Distribution Plant								
360	LAND AND LAND RIGHTS	25	971,910	367,759	326	85,255	8,370	300	342,125
361	STRUCTURES & IMPROVEMENTS	32	482,969	270,714	115	29,952	2,941	106	120,197
362	STATION EQUIPMENT	26	8,167,973	8,027,555	140,418	-	-	-	-
364	POLES TOWERS & FIXTURES	27	18,988,000	6,505,243	-	1,160,574	-	-	6,886,993
365	OVERHEAD CONDUCTORS	28	16,283,284	6,498,916	-	1,596,408	-	-	6,076,664
366	UNDERGROUND CONDUIT	29	3,048,000	495,755	-	208,938	-	-	2,137,412
367	UNDERGROUND CONDUCTORS	30	10,524,944	1,711,876	-	721,478	-	-	7,380,624
368	LINE TRANSFORMERS - DEMAND	2	5,811,734	-	-	-	5,811,734	-	-
368	LINE TRANSFORMERS - CUSTOMER	9	6,470,266	-	-	-	-	-	-
369	SERVICES - DEMAND	4	140,332	-	-	-	-	140,332	-
369	SERVICES - CUSTOMER	10	11,444,668	-	-	-	-	-	-
370	METERS	8	19,318,102	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	14	280,000	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	15	2,611,000	-	-	-	-	-	-
360-373	DISTRIBUTION PLANT - PRO FORMA	35	13,069,000	3,792,347	23,035	572,418	591,530	21,235	3,422,995
	Sub-total		***117,612,182***	***27,670,166***	***163,894***	***4,375,024***	***6,414,575***	***161,973***	***26,367,010***
	General Plant Plant								
389-399	GENERAL PLANT - DISTRIBUTION	42	25,182,466	4,313,174	23,173	666,467	267,297	21,721	3,715,213
389-399	GENERAL PLANT - PRO FORMA	42	4,804,791	822,950	4,421	127,161	51,000	4,144	708,859
	Sub-total		***29,987,257***	***5,136,124***	***27,594***	***793,628***	***318,297***	***25,865***	***4,424,072***
	TOTAL DEPRECIATION EXPENSES		**167,070,396**	**36,141,214**	**209,405**	**5,683,961**	**6,939,544**	**204,632**	**33,663,666**

Amortization

	Other								
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	35	1,051,672	305,173	1,854	46,063	47,601	1,709	275,451
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	35	-	-	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	35	5,324,474	1,545,050	9,385	233,210	240,997	8,651	1,394,571
	Sub-total		***6,376,146***	***1,850,223***	***11,238***	***279,273***	***288,598***	***10,360***	***1,670,022***
	TOTAL AMORTIZATION EXPENSES		**6,376,146**	**1,850,223**	**11,238**	**279,273**	**288,598**	**10,360**	**1,670,022**

Taxes Other Than Income Taxes

TAX	DEFERRED TAXES - DISTRIBUTION	24	(2,478,000)	(714,966)	(4,434)	(106,496)	(113,862)	(4,087)	(644,846)
TAX	DEFERRED TAXES - ELECTRIC PLANT	44	1,165,000	318,575	1,915	48,186	47,053	1,768	286,390
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	24	20,261,041	5,845,827	36,253	870,749	930,975	33,420	5,272,500
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	44	-	-	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR	42	560,843	96,059	516	14,843	5,953	484	82,742
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	44	-	-	-	-	-	-	-
TAX	CAPITAL STOCK - DISTRIBUTION	44	(374,000)	(102,272)	(615)	(15,469)	(15,105)	(568)	(91,940)
TAX	CAPITAL STOCK INCREASE	44	39,000	10,665	64	1,613	1,575	59	9,587
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	44	2,444,000	668,324	4,018	101,088	98,710	3,709	600,805
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	24	(389,000)	(112,236)	(696)	(16,718)	(17,874)	(642)	(101,229)
TAX	OTHER TAXES - DISTRIBUTION	24	-	-	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT	44	-	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION PLANT	24	-	-	-	-	-	-	-
TAX	OTHER TAXES - LABOR	42	7,489,579	1,282,792	6,892	198,216	79,497	6,460	1,104,950
	Sub-total		***28,718,462***	***7,292,767***	***43,914***	***1,096,012***	***1,016,923***	***40,604***	***6,518,960***
	TOTAL TAXES OTHER THAN INCOME TAX		**28,718,462**	**7,292,767**	**43,914**	**1,096,012**	**1,016,923**	**40,604**	**6,518,960**

Class Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

		Dist. Secondary Customer Function	Transformer Customer Function	Services Customer Function	Meters Function	Area Lighting Function	Street Lighting Function	Customer Advances Function	Customer Deposits Function
Depreciation Expense									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	1,042,008	238,595	1,420,268	2,056,069	3,579	366,125	-	-
301-303	INTANGIBLE PLANT - PRO FORMA	(37,140)	(8,504)	(50,622)	(73,283)	(128)	(13,050)	-	-
	Sub-total	***1,004,868***	***230,091***	***1,369,647***	***1,982,786***	***3,452***	***353,075***	**-**	**-**
	Distribution Plant								
360	LAND AND LAND RIGHTS	117,056	9,319	24,506	11,052	336	5,507	-	-
361	STRUCTURES & IMPROVEMENTS	41,125	3,274	8,609	3,883	118	1,935	-	-
362	STATION EQUIPMENT	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES	3,808,108	-	-	-	-	627,081	-	-
365	OVERHEAD CONDUCTORS	2,111,296	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT	205,894	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS	710,967	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - DEMAND	-	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - CUSTOMER	-	6,470,266	-	-	-	-	-	-
369	SERVICES - DEMAND	-	-	-	-	-	-	-	-
369	SERVICES - CUSTOMER	-	-	11,444,668	-	-	-	-	-
370	METERS	-	-	-	19,318,102	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	-	-	-	-	280,000	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	-	-	-	-	-	2,611,000	-	-
360-373	DISTRIBUTION PLANT - PRO FORMA	1,061,139	658,557	1,731,802	781,013	23,747	389,182	-	-
	Sub-total	***8,055,584***	***7,141,416***	***13,209,585***	***20,114,049***	***304,201***	***3,634,705***	**-**	**-**
	General Plant Plant								
389-399	GENERAL PLANT - DISTRIBUTION	1,299,631	297,584	1,771,412	2,564,406	4,464	456,644	-	-
389-399	GENERAL PLANT - PRO FORMA	247,968	56,779	337,984	489,286	852	87,127	-	-
	Sub-total	***1,547,599***	***354,363***	***2,109,395***	***3,053,693***	***5,316***	***543,772***	**-**	**-**
	TOTAL DEPRECIATION EXPENSES	**10,608,051**	**7,725,870**	**16,688,627**	**25,150,528**	**312,969**	**4,531,552**	**-**	**-**
Amortization									
	Other								
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	85,391	52,995	139,359	62,849	1,911	31,318	-	-
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	-	-	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	432,321	268,304	705,558	318,194	9,675	158,557	-	-
	Sub-total	***517,712***	***321,299***	***844,917***	***381,043***	***11,586***	***189,875***	**-**	**-**
	TOTAL AMORTIZATION EXPENSES	**517,712**	**321,299**	**844,917**	**381,043**	**11,586**	**189,875**	**-**	**-**
Taxes Other Than Income Taxes									
TAX	DEFERRED TAXES - DISTRIBUTION	(199,379)	(126,763)	(333,349)	(150,335)	(4,571)	(74,912)	-	-
TAX	DEFERRED TAXES - ELECTRIC PLANT	89,744	52,385	144,190	76,515	1,848	32,784	-	-
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	1,630,194	1,036,465	2,725,583	1,229,191	37,374	612,510	-	-
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	-	-	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR	28,944	6,628	39,451	57,112	99	10,170	-	-
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
TAX	CAPITAL STOCK - DISTRIBUTION	(28,811)	(16,817)	(46,289)	(24,564)	(593)	(10,525)	-	-
TAX	CAPITAL STOCK INCREASE	3,004	1,754	4,827	2,561	62	1,097	-	-
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	188,270	109,895	302,489	160,518	3,877	68,777	-	-
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(31,299)	(19,900)	(52,330)	(23,600)	(718)	(11,760)	-	-
TAX	OTHER TAXES - DISTRIBUTION	-	-	-	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT	-	-	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	-	-	-	-	-	-	-
TAX	OTHER TAXES - LABOR	386,526	88,505	526,840	762,686	1,328	135,812	-	-
	Sub-total	***2,067,195***	***1,132,151***	***3,311,412***	***2,090,086***	***38,706***	***763,954***	**-**	**-**
	TOTAL TAXES OTHER THAN INCOME TAX	**2,067,195**	**1,132,151**	**3,311,412**	**2,090,086**	**38,706**	**763,954**	**-**	**-**

Class Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

		Meter Reading Function	Billing, Records, and Collecting Function	Collection Expense Function	Uncollectible and MFC Function	Customer Service Function	Purchased Power Function	Distribution Revenue Function	State Tax Surcharge Function	Late Payment Fees Function	Annualization Function	Other Revenue Function
Depreciation Expense												
	Intangible Plant											
301-303	INTANGIBLE PLANT - DISTRIBUTION	610,540	4,699,374	1,433,270	-	1,099,172	-	-	-	-	-	-
301-303	INTANGIBLE PLANT - PRO FORMA	(21,761)	(167,497)	(51,085)	-	(39,177)	-	-	-	-	-	-
	Sub-total	***588,779***	***4,531,877***	***1,382,185***	***-***	***1,059,995***	***-***	***-***	***-***	***-***	***-***	***-***
	Distribution Plant											
360	LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-
362	STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES	-	-	-	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS	-	-	-	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT	-	-	-	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS	-	-	-	-	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - DEMAND	-	-	-	-	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
369	SERVICES - DEMAND	-	-	-	-	-	-	-	-	-	-	-
369	SERVICES - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
370	METERS	-	-	-	-	-	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	-	-	-	-	-	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	-	-	-	-	-	-	-	-	-	-	-
360-373	DISTRIBUTION PLANT - PRO FORMA	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***-***	***-***	***-***	***-***	***-***	***-***	***-***	***-***	***-***	***-***	***-***
	General Plant Plant											
389-399	GENERAL PLANT - DISTRIBUTION	761,489	5,861,235	1,787,628	-	1,370,928	-	-	-	-	-	-
389-399	GENERAL PLANT - PRO FORMA	145,291	1,118,318	341,078	-	261,572	-	-	-	-	-	-
	Sub-total	***906,780***	***6,979,553***	***2,128,706***	***-***	***1,632,500***	***-***	***-***	***-***	***-***	***-***	***-***
	TOTAL DEPRECIATION EXPENSES	**1,495,559**	**11,511,431**	**3,510,891**	**-**	**2,692,495**	**-**	**-**	**-**	**-**	**-**	**-**
Amortization												
	Other											
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	-	-	-	-	-	-	-	-	-	-	-
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	-	-	-	-	-	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***-***	***-***	***-***	***-***	***-***	***-***	***-***	***-***	***-***	***-***	***-***
	TOTAL AMORTIZATION EXPENSES	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Taxes Other Than Income Taxes												
TAX	DEFERRED TAXES - DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
TAX	DEFERRED TAXES - ELECTRIC PLANT	4,955	38,139	11,632	-	8,921	-	-	-	-	-	-
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	-	-	-	-	-	-	-	-	-	-	-
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	-	-	-	-	-	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR	16,959	130,536	39,813	-	30,532	-	-	-	-	-	-
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-	-	-	-
TAX	CAPITAL STOCK - DISTRIBUTION	(1,591)	(12,244)	(3,734)	-	(2,864)	-	-	-	-	-	-
TAX	CAPITAL STOCK INCREASE	166	1,277	389	-	299	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	10,395	80,009	24,402	-	18,714	-	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT	-	-	-	-	-	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	-	-	-	-	-	-	-	-	-	-
TAX	OTHER TAXES - LABOR	226,476	1,743,204	531,663	-	407,731	-	-	-	-	-	-
	Sub-total	***257,360***	***1,980,921***	***604,165***	***-***	***463,333***	***-***	***-***	***-***	***-***	***-***	***-***
	TOTAL TAXES OTHER THAN INCOME TAX	**257,360**	**1,980,921**	**604,165**	**-**	**463,333**	**-**	**-**	**-**	**-**	**-**	**-**

Class Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

					Dist. Primary Demand Function	Direct Assigment to LPEP Function	Dist. Secondary Demand Function	Transformer Demand Function	Services Demand Function	Dist. Primary Customer Function
Adjustments to Taxable Income										
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	44	(55,662,000)	-	(15,221,051)	(91,513)	(2,302,270)	(2,248,123)	(84,473)	(13,683,310)
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	36	2,998,284	-	648,599	3,758	102,006	124,539	3,672	604,136
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	37	37,503,347	-	8,823,268	52,261	1,395,077	2,045,435	51,649	8,407,727
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	38	(1,131,879)	-	(193,865)	(1,042)	(29,956)	(12,014)	(976)	(166,988)
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	24	(388,809)	-	(112,181)	(696)	(16,710)	(17,865)	(641)	(101,179)
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	24	7,450,338	-	2,149,612	13,331	320,190	342,336	12,289	1,938,790
TAX	TAX ADJUSTMENT - GRT RELATED		-	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED	42	(8,463,624)	-	(1,449,623)	(7,788)	(223,994)	(89,836)	(7,300)	(1,248,653)
TAX	TAX ADJUSTMENT - M&S RELATED	42	-	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	38	4,085,150	-	699,692	3,759	108,116	43,361	3,524	602,689
	Sub-total		***(13,609,193)***	-	***(4,655,549)***	***(27,929)***	***(647,542)***	***187,832***	***(22,257)***	***(3,646,788)***
PA Special Deductions										
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	37	(19,416,931)	-	(4,568,147)	(27,058)	(722,285)	(1,059,001)	(26,741)	(4,353,005)
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	24	-	-	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	24	(59,529,738)	-	(17,175,848)	(106,517)	(2,558,381)	(2,735,334)	(98,194)	(15,491,333)
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	38	(6,465,185)	-	(1,107,337)	(5,949)	(171,104)	(68,624)	(5,576)	(953,820)
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	24	(22,439,943)	-	(6,474,496)	(40,152)	(964,391)	(1,031,094)	(37,015)	(5,839,512)
TAX	CONSOLIDATED TAX ADJUSTMENT	24	-	-	-	-	-	-	-	-
	TOTAL		***(107,851,797)***	-	***(29,325,827)***	***(179,676)***	***(4,416,161)***	***(4,894,053)***	***(167,525)***	***(26,637,671)***
Net Adds/Deducts to Taxable Income			**(121,460,990)**	-	**(33,981,376)**	**(207,605)**	**(5,063,702)**	**(4,706,220)**	**(189,783)**	**(30,284,458)**
Fuel and Purchased Power										
555	PURCHASED POWER	20	-	-	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	20	-	-	-	-	-	-	-	-
	TOTAL		**-**	-	**-**	**-**	**-**	**-**	**-**	**-**
Operating Revenues										
REV	DISTRIBUTION REVENUES		798,337,817	-	-	-	-	-	-	-
REV	STATE TAX ADJ SURCHARGE		(845,348)	-	-	-	-	-	-	-
REV	LATE PAYMENT CHARGES		12,409,747	-	-	-	-	-	-	-
REV	ANNUALIZATION		2,847,422	-	-	-	-	-	-	-
REV	MISCELLANEOUS SERVICE REVS		1,443,882	-	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - DIST		42,506,835	-	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - DIST		1,860,000	-	-	-	-	-	-	-
	Sub-total		***858,560,355***	-	-	-	-	-	-	-
	TOTAL		**858,560,355**	-	-	-	-	-	-	-

Class Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

		Dist. Secondary Customer Function	Transformer Customer Function	Services Customer Function	Meters Function	Area Lighting Function	Street Lighting Function	Customer Advances Function	Customer Deposits Function
Adjustments to Taxable Income									
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(4,287,848)	(2,502,859)	(6,889,173)	(3,655,785)	(88,302)	(1,566,385)	-	-
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	190,375	138,650	299,498	451,357	5,617	81,324	-	-
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	2,568,708	2,277,205	4,212,180	6,413,827	97,001	1,159,009	-	-
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(58,415)	(13,376)	(79,620)	(115,263)	(201)	(20,525)	-	-
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	(31,283)	(19,890)	(52,304)	(23,588)	(717)	(11,754)	-	-
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	599,451	381,126	1,002,244	451,995	13,743	225,231	-	-
TAX	TAX ADJUSTMENT - GRT RELATED	-	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED	(436,795)	(100,016)	(595,357)	(861,876)	(1,500)	(153,474)	-	-
TAX	TAX ADJUSTMENT - M&S RELATED	-	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	210,829	48,275	287,362	416,003	724	74,078	-	-
	Sub-total	***(1,244,979)***	***209,116***	***(1,815,170)***	***3,076,670***	***26,365***	***(212,496)***	***-***	***-***
PA Special Deductions									
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	(1,329,919)	(1,178,997)	(2,180,808)	(3,320,686)	(50,221)	(600,064)	-	-
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	-	-	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	(4,789,735)	(3,045,277)	(8,008,139)	(3,611,532)	(109,809)	(1,799,640)	-	-
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	(333,659)	(76,400)	(454,781)	(658,369)	(1,146)	(117,236)	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	(1,805,507)	(1,147,928)	(3,018,696)	(1,361,380)	(41,393)	(678,381)	-	-
TAX	CONSOLIDATED TAX ADJUSTMENT	-	-	-	-	-	-	-	-
	TOTAL	***(8,258,821)***	***(5,448,602)***	***(13,662,424)***	***(8,951,967)***	***(202,569)***	***(3,195,320)***	***-***	***-***
Net Adds/Deducts to Taxable Income		**(9,503,800)**	**(5,239,486)**	**(15,477,593)**	**(5,875,297)**	**(176,204)**	**(3,407,817)**	**-**	**-**
Fuel and Purchased Power									
555	PURCHASED POWER	-	-	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-
Operating Revenues									
REV	DISTRIBUTION REVENUES	-	-	-	-	-	-	-	-
REV	STATE TAX ADJ SURCHARGE	-	-	-	-	-	-	-	-
REV	LATE PAYMENT CHARGES	-	-	-	-	-	-	-	-
REV	ANNUALIZATION	-	-	-	-	-	-	-	-
REV	MISCELLANEOUS SERVICE REVS	-	-	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - DIST	-	-	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - DIST	-	-	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-

Class Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

		Meter Reading Function	Billing, Records, and Collecting Function	Collection Expense Function	Uncollectible and MFC Function	Customer Service Function	Purchased Power Function	Distribution Revenue Function	State Tax Surcharge Function	Late Payment Fees Function	Annualization Function	Other Revenue Function
Adjustments to Taxable Income												
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(236,740)	(1,822,203)	(555,757)	-	(426,209)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	26,840	206,587	63,007	-	48,320	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	-	-	-	-	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(34,227)	(263,446)	(80,349)	-	(61,619)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	-	-	-	-	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	-	-	-	-	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - GRT RELATED	-	-	-	-	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED	(255,930)	(1,969,914)	(600,807)	-	(460,758)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - M&S RELATED	-	-	-	-	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	123,530	950,821	289,993	-	222,395	-	-	-	-	-	-
	Sub-total	***(376,527)***	***(2,898,155)***	***(883,913)***	***-***	***(677,871)***	***-***	***-***	***-***	***-***	***-***	***-***
PA Special Deductions												
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	-	-	-	-	-	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	-	-	-	-	-	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	-	-	-	-	-	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	(195,500)	(1,504,776)	(458,944)	-	(351,963)	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	-	-	-	-	-	-	-	-	-	-	-
TAX	CONSOLIDATED TAX ADJUSTMENT	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	***(195,500)***	***(1,504,776)***	***(458,944)***	***-***	***(351,963)***	***-***	***-***	***-***	***-***	***-***	***-***
Net Adds/Deducts to Taxable Income		**(572,027)**	**(4,402,930)**	**(1,342,857)**	**-**	**(1,029,834)**	**-**	**-**	**-**	**-**	**-**	**-**
Fuel and Purchased Power												
555	PURCHASED POWER	-	-	-	-	-	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Operating Revenues												
REV	DISTRIBUTION REVENUES	-	-	-	-	-	-	798,337,817	-	-	-	-
REV	STATE TAX ADJ SURCHARGE	-	-	-	-	-	-	-	(845,348)	-	-	-
REV	LATE PAYMENT CHARGES	-	-	-	-	-	-	-	-	12,409,747	-	-
REV	ANNUALIZATION	-	-	-	-	-	-	-	-	-	2,847,422	-
REV	MISCELLANEOUS SERVICE REVS	-	-	-	-	-	-	-	-	-	-	1,443,882
REV	RENT-ELECTRIC PROPERTY - DIST	-	-	-	-	-	-	-	-	-	-	42,506,835
REV	OTHER ELECTRIC REVENUE - DIST	-	-	-	-	-	-	-	-	-	-	1,860,000
	Sub-total	***-***	***-***	***-***	***-***	***-***	***-***	***798,337,817***	***(845,348)***	***12,409,747***	***2,847,422***	***45,810,717***
	TOTAL	**-**	**-**	**-**	**-**	**-**	**-**	**798,337,817**	**(845,348)**	**12,409,747**	**2,847,422**	**45,810,717**

Class Cost of Service Study

Internal Allocation Factors - Future Test Year (2015)

Name	No.	Description	Total	Dist. Primary Demand Function	Direct Assigment to LPEP Function	Dist. Secondary Demand Function	Transformer Demand Function
				F_DSTPR_PRI_DEM	F_DSTPR_DIRECT_LPEP	F_DSTSC_SEC_DEM	F_TRANF_SEC_DEM
DPLT	24	Distribution Plant less Internals	4,918,139,890	1,419,008,789	8,800,059	211,364,502	225,983,798
				28.85%	0.18%	4.30%	4.59%
PLT_360	25	Acct 360 Distribution Plant	92,181,507	34,880,355	30,915	8,086,083	793,892
				37.84%	0.03%	8.77%	0.86%
PLT_362	26	Acct 362 Distribution Plant	511,889,214	503,089,155	8,800,059	-	-
				98.28%	1.72%	0.00%	0.00%
PLT_364	27	Acct 364 Distribution Plant	1,115,180,000	382,058,006	-	68,161,403	-
				34.26%	0.00%	6.11%	0.00%
PLT_365	28	Acct 365 Distribution Plant	936,225,864	373,662,548	-	91,787,282	-
				39.91%	0.00%	9.80%	0.00%
PLT_366	29	Acct 366 Distribution Plant	190,694,000	31,016,262	-	13,071,948	-
				16.26%	0.00%	6.85%	0.00%
PLT_367	30	Acct 367 Distribution Plant	559,361,594	90,979,819	-	38,343,869	-
				16.26%	0.00%	6.85%	0.00%
PLT_360_2	31	Acct 360 thru 362 Distribution Plant	642,273,721	576,172,510	8,830,975	8,086,083	793,892
				89.71%	1.37%	1.26%	0.12%
PLT_360_1	32	Acct 360 & 361 Distribution Plant	130,384,507	73,083,355	30,915	8,086,083	793,892
				56.05%	0.02%	6.20%	0.61%
PLT_364_5	33	Acct 364 & 365 Distribution Plant	2,051,405,864	755,720,554	-	159,948,686	-
				36.84%	0.00%	7.80%	0.00%
PLT_366_7	34	Acct 366 & 367 Distribution Plant	750,055,594	121,996,081	-	51,415,817	-
				16.26%	0.00%	6.85%	0.00%
PLT_369	35	Acct 369 Distribution Plant	669,717,000	-	-	-	-
				0.00%	0.00%	0.00%	0.00%
TOTDPLT	35	Distribution Plant	5,010,321,398	1,453,889,144	8,830,975	219,450,585	226,777,690
				29.02%	0.18%	4.38%	4.53%
DEPR	36	Total Depreciation Expense	167,070,396	36,141,214	209,405	5,683,961	6,939,544
				21.63%	0.13%	3.40%	4.15%
DEPR_DPLT	37	Distribution Depreciation Expense	117,612,182	27,670,166	163,894	4,375,024	6,414,575
				23.53%	0.14%	3.72%	5.45%
DEPR_GIPLT	38	General and Intangible Depreciation Expense	49,458,214	8,471,049	45,512	1,308,937	524,969
				17.13%	0.09%	2.65%	1.06%

Class Cost of Service Study

Internal Allocation Factors - Future Test Year (2015)

Name	No.	Description	Total	Services Demand Function	Dist. Primary Customer Function	Dist. Secondary Customer Function	Transformer Customer Function	Services Customer Function
				F_SERVS_SRV_DEM	F_DSTPR_PRI_CUST	F_DSTSC_SEC_CUST	F_TRANF_XFRS	F_SERVS_SERV
DPLT	24	Distribution Plant less Internals	4,918,139,890	8,112,440	1,279,840,082	395,711,261	251,590,202	661,604,560
				0.16%	26.02%	8.05%	5.12%	13.45%
PLT_360	25	Acct 360 Distribution Plant	92,181,507	28,499	32,449,070	11,102,209	883,848	2,324,249
				0.03%	35.20%	12.04%	0.96%	2.52%
PLT_362	26	Acct 362 Distribution Plant	511,889,214	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
PLT_364	27	Acct 364 Distribution Plant	1,115,180,000	-	404,478,448	223,653,164	-	-
				0.00%	36.27%	20.06%	0.00%	0.00%
PLT_365	28	Acct 365 Distribution Plant	936,225,864	-	349,384,687	121,391,347	-	-
				0.00%	37.32%	12.97%	0.00%	0.00%
PLT_366	29	Acct 366 Distribution Plant	190,694,000	-	133,724,285	12,881,505	-	-
				0.00%	70.13%	6.76%	0.00%	0.00%
PLT_367	30	Acct 367 Distribution Plant	559,361,594	-	392,252,662	37,785,244	-	-
				0.00%	70.13%	6.76%	0.00%	0.00%
PLT_360_2	31	Acct 360 thru 362 Distribution Plant	642,273,721	28,499	32,449,070	11,102,209	883,848	2,324,249
				0.00%	5.05%	1.73%	0.14%	0.36%
PLT_360_1	32	Acct 360 & 361 Distribution Plant	130,384,507	28,499	32,449,070	11,102,209	883,848	2,324,249
				0.02%	24.89%	8.51%	0.68%	1.78%
PLT_364_5	33	Acct 364 & 365 Distribution Plant	2,051,405,864	-	753,863,135	345,044,511	-	-
				0.00%	36.75%	16.82%	0.00%	0.00%
PLT_366_7	34	Acct 366 & 367 Distribution Plant	750,055,594	-	525,976,947	50,666,750	-	-
				0.00%	70.13%	6.76%	0.00%	0.00%
PLT_369	35	Acct 369 Distribution Plant	669,717,000	8,112,440	-	-	-	661,604,560
				1.21%	0.00%	0.00%	0.00%	98.79%
TOTDPLT	35	Distribution Plant	5,010,321,398	8,140,939	1,312,289,153	406,813,470	252,474,050	663,928,809
				0.16%	26.19%	8.12%	5.04%	13.25%
DEPR	36	Total Depreciation Expense	167,070,396	204,632	33,663,666	10,608,051	7,725,870	16,688,627
				0.12%	20.15%	6.35%	4.62%	9.99%
DEPR_DPLT	37	Distribution Depreciation Expense	117,612,182	161,973	26,367,010	8,055,584	7,141,416	13,209,585
				0.14%	22.42%	6.85%	6.07%	11.23%
DEPR_GIPLT	38	General and Intangible Depreciation Expense	49,458,214	42,659	7,296,655	2,552,467	584,454	3,479,042
				0.09%	14.75%	5.16%	1.18%	7.03%

Class Cost of Service Study

Internal Allocation Factors - Future Test Year (2015)

Name	No.	Description	Total	Meters Function	Area Lighting Function	Street Lighting Function	Customer Advances Function	Customer Deposits Function
				F_METER_METERS	F_LIGHT_AREALGT	F_LIGHT_STTRLGT	F_DISTR_ADVANCES	F_DISTR_DEPOSIT
DPLT	24	Distribution Plant less Internals	4,918,139,890	298,372,218	9,072,000	148,679,979	-	-
				6.07%	0.18%	3.02%	0.00%	0.00%
PLT_360	25	Acct 360 Distribution Plant	92,181,507	1,048,196	31,870	522,320	-	-
				1.14%	0.03%	0.57%	0.00%	0.00%
PLT_362	26	Acct 362 Distribution Plant	511,889,214	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
PLT_364	27	Acct 364 Distribution Plant	1,115,180,000	-	-	36,828,979	-	-
				0.00%	0.00%	3.30%	0.00%	0.00%
PLT_365	28	Acct 365 Distribution Plant	936,225,864	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
PLT_366	29	Acct 366 Distribution Plant	190,694,000	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
PLT_367	30	Acct 367 Distribution Plant	559,361,594	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360_2	31	Acct 360 thru 362 Distribution Plant	642,273,721	1,048,196	31,870	522,320	-	-
				0.16%	0.00%	0.08%	0.00%	0.00%
PLT_360_1	32	Acct 360 & 361 Distribution Plant	130,384,507	1,048,196	31,870	522,320	-	-
				0.80%	0.02%	0.40%	0.00%	0.00%
PLT_364_5	33	Acct 364 & 365 Distribution Plant	2,051,405,864	-	-	36,828,979	-	-
				0.00%	0.00%	1.80%	0.00%	0.00%
PLT_366_7	34	Acct 366 & 367 Distribution Plant	750,055,594	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
PLT_369	35	Acct 369 Distribution Plant	669,717,000	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
TOTDPLT	35	Distribution Plant	5,010,321,398	299,420,414	9,103,870	149,202,299	-	-
				5.98%	0.18%	2.98%	0.00%	0.00%
DEPR	36	Total Depreciation Expense	167,070,396	25,150,528	312,969	4,531,552	-	-
				15.05%	0.19%	2.71%	0.00%	0.00%
DEPR_DPLT	37	Distribution Depreciation Expense	117,612,182	20,114,049	304,201	3,634,705	-	-
				17.10%	0.26%	3.09%	0.00%	0.00%
DEPR_GIPLT	38	General and Intangible Depreciation Expense	49,458,214	5,036,479	8,768	896,847	-	-
				10.18%	0.02%	1.81%	0.00%	0.00%

Class Cost of Service Study

Internal Allocation Factors - Future Test Year (2015)

Name	No.	Description	Total	Meter Reading Function	Billing, Records, and Collecting Function	Collection Expense Function	Uncollectible and MFC Function	Customer Service Function	Purchased Power Function
				F_METRD_MT READ	F_BILLS_CUS T	F_BILLS_GRS WRTOFF	F_CUSSV_GR SWRTOFF	F_CUSSV_CU ST	F_PRPWR_FU L_ENRGYSRC
DPLT	24	Distribution Plant less Internals	4,918,139,890	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360	25	Acct 360 Distribution Plant	92,181,507	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_362	26	Acct 362 Distribution Plant	511,889,214	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_364	27	Acct 364 Distribution Plant	1,115,180,000	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_365	28	Acct 365 Distribution Plant	936,225,864	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_366	29	Acct 366 Distribution Plant	190,694,000	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_367	30	Acct 367 Distribution Plant	559,361,594	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360_2	31	Acct 360 thru 362 Distribution Plant	642,273,721	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360_1	32	Acct 360 & 361 Distribution Plant	130,384,507	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_364_5	33	Acct 364 & 365 Distribution Plant	2,051,405,864	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_366_7	34	Acct 366 & 367 Distribution Plant	750,055,594	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_369	35	Acct 369 Distribution Plant	669,717,000	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTDPLT	35	Distribution Plant	5,010,321,398	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEPR	36	Total Depreciation Expense	167,070,396	1,495,559	11,511,431	3,510,891	-	2,692,495	-
				0.90%	6.89%	2.10%	0.00%	1.61%	0.00%
DEPR_DPLT	37	Distribution Depreciation Expense	117,612,182	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEPR_GIPLT	38	General and Intangible Depreciation Expense	49,458,214	1,495,559	11,511,431	3,510,891	-	2,692,495	-
				3.02%	23.28%	7.10%	0.00%	5.44%	0.00%

Class Cost of Service Study

Internal Allocation Factors - Future Test Year (2015)

Name	No.	Description	Total	Distribution Revenue Function	State Tax Surcharge Function	Late Payment Fees Function	Annualization Function	Other Revenue Function	Other Revenue Function
				F_REVNU_REV_DIST	F_REVNU_REV_STAS	F_REVNU_LT_FEES	F_REVNU_REV_ANNL	F_REVNU_REV_TOTDPLT	F_REVNU_REV_TOTDPLT
DPLT	24	Distribution Plant less Internals	4,918,139,890	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360	25	Acct 360 Distribution Plant	92,181,507	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_362	26	Acct 362 Distribution Plant	511,889,214	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_364	27	Acct 364 Distribution Plant	1,115,180,000	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_365	28	Acct 365 Distribution Plant	936,225,864	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_366	29	Acct 366 Distribution Plant	190,694,000	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_367	30	Acct 367 Distribution Plant	559,361,594	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360_2	31	Acct 360 thru 362 Distribution Plant	642,273,721	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360_1	32	Acct 360 & 361 Distribution Plant	130,384,507	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_364_5	33	Acct 364 & 365 Distribution Plant	2,051,405,864	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_366_7	34	Acct 366 & 367 Distribution Plant	750,055,594	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_369	35	Acct 369 Distribution Plant	669,717,000	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTDPLT	35	Distribution Plant	5,010,321,398	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEPR	36	Total Depreciation Expense	167,070,396	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEPR_DPLT	37	Distribution Depreciation Expense	117,612,182	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEPR_GIPLT	38	General and Intangible Depreciation Expense	49,458,214	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Class Cost of Service Study

Internal Allocation Factors - Future Test Year (2015)

Name	No.	Description	Total	Dist. Primary Demand Function	Direct Assigment to LPEP Function	Dist. Secondary Demand Function	Transformer Demand Function
				F_DSTPR_PRI_DEM	F_DSTPR_DIRECT_LPEP	F_DSTSC_SEC_DEM	F_TRANF_SEC_DEM
DISTOPLBR	39	Distribution Operations Labor Excludes Supervision	23,560,687	4,960,108	10,221	1,010,161	221,889
				21.05%	0.04%	4.29%	0.94%
DMAINTLBR	40	Distribution Maintenance Labor	15,286,085	6,498,521	57,152	674,208	518,467
				42.51%	0.37%	4.41%	3.39%
CUSTACCTLBR	41	Customer Accounts Exluding Uncollectibles and Services	25,295,863	-	-	-	-
				0.00%	0.00%	0.00%	0.00%
LABOR	42	Labor Expense (excluding A&G labor)	79,724,384	13,654,944	73,363	2,109,947	846,226
				17.13%	0.09%	2.65%	1.06%
NETTOTPLT	43	Net Total Plant in Service	3,728,523,176	1,125,261,157	7,442,846	166,966,672	142,205,302
				30.18%	0.20%	4.48%	3.81%
TOTPLT	44	Total Plant in Service	5,830,378,105	1,594,345,902	9,585,595	241,153,809	235,482,097
				27.35%	0.16%	4.14%	4.04%
RTBASE	45	Rate Base	2,891,771,960	892,541,503	6,032,928	131,830,777	106,591,369
				30.86%	0.21%	4.56%	3.69%
OMEXCLUNCOLL	46	O&M Expense Excluding Uncollectible	354,920,020	79,702,735	344,016	13,236,058	4,035,495
				22.46%	0.10%	3.73%	1.14%
DEFRTX	47	Deferred Income Tax	19,508,883	5,545,495	34,251	827,282	870,120
				28.43%	0.18%	4.24%	4.46%
CAPSTCK	48	Capital Stock Increase	39,000	10,665	64	1,613	1,575
				27.35%	0.16%	4.14%	4.04%
904INCREASE	49	Uncollectible Increase	2,694,000	-	-	-	-
				0.00%	0.00%	0.00%	0.00%

Class Cost of Service Study

Internal Allocation Factors - Future Test Year (2015)

Name	No.	Description	Total	Services Demand Function	Dist. Primary Customer Function	Dist. Secondary Customer Function	Transformer Customer Function	Services Customer Function
				F_SERVS_SRV_DEM	F_DSTPR_PRI_CUST	F_DSTSC_SEC_CUST	F_TRANF_XFRS	F_SERVS_SERV
DISTOPLBR	39	Distribution Operations Labor Excludes Supervision	23,560,687	41,195	5,793,100	1,958,570	247,032	3,359,613
				0.17%	24.59%	8.31%	1.05%	14.26%
DMAINTLBR	40	Distribution Maintenance Labor	15,286,085	10,774	3,539,110	1,329,990	577,215	878,661
				0.07%	23.15%	8.70%	3.78%	5.75%
CUSTACCTLBR	41	Customer Accounts Exluding Uncollectibles and Services	25,295,863	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
LABOR	42	Labor Expense (excluding A&G labor)	79,724,384	68,765	11,761,876	4,114,461	942,113	5,608,057
				0.09%	14.75%	5.16%	1.18%	7.03%
NETTOTPLT	43	Net Total Plant in Service	3,728,523,176	4,654,766	986,724,431	310,158,898	158,318,697	379,616,303
				0.12%	26.46%	8.32%	4.25%	10.18%
TOTPLT	44	Total Plant in Service	5,830,378,105	8,848,263	1,433,273,530	449,135,417	262,164,760	721,614,101
				0.15%	24.58%	7.70%	4.50%	12.38%
RTBASE	45	Rate Base	2,891,771,960	3,353,971	777,025,800	244,927,747	118,669,321	273,530,860
				0.12%	26.87%	8.47%	4.10%	9.46%
OMEXCLUNCOLL	46	O&M Expense Excluding Uncollectible	354,920,020	301,638	71,108,527	26,469,905	4,492,760	24,599,905
				0.08%	20.04%	7.46%	1.27%	6.93%
DEFRTX	47	Deferred Income Tax	19,508,883	31,585	4,996,786	1,549,504	968,714	2,575,875
				0.16%	25.61%	7.94%	4.97%	13.20%
CAPSTCK	48	Capital Stock Increase	39,000	59	9,587	3,004	1,754	4,827
				0.15%	24.58%	7.70%	4.50%	12.38%
904INCREASE	49	Uncollectible Increase	2,694,000	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%

Class Cost of Service Study

Internal Allocation Factors - Future Test Year (2015)

Name	No.	Description	Total	Meters Function	Area Lighting Function	Street Lighting Function	Customer Advances Function	Customer Deposits Function
				F_METER_METERS	F_LIGHT_AREALGT	F_LIGHT_STTRLGT	F_DISTR_ADVANCES	F_DISTR_DEPOSIT
DISTOPLBR	39	Distribution Operations Labor Excludes Supervision	23,560,687	5,636,166	8,908	313,724	-	-
				23.92%	0.04%	1.33%	0.00%	0.00%
DMAINTLBR	40	Distribution Maintenance Labor	15,286,085	226,170	1,618	974,199	-	-
				1.48%	0.01%	6.37%	0.00%	0.00%
CUSTACCTLBR	41	Customer Accounts Exluding Uncollectibles and Services	25,295,863	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
LABOR	42	Labor Expense (excluding A&G labor)	79,724,384	8,118,574	14,134	1,445,676	-	-
				10.18%	0.02%	1.81%	0.00%	0.00%
NETTOTPLT	43	Net Total Plant in Service	3,728,523,176	154,849,056	3,868,196	92,277,357	-	-
				4.15%	0.10%	2.47%	0.00%	0.00%
TOTPLT	44	Total Plant in Service	5,830,378,105	382,929,261	9,249,251	164,072,737	-	-
				6.57%	0.16%	2.81%	0.00%	0.00%
RTBASE	45	Rate Base	2,891,771,960	103,630,944	2,450,275	68,366,113	(91,103)	(14,659,622)
				3.58%	0.08%	2.36%	0.00%	-0.51%
OMEXCLUNCOLL	46	O&M Expense Excluding Uncollectible	354,920,020	27,341,507	94,002	8,199,413	-	196,000
				7.70%	0.03%	2.31%	0.00%	0.06%
DEFRTX	47	Deferred Income Tax	19,508,883	1,212,484	34,750	580,552	-	-
				6.22%	0.18%	2.98%	0.00%	0.00%
CAPSTCK	48	Capital Stock Increase	39,000	2,561	62	1,097	-	-
				6.57%	0.16%	2.81%	0.00%	0.00%
904INCREASE	49	Uncollectible Increase	2,694,000	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%

Class Cost of Service Study

Internal Allocation Factors - Future Test Year (2015)

Name	No.	Description	Total	Meter Reading Function	Billing, Records, and Collecting Function	Collection Expense Function	Uncollectible and MFC Function	Customer Service Function	Purchased Power Function
				F_METRD_MT READ	F_BILLS_CUS T	F_BILLS_GRS WRTOFF	F_CUSSV_GR SWRTOFF	F_CUSSV_CU ST	F_PRPWR_FU L_ENRGYSRC
DISTOPLBR	39	Distribution Operations Labor Excludes Supervision	23,560,687	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DMAINTLBR	40	Distribution Maintenance Labor	15,286,085	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCTLBR	41	Customer Accounts Exluding Uncollectibles and Services	25,295,863	2,290,334	17,628,870	5,376,659	-	-	-
				9.05%	69.69%	21.26%	0.00%	0.00%	0.00%
LABOR	42	Labor Expense (excluding A&G labor)	79,724,384	2,410,774	18,555,901	5,659,396	-	4,340,179	-
				3.02%	23.28%	7.10%	0.00%	5.44%	0.00%
NETTOTPLT	43	Net Total Plant in Service	3,728,523,176	15,272,898	117,556,609	35,853,790	-	27,496,199	-
				0.41%	3.15%	0.96%	0.00%	0.74%	0.00%
TOTPLT	44	Total Plant in Service	5,830,378,105	24,797,572	190,868,718	58,213,374	-	44,643,719	-
				0.43%	3.27%	1.00%	0.00%	0.77%	0.00%
RTBASE	45	Rate Base	2,891,771,960	13,810,635	106,475,627	32,574,480	(203,471)	24,913,805	-
				0.48%	3.68%	1.13%	-0.01%	0.86%	0.00%
OMEXCLUNCOLL	46	O&M Expense Excluding Uncollectible	354,920,020	6,673,122	60,440,518	23,661,277	(10,604,737)	14,627,877	-
				1.88%	17.03%	6.67%	-2.99%	4.12%	0.00%
DEFRTX	47	Deferred Income Tax	19,508,883	21,914	168,675	51,444	-	39,453	-
				0.11%	0.86%	0.26%	0.00%	0.20%	0.00%
CAPSTCK	48	Capital Stock Increase	39,000	166	1,277	389	-	299	-
				0.43%	3.27%	1.00%	0.00%	0.77%	0.00%
904INCREASE	49	Uncollectible Increase	2,694,000	-	-	-	2,694,000	-	-
				0.00%	0.00%	0.00%	100.00%	0.00%	0.00%

Class Cost of Service Study

Internal Allocation Factors - Future Test Year (2015)

Name	No.	Description	Total	Distribution Revenue Function	State Tax Surcharge Function	Late Payment Fees Function	Annualization Function	Other Revenue Function	Other Revenue Function
				F_REVNU_REV_DIST	F_REVNU_REV_STAS	F_REVNU_LT_FEES	F_REVNU_REV_ANNL	F_REVNU_REV_TOTDPLT	F_REVNU_REV_TOTDPLT
DISTOPLBR	39	Distribution Operations Labor Excludes Supervision	23,560,687	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DMAINTLBR	40	Distribution Maintenance Labor	15,286,085	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCTLBR	41	Customer Accounts Exluding Uncollectibles and Services	25,295,863	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR	42	Labor Expense (excluding A&G labor)	79,724,384	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NETTOTPLT	43	Net Total Plant in Service	3,728,523,176	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT	44	Total Plant in Service	5,830,378,105	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RTBASE	45	Rate Base	2,891,771,960	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OMEXCLUNCOLL	46	O&M Expense Excluding Uncollectible	354,920,020	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEFRTX	47	Deferred Income Tax	19,508,883	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CAPSTCK	48	Capital Stock Increase	39,000	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
904INCREASE	49	Uncollectible Increase	2,694,000	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Class Cost of Service Study

Allocation to Rate Classes - Future Test Year (2015)

Functional Description	Func/Class	Allocator		RS	RTS	GS-1	GS-3	LP-4	LP-5	LPEP	GH-2	SL/AL
RATE BASE												
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	892,541,503	447,409,311	14,015,281	57,273,639	230,347,941	137,850,342	-	-	2,059,265	3,585,724
Direct Assigment to LPEP	F_DSTPR_DEM	DIRECT_LPEP	6,032,928	-	-	-	-	-	-	6,032,928	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	131,830,777	78,154,244	2,448,214	10,004,660	40,237,583	-	-	-	359,716	626,361
Transformer Demand	F_TRANF_DEM	SEC_DEM	106,591,369	63,191,373	1,979,496	8,089,237	32,533,974	-	-	-	290,847	506,442
Services Demand	F_SERVS_DEM	SRV_DEM	3,353,971	1,997,853	62,584	255,749	1,028,591	-	-	-	9,195	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	777,025,800	671,898,931	6,547,657	79,965,612	16,143,116	656,291	-	-	968,914	845,281
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	244,927,747	211,969,545	2,065,644	25,227,417	5,092,803	-	-	-	305,671	266,668
Transformer Customer	F_TRANF_CUS	XFRS	118,669,321	78,864,895	700,747	19,705,876	18,996,494	-	-	-	312,038	89,272
Services Customer	F_SERVS_CUS	SERV	273,530,860	228,506,211	2,199,520	31,054,797	11,367,205	-	-	-	403,127	-
Meters	F_METER_CUS	METERS	103,630,944	76,612,689	864,041	12,344,826	10,100,588	2,061,237	1,374,434	18,384	254,746	-
Area Lighting	F_LIGHT_CUS	AREALGT	2,450,275	-	-	-	-	-	-	-	-	2,450,275
Street Lighting	F_LIGHT_CUS	STTRLGT	68,366,113	-	-	-	-	-	-	-	-	68,366,113
Customer Advances	F_DISTR_CUS	ADVANCES	(91,103)	-	-	(75,801)	(15,302)	-	-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT	(14,659,622)	(6,178,988)	(32,710)	(3,188,441)	(4,829,421)	(377,461)	-	-	(30,340)	(22,261)
Meter Reading	F_METRD_CUS	MTREAD	13,810,635	11,953,971	116,491	1,422,694	287,207	11,676	1,347	10	17,238	-
Billing, Records, and Collecting	F_BILLS_CUS	CUST	106,475,627	92,061,088	897,136	10,956,590	2,211,870	89,922	10,373	75	132,757	115,817
Collection Expense	F_BILLS_CUS	GRSWRTOFF	32,574,480	31,053,951	112,074	691,322	626,957	86,799	-	-	3,377	-
Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF	(203,471)	(193,973)	(700)	(4,318)	(3,916)	(542)	-	-	(21)	-
Customer Service	F_CUSSV_CUS	CUST	24,913,805	21,541,005	209,917	2,563,689	517,547	21,041	2,427	17	31,063	27,100
Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-	-	-
State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-	-	-
Late Payment Fees	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-	-	-
Annualization	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-	-	-
Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-	-	-
	DEM		- 1,140,350,548	590,752,781	18,505,575	75,623,284	304,148,089	137,850,342	-	6,032,928	2,719,023	4,718,526
	CUS		- 1,751,421,411	1,418,089,324	13,679,816	180,664,260	60,495,147	2,548,962	1,388,580	18,486	2,398,571	72,138,265
	FUL		- -	-	-	-	-	-	-	-	-	-
	REV		- -	-	-	-	-	-	-	-	-	-
	TOTAL		- **2,891,771,960**	**2,008,842,104**	**32,185,390**	**256,287,544**	**364,643,236**	**140,399,305**	**1,388,580**	**6,051,414**	**5,117,594**	**76,856,791**

Class Cost of Service Study

Allocation to Rate Classes - Future Test Year (2015)

Functional Description	Func/Class	Allocator		RS	RTS	GS-1	GS-3	LP-4	LP-5	LPEP	GH-2	SL/AL
Plant-in Service												
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	1,594,345,902	799,206,758	25,035,481	102,307,838	411,470,273	246,241,914	-	-	3,678,463	6,405,175
Direct Assigment to LPEP	F_DSTPR_DEM	DIRECT_LPEP	9,585,595	-	-	-	-	-	-	9,585,595	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	241,153,809	142,965,050	4,478,439	18,301,203	73,605,319	-	-	-	658,017	1,145,781
Transformer Demand	F_TRANF_DEM	SEC_DEM	235,482,097	139,602,646	4,373,110	17,870,776	71,874,190	-	-	-	642,541	1,118,834
Services Demand	F_SERVS_DEM	SRV_DEM	8,848,263	5,270,625	165,105	674,702	2,713,573	-	-	-	24,259	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	1,433,273,530	1,239,360,330	12,077,569	147,501,659	29,777,005	1,210,570	-	-	1,787,223	1,559,174
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	449,135,417	388,698,426	3,787,867	46,260,689	9,338,910	-	-	-	560,524	489,001
Transformer Customer	F_TRANF_CUS	XFRS	262,164,760	174,228,654	1,548,094	43,534,303	41,967,133	-	-	-	689,355	197,221
Services Customer	F_SERVS_CUS	SERV	721,614,101	602,832,544	5,802,652	81,927,060	29,988,338	-	-	-	1,063,508	-
Meters	F_METER_CUS	METERS	382,929,261	283,093,441	3,192,738	45,615,670	37,322,931	7,616,526	5,078,704	67,932	941,319	-
Area Lighting	F_LIGHT_CUS	AREALGT	9,249,251	-	-	-	-	-	-	-	-	9,249,251
Street Lighting	F_LIGHT_CUS	STTRLGT	164,072,737	-	-	-	-	-	-	-	-	164,072,737
Customer Advances	F_DISTR_CUS	ADVANCES	-	-	-	-	-	-	-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-	-	-	-	-	-	-
Meter Reading	F_METRD_CUS	MTREAD	24,797,572	21,463,854	209,165	2,554,507	515,693	20,965	2,418	17	30,952	-
Billing, Records, and Collecting	F_BILLS_CUS	CUST	190,868,718	165,029,146	1,608,209	19,640,836	3,965,008	161,196	18,594	134	237,981	207,614
Collection Expense	F_BILLS_CUS	GRSWRTOFF	58,213,374	55,496,061	200,285	1,235,451	1,120,426	155,116	-	-	6,035	-
Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
Customer Service	F_CUSSV_CUS	CUST	44,643,719	38,599,907	376,156	4,593,943	927,406	37,703	4,349	31	55,663	48,561
Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-	-	-
State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-	-	-
Late Payment Fees	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-	-	-
Annualization	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-	-	-
Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-	-	-
	DEM	-	2,089,415,666	1,087,045,079	34,052,136	139,154,518	559,663,355	246,241,914	-	9,585,595	5,003,279	8,669,789
	CUS	-	3,740,962,440	2,968,802,363	28,802,736	392,864,116	154,922,849	9,202,077	5,104,066	68,114	5,372,561	175,823,558
	FUL	-	-	-	-	-	-	-	-	-	-	-
	REV	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	-	**5,830,378,105**	**4,055,847,441**	**62,854,872**	**532,018,635**	**714,586,204**	**255,443,991**	**5,104,066**	**9,653,709**	**10,375,840**	**184,493,347**

Class Cost of Service Study

Allocation to Rate Classes - Future Test Year (2015)

Accumulated Reserve for Depreciation

Functional Description	Func/Class	Allocator		RS	RTS	GS-1	GS-3	LP-4	LP-5	LPEP	GH-2	SL/AL
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	469,084,745	235,140,754	7,365,881	30,100,774	121,061,827	72,448,724	-	-	1,082,269	1,884,516
Direct Assigment to LPEP	F_DSTPR_DEM	DIRECT_LPEP	2,142,749	-	-	-	-	-	-	2,142,749	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	74,187,137	43,980,926	1,377,721	5,630,074	22,643,507	-	-	-	202,428	352,481
Transformer Demand	F_TRANF_DEM	SEC_DEM	93,276,795	55,297,993	1,732,232	7,078,792	28,470,080	-	-	-	254,517	443,181
Services Demand	F_SERVS_DEM	SRV_DEM	4,193,497	2,497,931	78,249	319,764	1,286,056	-	-	-	11,497	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	446,549,099	386,133,719	3,762,874	45,955,452	9,277,290	377,164	-	-	556,825	485,774
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	138,976,519	120,275,427	1,172,084	14,314,501	2,889,750	-	-	-	173,444	151,312
Transformer Customer	F_TRANF_CUS	XFRS	103,846,063	69,013,699	613,215	17,244,369	16,623,598	-	-	-	273,061	78,121
Services Customer	F_SERVS_CUS	SERV	341,997,798	285,703,123	2,750,077	38,828,058	14,212,507	-	-	-	504,033	-
Meters	F_METER_CUS	METERS	228,080,206	168,616,026	1,901,658	27,169,591	22,230,273	4,536,553	3,024,976	40,461	560,668	-
Area Lighting	F_LIGHT_CUS	AREALGT	5,381,054	-	-	-	-	-	-	-	-	5,381,054
Street Lighting	F_LIGHT_CUS	STTRLGT	71,795,379	-	-	-	-	-	-	-	-	71,795,379
Customer Advances	F_DISTR_CUS	ADVANCES	-	-	-	-	-	-	-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-	-	-	-	-	-	-
Meter Reading	F_METRD_CUS	MTREAD	9,524,674	8,244,203	80,340	981,178	198,076	8,053	929	7	11,889	-
Billing, Records, and Collecting	F_BILLS_CUS	CUST	73,312,109	63,387,206	617,708	7,543,987	1,522,948	61,915	7,142	51	91,408	79,744
Collection Expense	F_BILLS_CUS	GRSWRTOFF	22,359,584	21,315,872	76,929	474,533	430,352	59,580	-	-	2,318	-
Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
Customer Service	F_CUSSV_CUS	CUST	17,147,520	14,826,110	144,480	1,764,520	356,214	14,482	1,671	12	21,380	18,652
Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-	-	-
State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-	-	-
Late Payment Fees	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-	-	-
Annualization	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-	-	-
Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-	-	-

DEM	-	642,884,923	336,917,604	10,554,083	43,129,404	173,461,470	72,448,724	-	2,142,749	1,550,711	2,680,178
CUS	-	1,458,970,006	1,137,515,385	11,119,366	154,276,189	67,741,008	5,057,746	3,034,717	40,532	2,195,025	77,990,038
FUL	-	-	-	-	-	-	-	-	-	-	-
REV	-	-	-	-	-	-	-	-	-	-	-
TOTAL	-	**2,101,854,929**	**1,474,432,989**	**21,673,449**	**197,405,594**	**241,202,477**	**77,506,469**	**3,034,717**	**2,183,281**	**3,745,736**	**80,670,216**

Class Cost of Service Study

Allocation to Rate Classes - Future Test Year (2015)

Functional Description	Func/Class	Allocator		RS	RTS	GS-1	GS-3	LP-4	LP-5	LPEP	GH-2	SL/AL
Rate Base Adjustments												
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	(232,719,654)	(116,656,693)	(3,654,319)	(14,933,425)	(60,060,505)	(35,942,848)	-	-	(536,929)	(934,935)
Direct Assigment to LPEP	F_DSTPR_DEM	DIRECT_LPEP	(1,409,917)	-	-	-	-	-	-	(1,409,917)	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	(35,135,894)	(20,829,880)	(652,505)	(2,666,469)	(10,724,229)	-	-	-	(95,872)	(166,939)
Transformer Demand	F_TRANF_DEM	SEC_DEM	(35,613,933)	(21,113,279)	(661,382)	(2,702,747)	(10,870,137)	-	-	-	(97,177)	(169,211)
Services Demand	F_SERVS_DEM	SRV_DEM	(1,300,795)	(774,842)	(24,272)	(99,189)	(398,926)	-	-	-	(3,566)	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	(209,698,631)	(181,327,681)	(1,767,039)	(21,580,595)	(4,356,598)	(177,115)	-	-	(261,484)	(228,119)
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	(65,231,150)	(56,453,454)	(550,139)	(6,718,771)	(1,356,357)	-	-	-	(81,409)	(71,021)
Transformer Customer	F_TRANF_CUS	XFRS	(39,649,376)	(26,350,061)	(234,131)	(6,584,058)	(6,347,042)	-	-	-	(104,257)	(29,827)
Services Customer	F_SERVS_CUS	SERV	(106,085,444)	(88,623,210)	(853,056)	(12,044,205)	(4,408,625)	-	-	-	(156,348)	-
Meters	F_METER_CUS	METERS	(51,218,112)	(37,864,726)	(427,040)	(6,101,253)	(4,992,071)	(1,018,737)	(679,294)	(9,086)	(125,905)	-
Area Lighting	F_LIGHT_CUS	AREALGT	(1,417,921)	-	-	-	-	-	-	-	-	(1,417,921)
Street Lighting	F_LIGHT_CUS	STTRLGT	(23,911,244)	-	-	-	-	-	-	-	-	(23,911,244)
Customer Advances	F_DISTR_CUS	ADVANCES	(91,103)	-	-	(75,801)	(15,302)	-	-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT	(14,659,622)	(6,178,988)	(32,710)	(3,188,441)	(4,829,421)	(377,461)	-	-	(30,340)	(22,261)
Meter Reading	F_METRD_CUS	MTREAD	(1,462,263)	(1,265,680)	(12,334)	(150,634)	(30,409)	(1,236)	(143)	(1)	(1,825)	-
Billing, Records, and Collecting	F_BILLS_CUS	CUST	(11,080,982)	(9,580,853)	(93,365)	(1,140,259)	(230,191)	(9,358)	(1,080)	(8)	(13,816)	(12,053)
Collection Expense	F_BILLS_CUS	GRSWRTOFF	(3,279,310)	(3,126,237)	(11,283)	(69,596)	(63,116)	(8,738)	-	-	(340)	-
Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF	(203,471)	(193,973)	(700)	(4,318)	(3,916)	(542)	-	-	(21)	-
Customer Service	F_CUSSV_CUS	CUST	(2,582,394)	(2,232,792)	(21,759)	(265,734)	(53,645)	(2,181)	(252)	(2)	(3,220)	(2,809)
Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-	-	-
State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-	-	-
Late Payment Fees	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-	-	-
Annualization	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-	-	-
Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-	-	-
	DEM		-	(306,180,194)	(159,374,694)	(4,992,478)	(20,401,830)	(82,053,797)	(35,942,848)	-	(1,409,917)	(733,545)	(1,271,085)
	CUS		-	(530,571,023)	(413,197,654)	(4,003,555)	(57,923,667)	(26,686,694)	(1,595,368)	(680,768)	(9,097)	(778,965)	(25,695,255)
	FUL		-	-	-	-	-	-	-	-	-	-	-
	REV		-	-	-	-	-	-	-	-	-	-	-
	TOTAL		-	**(836,751,217)**	**(572,572,348)**	**(8,996,033)**	**(78,325,496)**	**(108,740,491)**	**(37,538,217)**	**(680,768)**	**(1,419,014)**	**(1,512,510)**	**(26,966,340)**

Class Cost of Service Study

Allocation to Rate Classes - Future Test Year (2015)

Functional Description	Func/Class	Allocator		RS	RTS	GS-1	GS-3	LP-4	LP-5	LPEP	GH-2	SL/AL
O & M EXPENSES												
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	79,702,735	39,953,039	1,251,545	5,114,458	20,569,756	12,309,847	-	-	183,890	320,200
Direct Assigment to LPEP	F_DSTPR_DEM	DIRECT_LPEP	344,016	-	-	-	-	-	-	344,016	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	13,236,058	7,846,833	245,805	1,004,487	4,039,929	-	-	-	36,116	62,888
Transformer Demand	F_TRANF_DEM	SEC_DEM	4,035,495	2,392,393	74,943	306,254	1,231,720	-	-	-	11,011	19,174
Services Demand	F_SERVS_DEM	SRV_DEM	301,638	179,676	5,628	23,001	92,506	-	-	-	827	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	71,108,527	61,487,976	599,200	7,317,951	1,477,317	60,060	-	-	88,669	77,355
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	26,469,905	22,908,036	223,239	2,726,385	550,391	-	-	-	33,035	28,819
Transformer Customer	F_TRANF_CUS	XFRS	4,492,760	2,985,785	26,530	746,054	719,198	-	-	-	11,814	3,380
Services Customer	F_SERVS_CUS	SERV	24,599,905	20,550,629	197,813	2,792,903	1,022,306	-	-	-	36,255	-
Meters	F_METER_CUS	METERS	27,341,507	20,213,136	227,964	3,257,001	2,664,892	543,827	362,624	4,850	67,211	-
Area Lighting	F_LIGHT_CUS	AREALGT	94,002	-	-	-	-	-	-	-	-	94,002
Street Lighting	F_LIGHT_CUS	STTRLGT	8,199,413	-	-	-	-	-	-	-	-	8,199,413
Customer Advances	F_DISTR_CUS	ADVANCES	-	-	-	-	-	-	-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT	196,000	82,613	437	42,630	64,570	5,047	-	-	406	298
Meter Reading	F_METRD_CUS	MTREAD	6,673,122	5,776,006	56,287	687,428	138,775	5,642	651	5	8,329	-
Billing, Records, and Collecting	F_BILLS_CUS	CUST	60,440,518	52,258,155	509,256	6,219,470	1,255,560	51,044	5,888	42	75,359	65,743
Collection Expense	F_BILLS_CUS	GRSWRTOFF	23,661,277	22,556,804	81,408	502,158	455,406	63,048	-	-	2,453	-
Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF	24,389,263	23,250,809	83,912	517,608	469,417	64,988	-	-	2,528	-
Customer Service	F_CUSSV_CUS	CUST	14,627,877	12,647,573	123,251	1,505,243	303,872	12,354	1,425	10	18,238	15,911
Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-	-	-
State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-	-	-
Late Payment Fees	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-	-	-
Annualization	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-	-	-
Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-	-	-
	DEM		97,619,943	50,371,942	1,577,922	6,448,199	25,933,911	12,309,847	-	344,016	231,844	402,262
	CUS		292,294,078	244,717,522	2,129,298	26,314,832	9,121,703	806,010	370,588	4,908	344,297	8,484,921
	FUL		-	-	-	-	-	-	-	-	-	-
	REV		-	-	-	-	-	-	-	-	-	-
	TOTAL		**389,914,020**	**295,089,464**	**3,707,219**	**32,763,031**	**35,055,613**	**13,115,857**	**370,588**	**348,924**	**576,141**	**8,887,183**

Class Cost of Service Study

Allocation to Rate Classes - Future Test Year (2015)

Functional Description	Func/Class	Allocator		RS	RTS	GS-1	GS-3	LP-4	LP-5	LPEP	GH-2	SL/AL
Depreciation Expense												
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	36,141,214	18,116,710	567,513	2,319,151	9,327,358	5,581,902	-	-	83,385	145,195
Direct Assigment to LPEP	F_DSTPR_DEM	DIRECT_LPEP	209,405	-	-	-	-	-	-	209,405	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	5,683,961	3,369,666	105,556	431,357	1,734,867	-	-	-	15,509	27,006
Transformer Demand	F_TRANF_DEM	SEC_DEM	6,939,544	4,114,023	128,873	526,643	2,118,098	-	-	-	18,935	32,971
Services Demand	F_SERVS_DEM	SRV_DEM	204,632	121,893	3,818	15,604	62,756	-	-	-	561	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	33,663,666	29,109,176	283,669	3,464,410	699,380	28,433	-	-	41,977	36,621
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	10,608,051	9,180,601	89,465	1,092,623	220,574	-	-	-	13,239	11,550
Transformer Customer	F_TRANF_CUS	XFRS	7,725,870	5,134,435	45,622	1,282,935	1,236,751	-	-	-	20,315	5,812
Services Customer	F_SERVS_CUS	SERV	16,688,627	13,941,589	134,197	1,894,711	693,534	-	-	-	24,596	-
Meters	F_METER_CUS	METERS	25,150,528	18,593,381	209,697	2,996,006	2,451,344	500,248	333,566	4,462	61,825	-
Area Lighting	F_LIGHT_CUS	AREALGT	312,969	-	-	-	-	-	-	-	-	312,969
Street Lighting	F_LIGHT_CUS	STTRLGT	4,531,552	-	-	-	-	-	-	-	-	4,531,552
Customer Advances	F_DISTR_CUS	ADVANCES	-	-	-	-	-	-	-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-	-	-	-	-	-	-
Meter Reading	F_METRD_CUS	MTREAD	1,495,559	1,294,501	12,615	154,064	31,102	1,264	146	1	1,867	-
Billing, Records, and Collecting	F_BILLS_CUS	CUST	11,511,431	9,953,027	96,992	1,184,553	239,133	9,722	1,121	8	14,353	12,521
Collection Expense	F_BILLS_CUS	GRSWRTOFF	3,510,891	3,347,008	12,079	74,511	67,574	9,355	-	-	364	-
Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
Customer Service	F_CUSSV_CUS	CUST	2,692,495	2,327,988	22,686	277,064	55,932	2,274	262	2	3,357	2,929
Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-	-	-
State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-	-	-
Late Payment Fees	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-	-	-
Annualization	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-	-	-
Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-	-	-
	DEM		49,178,758	25,722,292	805,761	3,292,755	13,243,079	5,581,902	-	209,405	118,390	205,172
	CUS		117,891,638	92,881,706	907,022	12,420,876	5,695,325	551,296	335,095	4,473	181,892	4,913,953
	FUL		-	-	-	-	-	-	-	-	-	-
	REV		-	-	-	-	-	-	-	-	-	-
	TOTAL		**167,070,396**	**118,603,998**	**1,712,783**	**15,713,631**	**18,938,404**	**6,133,198**	**335,095**	**213,878**	**300,283**	**5,119,125**

Class Cost of Service Study

Allocation to Rate Classes - Future Test Year (2015)

Functional Description	Func/Class	Allocator		RS	RTS	GS-1	GS-3	LP-4	LP-5	LPEP	GH-2	SL/AL
Amortization Expenses												
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	1,850,223	927,471	29,053	118,727	477,507	285,761	-	-	4,269	7,433
Direct Assigment to LPEP	F_DSTPR_DEM	DIRECT_LPEP	11,238	-	-	-	-	-	-	11,238	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	279,273	165,564	5,186	21,194	85,240	-	-	-	762	1,327
Transformer Demand	F_TRANF_DEM	SEC_DEM	288,598	171,092	5,360	21,902	88,086	-	-	-	787	1,371
Services Demand	F_SERVS_DEM	SRV_DEM	10,360	6,171	193	790	3,177	-	-	-	28	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	1,670,022	1,444,078	14,073	171,866	34,696	1,411	-	-	2,082	1,817
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	517,712	448,047	4,366	53,324	10,765	-	-	-	646	564
Transformer Customer	F_TRANF_CUS	XFRS	321,299	213,528	1,897	53,354	51,433	-	-	-	845	242
Services Customer	F_SERVS_CUS	SERV	844,917	705,839	6,794	95,926	35,112	-	-	-	1,245	-
Meters	F_METER_CUS	METERS	381,043	281,699	3,177	45,391	37,139	7,579	5,054	68	937	-
Area Lighting	F_LIGHT_CUS	AREALGT	11,586	-	-	-	-	-	-	-	-	11,586
Street Lighting	F_LIGHT_CUS	STTRLGT	189,875	-	-	-	-	-	-	-	-	189,875
Customer Advances	F_DISTR_CUS	ADVANCES	-	-	-	-	-	-	-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-	-	-	-	-	-	-
Meter Reading	F_METRD_CUS	MTREAD	-	-	-	-	-	-	-	-	-	-
Billing, Records, and Collecting	F_BILLS_CUS	CUST	-	-	-	-	-	-	-	-	-	-
Collection Expense	F_BILLS_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
Customer Service	F_CUSSV_CUS	CUST	-	-	-	-	-	-	-	-	-	-
Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-	-	-
State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-	-	-
Late Payment Fees	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-	-	-
Annualization	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-	-	-
Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-	-	-
	DEM		2,439,692	1,270,298	39,793	162,613	654,011	285,761	-	11,238	5,847	10,131
	CUS		3,936,454	3,093,191	30,307	419,861	169,145	8,990	5,054	68	5,755	204,083
	FUL		-	-	-	-	-	-	-	-	-	-
	REV		-	-	-	-	-	-	-	-	-	-
	TOTAL		**6,376,146**	**4,363,489**	**70,100**	**582,474**	**823,156**	**294,751**	**5,054**	**11,306**	**11,602**	**214,214**

Class Cost of Service Study

Allocation to Rate Classes - Future Test Year (2015)

Functional Description	Func/Class	Allocator		RS	RTS	GS-1	GS-3	LP-4	LP-5	LPEP	GH-2	SL/AL
Taxes Other Than Income Taxes												
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	7,292,767	3,655,686	114,516	467,971	1,882,124	1,126,346	-	-	16,826	29,298
Direct Assigment to LPEP	F_DSTPR_DEM	DIRECT_LPEP	43,914	-	-	-	-	-	-	43,914	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	1,096,012	649,757	20,354	83,177	334,526	-	-	-	2,991	5,207
Transformer Demand	F_TRANF_DEM	SEC_DEM	1,016,923	602,870	18,885	77,174	310,387	-	-	-	2,775	4,832
Services Demand	F_SERVS_DEM	SRV_DEM	40,604	24,186	758	3,096	12,452	-	-	-	111	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	6,518,960	5,636,984	54,932	670,882	135,435	5,506	-	-	8,129	7,092
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	2,067,195	1,789,027	17,434	212,920	42,983	-	-	-	2,580	2,251
Transformer Customer	F_TRANF_CUS	XFRS	1,132,151	752,402	6,685	188,002	181,234	-	-	-	2,977	852
Services Customer	F_SERVS_CUS	SERV	3,311,412	2,766,336	26,628	375,955	137,613	-	-	-	4,880	-
Meters	F_METER_CUS	METERS	2,090,086	1,545,167	17,426	248,977	203,714	41,572	27,720	371	5,138	-
Area Lighting	F_LIGHT_CUS	AREALGT	38,706	-	-	-	-	-	-	-	-	38,706
Street Lighting	F_LIGHT_CUS	STTRLGT	763,954	-	-	-	-	-	-	-	-	763,954
Customer Advances	F_DISTR_CUS	ADVANCES	-	-	-	-	-	-	-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-	-	-	-	-	-	-
Meter Reading	F_METRD_CUS	MTREAD	257,360	222,762	2,171	26,512	5,352	218	25	0	321	-
Billing, Records, and Collecting	F_BILLS_CUS	CUST	1,980,921	1,712,747	16,691	203,841	41,151	1,673	193	1	2,470	2,155
Collection Expense	F_BILLS_CUS	GRSWRTOFF	604,165	575,963	2,079	12,822	11,628	1,610	-	-	63	-
Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
Customer Service	F_CUSSV_CUS	CUST	463,333	400,607	3,904	47,678	9,625	391	45	0	578	504
Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-	-	-
State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-	-	-
Late Payment Fees	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-	-	-
Annualization	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-	-	-
Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-	-	-
	DEM		9,490,219	4,932,500	154,513	631,418	2,539,489	1,126,346	-	43,914	22,703	39,337
	CUS		19,228,243	15,401,994	147,950	1,987,589	768,736	50,970	27,984	373	27,135	815,512
	FUL		-	-	-	-	-	-	-	-	-	-
	REV		-	-	-	-	-	-	-	-	-	-
	TOTAL		**28,718,462**	**20,334,494**	**302,463**	**2,619,007**	**3,308,225**	**1,177,316**	**27,984**	**44,287**	**49,838**	**854,850**

Class Cost of Service Study

Allocation to Rate Classes - Future Test Year (2015)

Functional Description	Func/Class	Allocator		RS	RTS	GS-1	GS-3	LP-4	LP-5	LPEP	GH-2	SL/AL
Adjustments to Taxable Income												
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	(4,655,549)	(2,333,713)	(73,105)	(298,743)	(1,201,508)	(719,035)	-	-	(10,741)	(18,703)
Direct Assigment to LPEP	F_DSTPR_DEM	DIRECT_LPEP	(27,929)	-	-	-	-	-	-	(27,929)	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	(647,542)	(383,887)	(12,025)	(49,142)	(197,644)	-	-	-	(1,767)	(3,077)
Transformer Demand	F_TRANF_DEM	SEC_DEM	187,832	111,354	3,488	14,255	57,330	-	-	-	513	892
Services Demand	F_SERVS_DEM	SRV_DEM	(22,257)	(13,258)	(415)	(1,697)	(6,826)	-	-	-	(61)	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	(3,646,788)	(3,153,400)	(30,730)	(375,300)	(75,764)	(3,080)	-	-	(4,547)	(3,967)
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	(1,244,979)	(1,077,451)	(10,500)	(128,232)	(25,887)	-	-	-	(1,554)	(1,355)
Transformer Customer	F_TRANF_CUS	XFRS	209,116	138,973	1,235	34,725	33,475	-	-	-	550	157
Services Customer	F_SERVS_CUS	SERV	(1,815,170)	(1,516,383)	(14,596)	(206,082)	(75,434)	-	-	-	(2,675)	-
Meters	F_METER_CUS	METERS	3,076,670	2,274,533	25,652	366,502	299,874	61,195	40,805	546	7,563	-
Area Lighting	F_LIGHT_CUS	AREALGT	26,365	-	-	-	-	-	-	-	-	26,365
Street Lighting	F_LIGHT_CUS	STTRLGT	(212,496)	-	-	-	-	-	-	-	-	(212,496)
Customer Advances	F_DISTR_CUS	ADVANCES	-	-	-	-	-	-	-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-	-	-	-	-	-	-
Meter Reading	F_METRD_CUS	MTREAD	(376,527)	(325,908)	(3,176)	(38,788)	(7,830)	(318)	(37)	(0)	(470)	-
Billing, Records, and Collecting	F_BILLS_CUS	CUST	(2,898,155)	(2,505,806)	(24,419)	(298,227)	(60,205)	(2,448)	(282)	(2)	(3,614)	(3,152)
Collection Expense	F_BILLS_CUS	GRSWRTOFF	(883,913)	(842,653)	(3,041)	(18,759)	(17,013)	(2,355)	-	-	(92)	-
Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
Customer Service	F_CUSSV_CUS	CUST	(677,871)	(586,102)	(5,712)	(69,755)	(14,082)	(572)	(66)	(0)	(845)	(737)
Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-	-	-
State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-	-	-
Late Payment Fees	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-	-	-
Annualization	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-	-	-
Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-	-	-
	DEM		(5,165,444)	(2,619,504)	(82,057)	(335,327)	(1,348,647)	(719,035)	-	(27,929)	(12,057)	(20,888)
	CUS		(8,443,749)	(7,594,197)	(65,286)	(733,915)	57,135	52,422	40,420	543	(5,684)	(195,186)
	FUL		-	-	-	-	-	-	-	-	-	-
	REV		-	-	-	-	-	-	-	-	-	-
	TOTAL		**(13,609,193)**	**(10,213,701)**	**(147,344)**	**(1,069,242)**	**(1,291,513)**	**(666,614)**	**40,420**	**(27,386)**	**(17,740)**	**(216,074)**

Class Cost of Service Study

Allocation to Rate Classes - Future Test Year (2015)

Functional Description	Func/Class	Allocator		RS	RTS	GS-1	GS-3	LP-4	LP-5	LPEP	GH-2	SL/AL
PA Special Deductions												
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	(29,325,827)	(14,700,323)	(460,494)	(1,881,814)	(7,568,437)	(4,529,285)	-	-	(67,660)	(117,814)
Direct Assigment to LPEP	F_DSTPR_DEM	DIRECT_LPEP	(179,676)	-	-	-	-	-	-	(179,676)	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	(4,416,161)	(2,618,066)	(82,012)	(335,143)	(1,347,907)	-	-	-	(12,050)	(20,982)
Transformer Demand	F_TRANF_DEM	SEC_DEM	(4,894,053)	(2,901,379)	(90,887)	(371,410)	(1,493,770)	-	-	-	(13,354)	(23,253)
Services Demand	F_SERVS_DEM	SRV_DEM	(167,525)	(99,790)	(3,126)	(12,774)	(51,376)	-	-	-	(459)	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	(26,637,671)	(23,033,756)	(224,464)	(2,741,347)	(553,411)	(22,499)	-	-	(33,216)	(28,978)
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	(8,258,821)	(7,147,490)	(69,652)	(850,654)	(171,726)	-	-	-	(10,307)	(8,992)
Transformer Customer	F_TRANF_CUS	XFRS	(5,448,602)	(3,621,015)	(32,174)	(904,779)	(872,208)	-	-	-	(14,327)	(4,099)
Services Customer	F_SERVS_CUS	SERV	(13,662,424)	(11,413,515)	(109,862)	(1,551,137)	(567,774)	-	-	-	(20,136)	-
Meters	F_METER_CUS	METERS	(8,951,967)	(6,618,045)	(74,639)	(1,066,385)	(872,521)	(178,056)	(118,728)	(1,588)	(22,006)	-
Area Lighting	F_LIGHT_CUS	AREALGT	(202,569)	-	-	-	-	-	-	-	-	(202,569)
Street Lighting	F_LIGHT_CUS	STTRLGT	(3,195,320)	-	-	-	-	-	-	-	-	(3,195,320)
Customer Advances	F_DISTR_CUS	ADVANCES	-	-	-	-	-	-	-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-	-	-	-	-	-	-
Meter Reading	F_METRD_CUS	MTREAD	(195,500)	(169,217)	(1,649)	(20,139)	(4,066)	(165)	(19)	(0)	(244)	-
Billing, Records, and Collecting	F_BILLS_CUS	CUST	(1,504,776)	(1,301,061)	(12,679)	(154,845)	(31,259)	(1,271)	(147)	(1)	(1,876)	(1,637)
Collection Expense	F_BILLS_CUS	GRSWRTOFF	(458,944)	(437,521)	(1,579)	(9,740)	(8,833)	(1,223)	-	-	(48)	-
Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
Customer Service	F_CUSSV_CUS	CUST	(351,963)	(304,315)	(2,966)	(36,218)	(7,312)	(297)	(34)	(0)	(439)	(383)
Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-	-	-
State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-	-	-
Late Payment Fees	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-	-	-
Annualization	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-	-	-
Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-	-	-
	DEM		(38,983,241)	(20,319,557)	(636,518)	(2,601,142)	(10,461,490)	(4,529,285)	-	(179,676)	(93,524)	(162,050)
	CUS		(68,868,555)	(54,045,935)	(529,664)	(7,335,244)	(3,089,110)	(203,511)	(118,928)	(1,590)	(102,598)	(3,441,977)
	FUL		-	-	-	-	-	-	-	-	-	-
	REV		-	-	-	-	-	-	-	-	-	-
	TOTAL		**(107,851,797)**	**(74,365,492)**	**(1,166,182)**	**(9,936,385)**	**(13,550,600)**	**(4,732,797)**	**(118,928)**	**(181,265)**	**(196,122)**	**(3,604,026)**
Operating Revenues												
DISTRIBUTION REVENUES		REV_DIST	798,337,817	544,141,507	6,354,535	71,071,882	115,895,956	32,455,170	1,657,992	445,200	1,269,908	25,045,668
STATE TAX ADJ SURCHARGE		REV_STAS	(845,348)	(571,121)	(7,254)	(65,585)	(114,957)	(45,747)	(16,406)	(761)	(1,190)	(22,327)
LATE PAYMENT CHARGES		LT_FEES	12,409,747	9,457,780	67,213	1,335,793	1,071,240	328,267	125,571	-	23,881	-
ANNUALIZATION		REV_ANNL	2,847,422	1,619,906	(31,039)	159,717	329,999	622,993	(23,856)	0	(27,517)	197,219
MISCELLANEOUS SERVICE REVS		REV_TOTDPLT	1,443,882	988,115	15,874	131,902	186,404	66,746	1,144	2,560	2,627	48,509
RENT-ELECTRIC PROPERTY - DIST		REV_TOTDPLT	42,506,835	29,089,379	467,323	3,883,087	5,487,604	1,964,968	33,691	75,371	77,345	1,428,067
OTHER ELECTRIC REVENUE - DIST		REV_TOTDPLT	1,860,000	1,272,883	20,449	169,915	240,125	85,982	1,474	3,298	3,384	62,489
			858,560,355	**585,998,449**	**6,887,102**	**76,686,710**	**123,096,371**	**35,478,380**	**1,779,611**	**525,668**	**1,348,439**	**26,759,625**

Class Cost of Service Study

Allocation Factors - Future Test Year (2015)

Name	No.	Description		Total	Residential RS	Residential-Thermal Storage RTS	Small General Service - Sec. Voltage GS-1	Large General Service - Sec. Voltage GS-3	Large General Service - 12 KV LP-4	Large General Service - 69 KV or Higher LP-5	Power Service to Electric Propulsion LPEP	Separate Meter General Space Heating Service GH-2	Street Lighting/Area Lighting SL/AL
DEMAND ALLOCATORS													
PRI_DEM	1	Demand at Primary	DEM	100.00%	50.13%	1.57%	6.42%	25.81%	15.44%	0.00%	0.00%	0.23%	0.40%
				6,754,957	3,386,095	106,071	433,460	1,743,325	1,043,283	0	0	15,585	27,138
SEC_DEM	2	Demand at Secondary	DEM	100.00%	59.28%	1.86%	7.59%	30.52%	0.00%	0.00%	0.00%	0.27%	0.48%
				5,569,874	3,302,031	103,437	422,699	1,700,045	0	0	0	15,198	26,464
DIRECT_LPEP	3	Direct Assignment to LPEP	DEM	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
				1	0	0	0	0	0	0	1	0	0
SRV_DEM	4	Demand at Secondary for Services	DEM	100.00%	59.57%	1.87%	7.63%	30.67%	0.00%	0.00%	0.00%	0.27%	0.00%
				5,543,410	3,302,031	103,437	422,699	1,700,045	0	0	0	15,198	0
CUSTOMER ALLOCATORS													
CUST	5	Total Customers	CUS	100.00%	86.46%	0.84%	10.29%	2.08%	0.08%	0.01%	0.00%	0.12%	0.11%
				1,426,819	1,233,658	12,022	146,823	29,640	1,205	139	1	1,779	1,552
PRI_CUST	6	Primary Customers	CUS	100.00%	86.47%	0.84%	10.29%	2.08%	0.08%	0.00%	0.00%	0.12%	0.11%
				1,426,679	1,233,658	12,022	146,823	29,640	1,205	0	0	1,779	1,552
SEC_CUST	7	Secondary Customers	CUS	100.00%	86.54%	0.84%	10.30%	2.08%	0.00%	0.00%	0.00%	0.12%	0.11%
				1,425,474	1,233,658	12,022	146,823	29,640	0	0	0	1,779	1,552
METERS	8	Meter Investment	CUS	100.00%	73.93%	0.83%	11.91%	9.75%	1.99%	1.33%	0.02%	0.25%	0.00%
				1,668,720	1,233,658	13,913	198,783	162,645	33,191	22,132	296	4,102	0
XFRS	9	Line Transformers	CUS	100.00%	66.46%	0.59%	16.61%	16.01%	0.00%	0.00%	0.00%	0.26%	0.08%
				2,063,065	1,371,065	12,182	342,586	330,254	0	0	0	5,425	1,552
SERV	10	Services	CUS	100.00%	83.54%	0.80%	11.35%	4.16%	0.00%	0.00%	0.00%	0.15%	0.00%
				1,500,644	1,253,630	12,067	170,373	62,363	0	0	0	2,212	0
GRSWRTOFF	11	Uncollectible Accounts	CUS	100.00%	95.33%	0.34%	2.12%	1.92%	0.27%	0.00%	0.00%	0.01%	0.00%
				32,300,000	30,792,284	111,129	685,496	621,674	86,067	0	0	3,349	0
DEPOSIT	12	Customer Deposits	CUS	100.00%	42.15%	0.22%	21.75%	32.94%	2.57%	0.00%	0.00%	0.21%	0.15%
				14,663,383	6,180,573	32,718	3,189,259	4,830,660	377,557	0	0	30,348	22,267
ADVANCES	13	Customer Advances	CUS	100.00%	0.00%	0.00%	83.20%	16.80%	0.00%	0.00%	0.00%	0.00%	0.00%
				177,195	0	0	147,382	29,813	0	0	0	0	0
MTREAD	13	Meter Reading	CUS	100.00%	86.56%	0.84%	10.30%	2.08%	0.08%	0.01%	0.00%	0.12%	0.00%
				1,425,267	1,233,658	12,022	146,823	29,640	1,205	139	1	1,779	0
AREALGT	14	Area Light	CUS	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
				1	0	0	0	0	0	0	0	0	1
STTRLGT	15	Street Light	CUS	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
				1	0	0	0	0	0	0	0	0	1
CC_BILLDET	16	Customer Charge Billing Determinants	CUS	100.00%	86.46%	0.84%	10.29%	2.08%	0.08%	0.01%	0.00%	0.12%	0.11%
				17,121,828	14,803,896	144,264	1,761,876	355,680	14,460	1,668	12	21,348	18,624

Class Cost of Service Study

Allocation Factors - Future Test Year (2015)

Name	No.	Description		Total	Residential RS	Residential-Thermal Storage RTS	Small General Service - Sec. Voltage GS-1	Large General Service - Sec. Voltage GS-3	Large General Service - 12 KV LP-4	Large General Service - 69 KV or Higher LP-5	Power Service to Electric Propulsion LPEP	Separate Meter General Space Heating Service GH-2	Street Lighting/Area Lighting SL/AL
REVENUE ALLOCATORS													
REV_DIST	17	DISTRIBUTION REVENUES	REV	100.00%	68.16%	0.80%	8.90%	14.52%	4.07%	0.21%	0.06%	0.16%	3.14%
				798,337,817	544,141,507	6,354,535	71,071,882	115,895,956	32,455,170	1,657,992	445,200	1,269,908	25,045,668
REV_STAS	18	STATE TAX ADJ SURCHARGE	REV	100.00%	67.56%	0.86%	7.76%	13.60%	5.41%	1.94%	0.09%	0.14%	2.64%
				(845,348)	-571,121	-7,254	-65,585	-114,957	-45,747	-16,406	-761	-1,190	-22,327
LT_FEES	18	LATE PAYMENTS	REV	100.00%	76.21%	0.54%	10.76%	8.63%	2.65%	1.01%	0.00%	0.19%	0.00%
				12,409,747	9,457,780	67,213	1,335,793	1,071,240	328,267	125,571	0	23,881	0
REV_ANNL	19	Annualization Adjustments to Revenue	REV	100.00%	56.89%	-1.09%	5.61%	11.59%	21.88%	-0.84%	0.00%	-0.97%	6.93%
				2,847,422	1,619,906	-31,039	159,717	329,999	622,993	-23,856	0	-27,517	197,219
REV_TOTDPLT	19	Distribution Plant in Service - Revenue	REV	100.00%	68.43%	1.10%	9.14%	12.91%	4.62%	0.08%	0.18%	0.18%	3.36%
				5,010,321,398	3,428,792,946	55,083,849	457,703,179	646,829,086	231,612,698	3,971,145	8,884,092	9,116,779	168,327,624
FUEL ALLOCATORS													
FUL_ENRGYSRC	20	MWH SALES	FUL	100.00%	37.55%	0.71%	5.33%	23.46%	17.00%	15.31%	0.19%	0.13%	0.33%
				38,627,855	14,504,729	274,141	2,057,036	9,063,046	6,566,676	5,914,080	71,735	49,649	126,763
OTHER ALLOCATORS													
ROR	21	Rate of Return	OTHER		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
					8.15%	8.15%	8.15%	8.15%	8.15%	8.15%	8.15%	8.15%	8.15%
ROD	22	Cost of Debt	OTHER		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
					2.48%	2.48%	2.48%	2.48%	2.48%	2.48%	2.48%	2.48%	2.48%
ROE	23	Cost of Equity	OTHER		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
					5.67%	5.67%	5.67%	5.67%	5.67%	5.67%	5.67%	5.67%	5.67%

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JDT 2

FUTURE TEST YEAR ENDED DECEMBER 31, 2015

SECTION B

JURISDICTIONAL – FUNCTIONALIZATION, CLASSIFICATION, AND ALLOCATION

This section shows the particular functionalization, classification, and allocation factors for each FERC account that ultimately creates the total revenue requirements. The second part of this section, after this description, provides details on the functionalization and classification of each account. In this part each account of the revenue requirement and the amount of dollars therein, is shown in the first column of costs. The other columns show the various functional categories and the dollars associated with that function. Thus, one can see the amount of a particular account that is primary, secondary, customer, and demand.

The third part of this section provides the functional allocation factors that are utilized to functionalize various overhead and indirect costs, such as general plant or miscellaneous distribution plant.

Once the costs are functionalized and classified they are then allocated to FERC jurisdictional services and customers and PUC Jurisdictional retail customers. This is shown in the fourth part of this section and is broken into categories, such as rate base, depreciation, O&M expense, and taxes.

Lastly, a summary of the jurisdictional allocation factors that are utilized to allocate the functions to rate classes is provided.

The primary secondary allocations and minimum system study that support the results presented in this section are provided in Exhibit JDT 4.

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Function	Future Test Year		Dist. Primary Demand Function	Dist. Demand Resale Function	Dist. Secondary Demand Function	Transformer Demand Function	Services Demand Function	Dist. And Resale Demand Function
					F_DSTPR_PRI_DEM	F_DSTPR_DEM_RESALE	F_DSTSC_SEC_DEM	F_TRANF_SEC_DEM	F_SERVS_SEC_DEM	F_DISTR_PRIDMWITHRSL
	RATE BASE			-						
	Plant-in Service			-						
	Intangible Plant			-						
301-303	INTANGIBLE PLANT - DISTRIBUTION		127,403,913	-	22,096,279	32,961	3,407,810	1,349,526	35,528	-
301-303	INTANGIBLE PLANT - TRANSMISSON		12,482,087	-	-	-	-	-	-	-
	Sub-total		***139,886,000***	-	***22,096,279***	***32,961***	***3,407,810***	***1,349,526***	***35,528***	-
	Transmission Portion of Distribution Plant			-						
370	METERS - TRANS DIRECT		261,575	-	-	-	-	-	-	-
	Sub-total		***261,575***	-	-	-	-	-	-	-
	Transmission Plant			-						
350-359	TRANSMISSION PLANT		3,217,468,000	-	-	-	-	-	-	-
	Sub-total		3,217,468,000	-	-	-	-	-	-	-
	Distribution Plant			-						
360	LAND AND LAND RIGHTS		17,286,155	-	5,015,961	8,281	742,534	793,892	28,499	-
360	LAND AND LAND RIGHTS - OVERHEAD LINES		74,903,845	-	29,895,309	-	7,343,549	-	-	-
361	STRUCTURES & IMPROVEMENTS		38,203,000	-	38,203,000	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY		511,889,214	-	511,889,214	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT		1,693,786	-	-	1,693,786	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY		786,536,454	-	382,058,006	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY		291,814,567	-	-	-	68,161,403	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY		723,047,235	-	373,662,548	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY		213,178,629	-	-	-	91,787,282	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT		501,136	-	-	501,136	-	-	-	-
366	UNDERGROUND CONDUIT - PRIMARY		164,740,547	-	31,016,262	-	-	-	-	-
366	UNDERGROUND CONDUIT - SECONDARY		25,953,453	-	-	-	13,071,948	-	-	-
367	UNDERGROUND CONDUCTORS - PRIMARY		483,232,481	-	90,979,819	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SECONDARY		76,129,113	-	-	-	38,343,869	-	-	-
367	UNDERGROUND CONDUCTORS - RESALE DIRECT		162,406	-	-	162,406	-	-	-	-
368	LINE TRANSFORMERS		477,574,000	-	-	-	-	225,983,798	-	-
369	SERVICES		669,717,000	-	-	-	-	-	8,112,440	-
370	METERS - DIST DIRECT		298,372,218	-	-	-	-	-	-	-
370	METERS - RESALE DIRECT		60,207	-	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES		9,072,000	-	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS		111,851,000	-	-	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4		36,828,979	-	-	-	-	-	-	-
	Sub-total		***5,012,747,425***	-	***1,462,720,118***	***2,365,609***	***219,450,585***	***226,777,690***	***8,140,939***	-
	General Plant			-						
389-399	GENERAL PLANT - DISTRIBUTION		692,883,048	-	120,170,072	179,256	18,533,289	7,339,364	193,216	-
389-399	GENERAL PLANT - TRANSMISSION		27,645,952	-	-	-	-	-	-	-
	Sub-total		***720,529,000***	-	***120,170,072***	***179,256***	***18,533,289***	***7,339,364***	***193,216***	-
	TOTAL PLANT-IN-SERVICE		**9,090,892,000**	-	**1,604,986,470**	**2,577,827**	**241,391,684**	**235,466,580**	**8,369,683**	-
	Accumulated Reserve for Depreciation			-						
	Intangible Plant			-						
301-303	INTANGIBLE PLANT - DISTRIBUTION		67,027,870	-	11,624,969	17,341	1,792,867	709,993	18,691	-
301-303	INTANGIBLE PLANT - TRANSMISSON		6,629,130	-	-	-	-	-	-	-
	Sub-total		***73,657,000***	-	***11,624,969***	***17,341***	***1,792,867***	***709,993***	***18,691***	-
	Transmission Plant			-						
350-359	TRANSMISSION PLANT		547,902,000	-	-	-	-	-	-	-
	Sub-total		547,902,000	-	-	-	-	-	-	-
	Distribution Plant			-						
360	LAND AND LAND RIGHTS		32,439,000	-	12,284,268	2,914	2,845,259	279,348	10,028	-
361	STRUCTURES & IMPROVEMENTS - PRIMARY		14,943,000	-	14,943,000	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY		129,735,417	-	129,735,417	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT		1,147,583	-	-	1,147,583	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY		239,939,534	-	116,549,995	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY		89,625,567	-	-	-	20,934,542	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY		202,485,601	-	104,642,245	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY		59,699,562	-	-	-	25,704,549	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT		354,837	-	-	354,837	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION		10,335,080	-	-	-	-	-	-	-
	Sub-total		***258,377,000***	-	***43,019,115***	***64,171***	***6,634,644***	***2,627,384***	***69,169***	-
	TOTAL DEPRECIATION ACCRUAL		**2,668,614,000**	-	**471,632,706**	**1,667,734**	**74,278,504**	**93,270,835**	**4,009,676**	-
	NET PLANT		**6,422,278,000**	-	**1,133,353,764**	**910,092**	**167,113,179**	**142,195,745**	**4,360,007**	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Function	Future Test Year	Meters Transmission Function	Dist. Primary Customer Function	Dist. Secondary Customer Function	Transformer Customer Function	Services Customer Function	Distribution Meters Function
				F_METER_TRANS	F_DSTPR_PRI_CUST	F_DSTSC_SEC_CUST	F_TRANF_SEC_CUST	F_SERVS_SEC_CUST	F_METER_DIST
	RATE BASE								
	Plant-in Service								
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION		127,403,913	-	18,959,798	6,654,232	1,502,442	2,897,432	12,947,162
301-303	INTANGIBLE PLANT - TRANSMISSON		12,482,087	-	-	-	-	-	-
	Sub-total		*139,886,000*	-	*18,959,798*	*6,654,232*	*1,502,442*	*2,897,432*	*12,947,162*
	Transmission Portion of Distribution Plant								
370	METERS - TRANS DIRECT		261,575	261,575	-	-	-	-	-
	Sub-total		*261,575*	*261,575*	-	-	-	-	-
	Transmission Plant								
350-359	TRANSMISSION PLANT		3,217,468,000	-	-	-	-	-	-
	Sub-total		3,217,468,000	-	-	-	-	-	-
	Distribution Plant								
360	LAND AND LAND RIGHTS		17,286,155	-	4,496,140	1,390,153	883,848	2,324,249	1,048,196
360	LAND AND LAND RIGHTS - OVERHEAD LINES		74,903,845	-	27,952,930	9,712,057	-	-	-
361	STRUCTURES & IMPROVEMENTS		38,203,000	-	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY		511,889,214	-	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT		1,693,786	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY		786,536,454	-	404,478,448	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY		291,814,567	-	-	223,653,164	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY		723,047,235	-	349,384,687	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY		213,178,629	-	-	121,391,347	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT		501,136	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRIMARY		164,740,547	-	133,724,285	-	-	-	-
366	UNDERGROUND CONDUIT - SECONDARY		25,953,453	-	-	12,881,505	-	-	-
367	UNDERGROUND CONDUCTORS - PRIMARY		483,232,481	-	392,252,662	-	-	-	-
367	UNDERGROUND CONDUCTORS - SECONDARY		76,129,113	-	-	37,785,244	-	-	-
367	UNDERGROUND CONDUCTORS - RESALE DIRECT		162,406	-	-	-	-	-	-
368	LINE TRANSFORMERS		477,574,000	-	-	-	251,590,202	-	-
369	SERVICES		669,717,000	-	-	-	-	661,604,560	-
370	METERS - DIST DIRECT		298,372,218	-	-	-	-	-	298,372,218
370	METERS - RESALE DIRECT		60,207	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES		9,072,000	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS		111,851,000	-	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4		36,828,979	-	-	-	-	-	-
	Sub-total		*5,012,747,425*	-	*1,312,289,153*	*406,813,470*	*252,474,050*	*663,928,809*	*299,420,414*
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION		692,883,048	-	103,112,397	36,188,879	8,170,993	15,757,613	70,412,821
389-399	GENERAL PLANT - TRANSMISSION		27,645,952	-	-	-	-	-	-
	Sub-total		*720,529,000*	-	*103,112,397*	*36,188,879*	*8,170,993*	*15,757,613*	*70,412,821*
	TOTAL PLANT-IN-SERVICE		**9,090,892,000**	**261,575**	**1,434,361,348**	**449,656,581**	**262,147,485**	**682,583,854**	**382,780,397**
	Accumulated Reserve for Depreciation								
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION		67,027,870	-	9,974,850	3,500,827	790,443	1,524,354	6,811,570
301-303	INTANGIBLE PLANT - TRANSMISSON		6,629,130	-	-	-	-	-	-
	Sub-total		*73,657,000*	-	*9,974,850*	*3,500,827*	*790,443*	*1,524,354*	*6,811,570*
	Transmission Plant								
350-359	TRANSMISSION PLANT		547,902,000	-	-	-	-	-	-
	Sub-total		547,902,000	-	-	-	-	-	-
	Distribution Plant								
360	LAND AND LAND RIGHTS		32,439,000	-	11,417,891	3,906,547	311,001	817,836	368,830
361	STRUCTURES & IMPROVEMENTS - PRIMARY		14,943,000	-	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY		129,735,417	-	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT		1,147,583	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY		239,939,534	-	123,389,539	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY		89,625,567	-	-	66,691,025	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY		202,485,601	-	97,843,357	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY		59,699,562	-	-	33,995,013	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT		354,837	-	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION		10,335,080	-	-	-	-	-	-
	Sub-total		*258,377,000*	-	*36,912,719*	*12,955,085*	*2,925,095*	*5,640,993*	*25,206,752*
	TOTAL DEPRECIATION ACCRUAL		**2,668,614,000**	**171,515**	**446,966,926**	**139,176,697**	**103,839,428**	**327,006,396**	**228,023,027**
	NET PLANT		**6,422,278,000**	**90,060**	**987,394,422**	**310,479,884**	**158,308,058**	**355,577,458**	**154,757,370**

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Function	Future Test Year	Resale Meters Function	Lights Function	Customer Deposits Function	Distribution Services Function	Dist. And Resale Customer Service Function	Dist. Customer Service Function
				F_METER_RESALE	F_LIGHT_DIST	F_DISTR_DEPOSIT	F_SERVS_DIST	F_CUSSV_CUST	F_CUSSV_DIST
RATE BASE									
Plant-in Service									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION		127,403,913	2,613	1,787,022	-	6,120,197	33,666,533	15,944,379
301-303	INTANGIBLE PLANT - TRANSMISSON		12,482,087	-	-	-	-	-	-
	Sub-total		***139,886,000***	***2,613***	***1,787,022***	-	***6,120,197***	***33,666,533***	***15,944,379***
	Transmission Portion of Distribution Plant								
370	METERS - TRANS DIRECT		261,575	-	-	-	-	-	-
	Sub-total		***261,575***	-	-	-	-	-	-
	Transmission Plant								
350-359	TRANSMISSION PLANT		3,217,468,000	-	-	-	-	-	-
	Sub-total		3,217,468,000	-	-	-	-	-	-
	Distribution Plant								
360	LAND AND LAND RIGHTS		17,286,155	212	554,190	-	-	-	-
360	LAND AND LAND RIGHTS - OVERHEAD LINES		74,903,845	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS		38,203,000	-	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY		511,889,214	-	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT		1,693,786	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY		786,536,454	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY		291,814,567	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY		723,047,235	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY		213,178,629	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT		501,136	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRIMARY		164,740,547	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SECONDARY		25,953,453	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRIMARY		483,232,481	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SECONDARY		76,129,113	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - RESALE DIRECT		162,406	-	-	-	-	-	-
368	LINE TRANSFORMERS		477,574,000	-	-	-	-	-	-
369	SERVICES		669,717,000	-	-	-	-	-	-
370	METERS - DIST DIRECT		298,372,218	-	-	-	-	-	-
370	METERS - RESALE DIRECT		60,207	60,207	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES		9,072,000	-	9,072,000	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS		111,851,000	-	111,851,000	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4		36,828,979	-	36,828,979	-	-	-	-
	Sub-total		***5,012,747,425***	***60,419***	***158,306,169***	-	-	-	-
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION		692,883,048	14,208	9,718,674	-	33,284,540	183,094,614	86,713,112
389-399	GENERAL PLANT - TRANSMISSION		27,645,952	-	-	-	-	-	-
	Sub-total		***720,529,000***	***14,208***	***9,718,674***	-	***33,284,540***	***183,094,614***	***86,713,112***
	TOTAL PLANT-IN-SERVICE		**9,090,892,000**	**77,239**	**169,811,865**	-	**39,404,736**	**216,761,148**	**102,657,491**
Accumulated Reserve for Depreciation									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION		67,027,870	1,374	940,162	-	3,219,868	17,712,141	8,388,422
301-303	INTANGIBLE PLANT - TRANSMISSON		6,629,130	-	-	-	-	-	-
	Sub-total		***73,657,000***	***1,374***	***940,162***	-	***3,219,868***	***17,712,141***	***8,388,422***
	Transmission Plant								
350-359	TRANSMISSION PLANT		547,902,000	-	-	-	-	-	-
	Sub-total		547,902,000	-	-	-	-	-	-
	Distribution Plant								
360	LAND AND LAND RIGHTS		32,439,000	74	195,004	-	-	-	-
361	STRUCTURES & IMPROVEMENTS - PRIMARY		14,943,000	-	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY		129,735,417	-	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT		1,147,583	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY		239,939,534	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY		89,625,567	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY		202,485,601	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY		59,699,562	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT		354,837	-	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION		10,335,080	-	-	-	-	-	-
	Sub-total		***258,377,000***	***5,086***	***3,479,142***	-	***11,915,375***	***65,545,174***	***31,042,016***
	TOTAL DEPRECIATION ACCRUAL		**2,668,614,000**	**53,145**	**75,828,206**	-	**15,135,242**	**83,257,314**	**39,430,438**
	NET PLANT		**6,422,278,000**	**24,094**	**93,983,658**	-	**24,269,494**	**133,503,833**	**63,227,053**

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Function	Future Test Year	Tran. Customer Service Function	Resale Direct Assignment Function	Tran. Direct Assignment Function	Tran. Direct Assignment Function	Cash Working Capital - O&M Function	Cash Working Capital - Tax Function
				F_CUSSV_TRANS	F_RESAL_RESALE	F_TRANS_TRANS	F_TRANS_GNR_TRANS	F_CWRKC_OM_CWC	F_CWRKC_TAX_CWC
RATE BASE									
Plant-in Service									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION		127,403,913	-	-	-	-	-	-
301-303	INTANGIBLE PLANT - TRANSMISSON		12,482,087	-	-	-	12,482,087	-	-
	Sub-total		***139,886,000***	-	-	-	***12,482,087***	-	-
	Transmission Portion of Distribution Plant								
370	METERS - TRANS DIRECT		261,575	-	-	-	-	-	-
	Sub-total		***261,575***	-	-	-	-	-	-
	Transmission Plant								
350-359	TRANSMISSION PLANT		3,217,468,000	-	-	-	3,217,468,000	-	-
	Sub-total		3,217,468,000	-	-	-	***3,217,468,000***	-	-
	Distribution Plant								
360	LAND AND LAND RIGHTS		17,286,155	-	-	-	-	-	-
360	LAND AND LAND RIGHTS - OVERHEAD LINES		74,903,845	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS		38,203,000	-	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY		511,889,214	-	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT		1,693,786	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY		786,536,454	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY		291,814,567	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY		723,047,235	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY		213,178,629	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT		501,136	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRIMARY		164,740,547	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SECONDARY		25,953,453	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRIMARY		483,232,481	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SECONDARY		76,129,113	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - RESALE DIRECT		162,406	-	-	-	-	-	-
368	LINE TRANSFORMERS		477,574,000	-	-	-	-	-	-
369	SERVICES		669,717,000	-	-	-	-	-	-
370	METERS - DIST DIRECT		298,372,218	-	-	-	-	-	-
370	METERS - RESALE DIRECT		60,207	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES		9,072,000	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS		111,851,000	-	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4		36,828,979	-	-	-	-	-	-
	Sub-total		***5,012,747,425***	-	-	-	-	-	-
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION		692,883,048	-	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION		27,645,952	-	-	-	27,645,952	-	-
	Sub-total		***720,529,000***	-	-	-	***27,645,952***	-	-
	TOTAL PLANT-IN-SERVICE		**9,090,892,000**	-	-	-	**3,257,596,039**	-	-
Accumulated Reserve for Depreciation									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION		67,027,870	-	-	-	-	-	-
301-303	INTANGIBLE PLANT - TRANSMISSON		6,629,130	-	-	-	6,629,130	-	-
	Sub-total		***73,657,000***	-	-	-	***6,629,130***	-	-
	Transmission Plant								
350-359	TRANSMISSION PLANT		547,902,000	-	-	-	547,902,000	-	-
	Sub-total		547,902,000	-	-	-	***547,902,000***	-	-
	Distribution Plant								
360	LAND AND LAND RIGHTS		32,439,000	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS - PRIMARY		14,943,000	-	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY		129,735,417	-	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT		1,147,583	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY		239,939,534	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY		89,625,567	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY		202,485,601	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY		59,699,562	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT		354,837	-	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION		10,335,080	-	-	-	10,335,080	-	-
	Sub-total		***258,377,000***	-	-	-	***10,335,080***	-	-
	TOTAL DEPRECIATION ACCRUAL		**2,668,614,000**	-	-	-	**564,866,210**	-	-
	NET PLANT		**6,422,278,000**	-	-	-	**2,692,729,829**	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Function Future Test Year	Cash Working Capital - Interest Function F_CWRKC_INTRST_CWC	Dist. Direct Assignment Function F_DISTR_GNR_DIST	Gross Receipts Tax Function F_DISTR_GRTTAX	Resale Direct Assignment Function F_RESAL_GNR_RESALE	Income Taxes Function F_INTAX_INCTAX
RATE BASE							
Plant-in Service							
	Intangible Plant						
301-303	INTANGIBLE PLANT - DISTRIBUTION	127,403,913	-	-	-	-	-
301-303	INTANGIBLE PLANT - TRANSMISSON	12,482,087	-	-	-	-	-
	Sub-total	***139,886,000***	-	-	-	-	-
	Transmission Portion of Distribution Plant						
370	METERS - TRANS DIRECT	261,575	-	-	-	-	-
	Sub-total	***261,575***	-	-	-	-	-
	Transmission Plant						
350-359	TRANSMISSION PLANT	3,217,468,000	-	-	-	-	-
	Sub-total	3,217,468,000	-	-	-	-	-
	Distribution Plant						
360	LAND AND LAND RIGHTS	17,286,155	-	-	-	-	-
360	LAND AND LAND RIGHTS - OVERHEAD LINES	74,903,845	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS	38,203,000	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY	511,889,214	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT	1,693,786	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY	786,536,454	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY	291,814,567	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY	723,047,235	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY	213,178,629	-	-	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT	501,136	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRIMARY	164,740,547	-	-	-	-	-
366	UNDERGROUND CONDUIT - SECONDARY	25,953,453	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRIMARY	483,232,481	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SECONDARY	76,129,113	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - RESALE DIRECT	162,406	-	-	-	-	-
368	LINE TRANSFORMERS	477,574,000	-	-	-	-	-
369	SERVICES	669,717,000	-	-	-	-	-
370	METERS - DIST DIRECT	298,372,218	-	-	-	-	-
370	METERS - RESALE DIRECT	60,207	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	9,072,000	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	111,851,000	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	36,828,979	-	-	-	-	-
	Sub-total	***5,012,747,425***	-	-	-	-	-
	General Plant						
389-399	GENERAL PLANT - DISTRIBUTION	692,883,048	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION	27,645,952	-	-	-	-	-
	Sub-total	***720,529,000***	-	-	-	-	-
	TOTAL PLANT-IN-SERVICE	**9,090,892,000**	-	-	-	-	-
Accumulated Reserve for Depreciation							
	Intangible Plant						
301-303	INTANGIBLE PLANT - DISTRIBUTION	67,027,870	-	-	-	-	-
301-303	INTANGIBLE PLANT - TRANSMISSON	6,629,130	-	-	-	-	-
	Sub-total	***73,657,000***	-	-	-	-	-
	Transmission Plant						
350-359	TRANSMISSION PLANT	547,902,000	-	-	-	-	-
	Sub-total	547,902,000	-	-	-	-	-
	Distribution Plant						
360	LAND AND LAND RIGHTS	32,439,000	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS - PRIMARY	14,943,000	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY	129,735,417	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT	1,147,583	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY	239,939,534	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY	89,625,567	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY	202,485,601	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY	59,699,562	-	-	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT	354,837	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION	10,335,080	-	-	-	-	-
	Sub-total	***258,377,000***	-	-	-	-	-
	TOTAL DEPRECIATION ACCRUAL	**2,668,614,000**	-	-	-	-	-
	NET PLANT	**6,422,278,000**	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Function Future Test Year	Income Tax Increase @ Proposed Function F_INTAX_GNR_DIST	Transmission Revenue Function F_REVNU_REV_TRANS	Distribution Revenue Function F_REVNU_REV_DIST	Resale Revenue Function F_REVNU_REV_RESALE	Purchased Power Function F_PRPWR_FUEL
RATE BASE							
Plant-in Service							
	Intangible Plant						
301-303	INTANGIBLE PLANT - DISTRIBUTION	127,403,913	-	-	-	-	-
301-303	INTANGIBLE PLANT - TRANSMISSON	12,482,087	-	-	-	-	-
	Sub-total	***139,886,000***	-	-	-	-	-
	Transmission Portion of Distribution Plant						
370	METERS - TRANS DIRECT	261,575	-	-	-	-	-
	Sub-total	***261,575***	-	-	-	-	-
	Transmission Plant						
350-359	TRANSMISSION PLANT	3,217,468,000	-	-	-	-	-
	Sub-total	3,217,468,000	-	-	-	-	-
	Distribution Plant						
360	LAND AND LAND RIGHTS	17,286,155	-	-	-	-	-
360	LAND AND LAND RIGHTS - OVERHEAD LINES	74,903,845	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS	38,203,000	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY	511,889,214	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT	1,693,786	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY	786,536,454	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY	291,814,567	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY	723,047,235	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY	213,178,629	-	-	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT	501,136	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRIMARY	164,740,547	-	-	-	-	-
366	UNDERGROUND CONDUIT - SECONDARY	25,953,453	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRIMARY	483,232,481	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SECONDARY	76,129,113	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - RESALE DIRECT	162,406	-	-	-	-	-
368	LINE TRANSFORMERS	477,574,000	-	-	-	-	-
369	SERVICES	669,717,000	-	-	-	-	-
370	METERS - DIST DIRECT	298,372,218	-	-	-	-	-
370	METERS - RESALE DIRECT	60,207	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	9,072,000	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	111,851,000	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	36,828,979	-	-	-	-	-
	Sub-total	***5,012,747,425***	-	-	-	-	-
	General Plant						
389-399	GENERAL PLANT - DISTRIBUTION	692,883,048	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION	27,645,952	-	-	-	-	-
	Sub-total	***720,529,000***	-	-	-	-	-
	TOTAL PLANT-IN-SERVICE	**9,090,892,000**	-	-	-	-	-
Accumulated Reserve for Depreciation							
	Intangible Plant						
301-303	INTANGIBLE PLANT - DISTRIBUTION	67,027,870	-	-	-	-	-
301-303	INTANGIBLE PLANT - TRANSMISSON	6,629,130	-	-	-	-	-
	Sub-total	***73,657,000***	-	-	-	-	-
	Transmission Plant						
350-359	TRANSMISSION PLANT	547,902,000	-	-	-	-	-
	Sub-total	547,902,000	-	-	-	-	-
	Distribution Plant						
360	LAND AND LAND RIGHTS	32,439,000	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS - PRIMARY	14,943,000	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY	129,735,417	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT	1,147,583	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY	239,939,534	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY	89,625,567	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY	202,485,601	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY	59,699,562	-	-	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT	354,837	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION	10,335,080	-	-	-	-	-
	Sub-total	***258,377,000***	-	-	-	-	-
	TOTAL DEPRECIATION ACCRUAL	**2,668,614,000**	-	-	-	-	-
	NET PLANT	**6,422,278,000**	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Function	Future Test Year		Dist. Primary Demand Function	Dist. Demand Resale Function	Dist. Secondary Demand Function	Transformer Demand Function	Services Demand Function	Dist. And Resale Demand Function
					F_DSTPR_PRI_DEM	F_DSTPR_DEM_RESALE	F_DSTSC_SEC_DEM	F_TRANF_SEC_DEM	F_SERVS_SEC_DEM	F_DISTR_PRIDMWITHRSL
Rate Base Adjustments										
	Additions									
RB ADJ	PLANT HELD FOR FUTURE USE - TRANSMISSION		-	-	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION		-	-	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - GENERAL		-	-	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M		8,050,548	-	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES		14,951,000	-	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT		(11,457,456)	-	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE		-	-	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE		23,937	-	6,985	11	1,048	1,083	39	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - TRANSMISSION		667,594	-	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION		3,112,961	-	908,362	1,469	136,281	140,831	5,056	-
RB ADJ	MATERIALS AND SUPPLIES - TRANSMISSION		9,973,899	-	-	-	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION		26,198,915	-	7,644,846	12,364	1,146,949	1,185,244	42,548	-
	Sub-total		***51,521,398***	-	***8,560,193***	***13,844***	***1,284,278***	***1,327,158***	***47,643***	-
	Deductions									
RB ADJ	CIAC - TRANSMISSION		22,010,000	-	-	-	-	-	-	-
RB ADJ	CIAC - DISTRIBUTION		94,238,000	-	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - TRANSMISSION		(337,713,000)	-	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - DISTRIBUTION		(593,588,000)	-	(173,209,028)	(280,125)	(25,986,395)	(26,854,039)	(964,015)	-
RB ADJ	ARCS AND MARCS - GENERAL		(54,255,000)	-	(9,409,708)	(14,036)	(1,451,217)	(574,696)	(15,129)	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - TRANSMISSION		-	-	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION		(315,616,000)	-	(92,096,775)	(148,945)	(13,817,196)	(14,278,531)	(512,575)	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL		1,649,000	-	285,994	427	44,108	17,467	460	-
RB ADJ	CUSTOMER ADVANCES		(91,103)	-	-	-	-	-	-	-
RB ADJ	CUSTOMER DEPOSITS		(14,663,383)	-	-	-	-	-	-	-
	Sub-total		***(1,198,029,486)***	-	***(274,429,517)***	***(442,680)***	***(41,210,701)***	***(41,689,799)***	***(1,491,260)***	-
	TOTAL RATE BASE ADJ.		**(1,146,508,088)**	-	**(265,869,325)**	**(428,836)**	**(39,926,423)**	**(40,362,641)**	**(1,443,617)**	-
TOTAL RATE BASE			**5,275,769,912**	-	**867,484,439**	**481,256**	**127,186,757**	**101,833,104**	**2,916,390**	-
EXPENSES										
O & M Expenses										
	Transmission Operation Expenses									
560-567	TRANSMISSION OPERATION EXPENSES		10,622,870	-	-	-	-	-	-	-
	Sub-total		***10,622,870***	-	-	-	-	-	-	-
	Transmission Maintenance Expenses									
568-576	TRANSMISSION MAINTENANCE EXPENSES		30,271,240	-	-	-	-	-	-	-
	Sub-total		***30,271,240***	-	-	-	-	-	-	-
	Total Transmission		***40,894,110***	-	-	-	-	-	-	-
	Distribution Operation Expenses									
580	SUPERVISION AND ENGINEERING		13,745,093	-	2,932,344	3,016	596,246	129,413	4,646	-
581	LOAD DISPATCHING		257,155	-	233,606	680	3,229	317	11	-
582	STATION EXPENSES		498,179	-	452,558	1,317	6,255	614	22	-
583	OVERHEAD LINES		18,323,838	-	6,872,042	4,557	1,454,472	-	-	-
584	UNDERGROUND LINES		4,372,663	-	711,057	947	299,678	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS		535,266	-	-	-	-	-	-	-
586	METER EXPENSE		5,470,573	-	-	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE		4,985,288	-	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE		19,232,304	-	5,580,679	9,214	826,131	883,272	31,708	-
589	RENTS		6,889,296	-	1,999,082	3,301	295,932	316,401	11,358	-
PROFORM	COMPANY USE OF GENERATION SUPPLY PURCHASE		(893,000)	-	(139,185)	(208)	(21,466)	(9,501)	(224)	-
PROFORM	WAGE AND BENEFITS ADJUSTMENT		(5,521,000)	-	(860,516)	(1,284)	(132,714)	(52,556)	(1,384)	-
PROFORM	RATE CASE EXPENSES		(780,000)	-	-	-	-	-	-	-
PROFORM	INTEREST EXPENSE ON CUSTOMER DEPOSITS		196,000	-	-	-	-	-	-	-
	Sub-total		***67,311,654***	-	***17,781,667***	***21,539***	***3,327,765***	***1,268,961***	***46,138***	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Function	Future Test Year	Meters Transmission Function	Dist. Primary Customer Function	Dist. Secondary Customer Function	Transformer Customer Function	Services Customer Function	Distribution Meters Function
				F_METER_TRANS	F_DSTPR_PRI_CUST	F_DSTSC_SEC_CUST	F_TRANF_SEC_CUST	F_SERVS_SEC_CUST	F_METER_DIST
Rate Base Adjustments									
	Additions								
RB ADJ	PLANT HELD FOR FUTURE USE - TRANSMISSION		-	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION		-	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - GENERAL		-	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M		8,050,548	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES		14,951,000	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT		(11,457,456)	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE		-	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE		23,937	-	6,266	1,943	1,206	3,170	1,430
RB ADJ	MISCELLANEOUS PREPAYMENTS - TRANSMISSION		667,594	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION		3,112,961	-	814,943	252,635	156,789	412,306	185,943
RB ADJ	MATERIALS AND SUPPLIES - TRANSMISSION		9,973,899	-	-	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION		26,198,915	-	6,858,624	2,126,194	1,319,545	3,469,996	1,564,908
	Sub-total		***51,521,398***	**-**	***7,679,834***	***2,380,771***	***1,477,539***	***3,885,472***	***1,752,281***
	Deductions								
RB ADJ	CIAC - TRANSMISSION		22,010,000	-	-	-	-	-	-
RB ADJ	CIAC - DISTRIBUTION		94,238,000	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - TRANSMISSION		(337,713,000)	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - DISTRIBUTION		(593,588,000)	-	(155,395,640)	(48,173,102)	(29,896,892)	(78,619,595)	(35,456,078)
RB ADJ	ARCS AND MARCS - GENERAL		(54,255,000)	-	(8,074,037)	(2,833,707)	(639,815)	(1,233,872)	(5,513,553)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - TRANSMISSION		-	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION		(315,616,000)	-	(82,625,239)	(25,614,065)	(15,896,442)	(41,802,736)	(18,852,311)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL		1,649,000	-	245,398	86,126	19,446	37,502	167,576
RB ADJ	CUSTOMER ADVANCES		(91,103)	-	-	-	-	-	-
RB ADJ	CUSTOMER DEPOSITS		(14,663,383)	-	-	-	-	-	-
	Sub-total		***(1,198,029,486)***	**-**	***(245,849,517)***	***(76,534,748)***	***(46,413,703)***	***(121,618,701)***	***(59,654,366)***
	TOTAL RATE BASE ADJ.		**(1,146,508,088)**	**-**	**(238,169,683)**	**(74,153,977)**	**(44,936,164)**	**(117,733,229)**	**(57,902,085)**
TOTAL RATE BASE			**5,275,769,912**	**90,060**	**749,224,739**	**236,325,907**	**113,371,894**	**237,844,229**	**96,855,284**
EXPENSES									
O & M Expenses									
	Transmission Operation Expenses								
560-567	TRANSMISSION OPERATION EXPENSES		10,622,870	-	-	-	-	-	-
	Sub-total		***10,622,870***	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission Maintenance Expenses								
568-576	TRANSMISSION MAINTENANCE EXPENSES		30,271,240	-	-	-	-	-	-
	Sub-total		***30,271,240***	**-**	**-**	**-**	**-**	**-**	**-**
	Total Transmission		***40,894,110***	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING		13,745,093	-	3,412,131	1,157,590	144,077	378,879	3,287,209
581	LOAD DISPATCHING		257,155	-	12,958	4,433	353	928	419
582	STATION EXPENSES		498,179	-	25,103	8,589	684	1,798	811
583	OVERHEAD LINES		18,323,838	-	6,855,152	3,137,615	-	-	-
584	UNDERGROUND LINES		4,372,663	-	3,065,669	295,312	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS		535,266	-	-	-	-	-	-
586	METER EXPENSE		5,470,573	-	-	-	-	-	5,469,469
587	CUSTOMER INSTALLATION EXPENSE		4,985,288	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE		19,232,304	-	5,002,334	1,546,662	983,356	2,585,922	1,166,206
589	RENTS		6,889,296	-	1,791,910	554,037	352,253	926,316	417,752
PROFORM	COMPANY USE OF GENERATION SUPPLY PURCHASE		(893,000)	-	(119,428)	(41,915)	(9,464)	(18,251)	(81,555)
PROFORM	WAGE AND BENEFITS ADJUSTMENT		(5,521,000)	-	(738,369)	(259,142)	(58,511)	(112,837)	(504,214)
PROFORM	RATE CASE EXPENSES		(780,000)	-	-	-	-	-	-
PROFORM	INTEREST EXPENSE ON CUSTOMER DEPOSITS		196,000	-	-	-	-	-	-
	Sub-total		***67,311,654***	**-**	***19,307,459***	***6,403,182***	***1,412,748***	***3,762,755***	***9,756,098***

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Function	Future Test Year	Resale Meters Function	Lights Function	Customer Deposits Function	Distribution Services Function	Dist. And Resale Customer Service Function	Dist. Customer Service Function
			F_METER_RESALE	F_LIGHT_DIST	F_DISTR_DEPOSIT	F_SERVS_DIST	F_CUSSV_CUST	F_CUSSV_DIST	
Rate Base Adjustments									
	Additions								
RB ADJ	PLANT HELD FOR FUTURE USE - TRANSMISSION		-	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION		-	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - GENERAL		-	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M		8,050,548	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES		14,951,000	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT		(11,457,456)	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE		-	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE		23,937	0	756	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - TRANSMISSION		667,594	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION		3,112,961	38	98,310	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - TRANSMISSION		9,973,899	-	-	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION		26,198,915	316	827,381	-	-	-	-
	Sub-total		***51,521,398***	***354***	***926,446***	-	-	-	-
	Deductions								
RB ADJ	CIAC - TRANSMISSION		22,010,000	-	-	-	-	-	-
RB ADJ	CIAC - DISTRIBUTION		94,238,000	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - TRANSMISSION		(337,713,000)	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - DISTRIBUTION		(593,588,000)	(7,155)	(18,745,936)	-	-	-	-
RB ADJ	ARCS AND MARCS - GENERAL		(54,255,000)	(1,113)	(761,004)	-	(2,606,288)	(14,336,905)	(6,789,919)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - TRANSMISSION		-	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION		(315,616,000)	(3,804)	(9,967,380)	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL		1,649,000	34	23,130	-	79,214	435,749	206,369
RB ADJ	CUSTOMER ADVANCES		(91,103)	-	-	-	-	-	-
RB ADJ	CUSTOMER DEPOSITS		(14,663,383)	-	-	(14,663,383)	-	-	-
	Sub-total		***(1,198,029,486)***	***(12,037)***	***(29,451,190)***	***(14,663,383)***	***(2,527,074)***	***(13,901,156)***	***(6,583,550)***
	TOTAL RATE BASE ADJ.		**(1,146,508,088)**	**(11,684)**	**(28,524,744)**	**(14,663,383)**	**(2,527,074)**	**(13,901,156)**	**(6,583,550)**
TOTAL RATE BASE			**5,275,769,912**	**12,410**	**65,458,914**	**(14,663,383)**	**21,742,420**	**119,602,677**	**56,643,503**
EXPENSES									
O & M Expenses									
	Transmission Operation Expenses								
560-567	TRANSMISSION OPERATION EXPENSES		10,622,870	-	-	-	-	-	-
	Sub-total		***10,622,870***	-	-	-	-	-	-
	Transmission Maintenance Expenses								
568-576	TRANSMISSION MAINTENANCE EXPENSES		30,271,240	-	-	-	-	-	-
	Sub-total		***30,271,240***	-	-	-	-	-	-
	Total Transmission		***40,894,110***	-	-	-	-	-	-
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING		13,745,093	663	98,933	-	1,599,945	-	-
581	LOAD DISPATCHING		257,155	0	221	-	-	-	-
582	STATION EXPENSES		498,179	0	429	-	-	-	-
583	OVERHEAD LINES		18,323,838	-	-	-	-	-	-
584	UNDERGROUND LINES		4,372,663	-	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS		535,266	-	535,266	-	-	-	-
586	METER EXPENSE		5,470,573	1,104	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE		4,985,288	-	-	-	4,985,288	-	-
588	MISC. DISTRIBUTION EXPENSE		19,232,304	235	616,583	-	-	-	-
589	RENTS		6,889,296	84	220,869	-	-	-	-
PROFORM	COMPANY USE OF GENERATION SUPPLY PURCHASE		(893,000)	(16)	(11,257)	-	(38,551)	(212,067)	(100,434)
PROFORM	WAGE AND BENEFITS ADJUSTMENT		(5,521,000)	(102)	(69,594)	-	(238,345)	(1,311,108)	(620,937)
PROFORM	RATE CASE EXPENSES		(780,000)	-	-	-	-	-	-
PROFORM	INTEREST EXPENSE ON CUSTOMER DEPOSITS		196,000	-	-	196,000	-	-	-
	Sub-total		***67,311,654***	***1,969***	***1,391,451***	***196,000***	***6,308,337***	***(1,523,174)***	***(721,371)***

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Function	Future Test Year	Tran. Customer Service Function F_CUSSV_TRANS	Resale Direct Assignment Function F_RESAL_RESALE	Tran. Direct Assignment Function F_TRANS_TRANS	Tran. Direct Assignment Function F_TRANS_GNR_TRANS	Cash Working Capital - O&M Function F_CWRKC_OM_CWC	Cash Working Capital - Tax Function F_CWRKC_TAX_CWC
Rate Base Adjustments									
	Additions								
RB ADJ	PLANT HELD FOR FUTURE USE - TRANSMISSION		-	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION		-	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - GENERAL		-	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M		8,050,548	-	-	-	-	8,050,548	-
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES		14,951,000	-	-	-	-	-	14,951,000
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT		(11,457,456)	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE		-	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE		23,937	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - TRANSMISSION		667,594	-	-	-	667,594	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION		3,112,961	-	-	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - TRANSMISSION		9,973,899	-	-	-	9,973,899	-	-
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION		26,198,915	-	-	-	-	-	-
	Sub-total		***51,521,398***	-	-	-	***10,641,493***	***8,050,548***	***14,951,000***
	Deductions								
RB ADJ	CIAC - TRANSMISSION		22,010,000	-	-	-	22,010,000	-	-
RB ADJ	CIAC - DISTRIBUTION		94,238,000	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - TRANSMISSION		(337,713,000)	-	-	-	(337,713,000)	-	-
RB ADJ	ARCS AND MARCS - DISTRIBUTION		(593,588,000)	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - GENERAL		(54,255,000)	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - TRANSMISSION		-	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION		(315,616,000)	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL		1,649,000	-	-	-	-	-	-
RB ADJ	CUSTOMER ADVANCES		(91,103)	-	-	-	-	-	-
RB ADJ	CUSTOMER DEPOSITS		(14,663,383)	-	-	-	-	-	-
	Sub-total		***(1,198,029,486)***	-	-	-	***(315,703,000)***	-	-
	TOTAL RATE BASE ADJ.		**(1,146,508,088)**	-	-	-	**(305,061,507)**	**8,050,548**	**14,951,000**
TOTAL RATE BASE			***5,275,769,912***	-	-	-	**2,387,668,322**	**8,050,548**	**14,951,000**
EXPENSES									
O & M Expenses									
	Transmission Operation Expenses								
560-567	TRANSMISSION OPERATION EXPENSES		10,622,870	-	-	-	10,622,870	-	-
	Sub-total		***10,622,870***	-	-	-	***10,622,870***	-	-
	Transmission Maintenance Expenses								
568-576	TRANSMISSION MAINTENANCE EXPENSES		30,271,240	-	-	-	30,271,240	-	-
	Sub-total		***30,271,240***	-	-	-	***30,271,240***	-	-
	Total Transmission		***40,894,110***	-	-	-	***40,894,110***	-	-
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING		13,745,093	-	-	-	-	-	-
581	LOAD DISPATCHING		257,155	-	-	-	-	-	-
582	STATION EXPENSES		498,179	-	-	-	-	-	-
583	OVERHEAD LINES		18,323,838	-	-	-	-	-	-
584	UNDERGROUND LINES		4,372,663	-	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS		535,266	-	-	-	-	-	-
586	METER EXPENSE		5,470,573	-	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE		4,985,288	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE		19,232,304	-	-	-	-	-	-
589	RENTS		6,889,296	-	-	-	-	-	-
PROFORM	COMPANY USE OF GENERATION SUPPLY PURCHASE		(893,000)	-	-	-	(90,479)	-	-
PROFORM	WAGE AND BENEFITS ADJUSTMENT		(5,521,000)	-	-	-	(559,388)	-	-
PROFORM	RATE CASE EXPENSES		(780,000)	-	-	-	-	-	-
PROFORM	INTEREST EXPENSE ON CUSTOMER DEPOSITS		196,000	-	-	-	-	-	-
	Sub-total		***67,311,654***	-	-	-	***(649,867)***	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Function Future Test Year	Cash Working Capital - Interest Function F_CWRKC_INTRST_CWC	Dist. Direct Assignment Function F_DISTR_GNR_DIST	Gross Receipts Tax Function F_DISTR_GRTTAX	Resale Direct Assignment Function F_RESAL_GNR_RESALE	Income Taxes Function F_INTAX_INCTAX
Rate Base Adjustments							
	Additions						
RB ADJ	PLANT HELD FOR FUTURE USE - TRANSMISSION	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - GENERAL	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M	8,050,548	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	14,951,000	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(11,457,456)	(11,457,456)	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	23,937	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - TRANSMISSION	667,594	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	3,112,961	-	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - TRANSMISSION	9,973,899	-	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	26,198,915	-	-	-	-	-
	Sub-total	***51,521,398***	***(11,457,456)***	-	-	-	-
	Deductions						
RB ADJ	CIAC - TRANSMISSION	22,010,000	-	-	-	-	-
RB ADJ	CIAC - DISTRIBUTION	94,238,000	-	94,238,000	-	-	-
RB ADJ	ARCS AND MARCS - TRANSMISSION	(337,713,000)	-	-	-	-	-
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(593,588,000)	-	-	-	-	-
RB ADJ	ARCS AND MARCS - GENERAL	(54,255,000)	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - TRANSMISSION	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(315,616,000)	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	1,649,000	-	-	-	-	-
RB ADJ	CUSTOMER ADVANCES	(91,103)	-	(91,103)	-	-	-
RB ADJ	CUSTOMER DEPOSITS	(14,663,383)	-	-	-	-	-
	Sub-total	***(1,198,029,486)***	-	***94,146,897***	-	-	-
	TOTAL RATE BASE ADJ.	**(1,146,508,088)**	**(11,457,456)**	**94,146,897**	-	-	-
TOTAL RATE BASE		***5,275,769,912***	**(11,457,456)**	**94,146,897**	-	-	-
EXPENSES							
O & M Expenses							
	Transmission Operation Expenses						
560-567	TRANSMISSION OPERATION EXPENSES	10,622,870	-	-	-	-	-
	Sub-total	***10,622,870***	-	-	-	-	-
	Transmission Maintenance Expenses						
568-576	TRANSMISSION MAINTENANCE EXPENSES	30,271,240	-	-	-	-	-
	Sub-total	***30,271,240***	-	-	-	-	-
	Total Transmission	***40,894,110***	-	-	-	-	-
	Distribution Operation Expenses						
580	SUPERVISION AND ENGINEERING	13,745,093	-	-	-	-	-
581	LOAD DISPATCHING	257,155	-	-	-	-	-
582	STATION EXPENSES	498,179	-	-	-	-	-
583	OVERHEAD LINES	18,323,838	-	-	-	-	-
584	UNDERGROUND LINES	4,372,663	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	535,266	-	-	-	-	-
586	METER EXPENSE	5,470,573	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	4,985,288	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	19,232,304	-	-	-	-	-
589	RENTS	6,889,296	-	-	-	-	-
PROFORM	COMPANY USE OF GENERATION SUPPLY PURCHASE	(893,000)	-	-	-	-	-
PROFORM	WAGE AND BENEFITS ADJUSTMENT	(5,521,000)	-	-	-	-	-
PROFORM	RATE CASE EXPENSES	(780,000)	-	(780,000)	-	-	-
PROFORM	INTEREST EXPENSE ON CUSTOMER DEPOSITS	196,000	-	-	-	-	-
	Sub-total	***67,311,654***	-	***(780,000)***	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Function Future Test Year	Income Tax Increase @ Proposed Function F_INTAX_GNR_DIST	Transmission Revenue Function F_REVNU_REV_TRANS	Distribution Revenue Function F_REVNU_REV_DIST	Resale Revenue Function F_REVNU_REV_RESALE	Purchased Power Function F_PRPWR_FUEL
Rate Base Adjustments							
	Additions						
RB ADJ	PLANT HELD FOR FUTURE USE - TRANSMISSION	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - GENERAL	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M	8,050,548	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	14,951,000	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(11,457,456)	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	23,937	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - TRANSMISSION	667,594	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	3,112,961	-	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - TRANSMISSION	9,973,899	-	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	26,198,915	-	-	-	-	-
	Sub-total	***51,521,398***	-	-	-	-	-
	Deductions						
RB ADJ	CIAC - TRANSMISSION	22,010,000	-	-	-	-	-
RB ADJ	CIAC - DISTRIBUTION	94,238,000	-	-	-	-	-
RB ADJ	ARCS AND MARCS - TRANSMISSION	(337,713,000)	-	-	-	-	-
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(593,588,000)	-	-	-	-	-
RB ADJ	ARCS AND MARCS - GENERAL	(54,255,000)	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - TRANSMISSION	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(315,616,000)	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	1,649,000	-	-	-	-	-
RB ADJ	CUSTOMER ADVANCES	(91,103)	-	-	-	-	-
RB ADJ	CUSTOMER DEPOSITS	(14,663,383)	-	-	-	-	-
	Sub-total	***(1,198,029,486)***	-	-	-	-	-
	TOTAL RATE BASE ADJ.	**(1,146,508,088)**	-	-	-	-	-
TOTAL RATE BASE		***5,275,769,912***	-	-	-	-	-
EXPENSES							
O & M Expenses							
	Transmission Operation Expenses						
560-567	TRANSMISSION OPERATION EXPENSES	10,622,870	-	-	-	-	-
	Sub-total	***10,622,870***	-	-	-	-	-
	Transmission Maintenance Expenses						
568-576	TRANSMISSION MAINTENANCE EXPENSES	30,271,240	-	-	-	-	-
	Sub-total	***30,271,240***	-	-	-	-	-
	Total Transmission	***40,894,110***	-	-	-	-	-
	Distribution Operation Expenses						
580	SUPERVISION AND ENGINEERING	13,745,093	-	-	-	-	-
581	LOAD DISPATCHING	257,155	-	-	-	-	-
582	STATION EXPENSES	498,179	-	-	-	-	-
583	OVERHEAD LINES	18,323,838	-	-	-	-	-
584	UNDERGROUND LINES	4,372,663	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	535,266	-	-	-	-	-
586	METER EXPENSE	5,470,573	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	4,985,288	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	19,232,304	-	-	-	-	-
589	RENTS	6,889,296	-	-	-	-	-
PROFORM	COMPANY USE OF GENERATION SUPPLY PURCHASE	(893,000)	-	-	-	-	-
PROFORM	WAGE AND BENEFITS ADJUSTMENT	(5,521,000)	-	-	-	-	-
PROFORM	RATE CASE EXPENSES	(780,000)	-	-	-	-	-
PROFORM	INTEREST EXPENSE ON CUSTOMER DEPOSITS	196,000	-	-	-	-	-
	Sub-total	***67,311,654***	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Function		Dist. Primary Demand Function	Dist. Demand Resale Function	Dist. Secondary Demand Function	Transformer Demand Function	Services Demand Function	Dist. And Resale Demand Function
		Future Test Year		F_DSTPR_PRI_DEM	F_DSTPR_DEM_RESALE	F_DSTSC_SEC_DEM	F_TRANF_SEC_DEM	F_SERVS_SEC_DEM	F_DISTR_PRIDMWITHRSL
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING	429,169	-	185,174	365	19,183	14,544	302	-
591	STRUCTURES	22,862	-	20,769	60	287	28	1	-
592	STATION EQUIPMENT	9,608,960	-	8,729,013	25,397	120,655	11,846	425	-
593	OVERHEAD LINES	67,778,430	-	25,419,141	16,856	5,379,976	-	-	-
593.5	OVERHEAD LINES - SERVICES	1,294,056	-	-	-	-	-	15,675	-
594	UNDERGROUND LINES	3,457,593	-	562,254	748	236,964	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES	1,919,170	-	-	-	-	-	23,247	-
595	LINE TRANSFORMERS	1,605,713	-	-	-	-	759,809	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	2,315,910	-	-	-	-	-	-	-
597	METERS	2,410,959	-	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	1,051,983	-	305,256	504	45,188	48,314	1,734	-
	Sub-total	***91,894,805***	-	***35,221,606***	***43,931***	***5,802,253***	***834,541***	***41,385***	-
	Total Distribution	***159,206,459***	-	***53,003,273***	***65,470***	***9,130,018***	***2,103,502***	***87,523***	-
	Customer Account								
901	SUPERVISION	2,208,674	-	-	-	-	-	-	-
902	METER READING	2,290,347	-	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	23,230,552	-	-	-	-	-	-	-
903CE	COLLECTION EXPENSES	13,372,492	-	-	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	1,200,000	-	348,207	575	51,546	55,112	1,978	-
904 by RA	UNCOLLECTIBLE ACCOUNTS	32,300,000	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,475,476	-	-	-	-	-	-	-
904	UNCOLLECTIBLE ACCOUNT INCREASE	2,694,000	-	-	-	-	-	-	-
904-MFC	MFC ADJUSTMENT	(10,604,737)	-	-	-	-	-	-	-
	Sub-total	***70,166,804***	-	***348,207***	***575***	***51,546***	***55,112***	***1,978***	-
	Customer Service & Information Expenses								
908-OnTra	ONTRACK ARREARAGE FORGIVENESS	-	-	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION	5,299,090	-	-	-	-	-	-	-
	Sub-total	***5,299,090***	-	-	-	-	-	-	-
	Sales Expenses								
927	FRANCHISE REQUIREMENTS - TRAN	-	-	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - TRAN	-	-	-	-	-	-	-	-
928F	REGULATORY COMMISSION EXPENSE - FERC - TRAN	-	-	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - TRAN	-	-	-	-	-	-	-	-
933	TRANSPORTATION EXPENSES - TRAN	-	-	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - TRAN	1,873,743	-	-	-	-	-	-	-
	Sub-total	***179,149,109***	-	***26,015,205***	***38,986***	***4,005,218***	***1,698,614***	***46,428***	-
	TOTAL O & M EXPENSES	**458,513,934**	-	**79,366,685**	**105,031**	**13,186,782**	**3,857,227**	**135,930**	-
	Labor Expense								
	Transmission Operation Expenses								
560-567	TRANSMISSION OPERATION EXPENSES	4,949,846	-	-	-	-	-	-	-
	Sub-total	***4,949,846***	-	-	-	-	-	-	-
	Transmission Maintenance Expenses								
568-576	TRANSMISSION MAINTENANCE EXPENSES	4,057,122	-	-	-	-	-	-	-
	Sub-total	***4,057,122***	-	-	-	-	-	-	-
	Total Transmission	***9,006,968***	-	-	-	-	-	-	-
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING	9,402,571	-	2,005,921	2,063	407,873	88,528	3,178	-
581	LOAD DISPATCHING	-	-	-	-	-	-	-	-
582	STATION EXPENSES	115,675	-	105,082	306	1,452	143	5	-
583	OVERHEAD LINES	8,524,563	-	3,196,991	2,120	676,645	-	-	-
584	UNDERGROUND LINES	1,996,224	-	324,614	432	136,810	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	14,734	-	-	-	-	-	-	-
586	METER EXPENSE	5,344,279	-	-	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	2,743,226	-	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	4,827,797	-	1,400,892	2,313	207,380	221,724	7,960	-
589	RENTS	498	-	145	0	21	23	1	-
	Sub-total	***32,969,566***	-	***7,033,646***	***7,234***	***1,430,182***	***310,417***	***11,143***	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Function	Future Test Year	Meters Transmission Function	Dist. Primary Customer Function	Dist. Secondary Customer Function	Transformer Customer Function	Services Customer Function	Distribution Meters Function
				F_METER_TRANS	F_DSTPR_PRI_CUST	F_DSTSC_SEC_CUST	F_TRANF_SEC_CUST	F_SERVS_SEC_CUST	F_METER_DIST
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING		429,169	-	100,550	37,891	16,192	24,648	6,345
591	STRUCTURES		22,862	-	1,152	394	31	83	37
592	STATION EQUIPMENT		9,608,960	-	484,182	165,659	13,188	34,681	15,640
593	OVERHEAD LINES		67,778,430	-	25,356,666	11,605,791	-	-	-
593.5	OVERHEAD LINES - SERVICES		1,294,056	-	-	-	-	1,278,381	-
594	UNDERGROUND LINES		3,457,593	-	2,424,114	233,512	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES		1,919,170	-	-	-	-	1,895,923	-
595	LINE TRANSFORMERS		1,605,713	-	-	-	845,904	-	-
596	STREET LIGHT & SIGNAL SYSTEMS		2,315,910	-	-	-	-	-	-
597	METERS		2,410,959	-	-	-	-	-	2,410,473
598	MISCELLANEOUS DISTRIB. PLANT		1,051,983	-	273,621	84,600	53,788	141,447	63,790
	Sub-total		***91,894,805***	-	***26,640,286***	***12,127,848***	***929,104***	***3,375,161***	***2,496,285***
	Total Distribution		***159,206,459***	-	***47,947,745***	***18,531,030***	***2,341,852***	***7,137,916***	***12,252,383***
	Customer Account								
901	SUPERVISION		2,208,674	-	-	-	-	-	-
902	METER READING		2,290,347	-	-	-	-	-	-
903CR	CUSTOMER RECORDS		23,230,552	-	-	-	-	-	-
903CE	COLLECTION EXPENSES		13,372,492	-	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION		-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION		1,200,000	-	312,121	96,504	61,357	161,349	72,765
904 by RA	UNCOLLECTIBLE ACCOUNTS		32,300,000	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES		3,475,476	-	-	-	-	-	-
904	UNCOLLECTIBLE ACCOUNT INCREASE		2,694,000	-	-	-	-	-	-
904-MFC	MFC ADJUSTMENT		(10,604,737)	-	-	-	-	-	-
	Sub-total		***70,166,804***	-	***312,121***	***96,504***	***61,357***	***161,349***	***72,765***
	Customer Service & Information Expenses								
908-OnTra	ONTRACK ARREARAGE FORGIVENESS		-	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION		5,299,090	-	-	-	-	-	-
	Sub-total		***5,299,090***	-	-	-	-	-	-
	Sales Expenses								
927	FRANCHISE REQUIREMENTS - TRAN		-	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - TRAN		-	-	-	-	-	-	-
928F	REGULATORY COMMISSION EXPENSE - FERC - TRAN		-	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - TRAN		-	-	-	-	-	-	-
933	TRANSPORTATION EXPENSES - TRAN		-	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - TRAN		1,873,743	-	-	-	-	-	-
	Sub-total		***179,149,109***	-	***22,365,704***	***7,807,307***	***1,891,085***	***3,786,424***	***14,817,817***
	TOTAL O & M EXPENSES		**456,513,934**	-	**70,625,570**	**26,434,841**	**4,294,293**	**11,085,689**	**27,142,966**
	Labor Expense								
	Transmission Operation Expenses								
560-567	TRANSMISSION OPERATION EXPENSES		4,949,846	-	-	-	-	-	-
	Sub-total		***4,949,846***	-	-	-	-	-	-
	Transmission Maintenance Expenses								
568-576	TRANSMISSION MAINTENANCE EXPENSES		4,057,122	-	-	-	-	-	-
	Sub-total		***4,057,122***	-	-	-	-	-	-
	Total Transmission		***9,006,968***	-	-	-	-	-	-
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING		9,402,571	-	2,334,128	791,870	98,559	259,179	2,248,672
581	LOAD DISPATCHING		-	-	-	-	-	-	-
582	STATION EXPENSES		115,675	-	5,829	1,994	159	417	188
583	OVERHEAD LINES		8,524,563	-	3,189,134	1,459,672	-	-	-
584	UNDERGROUND LINES		1,996,224	-	1,399,550	134,817	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS		14,734	-	-	-	-	-	-
586	METER EXPENSE		5,344,279	-	-	-	-	-	5,343,201
587	CUSTOMER INSTALLATION EXPENSE		2,743,226	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE		4,827,797	-	1,255,713	388,251	246,847	649,132	292,747
589	RENTS		498	-	130	40	25	67	30
	Sub-total		***32,969,566***	-	***8,184,483***	***2,776,645***	***345,590***	***908,796***	***7,884,839***

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Function	Future Test Year	Resale Meters Function	Lights Function	Customer Deposits Function	Distribution Services Function	Dist. And Resale Customer Service Function	Dist. Customer Service Function
				F_METER_RESALE	F_LIGHT_DIST	F_DISTR_DEPOSIT	F_SERVS_DIST	F_CUSSV_CUST	F_CUSSV_DIST
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING		429,169	1	23,975	-	-	-	-
591	STRUCTURES		22,862	0	20	-	-	-	-
592	STATION EQUIPMENT		9,608,960	3	8,269	-	-	-	-
593	OVERHEAD LINES		67,778,430	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES		1,294,056	-	-	-	-	-	-
594	UNDERGROUND LINES		3,457,593	-	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES		1,919,170	-	-	-	-	-	-
595	LINE TRANSFORMERS		1,605,713	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS		2,315,910	-	2,315,910	-	-	-	-
597	METERS		2,410,959	486	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT		1,051,983	13	33,726	-	-	-	-
	Sub-total		***91,894,805***	***504***	***2,381,900***	-	-	-	-
	Total Distribution		***159,206,459***	***2,472***	***3,773,351***	***196,000***	***6,308,337***	***(1,523,174)***	***(721,371)***
	Customer Account								
901	SUPERVISION		2,208,674	-	-	-	-	1,741,847	466,826
902	METER READING		2,290,347	-	-	-	-	2,290,347	-
903CR	CUSTOMER RECORDS		23,230,552	-	-	-	-	23,230,552	-
903CE	COLLECTION EXPENSES		13,372,492	-	-	-	-	-	13,372,492
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION		-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION		1,200,000	15	38,472	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS		32,300,000	-	-	-	-	-	32,300,000
905	MISC. CUSTOMER ACCOUNTS EXPENSES		3,475,476	-	-	-	-	3,475,476	-
904	UNCOLLECTIBLE ACCOUNT INCREASE		2,694,000	-	-	-	-	-	2,694,000
904-MFC	MFC ADJUSTMENT		(10,604,737)	-	-	-	-	-	(10,604,737)
	Sub-total		***70,166,804***	***15***	***38,472***	-	-	***30,738,223***	***38,228,582***
	Customer Service & Information Expenses								
908-OnTra	ONTRACK ARREARAGE FORGIVENESS		-	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION		5,299,090	-	-	-	-	-	5,299,090
	Sub-total		***5,299,090***	-	-	-	-	-	***5,299,090***
	Sales Expenses								
927	FRANCHISE REQUIREMENTS - TRAN		-	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - TRAN		-	-	-	-	-	-	-
928F	REGULATORY COMMISSION EXPENSE - FERC - TRAN		-	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - TRAN		-	-	-	-	-	-	-
933	TRANSPORTATION EXPENSES - TRAN		-	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - TRAN		1,873,743	-	-	-	-	-	-
	Sub-total		***179,149,109***	***2,990***	***2,137,394***	-	***6,892,938***	***37,917,298***	***23,480,913***
	TOTAL O & M EXPENSES		**456,513,934**	**5,477**	**5,949,217**	**196,000**	**13,201,275**	**67,132,347**	**68,085,576**
	Labor Expense								
	Transmission Operation Expenses								
560-567	TRANSMISSION OPERATION EXPENSES		4,949,846	-	-	-	-	-	-
	Sub-total		***4,949,846***	-	-	-	-	-	-
	Transmission Maintenance Expenses								
568-576	TRANSMISSION MAINTENANCE EXPENSES		4,057,122	-	-	-	-	-	-
	Sub-total		***4,057,122***	-	-	-	-	-	-
	Total Transmission		***9,006,968***	-	-	-	-	-	-
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING		9,402,571	454	67,677	-	1,094,470	-	-
581	LOAD DISPATCHING		-	-	-	-	-	-	-
582	STATION EXPENSES		115,675	0	100	-	-	-	-
583	OVERHEAD LINES		8,524,563	-	-	-	-	-	-
584	UNDERGROUND LINES		1,996,224	-	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS		14,734	-	14,734	-	-	-	-
586	METER EXPENSE		5,344,279	1,078	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE		2,743,226	-	-	-	2,743,226	-	-
588	MISC. DISTRIBUTION EXPENSE		4,827,797	59	154,778	-	-	-	-
589	RENTS		498	0	16	-	-	-	-
	Sub-total		***32,969,566***	***1,591***	***237,304***	-	***3,837,696***	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Function	Future Test Year	Tran. Customer Service Function F_CUSSV_TRANS	Resale Direct Assignment Function F_RESAL_RESALE	Tran. Direct Assignment Function F_TRANS_TRANS	Tran. Direct Assignment Function F_TRANS_GNR_TRANS	Cash Working Capital - O&M Function F_CWRKC_OM_CWC	Cash Working Capital - Tax Function F_CWRKC_TAX_CWC
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING		429,169	-	-	-	-	-	-
591	STRUCTURES		22,862	-	-	-	-	-	-
592	STATION EQUIPMENT		9,608,960	-	-	-	-	-	-
593	OVERHEAD LINES		67,778,430	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES		1,294,056	-	-	-	-	-	-
594	UNDERGROUND LINES		3,457,593	-	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES		1,919,170	-	-	-	-	-	-
595	LINE TRANSFORMERS		1,605,713	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS		2,315,910	-	-	-	-	-	-
597	METERS		2,410,959	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT		1,051,983	-	-	-	-	-	-
	Sub-total		***91,894,805***	-	-	-	-	-	-
	Total Distribution		***159,206,459***	-	-	-	***(649,867)***	-	-
	Customer Account								
901	SUPERVISION		2,208,674	-	-	-	-	-	-
902	METER READING		2,290,347	-	-	-	-	-	-
903CR	CUSTOMER RECORDS		23,230,552	-	-	-	-	-	-
903CE	COLLECTION EXPENSES		13,372,492	-	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION		-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION		1,200,000	-	-	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS		32,300,000	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES		3,475,476	-	-	-	-	-	-
904	UNCOLLECTIBLE ACCOUNT INCREASE		2,694,000	-	-	-	-	-	-
904-MFC	MFC ADJUSTMENT		(10,604,737)	-	-	-	-	-	-
	Sub-total		***70,166,804***	-	-	-	-	-	-
	Customer Service & Information Expenses								
908-OnTra	ONTRACK ARREARAGE FORGIVENESS		-	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION		5,299,090	-	-	-	-	-	-
	Sub-total		***5,299,090***	-	-	-	-	-	-
	Sales Expenses								
927	FRANCHISE REQUIREMENTS - TRAN		-	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - TRAN		-	-	-	-	-	-	-
928F	REGULATORY COMMISSION EXPENSE - FERC - TRAN		-	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - TRAN		-	-	-	-	-	-	-
933	TRANSPORTATION EXPENSES - TRAN		-	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - TRAN		1,873,743	-	-	1,873,743	-	-	-
	Sub-total		***179,149,109***	-	-	***26,244,787***	-	-	-
	TOTAL O & M EXPENSES		**456,513,934**	-	-	**26,244,787**	**40,244,242**	-	-
	Labor Expense								
	Transmission Operation Expenses								
560-567	TRANSMISSION OPERATION EXPENSES		4,949,846	-	-	-	4,949,846	-	-
	Sub-total		***4,949,846***	-	-	-	***4,949,846***	-	-
	Transmission Maintenance Expenses								
568-576	TRANSMISSION MAINTENANCE EXPENSES		4,057,122	-	-	-	4,057,122	-	-
	Sub-total		***4,057,122***	-	-	-	***4,057,122***	-	-
	Total Transmission		***9,006,968***	-	-	-	***9,006,968***	-	-
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING		9,402,571	-	-	-	-	-	-
581	LOAD DISPATCHING		-	-	-	-	-	-	-
582	STATION EXPENSES		115,675	-	-	-	-	-	-
583	OVERHEAD LINES		8,524,563	-	-	-	-	-	-
584	UNDERGROUND LINES		1,996,224	-	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS		14,734	-	-	-	-	-	-
586	METER EXPENSE		5,344,279	-	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE		2,743,226	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE		4,827,797	-	-	-	-	-	-
589	RENTS		498	-	-	-	-	-	-
	Sub-total		***32,969,566***	-	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Function	Future Test Year	Cash Working Capital - Interest Function F_CWRKC_INTRST_CWC	Dist. Direct Assignment Function F_DISTR_GNR_DIST	Gross Receipts Tax Function F_DISTR_GRTTAX	Resale Direct Assignment Function F_RESAL_GNR_RESALE	Income Taxes Function F_INTAX_INCTAX
	Distribution Maintenance Expenses							
590	SUPERVISION AND ENGINEERING		429,169	-	-	-	-	-
591	STRUCTURES		22,862	-	-	-	-	-
592	STATION EQUIPMENT		9,608,960	-	-	-	-	-
593	OVERHEAD LINES		67,778,430	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES		1,294,056	-	-	-	-	-
594	UNDERGROUND LINES		3,457,593	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES		1,919,170	-	-	-	-	-
595	LINE TRANSFORMERS		1,605,713	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS		2,315,910	-	-	-	-	-
597	METERS		2,410,959	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT		1,051,983	-	-	-	-	-
	Sub-total		***91,894,805***	-	-	-	-	-
	Total Distribution		***159,206,459***	-	***(780,000)***	-	-	-
	Customer Account							
901	SUPERVISION		2,208,674	-	-	-	-	-
902	METER READING		2,290,347	-	-	-	-	-
903CR	CUSTOMER RECORDS		23,230,552	-	-	-	-	-
903CE	COLLECTION EXPENSES		13,372,492	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION		-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION		1,200,000	-	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS		32,300,000	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES		3,475,476	-	-	-	-	-
904	UNCOLLECTIBLE ACCOUNT INCREASE		2,694,000	-	-	-	-	-
904-MFC	MFC ADJUSTMENT		(10,604,737)	-	-	-	-	-
	Sub-total		***70,166,804***	-	-	-	-	-
	Customer Service & Information Expenses							
908-OnTra	ONTRACK ARREARAGE FORGIVENESS		-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION		5,299,090	-	-	-	-	-
	Sub-total		***5,299,090***	-	-	-	-	-
	Sales Expenses							
927	FRANCHISE REQUIREMENTS - TRAN		-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - TRAN		-	-	-	-	-	-
928F	REGULATORY COMMISSION EXPENSE - FERC - TRAN		-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - TRAN		-	-	-	-	-	-
933	TRANSPORTATION EXPENSES - TRAN		-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - TRAN		1,873,743	-	-	-	-	-
	Sub-total		***179,149,109***	-	-	-	-	-
	TOTAL O & M EXPENSES		**456,513,934**	-	**(780,000)**	-	-	-
	Labor Expense							
	Transmission Operation Expenses							
560-567	TRANSMISSION OPERATION EXPENSES		4,949,846	-	-	-	-	-
	Sub-total		***4,949,846***	-	-	-	-	-
	Transmission Maintenance Expenses							
568-576	TRANSMISSION MAINTENANCE EXPENSES		4,057,122	-	-	-	-	-
	Sub-total		***4,057,122***	-	-	-	-	-
	Total Transmission		***9,006,968***	-	-	-	-	-
	Distribution Operation Expenses							
580	SUPERVISION AND ENGINEERING		9,402,571	-	-	-	-	-
581	LOAD DISPATCHING		-	-	-	-	-	-
582	STATION EXPENSES		115,675	-	-	-	-	-
583	OVERHEAD LINES		8,524,563	-	-	-	-	-
584	UNDERGROUND LINES		1,996,224	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS		14,734	-	-	-	-	-
586	METER EXPENSE		5,344,279	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE		2,743,226	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE		4,827,797	-	-	-	-	-
589	RENTS		498	-	-	-	-	-
	Sub-total		***32,969,566***	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Function	Income Tax Increase @ Proposed Function	Transmission Revenue Function	Distribution Revenue Function	Resale Revenue Function	Purchased Power Function
		Future Test Year	F_INTAX_GNR_DIST	F_REVNU_REV_TRANS	F_REVNU_REV_DIST	F_REVNU_REV_RESALE	F_PRPWR_FUEL
	Distribution Maintenance Expenses						
590	SUPERVISION AND ENGINEERING	429,169	-	-	-	-	-
591	STRUCTURES	22,862	-	-	-	-	-
592	STATION EQUIPMENT	9,608,960	-	-	-	-	-
593	OVERHEAD LINES	67,778,430	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES	1,294,056	-	-	-	-	-
594	UNDERGROUND LINES	3,457,593	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES	1,919,170	-	-	-	-	-
595	LINE TRANSFORMERS	1,605,713	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	2,315,910	-	-	-	-	-
597	METERS	2,410,959	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	1,051,983	-	-	-	-	-
	Sub-total	***91,894,805***	-	-	-	-	-
	Total Distribution	***159,206,459***	-	-	-	-	-
	Customer Account						
901	SUPERVISION	2,208,674	-	-	-	-	-
902	METER READING	2,290,347	-	-	-	-	-
903CR	CUSTOMER RECORDS	23,230,552	-	-	-	-	-
903CE	COLLECTION EXPENSES	13,372,492	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	1,200,000	-	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS	32,300,000	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,475,476	-	-	-	-	-
904	UNCOLLECTIBLE ACCOUNT INCREASE	2,694,000	-	-	-	-	-
904-MFC	MFC ADJUSTMENT	(10,604,737)	-	-	-	-	-
	Sub-total	***70,166,804***	-	-	-	-	-
	Customer Service & Information Expenses						
908-OnTra	ONTRACK ARREARAGE FORGIVENESS	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION	5,299,090	-	-	-	-	-
	Sub-total	***5,299,090***	-	-	-	-	-
	Sales Expenses						
927	FRANCHISE REQUIREMENTS - TRAN	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - TRAN	-	-	-	-	-	-
928F	REGULATORY COMMISSION EXPENSE - FERC - TRAN	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - TRAN	-	-	-	-	-	-
933	TRANSPORTATION EXPENSES - TRAN	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - TRAN	1,873,743	-	-	-	-	-
	Sub-total	***179,149,109***	-	-	-	-	-
	TOTAL O & M EXPENSES	**456,513,934**	-	-	-	-	-
	Labor Expense						
	Transmission Operation Expenses						
560-567	TRANSMISSION OPERATION EXPENSES	4,949,846	-	-	-	-	-
	Sub-total	***4,949,846***	-	-	-	-	-
	Transmission Maintenance Expenses						
568-576	TRANSMISSION MAINTENANCE EXPENSES	4,057,122	-	-	-	-	-
	Sub-total	***4,057,122***	-	-	-	-	-
	Total Transmission	***9,006,968***	-	-	-	-	-
	Distribution Operation Expenses						
580	SUPERVISION AND ENGINEERING	9,402,571	-	-	-	-	-
581	LOAD DISPATCHING	-	-	-	-	-	-
582	STATION EXPENSES	115,675	-	-	-	-	-
583	OVERHEAD LINES	8,524,563	-	-	-	-	-
584	UNDERGROUND LINES	1,996,224	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	14,734	-	-	-	-	-
586	METER EXPENSE	5,344,279	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	2,743,226	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	4,827,797	-	-	-	-	-
589	RENTS	498	-	-	-	-	-
	Sub-total	***32,969,566***	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Function		Dist. Primary Demand Function	Dist. Demand Resale Function	Dist. Secondary Demand Function	Transformer Demand Function	Services Demand Function	Dist. And Resale Demand Function
		Future Test Year		F_DSTPR_PRI_DEM	F_DSTPR_DEM_RESALE	F_DSTSC_SEC_DEM	F_TRANF_SEC_DEM	F_SERVS_SEC_DEM	F_DISTR_PRIDMWITHRSL
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING	511,745	-	220,803	435	22,874	17,342	360	-
591	STRUCTURES	5,848	-	5,313	15	73	7	0	-
592	STATION EQUIPMENT	4,061,588	-	3,689,645	10,735	50,999	5,007	180	-
593	OVERHEAD LINES	6,749,820	-	2,531,404	1,679	535,773	-	-	-
593.5	OVERHEAD LINES - SERVICES	336,127	-	-	-	-	-	4,072	-
594	UNDERGROUND LINES	933,468	-	151,795	202	63,975	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES	433,867	-	-	-	-	-	5,256	-
595	LINE TRANSFORMERS	1,010,509	-	-	-	-	478,164	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	826,533	-	-	-	-	-	-	-
597	METERS	172,992	-	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	768,379	-	222,962	368	33,006	35,289	1,267	-
	Sub-total	***15,810,876***	-	***6,821,922***	***13,434***	***706,700***	***535,810***	***11,134***	-
	Total Distribution	***48,780,441***	-	***13,855,569***	***20,668***	***2,136,882***	***846,226***	***22,278***	-
	Customer Account								
901	SUPERVISION	1,330,214	-	-	-	-	-	-	-
902	METER READING	2,432,719	-	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	15,168,579	-	-	-	-	-	-	-
903CE	COLLECTION EXPENSES	5,376,659	-	-	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	-	-	-	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	2,460,389	-	-	-	-	-	-	-
	Sub-total	***26,768,560***	-	-	-	-	-	-	-
	Customer Service & Information Expenses								
908-OnTra	ONTRACK ARREARAGE FORGIVENESS	-	-	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION	3,450,647	-	-	-	-	-	-	-
	Sub-total	***3,450,647***	-	-	-	-	-	-	-
	Sales Expenses								
911-916	SALES EXPENSES	889,532	-	-	-	-	-	-	-
	Sub-total	***889,532***	-	-	-	-	-	-	-
	TOTAL O & M LABOR EXP.	**88,896,149**	-	**13,855,569**	**20,668**	**2,136,882**	**846,226**	**22,278**	-
	Depreciation Expense								
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	20,196,266	-	3,502,736	5,225	540,211	213,929	5,632	-
301-303	INTANGIBLE PLANT - TRANSMISSON	2,040,734	-	-	-	-	-	-	-
301-303	INTANGIBLE PLANT - PRO FORMA	(801,000)	-	(124,846)	(186)	(19,254)	(7,625)	(201)	-
	Sub-total	***21,436,000***	-	***3,377,891***	***5,039***	***520,957***	***206,304***	***5,431***	-
	Transmission Plant								
350-359	TRANSMISSION PLANT	53,759,000	-	-	-	-	-	-	-
350-359	TRANSMISSION PLANT - PRO FORMA	(3,190,000)	-	-	-	-	-	-	-
	Sub-total	50,569,000	-	-	-	-	-	-	-
	Distribution Plant								
360	LAND AND LAND RIGHTS	972,000	-	368,085	87	85,255	8,370	300	-
361	STRUCTURES & IMPROVEMENTS	483,000	-	270,829	31	29,952	2,941	106	-
362	STATION EQUIPMENT	8,195,000	-	8,167,973	27,027	-	-	-	-
364	POLES TOWERS & FIXTURES	18,988,000	-	6,727,417	-	1,200,211	-	-	-
365	OVERHEAD CONDUCTORS	16,292,000	-	6,498,916	8,716	1,596,408	-	-	-
366	UNDERGROUND CONDUIT	3,048,000	-	495,755	-	208,938	-	-	-
367	UNDERGROUND CONDUCTORS	10,528,000	-	1,711,876	3,056	721,478	-	-	-
368	LINE TRANSFORMERS	12,282,000	-	-	-	-	5,811,734	-	-
369	SERVICES	11,585,000	-	-	-	-	-	140,332	-
370	METERS	19,322,000	-	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	280,000	-	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	2,611,000	-	-	-	-	-	-	-
360-373	DISTRIBUTION PLANT - PRO FORMA	13,069,000	-	-	-	-	-	-	-
	Sub-total	***117,655,000***	-	***24,240,851***	***38,917***	***3,842,243***	***5,823,045***	***140,738***	-
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION	25,189,537	-	4,368,744	6,517	673,772	266,820	7,024	-
389-399	GENERAL PLANT - TRANSMISSION	2,690,463	-	-	-	-	-	-	-
389-399	GENERAL PLANT - PRO FORMA	5,348,000	-	833,552	1,243	128,555	50,909	1,340	-
	Sub-total	***33,228,000***	-	***5,202,296***	***7,760***	***802,327***	***317,729***	***8,365***	-
	TOTAL DEPRECIATION EXPENSES	**222,888,000**	-	**32,821,038**	**51,716**	**5,165,526**	**6,347,078**	**154,534**	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Function	Future Test Year	Meters Transmission Function	Dist. Primary Customer Function	Dist. Secondary Customer Function	Transformer Customer Function	Services Customer Function	Distribution Meters Function
				F_METER_TRANS	F_DSTPR_PRI_CUST	F_DSTSC_SEC_CUST	F_TRANF_SEC_CUST	F_SERVS_SEC_CUST	F_METER_DIST
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING		511,745	-	119,897	45,181	19,307	29,391	7,565
591	STRUCTURES		5,848	-	295	101	8	21	10
592	STATION EQUIPMENT		4,061,588	-	204,658	70,022	5,574	14,659	6,611
593	OVERHEAD LINES		6,749,820	-	2,525,183	1,155,781	-	-	-
593.5	OVERHEAD LINES - SERVICES		336,127	-	-	-	-	332,055	-
594	UNDERGROUND LINES		933,468	-	654,453	63,043	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES		433,867	-	-	-	-	428,611	-
595	LINE TRANSFORMERS		1,010,509	-	-	-	532,345	-	-
596	STREET LIGHT & SIGNAL SYSTEMS		826,533	-	-	-	-	-	-
597	METERS		172,992	-	-	-	-	-	172,957
598	MISCELLANEOUS DISTRIB. PLANT		768,379	-	199,856	61,793	39,288	103,314	46,593
	Sub-total		***15,810,876***	-	***3,704,342***	***1,395,921***	***596,523***	***908,052***	***233,736***
	Total Distribution		***48,780,441***	-	***11,888,824***	***4,172,565***	***942,113***	***1,816,847***	***8,118,574***
	Customer Account								
901	SUPERVISION		1,330,214	-	-	-	-	-	-
902	METER READING		2,432,719	-	-	-	-	-	-
903CR	CUSTOMER RECORDS		15,168,579	-	-	-	-	-	-
903CE	COLLECTION EXPENSES		5,376,659	-	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION		-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION		-	-	-	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS		-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES		2,460,389	-	-	-	-	-	-
	Sub-total		***26,768,560***	-	-	-	-	-	-
	Customer Service & Information Expenses								
908-OnTra	ONTRACK ARREARAGE FORGIVENESS		-	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION		3,450,647	-	-	-	-	-	-
	Sub-total		***3,450,647***	-	-	-	-	-	-
	Sales Expenses								
911-916	SALES EXPENSES		889,532	-	-	-	-	-	-
	Sub-total		***889,532***	-	-	-	-	-	-
	TOTAL O & M LABOR EXP.		**88,896,149**	-	**11,888,824**	**4,172,565**	**942,113**	**1,816,847**	**8,118,574**
	Depreciation Expense								
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION		20,196,266	-	3,005,537	1,054,839	238,169	459,305	2,052,404
301-303	INTANGIBLE PLANT - TRANSMISSON		2,040,734	-	-	-	-	-	-
301-303	INTANGIBLE PLANT - PRO FORMA		(801,000)	-	(107,124)	(37,597)	(8,489)	(16,371)	(73,153)
	Sub-total		***21,436,000***	-	***2,898,412***	***1,017,242***	***229,680***	***442,935***	***1,979,252***
	Transmission Plant								
350-359	TRANSMISSION PLANT		53,759,000	-	-	-	-	-	-
350-359	TRANSMISSION PLANT - PRO FORMA		(3,190,000)	-	-	-	-	-	-
	Sub-total		50,569,000	-	-	-	-	-	-
	Distribution Plant								
360	LAND AND LAND RIGHTS		972,000	-	342,125	117,056	9,319	24,506	11,052
361	STRUCTURES & IMPROVEMENTS		483,000	-	120,197	41,125	3,274	8,609	3,883
362	STATION EQUIPMENT		8,195,000	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES		18,988,000	-	7,122,205	3,938,167	-	-	-
365	OVERHEAD CONDUCTORS		16,292,000	-	6,076,664	2,111,296	-	-	-
366	UNDERGROUND CONDUIT		3,048,000	-	2,137,412	205,894	-	-	-
367	UNDERGROUND CONDUCTORS		10,528,000	-	7,380,624	710,967	-	-	-
368	LINE TRANSFORMERS		12,282,000	-	-	-	6,470,266	-	-
369	SERVICES		11,585,000	-	-	-	-	11,444,668	-
370	METERS		19,322,000	-	-	-	-	-	19,318,102
371	INSTALLATIONS ON CUST PREMISES		280,000	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS		2,611,000	-	-	-	-	-	-
360-373	DISTRIBUTION PLANT - PRO FORMA		13,069,000	-	-	-	-	-	-
	Sub-total		***117,655,000***	-	***23,179,227***	***7,124,504***	***6,482,859***	***11,477,783***	***19,333,036***
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION		25,189,537	-	3,748,618	1,315,635	297,054	572,863	2,559,835
389-399	GENERAL PLANT - TRANSMISSION		2,690,463	-	-	-	-	-	-
389-399	GENERAL PLANT - PRO FORMA		5,348,000	-	715,233	251,022	56,678	109,302	488,414
	Sub-total		***33,228,000***	-	***4,463,850***	***1,566,657***	***353,731***	***682,165***	***3,048,249***
	TOTAL DEPRECIATION EXPENSES		**222,888,000**	-	**30,541,489**	**9,708,403**	**7,066,271**	**12,602,882**	**24,360,537**

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Function	Future Test Year	Resale Meters Function F_METER_RESALE	Lights Function F_LIGHT_DIST	Customer Deposits Function F_DISTR_DEPOSIT	Distribution Services Function F_SERVS_DIST	Dist. And Resale Customer Service Function F_CUSSV_CUST	Dist. Customer Service Function F_CUSSV_DIST
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING		511,745	2	28,588	-	-	-	-
591	STRUCTURES		5,848	0	5	-	-	-	-
592	STATION EQUIPMENT		4,061,588	1	3,495	-	-	-	-
593	OVERHEAD LINES		6,749,820	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES		336,127	-	-	-	-	-	-
594	UNDERGROUND LINES		933,468	-	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES		433,867	-	-	-	-	-	-
595	LINE TRANSFORMERS		1,010,509	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS		826,533	-	826,533	-	-	-	-
597	METERS		172,992	35	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT		768,379	9	24,634	-	-	-	-
	Sub-total		***15,810,876***	***47***	***883,255***	-	-	-	-
	Total Distribution		***48,780,441***	***1,638***	***1,120,560***	-	***3,837,696***	-	-
	Customer Account								
901	SUPERVISION		1,330,214	-	-	-	-	1,049,059	281,154
902	METER READING		2,432,719	-	-	-	-	2,432,719	-
903CR	CUSTOMER RECORDS		15,168,579	-	-	-	-	15,168,579	-
903CE	COLLECTION EXPENSES		5,376,659	-	-	-	-	-	5,376,659
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION		-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION		-	-	-	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS		-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES		2,460,389	-	-	-	-	2,460,389	-
	Sub-total		***26,768,560***	-	-	-	-	***21,110,747***	***5,657,813***
	Customer Service & Information Expenses								
908-OnTra	ONTRACK ARREARAGE FORGIVENESS		-	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION		3,450,647	-	-	-	-	-	3,450,647
	Sub-total		***3,450,647***	-	-	-	-	-	***3,450,647***
	Sales Expenses								
911-916	SALES EXPENSES		889,532	-	-	-	-	-	889,532
	Sub-total		***889,532***	-	-	-	-	-	***889,532***
	TOTAL O & M LABOR EXP.		**88,896,149**	**1,638**	**1,120,560**	-	**3,837,696**	**21,110,747**	**9,997,992**

Depreciation Expense

	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION		20,196,266	414	283,281	-	970,183	5,336,871	2,527,528
301-303	INTANGIBLE PLANT - TRANSMISSON		2,040,734	-	-	-	-	-	-
301-303	INTANGIBLE PLANT - PRO FORMA		(801,000)	(15)	(10,097)	-	(34,580)	(190,219)	(90,087)
	Sub-total		***21,436,000***	***399***	***273,185***	-	***935,603***	***5,146,652***	***2,437,441***
	Transmission Plant								
350-359	TRANSMISSION PLANT		53,759,000	-	-	-	-	-	-
350-359	TRANSMISSION PLANT - PRO FORMA		(3,190,000)	-	-	-	-	-	-
	Sub-total		50,569,000	-	-	-	-	-	-
	Distribution Plant								
360	LAND AND LAND RIGHTS		972,000	2	5,843	-	-	-	-
361	STRUCTURES & IMPROVEMENTS		483,000	1	2,053	-	-	-	-
362	STATION EQUIPMENT		8,195,000	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES		18,988,000	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS		16,292,000	-	-	-	-	-	-
366	UNDERGROUND CONDUIT		3,048,000	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS		10,528,000	-	-	-	-	-	-
368	LINE TRANSFORMERS		12,282,000	-	-	-	-	-	-
369	SERVICES		11,585,000	-	-	-	-	-	-
370	METERS		19,322,000	3,898	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES		280,000	-	280,000	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS		2,611,000	-	2,611,000	-	-	-	-
360-373	DISTRIBUTION PLANT - PRO FORMA		13,069,000	-	-	-	-	-	-
	Sub-total		***117,655,000***	***3,901***	***2,898,896***	-	-	-	-
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION		25,189,537	517	353,319	-	1,210,049	6,656,345	3,152,427
389-399	GENERAL PLANT - TRANSMISSION		2,690,463	-	-	-	-	-	-
389-399	GENERAL PLANT - PRO FORMA		5,348,000	99	67,413	-	230,876	1,270,024	601,480
	Sub-total		***33,228,000***	***615***	***420,732***	-	***1,440,925***	***7,926,369***	***3,753,907***
	TOTAL DEPRECIATION EXPENSES		**222,888,000**	**4,916**	**3,592,813**	-	**2,376,528**	**13,073,022**	**6,191,348**

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Function	Future Test Year	Tran. Customer Service Function	Resale Direct Assignment Function	Tran. Direct Assignment Function	Tran. Direct Assignment Function	Cash Working Capital - O&M Function	Cash Working Capital - Tax Function
				F_CUSSV_TRANS	F_RESAL_RESALE	F_TRANS_TRANS	F_TRANS_GNR_TRANS	F_CWRKC_OM_CWC	F_CWRKC_TAX_CWC
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING		511,745	-	-	-	-	-	-
591	STRUCTURES		5,848	-	-	-	-	-	-
592	STATION EQUIPMENT		4,061,588	-	-	-	-	-	-
593	OVERHEAD LINES		6,749,820	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES		336,127	-	-	-	-	-	-
594	UNDERGROUND LINES		933,468	-	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES		433,867	-	-	-	-	-	-
595	LINE TRANSFORMERS		1,010,509	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS		826,533	-	-	-	-	-	-
597	METERS		172,992	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT		768,379	-	-	-	-	-	-
	Sub-total		***15,810,876***	-	-	-	-	-	-
	Total Distribution		***48,780,441***	-	-	-	-	-	-
	Customer Account								
901	SUPERVISION		1,330,214	-	-	-	-	-	-
902	METER READING		2,432,719	-	-	-	-	-	-
903CR	CUSTOMER RECORDS		15,168,579	-	-	-	-	-	-
903CE	COLLECTION EXPENSES		5,376,659	-	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION		-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION		-	-	-	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS		-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES		2,460,389	-	-	-	-	-	-
	Sub-total		***26,768,560***	-	-	-	-	-	-
	Customer Service & Information Expenses								
908-OnTra	ONTRACK ARREARAGE FORGIVENESS		-	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION		3,450,647	-	-	-	-	-	-
	Sub-total		***3,450,647***	-	-	-	-	-	-
	Sales Expenses								
911-916	SALES EXPENSES		889,532	-	-	-	-	-	-
	Sub-total		***889,532***	-	-	-	-	-	-
	TOTAL O & M LABOR EXP.		**88,896,149**	-	-	-	9,006,968	-	-
	Depreciation Expense								
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION		20,196,266	-	-	-	-	-	-
301-303	INTANGIBLE PLANT - TRANSMISSON		2,040,734	-	-	-	2,040,734	-	-
301-303	INTANGIBLE PLANT - PRO FORMA		(801,000)	-	-	-	(81,157)	-	-
	Sub-total		***21,436,000***	-	-	-	***1,959,577***	-	-
	Transmission Plant								
350-359	TRANSMISSION PLANT		53,759,000	-	-	-	53,759,000	-	-
350-359	TRANSMISSION PLANT - PRO FORMA		(3,190,000)	-	-	-	(3,190,000)	-	-
	Sub-total		50,569,000	-	-	-	***50,569,000***	-	-
	Distribution Plant								
360	LAND AND LAND RIGHTS		972,000	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS		483,000	-	-	-	-	-	-
362	STATION EQUIPMENT		8,195,000	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES		18,988,000	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS		16,292,000	-	-	-	-	-	-
366	UNDERGROUND CONDUIT		3,048,000	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS		10,528,000	-	-	-	-	-	-
368	LINE TRANSFORMERS		12,282,000	-	-	-	-	-	-
369	SERVICES		11,585,000	-	-	-	-	-	-
370	METERS		19,322,000	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES		280,000	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS		2,611,000	-	-	-	-	-	-
360-373	DISTRIBUTION PLANT - PRO FORMA		13,069,000	-	-	-	-	-	-
	Sub-total		***117,655,000***	-	-	-	-	-	-
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION		25,189,537	-	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION		2,690,463	-	-	-	2,690,463	-	-
389-399	GENERAL PLANT - PRO FORMA		5,348,000	-	-	-	541,860	-	-
	Sub-total		***33,228,000***	-	-	-	***3,232,323***	-	-
	TOTAL DEPRECIATION EXPENSES		**222,888,000**	-	-	-	55,760,900	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Function	Future Test Year	Cash Working Capital - Interest Function F_CWRKC_INTRST_CWC	Dist. Direct Assignment Function F_DISTR_GNR_DIST	Gross Receipts Tax Function F_DISTR_GRTTAX	Resale Direct Assignment Function F_RESAL_GNR_RESALE	Income Taxes Function F_INTAX_INCTAX
	Distribution Maintenance Expenses							
590	SUPERVISION AND ENGINEERING		511,745	-	-	-	-	-
591	STRUCTURES		5,848	-	-	-	-	-
592	STATION EQUIPMENT		4,061,588	-	-	-	-	-
593	OVERHEAD LINES		6,749,820	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES		336,127	-	-	-	-	-
594	UNDERGROUND LINES		933,468	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES		433,867	-	-	-	-	-
595	LINE TRANSFORMERS		1,010,509	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS		826,533	-	-	-	-	-
597	METERS		172,992	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT		768,379	-	-	-	-	-
	Sub-total		***15,810,876***	-	-	-	-	-
	Total Distribution		***48,780,441***	-	-	-	-	-
	Customer Account							
901	SUPERVISION		1,330,214	-	-	-	-	-
902	METER READING		2,432,719	-	-	-	-	-
903CR	CUSTOMER RECORDS		15,168,579	-	-	-	-	-
903CE	COLLECTION EXPENSES		5,376,659	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION		-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION		-	-	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS		-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES		2,460,389	-	-	-	-	-
	Sub-total		***26,768,560***	-	-	-	-	-
	Customer Service & Information Expenses							
908-OnTra	ONTRACK ARREARAGE FORGIVENESS		-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION		3,450,647	-	-	-	-	-
	Sub-total		***3,450,647***	-	-	-	-	-
	Sales Expenses							
911-916	SALES EXPENSES		889,532	-	-	-	-	-
	Sub-total		***889,532***	-	-	-	-	-
	TOTAL O & M LABOR EXP.		**88,896,149**	-	-	-	-	-
	Depreciation Expense							
	Intangible Plant							
301-303	INTANGIBLE PLANT - DISTRIBUTION		20,196,266	-	-	-	-	-
301-303	INTANGIBLE PLANT - TRANSMISSON		2,040,734	-	-	-	-	-
301-303	INTANGIBLE PLANT - PRO FORMA		(801,000)	-	-	-	-	-
	Sub-total		***21,436,000***	-	-	-	-	-
	Transmission Plant							
350-359	TRANSMISSION PLANT		53,759,000	-	-	-	-	-
350-359	TRANSMISSION PLANT - PRO FORMA		(3,190,000)	-	-	-	-	-
	Sub-total		50,569,000	-	-	-	-	-
	Distribution Plant							
360	LAND AND LAND RIGHTS		972,000	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS		483,000	-	-	-	-	-
362	STATION EQUIPMENT		8,195,000	-	-	-	-	-
364	POLES TOWERS & FIXTURES		18,988,000	-	-	-	-	-
365	OVERHEAD CONDUCTORS		16,292,000	-	-	-	-	-
366	UNDERGROUND CONDUIT		3,048,000	-	-	-	-	-
367	UNDERGROUND CONDUCTORS		10,528,000	-	-	-	-	-
368	LINE TRANSFORMERS		12,282,000	-	-	-	-	-
369	SERVICES		11,585,000	-	-	-	-	-
370	METERS		19,322,000	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES		280,000	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS		2,611,000	-	-	-	-	-
360-373	DISTRIBUTION PLANT - PRO FORMA		13,069,000	-	13,069,000	-	-	-
	Sub-total		***117,655,000***	-	***13,069,000***	-	-	-
	General Plant							
389-399	GENERAL PLANT - DISTRIBUTION		25,189,537	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION		2,690,463	-	-	-	-	-
389-399	GENERAL PLANT - PRO FORMA		5,348,000	-	-	-	-	-
	Sub-total		***33,228,000***	-	-	-	-	-
	TOTAL DEPRECIATION EXPENSES		**222,888,000**	-	**13,069,000**	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Function	Future Test Year	Income Tax Increase @ Proposed Function F_INTAX_GNR_DIST	Transmission Revenue Function F_REVNU_REV_TRANS	Distribution Revenue Function F_REVNU_REV_DIST	Resale Revenue Function F_REVNU_REV_RESALE	Purchased Power Function F_PRPWR_FUEL
	Distribution Maintenance Expenses							
590	SUPERVISION AND ENGINEERING		511,745	-	-	-	-	-
591	STRUCTURES		5,848	-	-	-	-	-
592	STATION EQUIPMENT		4,061,588	-	-	-	-	-
593	OVERHEAD LINES		6,749,820	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES		336,127	-	-	-	-	-
594	UNDERGROUND LINES		933,468	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES		433,867	-	-	-	-	-
595	LINE TRANSFORMERS		1,010,509	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS		826,533	-	-	-	-	-
597	METERS		172,992	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT		768,379	-	-	-	-	-
	Sub-total		***15,810,876***	-	-	-	-	-
	Total Distribution		***48,780,441***	-	-	-	-	-
	Customer Account							
901	SUPERVISION		1,330,214	-	-	-	-	-
902	METER READING		2,432,719	-	-	-	-	-
903CR	CUSTOMER RECORDS		15,168,579	-	-	-	-	-
903CE	COLLECTION EXPENSES		5,376,659	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION		-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION		-	-	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS		-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES		2,460,389	-	-	-	-	-
	Sub-total		***26,768,560***	-	-	-	-	-
	Customer Service & Information Expenses							
908-OnTra	ONTRACK ARREARAGE FORGIVENESS		-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION		3,450,647	-	-	-	-	-
	Sub-total		***3,450,647***	-	-	-	-	-
	Sales Expenses							
911-916	SALES EXPENSES		889,532	-	-	-	-	-
	Sub-total		***889,532***	-	-	-	-	-
	TOTAL O & M LABOR EXP.		**88,896,149**	-	-	-	-	-

Depreciation Expense

	Intangible Plant							
301-303	INTANGIBLE PLANT - DISTRIBUTION		20,196,266	-	-	-	-	-
301-303	INTANGIBLE PLANT - TRANSMISSON		2,040,734	-	-	-	-	-
301-303	INTANGIBLE PLANT - PRO FORMA		(801,000)	-	-	-	-	-
	Sub-total		***21,436,000***	-	-	-	-	-
	Transmission Plant							
350-359	TRANSMISSION PLANT		53,759,000	-	-	-	-	-
350-359	TRANSMISSION PLANT - PRO FORMA		(3,190,000)	-	-	-	-	-
	Sub-total		50,569,000	-	-	-	-	-
	Distribution Plant							
360	LAND AND LAND RIGHTS		972,000	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS		483,000	-	-	-	-	-
362	STATION EQUIPMENT		8,195,000	-	-	-	-	-
364	POLES TOWERS & FIXTURES		18,988,000	-	-	-	-	-
365	OVERHEAD CONDUCTORS		16,292,000	-	-	-	-	-
366	UNDERGROUND CONDUIT		3,048,000	-	-	-	-	-
367	UNDERGROUND CONDUCTORS		10,528,000	-	-	-	-	-
368	LINE TRANSFORMERS		12,282,000	-	-	-	-	-
369	SERVICES		11,585,000	-	-	-	-	-
370	METERS		19,322,000	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES		280,000	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS		2,611,000	-	-	-	-	-
360-373	DISTRIBUTION PLANT - PRO FORMA		13,069,000	-	-	-	-	-
	Sub-total		***117,655,000***	-	-	-	-	-
	General Plant							
389-399	GENERAL PLANT - DISTRIBUTION		25,189,537	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION		2,690,463	-	-	-	-	-
389-399	GENERAL PLANT - PRO FORMA		5,348,000	-	-	-	-	-
	Sub-total		***33,228,000***	-	-	-	-	-
	TOTAL DEPRECIATION EXPENSES		**222,888,000**	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Function	Future Test Year	Dist. Primary Demand Function	Dist. Demand Resale Function	Dist. Secondary Demand Function	Transformer Demand Function	Services Demand Function	Dist. And Resale Demand Function
				F_DSTPR_PRI_DEM	F_DSTPR_DEM_RESALE	F_DSTSC_SEC_DEM	F_TRANF_SEC_DEM	F_SERVS_SEC_DEM	F_DISTR_PRIDMWITHRSL
Amortization									
	Other								
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL		1,051,672	-	-	-	-	-	-
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE		-	-	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL		5,324,474	-	-	-	-	-	-
	Sub-total		***6,376,146***	-	-	-	-	-	-
	TOTAL AMORTIZATION EXPENSES		6,376,146	-	-	-	-	-	-
Taxes Other Than Income Taxes									
TAX	DEFERRED TAXES - DISTRIBUTION		(2,478,000)	-	-	-	-	-	-
TAX	DEFERRED TAXES - ELECTRIC PLANT		1,165,000	-	-	-	-	-	-
TAX	DEFERRED TAXES - DISTRIBUTION PLANT		20,271,000	-	5,882,080	9,711	870,749	930,975	33,420
TAX	DEFERRED TAXES - GROSS REVENUE TAXES		-	-	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR		561,000	-	97,297	145	15,006	5,942	156
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES		-	-	-	-	-	-	-
TAX	DEFERRED TAXES - TRANSMISSION		58,488,000	-	-	-	-	-	-
TAX	CAPITAL STOCK - TRANSMISSION		451,000	-	-	-	-	-	-
TAX	CAPITAL STOCK - DISTRIBUTION		(374,000)	-	-	-	-	-	-
TAX	CAPITAL STOCK INCREASE		39,000	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - TRANSMISSION		2,658,000	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION		2,444,000	-	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - TRANSMISSION		(20,000)	-	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION		(389,000)	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION		-	-	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT		-	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION PLANT		-	-	-	-	-	-	-
TAX	OTHER TAXES - LABOR		7,491,682	-	1,299,319	1,938	200,388	79,356	2,089
TAX	OTHER TAXES - TRANSMISSION		815,865	-	-	-	-	-	-
TAX	GROSS RECEIPTS TAX		47,971,042	-	-	-	-	-	-
TAX	GROSS RECEIPTS TAX - INCREASE		7,192,569	-	-	-	-	-	-
	Sub-total		***146,287,157***	-	***7,278,696***	***11,795***	***1,086,143***	***1,016,273***	***35,666***
	TOTAL TAXES OTHER THAN INCOME TAX		146,287,157	-	7,278,696	11,795	1,086,143	1,016,273	35,666
Adjustments to Taxable Income									
TAX	TAX ADJUSTMENT - TRANS RELATED		(136,282,803)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - RESALE RELATED		-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED		(55,662,000)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED		4,000,000	-	589,014	928	92,702	113,906	2,773
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED		37,517,000	-	7,729,752	12,410	1,225,187	1,856,812	44,878
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED		(1,132,197)	-	(196,362)	(293)	(30,284)	(11,993)	(316)
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED		(389,000)	-	(112,877)	(186)	(16,710)	(17,865)	(641)
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED		7,454,000	-	2,162,943	3,571	320,190	342,336	12,289
TAX	TAX ADJUSTMENT - GRT RELATED		-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED		(8,466,000)	-	(1,468,299)	(2,190)	(226,449)	(89,676)	(2,361)
TAX	TAX ADJUSTMENT - M&S RELATED		-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED		4,547,000	-	708,706	1,057	109,301	43,284	1,139
	Sub-total		***(148,414,000)***	-	***9,412,877***	***15,296***	***1,473,936***	***2,236,803***	***57,762***
PA Special Deductions									
TAX	PA SPECIAL DEDUCTIONS - TRANSMISSION RELATED		(13,714,000)	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED		(19,424,000)	-	(4,001,991)	(6,425)	(634,327)	(961,343)	(23,235)
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED		-	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED		(59,559,000)	-	(17,282,365)	(28,533)	(2,558,381)	(2,735,334)	(98,194)
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED		(6,467,000)	-	(1,121,603)	(1,673)	(172,980)	(68,502)	(1,803)
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL		(34,989,000)	-	(6,177,267)	(9,922)	(929,068)	(906,263)	(32,213)
TAX	CONSOLIDATED TAX ADJUSTMENT		-	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL TRANS		-	-	-	-	-	-	-
	TOTAL		***(134,153,000)***	-	***(28,583,227)***	***(46,553)***	***(4,294,755)***	***(4,671,442)***	***(155,445)***
Net Additions/Deductions to Oper. Inc.			**(282,567,000)**	-	**(19,170,349)**	**(31,257)**	**(2,820,819)**	**(2,434,639)**	**(97,684)**

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Function	Future Test Year	Meters Transmission Function	Dist. Primary Customer Function	Dist. Secondary Customer Function	Transformer Customer Function	Services Customer Function	Distribution Meters Function
				F_METER_TRANS	F_DSTPR_PRI_CUST	F_DSTSC_SEC_CUST	F_TRANF_SEC_CUST	F_SERVS_SEC_CUST	F_METER_DIST
Amortization									
	Other								
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL		1,051,672	-	-	-	-	-	-
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE		-	-	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL		5,324,474	-	-	-	-	-	-
	Sub-total		*6,376,146*	-	-	-	-	-	-
	TOTAL AMORTIZATION EXPENSES		6,376,146	-	-	-	-	-	-
Taxes Other Than Income Taxes									
TAX	DEFERRED TAXES - DISTRIBUTION		(2,478,000)	-	-	-	-	-	-
TAX	DEFERRED TAXES - ELECTRIC PLANT		1,165,000	-	-	-	-	-	-
TAX	DEFERRED TAXES - DISTRIBUTION PLANT		20,271,000	-	5,272,500	1,630,194	1,036,465	2,725,583	1,229,191
TAX	DEFERRED TAXES - GROSS REVENUE TAXES		-	-	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR		561,000	-	83,486	29,301	6,616	12,758	57,010
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES		-	-	-	-	-	-	-
TAX	DEFERRED TAXES - TRANSMISSION		58,488,000	-	-	-	-	-	-
TAX	CAPITAL STOCK - TRANSMISSION		451,000	-	-	-	-	-	-
TAX	CAPITAL STOCK - DISTRIBUTION		(374,000)	-	-	-	-	-	-
TAX	CAPITAL STOCK INCREASE		39,000	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - TRANSMISSION		2,658,000	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION		2,444,000	-	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - TRANSMISSION		(20,000)	-	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION		(389,000)	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION		-	-	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT		-	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION PLANT		-	-	-	-	-	-	-
TAX	OTHER TAXES - LABOR		7,491,682	-	1,114,885	391,286	88,347	170,377	761,327
TAX	OTHER TAXES - TRANSMISSION		815,865	-	-	-	-	-	-
TAX	GROSS RECEIPTS TAX		47,971,042	-	-	-	-	-	-
TAX	GROSS RECEIPTS TAX - INCREASE		7,192,569	-	-	-	-	-	-
	Sub-total		*146,287,157*	-	*6,470,871*	*2,050,781*	*1,131,428*	*2,908,718*	*2,047,528*
	TOTAL TAXES OTHER THAN INCOME TAX		146,287,157	-	6,470,871	2,050,781	1,131,428	2,908,718	2,047,528
Adjustments to Taxable Income									
TAX	TAX ADJUSTMENT - TRANS RELATED		(136,282,803)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - RESALE RELATED		-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED		(55,662,000)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED		4,000,000	-	548,105	174,229	126,813	226,174	437,180
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED		37,517,000	-	7,391,229	2,271,812	2,067,208	3,659,955	6,164,783
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED		(1,132,197)	-	(168,490)	(59,134)	(13,352)	(25,749)	(115,057)
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED		(389,000)	-	(101,179)	(31,283)	(19,890)	(52,304)	(23,588)
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED		7,454,000	-	1,938,790	599,451	381,126	1,002,244	451,995
TAX	TAX ADJUSTMENT - GRT RELATED		-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED		(8,466,000)	-	(1,259,880)	(442,174)	(99,837)	(192,535)	(860,340)
TAX	TAX ADJUSTMENT - M&S RELATED		-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED		4,547,000	-	608,108	213,425	48,189	92,931	415,262
	Sub-total		*(148,414,000)*	-	*8,956,683*	*2,726,325*	*2,490,257*	*4,710,717*	*6,470,234*
PA Special Deductions									
TAX	PA SPECIAL DEDUCTIONS - TRANSMISSION RELATED		(13,714,000)	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED		(19,424,000)	-	(3,826,725)	(1,176,205)	(1,070,274)	(1,894,900)	(3,191,746)
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED		-	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED		(59,559,000)	-	(15,491,333)	(4,789,735)	(3,045,277)	(8,008,139)	(3,611,532)
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED		(6,467,000)	-	(962,396)	(337,768)	(76,264)	(147,073)	(657,196)
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL		(34,989,000)	(1,007)	(5,520,566)	(1,730,637)	(1,008,953)	(2,627,127)	(1,473,244)
TAX	CONSOLIDATED TAX ADJUSTMENT		-	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL TRANS		-	-	-	-	-	-	-
	TOTAL		*(134,153,000)*	*(1,007)*	*(25,801,020)*	*(8,034,345)*	*(5,200,767)*	*(12,677,239)*	*(8,933,718)*
Net Additions/Deductions to Oper. Inc.			(282,567,000)	(1,007)	(16,844,337)	(5,308,019)	(2,710,510)	(7,966,521)	(2,463,484)

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Function	Future Test Year	Resale Meters Function	Lights Function	Customer Deposits Function	Distribution Services Function	Dist. And Resale Customer Service Function	Dist. Customer Service Function
				F_METER_RESALE	F_LIGHT_DIST	F_DISTR_DEPOSIT	F_SERVS_DIST	F_CUSSV_CUST	F_CUSSV_DIST
Amortization									
	Other								
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL		1,051,672	-	-	-	-	-	-
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE		-	-	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL		5,324,474	-	-	-	-	-	-
	Sub-total		*6,376,146*	-	-	-	-	-	-
	TOTAL AMORTIZATION EXPENSES		6,376,146	-	-	-	-	-	-
Taxes Other Than Income Taxes									
TAX	DEFERRED TAXES - DISTRIBUTION		(2,478,000)	-	-	-	-	-	-
TAX	DEFERRED TAXES - ELECTRIC PLANT		1,165,000	-	-	-	-	-	-
TAX	DEFERRED TAXES - DISTRIBUTION PLANT		20,271,000	248	649,884	-	-	-	-
TAX	DEFERRED TAXES - GROSS REVENUE TAXES		-	-	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR		561,000	12	7,869	-	26,949	148,244	70,208
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES		-	-	-	-	-	-	-
TAX	DEFERRED TAXES - TRANSMISSION		58,488,000	-	-	-	-	-	-
TAX	CAPITAL STOCK • TRANSMISSION		451,000	-	-	-	-	-	-
TAX	CAPITAL STOCK - DISTRIBUTION		(374,000)	-	-	-	-	-	-
TAX	CAPITAL STOCK INCREASE		39,000	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - TRANSMISSION		2,658,000	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION		2,444,000	-	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - TRANSMISSION		(20,000)	-	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION		(389,000)	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION		-	-	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT		-	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION PLANT		-	-	-	-	-	-	-
TAX	OTHER TAXES - LABOR		7,491,682	154	105,082	-	359,883	1,979,680	937,571
TAX	OTHER TAXES - TRANSMISSION		815,865	-	-	-	-	-	-
TAX	GROSS RECEIPTS TAX		47,971,042	-	-	-	-	-	-
TAX	GROSS RECEIPTS TAX - INCREASE		7,192,569	-	-	-	-	-	-
	Sub-total		*146,287,157*	*413*	*762,834*	-	*386,833*	*2,127,924*	*1,007,779*
			-						
	TOTAL TAXES OTHER THAN INCOME TAX		146,287,157	413	762,834	-	386,833	2,127,924	1,007,779
Adjustments to Taxable Income									
TAX	TAX ADJUSTMENT - TRANS RELATED		(136,282,803)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - RESALE RELATED		-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED		(55,662,000)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED		4,000,000	88	64,477	-	42,650	234,611	111,111
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED		37,517,000	1,244	924,380	-	-	-	-
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED		(1,132,197)	(23)	(15,881)	-	(54,388)	(299,183)	(141,692)
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED		(389,000)	(5)	(12,471)	-	-	-	-
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED		7,454,000	91	238,974	-	-	-	-
TAX	TAX ADJUSTMENT - GRT RELATED		-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED		(8,466,000)	(174)	(118,748)	-	(406,688)	(2,237,144)	(1,059,505)
TAX	TAX ADJUSTMENT - M&S RELATED		-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED		4,547,000	84	57,316	-	196,297	1,079,806	511,393
	Sub-total		*(148,414,000)*	*1,306*	*1,138,047*	-	*(222,129)*	*(1,221,910)*	*(578,693)*
PA Special Deductions									
TAX	PA SPECIAL DEDUCTIONS - TRANSMISSION RELATED		(13,714,000)	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED		(19,424,000)	(644)	(478,587)	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED		-	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED		(59,559,000)	(729)	(1,909,448)	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED		(6,467,000)	(133)	(90,709)	-	(310,660)	(1,708,907)	(809,334)
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL		(34,989,000)	(297)	(653,571)	-	(151,661)	(834,270)	(395,108)
TAX	CONSOLIDATED TAX ADJUSTMENT		-	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL TRANS		-	-	-	-	-	-	-
	TOTAL		*(134,153,000)*	*(1,803)*	*(3,132,316)*	-	*(462,321)*	*(2,543,177)*	*(1,204,442)*
Net Additions/Deductions to Oper. Inc.			(282,567,000)	(497)	(1,994,269)	-	(684,450)	(3,765,087)	(1,783,135)

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Function	Future Test Year	Tran. Customer Service Function F_CUSSV_TRANS	Resale Direct Assignment Function F_RESAL_RESALE	Tran. Direct Assignment Function F_TRANS_TRANS	Tran. Direct Assignment Function F_TRANS_GNR_TRANS	Cash Working Capital - O&M Function F_CWRKC_OM_CWC	Cash Working Capital - Tax Function F_CWRKC_TAX_CWC
Amortization									
	Other								
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL		1,051,672	-	-	-	-	-	-
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE		-	-	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL		5,324,474	-	-	-	-	-	-
	Sub-total		***6,376,146***	-	-	-	-	-	-
	TOTAL AMORTIZATION EXPENSES		**6,376,146**	-	-	-	-	-	-
Taxes Other Than Income Taxes									
TAX	DEFERRED TAXES - DISTRIBUTION		(2,478,000)	-	-	-	-	-	-
TAX	DEFERRED TAXES - ELECTRIC PLANT		1,165,000	-	-	-	-	-	-
TAX	DEFERRED TAXES - DISTRIBUTION PLANT		20,271,000	-	-	-	-	-	-
TAX	DEFERRED TAXES - GROSS REVENUE TAXES		-	-	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR		561,000	-	-	-	-	-	-
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES		-	-	-	-	-	-	-
TAX	DEFERRED TAXES - TRANSMISSION		58,488,000	-	-	-	58,488,000	-	-
TAX	CAPITAL STOCK - TRANSMISSION		451,000	-	-	-	451,000	-	-
TAX	CAPITAL STOCK - DISTRIBUTION		(374,000)	-	-	-	-	-	-
TAX	CAPITAL STOCK INCREASE		39,000	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - TRANSMISSION		2,658,000	-	-	-	2,658,000	-	-
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION		2,444,000	-	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - TRANSMISSION		(20,000)	-	-	-	(20,000)	-	-
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION		(389,000)	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION		-	-	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT		-	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION PLANT		-	-	-	-	-	-	-
TAX	OTHER TAXES - LABOR		7,491,682	-	-	-	-	-	-
TAX	OTHER TAXES - TRANSMISSION		815,865	-	-	-	815,865	-	-
TAX	GROSS RECEIPTS TAX		47,971,042	-	-	-	-	-	-
TAX	GROSS RECEIPTS TAX - INCREASE		7,192,569	-	-	-	-	-	-
	Sub-total		***146,287,157***	-	-	-	***62,392,865***	-	-
	TOTAL TAXES OTHER THAN INCOME TAX		**146,287,157**	-	-	-	62,392,865	-	-
Adjustments to Taxable Income									
TAX	TAX ADJUSTMENT - TRANS RELATED		(136,282,803)	-	-	-	(136,282,803)	-	-
TAX	TAX ADJUSTMENT - RESALE RELATED		-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED		(55,662,000)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED		4,000,000	-	-	-	1,000,698	-	-
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED		37,517,000	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED		(1,132,197)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED		(389,000)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED		7,454,000	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - GRT RELATED		-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED		(8,466,000)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - M&S RELATED		-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED		4,547,000	-	-	-	460,703	-	-
	Sub-total		***(148,414,000)***	-	-	-	***(134,821,402)***	-	-
PA Special Deductions									
TAX	PA SPECIAL DEDUCTIONS - TRANSMISSION RELATED		(13,714,000)	-	-	-	(13,714,000)	-	-
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED		(19,424,000)	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED		-	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED		(59,559,000)	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED		(6,467,000)	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL		(34,989,000)	-	-	-	(12,537,827)	-	-
TAX	CONSOLIDATED TAX ADJUSTMENT		-	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL TRANS		-	-	-	-	-	-	-
	TOTAL		***(134,153,000)***	-	-	-	***(26,251,827)***	-	-
Net Additions/Deductions to Oper. Inc.			**(282,567,000)**	-	-	-	(161,073,229)	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Function Future Test Year	Cash Working Capital - Interest Function F_CWRKC_INTRST_CWC	Dist. Direct Assignment Function F_DISTR_GNR_DIST	Gross Receipts Tax Function F_DISTR_GRTTAX	Resale Direct Assignment Function F_RESAL_GNR_RESALE	Income Taxes Function F_INTAX_INCTAX
Amortization							
	Other						
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	1,051,672	-	1,051,672	-	-	-
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	5,324,474	-	5,324,474	-	-	-
	Sub-total	***6,376,146***	-	***6,376,146***	-	-	-
	TOTAL AMORTIZATION EXPENSES	**6,376,146**	-	**6,376,146**	-	-	-
Taxes Other Than Income Taxes							
TAX	DEFERRED TAXES - DISTRIBUTION	(2,478,000)	-	(2,478,000)	-	-	-
TAX	DEFERRED TAXES - ELECTRIC PLANT	1,165,000	-	1,165,000	-	-	-
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	20,271,000	-	-	-	-	-
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR	561,000	-	-	-	-	-
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	-	-	-	-	-
TAX	DEFERRED TAXES - TRANSMISSION	58,488,000	-	-	-	-	-
TAX	CAPITAL STOCK - TRANSMISSION	451,000	-	-	-	-	-
TAX	CAPITAL STOCK - DISTRIBUTION	(374,000)	-	(374,000)	-	-	-
TAX	CAPITAL STOCK INCREASE	39,000	-	39,000	-	-	-
TAX	PUBLIC UTILITY REALTY - TRANSMISSION	2,658,000	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	2,444,000	-	2,444,000	-	-	-
TAX	INVESTMENT TAX CREDIT - TRANSMISSION	(20,000)	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(389,000)	-	(389,000)	-	-	-
TAX	OTHER TAXES - DISTRIBUTION	-	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	-	-	-	-	-
TAX	OTHER TAXES - LABOR	7,491,682	-	-	-	-	-
TAX	OTHER TAXES - TRANSMISSION	815,865	-	-	-	-	-
TAX	GROSS RECEIPTS TAX	47,971,042	-	-	47,971,042	-	-
TAX	GROSS RECEIPTS TAX - INCREASE	7,192,569	-	7,192,569	-	-	-
	Sub-total	***146,287,157***	-	***7,599,569***	***47,971,042***	-	-
		-					
	TOTAL TAXES OTHER THAN INCOME TAX	**146,287,157**	-	**7,599,569**	**47,971,042**	-	-
Adjustments to Taxable Income							
TAX	TAX ADJUSTMENT - TRANS RELATED	(136,282,803)	-	-	-	-	-
TAX	TAX ADJUSTMENT - RESALE RELATED	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(55,662,000)	-	(55,662,000)	-	-	-
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	4,000,000	-	234,539	-	-	-
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	37,517,000	-	4,167,351	-	-	-
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(1,132,197)	-	-	-	-	-
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	(389,000)	-	-	-	-	-
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	7,454,000	-	-	-	-	-
TAX	TAX ADJUSTMENT - GRT RELATED	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED	(8,466,000)	-	-	-	-	-
TAX	TAX ADJUSTMENT - M&S RELATED	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	4,547,000	-	-	-	-	-
	Sub-total	***(148,414,000)***	-	***(51,260,110)***	-	-	-
PA Special Deductions							
TAX	PA SPECIAL DEDUCTIONS - TRANSMISSION RELATED	(13,714,000)	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	(19,424,000)	-	(2,157,599)	-	-	-
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	(59,559,000)	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	(6,467,000)	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	(34,989,000)	-	-	-	-	-
TAX	CONSOLIDATED TAX ADJUSTMENT	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL TRANS	-	-	-	-	-	-
	TOTAL	***(134,153,000)***	-	***(2,157,599)***	-	-	-
Net Additions/Deductions to Oper. Inc.		**(282,567,000)**	-	**(53,417,708)**	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Function	Future Test Year	Income Tax Increase @ Proposed Function F_INTAX_GNR_DIST	Transmission Revenue Function F_REVNU_REV_TRANS	Distribution Revenue Function F_REVNU_REV_DIST	Resale Revenue Function F_REVNU_REV_RESALE	Purchased Power Function F_PRPWR_FUEL
Amortization								
	Other							
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL		1,051,672	-	-	-	-	-
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE		-	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL		5,324,474	-	-	-	-	-
	Sub-total		***6,376,146***	-	-	-	-	-
	TOTAL AMORTIZATION EXPENSES		**6,376,146**	-	-	-	-	-
Taxes Other Than Income Taxes								
TAX	DEFERRED TAXES - DISTRIBUTION		(2,478,000)	-	-	-	-	-
TAX	DEFERRED TAXES - ELECTRIC PLANT		1,165,000	-	-	-	-	-
TAX	DEFERRED TAXES - DISTRIBUTION PLANT		20,271,000	-	-	-	-	-
TAX	DEFERRED TAXES - GROSS REVENUE TAXES		-	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR		561,000	-	-	-	-	-
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES		-	-	-	-	-	-
TAX	DEFERRED TAXES - TRANSMISSION		58,488,000	-	-	-	-	-
TAX	CAPITAL STOCK - TRANSMISSION		451,000	-	-	-	-	-
TAX	CAPITAL STOCK - DISTRIBUTION		(374,000)	-	-	-	-	-
TAX	CAPITAL STOCK INCREASE		39,000	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - TRANSMISSION		2,658,000	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION		2,444,000	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - TRANSMISSION		(20,000)	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION		(389,000)	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION		-	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT		-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION PLANT		-	-	-	-	-	-
TAX	OTHER TAXES - LABOR		7,491,682	-	-	-	-	-
TAX	OTHER TAXES - TRANSMISSION		815,865	-	-	-	-	-
TAX	GROSS RECEIPTS TAX		47,971,042	-	-	-	-	-
TAX	GROSS RECEIPTS TAX - INCREASE		7,192,569	-	-	-	-	-
	Sub-total		***146,287,157***	-	-	-	-	-
			-					
	TOTAL TAXES OTHER THAN INCOME TAX		**146,287,157**	-	-	-	-	-
Adjustments to Taxable Income								
TAX	TAX ADJUSTMENT - TRANS RELATED		(136,282,803)	-	-	-	-	-
TAX	TAX ADJUSTMENT - RESALE RELATED		-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED		(55,662,000)	-	-	-	-	-
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED		4,000,000	-	-	-	-	-
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED		37,517,000	-	-	-	-	-
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED		(1,132,197)	-	-	-	-	-
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED		(389,000)	-	-	-	-	-
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED		7,454,000	-	-	-	-	-
TAX	TAX ADJUSTMENT - GRT RELATED		-	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED		(8,466,000)	-	-	-	-	-
TAX	TAX ADJUSTMENT - M&S RELATED		-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED		4,547,000	-	-	-	-	-
	Sub-total		***(148,414,000)***	-	-	-	-	-
PA Special Deductions								
TAX	PA SPECIAL DEDUCTIONS - TRANSMISSION RELATED		(13,714,000)	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED		(19,424,000)	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED		-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED		(59,559,000)	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED		(6,467,000)	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL		(34,989,000)	-	-	-	-	-
TAX	CONSOLIDATED TAX ADJUSTMENT		-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL TRANS		-	-	-	-	-	-
	TOTAL		***(134,153,000)***	-	-	-	-	-
Net Additions/Deductions to Oper. Inc.			**(282,567,000)**	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Function Future Test Year		Dist. Primary Demand Function F_DSTPR_PRI_DEM	Dist. Demand Resale Function F_DSTPR_DEM_RESALE	Dist. Secondary Demand Function F_DSTSC_SEC_DEM	Transformer Demand Function F_TRANF_SEC_DEM	Services Demand Function F_SERVS_SEC_DEM	Dist. And Resale Demand Function F_DISTR_PRIDMWITHRSL
Fuel and Purchased Power									
555	PURCHASED POWER	-	-	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-
Income Taxes									
TAX	INCOME TAXES - STATE - PRESENT	13,884,126	-	-	-	-	-	-	-
TAX	INCOME TAXES - FEDERAL - PRESENT	66,244,889	-	-	-	-	-	-	-
TAX	INCOME TAXES - STATE - INCREASE	11,187,023	-	-	-	-	-	-	-
TAX	INCOME TAXES - FEDERAL - INCREASE	35,278,315	-	-	-	-	-	-	-
	TOTAL	***126,594,353***	-	-	-	-	-	-	-
Operating Revenues									
REV	TRANSMISSION REVENUES	-	-	-	-	-	-	-	-
REV	DISTRIBUTION REVENUES	798,337,817	-	-	-	-	-	-	-
REV	STATE TAX ADJ SURCHARGE	(845,348)	-	-	-	-	-	-	-
REV	LATE PAYMENT CHARGES	12,409,747	-	-	-	-	-	-	-
REV	ANNUALIZATION	2,847,422	-	-	-	-	-	-	-
REV	MISCELLANEOUS SERVICE REVS	1,443,882	-	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - TRAN	208,248	-	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - DIST	42,506,835	-	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - TRAN	402,442,522	-	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - DIST	1,860,000	-	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - RESALE	318,876	-	-	-	-	-	-	-
	Sub-total	***1,261,530,001***	-	-	-	-	-	-	-
	TOTAL	1,261,530,001	-	-	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Function	Future Test Year	Meters Transmission Function	Dist. Primary Customer Function	Dist. Secondary Customer Function	Transformer Customer Function	Services Customer Function	Distribution Meters Function
				F_METER_TRANS	F_DSTPR_PRI_CUST	F_DSTSC_SEC_CUST	F_TRANF_SEC_CUST	F_SERVS_SEC_CUST	F_METER_DIST
Fuel and Purchased Power									
555	PURCHASED POWER		-	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES		-	-	-	-	-	-	-
	TOTAL		-	-	-	-	-	-	-
Income Taxes									
TAX	INCOME TAXES - STATE - PRESENT		13,884,126	-	-	-	-	-	-
TAX	INCOME TAXES - FEDERAL - PRESENT		66,244,889	-	-	-	-	-	-
TAX	INCOME TAXES - STATE - INCREASE		11,187,023	-	-	-	-	-	-
TAX	INCOME TAXES - FEDERAL - INCREASE		35,278,315	-	-	-	-	-	-
	TOTAL		***126,594,353***	-	-	-	-	-	-
Operating Revenues									
REV	TRANSMISSION REVENUES		-	-	-	-	-	-	-
REV	DISTRIBUTION REVENUES		798,337,817	-	-	-	-	-	-
REV	STATE TAX ADJ SURCHARGE		(845,348)	-	-	-	-	-	-
REV	LATE PAYMENT CHARGES		12,409,747	-	-	-	-	-	-
REV	ANNUALIZATION		2,847,422	-	-	-	-	-	-
REV	MISCELLANEOUS SERVICE REVS		1,443,882	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - TRAN		208,248	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - DIST		42,506,835	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - TRAN		402,442,522	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - DIST		1,860,000	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - RESALE		318,876	-	-	-	-	-	-
	Sub-total		***1,261,530,001***	-	-	-	-	-	-
	TOTAL		1,261,530,001	-	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Function	Future Test Year	Resale Meters Function	Lights Function	Customer Deposits Function	Distribution Services Function	Dist. And Resale Customer Service Function	Dist. Customer Service Function
				F_METER_RESALE	F_LIGHT_DIST	F_DISTR_DEPOSIT	F_SERVS_DIST	F_CUSSV_CUST	F_CUSSV_DIST
Fuel and Purchased Power									
555	PURCHASED POWER		-	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES		-	-	-	-	-	-	-
	TOTAL		-	-	-	-	-	-	-
Income Taxes									
TAX	INCOME TAXES - STATE - PRESENT		13,884,126	-	-	-	-	-	-
TAX	INCOME TAXES - FEDERAL - PRESENT		66,244,889	-	-	-	-	-	-
TAX	INCOME TAXES - STATE - INCREASE		11,167,023	-	-	-	-	-	-
TAX	INCOME TAXES - FEDERAL - INCREASE		35,278,315	-	-	-	-	-	-
	TOTAL		***126,594,353***	-	-	-	-	-	-
Operating Revenues									
REV	TRANSMISSION REVENUES		-	-	-	-	-	-	-
REV	DISTRIBUTION REVENUES		798,337,817	-	-	-	-	-	-
REV	STATE TAX ADJ SURCHARGE		(845,348)	-	-	-	-	-	-
REV	LATE PAYMENT CHARGES		12,409,747	-	-	-	-	-	-
REV	ANNUALIZATION		2,847,422	-	-	-	-	-	-
REV	MISCELLANEOUS SERVICE REVS		1,443,882	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - TRAN		208,248	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - DIST		42,506,835	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - TRAN		402,442,522	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - DIST		1,860,000	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - RESALE		318,876	-	-	-	-	-	-
	Sub-total		***1,261,530,001***	-	-	-	-	-	-
	TOTAL		1,261,530,001	-	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Function	Future Test Year	Tran. Customer Service Function F_CUSSV_TRANS	Resale Direct Assignment Function F_RESAL_RESALE	Tran. Direct Assignment Function F_TRANS_TRANS	Tran. Direct Assignment Function F_TRANS_GNR_TRANS	Cash Working Capital - O&M Function F_CWRKC_OM_CWC	Cash Working Capital - Tax Function F_CWRKC_TAX_CWC
Fuel and Purchased Power									
555	PURCHASED POWER		-	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES		-	-	-	-	-	-	-
	TOTAL		-	-	-	-	-	-	-
Income Taxes									
TAX	INCOME TAXES - STATE - PRESENT		13,884,126	-	-	-	-	-	-
TAX	INCOME TAXES - FEDERAL - PRESENT		66,244,889	-	-	-	-	-	-
TAX	INCOME TAXES - STATE - INCREASE		11,187,023	-	-	-	-	-	-
TAX	INCOME TAXES - FEDERAL - INCREASE		35,278,315	-	-	-	-	-	-
	TOTAL		***126,594,353***	-	-	-	-	-	-
Operating Revenues									
REV	TRANSMISSION REVENUES		-	-	-	-	-	-	-
REV	DISTRIBUTION REVENUES		798,337,817	-	-	-	-	-	-
REV	STATE TAX ADJ SURCHARGE		(845,348)	-	-	-	-	-	-
REV	LATE PAYMENT CHARGES		12,409,747	-	-	-	-	-	-
REV	ANNUALIZATION		2,847,422	-	-	-	-	-	-
REV	MISCELLANEOUS SERVICE REVS		1,443,882	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - TRAN		208,248	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - DIST		42,506,835	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - TRAN		402,442,522	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - DIST		1,860,000	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - RESALE		318,876	-	-	-	-	-	-
	Sub-total		***1,261,530,001***	-	-	-	-	-	-
	TOTAL		1,261,530,001	-	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Function Future Test Year	Cash Working Capital - Interest Function F_CWRKC_INTRST_CWC	Dist. Direct Assignment Function F_DISTR_GNR_DIST	Gross Receipts Tax Function F_DISTR_GRTTAX	Resale Direct Assignment Function F_RESAL_GNR_RESALE	Income Taxes Function F_INTAX_INCTAX
Fuel and Purchased Power							
555	PURCHASED POWER	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-
Income Taxes							
TAX	INCOME TAXES - STATE - PRESENT	13,884,126	-	-	-	-	13,884,126
TAX	INCOME TAXES - FEDERAL - PRESENT	66,244,889	-	-	-	-	66,244,889
TAX	INCOME TAXES - STATE - INCREASE	11,187,023	-	-	-	-	-
TAX	INCOME TAXES - FEDERAL - INCREASE	35,278,315	-	-	-	-	-
	TOTAL	***126,594,353***	-	-	-	-	***80,129,015***
Operating Revenues							
REV	TRANSMISSION REVENUES	-	-	-	-	-	-
REV	DISTRIBUTION REVENUES	798,337,817	-	-	-	-	-
REV	STATE TAX ADJ SURCHARGE	(845,348)	-	-	-	-	-
REV	LATE PAYMENT CHARGES	12,409,747	-	-	-	-	-
REV	ANNUALIZATION	2,847,422	-	-	-	-	-
REV	MISCELLANEOUS SERVICE REVS	1,443,882	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - TRAN	208,248	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - DIST	42,506,835	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - TRAN	402,442,522	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - DIST	1,860,000	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - RESALE	318,876	-	-	-	-	-
	Sub-total	***1,261,530,001***	-	-	-	-	-
	TOTAL	1,261,530,001	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Future Test Year (2015)

No.	Account Description	Function	Income Tax Increase @ Proposed Function	Transmission Revenue Function	Distribution Revenue Function	Resale Revenue Function	Purchased Power Function
		Future Test Year	F_INTAX_GNR_DIST	F_REVNU_REV_TRANS	F_REVNU_REV_DIST	F_REVNU_REV_RESALE	F_PRPWR_FUEL
Fuel and Purchased Power							
555	PURCHASED POWER	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-
Income Taxes							
TAX	INCOME TAXES - STATE - PRESENT	13,884,126	-	-	-	-	-
TAX	INCOME TAXES - FEDERAL - PRESENT	66,244,889	-	-	-	-	-
TAX	INCOME TAXES - STATE - INCREASE	11,187,023	11,187,023	-	-	-	-
TAX	INCOME TAXES - FEDERAL - INCREASE	35,278,315	35,278,315	-	-	-	-
	TOTAL	***126,594,353***	***46,465,338***	-	-	-	-
Operating Revenues							
REV	TRANSMISSION REVENUES	-	-	-	-	-	-
REV	DISTRIBUTION REVENUES	798,337,817	-	-	798,337,817	-	-
REV	STATE TAX ADJ SURCHARGE	(845,348)	-	-	(845,348)	-	-
REV	LATE PAYMENT CHARGES	12,409,747	-	-	12,409,747	-	-
REV	ANNUALIZATION	2,847,422	-	-	2,847,422	-	-
REV	MISCELLANEOUS SERVICE REVS	1,443,882	-	-	1,443,882	-	-
REV	RENT-ELECTRIC PROPERTY - TRAN	208,248	-	208,248	-	-	-
REV	RENT-ELECTRIC PROPERTY - DIST	42,506,835	-	-	42,506,835	-	-
REV	OTHER ELECTRIC REVENUE - TRAN	402,442,522	-	402,442,522	-	-	-
REV	OTHER ELECTRIC REVENUE - DIST	1,860,000	-	-	1,860,000	-	-
REV	OTHER ELECTRIC REVENUE - RESALE	318,876	-	-	-	318,876	-
	Sub-total	***1,261,530,001***	-	***402,650,770***	***858,560,355***	***318,876***	-
	TOTAL	**1,261,530,001**	-	**402,650,770**	**858,560,355**	**318,876**	-

Jurisdictional Cost of Service Study

Internal Allocation Factors - Future Test Year (2015)

Name	No.	Description	Total	F_DSTPR_PRI_DEM	F_DSTPR_DEM_RESALE	F_DSTSC_SEC_DEM	F_TRANF_SEC_DEM	F_SERVS_SEC_DEM
		Function		Dist. Primary Demand Function	Dist. Demand Resale Function	Dist. Secondary Demand Function	Transformer Demand Function	Services Demand Function
DPLT	28	Distribution Plant less Internals	4,920,557,425	1,427,808,848	2,357,328	211,364,502	225,983,798	8,112,440
				29.02%	0.05%	4.30%	4.59%	0.16%
PLT_360	29	Acct 360 Distribution Plant	92,190,000	34,911,270	8,281	8,086,083	793,892	28,499
				37.87%	0.01%	8.77%	0.86%	0.03%
PLT_362	30	Acct 362 Distribution Plant	513,583,000	511,889,214	1,693,786	-	-	-
				99.67%	0.33%	0.00%	0.00%	0.00%
PLT_364	31	Acct 364 Distribution Plant	1,078,351,021	382,058,006	-	68,161,403	-	-
				35.43%	0.00%	6.32%	0.00%	0.00%
PLT_365	32	Acct 365 Distribution Plant	936,727,000	373,662,548	501,136	91,787,282	-	-
				39.89%	0.05%	9.80%	0.00%	0.00%
PLT_365N	33	Acct 365 Distribution Plant less Resale	936,225,864	373,662,548	-	91,787,282	-	-
				39.91%	0.00%	9.80%	0.00%	0.00%
PLT_366	34	Acct 366 Distribution Plant	190,694,000	31,016,262	-	13,071,948	-	-
				16.26%	0.00%	6.85%	0.00%	0.00%
PLT_367	35	Acct 367 Distribution Plant	559,524,000	90,979,819	162,406	38,343,869	-	-
				16.26%	0.03%	6.85%	0.00%	0.00%
PLT_360_	36	Acct 360 & 362 Distribution Plant	643,976,000	585,003,484	1,702,067	8,086,083	793,892	28,499
				90.84%	0.26%	1.26%	0.12%	0.00%
PLT_360_	37	Acct 360 & 361 Distribution Plant	130,393,000	73,114,270	8,281	8,086,083	793,892	28,499
				56.07%	0.01%	6.20%	0.61%	0.02%
PLT_364_	38	Acct 364 & 365 Distribution Plant	2,015,078,021	755,720,554	501,136	159,948,686	-	-
				37.50%	0.02%	7.94%	0.00%	0.00%
PLT_366_	39	Acct 366 & 367 Distribution Plant	750,218,000	121,996,081	162,406	51,415,817	-	-
				16.26%	0.02%	6.85%	0.00%	0.00%
PLT_370	40	Acct 370 Distribution Plant	298,432,425	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
TRNPLT	40	Transmission Plant	3,217,468,000	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
TOTDPLT	41	Distribution Plant	5,012,747,425	1,462,720,118	2,365,609	219,450,585	226,777,690	8,140,939
				29.18%	0.05%	4.38%	4.52%	0.16%

Jurisdictional Cost of Service Study

Internal Allocation Factors - Future Test Year (2015)

Name	No.	Description	Total	F_DISTR_PRIDMWITHRSL	F_METER_TRANS	F_DSTPR_PRI_CUST	F_DSTSC_SEC_CUST	F_TRANF_SEC_CUST
		Function		Dist. And Resale Demand Function	Meters Transmission Function	Dist. Primary Customer Function	Dist. Secondary Customer Function	Transformer Customer Function
DPLT	28	Distribution Plant less Internals	4,920,557,425	-	-	1,279,840,082	395,711,261	251,590,202
				0.00%	0.00%	26.01%	8.04%	5.11%
PLT_360	29	Acct 360 Distribution Plant	92,190,000	-	-	32,449,070	11,102,209	883,848
				0.00%	0.00%	35.20%	12.04%	0.96%
PLT_362	30	Acct 362 Distribution Plant	513,583,000	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
PLT_364	31	Acct 364 Distribution Plant	1,078,351,021	-	-	404,478,448	223,653,164	-
				0.00%	0.00%	37.51%	20.74%	0.00%
PLT_365	32	Acct 365 Distribution Plant	936,727,000	-	-	349,384,687	121,391,347	-
				0.00%	0.00%	37.30%	12.96%	0.00%
PLT_365N	33	Acct 365 Distribution Plant less Resale	936,225,864	-	-	349,384,687	121,391,347	-
				0.00%	0.00%	37.32%	12.97%	0.00%
PLT_366	34	Acct 366 Distribution Plant	190,694,000	-	-	133,724,285	12,881,505	-
				0.00%	0.00%	70.13%	6.76%	0.00%
PLT_367	35	Acct 367 Distribution Plant	559,524,000	-	-	392,252,662	37,785,244	-
				0.00%	0.00%	70.10%	6.75%	0.00%
PLT_360_	36	Acct 360 & 362 Distribution Plant	643,976,000	-	-	32,449,070	11,102,209	883,848
				0.00%	0.00%	5.04%	1.72%	0.14%
PLT_360_	37	Acct 360 & 361 Distribution Plant	130,393,000	-	-	32,449,070	11,102,209	883,848
				0.00%	0.00%	24.89%	8.51%	0.68%
PLT_364_	38	Acct 364 & 365 Distribution Plant	2,015,078,021	-	-	753,863,135	345,044,511	-
				0.00%	0.00%	37.41%	17.12%	0.00%
PLT_366_	39	Acct 366 & 367 Distribution Plant	750,218,000	-	-	525,976,947	50,666,750	-
				0.00%	0.00%	70.11%	6.75%	0.00%
PLT_370	40	Acct 370 Distribution Plant	298,432,425	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
TRNPLT	40	Transmission Plant	3,217,468,000	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
TOTDPLT	41	Distribution Plant	5,012,747,425	-	-	1,312,289,153	406,813,470	252,474,050
				0.00%	0.00%	26.18%	8.12%	5.04%

Jurisdictional Cost of Service Study

Internal Allocation Factors - Future Test Year (2015)

Name	No.	Description	Total	F_SERVS_SEC_CUST	F_METER_DIST	F_METER_RESALE	F_LIGHT_DIST	F_DISTR_DEPOSIT	F_SERVS_DIST	F_CUSSV_CUST
		Function		Services Customer Function	Distribution Meters Function	Resale Meters Function	Lights Function	Customer Deposits Function	Distribution Services Function	Dist. And Resale Customer Service Function
DPLT	28	Distribution Plant less Internals	4,920,557,425	661,604,560	298,372,218	60,207	157,751,979	-	-	-
				13.45%	6.06%	0.00%	3.21%	0.00%	0.00%	0.00%
PLT_360	29	Acct 360 Distribution Plant	92,190,000	2,324,249	1,048,196	212	554,190	-	-	-
				2.52%	1.14%	0.00%	0.60%	0.00%	0.00%	0.00%
PLT_362	30	Acct 362 Distribution Plant	513,583,000	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_364	31	Acct 364 Distribution Plant	1,078,351,021	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_365	32	Acct 365 Distribution Plant	936,727,000	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_365N	33	Acct 365 Distribution Plant less Resale	936,225,864	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_366	34	Acct 366 Distribution Plant	190,694,000	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_367	35	Acct 367 Distribution Plant	559,524,000	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360_	36	Acct 360 & 362 Distribution Plant	643,976,000	2,324,249	1,048,196	212	554,190	-	-	-
				0.36%	0.16%	0.00%	0.09%	0.00%	0.00%	0.00%
PLT_360_	37	Acct 360 & 361 Distribution Plant	130,393,000	2,324,249	1,048,196	212	554,190	-	-	-
				1.78%	0.80%	0.00%	0.43%	0.00%	0.00%	0.00%
PLT_364_	38	Acct 364 & 365 Distribution Plant	2,015,078,021	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_366_	39	Acct 366 & 367 Distribution Plant	750,218,000	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_370	40	Acct 370 Distribution Plant	298,432,425	-	298,372,218	60,207	-	-	-	-
				0.00%	99.98%	0.02%	0.00%	0.00%	0.00%	0.00%
TRNPLT	40	Transmission Plant	3,217,468,000	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTDPLT	41	Distribution Plant	5,012,747,425	663,928,809	299,420,414	60,419	158,306,169	-	-	-
				13.24%	5.97%	0.00%	3.16%	0.00%	0.00%	0.00%

Jurisdictional Cost of Service Study

Internal Allocation Factors - Future Test Year (2015)

Name	No.	Description	Function	Total	Dist. Customer Service Function	Tran. Customer Service Function	Resale Direct Assignment Function	Tran. Direct Assignment Function	Tran. Direct Assignment Function	Cash Working Capital - O&M Function	Cash Working Capital - Tax Function	Cash Working Capital - Interest Function
					F_CUSSV_DIST	F_CUSSV_TRANS	F_RESAL_RESALE	F_TRANS_TRANS	F_TRANS_GNR_TRANS	F_CWRKC_OM_CWC	F_CWRKC_TAX_CWC	F_CWRKC_INTRST_CWC
DPLT	28	Distribution Plant less Internals		4,920,557,425	-	-	-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360	29	Acct 360 Distribution Plant		92,190,000	-	-	-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_362	30	Acct 362 Distribution Plant		513,583,000	-	-	-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_364	31	Acct 364 Distribution Plant		1,078,351,021	-	-	-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_365	32	Acct 365 Distribution Plant		936,727,000	-	-	-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_365N	33	Acct 365 Distribution Plant less Resale		936,225,864	-	-	-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_366	34	Acct 366 Distribution Plant		190,694,000	-	-	-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_367	35	Acct 367 Distribution Plant		559,524,000	-	-	-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360_	36	Acct 360 & 362 Distribution Plant		643,976,000	-	-	-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360_	37	Acct 360 & 361 Distribution Plant		130,393,000	-	-	-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_364_	38	Acct 364 & 365 Distribution Plant		2,015,078,021	-	-	-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_366_	39	Acct 366 & 367 Distribution Plant		750,218,000	-	-	-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_370	40	Acct 370 Distribution Plant		298,432,425	-	-	-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRNPLT	40	Transmission Plant		3,217,468,000	-	-	-	-	3,217,468,000	-	-	-
					0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
TOTDPLT	41	Distribution Plant		5,012,747,425	-	-	-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Jurisdictional Cost of Service Study

Internal Allocation Factors - Future Test Year (2015)

Name	No.	Description	Total	Dist. Direct Assignment Function	Gross Receipts Tax Function	Resale Direct Assignment Function	Income Taxes Function	Income Tax Increase @ Proposed Function	Transmission Revenue Function	Distribution Revenue Function	Resale Revenue Function	Purchased Power Function
		Function		F_DISTR_GNR_DIST	F_DISTR_GRTTAX	F_RESAL_GNR_RESALE	F_INTAX_INCTAX	F_INTAX_GNR_DIST	F_REVNU_REV_TRANS	F_REVNU_REV_DIST	F_REVNU_REV_RESALE	F_PRPWR_FUEL
DPLT	28	Distribution Plant less Internals	4,920,557,425	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360	29	Acct 360 Distribution Plant	92,190,000	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_362	30	Acct 362 Distribution Plant	513,583,000	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_364	31	Acct 364 Distribution Plant	1,078,351,021	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_365	32	Acct 365 Distribution Plant	936,727,000	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_365N	33	Acct 365 Distribution Plant less Resale	936,225,864	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_366	34	Acct 366 Distribution Plant	190,694,000	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_367	35	Acct 367 Distribution Plant	559,524,000	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360_	36	Acct 360 & 362 Distribution Plant	643,976,000	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360_	37	Acct 360 & 361 Distribution Plant	130,393,000	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_364_	38	Acct 364 & 365 Distribution Plant	2,015,078,021	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_366_	39	Acct 366 & 367 Distribution Plant	750,218,000	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_370	40	Acct 370 Distribution Plant	298,432,425	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRNPLT	40	Transmission Plant	3,217,468,000	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTDPLT	41	Distribution Plant	5,012,747,425	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Jurisdictional Cost of Service Study

Internal Allocation Factors - Future Test Year (2015)

Name	No.	Description	Function	Dist. Primary Demand Function	Dist. Demand Resale Function	Dist. Secondary Demand Function	Transformer Demand Function	Services Demand Function
			Total	F_DSTPR_PRI_DEM	F_DSTPR_DEM_RESALE	F_DSTSC_SEC_DEM	F_TRANF_SEC_DEM	F_SERVS_SEC_DEM
DEPR	42	Total Depreciation Expense	222,888,000	32,821,038	51,716	5,165,526	6,347,078	154,534
				14.73%	0.02%	2.32%	2.85%	0.07%
DEPR_DI	43	Distribution Depreciation Expense	117,655,000	24,240,851	38,917	3,842,243	5,823,045	140,738
				20.60%	0.03%	3.27%	4.95%	0.12%
DEPR_GI	44	General and Intangible Depreciation Expense	25,189,537	4,368,744	6,517	673,772	266,820	7,024
				17.34%	0.03%	2.67%	1.06%	0.03%
DISTOPLI	45	Distribution Operations Labor	23,566,995	5,027,725	5,171	1,022,309	221,889	7,965
				21.33%	0.02%	4.34%	0.94%	0.03%
DMAINTL	46	Distribution Maintenance Labor	15,299,130	6,601,119	12,999	683,827	518,467	10,774
				43.15%	0.08%	4.47%	3.39%	0.07%
LABOR_N	47	Labor Expense Excluding A&G and Transmission Labor	79,889,181	13,855,569	20,668	2,136,882	846,226	22,278
				17.34%	0.03%	2.67%	1.06%	0.03%
LABOR	48	Labor Expense Excluding A&G	88,896,149	13,855,569	20,668	2,136,882	846,226	22,278
				15.59%	0.02%	2.40%	0.95%	0.03%
TOTPLT	48	Total Plant in Service	9,090,892,000	1,604,986,470	2,577,827	241,391,684	235,466,580	8,369,683
				17.65%	0.03%	2.66%	2.59%	0.09%
LBRANDI	49	50% Labor 50% Plant Excluding Account 303	4,589,763,287	809,421,019	1,299,247	121,764,283	118,156,403	4,195,980
				17.64%	0.03%	2.65%	2.57%	0.09%
METERS	50	Meter Plant	298,432,425	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
DEFRTX	51	Deferred Income Tax	78,007,000	5,979,377	9,857	885,755	936,918	33,577
				7.67%	0.01%	1.14%	1.20%	0.04%
CUSTACC	52	Customer Accounts Excluding Uncollectibles	25,438,347	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
CAPSTCI	53	Capital Stock Increase	39,000	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
PUBREAL	54	Public Utility Realty	5,141,000	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
904INCRE	55	Uncollectible Increase	2,694,000	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
GRTINCR	56	GRT Increase	7,192,569	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%

Jurisdictional Cost of Service Study

Internal Allocation Factors - Future Test Year (2015)

Name	No.	Description	Total	F_DISTR_PRIDMWITHRSL	F_METER_TRANS	F_DSTPR_PRI_CUST	F_DSTSC_SEC_CUST	F_TRANF_SEC_CUST
		Function		Dist. And Resale Demand Function	Meters Transmission Function	Dist. Primary Customer Function	Dist. Secondary Customer Function	Transformer Customer Function
DEPR	42	Total Depreciation Expense	222,888,000	-	-	30,541,489	9,708,403	7,066,271
				0.00%	0.00%	13.70%	4.36%	3.17%
DEPR_DI	43	Distribution Depreciation Expense	117,655,000	-	-	23,179,227	7,124,504	6,482,859
				0.00%	0.00%	19.70%	6.06%	5.51%
DEPR_GI	44	General and Intangible Depreciation Expense	25,189,537	-	-	3,748,618	1,315,635	297,054
				0.00%	0.00%	14.88%	5.22%	1.18%
DISTOPLI	45	Distribution Operations Labor	23,566,995	-	-	5,850,355	1,984,775	247,032
				0.00%	0.00%	24.82%	8.42%	1.05%
DMAINTL	46	Distribution Maintenance Labor	15,299,130	-	-	3,584,445	1,350,739	577,215
				0.00%	0.00%	23.43%	8.83%	3.77%
LABOR_N	47	Labor Expense Excluding A&G and Transmission Labor	79,889,181	-	-	11,888,824	4,172,565	942,113
				0.00%	0.00%	14.88%	5.22%	1.18%
LABOR	48	Labor Expense Excluding A&G	88,896,149	-	-	11,888,824	4,172,565	942,113
				0.00%	0.00%	13.37%	4.69%	1.06%
TOTPLT	48	Total Plant in Service	9,090,892,000	-	261,575	1,434,361,348	449,656,581	262,147,485
				0.00%	0.00%	15.78%	4.95%	2.88%
LBRANDF	49	50% Labor 50% Plant Excluding Account 303	4,589,763,287	-	-	723,125,086	226,914,573	131,544,799
				0.00%	0.00%	15.76%	4.94%	2.87%
METERS	50	Meter Plant	298,432,425	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
DEFRTX	51	Deferred Income Tax	78,007,000	-	-	5,355,986	1,659,495	1,043,081
				0.00%	0.00%	6.87%	2.13%	1.34%
CUSTACC	52	Customer Accounts Excluding Uncollectibles	25,438,347	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
CAPSTCH	53	Capital Stock Increase	39,000	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
PUBREAL	54	Public Utility Realty	5,141,000	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
904INCRE	55	Uncollectible Increase	2,694,000	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
GRTINCR	56	GRT Increase	7,192,569	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%

Jurisdictional Cost of Service Study

Internal Allocation Factors - Future Test Year (2015)

Name	No.	Description	Total	F_SERVS_SEC_CUST	F_METER_DIST	F_METER_RESALE	F_LIGHT_DIST	F_DISTR_DEPOSIT	F_SERVS_DIST	F_CUSSV_CUST
			Function	Services Customer Function	Distribution Meters Function	Resale Meters Function	Lights Function	Customer Deposits Function	Distribution Services Function	Dist. And Resale Customer Service Function
DEPR	42	Total Depreciation Expense	222,888,000	12,602,882	24,360,537	4,916	3,592,813	-	2,376,528	13,073,022
				5.65%	10.93%	0.00%	1.61%	0.00%	1.07%	5.87%
DEPR_DI	43	Distribution Depreciation Expense	117,655,000	11,477,783	19,333,036	3,901	2,898,896	-	-	-
				9.76%	16.43%	0.00%	2.46%	0.00%	0.00%	0.00%
DEPR_GI	44	General and Intangible Depreciation Expense	25,189,537	572,863	2,559,835	517	353,319	-	1,210,049	6,656,345
				2.27%	10.16%	0.00%	1.40%	0.00%	4.80%	26.43%
DISTOPLI	45	Distribution Operations Labor	23,566,995	649,617	5,636,166	1,137	169,628	-	2,743,226	-
				2.76%	23.92%	0.00%	0.72%	0.00%	11.64%	0.00%
DMAINTL	46	Distribution Maintenance Labor	15,299,130	878,661	226,170	46	854,667	-	-	-
				5.74%	1.48%	0.00%	5.59%	0.00%	0.00%	0.00%
LABOR_N	47	Labor Expense Excluding A&G and Transmission Labor	79,889,181	1,816,847	8,118,574	1,638	1,120,560	-	3,837,696	21,110,747
				2.27%	10.16%	0.00%	1.40%	0.00%	4.80%	26.43%
LABOR	48	Labor Expense Excluding A&G	88,896,149	1,816,847	8,118,574	1,638	1,120,560	-	3,837,696	21,110,747
				2.04%	9.13%	0.00%	1.26%	0.00%	4.32%	23.75%
TOTPLT	48	Total Plant in Service	9,090,892,000	682,583,854	382,780,397	77,239	169,811,865	-	39,404,736	216,761,148
				7.51%	4.21%	0.00%	1.87%	0.00%	0.43%	2.38%
LBRANDF	49	50% Labor 50% Plant Excluding Account 303	4,589,763,287	342,200,350	195,449,486	39,439	85,466,212	-	21,621,216	118,935,947
				7.46%	4.26%	0.00%	1.86%	0.00%	0.47%	2.59%
METERS	50	Meter Plant	298,432,425	-	298,372,218	60,207	-	-	-	-
				0.00%	99.98%	0.02%	0.00%	0.00%	0.00%	0.00%
DEFRTX	51	Deferred Income Tax	78,007,000	2,738,341	1,286,201	260	657,753	-	26,949	148,244
				3.51%	1.65%	0.00%	0.84%	0.00%	0.03%	0.19%
CUSTACC	52	Customer Accounts Excluding Uncollectibles	25,438,347	-	-	-	-	-	-	20,061,688
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	78.86%
CAPSTCH	53	Capital Stock Increase	39,000	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PUBREAL	54	Public Utility Realty	5,141,000	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
904INCRE	55	Uncollectible Increase	2,694,000	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GRTINCR	56	GRT Increase	7,192,569	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Jurisdictional Cost of Service Study

Internal Allocation Factors - Future Test Year (2015)

Name	No.	Description	Function Total	Dist. Customer Service Function F_CUSSV_DIST	Tran. Customer Service Function F_CUSSV_TRANS	Resale Direct Assignment Function F_RESAL_RESALE	Tran. Direct Assignment Function F_TRANS_TRANS	Tran. Direct Assignment Function F_TRANS_GNR_TRANS	Cash Working Capital - O&M Function F_CWRKC_OM_CWC	Cash Working Capital - Tax Function F_CWRKC_TAX_CWC	Cash Working Capital - Interest Function F_CWRKC_INTRST_CWC
DEPR	42	Total Depreciation Expense	222,888,000	6,191,348	-	-	-	55,760,900	-	-	-
				2.78%	0.00%	0.00%	0.00%	25.02%	0.00%	0.00%	0.00%
DEPR_DI	43	Distribution Depreciation Expense	117,655,000	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEPR_GI	44	General and Intangible Depreciation Expense	25,189,537	3,152,427	-	-	-	-	-	-	-
				12.51%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTOPLI	45	Distribution Operations Labor	23,566,995	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DMAINTL	46	Distribution Maintenance Labor	15,299,130	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR_N	47	Labor Expense Excluding A&G and Transmission Labor	79,889,181	9,997,992	-	-	-	-	-	-	-
				12.51%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR	48	Labor Expense Excluding A&G	88,896,149	9,997,992	-	-	-	9,006,968	-	-	-
				11.25%	0.00%	0.00%	0.00%	10.13%	0.00%	0.00%	0.00%
TOTPLT	48	Total Plant in Service	9,090,892,000	102,657,491	-	-	-	3,257,596,039	-	-	-
				1.13%	0.00%	0.00%	0.00%	35.83%	0.00%	0.00%	0.00%
LBRANDP	49	50% Labor 50% Plant Excluding Account 303	4,589,763,287	56,327,742	-	-	-	1,633,301,503	-	-	-
				1.23%	0.00%	0.00%	0.00%	35.59%	0.00%	0.00%	0.00%
METERS	50	Meter Plant	298,432,425	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEFRTX	51	Deferred Income Tax	78,007,000	70,208	-	-	-	58,488,000	-	-	-
				0.09%	0.00%	0.00%	0.00%	74.98%	0.00%	0.00%	0.00%
CUSTACC	52	Customer Accounts Excluding Uncollectibles	25,438,347	5,376,659	-	-	-	-	-	-	-
				21.14%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CAPSTCK	53	Capital Stock Increase	39,000	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PUBREAL	54	Public Utility Realty	5,141,000	-	-	-	-	2,658,000	-	-	-
				0.00%	0.00%	0.00%	0.00%	51.70%	0.00%	0.00%	0.00%
904INCRE	55	Uncollectible Increase	2,694,000	2,694,000	-	-	-	-	-	-	-
				100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GRTINCR	56	GRT Increase	7,192,569	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Jurisdictional Cost of Service Study

Internal Allocation Factors - Future Test Year (2015)

Name	No.	Description	Function Total	Dist. Direct Assignment Function	Gross Receipts Tax Function	Resale Direct Assignment Function	Income Taxes Function	Income Tax Increase @ Proposed Function	Transmission Revenue Function	Distribution Revenue Function	Resale Revenue Function	Purchased Power Function
				F_DISTR_GNR_DIST	F_DISTR_GRTTAX	F_RESAL_GNR_RESALE	F_INTAX_INCTAX	F_INTAX_GNR_DIST	F_REVNU_REV_TRANS	F_REVNU_REV_DIST	F_REVNU_REV_RESALE	F_PRPWR_FUEL
DEPR	42	Total Depreciation Expense	222,888,000	13,069,000	-	-	-	-	-	-	-	-
				5.86%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEPR_DI	43	Distribution Depreciation Expense	117,655,000	13,069,000	-	-	-	-	-	-	-	-
				11.11%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEPR_GI	44	General and Intangible Depreciation Expense	25,189,537	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTOPLI	45	Distribution Operations Labor	23,566,995	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DMAINTL	46	Distribution Maintenance Labor	15,299,130	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR_N	47	Labor Expense Excluding A&G and Transmission Labor	79,889,181	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR	48	Labor Expense Excluding A&G	88,896,149	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT	48	Total Plant in Service	9,090,892,000	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBRANDF	49	50% Labor 50% Plant Excluding Account 303	4,589,763,287	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
METERS	50	Meter Plant	298,432,425	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEFRTX	51	Deferred Income Tax	78,007,000	(1,313,000)	-	-	-	-	-	-	-	-
				-1.68%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACC	52	Customer Accounts Excluding Uncollectibles	25,438,347	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CAPSTCK	53	Capital Stock Increase	39,000	39,000	-	-	-	-	-	-	-	-
				100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PUBREAL	54	Public Utility Realty	5,141,000	2,483,000	-	-	-	-	-	-	-	-
				48.30%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
904INCRE	55	Uncollectible Increase	2,694,000	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GRTINCR	56	GRT Increase	7,192,569	7,192,569	-	-	-	-	-	-	-	-
				100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Jurisdictional Cost of Service Study
Allocation to Jurisdictions - Future Test Year (2015)

Functional Description	Func/Class	Allocator	Future Test Year	FERC Transmission	Resale Primary	PUC Jurisdiction Distribution
RATE BASE						
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	867,484,439	-	-	867,484,439
Dist. Demand Resale	F_DSTPR_DEM	DEM_RESALE	481,256	-	481,256	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	127,186,757	-	-	127,186,757
Transformer Demand	F_TRANF_DEM	SEC_DEM	101,833,104	-	-	101,833,104
Services Demand	F_SERVS_DEM	SEC_DEM	2,916,390	-	-	2,916,390
Dist. And Resale Demand	F_DISTR_DEM	PRIDMWITHRSL	-	-	-	-
Meters Transmission	F_METER_CUS	TRANS	90,060	90,060	-	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	749,224,739	-	-	749,224,739
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	236,325,907	-	-	236,325,907
Transformer Customer	F_TRANF_CUS	SEC_CUST	113,371,894	-	-	113,371,894
Services Customer	F_SERVS_CUS	SEC_CUST	237,844,229	-	-	237,844,229
Distribution Meters	F_METER_CUS	DIST	96,855,284	-	-	96,855,284
Resale Meters	F_METER_CUS	RESALE	12,410	-	12,410	-
Lights	F_LIGHT_CUS	DIST	65,458,914	-	-	65,458,914
Customer Deposits	F_DISTR_CUS	DEPOSIT	(14,663,383)	-	-	(14,663,383)
Distribution Services	F_SERVS_CUS	DIST	21,742,420	-	-	21,742,420
Dist. And Resale Customer Service	F_CUSSV_CUS	CUST	119,602,677	-	671	119,602,007
Dist. Customer Service	F_CUSSV_CUS	DIST	56,643,503	-	-	56,643,503
Tran. Customer Service	F_CUSSV_CUS	TRANS	-	-	-	-
Resale Direct Assignment	F_RESAL_CUS	RESALE	-	-	-	-
Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-	-
Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	2,387,668,322	2,387,668,322	-	-
Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	8,050,548	1,238,701	2,066	6,809,781
Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	14,951,000	(323,225)	4,839	15,269,386
Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	(11,457,456)	(5,176,145)	(1,002)	(6,280,309)
Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	94,146,897	-	-	94,146,897
Gross Receipts Tax	F_DISTR_GNR	GRTTAX	-	-	-	-
Resale Direct Assignment	F_RESAL_GNR	GNR_RESALE	-	-	-	-
Income Taxes	F_INTAX_GNR	INCTAX	-	-	-	-
Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST	-	-	-	-
Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-
Resale Revenue	F_REVNU_REV	REV_RESALE	-	-	-	-
Purchased Power	F_PRPWR_FUL	FUEL	-	-	-	-
	DEM		1,099,901,946	-	481,256	1,099,420,690
	CUS		1,682,508,655	90,060	13,081	1,682,405,514
	GNR		2,493,359,311	2,383,407,652	5,903	109,945,756
	REV		-	-	-	-
	FUL		-	-	-	-
	TOTAL		**5,275,769,912**	**2,383,497,712**	**500,240**	**2,891,771,960**

Jurisdictional Cost of Service Study
Allocation to Jurisdictions - Future Test Year (2015)

Functional Description	Func/Class	Allocator	Future Test Year	FERC Transmission	Resale Primary	PUC Jurisdiction Distribution
Plant-in Service						
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	1,604,986,470	-	-	1,604,986,470
Dist. Demand Resale	F_DSTPR_DEM	DEM_RESALE	2,577,827	-	2,577,827	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	241,391,684	-	-	241,391,684
Transformer Demand	F_TRANF_DEM	SEC_DEM	235,466,580	-	-	235,466,580
Services Demand	F_SERVS_DEM	SEC_DEM	8,369,683	-	-	8,369,683
Dist. And Resale Demand	F_DISTR_DEM	PRIDMWITHRSL	-	-	-	-
Meters Transmission	F_METER_CUS	TRANS	261,575	261,575	-	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	1,434,361,348	-	-	1,434,361,348
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	449,656,581	-	-	449,656,581
Transformer Customer	F_TRANF_CUS	SEC_CUST	262,147,485	-	-	262,147,485
Services Customer	F_SERVS_CUS	SEC_CUST	682,583,854	-	-	682,583,854
Distribution Meters	F_METER_CUS	DIST	382,780,397	-	-	382,780,397
Resale Meters	F_METER_CUS	RESALE	77,239	-	77,239	-
Lights	F_LIGHT_CUS	DIST	169,811,865	-	-	169,811,865
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-
Distribution Services	F_SERVS_CUS	DIST	39,404,736	-	-	39,404,736
Dist. And Resale Customer Service	F_CUSSV_CUS	CUST	216,761,148	-	1,215	216,759,932
Dist. Customer Service	F_CUSSV_CUS	DIST	102,657,491	-	-	102,657,491
Tran. Customer Service	F_CUSSV_CUS	TRANS	-	-	-	-
Resale Direct Assignment	F_RESAL_CUS	RESALE	-	-	-	-
Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-	-
Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	3,257,596,039	3,257,596,039	-	-
Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	-	-	-	-
Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	-	-	-	-
Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	-	-	-	-
Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	-	-	-	-
Gross Receipts Tax	F_DISTR_GNR	GRTTAX	-	-	-	-
Resale Direct Assignment	F_RESAL_GNR	GNR_RESALE	-	-	-	-
Income Taxes	F_INTAX_GNR	INCTAX	-	-	-	-
Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST	-	-	-	-
Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-
Resale Revenue	F_REVNU_REV	REV_RESALE	-	-	-	-
Purchased Power	F_PRPWR_FUL	FUEL	-	-	-	-
	DEM		2,092,792,243	-	2,577,827	2,090,214,417
	CUS		3,740,503,718	261,575	78,455	3,740,163,689
	GNR		3,257,596,039	3,257,596,039	-	-
	REV		-	-	-	-
	FUL		-	-	-	-
	TOTAL		**9,090,892,000**	**3,257,857,613**	**2,656,281**	**5,830,378,105**

Jurisdictional Cost of Service Study
Allocation to Jurisdictions - Future Test Year (2015)

Functional Description	Func/Class	Allocator	Future Test Year	FERC Transmission	Resale Primary	PUC Jurisdiction Distribution
Accumulated Reserve for Depreciation						
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	471,632,706	-	-	471,632,706
Dist. Demand Resale	F_DSTPR_DEM	DEM_RESALE	1,667,734	-	1,667,734	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	74,278,504	-	-	74,278,504
Transformer Demand	F_TRANF_DEM	SEC_DEM	93,270,835	-	-	93,270,835
Services Demand	F_SERVS_DEM	SEC_DEM	4,009,676	-	-	4,009,676
Dist. And Resale Demand	F_DISTR_DEM	PRIDMWITHRSL	-	-	-	-
Meters Transmission	F_METER_CUS	TRANS	171,515	171,515	-	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	446,966,926	-	-	446,966,926
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	139,176,697	-	-	139,176,697
Transformer Customer	F_TRANF_CUS	SEC_CUST	103,839,428	-	-	103,839,428
Services Customer	F_SERVS_CUS	SEC_CUST	327,006,396	-	-	327,006,396
Distribution Meters	F_METER_CUS	DIST	228,023,027	-	-	228,023,027
Resale Meters	F_METER_CUS	RESALE	53,145	-	53,145	-
Lights	F_LIGHT_CUS	DIST	75,828,206	-	-	75,828,206
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-
Distribution Services	F_SERVS_CUS	DIST	15,135,242	-	-	15,135,242
Dist. And Resale Customer Service	F_CUSSV_CUS	CUST	83,257,314	-	467	83,256,847
Dist. Customer Service	F_CUSSV_CUS	DIST	39,430,438	-	-	39,430,438
Tran. Customer Service	F_CUSSV_CUS	TRANS	-	-	-	-
Resale Direct Assignment	F_RESAL_CUS	RESALE	-	-	-	-
Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-	-
Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	564,866,210	564,866,210	-	-
Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	-	-	-	-
Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	-	-	-	-
Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	-	-	-	-
Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	-	-	-	-
Gross Receipts Tax	F_DISTR_GNR	GRTTAX	-	-	-	-
Resale Direct Assignment	F_RESAL_GNR	GNR_RESALE	-	-	-	-
Income Taxes	F_INTAX_GNR	INCTAX	-	-	-	-
Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST	-	-	-	-
Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-
Resale Revenue	F_REVNU_REV	REV_RESALE	-	-	-	-
Purchased Power	F_PRPWR_FUL	FUEL	-	-	-	-
	DEM		644,859,456	-	1,667,734	643,191,721
	CUS		1,458,888,334	171,515	53,612	1,458,663,208
	GNR		564,866,210	564,866,210	-	-
	REV		-	-	-	-
	FUL		-	-	-	-
	TOTAL		**2,668,614,000**	**565,037,725**	**1,721,346**	**2,101,854,929**

Jurisdictional Cost of Service Study
Allocation to Jurisdictions - Future Test Year (2015)

Functional Description	Func/Class	Allocator	Future Test Year	FERC Transmission	Resale Primary	PUC Jurisdiction Distribution
Rate Base Adjustments						
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	(265,869,325)	-	-	(265,869,325)
Dist. Demand Resale	F_DSTPR_DEM	DEM_RESALE	(428,836)	-	(428,836)	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	(39,926,423)	-	-	(39,926,423)
Transformer Demand	F_TRANF_DEM	SEC_DEM	(40,362,641)	-	-	(40,362,641)
Services Demand	F_SERVS_DEM	SEC_DEM	(1,443,617)	-	-	(1,443,617)
Dist. And Resale Demand	F_DISTR_DEM	PRIDMWITHRSL	-	-	-	-
Meters Transmission	F_METER_CUS	TRANS	-	-	-	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	(238,169,683)	-	-	(238,169,683)
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	(74,153,977)	-	-	(74,153,977)
Transformer Customer	F_TRANF_CUS	SEC_CUST	(44,936,164)	-	-	(44,936,164)
Services Customer	F_SERVS_CUS	SEC_CUST	(117,733,229)	-	-	(117,733,229)
Distribution Meters	F_METER_CUS	DIST	(57,902,085)	-	-	(57,902,085)
Resale Meters	F_METER_CUS	RESALE	(11,684)	-	(11,684)	-
Lights	F_LIGHT_CUS	DIST	(28,524,744)	-	-	(28,524,744)
Customer Deposits	F_DISTR_CUS	DEPOSIT	(14,663,383)	-	-	(14,663,383)
Distribution Services	F_SERVS_CUS	DIST	(2,527,074)	-	-	(2,527,074)
Dist. And Resale Customer Service	F_CUSSV_CUS	CUST	(13,901,156)	-	(78)	(13,901,078)
Dist. Customer Service	F_CUSSV_CUS	DIST	(6,583,550)	-	-	(6,583,550)
Tran. Customer Service	F_CUSSV_CUS	TRANS	-	-	-	-
Resale Direct Assignment	F_RESAL_CUS	RESALE	-	-	-	-
Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-	-
Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	(305,061,507)	(305,061,507)	-	-
Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	8,050,548	1,238,701	2,066	6,809,781
Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	14,951,000	(323,225)	4,839	15,269,386
Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	(11,457,456)	(5,176,145)	(1,002)	(6,280,309)
Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	94,146,897	-	-	94,146,897
Gross Receipts Tax	F_DISTR_GNR	GRTTAX	-	-	-	-
Resale Direct Assignment	F_RESAL_GNR	GNR_RESALE	-	-	-	-
Income Taxes	F_INTAX_GNR	INCTAX	-	-	-	-
Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST	-	-	-	-
Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-
Resale Revenue	F_REVNU_REV	REV_RESALE	-	-	-	-
Purchased Power	F_PRPWR_FUL	FUEL	-	-	-	-
	DEM		(348,030,841)	-	(428,836)	(347,602,005)
	CUS		(599,106,729)	-	(11,762)	(599,094,967)
	GNR		(199,370,518)	(309,322,177)	5,903	109,945,756
	REV		-	-	-	-
	FUL		-	-	-	-
	TOTAL		**(1,146,508,088)**	**(309,322,177)**	**(434,695)**	**(836,751,217)**

Jurisdictional Cost of Service Study
Allocation to Jurisdictions - Future Test Year (2015)

Functional Description	Func/Class	Allocator	Future Test Year		FERC Transmission	Resale Primary	PUC Jurisdiction Distribution
O & M EXPENSES							
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	79,366,685	-	-	-	79,366,685
Dist. Demand Resale	F_DSTPR_DEM	DEM_RESALE	105,031	-	-	105,031	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	13,186,782	-	-	-	13,186,782
Transformer Demand	F_TRANF_DEM	SEC_DEM	3,857,227	-	-	-	3,857,227
Services Demand	F_SERVS_DEM	SEC_DEM	135,930	-	-	-	135,930
Dist. And Resale Demand	F_DISTR_DEM	PRIDMWITHRSL	-	-	-	-	-
Meters Transmission	F_METER_CUS	TRANS	-	-	-	-	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	70,625,570	-	-	-	70,625,570
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	26,434,841	-	-	-	26,434,841
Transformer Customer	F_TRANF_CUS	SEC_CUST	4,294,293	-	-	-	4,294,293
Services Customer	F_SERVS_CUS	SEC_CUST	11,085,689	-	-	-	11,085,689
Distribution Meters	F_METER_CUS	DIST	27,142,966	-	-	-	27,142,966
Resale Meters	F_METER_CUS	RESALE	5,477	-	-	5,477	-
Lights	F_LIGHT_CUS	DIST	5,949,217	-	-	-	5,949,217
Customer Deposits	F_DISTR_CUS	DEPOSIT	196,000	-	-	-	196,000
Distribution Services	F_SERVS_CUS	DIST	13,201,275	-	-	-	13,201,275
Dist. And Resale Customer Service	F_CUSSV_CUS	CUST	67,132,347	-	-	376	67,131,970
Dist. Customer Service	F_CUSSV_CUS	DIST	68,085,576	-	-	-	68,085,576
Tran. Customer Service	F_CUSSV_CUS	TRANS	-	-	-	-	-
Resale Direct Assignment	F_RESAL_CUS	RESALE	-	-	-	-	-
Tran. Direct Assignment	F_TRANS_CUS	TRANS	26,244,787	-	26,244,787	-	-
Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	40,244,242	-	40,244,242	-	-
Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	-	-	-	-	-
Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	-	-	-	-	-
Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	-	-	-	-	-
Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	(780,000)	-	-	-	(780,000)
Gross Receipts Tax	F_DISTR_GNR	GRTTAX	-	-	-	-	-
Resale Direct Assignment	F_RESAL_GNR	GNR_RESALE	-	-	-	-	-
Income Taxes	F_INTAX_GNR	INCTAX	-	-	-	-	-
Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST	-	-	-	-	-
Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-
Resale Revenue	F_REVNU_REV	REV_RESALE	-	-	-	-	-
Purchased Power	F_PRPWR_FUL	FUEL	-	-	-	-	-
				-			
				-			
				-			
	DEM		96,651,655	-	-	105,031	96,546,624
	CUS		320,398,036	-	26,244,787	5,853	294,147,396
	GNR		39,464,242	-	40,244,242	-	(780,000)
	REV		-	-	-	-	-
	FUL		-	-	-	-	-
	TOTAL		**456,513,934**	-	**66,489,029**	**110,884**	**389,914,020**

Jurisdictional Cost of Service Study

Allocation to Jurisdictions - Future Test Year (2015)

Functional Description	Func/Class	Allocator	Future Test Year		FERC Transmission	Resale Primary	PUC Jurisdiction Distribution
Depreciation Expense							
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	32,821,038	-	-	-	32,821,038
Dist. Demand Resale	F_DSTPR_DEM	DEM_RESALE	51,716	-	-	51,716	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	5,165,526	-	-	-	5,165,526
Transformer Demand	F_TRANF_DEM	SEC_DEM	6,347,078	-	-	-	6,347,078
Services Demand	F_SERVS_DEM	SEC_DEM	154,534	-	-	-	154,534
Dist. And Resale Demand	F_DISTR_DEM	PRIDMWITHRSL	-	-	-	-	-
Meters Transmission	F_METER_CUS	TRANS	-	-	-	-	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	30,541,489	-	-	-	30,541,489
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	9,708,403	-	-	-	9,708,403
Transformer Customer	F_TRANF_CUS	SEC_CUST	7,066,271	-	-	-	7,066,271
Services Customer	F_SERVS_CUS	SEC_CUST	12,602,882	-	-	-	12,602,882
Distribution Meters	F_METER_CUS	DIST	24,360,537	-	-	-	24,360,537
Resale Meters	F_METER_CUS	RESALE	4,916	-	-	4,916	-
Lights	F_LIGHT_CUS	DIST	3,592,813	-	-	-	3,592,813
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-	-
Distribution Services	F_SERVS_CUS	DIST	2,376,528	-	-	-	2,376,528
Dist. And Resale Customer Service	F_CUSSV_CUS	CUST	13,073,022	-	-	73	13,072,948
Dist. Customer Service	F_CUSSV_CUS	DIST	6,191,348	-	-	-	6,191,348
Tran. Customer Service	F_CUSSV_CUS	TRANS	-	-	-	-	-
Resale Direct Assignment	F_RESAL_CUS	RESALE	-	-	-	-	-
Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-	-	-
Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	55,760,900	-	55,760,900	-	-
Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	-	-	-	-	-
Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	-	-	-	-	-
Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	-	-	-	-	-
Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	13,069,000	-	-	-	13,069,000
Gross Receipts Tax	F_DISTR_GNR	GRTTAX	-	-	-	-	-
Resale Direct Assignment	F_RESAL_GNR	GNR_RESALE	-	-	-	-	-
Income Taxes	F_INTAX_GNR	INCTAX	-	-	-	-	-
Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST	-	-	-	-	-
Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-
Resale Revenue	F_REVNU_REV	REV_RESALE	-	-	-	-	-
Purchased Power	F_PRPWR_FUL	FUEL	-	-	-	-	-
				-			
				-			
				-			
	DEM		44,539,892	-	-	51,716	44,488,176
	CUS		109,518,208	-	-	4,989	109,513,220
	GNR		68,829,900	-	55,760,900	-	13,069,000
	REV		-	-	-	-	-
	FUL		-	-	-	-	-
	TOTAL		**222,888,000**	-	**55,760,900**	**56,705**	**167,070,396**
				-			

Jurisdictional Cost of Service Study
Allocation to Jurisdictions - Future Test Year (2015)

Functional Description	Func/Class	Allocator	Future Test Year	FERC Transmission	Resale Primary	PUC Jurisdiction Distribution
Amortization Expenses						
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	-	-	-	-
Dist. Demand Resale	F_DSTPR_DEM	DEM_RESALE	-	-	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	-	-	-	-
Transformer Demand	F_TRANF_DEM	SEC_DEM	-	-	-	-
Services Demand	F_SERVS_DEM	SEC_DEM	-	-	-	-
Dist. And Resale Demand	F_DISTR_DEM	PRIDMWITHRSL	-	-	-	-
Meters Transmission	F_METER_CUS	TRANS	-	-	-	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	-	-	-	-
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	-	-	-	-
Transformer Customer	F_TRANF_CUS	SEC_CUST	-	-	-	-
Services Customer	F_SERVS_CUS	SEC_CUST	-	-	-	-
Distribution Meters	F_METER_CUS	DIST	-	-	-	-
Resale Meters	F_METER_CUS	RESALE	-	-	-	-
Lights	F_LIGHT_CUS	DIST	-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-
Distribution Services	F_SERVS_CUS	DIST	-	-	-	-
Dist. And Resale Customer Service	F_CUSSV_CUS	CUST	-	-	-	-
Dist. Customer Service	F_CUSSV_CUS	DIST	-	-	-	-
Tran. Customer Service	F_CUSSV_CUS	TRANS	-	-	-	-
Resale Direct Assignment	F_RESAL_CUS	RESALE	-	-	-	-
Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-	-
Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	-	-	-	-
Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	-	-	-	-
Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	-	-	-	-
Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	-	-	-	-
Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	6,376,146	-	-	6,376,146
Gross Receipts Tax	F_DISTR_GNR	GRTTAX	-	-	-	-
Resale Direct Assignment	F_RESAL_GNR	GNR_RESALE	-	-	-	-
Income Taxes	F_INTAX_GNR	INCTAX	-	-	-	-
Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST	-	-	-	-
Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-
Resale Revenue	F_REVNU_REV	REV_RESALE	-	-	-	-
Purchased Power	F_PRPWR_FUL	FUEL	-	-	-	-
	DEM		-	-	-	-
	CUS		-	-	-	-
	GNR		6,376,146	-	-	6,376,146
	REV		-	-	-	-
	FUL		-	-	-	-
	TOTAL		**6,376,146**	-	-	**6,376,146**

Jurisdictional Cost of Service Study
Allocation to Jurisdictions - Future Test Year (2015)

Functional Description	Func/Class	Allocator	Future Test Year		FERC Transmission	Resale Primary	PUC Jurisdiction Distribution
Taxes Other Than Income Taxes							
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	7,278,696	-	-	-	7,278,696
Dist. Demand Resale	F_DSTPR_DEM	DEM_RESALE	11,795	-	-	11,795	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	1,086,143	-	-	-	1,086,143
Transformer Demand	F_TRANF_DEM	SEC_DEM	1,016,273	-	-	-	1,016,273
Services Demand	F_SERVS_DEM	SEC_DEM	35,666	-	-	-	35,666
Dist. And Resale Demand	F_DISTR_DEM	PRIDMWITHRSL	-	-	-	-	-
Meters Transmission	F_METER_CUS	TRANS	-	-	-	-	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	6,470,871	-	-	-	6,470,871
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	2,050,781	-	-	-	2,050,781
Transformer Customer	F_TRANF_CUS	SEC_CUST	1,131,428	-	-	-	1,131,428
Services Customer	F_SERVS_CUS	SEC_CUST	2,908,718	-	-	-	2,908,718
Distribution Meters	F_METER_CUS	DIST	2,047,528	-	-	-	2,047,528
Resale Meters	F_METER_CUS	RESALE	413	-	-	413	-
Lights	F_LIGHT_CUS	DIST	762,834	-	-	-	762,834
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-	-
Distribution Services	F_SERVS_CUS	DIST	386,833	-	-	-	386,833
Dist. And Resale Customer Service	F_CUSSV_CUS	CUST	2,127,924	-	-	12	2,127,912
Dist. Customer Service	F_CUSSV_CUS	DIST	1,007,779	-	-	-	1,007,779
Tran. Customer Service	F_CUSSV_CUS	TRANS	-	-	-	-	-
Resale Direct Assignment	F_RESAL_CUS	RESALE	-	-	-	-	-
Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-	-	-
Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	62,392,865	-	62,392,865	-	-
Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	-	-	-	-	-
Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	-	-	-	-	-
Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	-	-	-	-	-
Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	7,599,569	-	-	-	7,599,569
Gross Receipts Tax	F_DISTR_GNR	GRTTAX	47,971,042	-	-	18,814	47,952,229
Resale Direct Assignment	F_RESAL_GNR	GNR_RESALE	-	-	-	-	-
Income Taxes	F_INTAX_GNR	INCTAX	-	-	-	-	-
Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST	-	-	-	-	-
Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-
Resale Revenue	F_REVNU_REV	REV_RESALE	-	-	-	-	-
Purchased Power	F_PRPWR_FUL	FUEL	-	-	-	-	-
				-			
				-			
				-			
	DEM		9,428,573	-	-	11,795	9,416,778
	CUS		18,895,109	-	-	425	18,894,684
	GNR		117,963,476	-	62,392,865	18,814	55,551,797
	REV		-	-	-	-	-
	FUL		-	-	-	-	-
	TOTAL		**146,287,157**	-	**62,392,865**	**31,033**	**83,863,259**

Jurisdictional Cost of Service Study
Allocation to Jurisdictions - Future Test Year (2015)

Functional Description	Func/Class	Allocator	Future Test Year	FERC Transmission	Resale Primary	PUC Jurisdiction Distribution
Adjustments to Taxable Income						
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	9,412,877	-	-	9,412,877
Dist. Demand Resale	F_DSTPR_DEM	DEM_RESALE	15,296	-	15,296	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	1,473,936	-	-	1,473,936
Transformer Demand	F_TRANF_DEM	SEC_DEM	2,236,803	-	-	2,236,803
Services Demand	F_SERVS_DEM	SEC_DEM	57,762	-	-	57,762
Dist. And Resale Demand	F_DISTR_DEM	PRIDMWITHRSL	-	-	-	-
Meters Transmission	F_METER_CUS	TRANS	-	-	-	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	8,956,683	-	-	8,956,683
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	2,726,325	-	-	2,726,325
Transformer Customer	F_TRANF_CUS	SEC_CUST	2,490,257	-	-	2,490,257
Services Customer	F_SERVS_CUS	SEC_CUST	4,710,717	-	-	4,710,717
Distribution Meters	F_METER_CUS	DIST	6,470,234	-	-	6,470,234
Resale Meters	F_METER_CUS	RESALE	1,306	-	1,306	-
Lights	F_LIGHT_CUS	DIST	1,138,047	-	-	1,138,047
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-
Distribution Services	F_SERVS_CUS	DIST	(222,129)	-	-	(222,129)
Dist. And Resale Customer Service	F_CUSSV_CUS	CUST	(1,221,910)	-	(7)	(1,221,903)
Dist. Customer Service	F_CUSSV_CUS	DIST	(578,693)	-	-	(578,693)
Tran. Customer Service	F_CUSSV_CUS	TRANS	-	-	-	-
Resale Direct Assignment	F_RESAL_CUS	RESALE	-	-	-	-
Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-	-
Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	(134,821,402)	(134,821,402)	-	-
Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	-	-	-	-
Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	-	-	-	-
Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	-	-	-	-
Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	(51,260,110)	-	-	(51,260,110)
Gross Receipts Tax	F_DISTR_GNR	GRTTAX	-	-	-	-
Resale Direct Assignment	F_RESAL_GNR	GNR_RESALE	-	-	-	-
Income Taxes	F_INTAX_GNR	INCTAX	-	-	-	-
Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST	-	-	-	-
Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-
Resale Revenue	F_REVNU_REV	REV_RESALE	-	-	-	-
Purchased Power	F_PRPWR_FUL	FUEL	-	-	-	-
	DEM		13,196,675	-	15,296	13,181,379
	CUS		24,470,837	-	1,299	24,469,538
	GNR		(186,081,512)	(134,821,402)	-	(51,260,110)
	REV		-	-	-	-
	FUL		-	-	-	-
	TOTAL		**(148,414,000)**	**(134,821,402)**	**16,595**	**(13,609,193)**

Jurisdictional Cost of Service Study

Allocation to Jurisdictions - Future Test Year (2015)

Functional Description	Func/Class	Allocator	Future Test Year	FERC Transmission	Resale Primary	PUC Jurisdiction Distribution
PA Special Deductions						
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	(28,583,227)	-	-	(28,583,227)
Dist. Demand Resale	F_DSTPR_DEM	DEM_RESALE	(46,553)	-	(46,553)	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	(4,294,755)	-	-	(4,294,755)
Transformer Demand	F_TRANF_DEM	SEC_DEM	(4,671,442)	-	-	(4,671,442)
Services Demand	F_SERVS_DEM	SEC_DEM	(155,445)	-	-	(155,445)
Dist. And Resale Demand	F_DISTR_DEM	PRIDMWITHRSL	-	-	-	-
Meters Transmission	F_METER_CUS	TRANS	(1,007)	(1,007)	-	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	(25,801,020)	-	-	(25,801,020)
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	(8,034,345)	-	-	(8,034,345)
Transformer Customer	F_TRANF_CUS	SEC_CUST	(5,200,767)	-	-	(5,200,767)
Services Customer	F_SERVS_CUS	SEC_CUST	(12,677,239)	-	-	(12,677,239)
Distribution Meters	F_METER_CUS	DIST	(8,933,718)	-	-	(8,933,718)
Resale Meters	F_METER_CUS	RESALE	(1,803)	-	(1,803)	-
Lights	F_LIGHT_CUS	DIST	(3,132,316)	-	-	(3,132,316)
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-
Distribution Services	F_SERVS_CUS	DIST	(462,321)	-	-	(462,321)
Dist. And Resale Customer Service	F_CUSSV_CUS	CUST	(2,543,177)	-	(14)	(2,543,163)
Dist. Customer Service	F_CUSSV_CUS	DIST	(1,204,442)	-	-	(1,204,442)
Tran. Customer Service	F_CUSSV_CUS	TRANS	-	-	-	-
Resale Direct Assignment	F_RESAL_CUS	RESALE	-	-	-	-
Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-	-
Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	(26,251,827)	(26,251,827)	-	-
Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	-	-	-	-
Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	-	-	-	-
Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	-	-	-	-
Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	(2,157,599)	-	-	(2,157,599)
Gross Receipts Tax	F_DISTR_GNR	GRTTAX	-	-	-	-
Resale Direct Assignment	F_RESAL_GNR	GNR_RESALE	-	-	-	-
Income Taxes	F_INTAX_GNR	INCTAX	-	-	-	-
Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST	-	-	-	-
Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-
Resale Revenue	F_REVNU_REV	REV_RESALE	-	-	-	-
Purchased Power	F_PRPWR_FUL	FUEL	-	-	-	-
	DEM		(37,751,422)	-	(46,553)	(37,704,869)
	CUS		(67,992,153)	(1,007)	(1,817)	(67,989,329)
	GNR		(28,409,425)	(26,251,827)	-	(2,157,599)
	REV		-	-	-	-
	FUL		-	-	-	-
	TOTAL		**(134,153,000)**	**(26,252,833)**	**(48,370)**	**(107,851,797)**

Jurisdictional Cost of Service Study
Allocation to Jurisdictions - Future Test Year (2015)

Functional Description	Func/Class	Allocator	Future Test Year	FERC Transmission	Resale Primary	PUC Jurisdiction Distribution
Fuel and Purchased Power						
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	-	-	-	-
Dist. Demand Resale	F_DSTPR_DEM	DEM_RESALE	-	-	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	-	-	-	-
Transformer Demand	F_TRANF_DEM	SEC_DEM	-	-	-	-
Services Demand	F_SERVS_DEM	SEC_DEM	-	-	-	-
Dist. And Resale Demand	F_DISTR_DEM	PRIDMWITHRSL	-	-	-	-
Meters Transmission	F_METER_CUS	TRANS	-	-	-	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	-	-	-	-
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	-	-	-	-
Transformer Customer	F_TRANF_CUS	SEC_CUST	-	-	-	-
Services Customer	F_SERVS_CUS	SEC_CUST	-	-	-	-
Distribution Meters	F_METER_CUS	DIST	-	-	-	-
Resale Meters	F_METER_CUS	RESALE	-	-	-	-
Lights	F_LIGHT_CUS	DIST	-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-
Distribution Services	F_SERVS_CUS	DIST	-	-	-	-
Dist. And Resale Customer Service	F_CUSSV_CUS	CUST	-	-	-	-
Dist. Customer Service	F_CUSSV_CUS	DIST	-	-	-	-
Tran. Customer Service	F_CUSSV_CUS	TRANS	-	-	-	-
Resale Direct Assignment	F_RESAL_CUS	RESALE	-	-	-	-
Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-	-
Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	-	-	-	-
Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	-	-	-	-
Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	-	-	-	-
Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	-	-	-	-
Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	-	-	-	-
Gross Receipts Tax	F_DISTR_GNR	GRTTAX	-	-	-	-
Resale Direct Assignment	F_RESAL_GNR	GNR_RESALE	-	-	-	-
Income Taxes	F_INTAX_GNR	INCTAX	-	-	-	-
Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST	-	-	-	-
Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-
Resale Revenue	F_REVNU_REV	REV_RESALE	-	-	-	-
Purchased Power	F_PRPWR_FUL	FUEL	-	-	-	-
	~					
	DEM		-	-	-	-
	CUS		-	-	-	-
	GNR		-	-	-	-
	REV		-	-	-	-
	FUL		-	-	-	-
			-	-	-	-
	TOTAL		-	-	-	-

Jurisdictional Cost of Service Study
Allocation to Jurisdictions - Future Test Year (2015)

Functional Description	Func/Class	Allocator	Future Test Year	FERC Transmission	Resale Primary	PUC Jurisdiction Distribution
Income Taxes						
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	-	-	-	-
Dist. Demand Resale	F_DSTPR_DEM	DEM_RESALE	-	-	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	-	-	-	-
Transformer Demand	F_TRANF_DEM	SEC_DEM	-	-	-	-
Services Demand	F_SERVS_DEM	SEC_DEM	-	-	-	-
Dist. And Resale Demand	F_DISTR_DEM	PRIDMWITHRSL	-	-	-	-
Meters Transmission	F_METER_CUS	TRANS	-	-	-	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	-	-	-	-
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	-	-	-	-
Transformer Customer	F_TRANF_CUS	SEC_CUST	-	-	-	-
Services Customer	F_SERVS_CUS	SEC_CUST	-	-	-	-
Distribution Meters	F_METER_CUS	DIST	-	-	-	-
Resale Meters	F_METER_CUS	RESALE	-	-	-	-
Lights	F_LIGHT_CUS	DIST	-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-
Distribution Services	F_SERVS_CUS	DIST	-	-	-	-
Dist. And Resale Customer Service	F_CUSSV_CUS	CUST	-	-	-	-
Dist. Customer Service	F_CUSSV_CUS	DIST	-	-	-	-
Tran. Customer Service	F_CUSSV_CUS	TRANS	-	-	-	-
Resale Direct Assignment	F_RESAL_CUS	RESALE	-	-	-	-
Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-	-
Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	-	-	-	-
Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	-	-	-	-
Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	-	-	-	-
Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	-	-	-	-
Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	-	-	-	-
Gross Receipts Tax	F_DISTR_GNR	GRTTAX	-	-	-	-
Resale Direct Assignment	F_RESAL_GNR	GNR_RESALE	-	-	-	-
Income Taxes	F_INTAX_GNR	INCTAX	80,129,015	28,979,513	49,778	51,099,724
Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST	46,465,338	-	-	46,465,338
#N/A	F_INTAX_REV	REV_TRANS	-	-	-	-
#N/A	F_INTAX_REV	REV_DIST	-	-	-	-
Resale Revenue	F_REVNU_REV	REV_RESALE	-	-	-	-
Purchased Power	F_PRPWR_FUL	FUEL	-	-	-	-
			126,594,353	28,979,513	49,778	97,565,062
	~					
	DEM		-	-	-	-
	CUS		-	-	-	-
	GNR		126,594,353	28,979,513	49,778	97,565,062
	REV		-	-	-	-
	FUL		-	-	-	-
	TOTAL		**126,594,353**	**28,979,513**	**49,778**	**97,565,062**

Jurisdictional Cost of Service Study
Allocation to Jurisdictions - Future Test Year (2015)

Functional Description	Func/Class	Allocator	Future Test Year		FERC Transmission	Resale Primary	PUC Jurisdiction Distribution
Operating Revenues							
TRANSMISSION REVENUES		REV_TRANS	-	-	-	-	-
DISTRIBUTION REVENUES		REV_DIST	798,337,817	-	-	-	798,337,817
STATE TAX ADJ SURCHARGE		REV_DIST	(845,348)	-	-	-	(845,348)
LATE PAYMENT CHARGES		REV_DIST	12,409,747	-	-	-	12,409,747
ANNUALIZATION		REV_DIST	2,847,422	-	-	-	2,847,422
MISCELLANEOUS SERVICE REVS		REV_DIST	1,443,882	-	-	-	1,443,882
RENT-ELECTRIC PROPERTY - TRAN		REV_TRANS	208,248	-	208,248	-	-
RENT-ELECTRIC PROPERTY - DIST		REV_DIST	42,506,835	-	-	-	42,506,835
OTHER ELECTRIC REVENUE - TRAN		REV_TRANS	402,442,522	-	402,442,522	-	-
OTHER ELECTRIC REVENUE - DIST		REV_DIST	1,860,000	-	-	-	1,860,000
OTHER ELECTRIC REVENUE - RESALE		REV_RESALE	318,876	-	-	318,876	-
			1,261,530,001	-	**402,650,770**	**318,876**	**858,560,355**

Jurisdictional Cost of Service Study
Allocation Factors - Future Test Year (2015)

Name	No.	Description		Total	FERC Transmission	Resale Primary	PUC Jurisdiction Distribution
DEMAND ALLOCATORS							
PRI_DEM	1	Demand at Primary without Resale	DEM	100.00%	0.00%	0.00%	100.00%
				6,754,957	0	0	6,754,957
PRIDMWI	2	Demand at Primary with Resale	DEM	100.00%	0.00%	0.48%	99.52%
				6,787,621	0	32,664	6,754,957
SEC_DEN	2	Demand at Secondary	DEM	100.00%	0.00%	0.00%	100.00%
				5,569,874	0	0	5,569,874
DEM_RES	3	Demand Resale	DEM	100.00%	0.00%	100.00%	0.00%
				1	0	1	0
CUSTOMER ALLOCATORS							
PRI_CUST	4	Primary Customers	CUS	100.00%	0.00%	0.00%	100.00%
				1,426,679	0	0	1,426,679
SEC_CUS	5	Secondary Customers	CUS	100.00%	0.00%	0.00%	100.00%
				1,425,474	0	0	1,425,474
CUST	6	Total Customers	CUS	100.00%	0.00%	0.00%	100.00%
				1,426,827	0	8	1,426,819
TRANS	7	Transmission	CUS	100.00%	100.00%	0.00%	0.00%
				1	1	0	0
DIST	8	Distribution	CUS	100.00%	0.00%	0.00%	100.00%
				1	0	0	1
RESALE	9	Resale	CUS	100.00%	0.00%	100.00%	0.00%
				1	0	1	0
DEPOSIT	10	Customer Deposits	CUS	100.00%	0.00%	0.00%	100.00%
				1	0	0	1
GENERAL ALLOCATORS - DIRECT							
GNR_TRA	11	Direct to Transmission	GNR	100.00%	100.00%	0.00%	0.00%
				1	1	0	0
GNR_DIS	12	Direct to Distribution	GNR	100.00%	0.00%	0.00%	100.00%
				1	0	0	1
GNR_RES	13	Direct to Resale	GNR	100.00%	0.00%	100.00%	0.00%
				1	0	1	0
OM_CWC	14	Cash Working Capital	GNR	100.00%	15.39%	0.03%	84.59%
				8,050,542	1,238,700	2,066	6,809,776
TAX_CW(	15	Cash Working Capital	GNR	100.00%	-2.16%	0.03%	102.13%
				15,633,234	-337,975	5,060	15,966,148
INTRST_(	16	Cash Working Capital	GNR	100.00%	45.18%	0.01%	54.81%
				-11,435,000	-5,166,000	-1,000	-6,268,000
INCTAX	17	Income Tax	GNR	100.00%	36.17%	0.06%	63.77%
				80,129,015	28,979,513	49,778	51,099,724
GRTTAX	18	GRT Tax	GNR	100.00%	0.00%	0.04%	99.96%
				47,971,042	0	18,814	47,952,229

Jurisdictional Cost of Service Study
Allocation Factors - Future Test Year (2015)

Name	No.	Description		Total	FERC Transmission	Resale Primary	PUC Jurisdiction Distribution
REVENUE ALLOCATORS							
REV_DIS	19	Distribution Revenue	REV	100.00%	0.00%	0.00%	100.00%
				1	0	0	1
REV_TRA	20	Transmission Revenue	REV	100.00%	100.00%	0.00%	0.00%
				1	1	0	0
REV_RES	21	Resale Revenue	REV	100.00%	0.00%	100.00%	0.00%
				1	0	1	0
FUEL ALLOCATORS							
FUEL	22		FUL	100.00%	0.00%	0.00%	100.00%
				1	0	0	1
OTHER ALLOCATORS							
ROR	23	Rate of Return	OTHER	100.00%	100.00%	100.00%	100.00%
				8.15%	8.15%	8.15%	8.15%
ROD	24	Weighted Cost of Debt	OTHER	100.00%	100.00%	100.00%	100.00%
				2.48%	2.48%	2.48%	2.48%
ROE	25	Weighted Cost of Equity	OTHER	100.00%	100.00%	100.00%	100.00%
				5.67%	5.67%	5.67%	5.67%
DEBT_CA	26	Debt Capitalization	OTHER	100.00%	100.00%	100.00%	100.00%
				48.25%	48.25%	48.25%	48.25%
EQUITY_	27	Equity Capitalization	OTHER	100.00%	100.00%	100.00%	100.00%
				51.75%	51.75%	51.75%	51.75%

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION
PPL ELECTRIC UTILITIES CORPORATION
EXHIBIT JDT 3
COST ALLOCATION STUDY
FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2016
Witness: John D. Taylor

Docket No. R-2015-2469275

PPL ELECTRIC UTILITIES

CORPORATION EXHIBIT JDT 3

FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2016
COST ALLOCATION STUDY - INDEX

Section I - General

Index 2

Preface 3

Section II – Summary of Results – Pennsylvania Retails Services Customers

Introduction 6

Summary of Results at Present Rate Levels 7

Summary of Results at Proposed Rate Levels 9

Summary of Demand & Customer Components of Revenue 10

Account Detail of Allocations to Retail Service Customers by Classification 15

Section III – Cost Allocation to Jurisdictions at Present Rate Level

Introduction 60

Summary of Allocation to Jurisdictions 61

Account Detail of Allocations to Jurisdictions 63

Section A – Retail Service Customers - Functionalization, Classification, and Allocation

Introduction 90

Cost Functionalization and Classification by Account 91

Functional Allocation Factors 109

Allocation to Retail Service Customers 119

Class Allocation Factors 129

Section B – Jurisdictional - Functionalization, Classification, and Allocation

Introduction 131

Cost Functionalization and Classification by Account 132

Functional Allocation Factors 168

Allocation to Retail Service Customers 178

Class Allocation Factors 191

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JDT 3

FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2016

SECTION I

PREFACE

Cost allocation studies are submitted in support of the direct testimony of John D. Taylor and in response to Question IV-E-1 of Exhibit Regs. § 53.53, Part IV-Rate Structure and Cost Allocation, regarding a fully distributed Cost-of-Service study. Exhibit JDT 1 presents results for the historical test year ended December 31,2014. A companion study, Exhibit JDT 2, presents results for the future test year ending December 31,2015 and a third study, Exhibit JDT 3 presents result for the fully projected future test years ending December 31,2016. The Commission's Order at Docket No. R-80031114 provided that PPL Electric's Historical retail rate filings should be on a Pennsylvania jurisdictional basis only.

The study contained herein provides the assignment/allocation of system costs between the Federal and Pennsylvania jurisdictions, and the allocation of the Pennsylvania jurisdictional costs to retail customer rate schedule classes. This preface explains the general methodology utilized in the preparation of PPL Electric's study.

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

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

Through a cost allocation study, total Company costs are assigned/allocated to residential, commercial, industrial, and other identifiable customer groups. Comparing the costs to serve any customer group with that group's rate revenues provides a measure of the return realized from that group. Relating that realized return to the assigned/allocated rate base for the group results in the rate of return (expressed as a percentage), which can be compared with the system average rate of return and the rates of return realized from other classes of customers. This allows for a comparison across classes to ascertain the presence and extent of cross class subsidization (i.e., when one class pays more than the overall system return and another pays less than the system return).

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

1. High voltage transmission facilities which are necessary to serve all customer classes;

2. Transmission system (500 kV, 230 kV, 138 kV and 69 kV) facilities from which large power customers (Rate Schedules LP-5, and LPEP) and certain resale customers are directly served, and which also are necessary to serve all other classes at lower voltages;

3. Primary system (23 kV and 12 kV) facilities from which large general service customers (Rate Schedule LP-4) and certain other resale customers are directly served, and which are necessary to serve other classes at lower voltages, but are not required to serve customers at transmission voltage levels; and

4. Secondary distribution system, encompassing the remainder of the system, from which street lighting, general service, commercial space heating, and residential customers are served, but is not required to serve customers served at higher voltage levels.

PPL Electric's records are kept in accordance with the Federal Energy Regulatory Commission's Uniform System of Accounts ("FERC System of Accounts"), which has been adopted by this Commission. The FERC System of Accounts does not identify the costs in precisely the functional category groupings required for assignment/allocation purposes. Thus, a rearrangement of book data is required. Major examples of the steps in this process, which are detailed in Exhibit JDT 4, are:

1. Separation of distribution facilities between the primary and secondary voltages, and the classification of the customer-related and demand-related components of primary and secondary facilities' investment; and

2. Assignment of operation and maintenance expenses to categories comparable to plant investment assignments.

After reassembling the costs into the appropriate functional components, each customer group is allocated its share of the investment and operating costs of the applicable functional categories. The four basic classification criteria for determining the share of component costs chargeable to particular customer groups are:

1. Relative demand responsibility. A major factor governing the assignment of plant investment is the necessity to provide distribution capacity sufficient to be able to reliably meet the combined demands of all PPL Electric's customers. Investment and other costs considered demand-related are allocated on the basis of the pro rata demand responsibilities of the classes.

2. Customer costs. A substantial portion of system costs is not related to the amount of service provided. Meter investment and meter reading costs are customer-related, as are customer account costs. In addition, a portion of a utility's investment in poles, line transformers, conductors, service drops, etc., must be made irrespective of the customer's demand, or simply because the customer is there to be served. Costs considered customer-related are allocated on the basis of the number of customers in each class.

3. Direct assignment. In a few cases, the FERC System of Accounts makes a specific identification of costs which permits assignment directly to the rate class or customer group responsible for those costs. An example is the direct assignment of street lighting-related costs to the street lighting customer group.

PPL Electric's primary (12 kV) and secondary voltage level demand- related costs are allocated by the relationship of a class's maximum annual non-coincident peak to the sum of the maximum annual non-coincident peaks of all classes sharing in such costs. This approach recognizes the diversity of demand at these levels.

Two steps are required in the assignment/allocation process. The total electric system costs are allocated or directly assigned between, FERC jurisdictional wholesale services and customers, and Pennsylvania retail service customers. The Pennsylvania jurisdictional values are allocated among the retail customer classes, and related to the present and proposed revenues from those classes to determine the class rates of return on rate base.

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JDT 3

FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2016

SECTION II

COST ALLOCATION TO PENNSYLVANIA RETAIL SERVICE CUSTOMERS

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

PPL Electric views these relationships to be useful because one of the objectives of ratemaking is to have each class producing a rate of return as close to the overall system average rate of return as appropriate. For the historical test year and future test year, information is provided for the system equal rates of return at the proposed overall system rate of return. An additional section providing details on the revenue apportionment and proposed rate level returns is provided for the fully projected future test year as shown in JDT 3.

The second section provides details by FERC account including taxes and pro forma adjustments for each of these jurisdictions. This section is organized by several sections as listed: Net Plant, Depreciation, Rate Base Adjustments, O&M, Labor (for development of labor allocator), Depreciation Expense, Amortization, Taxes, and Revenues. Further, the account balances that are inputs to this section are directly from the PUC Jurisdiction Distribution columns within the Jurisdictional model as provided in Section III.

The functionalization, classification, and allocation that support the results provided in this section are detailed in Section A.

Class Cost of Service Study
Summary of Results
Fully Projected Future Test Year (2016)

Line No.	Description	System Total	Residential	Residential-Thermal Storage	Small General Service - Sec. Voltage	Large General Service - Sec. Voltage	Large General Service - 12 KV	Large General Service - 69 KV or Higher	Power Service to Electric Propulsion	Separate Meter General Space Heating Service	Street Lighting/Area Lighting
			RS	RTS	GS-1	GS-3	LP-4	LP-5	LPEP	GH-2	SL/AL
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
	Rate Base										
1	Plant in Service	$ 6,223,493,670	$ 4,329,711,513	$ 60,911,894	$ 563,733,433	$ 765,753,709	$ 274,409,426	$ 5,304,918	$ 20,711,360	$ 10,140,178	$ 192,817,239
2	Accumulated Reserve	2,206,333,708	1,552,042,628	20,798,210	206,631,982	252,482,123	80,701,772	3,252,194	2,652,052	3,589,602	84,183,144
3	Other Rate Base Items	(861,087,913)	(589,370,737)	(8,386,215)	(79,985,112)	(112,316,006)	(38,886,006)	(678,833)	(2,947,050)	(1,428,029)	(27,089,927)
4	Total Rate Base	$ 3,156,072,049	$ 2,188,298,149	$ 31,727,470	$ 277,116,339	$ 400,955,580	$ 154,821,648	$ 1,373,891	$ 15,112,259	$ 5,122,546	$ 81,544,168
	Revenues at Current Rates										
5	Distribution	843,972,443	575,344,930	6,495,163	74,530,525	122,112,997	35,070,054	2,392,444	479,809	1,277,270	26,269,250
6	Late Payment Charges	12,735,835	9,706,300	68,980	1,370,894	1,099,389	336,893	128,871	-	24,509	-
7	Annualization	(695,946)	(1,276,379)	(117,618)	135,475	423,936	(23,158)	24,819	4	(28,590)	165,565
8	Other Operating Revenue	46,140,568	31,579,188	458,635	4,179,950	5,983,878	2,149,388	35,261	165,755	76,926	1,511,587
9	Total Revenues	$ 902,152,900	$ 615,354,039	$ 6,905,160	$ 80,216,843	$ 129,620,199	$ 37,533,178	$ 2,581,396	$ 645,568	$ 1,350,115	$ 27,946,402
	Expenses at Current Rates										
10	Operations & Maintenance Expenses	401,252,796	303,275,192	3,539,398	33,801,842	36,301,561	13,496,726	397,296	683,066	545,918	9,211,795
11	Fuel and Purchased Power	-	-	-	-	-	-	-	-	-	-
12	Amortization Expense	5,324,474	3,644,137	52,925	482,353	690,520	248,033	4,069	19,128	8,877	174,432
13	Depreciation Expenses	182,725,578	129,988,101	1,716,594	17,058,893	20,573,043	6,649,138	338,311	441,934	297,103	5,662,460
14	Total Operations & Maintenance Expenses	$ 589,302,847	$ 436,907,431	$ 5,308,917	$ 51,343,088	$ 57,565,124	$ 20,393,897	$ 739,677	$ 1,144,127	$ 851,898	$ 15,048,688
	Taxes										
15	Income Taxes	$ 35,659,859	$ 8,642,765	$ (220,280)	$ 3,634,661	$ 17,871,322	$ 2,833,535	$ 668,624	$ (515,892)	$ 58,404	$ 2,686,719
16	Taxes Other Than Income Taxes	59,505,036	41,974,765	574,169	5,391,842	6,974,729	2,490,012	55,544	185,745	95,002	1,763,228
17	Gross Receipts Tax	50,504,728	34,442,716	380,345	4,486,177	7,294,543	2,087,644	150,222	28,309	75,118	1,559,654
18	Total Taxes	$ 145,669,622	$ 85,060,245	$ 734,234	$ 13,512,680	$ 32,140,594	$ 7,411,191	$ 874,390	$ (301,837)	$ 228,524	$ 6,009,602
19	Current Operating Expenses	734,972,469	521,967,676	6,043,151	64,855,767	89,705,718	27,805,088	1,614,067	842,290	1,080,422	21,058,289
20	Current Operating Income	167,180,431	93,386,362	862,009	15,361,076	39,914,482	9,728,090	967,329	(196,723)	269,693	6,888,113
21	Return at Current Rates	5.30%	4.27%	2.72%	5.54%	9.95%	6.28%	70.41%	-1.30%	5.26%	8.45%
22	Index Rate of Return		0.81	0.51	1.05	1.88	1.19	13.29	(0.25)	0.99	1.59

Class Cost of Service Study
Summary of Results
Fully Projected Future Test Year (2016)

Line No.	Description	System Total	Residential	Residential-Thermal Storage	Small General Service - Sec. Voltage	Large General Service - Sec. Voltage	Large General Service - 12 KV	Large General Service - 69 KV or Higher	Power Service to Electric Propulsion	Separate Meter General Space Heating Service	Street Lighting/Area Lighting
			RS	RTS	GS-1	GS-3	LP-4	LP-5	LPEP	GH-2	SL/AL
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
	INCOME TAX AND GRT CALCS										
	Gross Receipts Tax Calculations										
	Revenues at Current Rates										
23	Distribution	843,972,443	575,344,930	6,495,163	74,530,525	122,112,997	35,070,054	2,392,444	479,809	1,277,270	26,269,250
24	Late Payment Charges	12,735,835	9,706,300	68,980	1,370,894	1,099,389	336,893	128,871	-	24,509	-
25	Annualization	(695,946)	(1,276,379)	(117,618)	135,475	423,936	(23,158)	24,819	4	(28,590)	165,565
26	Base For Gross Receipts Tax	856,012,333	583,774,851	6,446,525	76,036,894	123,636,322	35,383,789	2,546,134	479,813	1,273,189	26,434,816
27	Gross Receipts Tax @ 5.90%	$ 50,504,728	$ 34,442,716	$ 380,345	$ 4,486,177	$ 7,294,543	$ 2,087,644	$ 150,222	$ 28,309	$ 75,118	$ 1,559,654
	Income Tax Calculations										
28	Operating Revenue	$ 902,152,900	$ 615,354,039	$ 6,905,160	$ 80,216,843	$ 129,620,199	$ 37,533,178	$ 2,581,396	$ 645,568	$ 1,350,115	$ 27,946,402
29	Operating Expense	589,302,847	436,907,431	5,308,917	51,343,088	57,565,124	20,393,897	739,677	1,144,127	851,898	15,048,688
30	Gross Receipts Tax	50,504,728	34,442,716	380,345	4,486,177	7,294,543	2,087,644	150,222	28,309	75,118	1,559,654
31	Taxes Other Than Income Taxes	59,505,036	41,974,765	574,169	5,391,842	6,974,729	2,490,012	55,544	185,745	95,002	1,763,228
32	Taxable Income Before Adjustments	202,840,290	102,029,127	641,729	18,995,737	57,785,804	12,561,625	1,635,953	(712,614)	328,097	9,574,833
33	Interest Expense	(78,586,194)	(54,488,624)	(790,014)	(6,900,197)	(9,983,794)	(3,855,059)	(34,210)	(376,295)	(127,551)	(2,030,450)
34	Deferred Income Taxes	49,802,907	34,729,612	485,900	4,513,461	6,072,456	2,171,472	43,406	165,063	80,856	1,540,682
35	Other Adjustment to Taxable Income	(18,066,445)	(13,462,375)	(174,880)	(1,480,923)	(1,766,730)	(835,704)	26,129	(68,813)	(23,725)	(279,424)
36	Adjustment to Taxable Income	(46,849,732)	(33,221,387)	(478,994)	(3,867,659)	(5,678,068)	(2,519,291)	35,325	(280,045)	(70,421)	(769,192)
37	Taxable Net Income	$ 155,990,558	$ 68,807,740	$ 162,735	$ 15,128,078	$ 52,107,735	$ 10,042,334	$ 1,671,278	$ (992,660)	$ 257,676	$ 8,805,641
	PA Income Tax Calculations										
38	Total Taxable Net Income	$ 155,990,558	$ 68,807,740	$ 162,735	$ 15,128,078	$ 52,107,735	$ 10,042,334	$ 1,671,278	$ (992,660)	$ 257,676	$ 8,805,641
39	PA Special Deduction	(81,629,020)	(56,156,949)	(799,632)	(7,506,566)	(10,354,123)	(3,562,575)	(98,972)	(268,125)	(136,981)	(2,745,097)
40	PA Taxable Net Income	74,361,538	12,650,791	(636,897)	7,621,512	41,753,612	6,479,759	1,572,306	(1,260,784)	120,695	6,060,544
41	PA Income Tax @ 9.99%	$ 7,428,718	$ 1,263,814	$ (63,626)	$ 761,389	$ 4,171,186	$ 647,328	$ 157,073	$ (125,952)	$ 12,057	$ 605,448
	Federal Income Tax Calculations										
42	Total Taxable Net Income	$ 155,990,558	$ 68,807,740	$ 162,735	$ 15,128,078	$ 52,107,735	$ 10,042,334	$ 1,671,278	$ (992,660)	$ 257,676	$ 8,805,641
43	Deduction - PA Income Tax	(7,428,718)	(1,263,814)	63,626	(761,389)	(4,171,186)	(647,328)	(157,073)	125,952	(12,057)	(605,448)
44	Federal Taxable Net Income before NOL	148,561,840	67,543,926	226,361	14,366,689	47,936,550	9,395,006	1,514,205	(866,707)	245,618	8,200,192
45	Federal Net Operating Loss	(67,901,438)	(46,461,210)	(673,944)	(6,157,341)	(8,793,303)	(3,148,699)	(52,631)	(247,405)	(113,201)	(2,253,704)
46	Federal Taxable Net Income after NOL	80,660,403	21,082,716	(447,583)	8,209,348	39,143,247	6,246,307	1,461,574	(1,114,112)	132,418	5,946,489
47	Federal Income Tax @ 35.00%	28,231,141	7,378,951	(156,654)	2,873,272	13,700,136	2,186,208	511,551	(389,939)	46,346	2,081,271
48	Consolidated Income Tax Adjustment	-	-	-	-	-	-	-	-	-	-
49	Federal Income Tax	$ 28,231,141	$ 7,378,951	$ (156,654)	$ 2,873,272	$ 13,700,136	$ 2,186,208	$ 511,551	$ (389,939)	$ 46,346	$ 2,081,271
50	Total Tax	$ 35,659,859	$ 8,642,765	$ (220,280)	$ 3,634,661	$ 17,871,322	$ 2,833,535	$ 668,624	$ (515,892)	$ 58,404	$ 2,686,719

Class Cost of Service Study
Summary of Results
Fully Projected Future Test Year (2016)

Line No.	Description	System Total	Residential	Residential-Thermal Storage	Small General Service - Sec. Voltage	Large General Service - Sec. Voltage	Large General Service - 12 KV	Large General Service - 69 KV or Higher	Power Service to Electric Propulsion	Separate Meter General Space Heating Service	Street Lighting/Area Lighting
	(A)	(B)	RS (C)	RTS (D)	GS-1 (E)	GS-3 (F)	LP-4 (G)	LP-5 (H)	LPEP (I)	GH-2 (J)	SL/AL (K)
	Revenue Requirement at Equal Rates of Return at Proposed Rates										
51	Required Return	8.15%	8.15%	8.15%	8.15%	8.15%	8.15%	8.15%	8.15%	8.15%	8.15%
52	Required Operating Income	$ 257,219,872	$ 178,346,299	$ 2,585,789	$ 22,584,982	$ 32,677,880	$ 12,617,964	$ 111,972	$ 1,231,649	$ 417,488	$ 6,645,850
53	Operating Income (Deficiency)/Surplus	$ (90,039,441)	$ (84,959,937)	$ (1,723,780)	$ (7,223,906)	$ 7,236,602	$ (2,889,875)	$ 855,357	$ (1,428,372)	$ (147,794)	$ 242,264
	Expenses at Equal Rate of Return at Proposed Rates										
	Operations & Maintenance Expenses										
54	Distribution	404,953,796	306,803,435	3,552,131	33,880,388	36,372,794	13,506,588	397,296	683,066	546,302	9,211,795
55	Fuel and Purchased Power	-	-	-	-	-	-	-	-	-	-
56	Amortization Expense	5,324,474	3,644,137	52,925	482,353	690,520	248,033	4,069	19,128	8,877	174,432
57	Depreciation Expense	182,725,578	129,988,101	1,716,594	17,058,893	20,573,043	6,649,138	338,311	441,934	297,103	5,662,460
58	Total Operations & Maintenance Expenses	$ 593,003,847	$ 440,435,674	$ 5,321,651	$ 51,421,633	$ 57,636,357	$ 20,403,759	$ 739,677	$ 1,144,127	$ 852,282	$ 15,048,688
	Taxes										
59	Income Taxes	99,516,697	68,921,715	962,648	8,609,157	12,990,208	4,808,862	85,947	457,128	159,344	2,521,687
60	Taxes Other Than Income Taxes	59,505,036	41,974,765	574,169	5,391,842	6,974,729	2,490,012	55,544	185,745	95,002	1,763,228
61	Gross Receipts Tax	60,385,960	43,770,305	563,392	5,255,932	6,539,237	2,393,306	60,058	178,874	90,738	1,534,117
62	Total Taxes	$ 219,407,692	$ 154,666,784	$ 2,100,209	$ 19,256,931	$ 26,504,174	$ 9,692,181	$ 201,550	$ 821,748	$ 345,083	$ 5,819,032
63	Proposed Operating Expenses	$ 812,411,540	$ 595,102,458	$ 7,421,860	$ 70,678,565	$ 84,140,530	$ 30,095,939	$ 941,227	$ 1,965,875	$ 1,197,365	$ 20,867,720
64	Proposed Operating Income	$ 257,219,872	$ 178,346,299	$ 2,585,789	$ 22,584,982	$ 32,677,880	$ 12,617,964	$ 111,972	$ 1,231,649	$ 417,488	$ 6,645,850
65	Total Proposed Revenue Requirement at Equal Retu	$ 1,069,631,412	$ 773,448,757	$ 10,007,649	$ 93,263,546	$ 116,818,410	$ 42,713,904	$ 1,053,199	$ 3,197,524	$ 1,614,853	$ 27,513,570
66	Revenue Increase	$ 167,478,511	$ 158,094,718	$ 3,102,488	$ 13,046,703	$ (12,801,789)	$ 5,180,726	$ (1,528,197)	$ 2,551,957	$ 264,737	$ (432,833)
67	Less Late Payment Revenue	$ 12,735,835	$ 9,706,300	$ 68,980	$ 1,370,894	$ 1,099,389	$ 336,893	$ 128,871	$ -	$ 24,509	$ -
68	Less Annualization	(695,946)	(1,276,379)	(117,618)	135,475	423,936	(23,158)	24,819	4	(28,590)	165,565
69	Less Other Revenues	46,140,568	31,579,188	458,635	4,179,950	5,983,878	2,149,388	35,261	165,755	76,926	1,511,587
70	**Total Base Rate Revenues as Proposed**	**$ 1,011,450,955**	**$ 733,439,648**	**$ 9,597,652**	**$ 87,577,228**	**$ 109,311,208**	**$ 40,250,780**	**$ 864,247**	**$ 3,031,766**	**$ 1,542,008**	**$ 25,836,418**
	INCREASE IN INCOME TAX AND GRT @ EQUAL RATES										
71	Revenue Increase at Proposed	$ 167,478,511	$ 158,094,718	$ 3,102,488	$ 13,046,703	$ (12,801,789)	$ 5,180,726	$ (1,528,197)	$ 2,551,957	$ 264,737	$ (432,833)
72	Less - Provision for Uncollectible Expense @ 2.21%	$ 3,701,275	$ 3,493,893	$ 68,565	$ 288,332	$ (282,920)	$ 114,494	$ (33,773)	$ 56,398	$ 5,851	$ (9,566)
73	Gross Receipts Tax @ 5.90%	$ 9,881,232	$ 9,327,588	$ 183,047	$ 769,755	$ (755,306)	$ 305,663	$ (90,164)	$ 150,565	$ 15,620	$ (25,537)
74	PA Capital Stock Tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
75	Taxable Income for PA Corporate Tax	$ 153,896,004	$ 145,273,237	$ 2,850,877	$ 11,988,615	$ (11,763,564)	$ 4,760,569	$ (1,404,260)	$ 2,344,993	$ 243,267	$ (397,730)
76	PA Income Tax @ 9.99%	$ 15,374,211	$ 14,512,796	$ 284,803	$ 1,197,663	$ (1,175,180)	$ 475,581	$ (140,286)	$ 234,265	$ 24,302	$ (39,733)
77	Taxable Income for Federal Income Tax	$ 138,521,793	$ 130,760,440	$ 2,566,074	$ 10,790,953	$ (10,588,384)	$ 4,284,988	$ (1,263,974)	$ 2,110,728	$ 218,965	$ (357,997)
78	Federal Income Tax @ 35.00%	$ 48,482,628	$ 45,766,154	$ 898,126	$ 3,776,833	$ (3,705,934)	$ 1,499,746	$ (442,391)	$ 738,755	$ 76,638	$ (125,299)
79	Federal and State Tax Relating to Increase	$ 63,856,838	$ 60,278,950	$ 1,182,928	$ 4,974,496	$ (4,881,114)	$ 1,975,327	$ (582,677)	$ 973,020	$ 100,940	$ (165,032)

Class Cost of Service Study
Summary of Results
Fully Projected Future Test Year (2016)

Line No.	Description	System Total	Residential	Residential-Thermal Storage	Small General Service - Sec. Voltage	Large General Service - Sec. Voltage	Large General Service - 12 KV	Large General Service - 69 KV or Higher	Power Service to Electric Propulsion	Separate Meter General Space Heating Service	Street Lighting/Area Lighting
	(A)	(B)	RS (C)	RTS (D)	GS-1 (E)	GS-3 (F)	LP-4 (G)	LP-5 (H)	LPEP (I)	GH-2 (J)	SL/AL (K)
	Apportionment										
80	Proposed Increase Post Apportionment	$ 167,478,511	$ 155,278,325	$ 3,102,488	$ 13,046,703	$ (9,985,396)	$ 5,180,726	$ (1,528,197)	$ 2,551,957	$ 264,737	$ (432,833)
	Revenue Requirement at Proposed Apportioned Rates										
81	Total Base Rate Revenues as Proposed	$ 1,011,450,955	$ 730,623,255	$ 9,597,652	$ 87,577,228	$ 112,127,602	$ 40,250,780	$ 864,247	$ 3,031,766	$ 1,542,008	$ 25,836,418
82	Other Revenues	$ 58,180,457	$ 40,009,109	$ 409,997	$ 5,686,318	$ 7,507,202	$ 2,463,123	$ 188,951	$ 165,758	$ 72,845	$ 1,677,152
83	Total Revenues as Proposed	$ 1,069,631,412	$ 770,632,364	$ 10,007,649	$ 93,263,546	$ 119,634,804	$ 42,713,904	$ 1,053,199	$ 3,197,524	$ 1,614,853	$ 27,513,570
84	**Expenses (Excl. Taxes)**	$ 593,003,847	$ 440,435,674	$ 5,321,651	$ 51,421,633	$ 57,636,357	$ 20,403,759	$ 739,677	$ 1,144,127	$ 852,282	$ 15,048,688
	Taxes										
85	Income Taxes	99,516,697	67,847,870	962,648	8,609,157	14,064,053	4,808,862	85,947	457,128	159,344	2,521,687
86	Taxes Other Than Income Taxes	59,505,036	41,974,765	574,169	5,391,842	6,974,729	2,490,012	55,544	185,745	95,002	1,763,228
87	Gross Receipts Tax	60,385,960	43,604,137	563,392	5,255,932	6,705,405	2,393,306	60,058	178,874	90,738	1,534,117
88	Total Taxes	$ 219,407,692	$ 153,426,772	$ 2,100,209	$ 19,256,931	$ 27,744,186	$ 9,692,181	$ 201,550	$ 821,748	$ 345,083	$ 5,819,032
89	Operating Income as Proposed	$ 257,219,872	$ 176,769,918	$ 2,585,789	$ 22,584,982	$ 34,254,261	$ 12,617,964	$ 111,972	$ 1,231,649	$ 417,488	$ 6,645,850
90	Return at Proposed Rates	8.15%	8.08%	8.15%	8.15%	8.54%	8.15%	8.15%	8.15%	8.15%	8.15%
91	Index Rate of Return		0.99	1.00	1.00	1.05	1.00	1.00	1.00	1.00	1.00
	INCREASE IN INCOME TAX AND GRT @ PROPOSED RATES										
92	Revenue Increase at Proposed	$ 167,478,511	$ 155,278,325	$ 3,102,488	$ 13,046,703	$ (9,985,396)	$ 5,180,726	$ (1,528,197)	$ 2,551,957	$ 264,737	$ (432,833)
93	Less - Provision for Uncollectible Expense @ 2.21%	$ 3,701,275	$ 3,431,651	$ 68,565	$ 288,332	$ (220,677)	$ 114,494	$ (33,773)	$ 56,398	$ 5,851	$ (9,566)
94	Gross Receipts Tax @ 5.90%	$ 9,881,232	$ 9,161,421	$ 183,047	$ 769,755	$ (589,138)	$ 305,663	$ (90,164)	$ 150,565	$ 15,620	$ (25,537)
95	PA Capital Stock Tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
96	Taxable Income for PA Corporate Tax	$ 153,896,004	$ 142,685,253	$ 2,850,877	$ 11,988,615	$ (9,175,580)	$ 4,760,569	$ (1,404,260)	$ 2,344,993	$ 243,267	$ (397,730)
97	PA Income Tax @ 9.99%	$ 15,374,211	$ 14,254,257	$ 284,803	$ 1,197,663	$ (916,640)	$ 475,581	$ (140,286)	$ 234,265	$ 24,302	$ (39,733)
98	Taxable Income for Federal Income Tax	$ 138,521,793	$ 128,430,996	$ 2,566,074	$ 10,790,953	$ (8,258,940)	$ 4,284,988	$ (1,263,974)	$ 2,110,728	$ 218,965	$ (357,997)
99	Federal Income Tax @ 35.00%	$ 48,482,628	$ 44,950,849	$ 898,126	$ 3,776,833	$ (2,890,629)	$ 1,499,746	$ (442,391)	$ 738,755	$ 76,638	$ (125,299)
100	Federal and State Tax Relating to Increase	$ 63,856,838	$ 59,205,105	$ 1,182,928	$ 4,974,496	$ (3,807,269)	$ 1,975,327	$ (582,677)	$ 973,020	$ 100,940	$ (165,032)

Class Cost of Service Study
Summary of Results
Fully Projected Future Test Year (2016)

Line No.	Description	System Total	Residential	Residential-Thermal Storage	Small General Service - Sec. Voltage	Large General Service - Sec. Voltage	Large General Service - 12 KV	Large General Service - 69 KV or Higher	Power Service to Electric Propulsion	Separate Meter General Space Heating Service	Street Lighting/Area Lighting
	(A)	(B)	RS (C)	RTS (D)	GS-1 (E)	GS-3 (F)	LP-4 (G)	LP-5 (H)	LPEP (I)	GH-2 (J)	SL/AL (K)
	Functional Revenue Requirement at Equal Rate of Return										
	Deposits and Advances										
101	Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
102	Customer	$ (1,225,822)	$ (508,368)	$ (2,713)	$ (269,580)	$ (408,892)	$ (31,911)	$ -	$ -	$ (2,523)	$ (1,835)
103	Fuel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
104	Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
105	~	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
106	~	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
107	*Sub-total*	*$ (1,225,822)*	*$ (508,368)*	*$ (2,713)*	*$ (269,580)*	*$ (408,892)*	*$ (31,911)*	*$ -*	*$ -*	*$ (2,523)*	*$ (1,835)*
	Distribution Primary										
108	Demand	$ 263,964,352	$ 130,738,925	$ 3,429,876	$ 16,442,662	$ 68,005,928	$ 40,568,006	$ -	$ 3,182,356	$ 563,609	$ 1,012,993
109	Customer	$ 228,895,417	$ 197,844,026	$ 1,912,239	$ 23,559,033	$ 4,871,543	$ 200,188	$ -	$ -	$ 257,314	$ 251,074
110	Fuel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
111	Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
112	*Sub-total*	*$ 492,859,769*	*$ 328,582,951*	*$ 5,342,115*	*$ 40,001,695*	*$ 72,877,471*	*$ 40,768,193*	*$ -*	*$ 3,182,356*	*$ 820,922*	*$ 1,264,067*
	Distribution Secondary										
113	Demand	$ 40,704,190	$ 24,167,880	$ 634,033	$ 3,039,525	$ 12,571,307	$ -	$ -	$ -	$ 104,186	$ 187,258
114	Customer	$ 77,022,561	$ 66,632,145	$ 644,026	$ 7,934,477	$ 1,640,693	$ -	$ -	$ -	$ 86,661	$ 84,560
115	Fuel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
116	Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
117	*Sub-total*	*$ 117,726,751*	*$ 90,800,025*	*$ 1,278,059*	*$ 10,974,002*	*$ 14,212,000*	*$ -*	*$ -*	*$ -*	*$ 190,847*	*$ 271,817*
	Line Transformers										
118	Demand	$ 28,084,815	$ 16,675,199	$ 437,466	$ 2,097,192	$ 8,673,869	$ -	$ -	$ -	$ 71,886	$ 129,203
119	Customer	$ 31,159,450	$ 20,630,116	$ 181,817	$ 5,157,669	$ 5,092,621	$ -	$ -	$ -	$ 73,670	$ 23,557
120	Fuel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
121	Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
122	*Sub-total*	*$ 59,244,265*	*$ 37,305,315*	*$ 619,283*	*$ 7,254,861*	*$ 13,766,490*	*$ -*	*$ -*	*$ -*	*$ 145,556*	*$ 152,760*
	Services										
123	Demand	$ 1,088,469	$ 649,259	$ 17,033	$ 81,655	$ 337,722	$ -	$ -	$ -	$ 2,799	$ -
124	Customer	$ 88,176,238	$ 73,596,935	$ 702,596	$ 10,007,594	$ 3,752,004	$ -	$ -	$ -	$ 117,109	$ -
125	Fuel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
126	Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
127	*Sub-total*	*$ 89,264,707*	*$ 74,246,194*	*$ 719,629*	*$ 10,089,250*	*$ 4,089,726*	*$ -*	*$ -*	*$ -*	*$ 119,908*	*$ -*
	Meters										
128	Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
129	Customer	$ 80,387,373	$ 59,274,333	$ 663,037	$ 9,556,220	$ 8,008,898	$ 1,652,021	$ 1,040,039	$ 15,066	$ 177,759	$ -
130	Fuel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
131	Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
132	*Sub-total*	*$ 80,387,373*	*$ 59,274,333*	*$ 663,037*	*$ 9,556,220*	*$ 8,008,898*	*$ 1,652,021*	*$ 1,040,039*	*$ 15,066*	*$ 177,759*	*$ -*

Class Cost of Service Study
Summary of Results
Fully Projected Future Test Year (2016)

Line No.	Description	System Total	Residential	Residential- Thermal Storage	Small General Service - Sec. Voltage	Large General Service - Sec. Voltage	Large General Service - 12 KV	Large General Service - 69 KV or Higher	Power Service to Electric Propulsion	Separate Meter General Space Heating Service	Street Lighting/Area Lighting
	(A)	(B)	RS (C)	RTS (D)	GS-1 (E)	GS-3 (F)	LP-4 (G)	LP-5 (H)	LPEP (I)	GH-2 (J)	SL/AL (K)
	Lighting										
133	Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
134	Customer	$ 25,688,736	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,688,736
135	Fuel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
136	Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
137	*Sub-total*	*$ 25,688,736*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ 25,688,736*
	Meter Reading										
138	Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
139	Customer	$ 12,314,569	$ 10,654,669	$ 102,982	$ 1,268,745	$ 262,351	$ 10,781	$ 1,174	$ 9	$ 13,857	$ -
140	Fuel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
141	Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
142	*Sub-total*	*$ 12,314,569*	*$ 10,654,669*	*$ 102,982*	*$ 1,268,745*	*$ 262,351*	*$ 10,781*	*$ 1,174*	*$ 9*	*$ 13,857*	*$ -*
	Customer Service										
143	Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
144	Customer	$ 56,262,142	$ 51,467,738	$ 312,848	$ 3,165,823	$ 1,147,445	$ 109,053	$ 2,297	$ 18	$ 30,471	$ 26,447
145	Fuel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
146	Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
147	*Sub-total*	*$ 56,262,142*	*$ 51,467,738*	*$ 312,848*	*$ 3,165,823*	*$ 1,147,445*	*$ 109,053*	*$ 2,297*	*$ 18*	*$ 30,471*	*$ 26,447*
	Billing and Collections										
148	Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
149	Customer	$ 137,108,921	$ 121,625,900	$ 972,409	$ 11,222,529	$ 2,862,920	$ 185,766	$ 9,689	$ 75	$ 118,055	$ 111,577
150	Fuel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
151	Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
152	*Sub-total*	*$ 137,108,921*	*$ 121,625,900*	*$ 972,409*	*$ 11,222,529*	*$ 2,862,920*	*$ 185,766*	*$ 9,689*	*$ 75*	*$ 118,055*	*$ 111,577*
	Purchased Power										
153	Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
154	Customer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
155	Fuel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
156	Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
157	*Sub-total*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
	TOTAL										
158	Demand	$ 333,841,827	$ 172,231,263	$ 4,518,408	$ 21,661,035	$ 89,588,826	$ 40,588,006	$ -	$ 3,182,356	$ 742,480	$ 1,329,454
159	Customer	$ 735,789,584	$ 601,217,494	$ 5,489,240	$ 71,602,511	$ 27,229,584	$ 2,125,898	$ 1,053,199	$ 15,169	$ 872,373	$ 26,184,116
160	Fuel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
161	Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
162	*Sub-total*	*$ 1,069,631,412*	*$ 773,448,757*	*$ 10,007,649*	*$ 93,263,546*	*$ 116,818,410*	*$ 42,713,904*	*$ 1,053,199*	*$ 3,197,524*	*$ 1,614,853*	*$ 27,513,570*
163	***Total Revenue Requirement***	***$ 1,069,631,412***	***$ 773,448,757***	***$ 10,007,649***	***$ 93,263,546***	***$ 116,818,410***	***$ 42,713,904***	***$ 1,053,199***	***$ 3,197,524***	***$ 1,614,853***	***$ 27,513,570***
164	CHECK	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE

Class Cost of Service Study
Summary of Results
Fully Projected Future Test Year (2016)

Line No.	Description	System Total	Residential RS	Residential-Thermal Storage RTS	Small General Service - Sec. Voltage GS-1	Large General Service - Sec. Voltage GS-3	Large General Service - 12 KV LP-4	Large General Service - 69 KV or Higher LP-5	Power Service to Electric Propulsion LPEP	Separate Meter General Space Heating Service GH-2	Street Lighting/Area Lighting SL/AL
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
	Functional Revenue Requirement (Classification by Function)										
	Demand										
165	Deposits and Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
166	Distribution Primary	$ 263,964,352	$ 130,738,925	$ 3,429,876	$ 16,442,662	$ 68,005,928	$ 40,588,006	$ -	$ 3,182,356	$ 563,609	$ 1,012,993
167	Distribution Secondary	$ 40,704,190	$ 24,167,880	$ 634,033	$ 3,039,525	$ 12,571,307	$ -	$ -	$ -	$ 104,186	$ 187,258
168	Line Transformers	$ 28,084,815	$ 16,675,199	$ 437,466	$ 2,097,192	$ 8,673,869	$ -	$ -	$ -	$ 71,886	$ 129,203
169	Services	$ 1,088,469	$ 649,259	$ 17,033	$ 81,655	$ 337,722	$ -	$ -	$ -	$ 2,799	$ -
170	Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
171	Lighting	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
172	Meter Reading	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
173	Customer Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
174	Billing and Collections	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
175	Purchased Power	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
176	*Sub-total*	*$ 333,841,827*	*$ 172,231,263*	*$ 4,518,408*	*$ 21,661,035*	*$ 89,588,826*	*$ 40,588,006*	*$ -*	*$ 3,182,356*	*$ 742,480*	*$ 1,329,454*
177	Zero-Check	-	-	-	-	-	-	-	-	-	-
	Customer										
178	Deposits and Advances	$ (1,225,822)	$ (508,368)	$ (2,713)	$ (269,580)	$ (408,892)	$ (31,911)	$ -	$ -	$ (2,523)	$ (1,835)
179	Distribution Primary	$ 228,895,417	$ 197,844,026	$ 1,912,239	$ 23,559,033	$ 4,871,543	$ 200,188	$ -	$ -	$ 257,314	$ 251,074
180	Distribution Secondary	$ 77,022,561	$ 66,632,145	$ 644,026	$ 7,934,477	$ 1,640,693	$ -	$ -	$ -	$ 86,661	$ 84,560
181	Line Transformers	$ 31,159,450	$ 20,630,116	$ 181,817	$ 5,157,669	$ 5,092,621	$ -	$ -	$ -	$ 73,670	$ 23,557
182	Services	$ 88,176,238	$ 73,596,935	$ 702,596	$ 10,007,594	$ 3,752,004	$ -	$ -	$ -	$ 117,109	$ -
183	Meters	$ 80,387,373	$ 59,274,333	$ 663,037	$ 9,556,220	$ 8,008,898	$ 1,652,021	$ 1,040,039	$ 15,066	$ 177,759	$ -
184	Lighting	$ 25,688,736	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,688,736
185	Meter Reading	$ 12,314,569	$ 10,654,669	$ 102,982	$ 1,268,745	$ 262,351	$ 10,781	$ 1,174	$ 9	$ 13,857	$ -
186	Customer Service	$ 56,262,142	$ 51,467,738	$ 312,848	$ 3,165,823	$ 1,147,445	$ 109,053	$ 2,297	$ 18	$ 30,471	$ 26,447
187	Billing and Collections	$ 137,108,921	$ 121,625,900	$ 972,409	$ 11,222,529	$ 2,862,920	$ 185,766	$ 9,689	$ 75	$ 118,055	$ 111,577
188	Purchased Power	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
189	*Sub-total*	*$ 735,789,584*	*$ 601,217,494*	*$ 5,489,240*	*$ 71,602,511*	*$ 27,229,584*	*$ 2,125,898*	*$ 1,053,199*	*$ 15,169*	*$ 872,373*	*$ 26,184,116*
190	Zero-Check	-	-	-	-	-	-	-	-	-	-
	Fuel										
191	Deposits and Advances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
192	Distribution Primary	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
193	Distribution Secondary	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
194	Line Transformers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
195	Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
196	Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
197	Lighting	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
198	Meter Reading	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
199	Customer Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
200	Billing and Collections	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
201	Purchased Power	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
202	*Sub-total*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
203	Zero-Check	-	-	-	-	-	-	-	-	-	-
	Total Revenue Requirement										
204	Demand	$ 333,841,827	$ 172,231,263	$ 4,518,408	$ 21,661,035	$ 89,588,826	$ 40,588,006	$ -	$ 3,182,356	$ 742,480	$ 1,329,454
205	Customer	$ 735,789,584	$ 601,217,494	$ 5,489,240	$ 71,602,511	$ 27,229,584	$ 2,125,898	$ 1,053,199	$ 15,169	$ 872,373	$ 26,184,116
206	Fuel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
207	Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
208	**Total**	*$ 1,069,631,412*	*$ 773,448,757*	*$ 10,007,649*	*$ 93,263,546*	*$ 116,818,410*	*$ 42,713,904*	*$ 1,053,199*	*$ 3,197,524*	*$ 1,614,853*	*$ 27,513,570*
	Zero-Check										

Class Cost of Service Study
Summary of Results
Fully Projected Future Test Year (2016)

Line No.	Description	System Total	Residential	Residential-Thermal Storage	Small General Service - Sec. Voltage	Large General Service - Sec. Voltage	Large General Service - 12 KV	Large General Service - 69 KV or Higher	Power Service to Electric Propulsion	Separate Meter General Space Heating Service	Street Lighting/Area Lighting
	(A)	(B)	RS (C)	RTS (D)	GS-1 (E)	GS-3 (F)	LP-4 (G)	LP-5 (H)	LPEP (I)	GH-2 (J)	SL/AL (K)
	Adjusted Revenue Requirement (Excluding Late Payment Revenue and Annualization)										
209	Ratio of Base Revenue to Total Revenue	94.56%	94.83%	95.90%	93.90%	93.57%	94.23%	82.06%	94.82%	95.49%	93.90%
	Total Base Revenue Requirement										
210	Demand	$ 315,049,459	$ 163,322,050	$ 4,333,296	$ 20,340,353	$ 83,831,502	$ 38,247,474	$ -	$ 3,017,383	$ 708,987	$ 1,248,414
211	Customer	$ 696,401,495	$ 570,117,598	$ 5,264,355	$ 67,236,875	$ 25,479,706	$ 2,003,307	$ 864,247	$ 14,383	$ 833,021	$ 24,588,004
212	Fuel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
213	Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
214	**Total**	*$ 1,011,450,955*	*$ 733,439,648*	*$ 9,597,652*	*$ 87,577,228*	*$ 109,311,208*	*$ 40,250,780*	*$ 864,247*	*$ 3,031,766*	*$ 1,542,008*	*$ 25,836,418*
	Apportioned Revenue Requirement (Excluding Late Payment Revenue and Annualization)										
215	Ratio of Apportioned Base Revenue to Total Base Revenue	100.00%	99.62%	100.00%	100.00%	102.58%	100.00%	100.00%	100.00%	100.00%	100.00%
	Total Base Revenue Requirement										
216	Demand	$ 316,582,217	$ 162,694,897	$ 4,333,296	$ 20,340,353	$ 85,991,414	$ 38,247,474	$ -	$ 3,017,383	$ 708,987	$ 1,248,414
217	Customer	$ 694,868,738	$ 567,928,358	$ 5,264,355	$ 67,236,875	$ 26,136,188	$ 2,003,307	$ 864,247	$ 14,383	$ 833,021	$ 24,588,004
218	Fuel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
219	Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
220	**Total**	*$ 1,011,450,955*	*$ 730,623,255*	*$ 9,597,652*	*$ 87,577,228*	*$ 112,127,602*	*$ 40,250,780*	*$ 864,247*	*$ 3,031,766*	*$ 1,542,008*	*$ 25,836,418*

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	1	2	3	4	7	8	9	10	11	12	15	16
				Residential RS						Residential-Thermal Storage RTS					
				DEM	CUS	FUL	REV	TOTAL		DEM	CUS	FUL	REV	TOTAL	
RATE BASE															
Plant-in Service															
	Intangible Plant														
301-303	INTANGIBLE PLANT - DISTRIBUTION	136,790,010	LABOR	15,251,847	89,125,457	-	-	104,377,304		396,947	817,424	-	-	1,214,370	
	Sub-total	***136,790,010***		***15,251,847***	***89,125,457***	**-**	**-**	***104,377,304***		***396,947***	***817,424***	**-**	**-**	***1,214,370***	
	Distribution Plant														
360	LAND AND LAND RIGHTS	18,979,392	DPLT	3,856,498	9,130,053	-	-	12,986,551		100,370	88,007	-	-	188,377	
360	LAND AND LAND RIGHTS - OVERHEAD LINES	74,903,845	PLT_365	19,551,702	32,595,081	-	-	52,146,784		508,855	312,541	-	-	821,397	
361	STRUCTURES & IMPROVEMENTS	38,203,000	PRI_DEM	19,367,148	-	-	-	19,367,148		504,052	-	-	-	504,052	
362	STATION EQUIPMENT	562,289,255	PRI_DEM	285,054,551	-	-	-	285,054,551		7,418,867	-	-	-	7,418,867	
362	STATION EQUIPMENT - DIRECT TO LPEP	19,022,959	DIRECT_LPEP	-	-	-	-	-		-	-	-	-	-	
364	POLES TOWERS & FIXTURES - PRI - DEMAND	400,016,630	PRI_DEM	202,789,863	-	-	-	202,789,863		5,277,835	-	-	-	5,277,835	
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	423,490,945	PRI_CUST	-	366,406,270	-	-	366,406,270		-	3,513,325	-	-	3,513,325	
364	POLES TOWERS & FIXTURES - SEC - DEMAND	71,345,545	SEC_DEM	42,710,551	-	-	-	42,710,551		1,111,590	-	-	-	1,111,590	
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	234,101,061	SEC_CUST	-	202,718,001	-	-	202,718,001		-	1,943,783	-	-	1,943,783	
365	OVERHEAD CONDUCTORS - PRI - DEMAND	407,855,598	PRI_DEM	206,763,856	-	-	-	206,763,856		5,381,263	-	-	-	5,381,263	
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	381,356,122	PRI_CUST	-	329,951,032	-	-	329,951,032		-	3,163,770	-	-	3,163,770	
365	OVERHEAD CONDUCTORS - SEC - DEMAND	100,186,538	SEC_DEM	59,976,026	-	-	-	59,976,026		1,560,944	-	-	-	1,560,944	
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	132,499,606	SEC_CUST	-	114,737,008	-	-	114,737,008		-	1,100,168	-	-	1,100,168	
366	UNDERGROUND CONDUIT - PRI - DEMAND	32,650,400	PRI_DEM	16,552,237	-	-	-	16,552,237		430,791	-	-	-	430,791	
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	140,769,750	PRI_CUST	-	121,794,621	-	-	121,794,621		-	1,167,841	-	-	1,167,841	
366	UNDERGROUND CONDUIT - SEC - DEMAND	13,760,663	SEC_DEM	8,237,732	-	-	-	8,237,732		214,396	-	-	-	214,396	
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	13,560,187	SEC_CUST	-	11,742,339	-	-	11,742,339		-	112,593	-	-	112,593	
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	96,031,546	PRI_DEM	48,683,536	-	-	-	48,683,536		1,267,044	-	-	-	1,267,044	
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	414,032,805	PRI_CUST	-	358,223,045	-	-	358,223,045		-	3,434,859	-	-	3,434,859	
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	40,472,943	SEC_DEM	24,228,866	-	-	-	24,228,866		630,584	-	-	-	630,584	
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	39,883,300	SEC_CUST	-	34,536,635	-	-	34,536,635		-	331,158	-	-	331,158	
368	LINE TRANSFORMERS - DEMAND	241,403,679	SEC_DEM	144,514,758	-	-	-	144,514,758		3,761,160	-	-	-	3,761,160	
368	LINE TRANSFORMERS - CUSTOMER	268,757,321	XFRS	-	178,789,851	-	-	178,789,851		-	1,563,188	-	-	1,563,188	
369	SERVICES - DEMAND	8,367,496	SRV_DEM	5,032,444	-	-	-	5,032,444		130,975	-	-	-	130,975	
369	SERVICES - CUSTOMER	682,405,504	SERV	-	570,453,870	-	-	570,453,870		-	5,402,596	-	-	5,402,596	
370	METERS - DIST DIRECT	310,034,996	METERS	-	229,401,270	-	-	229,401,270		-	2,545,674	-	-	2,545,674	
371	INSTALLATIONS ON CUST PREMISES	9,428,000	AREALGT	-	-	-	-	-		-	-	-	-	-	
373	STREET LIGHTING & SIGNAL SYSTEMS	115,370,000	STTRLGT	-	-	-	-	-		-	-	-	-	-	
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	38,644,820	STTRLGT	-	-	-	-	-		-	-	-	-	-	
	Sub-total	***5,329,823,905***		***1,087,319,767***	***2,560,479,077***	**-**	**-**	***3,647,798,844***		***28,298,725***	***24,679,504***	**-**	**-**	***52,978,229***	
	General Plant														
389-399	GENERAL PLANT - DISTRIBUTION	756,879,756	LABOR	84,390,771	493,144,594	-	-	577,535,366		2,196,365	4,522,929	-	-	6,719,295	
	Sub-total	***756,879,756***		***84,390,771***	***493,144,594***	**-**	**-**	***577,535,366***		***2,196,365***	***4,522,929***	**-**	**-**	***6,719,295***	
	TOTAL PLANT-IN-SERVICE	**6,223,493,670**		**1,186,962,386**	**3,142,749,128**	**-**	**-**	**4,329,711,513**		**30,892,037**	**30,019,857**	**-**	**-**	**60,911,894**	

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 FUL	20 REV	23 24 TOTAL	25 DEM	26 CUS	27 FUL	28 REV	31 32 TOTAL
				Small General Service - Sec. Voltage GS-1					Large General Service - Sec. Voltage GS-3				
RATE BASE													
Plant-in Service													
	Intangible Plant												
301-303	INTANGIBLE PLANT - DISTRIBUTION	136,790,010	LABOR	1,911,524	10,470,856	-	-	12,382,380	7,734,042	3,675,390	-	-	11,409,432
	Sub-total	***136,790,010***		***1,911,524***	***10,470,856***	***-***	***-***	***12,382,380***	***7,734,042***	***3,675,390***	***-***	***-***	***11,409,432***
	Distribution Plant												
360	LAND AND LAND RIGHTS	18,979,392	DPLT	483,337	1,237,725	-	-	1,721,062	1,955,587	502,263	-	-	2,457,850
360	LAND AND LAND RIGHTS - OVERHEAD LINES	74,903,845	PLT_365	2,450,428	3,867,913	-	-	6,318,340	9,914,451	782,416	-	-	10,696,867
361	STRUCTURES & IMPROVEMENTS	38,203,000	PRI_DEM	2,427,297	-	-	-	2,427,297	9,820,865	-	-	-	9,820,865
362	STATION EQUIPMENT	562,289,255	PRI_DEM	35,726,073	-	-	-	35,726,073	144,547,997	-	-	-	144,547,997
362	STATION EQUIPMENT - DIRECT TO LPEP	19,022,959	DIRECT_LPEP	-	-	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - DEMAND	400,016,630	PRI_DEM	25,415,786	-	-	-	25,415,786	102,832,487	-	-	-	102,832,487
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	423,490,945	PRI_CUST	-	43,479,796	-	-	43,479,796	-	8,795,261	-	-	8,795,261
364	POLES TOWERS & FIXTURES - SEC - DEMAND	71,345,545	SEC_DEM	5,352,941	-	-	-	5,352,941	21,658,046	-	-	-	21,658,046
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	234,101,061	SEC_CUST	-	24,055,640	-	-	24,055,640	-	4,866,068	-	-	4,866,068
365	OVERHEAD CONDUCTORS - PRI - DEMAND	407,855,598	PRI_DEM	25,913,849	-	-	-	25,913,849	104,847,655	-	-	-	104,847,655
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	381,356,122	PRI_CUST	-	39,153,815	-	-	39,153,815	-	7,920,185	-	-	7,920,185
365	OVERHEAD CONDUCTORS - SEC - DEMAND	100,186,538	SEC_DEM	7,516,834	-	-	-	7,516,834	30,413,177	-	-	-	30,413,177
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	132,499,606	SEC_CUST	-	13,615,328	-	-	13,615,328	-	2,754,161	-	-	2,754,161
366	UNDERGROUND CONDUIT - PRI - DEMAND	32,650,400	PRI_DEM	2,074,503	-	-	-	2,074,503	8,393,456	-	-	-	8,393,456
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	140,769,750	PRI_CUST	-	14,452,824	-	-	14,452,824	-	2,923,573	-	-	2,923,573
366	UNDERGROUND CONDUIT - SEC - DEMAND	13,760,663	SEC_DEM	1,032,440	-	-	-	1,032,440	4,177,263	-	-	-	4,177,263
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	13,560,187	SEC_CUST	-	1,393,411	-	-	1,393,411	-	281,865	-	-	281,865
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	96,031,546	PRI_DEM	6,101,539	-	-	-	6,101,539	24,686,880	-	-	-	24,686,880
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	414,032,805	PRI_CUST	-	42,508,729	-	-	42,508,729	-	8,598,830	-	-	8,598,830
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	40,472,943	SEC_DEM	3,036,620	-	-	-	3,036,620	12,286,189	-	-	-	12,286,189
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	39,883,300	SEC_CUST	-	4,098,308	-	-	4,098,308	-	829,022	-	-	829,022
368	LINE TRANSFORMERS - DEMAND	241,403,679	SEC_DEM	18,112,129	-	-	-	18,112,129	73,281,829	-	-	-	73,281,829
368	LINE TRANSFORMERS - CUSTOMER	268,757,321	XFRS	-	44,543,543	-	-	44,543,543	-	43,025,382	-	-	43,025,382
369	SERVICES - DEMAND	8,367,496	SRV_DEM	630,719	-	-	-	630,719	2,551,896	-	-	-	2,551,896
369	SERVICES - CUSTOMER	682,405,504	SERV	-	77,300,193	-	-	77,300,193	-	28,350,864	-	-	28,350,864
370	METERS - DIST DIRECT	310,034,996	METERS	-	36,855,758	-	-	36,855,758	-	30,216,501	-	-	30,216,501
371	INSTALLATIONS ON CUST PREMISES	9,428,000	AREALGT	-	-	-	-	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	115,370,000	STTRLGT	-	-	-	-	-	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	38,644,820	STTRLGT	-	-	-	-	-	-	-	-	-	-
	Sub-total	***5,329,823,905***		***136,274,497***	***346,562,983***	***-***	***-***	***482,837,479***	***551,367,778***	***139,846,390***	***-***	***-***	***691,214,167***
	General Plant												
389-399	GENERAL PLANT - DISTRIBUTION	756,879,756	LABOR	10,576,750	57,936,823	-	-	68,513,574	42,793,623	20,336,486	-	-	63,130,109
	Sub-total	***756,879,756***		***10,576,750***	***57,936,823***	***-***	***-***	***68,513,574***	***42,793,623***	***20,336,486***	***-***	***-***	***63,130,109***
	TOTAL PLANT-IN-SERVICE	**6,223,493,670**		**148,762,771**	**414,970,662**	**-**	**-**	**563,733,433**	**601,895,443**	**163,858,266**	**-**	**-**	**765,753,709**

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	33 DEM	34 CUS	35 FUL	36 REV	39 TOTAL	40 DEM	41 CUS	42 FUL	43 REV	44 TOTAL	47 48
				Large General Service - 12 KV LP-4					Large General Service - 69 KV or Higher LP-5					
RATE BASE														
Plant-in Service														
	Intangible Plant													
301-303	INTANGIBLE PLANT - DISTRIBUTION	136,790,010	LABOR	3,638,747	360,500	-	-	3,999,247	-	188,543	-	-	188,543	
	Sub-total	***136,790,010***		***3,638,747***	***360,500***	***-***	***-***	***3,999,247***	***-***	***188,543***	***-***	***-***	***188,543***	
	Distribution Plant													
360	LAND AND LAND RIGHTS	18,979,392	DPLT	853,352	26,753	-	-	880,105	-	14,711	-	-	14,711	
360	LAND AND LAND RIGHTS - OVERHEAD LINES	74,903,845	PLT_365	4,578,852	23,815	-	-	4,602,667	-	-	-	-	-	
361	STRUCTURES & IMPROVEMENTS	38,203,000	PRI_DEM	5,851,282	-	-	-	5,851,282	-	-	-	-	-	
362	STATION EQUIPMENT	562,289,255	PRI_DEM	86,121,851	-	-	-	86,121,851	-	-	-	-	-	
362	STATION EQUIPMENT - DIRECT TO LPEP	19,022,959	DIRECT_LPEP	-	-	-	-	-	-	-	-	-	-	
364	POLES TOWERS & FIXTURES - PRI - DEMAND	400,016,630	PRI_DEM	61,267,706	-	-	-	61,267,706	-	-	-	-	-	
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	423,490,945	PRI_CUST	-	360,802	-	-	360,802	-	-	-	-	-	
364	POLES TOWERS & FIXTURES - SEC - DEMAND	71,345,545	SEC_DEM	-	-	-	-	-	-	-	-	-	-	
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	234,101,061	SEC_CUST	-	-	-	-	-	-	-	-	-	-	
365	OVERHEAD CONDUCTORS - PRI - DEMAND	407,855,598	PRI_DEM	62,468,345	-	-	-	62,468,345	-	-	-	-	-	
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	381,356,122	PRI_CUST	-	324,905	-	-	324,905	-	-	-	-	-	
365	OVERHEAD CONDUCTORS - SEC - DEMAND	100,186,538	SEC_DEM	-	-	-	-	-	-	-	-	-	-	
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	132,499,606	SEC_CUST	-	-	-	-	-	-	-	-	-	-	
366	UNDERGROUND CONDUIT - PRI - DEMAND	32,650,400	PRI_DEM	5,000,830	-	-	-	5,000,830	-	-	-	-	-	
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	140,769,750	PRI_CUST	-	119,932	-	-	119,932	-	-	-	-	-	
366	UNDERGROUND CONDUIT - SEC - DEMAND	13,760,663	SEC_DEM	-	-	-	-	-	-	-	-	-	-	
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	13,560,187	SEC_CUST	-	-	-	-	-	-	-	-	-	-	
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	96,031,546	PRI_DEM	14,708,470	-	-	-	14,708,470	-	-	-	-	-	
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	414,032,805	PRI_CUST	-	352,744	-	-	352,744	-	-	-	-	-	
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	40,472,943	SEC_DEM	-	-	-	-	-	-	-	-	-	-	
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	39,883,300	SEC_CUST	-	-	-	-	-	-	-	-	-	-	
368	LINE TRANSFORMERS - DEMAND	241,403,679	SEC_DEM	-	-	-	-	-	-	-	-	-	-	
368	LINE TRANSFORMERS - CUSTOMER	268,757,321	XFRS	-	-	-	-	-	-	-	-	-	-	
369	SERVICES - DEMAND	8,367,496	SRV_DEM	-	-	-	-	-	-	-	-	-	-	
369	SERVICES - CUSTOMER	682,405,504	SERV	-	-	-	-	-	-	-	-	-	-	
370	METERS - DIST DIRECT	310,034,996	METERS	-	6,222,105	-	-	6,222,105	-	4,058,431	-	-	4,058,431	
371	INSTALLATIONS ON CUST PREMISES	9,428,000	AREALGT	-	-	-	-	-	-	-	-	-	-	
373	STREET LIGHTING & SIGNAL SYSTEMS	115,370,000	STTRLGT	-	-	-	-	-	-	-	-	-	-	
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	38,644,820	STTRLGT	-	-	-	-	-	-	-	-	-	-	
	Sub-total	***5,329,823,905***		***240,850,688***	***7,431,056***	***-***	***-***	***248,281,744***	***-***	***4,073,142***	***-***	***-***	***4,073,142***	
	General Plant													
389-399	GENERAL PLANT - DISTRIBUTION	756,879,756	LABOR	20,133,734	1,994,701	-	-	22,128,435	-	1,043,234	-	-	1,043,234	
	Sub-total	***756,879,756***		***20,133,734***	***1,994,701***	***-***	***-***	***22,128,435***	***-***	***1,043,234***	***-***	***-***	***1,043,234***	
	TOTAL PLANT-IN-SERVICE	**6,223,493,670**		**264,623,168**	**9,786,258**	**-**	**-**	**274,409,426**	**-**	**5,304,918**	**-**	**-**	**5,304,918**	

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	49	50	51	52	55	56	57	58	59	60	63	64
				Power Service to Electric Propulsion LPEP						Separate Meter General Space Heating Service GH-2					
				DEM	CUS	FUL	REV	TOTAL		DEM	CUS	FUL	REV	TOTAL	
RATE BASE															
Plant-in Service															
	Intangible Plant														
301-303	INTANGIBLE PLANT - DISTRIBUTION	136,790,010	LABOR	236,967	2,515	-	-	239,482		65,045	126,931	-	-	191,975	
	Sub-total	***136,790,010***		***236,967***	***2,515***	***-***	***-***	***239,482***		***65,045***	***126,931***	***-***	***-***	***191,975***	
	Distribution Plant														
360	LAND AND LAND RIGHTS	18,979,392	DPLT	68,955	198	-	-	69,153		16,447	15,194	-	-	31,641	
360	LAND AND LAND RIGHTS - OVERHEAD LINES	74,903,845	PLT_365	-	-	-	-	-		83,382	41,938	-	-	125,320	
361	STRUCTURES & IMPROVEMENTS	38,203,000	PRI_DEM	-	-	-	-	-		82,595	-	-	-	82,595	
362	STATION EQUIPMENT	562,289,255	PRI_DEM	-	-	-	-	-		1,215,675	-	-	-	1,215,675	
362	STATION EQUIPMENT - DIRECT TO LPEP	19,022,959	DIRECT_LPEP	19,022,959	-	-	-	19,022,959		-	-	-	-	-	
364	POLES TOWERS & FIXTURES - PRI - DEMAND	400,016,630	PRI_DEM	-	-	-	-	-		864,840	-	-	-	864,840	
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	423,490,945	PRI_CUST	-	-	-	-	-		-	471,433	-	-	471,433	
364	POLES TOWERS & FIXTURES - SEC - DEMAND	71,345,545	SEC_DEM	-	-	-	-	-		182,148	-	-	-	182,148	
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	234,101,061	SEC_CUST	-	-	-	-	-		-	260,825	-	-	260,825	
365	OVERHEAD CONDUCTORS - PRI - DEMAND	407,855,598	PRI_DEM	-	-	-	-	-		881,788	-	-	-	881,788	
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	381,356,122	PRI_CUST	-	-	-	-	-		-	424,528	-	-	424,528	
365	OVERHEAD CONDUCTORS - SEC - DEMAND	100,186,538	SEC_DEM	-	-	-	-	-		255,780	-	-	-	255,780	
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	132,499,606	SEC_CUST	-	-	-	-	-		-	147,625	-	-	147,625	
366	UNDERGROUND CONDUIT - PRI - DEMAND	32,650,400	PRI_DEM	-	-	-	-	-		70,591	-	-	-	70,591	
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	140,769,750	PRI_CUST	-	-	-	-	-		-	156,706	-	-	156,706	
366	UNDERGROUND CONDUIT - SEC - DEMAND	13,760,663	SEC_DEM	-	-	-	-	-		35,132	-	-	-	35,132	
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	13,560,187	SEC_CUST	-	-	-	-	-		-	15,108	-	-	15,108	
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	96,031,546	PRI_DEM	-	-	-	-	-		207,621	-	-	-	207,621	
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	414,032,805	PRI_CUST	-	-	-	-	-		-	460,904	-	-	460,904	
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	40,472,943	SEC_DEM	-	-	-	-	-		103,329	-	-	-	103,329	
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	39,883,300	SEC_CUST	-	-	-	-	-		-	44,436	-	-	44,436	
368	LINE TRANSFORMERS - DEMAND	241,403,679	SEC_DEM	-	-	-	-	-		616,314	-	-	-	616,314	
368	LINE TRANSFORMERS - CUSTOMER	268,757,321	XFRS	-	-	-	-	-		-	631,612	-	-	631,612	
369	SERVICES - DEMAND	8,367,496	SRV_DEM	-	-	-	-	-		21,462	-	-	-	21,462	
369	SERVICES - CUSTOMER	682,405,504	SERV	-	-	-	-	-		-	897,980	-	-	897,980	
370	METERS - DIST DIRECT	310,034,996	METERS	-	54,678	-	-	54,678		-	680,579	-	-	680,579	
371	INSTALLATIONS ON CUST PREMISES	9,428,000	AREALGT	-	-	-	-	-		-	-	-	-	-	
373	STREET LIGHTING & SIGNAL SYSTEMS	115,370,000	STTRLGT	-	-	-	-	-		-	-	-	-	-	
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	38,644,820	STTRLGT	-	-	-	-	-		-	-	-	-	-	
	Sub-total	***5,329,823,905***		***19,091,914***	***54,876***	***-***	***-***	***19,146,791***		***4,637,104***	***4,248,869***	***-***	***-***	***8,885,974***	
	General Plant														
389-399	GENERAL PLANT - DISTRIBUTION	756,879,756	LABOR	1,311,173	13,915	-	-	1,325,088		359,902	702,326	-	-	1,062,228	
	Sub-total	***756,879,756***		***1,311,173***	***13,915***	***-***	***-***	***1,325,088***		***359,902***	***702,326***	***-***	***-***	***1,062,228***	
	TOTAL PLANT-IN-SERVICE	**6,223,493,670**		**20,640,055**	**71,306**	**-**	**-**	**20,711,360**		**5,062,051**	**5,078,126**	**-**	**-**	**10,140,178**	

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	65 DEM	66 CUS	67 FUL	68 REV	71 TOTAL
				Street Lighting/Area Lighting SL/AL				
RATE BASE								
Plant-in Service								
	Intangible Plant							
301-303	INTANGIBLE PLANT - DISTRIBUTION	136,790,010	LABOR	117,387	2,669,890	-	-	2,787,277
	Sub-total	***136,790,010***		***117,387***	***2,669,890***	**-**	**-**	***2,787,277***
	Distribution Plant							
360	LAND AND LAND RIGHTS	18,979,392	DPLT	29,680	600,261	-	-	629,941
360	LAND AND LAND RIGHTS - OVERHEAD LINES	74,903,845	PLT_365	151,187	41,282	-	-	192,469
361	STRUCTURES & IMPROVEMENTS	38,203,000	PRI_DEM	149,760	-	-	-	149,760
362	STATION EQUIPMENT	562,289,255	PRI_DEM	2,204,241	-	-	-	2,204,241
362	STATION EQUIPMENT - DIRECT TO LPEP	19,022,959	DIRECT_LPEP	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - DEMAND	400,016,630	PRI_DEM	1,568,113	-	-	-	1,568,113
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	423,490,945	PRI_CUST	-	464,057	-	-	464,057
364	POLES TOWERS & FIXTURES - SEC - DEMAND	71,345,545	SEC_DEM	330,268	-	-	-	330,268
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	234,101,061	SEC_CUST	-	256,745	-	-	256,745
365	OVERHEAD CONDUCTORS - PRI - DEMAND	407,855,598	PRI_DEM	1,598,843	-	-	-	1,598,843
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	381,356,122	PRI_CUST	-	417,887	-	-	417,887
365	OVERHEAD CONDUCTORS - SEC - DEMAND	100,186,538	SEC_DEM	463,777	-	-	-	463,777
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	132,499,606	SEC_CUST	-	145,316	-	-	145,316
366	UNDERGROUND CONDUIT - PRI - DEMAND	32,650,400	PRI_DEM	127,993	-	-	-	127,993
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	140,769,750	PRI_CUST	-	154,254	-	-	154,254
366	UNDERGROUND CONDUIT - SEC - DEMAND	13,760,663	SEC_DEM	63,700	-	-	-	63,700
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	13,560,187	SEC_CUST	-	14,872	-	-	14,872
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	96,031,546	PRI_DEM	376,455	-	-	-	376,455
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	414,032,805	PRI_CUST	-	453,693	-	-	453,693
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	40,472,943	SEC_DEM	187,355	-	-	-	187,355
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	39,883,300	SEC_CUST	-	43,741	-	-	43,741
368	LINE TRANSFORMERS - DEMAND	241,403,679	SEC_DEM	1,117,489	-	-	-	1,117,489
368	LINE TRANSFORMERS - CUSTOMER	268,757,321	XFRS	-	203,745	-	-	203,745
369	SERVICES - DEMAND	8,367,496	SRV_DEM	-	-	-	-	-
369	SERVICES - CUSTOMER	682,405,504	SERV	-	-	-	-	-
370	METERS - DIST DIRECT	310,034,996	METERS	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	9,428,000	AREALGT	-	9,428,000	-	-	9,428,000
373	STREET LIGHTING & SIGNAL SYSTEMS	115,370,000	STTRLGT	-	115,370,000	-	-	115,370,000
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	38,644,820	STTRLGT	-	38,644,820	-	-	38,644,820
	Sub-total	***5,329,823,905***		***8,368,861***	***166,238,673***	**-**	**-**	***174,607,535***
	General Plant							
389-399	GENERAL PLANT - DISTRIBUTION	756,879,756	LABOR	649,521	14,772,906	-	-	15,422,427
	Sub-total	***756,879,756***		***649,521***	***14,772,906***	**-**	**-**	***15,422,427***
	TOTAL PLANT-IN-SERVICE	**6,223,493,670**		**9,135,770**	**183,681,469**	**-**	**-**	**192,817,239**

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FUL	4 REV	7 TOTAL	8	9 DEM	10 CUS	11 FUL	12 REV	15 TOTAL	16
				Residential RS						Residential-Thermal Storage RTS					
Accumulated Reserve for Depreciation															
	Intangible Plant														
301-303	INTANGIBLE PLANT - DISTRIBUTION	71,730,801	LABOR	7,997,859	46,736,165	-	-	54,734,024		208,153	428,646	-	-	636,799	
	Sub-total	***71,730,801***		***7,997,859***	***46,736,165***	**-**	**-**	***54,734,024***		***208,153***	***428,646***	**-**	**-**	***636,799***	
	Distribution Plant														
360	LAND AND LAND RIGHTS	33,243,897	PLT_360	8,288,804	14,774,800	-	-	23,063,605		215,726	141,834	-	-	357,559	
361	STRUCTURES & IMPROVEMENTS - PRIMARY	15,400,000	PRI_DEM	7,807,085	-	-	-	7,807,085		203,188	-	-	-	203,188	
362	STATION EQUIPMENT	132,916,243	PRI_DEM	67,382,365	-	-	-	67,382,365		1,753,702	-	-	-	1,753,702	
362	STATION EQUIPMENT - DIRECT TO LPEP	1,996,632	DIRECT_LPEP	-	-	-	-	-		-	-	-	-	-	
364	POLES TOWERS & FIXTURES - PRI - DEMAND	121,844,156	PRI_DEM	61,769,331	-	-	-	61,769,331		1,607,617	-	-	-	1,607,617	
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	128,994,379	PRI_CUST	-	111,606,517	-	-	111,606,517		-	1,070,151	-	-	1,070,151	
364	POLES TOWERS & FIXTURES - SEC - DEMAND	21,878,247	SEC_DEM	13,097,272	-	-	-	13,097,272		340,871	-	-	-	340,871	
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	71,787,536	SEC_CUST	-	62,163,861	-	-	62,163,861		-	596,065	-	-	596,065	
365	OVERHEAD CONDUCTORS - PRI - DEMAND	108,550,990	PRI_DEM	55,030,313	-	-	-	55,030,313		1,432,226	-	-	-	1,432,226	
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	101,498,140	PRI_CUST	-	87,816,647	-	-	87,816,647		-	842,039	-	-	842,039	
365	OVERHEAD CONDUCTORS - SEC - DEMAND	26,664,702	SEC_DEM	15,962,652	-	-	-	15,962,652		415,446	-	-	-	415,446	
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	35,264,842	SEC_CUST	-	30,537,317	-	-	30,537,317		-	292,810	-	-	292,810	
366	UNDERGROUND CONDUIT - PRI - DEMAND	9,524,911	PRI_DEM	4,828,688	-	-	-	4,828,688		125,672	-	-	-	125,672	
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	41,065,937	PRI_CUST	-	35,530,434	-	-	35,530,434		-	340,687	-	-	340,687	
366	UNDERGROUND CONDUIT - SEC - DEMAND	4,014,318	SEC_DEM	2,403,146	-	-	-	2,403,146		62,545	-	-	-	62,545	
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	3,955,834	SEC_CUST	-	3,425,524	-	-	3,425,524		-	32,846	-	-	32,846	
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	31,197,879	PRI_DEM	15,815,877	-	-	-	15,815,877		411,626	-	-	-	411,626	
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	134,507,315	PRI_CUST	-	116,376,334	-	-	116,376,334		-	1,115,887	-	-	1,115,887	
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	13,148,492	SEC_DEM	7,871,260	-	-	-	7,871,260		204,858	-	-	-	204,858	
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	12,956,934	SEC_CUST	-	11,219,956	-	-	11,219,956		-	107,584	-	-	107,584	
368	LINE TRANSFORMERS - DEMAND	93,824,818	SEC_DEM	56,167,623	-	-	-	56,167,623		1,461,826	-	-	-	1,461,826	
368	LINE TRANSFORMERS - CUSTOMER	104,456,182	XFRS	-	69,489,103	-	-	69,489,103		-	607,554	-	-	607,554	
369	SERVICES - DEMAND	4,025,895	SRV_DEM	2,421,284	-	-	-	2,421,284		63,017	-	-	-	63,017	
369	SERVICES - CUSTOMER	328,329,105	SERV	-	274,465,267	-	-	274,465,267		-	2,599,378	-	-	2,599,378	
370	METERS - DIST DIRECT	212,352,206	METERS	-	157,123,765	-	-	157,123,765		-	1,743,608	-	-	1,743,608	
371	INSTALLATIONS ON CUST PREMISES	5,533,000	AREALGT	-	-	-	-	-		-	-	-	-	-	
373	STREET LIGHTING & SIGNAL SYSTEMS	57,265,000	STTRLGT	-	-	-	-	-		-	-	-	-	-	
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	11,143,683	STTRLGT	-	-	-	-	-		-	-	-	-	-	
	Sub-total	***1,867,341,271***		***318,845,699***	***974,529,526***	**-**	**-**	***1,293,375,225***		***8,298,320***	***9,490,442***	**-**	**-**	***17,788,762***	
	General Plant														
389-399	GENERAL PLANT - DISTRIBUTION	267,261,636	LABOR	29,799,206	174,134,174	-	-	203,933,380		775,558	1,597,091	-	-	2,372,649	
	Sub-total	***267,261,636***		***29,799,206***	***174,134,174***	**-**	**-**	***203,933,380***		***775,558***	***1,597,091***	**-**	**-**	***2,372,649***	
	TOTAL DEPRECIATION ACCRUAL	**2,206,333,708**		**356,642,764**	**1,195,399,864**	**-**	**-**	**1,552,042,628**		**9,282,031**	**11,516,179**	**-**	**-**	**20,798,210**	
	NET PLANT	**4,017,159,962**		**830,319,622**	**1,947,349,263**	**-**	**-**	**2,777,668,885**		**21,610,006**	**18,503,679**	**-**	**-**	**40,113,685**	

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 FUL	20 REV	23 TOTAL	24 DEM	25 CUS	26 FUL	27 REV	28 TOTAL	31 32
				Small General Service - Sec. Voltage GS-1					Large General Service - Sec. Voltage GS-3					
Accumulated Reserve for Depreciation														
	Intangible Plant													
301-303	INTANGIBLE PLANT - DISTRIBUTION	71,730,801	LABOR	1,002,377	5,490,773	-	-	6,493,150	4,055,626	1,927,324	-	-	5,982,949	
	Sub-total	***71,730,801***		***1,002,377***	***5,490,773***	***-***	***-***	***6,493,150***	***4,055,626***	***1,927,324***	***-***	***-***	***5,982,949***	
	Distribution Plant													
360	LAND AND LAND RIGHTS	33,243,897	PLT_360	1,038,841	1,807,898	-	-	2,846,739	4,203,161	454,903	-	-	4,658,063	
361	STRUCTURES & IMPROVEMENTS - PRIMARY	15,400,000	PRI_DEM	978,467	-	-	-	978,467	3,958,886	-	-	-	3,958,886	
362	STATION EQUIPMENT	132,916,243	PRI_DEM	8,445,076	-	-	-	8,445,076	34,168,849	-	-	-	34,168,849	
362	STATION EQUIPMENT - DIRECT TO LPEP	1,996,632	DIRECT_LPEP	-	-	-	-	-	-	-	-	-	-	
364	POLES TOWERS & FIXTURES - PRI - DEMAND	121,844,156	PRI_DEM	7,741,591	-	-	-	7,741,591	31,322,542	-	-	-	31,322,542	
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	128,994,379	PRI_CUST	-	13,243,847	-	-	13,243,847	-	2,679,016	-	-	2,679,016	
364	POLES TOWERS & FIXTURES - SEC - DEMAND	21,878,247	SEC_DEM	1,641,490	-	-	-	1,641,490	6,641,481	-	-	-	6,641,481	
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	71,787,536	SEC_CUST	-	7,376,708	-	-	7,376,708	-	1,492,189	-	-	1,492,189	
365	OVERHEAD CONDUCTORS - PRI - DEMAND	108,550,990	PRI_DEM	6,896,985	-	-	-	6,896,985	27,905,260	-	-	-	27,905,260	
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	101,498,140	PRI_CUST	-	10,420,809	-	-	10,420,809	-	2,107,962	-	-	2,107,962	
365	OVERHEAD CONDUCTORS - SEC - DEMAND	26,664,702	SEC_DEM	2,000,610	-	-	-	2,000,610	8,094,484	-	-	-	8,094,484	
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	35,264,842	SEC_CUST	-	3,623,727	-	-	3,623,727	-	733,021	-	-	733,021	
366	UNDERGROUND CONDUIT - PRI - DEMAND	9,524,911	PRI_DEM	605,183	-	-	-	605,183	2,448,574	-	-	-	2,448,574	
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	41,065,937	PRI_CUST	-	4,216,238	-	-	4,216,238	-	852,877	-	-	852,877	
366	UNDERGROUND CONDUIT - SEC - DEMAND	4,014,318	SEC_DEM	301,188	-	-	-	301,188	1,218,608	-	-	-	1,218,608	
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	3,955,834	SEC_CUST	-	406,492	-	-	406,492	-	82,227	-	-	82,227	
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	31,197,879	PRI_DEM	1,982,214	-	-	-	1,982,214	8,020,055	-	-	-	8,020,055	
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	134,507,315	PRI_CUST	-	13,809,860	-	-	13,809,860	-	2,793,512	-	-	2,793,512	
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	13,148,492	SEC_DEM	986,510	-	-	-	986,510	3,991,428	-	-	-	3,991,428	
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	12,956,934	SEC_CUST	-	1,331,422	-	-	1,331,422	-	269,325	-	-	269,325	
368	LINE TRANSFORMERS - DEMAND	93,824,818	SEC_DEM	7,039,525	-	-	-	7,039,525	28,481,978	-	-	-	28,481,978	
368	LINE TRANSFORMERS - CUSTOMER	104,456,182	XFRS	-	17,312,453	-	-	17,312,453	-	16,722,399	-	-	16,722,399	
369	SERVICES - DEMAND	4,025,895	SRV_DEM	303,461	-	-	-	303,461	1,227,806	-	-	-	1,227,806	
369	SERVICES - CUSTOMER	328,329,105	SERV	-	37,191,821	-	-	37,191,821	-	13,640,590	-	-	13,640,590	
370	METERS - DIST DIRECT	212,352,206	METERS	-	25,243,607	-	-	25,243,607	-	20,696,182	-	-	20,696,182	
371	INSTALLATIONS ON CUST PREMISES	5,533,000	AREALGT	-	-	-	-	-	-	-	-	-	-	
373	STREET LIGHTING & SIGNAL SYSTEMS	57,265,000	STTRLGT	-	-	-	-	-	-	-	-	-	-	
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	11,143,683	STTRLGT	-	-	-	-	-	-	-	-	-	-	
	Sub-total	***1,867,341,271***		***39,961,140***	***135,984,881***	***-***	***-***	***175,946,020***	***161,683,113***	***62,524,203***	***-***	***-***	***224,207,315***	
	General Plant													
389-399	GENERAL PLANT - DISTRIBUTION	267,261,636	LABOR	3,734,754	20,458,058	-	-	24,192,812	15,110,846	7,181,012	-	-	22,291,858	
	Sub-total	***267,261,636***		***3,734,754***	***20,458,058***	***-***	***-***	***24,192,812***	***15,110,846***	***7,181,012***	***-***	***-***	***22,291,858***	
	TOTAL DEPRECIATION ACCRUAL	**2,206,333,708**		**44,698,271**	**161,933,712**	**-**	**-**	**206,631,982**	**180,849,585**	**71,632,539**	**-**	**-**	**252,482,123**	
	NET PLANT	**4,017,159,962**		**104,064,501**	**253,036,950**	**-**	**-**	**357,101,450**	**421,045,858**	**92,225,727**	**-**	**-**	**513,271,586**	

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	33 DEM	34 CUS	35 FUL	36 REV	39 TOTAL	40 DEM	41 CUS	42 FUL	43 REV	44 TOTAL
				Large General Service - 12 KV LP-4					Large General Service - 69 KV or Higher LP-5				
	Accumulated Reserve for Depreciation												
	Intangible Plant												
301-303	INTANGIBLE PLANT - DISTRIBUTION	71,730,801	LABOR	1,908,109	189,041	-	-	2,097,150	-	98,869	-	-	98,869
	Sub-total	***71,730,801***		***1,908,109***	***189,041***	-	-	***2,097,150***	-	***98,869***	-	-	***98,869***
	Distribution Plant												
360	LAND AND LAND RIGHTS	33,243,897	PLT_360	1,923,534	17,906	-	-	1,941,440	-	5,209	-	-	5,209
361	STRUCTURES & IMPROVEMENTS - PRIMARY	15,400,000	PRI_DEM	2,358,709	-	-	-	2,358,709	-	-	-	-	-
362	STATION EQUIPMENT	132,916,243	PRI_DEM	20,357,837	-	-	-	20,357,837	-	-	-	-	-
362	STATION EQUIPMENT - DIRECT TO LPEP	1,996,632	DIRECT_LPEP	-	-	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - DEMAND	121,844,156	PRI_DEM	18,662,004	-	-	-	18,662,004	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	128,994,379	PRI_CUST	-	109,900	-	-	109,900	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - DEMAND	21,878,247	SEC_DEM	-	-	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	71,787,536	SEC_CUST	-	-	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - DEMAND	108,550,990	PRI_DEM	16,625,984	-	-	-	16,625,984	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	101,498,140	PRI_CUST	-	86,474	-	-	86,474	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - DEMAND	26,664,702	SEC_DEM	-	-	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	35,264,842	SEC_CUST	-	-	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - DEMAND	9,524,911	PRI_DEM	1,458,863	-	-	-	1,458,863	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	41,065,937	PRI_CUST	-	34,987	-	-	34,987	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - DEMAND	4,014,318	SEC_DEM	-	-	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	3,955,834	SEC_CUST	-	-	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	31,197,879	PRI_DEM	4,778,358	-	-	-	4,778,358	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	134,507,315	PRI_CUST	-	114,596	-	-	114,596	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	13,148,492	SEC_DEM	-	-	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	12,956,934	SEC_CUST	-	-	-	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - DEMAND	93,824,818	SEC_DEM	-	-	-	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - CUSTOMER	104,456,182	XFRS	-	-	-	-	-	-	-	-	-	-
369	SERVICES - DEMAND	4,025,895	SRV_DEM	-	-	-	-	-	-	-	-	-	-
369	SERVICES - CUSTOMER	328,329,105	SERV	-	-	-	-	-	-	-	-	-	-
370	METERS - DIST DIRECT	212,352,206	METERS	-	4,261,705	-	-	4,261,705	-	2,779,740	-	-	2,779,740
371	INSTALLATIONS ON CUST PREMISES	5,533,000	AREALGT	-	-	-	-	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	57,265,000	STTRLGT	-	-	-	-	-	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	11,143,683	STTRLGT	-	-	-	-	-	-	-	-	-	-
	Sub-total	***1,867,341,271***		***66,165,288***	***4,625,568***	-	-	***70,790,856***	-	***2,784,949***	-	-	***2,784,949***
	General Plant												
389-399	GENERAL PLANT - DISTRIBUTION	267,261,636	LABOR	7,109,418	704,349	-	-	7,813,767	-	368,376	-	-	368,376
	Sub-total	***267,261,636***		***7,109,418***	***704,349***	-	-	***7,813,767***	-	***368,376***	-	-	***368,376***
	TOTAL DEPRECIATION ACCRUAL	**2,206,333,708**		**75,182,815**	**5,518,957**	-	-	**80,701,772**	-	**3,252,194**	-	-	**3,252,194**
	NET PLANT	**4,017,159,962**		**189,440,353**	**4,267,300**	-	-	**193,707,653**	-	**2,052,724**	-	-	**2,052,724**

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	49	50	51	52	55	56	57	58	59	60	63	64
				Power Service to Electric Propulsion LPEP						Separate Meter General Space Heating Service GH-2					
				DEM	CUS	FUL	REV	TOTAL		DEM	CUS	FUL	REV	TOTAL	
Accumulated Reserve for Depreciation															
	Intangible Plant														
301-303	INTANGIBLE PLANT - DISTRIBUTION	71,730,801	LABOR	124,262	1,319	-	-	125,581		34,109	66,561	-	-	100,669	
	Sub-total	***71,730,801***		***124,262***	***1,319***	***-***	***-***	***125,581***		***34,109***	***66,561***	***-***	***-***	***100,669***	
	Distribution Plant														
360	LAND AND LAND RIGHTS	33,243,897	PLT_360	24,417	70	-	-	24,487		35,349	20,231	-	-	55,580	
361	STRUCTURES & IMPROVEMENTS - PRIMARY	15,400,000	PRI_DEM	-	-	-	-	-		33,295	-	-	-	33,295	
362	STATION EQUIPMENT	132,916,243	PRI_DEM	-	-	-	-	-		287,366	-	-	-	287,366	
362	STATION EQUIPMENT - DIRECT TO LPEP	1,996,632	DIRECT_LPEP	1,996,632	-	-	-	1,996,632		-	-	-	-	-	
364	POLES TOWERS & FIXTURES - PRI - DEMAND	121,844,156	PRI_DEM	-	-	-	-	-		263,428	-	-	-	263,428	
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	128,994,379	PRI_CUST	-	-	-	-	-		-	143,597	-	-	143,597	
364	POLES TOWERS & FIXTURES - SEC - DEMAND	21,878,247	SEC_DEM	-	-	-	-	-		55,856	-	-	-	55,856	
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	71,787,536	SEC_CUST	-	-	-	-	-		-	79,982	-	-	79,982	
365	OVERHEAD CONDUCTORS - PRI - DEMAND	108,550,990	PRI_DEM	-	-	-	-	-		234,688	-	-	-	234,688	
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	101,498,140	PRI_CUST	-	-	-	-	-		-	112,988	-	-	112,988	
365	OVERHEAD CONDUCTORS - SEC - DEMAND	26,664,702	SEC_DEM	-	-	-	-	-		68,076	-	-	-	68,076	
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	35,264,842	SEC_CUST	-	-	-	-	-		-	39,291	-	-	39,291	
366	UNDERGROUND CONDUIT - PRI - DEMAND	9,524,911	PRI_DEM	-	-	-	-	-		20,593	-	-	-	20,593	
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	41,065,937	PRI_CUST	-	-	-	-	-		-	45,715	-	-	45,715	
366	UNDERGROUND CONDUIT - SEC - DEMAND	4,014,318	SEC_DEM	-	-	-	-	-		10,249	-	-	-	10,249	
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	3,955,834	SEC_CUST	-	-	-	-	-		-	4,407	-	-	4,407	
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	31,197,879	PRI_DEM	-	-	-	-	-		67,450	-	-	-	67,450	
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	134,507,315	PRI_CUST	-	-	-	-	-		-	149,734	-	-	149,734	
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	13,148,492	SEC_DEM	-	-	-	-	-		33,569	-	-	-	33,569	
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	12,956,934	SEC_CUST	-	-	-	-	-		-	14,436	-	-	14,436	
368	LINE TRANSFORMERS - DEMAND	93,824,818	SEC_DEM	-	-	-	-	-		239,539	-	-	-	239,539	
368	LINE TRANSFORMERS - CUSTOMER	104,456,182	XFRS	-	-	-	-	-		-	245,485	-	-	245,485	
369	SERVICES - DEMAND	4,025,895	SRV_DEM	-	-	-	-	-		10,326	-	-	-	10,326	
369	SERVICES - CUSTOMER	328,329,105	SERV	-	-	-	-	-		-	432,050	-	-	432,050	
370	METERS - DIST DIRECT	212,352,206	METERS	-	37,451	-	-	37,451		-	466,149	-	-	466,149	
371	INSTALLATIONS ON CUST PREMISES	5,533,000	AREALGT	-	-	-	-	-		-	-	-	-	-	
373	STREET LIGHTING & SIGNAL SYSTEMS	57,265,000	STTRLGT	-	-	-	-	-		-	-	-	-	-	
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	11,143,683	STTRLGT	-	-	-	-	-		-	-	-	-	-	
	Sub-total	***1,867,341,271***		***2,021,048***	***37,521***	***-***	***-***	***2,058,569***		***1,359,785***	***1,754,065***	***-***	***-***	***3,113,850***	
	General Plant														
389-399	GENERAL PLANT - DISTRIBUTION	267,261,636	LABOR	462,988	4,913	-	-	467,902		127,085	247,998	-	-	375,083	
	Sub-total	***267,261,636***		***462,988***	***4,913***	***-***	***-***	***467,902***		***127,085***	***247,998***	***-***	***-***	***375,083***	
	TOTAL DEPRECIATION ACCRUAL	**2,206,333,708**		**2,608,299**	**43,753**	**-**	**-**	**2,652,052**		**1,520,978**	**2,068,624**	**-**	**-**	**3,589,602**	
	NET PLANT	**4,017,159,962**		**18,031,756**	**27,553**	**-**	**-**	**18,059,309**		**3,541,073**	**3,009,502**	**-**	**-**	**6,550,575**	

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	65 DEM	66 CUS	67 FUL	68 REV	71 TOTAL
				Street Lighting/Area Lighting SL/AL				
Accumulated Reserve for Depreciation								
	Intangible Plant							
301-303	INTANGIBLE PLANT - DISTRIBUTION	71,730,801	LABOR	61,556	1,400,054	-	-	1,461,610
	Sub-total	***71,730,801***		***61,556***	***1,400,054***	**-**	**-**	***1,461,610***
	Distribution Plant							
360	LAND AND LAND RIGHTS	33,243,897	PLT_360	64,045	227,169	-	-	291,214
361	STRUCTURES & IMPROVEMENTS - PRIMARY	15,400,000	PRI_DEM	60,370	-	-	-	60,370
362	STATION EQUIPMENT	132,916,243	PRI_DEM	521,048	-	-	-	521,048
362	STATION EQUIPMENT - DIRECT TO LPEP	1,996,632	DIRECT_LPEP	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - DEMAND	121,844,156	PRI_DEM	477,644	-	-	-	477,644
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	128,994,379	PRI_CUST	-	141,351	-	-	141,351
364	POLES TOWERS & FIXTURES - SEC - DEMAND	21,878,247	SEC_DEM	101,277	-	-	-	101,277
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	71,787,536	SEC_CUST	-	78,731	-	-	78,731
365	OVERHEAD CONDUCTORS - PRI - DEMAND	108,550,990	PRI_DEM	425,533	-	-	-	425,533
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	101,498,140	PRI_CUST	-	111,221	-	-	111,221
365	OVERHEAD CONDUCTORS - SEC - DEMAND	26,664,702	SEC_DEM	123,434	-	-	-	123,434
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	35,264,842	SEC_CUST	-	38,676	-	-	38,676
366	UNDERGROUND CONDUIT - PRI - DEMAND	9,524,911	PRI_DEM	37,339	-	-	-	37,339
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	41,065,937	PRI_CUST	-	45,000	-	-	45,000
366	UNDERGROUND CONDUIT - SEC - DEMAND	4,014,318	SEC_DEM	18,583	-	-	-	18,583
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	3,955,834	SEC_CUST	-	4,338	-	-	4,338
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	31,197,879	PRI_DEM	122,299	-	-	-	122,299
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	134,507,315	PRI_CUST	-	147,392	-	-	147,392
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	13,148,492	SEC_DEM	60,866	-	-	-	60,866
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	12,956,934	SEC_CUST	-	14,210	-	-	14,210
368	LINE TRANSFORMERS - DEMAND	93,824,818	SEC_DEM	434,327	-	-	-	434,327
368	LINE TRANSFORMERS - CUSTOMER	104,456,182	XFRS	-	79,188	-	-	79,188
369	SERVICES - DEMAND	4,025,895	SRV_DEM	-	-	-	-	-
369	SERVICES - CUSTOMER	328,329,105	SERV	-	-	-	-	-
370	METERS - DIST DIRECT	212,352,206	METERS	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	5,533,000	AREALGT	-	5,533,000	-	-	5,533,000
373	STREET LIGHTING & SIGNAL SYSTEMS	57,265,000	STTRLGT	-	57,265,000	-	-	57,265,000
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	11,143,683	STTRLGT	-	11,143,683	-	-	11,143,683
	Sub-total	***1,867,341,271***		***2,446,765***	***74,828,960***	**-**	**-**	***77,275,724***
	General Plant							
389-399	GENERAL PLANT - DISTRIBUTION	267,261,636	LABOR	229,352	5,216,457	-	-	5,445,810
	Sub-total	***267,261,636***		***229,352***	***5,216,457***	**-**	**-**	***5,445,810***
	TOTAL DEPRECIATION ACCRUAL	**2,206,333,708**		**2,737,673**	**81,445,471**	**-**	**-**	**84,183,144**
	NET PLANT	**4,017,159,962**		**6,398,096**	**102,235,999**	**-**	**-**	**108,634,095**

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	1	2	3	4	7	8	9	10	11	12	15	16
				Residential RS						Residential-Thermal Storage RTS					
				DEM	CUS	FUL	REV	TOTAL		DEM	CUS	FUL	REV	TOTAL	
Rate Base Adjustments															
	Additions														
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	TOTDPLT	-	-	-	-	-		-	-	-	-	-	
RB ADJ	CASH WORKING CAPITAL - O&M	7,032,717	OMEXCLUNCOI	1,012,605	4,173,038	-	-	5,185,644		26,354	39,217	-	-	65,572	
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	16,784,177	TOTDPLT	3,424,084	8,063,218	-	-	11,487,303		89,116	77,718	-	-	166,834	
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(6,880,197)	TOTDPLT	(1,403,606)	(3,305,288)	-	-	(4,708,894)		(36,530)	(31,858)	-	-	(68,389)	
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	LABOR	-	-	-	-	-		-	-	-	-	-	
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	23,926	TOTDPLT	4,881	11,494	-	-	16,375		127	111	-	-	238	
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	3,111,544	TOTDPLT	634,776	1,494,804	-	-	2,129,580		16,521	14,408	-	-	30,929	
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	26,186,994	TOTDPLT	5,342,322	12,580,387	-	-	17,922,710		139,040	121,258	-	-	260,298	
	Sub-total	***46,259,161***		***9,015,062***	***23,017,655***	**-**	**-**	***32,032,718***		***234,627***	***220,854***	**-**	**-**	***455,481***	
	Deductions														
RB ADJ	CIAC - DISTRIBUTION	93,815,000	TOTDPLT	19,138,888	45,069,284	-	-	64,208,172		498,111	434,406	-	-	932,517	
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(601,244,295)	TOTDPLT	(122,657,862)	(288,841,332)	-	-	(411,499,195)		(3,192,309)	(2,784,034)	-	-	(5,976,343)	
RB ADJ	ARCS AND MARCS - GENERAL	(57,969,209)	LABOR	(6,463,466)	(37,769,806)	-	-	(44,233,272)		(168,219)	(346,410)	-	-	(514,629)	
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(328,316,540)	TOTDPLT	(66,978,773)	(157,725,217)	-	-	(224,703,990)		(1,743,198)	(1,520,255)	-	-	(3,263,453)	
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	1,572,599	LABOR	175,342	1,024,626	-	-	1,199,968		4,563	9,397	-	-	13,961	
RB ADJ	CUSTOMER ADVANCES	(79,644)	ADVANCES	-	-	-	-	-		-	-	-	-	-	
RB ADJ	CUSTOMER DEPOSITS	(15,124,985)	DEPOSIT	-	(6,375,137)	-	-	(6,375,137)		-	(33,748)	-	-	(33,748)	
	Sub-total	***(907,347,074)***		***(176,785,870)***	***(444,617,584)***	**-**	**-**	***(621,403,454)***		***(4,601,052)***	***(4,240,643)***	**-**	**-**	***(8,841,695)***	
	TOTAL RATE BASE ADJ.	**(861,087,913)**		**(167,770,808)**	**(421,599,929)**	**-**	**-**	**(589,370,737)**		**(4,366,425)**	**(4,019,790)**	**-**	**-**	**(8,386,215)**	
TOTAL RATE BASE		**3,156,072,049**		**662,548,814**	**1,525,749,335**	**-**	**-**	**2,188,298,149**		**17,243,581**	**14,483,889**	**-**	**-**	**31,727,470**	

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 FUL	20 REV	23 TOTAL	24 DEM	25 CUS	26 FUL	27 REV	28 TOTAL	31 32
				Small General Service - Sec. Voltage GS-1					Large General Service - Sec. Voltage GS-3					
Rate Base Adjustments														
	Additions													
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	TOTDPLT	-	-	-	-	-	-	-	-	-	-	
RB ADJ	CASH WORKING CAPITAL - O&M	7,032,717	OMEXCLUNCOI	126,910	506,957	-	-	633,867	513,481	169,593	-	-	683,074	
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	16,784,177	TOTDPLT	429,143	1,091,363	-	-	1,520,506	1,736,315	440,391	-	-	2,176,706	
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(6,880,197)	TOTDPLT	(175,915)	(447,373)	-	-	(623,288)	(711,753)	(180,526)	-	-	(892,279)	
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	LABOR	-	-	-	-	-	-	-	-	-	-	
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	23,926	TOTDPLT	612	1,556	-	-	2,168	2,475	628	-	-	3,103	
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	3,111,544	TOTDPLT	79,557	202,323	-	-	281,880	321,888	81,642	-	-	403,530	
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	26,186,994	TOTDPLT	669,557	1,702,766	-	-	2,372,323	2,709,032	687,106	-	-	3,396,139	
	Sub-total	***46,259,161***		***1,129,864***	***3,057,591***	**-**	**-**	***4,187,455***	***4,571,438***	***1,198,835***	**-**	**-**	***5,770,273***	
	Deductions													
RB ADJ	CIAC - DISTRIBUTION	93,815,000	TOTDPLT	2,398,689	6,100,165	-	-	8,498,855	9,705,118	2,461,561	-	-	12,166,679	
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(601,244,295)	TOTDPLT	(15,372,790)	(39,094,916)	-	-	(54,467,706)	(62,198,440)	(15,775,726)	-	-	(77,974,166)	
RB ADJ	ARCS AND MARCS - GENERAL	(57,969,209)	LABOR	(810,070)	(4,437,365)	-	-	(5,247,435)	(3,277,552)	(1,557,566)	-	-	(4,835,117)	
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(328,316,540)	TOTDPLT	(8,394,493)	(21,348,240)	-	-	(29,742,733)	(33,964,192)	(8,614,522)	-	-	(42,578,713)	
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	1,572,599	LABOR	21,976	120,378	-	-	142,353	88,914	42,254	-	-	131,168	
RB ADJ	CUSTOMER ADVANCES	(79,644)	ADVANCES	-	(66,244)	-	-	(66,244)	-	(13,400)	-	-	(13,400)	
RB ADJ	CUSTOMER DEPOSITS	(15,124,985)	DEPOSIT	-	(3,289,657)	-	-	(3,289,657)	-	(4,982,729)	-	-	(4,982,729)	
	Sub-total	***(907,347,074)***		***(22,156,689)***	***(62,015,878)***	**-**	**-**	***(84,172,567)***	***(89,646,151)***	***(28,440,127)***	**-**	**-**	***(118,086,279)***	
	TOTAL RATE BASE ADJ.	**(861,087,913)**		**(21,026,825)**	**(58,958,287)**	**-**	**-**	**(79,985,112)**	**(85,074,713)**	**(27,241,293)**	**-**	**-**	**(112,316,006)**	
TOTAL RATE BASE		**3,156,072,049**		**83,037,676**	**194,078,663**	**-**	**-**	**277,116,339**	**335,971,145**	**64,984,435**	**-**	**-**	**400,955,580**	

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	33	34	35	36	39	40	41	42	43	44	47	48
				Large General Service - 12 KV LP-4						Large General Service - 69 KV or Higher LP-5					
				DEM	CUS	FUL	REV	TOTAL		DEM	CUS	FUL	REV	TOTAL	
Rate Base Adjustments															
	Additions														
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	TOTDPLT	-	-	-	-	-		-	-	-	-	-	
RB ADJ	CASH WORKING CAPITAL - O&M	7,032,717	OMEXCLUNCOI	242,199	14,717	-	-	256,916		-	7,614	-	-	7,614	
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	16,784,177	TOTDPLT	758,464	23,401	-	-	781,865		-	12,827	-	-	12,827	
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(6,880,197)	TOTDPLT	(310,911)	(9,593)	-	-	(320,504)		-	(5,258)	-	-	(5,258)	
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	LABOR	-	-	-	-	-		-	-	-	-	-	
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	23,926	TOTDPLT	1,081	33	-	-	1,115		-	18	-	-	18	
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	3,111,544	TOTDPLT	140,608	4,338	-	-	144,947		-	2,378	-	-	2,378	
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	26,186,994	TOTDPLT	1,183,370	36,511	-	-	1,219,881		-	20,013	-	-	20,013	
	Sub-total	***46,259,161***		***2,014,812***	***69,408***	**-**	**-**	***2,084,220***		**-**	***37,592***	**-**	**-**	***37,592***	
	Deductions														
RB ADJ	CIAC - DISTRIBUTION	93,815,000	TOTDPLT	4,239,428	130,801	-	-	4,370,229		-	71,695	-	-	71,695	
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(601,244,295)	TOTDPLT	(27,169,772)	(838,279)	-	-	(28,008,051)		-	(459,481)	-	-	(459,481)	
RB ADJ	ARCS AND MARCS - GENERAL	(57,969,209)	LABOR	(1,542,037)	(152,774)	-	-	(1,694,811)		-	(79,901)	-	-	(79,901)	
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(328,316,540)	TOTDPLT	(14,836,375)	(457,752)	-	-	(15,294,127)		-	(250,905)	-	-	(250,905)	
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	1,572,599	LABOR	41,833	4,144	-	-	45,977		-	2,168	-	-	2,168	
RB ADJ	CUSTOMER ADVANCES	(79,644)	ADVANCES	-	-	-	-	-		-	-	-	-	-	
RB ADJ	CUSTOMER DEPOSITS	(15,124,985)	DEPOSIT	-	(389,443)	-	-	(389,443)		-	-	-	-	-	
	Sub-total	***(907,347,074)***		***(39,266,923)***	***(1,703,303)***	**-**	**-**	***(40,970,226)***		**-**	***(716,425)***	**-**	**-**	***(716,425)***	
	TOTAL RATE BASE ADJ.	**(861,087,913)**		**(37,252,111)**	**(1,633,895)**	**-**	**-**	**(38,886,006)**		**-**	**(678,833)**	**-**	**-**	**(678,833)**	
TOTAL RATE BASE		**3,156,072,049**		**152,188,242**	**2,633,405**	**-**	**-**	**154,821,648**		**-**	**1,373,891**	**-**	**-**	**1,373,891**	

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	49 DEM	50 CUS	51 FUL	52 REV	55 TOTAL	56	57 DEM	58 CUS	59 FUL	60 REV	63 TOTAL	64
				Power Service to Electric Propulsion LPEP						Separate Meter General Space Heating Service GH-2					
Rate Base Adjustments															
	Additions														
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	TOTDPLT	-	-	-	-	-		-	-	-	-	-	
RB ADJ	CASH WORKING CAPITAL - O&M	7,032,717	OMEXCLUNCOI	12,989	102	-	-	13,091		4,318	6,076	-	-	10,394	
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	16,784,177	TOTDPLT	60,122	173	-	-	60,295		14,603	13,380	-	-	27,983	
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(6,880,197)	TOTDPLT	(24,645)	(71)	-	-	(24,716)		(5,986)	(5,485)	-	-	(11,471)	
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	LABOR	-	-	-	-	-		-	-	-	-	-	
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	23,926	TOTDPLT	86	0	-	-	86		21	19	-	-	40	
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	3,111,544	TOTDPLT	11,146	32	-	-	11,178		2,707	2,480	-	-	5,188	
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	26,186,994	TOTDPLT	93,804	270	-	-	94,074		22,783	20,876	-	-	43,659	
	Sub-total	***46,259,161***		***153,502***	***506***	***-***	***-***	***154,008***		***38,447***	***37,347***	***-***	***-***	***75,793***	
	Deductions														
RB ADJ	CIAC - DISTRIBUTION	93,815,000	TOTDPLT	336,054	966	-	-	337,020		81,622	74,788	-	-	156,410	
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(601,244,295)	TOTDPLT	(2,153,712)	(6,190)	-	-	(2,159,902)		(523,100)	(479,304)	-	-	(1,002,405)	
RB ADJ	ARCS AND MARCS - GENERAL	(57,969,209)	LABOR	(100,422)	(1,066)	-	-	(101,488)		(27,565)	(53,791)	-	-	(81,356)	
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(328,316,540)	TOTDPLT	(1,176,060)	(3,380)	-	-	(1,179,440)		(285,645)	(261,730)	-	-	(547,375)	
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	1,572,599	LABOR	2,724	29	-	-	2,753		748	1,459	-	-	2,207	
RB ADJ	CUSTOMER ADVANCES	(79,644)	ADVANCES	-	-	-	-	-		-	-	-	-	-	
RB ADJ	CUSTOMER DEPOSITS	(15,124,985)	DEPOSIT	-	-	-	-	-		-	(31,304)	-	-	(31,304)	
	Sub-total	***(907,347,074)***		***(3,091,416)***	***(9,642)***	***-***	***-***	***(3,101,058)***		***(753,941)***	***(749,882)***	***-***	***-***	***(1,503,822)***	
	TOTAL RATE BASE ADJ.	**(861,087,913)**		**(2,937,914)**	**(9,136)**	**-**	**-**	**(2,947,050)**		**(715,494)**	**(712,535)**	**-**	**-**	**(1,428,029)**	
TOTAL RATE BASE		**3,156,072,049**		**15,093,842**	**18,417**	**-**	**-**	**15,112,259**		**2,825,579**	**2,296,967**	**-**	**-**	**5,122,546**	

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	65 DEM	66 CUS	67 FUL	68 REV	71 TOTAL
				Street Lighting/Area Lighting SL/AL				
Rate Base Adjustments								
	Additions							
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	TOTDPLT	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M	7,032,717	OMEXCLUNCOI	7,802	168,744	-	-	176,546
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	16,784,177	TOTDPLT	26,354	523,503	-	-	549,858
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(6,880,197)	TOTDPLT	(10,803)	(214,595)	-	-	(225,398)
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	LABOR	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	23,926	TOTDPLT	38	746	-	-	784
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	3,111,544	TOTDPLT	4,886	97,050	-	-	101,936
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	26,186,994	TOTDPLT	41,119	816,780	-	-	857,898
	Sub-total	***46,259,161***		***69,395***	***1,392,227***	**-**	**-**	***1,461,622***
	Deductions							
RB ADJ	CIAC - DISTRIBUTION	93,815,000	TOTDPLT	147,308	2,926,116	-	-	3,073,423
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(601,244,295)	TOTDPLT	(944,071)	(18,752,975)	-	-	(19,697,046)
RB ADJ	ARCS AND MARCS - GENERAL	(57,969,209)	LABOR	(49,747)	(1,131,453)	-	-	(1,181,199)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(328,316,540)	TOTDPLT	(515,521)	(10,240,283)	-	-	(10,755,804)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	1,572,599	LABOR	1,350	30,694	-	-	32,044
RB ADJ	CUSTOMER ADVANCES	(79,644)	ADVANCES	-	-	-	-	-
RB ADJ	CUSTOMER DEPOSITS	(15,124,985)	DEPOSIT	-	(22,968)	-	-	(22,968)
	Sub-total	***(907,347,074)***		***(1,360,681)***	***(27,190,868)***	**-**	**-**	***(28,551,549)***
	TOTAL RATE BASE ADJ.	**(861,087,913)**		**(1,291,286)**	**(25,798,641)**	**-**	**-**	**(27,089,927)**
TOTAL RATE BASE		**3,156,072,049**		**5,106,810**	**76,437,358**	**-**	**-**	**81,544,168**

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	1	2	3	4	7	8	9	10	11	12	15	16
				Residential RS						Residential-Thermal Storage RTS					
				DEM	CUS	FUL	REV	TOTAL		DEM	CUS	FUL	REV	TOTAL	
EXPENSES															
O & M Expenses															
	Distribution Operation Expenses														
580	SUPERVISION AND ENGINEERING	21,032,114	DISTOPLBR	2,965,895	12,306,304	-	-	15,272,199		77,191	123,130	-	-	200,321	
581	LOAD DISPATCHING	240,659	PLT_360_2	110,591	14,076	-	-	124,666		2,878	135	-	-	3,013	
582	STATION EXPENSES	497,232	PLT_360_2	228,494	29,082	-	-	257,576		5,947	279	-	-	6,226	
583	OVERHEAD LINES	18,430,970	PLT_364_5	4,311,989	8,534,173	-	-	12,846,161		112,224	81,831	-	-	194,055	
584	UNDERGROUND LINES	4,473,570	PLT_366_7	552,452	2,975,909	-	-	3,528,361		14,378	28,535	-	-	42,913	
585	STREET LIGHTING & SIGNAL SYSTEMS	514,383	STTRLGT	-	-	-	-	-		-	-	-	-	-	
586	METER EXPENSE	5,252,719	METERS	-	3,886,595	-	-	3,886,595		-	43,130	-	-	43,130	
587	CUSTOMER INSTALLATION EXPENSE	5,012,697	PLT_369	36,519	4,139,583	-	-	4,176,102		950	39,205	-	-	40,155	
588	MISC. DISTRIBUTION EXPENSE	16,523,263	DPLT	3,357,427	7,948,531	-	-	11,305,958		87,381	76,618	-	-	163,999	
589	RENTS	6,900,640	DPLT	1,402,168	3,319,559	-	-	4,721,727		36,493	31,998	-	-	68,491	
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	(1,705,946)	LABOR	(190,210)	(1,111,508)	-	-	(1,301,718)		(4,950)	(10,194)	-	-	(15,145)	
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(3,928,379)	LABOR	(438,007)	(2,559,534)	-	-	(2,997,541)		(11,400)	(23,475)	-	-	(34,875)	
PROFORMA	RATE CASE EXPENSES	928,000	TOTPLT	176,991	468,623	-	-	645,614		4,606	4,476	-	-	9,083	
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	202,000	DEPOSIT	-	85,142	-	-	85,142		-	451	-	-	451	
	Sub-total	***74,373,922***		***12,514,308***	***40,036,535***	**-**	**-**	***52,550,842***		***325,699***	***396,119***	**-**	**-**	***721,818***	
	Distribution Maintenance Expenses														
590	SUPERVISION AND ENGINEERING	428,700	DMAINTLBR	110,463	155,857	-	-	266,319		2,875	1,490	-	-	4,365	
591	STRUCTURES	21,811	PLT_360_2	10,023	1,276	-	-	11,298		261	12	-	-	273	
592	STATION EQUIPMENT	9,229,997	PLT_360_2	4,241,485	539,843	-	-	4,781,328		110,389	5,182	-	-	115,572	
593	OVERHEAD LINES	67,152,350	PLT_364_5	15,710,522	31,093,847	-	-	46,804,369		408,884	298,147	-	-	707,031	
593.5	OVERHEAD LINES - SERVICES - DEMAND	15,715	SRV_DEM	9,451	-	-	-	9,451		246	-	-	-	246	
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	1,281,631	SERV	-	1,071,373	-	-	1,071,373		-	10,147	-	-	10,147	
594	UNDERGROUND LINES	3,100,362	PLT_366_7	382,871	2,062,423	-	-	2,445,294		9,965	19,776	-	-	29,740	
594.3 &594.6	UNDERGROUND LINES - SERVICES - DEMAND	23,040	SRV_DEM	13,857	-	-	-	13,857		361	-	-	-	361	
594.3 &594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	1,879,034	SERV	-	1,570,770	-	-	1,570,770		-	14,876	-	-	14,876	
595	LINE TRANSFORMERS - DEMAND	764,988	SEC_DEM	457,955	-	-	-	457,955		11,919	-	-	-	11,919	
595	LINE TRANSFORMERS - CUSTOMER	851,669	XFRS	-	566,570	-	-	566,570		-	4,954	-	-	4,954	
596	STREET LIGHT & SIGNAL SYSTEMS	2,394,318	STTRLGT	-	-	-	-	-		-	-	-	-	-	
597	METERS	2,441,397	METERS	-	1,806,440	-	-	1,806,440		-	20,046	-	-	20,046	
598	MISCELLANEOUS DISTRIB. PLANT	1,025,967	DPLT	208,470	493,542	-	-	702,013		5,426	4,757	-	-	10,183	
	Sub-total	***90,610,978***		***21,145,097***	***39,361,940***	**-**	**-**	***60,507,038***		***550,325***	***379,387***	**-**	**-**	***929,712***	
	Total Distribution	***164,984,901***		***33,659,405***	***79,398,475***	**-**	**-**	***113,057,880***		***876,024***	***775,505***	**-**	**-**	***1,651,529***	

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	17	18	19	20	23 24	25	26	27	28	31 32
				Small General Service - Sec. Voltage GS-1					Large General Service - Sec. Voltage GS-3				
				DEM	CUS	FUL	REV	TOTAL	DEM	CUS	FUL	REV	TOTAL
EXPENSES													
O & M Expenses													
	Distribution Operation Expenses												
580	SUPERVISION AND ENGINEERING	21,032,114	DISTOPLBR	371,718	1,674,238	-	-	2,045,956	1,503,972	784,515	-	-	2,288,487
581	LOAD DISPATCHING	240,659	PLT_360_2	13,860	1,722	-	-	15,583	56,079	433	-	-	56,513
582	STATION EXPENSES	497,232	PLT_360_2	28,637	3,559	-	-	32,196	115,867	895	-	-	116,762
583	OVERHEAD LINES	18,430,970	PLT_364_5	540,424	1,012,712	-	-	1,553,136	2,186,562	204,855	-	-	2,391,417
584	UNDERGROUND LINES	4,473,570	PLT_366_7	69,239	353,138	-	-	422,377	280,142	71,434	-	-	351,576
585	STREET LIGHTING & SIGNAL SYSTEMS	514,383	STTRLGT	-	-	-	-	-	-	-	-	-	-
586	METER EXPENSE	5,252,719	METERS	-	624,423	-	-	624,423	-	511,938	-	-	511,938
587	CUSTOMER INSTALLATION EXPENSE	5,012,697	PLT_369	4,577	560,940	-	-	565,517	18,518	205,732	-	-	224,250
588	MISC. DISTRIBUTION EXPENSE	16,523,263	DPLT	420,789	1,077,550	-	-	1,498,339	1,702,514	437,265	-	-	2,139,779
589	RENTS	6,900,640	DPLT	175,735	450,019	-	-	625,754	711,024	182,616	-	-	893,640
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	(1,705,946)	LABOR	(23,839)	(130,585)	-	-	(154,424)	(96,453)	(45,837)	-	-	(142,290)
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(3,928,379)	LABOR	(54,896)	(300,705)	-	-	(355,601)	(222,109)	(105,551)	-	-	(327,660)
PROFORMA	RATE CASE EXPENSES	928,000	TOTPLT	22,182	61,877	-	-	84,060	89,750	24,433	-	-	114,183
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	202,000	DEPOSIT	-	43,935	-	-	43,935	-	66,546	-	-	66,546
	Sub-total	***74,373,922***		***1,568,426***	***5,432,823***	-	-	***7,001,250***	***6,345,867***	***2,339,276***	-	-	***8,685,142***
	Distribution Maintenance Expenses												
590	SUPERVISION AND ENGINEERING	428,700	DMAINTLBR	13,844	20,483	-	-	34,327	56,014	7,173	-	-	63,187
591	STRUCTURES	21,811	PLT_360_2	1,256	156	-	-	1,412	5,082	39	-	-	5,122
592	STATION EQUIPMENT	9,229,997	PLT_360_2	531,588	66,057	-	-	597,645	2,150,810	16,621	-	-	2,167,431
593	OVERHEAD LINES	67,152,350	PLT_364_5	1,969,010	3,689,768	-	-	5,658,778	7,966,631	746,380	-	-	8,713,012
593.5	OVERHEAD LINES - SERVICES - DEMAND	15,715	SRV_DEM	1,185	-	-	-	1,185	4,793	-	-	-	4,793
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	1,281,631	SERV	-	145,178	-	-	145,178	-	53,246	-	-	53,246
594	UNDERGROUND LINES	3,100,362	PLT_366_7	47,985	244,739	-	-	292,724	194,150	49,507	-	-	243,656
594.3 &594.6	UNDERGROUND LINES - SERVICES - DEMAND	23,040	SRV_DEM	1,737	-	-	-	1,737	7,027	-	-	-	7,027
594.3 &594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	1,879,034	SERV	-	212,850	-	-	212,850	-	78,065	-	-	78,065
595	LINE TRANSFORMERS - DEMAND	764,988	SEC_DEM	57,396	-	-	-	57,396	232,224	-	-	-	232,224
595	LINE TRANSFORMERS - CUSTOMER	851,669	XFRS	-	141,155	-	-	141,155	-	136,344	-	-	136,344
596	STREET LIGHT & SIGNAL SYSTEMS	2,394,318	STTRLGT	-	-	-	-	-	-	-	-	-	-
597	METERS	2,441,397	METERS	-	290,224	-	-	290,224	-	237,942	-	-	237,942
598	MISCELLANEOUS DISTRIB. PLANT	1,025,967	DPLT	26,128	66,908	-	-	93,035	105,713	27,151	-	-	132,864
	Sub-total	***90,610,978***		***2,650,129***	***4,877,516***	-	-	***7,527,645***	***10,722,444***	***1,352,469***	-	-	***12,074,913***
	Total Distribution	***164,984,901***		***4,218,555***	***10,310,339***	-	-	***14,528,895***	***17,068,311***	***3,691,744***	-	-	***20,760,055***

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	33 DEM	34 CUS	35 FUL	36 REV	39 TOTAL	40 DEM	41 CUS	42 FUL	43 REV	44 TOTAL
				Large General Service - 12 KV LP-4					Large General Service - 69 KV or Higher LP-5				
EXPENSES													
O & M Expenses													
	Distribution Operation Expenses												
580	SUPERVISION AND ENGINEERING	21,032,114	DISTOPLBR	688,712	104,043	-	-	792,755	-	64,957	-	-	64,957
581	LOAD DISPATCHING	240,659	PLT_360_2	32,859	17	-	-	32,876	-	5	-	-	5
582	STATION EXPENSES	497,232	PLT_360_2	67,891	35	-	-	67,926	-	10	-	-	10
583	OVERHEAD LINES	18,430,970	PLT_364_5	1,041,598	5,772	-	-	1,047,370	-	-	-	-	-
584	UNDERGROUND LINES	4,473,570	PLT_366_7	111,445	2,673	-	-	114,118	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	514,383	STTRLGT	-	-	-	-	-	-	-	-	-	-
586	METER EXPENSE	5,252,719	METERS	-	105,417	-	-	105,417	-	68,759	-	-	68,759
587	CUSTOMER INSTALLATION EXPENSE	5,012,697	PLT_369	-	-	-	-	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	16,523,263	DPLT	742,919	23,291	-	-	766,210	-	12,807	-	-	12,807
589	RENTS	6,900,640	DPLT	310,267	9,727	-	-	319,994	-	5,349	-	-	5,349
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	(1,705,946)	LABOR	(45,380)	(4,496)	-	-	(49,876)	-	(2,351)	-	-	(2,351)
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(3,928,379)	LABOR	(104,499)	(10,353)	-	-	(114,852)	-	(5,415)	-	-	(5,415)
PROFORMA	RATE CASE EXPENSES	928,000	TOTPLT	39,459	1,459	-	-	40,918	-	791	-	-	791
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	202,000	DEPOSIT	-	5,201	-	-	5,201	-	-	-	-	-
	Sub-total	***74,373,922***		***2,885,271***	***242,787***	-	-	***3,128,057***	-	***144,912***	-	-	***144,912***
	Distribution Maintenance Expenses												
590	SUPERVISION AND ENGINEERING	428,700	DMAINTLBR	27,167	213	-	-	27,380	-	83	-	-	83
591	STRUCTURES	21,811	PLT_360_2	2,978	2	-	-	2,980	-	0	-	-	0
592	STATION EQUIPMENT	9,229,997	PLT_360_2	1,260,237	654	-	-	1,260,891	-	190	-	-	190
593	OVERHEAD LINES	67,152,350	PLT_364_5	3,795,012	21,031	-	-	3,816,043	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - DEMAND	15,715	SRV_DEM	-	-	-	-	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	1,281,631	SERV	-	-	-	-	-	-	-	-	-	-
594	UNDERGROUND LINES	3,100,362	PLT_366_7	77,236	1,852	-	-	79,088	-	-	-	-	-
594.3 &594.6	UNDERGROUND LINES - SERVICES - DEMAND	23,040	SRV_DEM	-	-	-	-	-	-	-	-	-	-
594.3 &594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	1,879,034	SERV	-	-	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - DEMAND	764,988	SEC_DEM	-	-	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - CUSTOMER	851,669	XFRS	-	-	-	-	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	2,394,318	STTRLGT	-	-	-	-	-	-	-	-	-	-
597	METERS	2,441,397	METERS	-	48,996	-	-	48,996	-	31,958	-	-	31,958
598	MISCELLANEOUS DISTRIB. PLANT	1,025,967	DPLT	46,130	1,446	-	-	47,576	-	795	-	-	795
	Sub-total	***90,610,978***		***5,208,759***	***74,194***	-	-	***5,282,953***	-	***33,028***	-	-	***33,028***
	Total Distribution	***164,984,901***		***8,094,030***	***316,981***	-	-	***8,411,011***	-	***177,940***	-	-	***177,940***

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	49 DEM	50 CUS	51 FUL	52 REV	55 TOTAL	56	57 DEM	58 CUS	59 FUL	60 REV	63 TOTAL	64
				Power Service to Electric Propulsion LPEP						Separate Meter General Space Heating Service GH-2					
EXPENSES															
O & M Expenses															
	Distribution Operation Expenses														
580	SUPERVISION AND ENGINEERING	21,032,114	DISTOPLBR	18,016	875	-	-	18,891		12,649	23,025	-	-	35,673	
581	LOAD DISPATCHING	240,659	PLT_360_2	6,441	0	-	-	6,441		472	19	-	-	491	
582	STATION EXPENSES	497,232	PLT_360_2	13,307	0	-	-	13,307		974	40	-	-	1,014	
583	OVERHEAD LINES	18,430,970	PLT_364_5	-	-	-	-	-		18,389	10,980	-	-	29,370	
584	UNDERGROUND LINES	4,473,570	PLT_366_7	-	-	-	-	-		2,356	3,829	-	-	6,185	
585	STREET LIGHTING & SIGNAL SYSTEMS	514,383	STTRLGT	-	-	-	-	-		-	-	-	-	-	
586	METER EXPENSE	5,252,719	METERS	-	926	-	-	926		-	11,531	-	-	11,531	
587	CUSTOMER INSTALLATION EXPENSE	5,012,697	PLT_369	-	-	-	-	-		156	6,516	-	-	6,672	
588	MISC. DISTRIBUTION EXPENSE	16,523,263	DPLT	60,031	173	-	-	60,204		14,318	13,228	-	-	27,546	
589	RENTS	6,900,640	DPLT	25,071	72	-	-	25,143		5,980	5,524	-	-	11,504	
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	(1,705,946)	LABOR	(2,955)	(31)	-	-	(2,987)		(811)	(1,583)	-	-	(2,394)	
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(3,928,379)	LABOR	(6,805)	(72)	-	-	(6,878)		(1,868)	(3,645)	-	-	(5,513)	
PROFORMA	RATE CASE EXPENSES	928,000	TOTPLT	3,078	11	-	-	3,088		755	757	-	-	1,512	
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	202,000	DEPOSIT	-	-	-	-	-		-	418	-	-	418	
	Sub-total	***74,373,922***		***116,183***	***1,953***	***-***	***-***	***118,137***		***53,370***	***70,640***	***-***	***-***	***124,009***	
	Distribution Maintenance Expenses														
590	SUPERVISION AND ENGINEERING	428,700	DMAINTLBR	2,925	1	-	-	2,926		471	239	-	-	710	
591	STRUCTURES	21,811	PLT_360_2	584	0	-	-	584		43	2	-	-	44	
592	STATION EQUIPMENT	9,229,997	PLT_360_2	247,012	3	-	-	247,015		18,089	739	-	-	18,828	
593	OVERHEAD LINES	67,152,350	PLT_364_5	-	-	-	-	-		67,001	40,007	-	-	107,007	
593.5	OVERHEAD LINES - SERVICES - DEMAND	15,715	SRV_DEM	-	-	-	-	-		40	-	-	-	40	
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	1,281,631	SERV	-	-	-	-	-		-	1,687	-	-	1,687	
594	UNDERGROUND LINES	3,100,362	PLT_366_7	-	-	-	-	-		1,633	2,654	-	-	4,286	
594.3 &594.6	UNDERGROUND LINES - SERVICES - DEMAND	23,040	SRV_DEM	-	-	-	-	-		59	-	-	-	59	
594.3 &594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	1,879,034	SERV	-	-	-	-	-		-	2,473	-	-	2,473	
595	LINE TRANSFORMERS - DEMAND	764,988	SEC_DEM	-	-	-	-	-		1,953	-	-	-	1,953	
595	LINE TRANSFORMERS - CUSTOMER	851,669	XFRS	-	-	-	-	-		-	2,002	-	-	2,002	
596	STREET LIGHT & SIGNAL SYSTEMS	2,394,318	STTRLGT	-	-	-	-	-		-	-	-	-	-	
597	METERS	2,441,397	METERS	-	431	-	-	431		-	5,359	-	-	5,359	
598	MISCELLANEOUS DISTRIB. PLANT	1,025,967	DPLT	3,727	11	-	-	3,738		889	821	-	-	1,710	
	Sub-total	***90,610,978***		***254,249***	***445***	***-***	***-***	***254,694***		***90,178***	***55,982***	***-***	***-***	***146,159***	
	Total Distribution	***164,984,901***		***370,432***	***2,398***	***-***	***-***	***372,830***		***143,548***	***126,621***	***-***	***-***	***270,169***	

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	65 DEM	66 CUS	67 FUL	68 REV	71 TOTAL
				Street Lighting/Area Lighting SL/AL				
EXPENSES								
O & M Expenses								
	Distribution Operation Expenses							
580	SUPERVISION AND ENGINEERING	21,032,114	DISTOPLBR	22,768	290,107	-	-	312,875
581	LOAD DISPATCHING	240,659	PLT_360_2	855	216	-	-	1,072
582	STATION EXPENSES	497,232	PLT_360_2	1,767	447	-	-	2,214
583	OVERHEAD LINES	18,430,970	PLT_364_5	33,343	336,117	-	-	369,460
584	UNDERGROUND LINES	4,473,570	PLT_366_7	4,272	3,769	-	-	8,041
585	STREET LIGHTING & SIGNAL SYSTEMS	514,383	STTRLGT	-	514,383	-	-	514,383
586	METER EXPENSE	5,252,719	METERS	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	5,012,697	PLT_369	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	16,523,263	DPLT	25,839	522,581	-	-	548,421
589	RENTS	6,900,640	DPLT	10,791	218,247	-	-	229,038
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	(1,705,946)	LABOR	(1,464)	(33,297)	-	-	(34,761)
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(3,928,379)	LABOR	(3,371)	(76,675)	-	-	(80,046)
PROFORMA	RATE CASE EXPENSES	928,000	TOTPLT	1,362	27,389	-	-	28,751
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	202,000	DEPOSIT	-	307	-	-	307
	Sub-total	***74,373,922***		***96,163***	***1,803,592***	-	-	***1,899,755***
	Distribution Maintenance Expenses							
590	SUPERVISION AND ENGINEERING	428,700	DMAINTLBR	853	28,550	-	-	29,402
591	STRUCTURES	21,811	PLT_360_2	77	20	-	-	97
592	STATION EQUIPMENT	9,229,997	PLT_360_2	32,796	8,300	-	-	41,097
593	OVERHEAD LINES	67,152,350	PLT_364_5	121,485	1,224,626	-	-	1,346,111
593.5	OVERHEAD LINES - SERVICES - DEMAND	15,715	SRV_DEM	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	1,281,631	SERV	-	-	-	-	-
594	UNDERGROUND LINES	3,100,362	PLT_366_7	2,961	2,612	-	-	5,573
594.3 &594.6	UNDERGROUND LINES - SERVICES - DEMAND	23,040	SRV_DEM	-	-	-	-	-
594.3 &594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	1,879,034	SERV	-	-	-	-	-
595	LINE TRANSFORMERS - DEMAND	764,988	SEC_DEM	3,541	-	-	-	3,541
595	LINE TRANSFORMERS - CUSTOMER	851,669	XFRS	-	646	-	-	646
596	STREET LIGHT & SIGNAL SYSTEMS	2,394,318	STTRLGT	-	2,394,318	-	-	2,394,318
597	METERS	2,441,397	METERS	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	1,025,967	DPLT	1,604	32,448	-	-	34,053
	Sub-total	***90,610,978***		***163,318***	***3,691,519***	-	-	***3,854,837***
	Total Distribution	***164,984,901***		***259,480***	***5,495,111***	-	-	***5,754,591***

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	1	2	3	4	7	8	9	10	11	12	15	16
				Residential RS						Residential-Thermal Storage RTS					
				DEM	CUS	FUL	REV	TOTAL		DEM	CUS	FUL	REV	TOTAL	
	Customer Account														
901	SUPERVISION	2,169,015	CUSTACCTLBR	-	1,915,416	-	-	1,915,416		-	15,861	-	-	15,861	
902	METER READING	2,319,316	MTREAD	-	2,008,689	-	-	2,008,689		-	19,261	-	-	19,261	
903CR	CUSTOMER RECORDS	22,465,438	CUST	-	19,435,316	-	-	19,435,316		-	186,358	-	-	186,358	
903CE	COLLECTION EXPENSES	12,643,582	GRSWRTOFF	-	12,053,398	-	-	12,053,398		-	43,501	-	-	43,501	
904 D	PROPERTY DAMAGE DISTRIBUTION	1,199,446	TOTDPLT	244,695	576,221	-	-	820,916		6,368	5,554	-	-	11,922	
904 by RATE	UNCOLLECTIBLE ACCOUNTS	34,300,000	GRSWRTOFF	-	32,698,927	-	-	32,698,927		-	118,011	-	-	118,011	
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,474,068	CUST	-	3,005,489	-	-	3,005,489		-	28,818	-	-	28,818	
904	UNCOLLECTIBLE ACCOUNT INCREASE	3,701,000	GRSWRTOFF	-	3,528,243	-	-	3,528,243		-	12,733	-	-	12,733	
904-MFC	MFC ADJUSTMENT	(10,538,246)	GRSWRTOFF	-	(10,046,336)	-	-	(10,046,336)		-	(36,257)	-	-	(36,257)	
	Sub-total	***71,733,619***		***244,695***	***65,175,363***	***-***	***-***	***65,420,058***		***6,368***	***393,839***	***-***	***-***	***400,207***	
	Customer Service & Information Expenses														
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-		-	-	-	-	-	
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	5,141,766	CUST	-	4,448,248	-	-	4,448,248		-	42,652	-	-	42,652	
	Sub-total	***5,141,766***		***-***	***4,448,248***	***-***	***-***	***4,448,248***		***-***	***42,652***	***-***	***-***	***42,652***	
	Sales Expenses														
911-916	SALES EXPENSES	1,718,889	CUST	-	1,487,046	-	-	1,487,046		-	14,259	-	-	14,259	
	Sub-total	***1,718,889***		***-***	***1,487,046***	***-***	***-***	***1,487,046***		***-***	***14,259***	***-***	***-***	***14,259***	
	Administrative and General Expenses														
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	108,131,837	LABOR	12,056,511	70,453,240	-	-	82,509,751		313,784	646,170	-	-	959,954	
924	PROPERTY INSURANCE - DIST	1,557,281	TOTDPLT	317,696	748,127	-	-	1,065,823		8,268	7,211	-	-	15,479	
925	INJURIES & DAMAGES - DIST	4,566,020	LABOR	509,103	2,974,988	-	-	3,484,091		13,250	27,285	-	-	40,535	
926	EMPLOYEE BENEFITS - DIST	22,383,697	LABOR	2,495,743	14,584,085	-	-	17,079,828		64,955	133,760	-	-	198,714	
927	FRANCHISE REQUIREMENTS - DIST	-	NETTOTPLT	-	-	-	-	-		-	-	-	-	-	
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	5,523,384	NETTOTPLT	1,141,646	2,677,503	-	-	3,819,149		29,713	25,442	-	-	55,154	
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	NETTOTPLT	-	-	-	-	-		-	-	-	-	-	
930	GENERAL ADVERTISING EXPENSE - DIST	2,904,809	TOTDPLT	592,600	1,395,487	-	-	1,988,088		15,423	13,451	-	-	28,874	
933	TRANSPORTATION EXPENSES - DIST	-	LABOR	-	-	-	-	-		-	-	-	-	-	
935	MAINTENANCE OF GENERAL PLANT - DIST	16,307,594	LABOR	1,818,268	10,625,204	-	-	12,443,472		47,322	97,450	-	-	144,773	
	Sub-total	***161,374,622***		***18,931,568***	***103,458,635***	***-***	***-***	***122,390,202***		***492,715***	***950,768***	***-***	***-***	***1,443,483***	
	TOTAL O & M EXPENSES	**404,953,796**		**52,835,668**	**253,967,767**	**-**	**-**	**306,803,435**		**1,375,108**	**2,177,023**	**-**	**-**	**3,552,131**	

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 FUL	20 REV	23 TOTAL	24 DEM	25 CUS	26 FUL	27 REV	28 TOTAL	31 32
				Small General Service - Sec. Voltage GS-1					Large General Service - Sec. Voltage GS-3					
	Customer Account													
901	SUPERVISION	2,169,015	CUSTACCTLBR	-	186,905	-	-	186,905	-	44,380	-	-	44,380	
902	METER READING	2,319,316	MTREAD	-	238,362	-	-	238,362	-	48,217	-	-	48,217	
903CR	CUSTOMER RECORDS	22,465,438	CUST	-	2,306,302	-	-	2,306,302	-	466,528	-	-	466,528	
903CE	COLLECTION EXPENSES	12,643,582	GRSWRTOFF	-	268,332	-	-	268,332	-	243,349	-	-	243,349	
904 D	PROPERTY DAMAGE DISTRIBUTION	1,199,446	TOTDPLT	30,668	77,992	-	-	108,660	124,082	31,472	-	-	155,554	
904 by RATE	UNCOLLECTIBLE ACCOUNTS	34,300,000	GRSWRTOFF	-	727,942	-	-	727,942	-	660,168	-	-	660,168	
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,474,068	CUST	-	356,648	-	-	356,648	-	72,144	-	-	72,144	
904	UNCOLLECTIBLE ACCOUNT INCREASE	3,701,000	GRSWRTOFF	-	78,546	-	-	78,546	-	71,233	-	-	71,233	
904-MFC	MFC ADJUSTMENT	(10,538,246)	GRSWRTOFF	-	(223,651)	-	-	(223,651)	-	(202,828)	-	-	(202,828)	
	Sub-total	***71,733,619***		***30,668***	***4,017,377***	***-***	***-***	***4,048,045***	***124,082***	***1,434,662***	***-***	***-***	***1,558,744***	
	Customer Service & Information Expenses													
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-	-	-	-	-	-	
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	5,141,766	CUST	-	527,854	-	-	527,854	-	106,776	-	-	106,776	
	Sub-total	***5,141,766***		***-***	***527,854***	***-***	***-***	***527,854***	***-***	***106,776***	***-***	***-***	***106,776***	
	Sales Expenses													
911-916	SALES EXPENSES	1,718,889	CUST	-	176,461	-	-	176,461	-	35,695	-	-	35,695	
	Sub-total	***1,718,889***		***-***	***176,461***	***-***	***-***	***176,461***	***-***	***35,695***	***-***	***-***	***35,695***	
	Administrative and General Expenses													
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	108,131,837	LABOR	1,511,050	8,277,160	-	-	9,788,211	6,113,723	2,905,378	-	-	9,019,101	
924	PROPERTY INSURANCE - DIST	1,557,281	TOTDPLT	39,817	101,260	-	-	141,077	161,100	40,861	-	-	201,961	
925	INJURIES & DAMAGES - DIST	4,566,020	LABOR	63,806	349,515	-	-	413,321	258,161	122,684	-	-	380,844	
926	EMPLOYEE BENEFITS - DIST	22,383,697	LABOR	312,793	1,713,403	-	-	2,026,196	1,265,564	601,424	-	-	1,866,988	
927	FRANCHISE REQUIREMENTS - DIST	-	NETTOTPLT	-	-	-	-	-	-	-	-	-	-	
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	5,523,384	NETTOTPLT	143,083	347,913	-	-	490,996	578,916	126,806	-	-	705,721	
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	NETTOTPLT	-	-	-	-	-	-	-	-	-	-	
930	GENERAL ADVERTISING EXPENSE - DIST	2,904,809	TOTDPLT	74,271	188,880	-	-	263,151	300,501	76,218	-	-	376,719	
933	TRANSPORTATION EXPENSES - DIST	-	LABOR	-	-	-	-	-	-	-	-	-	-	
935	MAINTENANCE OF GENERAL PLANT - DIST	16,307,594	LABOR	227,885	1,248,296	-	-	1,476,181	922,024	438,166	-	-	1,360,190	
	Sub-total	***161,374,622***		***2,372,706***	***12,226,427***	***-***	***-***	***14,599,133***	***9,599,988***	***4,311,536***	***-***	***-***	***13,911,524***	
	TOTAL O & M EXPENSES	**404,953,796**		**6,621,929**	**27,258,459**	**-**	**-**	**33,880,388**	**26,792,380**	**9,580,413**	**-**	**-**	**36,372,794**	

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	33 DEM	34 CUS	35 FUL	36 REV	39 TOTAL	40 DEM	41 CUS	42 FUL	43 REV	44 TOTAL
				Large General Service - 12 KV LP-4					Large General Service - 69 KV or Higher LP-5				
	Customer Account												
901	SUPERVISION	2,169,015	CUSTACCTLBR	-	2,645	-	-	2,645	-	166	-	-	166
902	METER READING	2,319,316	MTREAD	-	1,978	-	-	1,978	-	223	-	-	223
903CR	CUSTOMER RECORDS	22,465,438	CUST	-	19,138	-	-	19,138	-	2,159	-	-	2,159
903CE	COLLECTION EXPENSES	12,643,582	GRSWRTOFF	-	33,690	-	-	33,690	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	1,199,446	TOTDPLT	54,202	1,672	-	-	55,874	-	917	-	-	917
904 by RATE	UNCOLLECTIBLE ACCOUNTS	34,300,000	GRSWRTOFF	-	91,396	-	-	91,396	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,474,068	CUST	-	2,960	-	-	2,960	-	334	-	-	334
904	UNCOLLECTIBLE ACCOUNT INCREASE	3,701,000	GRSWRTOFF	-	9,862	-	-	9,862	-	-	-	-	-
904-MFC	MFC ADJUSTMENT	(10,538,246)	GRSWRTOFF	-	(28,080)	-	-	(28,080)	-	-	-	-	-
	Sub-total	***71,733,619***		***54,202***	***135,261***	***-***	***-***	***189,463***	***-***	***3,800***	***-***	***-***	***3,800***
	Customer Service & Information Expenses												
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	5,141,766	CUST	-	4,380	-	-	4,380	-	494	-	-	494
	Sub-total	***5,141,766***		***-***	***4,380***	***-***	***-***	***4,380***	***-***	***494***	***-***	***-***	***494***
	Sales Expenses												
911-916	SALES EXPENSES	1,718,889	CUST	-	1,464	-	-	1,464	-	165	-	-	165
	Sub-total	***1,718,889***		***-***	***1,464***	***-***	***-***	***1,464***	***-***	***165***	***-***	***-***	***165***
	Administrative and General Expenses												
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	108,131,837	LABOR	2,876,411	284,974	-	-	3,161,385	-	149,042	-	-	149,042
924	PROPERTY INSURANCE - DIST	1,557,281	TOTDPLT	70,372	2,171	-	-	72,544	-	1,190	-	-	1,190
925	INJURIES & DAMAGES - DIST	4,566,020	LABOR	121,461	12,033	-	-	133,494	-	6,294	-	-	6,294
926	EMPLOYEE BENEFITS - DIST	22,383,697	LABOR	595,428	58,991	-	-	654,419	-	30,852	-	-	30,852
927	FRANCHISE REQUIREMENTS - DIST	-	NETTOTPLT	-	-	-	-	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	5,523,384	NETTOTPLT	260,471	5,867	-	-	266,338	-	2,822	-	-	2,822
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	NETTOTPLT	-	-	-	-	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - DIST	2,904,809	TOTDPLT	131,266	4,050	-	-	135,316	-	2,220	-	-	2,220
933	TRANSPORTATION EXPENSES - DIST	-	LABOR	-	-	-	-	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - DIST	16,307,594	LABOR	433,798	42,977	-	-	476,775	-	22,477	-	-	22,477
	Sub-total	***161,374,622***		***4,489,207***	***411,064***	***-***	***-***	***4,900,270***	***-***	***214,897***	***-***	***-***	***214,897***
	TOTAL O & M EXPENSES	**404,953,796**		**12,637,438**	**869,150**	**-**	**-**	**13,506,588**	**-**	**397,296**	**-**	**-**	**397,296**

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	49 DEM	50 CUS	51 FUL	52 REV	55 TOTAL	56	57 DEM	58 CUS	59 FUL	60 REV	63 TOTAL	64
				Power Service to Electric Propulsion LPEP						Separate Meter General Space Heating Service GH-2					
	Customer Account														
901	SUPERVISION	2,169,015	CUSTACCTLBR	-	1	-	-	1		-	1,971	-	-	1,971	
902	METER READING	2,319,316	MTREAD	-	2	-	-	2		-	2,584	-	-	2,584	
903CR	CUSTOMER RECORDS	22,465,438	CUST	-	16	-	-	16		-	25,006	-	-	25,006	
903CE	COLLECTION EXPENSES	12,643,582	GRSWRTOFF	-	-	-	-	-		-	1,311	-	-	1,311	
904 D	PROPERTY DAMAGE DISTRIBUTION	1,199,446	TOTDPLT	4,297	12	-	-	4,309		1,044	956	-	-	2,000	
904 by RATE	UNCOLLECTIBLE ACCOUNTS	34,300,000	GRSWRTOFF	-	-	-	-	-		-	3,556	-	-	3,556	
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,474,068	CUST	-	2	-	-	2		-	3,867	-	-	3,867	
904	UNCOLLECTIBLE ACCOUNT INCREASE	3,701,000	GRSWRTOFF	-	-	-	-	-		-	384	-	-	384	
904-MFC	MFC ADJUSTMENT	(10,538,246)	GRSWRTOFF	-	-	-	-	-		-	(1,093)	-	-	(1,093)	
	Sub-total	***71,733,619***		***4,297***	***33***	**-**	**-**	***4,330***		***1,044***	***38,543***	**-**	**-**	***39,586***	
	Customer Service & Information Expenses														
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-		-	-	-	-	-	
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	5,141,766	CUST	-	4	-	-	4		-	5,723	-	-	5,723	
	Sub-total	***5,141,766***		**-**	***4***	**-**	**-**	***4***		**-**	***5,723***	**-**	**-**	***5,723***	
	Sales Expenses														
911-916	SALES EXPENSES	1,718,889	CUST	-	1	-	-	1		-	1,913	-	-	1,913	
	Sub-total	***1,718,889***		**-**	***1***	**-**	**-**	***1***		**-**	***1,913***	**-**	**-**	***1,913***	
	Administrative and General Expenses														
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	108,131,837	LABOR	187,321	1,988	-	-	189,309		51,418	100,338	-	-	151,756	
924	PROPERTY INSURANCE - DIST	1,557,281	TOTDPLT	5,578	16	-	-	5,594		1,355	1,241	-	-	2,596	
925	INJURIES & DAMAGES - DIST	4,566,020	LABOR	7,910	84	-	-	7,994		2,171	4,237	-	-	6,408	
926	EMPLOYEE BENEFITS - DIST	22,383,697	LABOR	38,776	412	-	-	39,188		10,644	20,770	-	-	31,414	
927	FRANCHISE REQUIREMENTS - DIST	-	NETTOTPLT	-	-	-	-	-		-	-	-	-	-	
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	5,523,384	NETTOTPLT	24,793	38	-	-	24,831		4,869	4,138	-	-	9,007	
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	NETTOTPLT	-	-	-	-	-		-	-	-	-	-	
930	GENERAL ADVERTISING EXPENSE - DIST	2,904,809	TOTDPLT	10,405	30	-	-	10,435		2,527	2,316	-	-	4,843	
933	TRANSPORTATION EXPENSES - DIST	-	LABOR	-	-	-	-	-		-	-	-	-	-	
935	MAINTENANCE OF GENERAL PLANT - DIST	16,307,594	LABOR	28,250	300	-	-	28,550		7,754	15,132	-	-	22,887	
	Sub-total	***161,374,622***		***303,034***	***2,867***	**-**	**-**	***305,901***		***80,738***	***148,173***	**-**	**-**	***228,910***	
	TOTAL O & M EXPENSES	**404,953,796**		**677,762**	**5,303**	**-**	**-**	**683,066**		**225,329**	**320,973**	**-**	**-**	**546,302**	

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	65 DEM	66 CUS	67 FUL	68 REV	71 TOTAL
				Street Lighting/Area Lighting SL/AL				
	Customer Account							
901	SUPERVISION	2,169,015	CUSTACCTLBR	-	1,670	-	-	1,670
902	METER READING	2,319,316	MTREAD	-	-	-	-	-
903CR	CUSTOMER RECORDS	22,465,438	CUST	-	24,615	-	-	24,615
903CE	COLLECTION EXPENSES	12,643,582	GRSWRTOFF	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	1,199,446	TOTDPLT	1,883	37,411	-	-	39,294
904 by RATE	UNCOLLECTIBLE ACCOUNTS	34,300,000	GRSWRTOFF	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,474,068	CUST	-	3,806	-	-	3,806
904	UNCOLLECTIBLE ACCOUNT INCREASE	3,701,000	GRSWRTOFF	-	-	-	-	-
904-MFC	MFC ADJUSTMENT	(10,538,246)	GRSWRTOFF	-	-	-	-	-
	Sub-total	***71,733,619***		***1,883***	***67,503***	***-***	***-***	***69,386***
	Customer Service & Information Expenses							
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	5,141,766	CUST	-	5,634	-	-	5,634
	Sub-total	***5,141,766***		***-***	***5,634***	***-***	***-***	***5,634***
	Sales Expenses							
911-916	SALES EXPENSES	1,718,889	CUST	-	1,883	-	-	1,883
	Sub-total	***1,718,889***		***-***	***1,883***	***-***	***-***	***1,883***
	Administrative and General Expenses							
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	108,131,837	LABOR	92,794	2,110,535	-	-	2,203,329
924	PROPERTY INSURANCE - DIST	1,557,281	TOTDPLT	2,445	48,572	-	-	51,017
925	INJURIES & DAMAGES - DIST	4,566,020	LABOR	3,918	89,120	-	-	93,039
926	EMPLOYEE BENEFITS - DIST	22,383,697	LABOR	19,209	436,889	-	-	456,097
927	FRANCHISE REQUIREMENTS - DIST	-	NETTOTPLT	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	5,523,384	NETTOTPLT	8,797	140,569	-	-	149,366
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	NETTOTPLT	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - DIST	2,904,809	TOTDPLT	4,561	90,602	-	-	95,163
933	TRANSPORTATION EXPENSES - DIST	-	LABOR	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - DIST	16,307,594	LABOR	13,994	318,294	-	-	332,289
	Sub-total	***161,374,622***		***145,719***	***3,234,582***	***-***	***-***	***3,380,301***
	TOTAL O & M EXPENSES	**404,953,796**		**407,083**	**8,804,713**	**-**	**-**	**9,211,795**

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FUL	4 REV	7 TOTAL	8	9 DEM	10 CUS	11 FUL	12 REV	15 TOTAL	16
				Residential RS						Residential-Thermal Storage RTS					
Labor Expense															
	Distribution Operation Expenses														
580	SUPERVISION AND ENGINEERING	9,677,294	DISTOPLBR	1,364,667	5,662,376	-	-	7,027,043		35,517	56,655	-	-	92,172	
581	LOAD DISPATCHING	-	PLT_360_2	-	-	-	-	-		-	-	-	-	-	
582	STATION EXPENSES	120,046	PLT_360_2	55,165	7,021	-	-	62,186		1,436	67	-	-	1,503	
583	OVERHEAD LINES	8,978,609	PLT_364_5	2,100,576	4,157,405	-	-	6,257,981		54,670	39,864	-	-	94,534	
584	UNDERGROUND LINES	2,082,297	PLT_366_7	257,148	1,385,186	-	-	1,642,333		6,693	13,282	-	-	19,975	
585	STREET LIGHTING & SIGNAL SYSTEMS	15,718	STTRLGT	-	-	-	-	-		-	-	-	-	-	
586	METER EXPENSE	5,424,078	METERS	-	4,013,387	-	-	4,013,387		-	44,537	-	-	44,537	
587	CUSTOMER INSTALLATION EXPENSE	2,758,236	PLT_369	20,094	2,277,805	-	-	2,297,899		523	21,572	-	-	22,095	
588	MISC. DISTRIBUTION EXPENSE	4,821,102	DPLT	979,619	2,319,196	-	-	3,298,815		25,496	22,355	-	-	47,851	
589	RENTS	506	DPLT	103	244	-	-	346		3	2	-	-	5	
	Sub-total	***33,877,886***		***4,777,372***	***19,822,618***	***-***	***-***	***24,599,991***		***124,337***	***198,335***	***-***	***-***	***322,671***	
	Distribution Maintenance Expenses														
590	SUPERVISION AND ENGINEERING	531,469	DMAINTLBR	136,943	193,219	-	-	330,162		3,564	1,847	-	-	5,411	
591	STRUCTURES	5,269	PLT_360_2	2,421	308	-	-	2,729		63	3	-	-	66	
592	STATION EQUIPMENT	3,838,936	PLT_360_2	1,764,117	224,531	-	-	1,988,648		45,913	2,155	-	-	48,069	
593	OVERHEAD LINES	7,072,462	PLT_364_5	1,654,627	3,274,793	-	-	4,929,420		43,064	31,401	-	-	74,464	
593.5	OVERHEAD LINES - SERVICES - DEMAND	4,306	SRV_DEM	2,590	-	-	-	2,590		67	-	-	-	67	
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	351,162	SERV	-	293,552	-	-	293,552		-	2,780	-	-	2,780	
594	UNDERGROUND LINES	885,025	PLT_366_7	109,294	588,736	-	-	698,030		2,844	5,645	-	-	8,490	
594.3 &594.6	UNDERGROUND LINES - SERVICES - DEMAND	5,482	SRV_DEM	3,297	-	-	-	3,297		86	-	-	-	86	
594.3 &594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	447,046	SERV	-	373,706	-	-	373,706		-	3,539	-	-	3,539	
595	LINE TRANSFORMERS - DEMAND	495,153	SEC_DEM	296,420	-	-	-	296,420		7,715	-	-	-	7,715	
595	LINE TRANSFORMERS - CUSTOMER	551,259	XFRS	-	366,723	-	-	366,723		-	3,206	-	-	3,206	
596	STREET LIGHT & SIGNAL SYSTEMS	873,597	STTRLGT	-	-	-	-	-		-	-	-	-	-	
597	METERS	177,085	METERS	-	131,029	-	-	131,029		-	1,454	-	-	1,454	
598	MISCELLANEOUS DISTRIB. PLANT	794,652	DPLT	161,468	382,268	-	-	543,736		4,202	3,685	-	-	7,887	
	Sub-total	***16,032,901***		***4,131,176***	***5,828,866***	***-***	***-***	***9,960,042***		***107,519***	***55,716***	***-***	***-***	***163,234***	
	Total Distribution	***49,910,787***		***8,908,548***	***25,651,484***	***-***	***-***	***34,560,032***		***231,855***	***254,050***	***-***	***-***	***485,905***	
	Customer Account														
901	SUPERVISION	1,273,071	CUSTACCTLBR	-	1,124,225	-	-	1,124,225		-	9,309	-	-	9,309	
902	METER READING	2,319,316	MTREAD	-	2,008,689	-	-	2,008,689		-	19,261	-	-	19,261	
903CR	CUSTOMER RECORDS	14,774,422	CUST	-	12,781,659	-	-	12,781,659		-	122,558	-	-	122,558	
903CE	COLLECTION EXPENSES	4,969,038	GRSWRTOFF	-	4,737,091	-	-	4,737,091		-	17,096	-	-	17,096	
904 D	PROPERTY DAMAGE DISTRIBUTION	-	TOTDPLT	-	-	-	-	-		-	-	-	-	-	
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	GRSWRTOFF	-	-	-	-	-		-	-	-	-	-	
905	MISC. CUSTOMER ACCOUNTS EXPENSES	2,461,739	CUST	-	2,129,701	-	-	2,129,701		-	20,421	-	-	20,421	
	Sub-total	***25,797,585***		***-***	***22,781,364***	***-***	***-***	***22,781,364***		***-***	***188,645***	***-***	***-***	***188,645***	
	Customer Service & Information Expenses														
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-		-	-	-	-	-	
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	3,331,017	CUST	-	2,881,732	-	-	2,881,732		-	27,632	-	-	27,632	
	Sub-total	***3,331,017***		***-***	***2,881,732***	***-***	***-***	***2,881,732***		***-***	***27,632***	***-***	***-***	***27,632***	
	Sales Expenses														
911-916	SALES EXPENSES	859,155	CUST	-	743,273	-	-	743,273		-	7,127	-	-	7,127	
	Sub-total	***859,155***		***-***	***743,273***	***-***	***-***	***743,273***		***-***	***7,127***	***-***	***-***	***7,127***	
	TOTAL O & M LABOR EXP.	**79,898,544**		**8,908,548**	**52,057,853**	**-**	**-**	**60,966,401**		**231,855**	**477,454**	**-**	**-**	**709,309**	

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	17	18	19	20	23	24	25	26	27	28	31	32
				Small General Service - Sec. Voltage GS-1						Large General Service - Sec. Voltage GS-3					
				DEM	CUS	FUL	REV	TOTAL		DEM	CUS	FUL	REV	TOTAL	
Labor Expense															
	Distribution Operation Expenses														
580	SUPERVISION AND ENGINEERING	9,677,294	DISTOPLBR	171,035	770,350	-	-	941,385		692,008	360,971	-	-	1,052,978	
581	LOAD DISPATCHING	-	PLT_360_2	-	-	-	-	-		-	-	-	-	-	
582	STATION EXPENSES	120,046	PLT_360_2	6,914	859	-	-	7,773		27,974	216	-	-	28,190	
583	OVERHEAD LINES	8,978,609	PLT_364_5	263,267	493,341	-	-	756,607		1,065,179	99,795	-	-	1,164,974	
584	UNDERGROUND LINES	2,082,297	PLT_366_7	32,228	164,374	-	-	196,602		130,397	33,250	-	-	163,647	
585	STREET LIGHTING & SIGNAL SYSTEMS	15,718	STTRLGT	-	-	-	-	-		-	-	-	-	-	
586	METER EXPENSE	5,424,078	METERS	-	644,793	-	-	644,793		-	528,639	-	-	528,639	
587	CUSTOMER INSTALLATION EXPENSE	2,758,236	PLT_369	2,518	308,657	-	-	311,176		10,190	113,204	-	-	123,394	
588	MISC. DISTRIBUTION EXPENSE	4,821,102	DPLT	122,776	314,404	-	-	437,180		496,754	127,584	-	-	624,337	
589	RENTS	506	DPLT	13	33	-	-	46		52	13	-	-	66	
	Sub-total	***33,877,886***		***598,751***	***2,696,812***	**-**	**-**	***3,295,563***		***2,422,552***	***1,263,672***	**-**	**-**	***3,686,225***	
	Distribution Maintenance Expenses														
590	SUPERVISION AND ENGINEERING	531,469	DMAINTLBR	17,163	25,393	-	-	42,556		69,442	8,892	-	-	78,335	
591	STRUCTURES	5,269	PLT_360_2	303	38	-	-	341		1,228	9	-	-	1,237	
592	STATION EQUIPMENT	3,838,936	PLT_360_2	221,098	27,474	-	-	248,572		894,564	6,913	-	-	901,477	
593	OVERHEAD LINES	7,072,462	PLT_364_5	207,375	388,605	-	-	595,981		839,043	78,609	-	-	917,651	
593.5	OVERHEAD LINES - SERVICES - DEMAND	4,306	SRV_DEM	325	-	-	-	325		1,313	-	-	-	1,313	
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	351,162	SERV	-	39,778	-	-	39,778		-	14,589	-	-	14,589	
594	UNDERGROUND LINES	885,025	PLT_366_7	13,698	69,863	-	-	83,561		55,422	14,132	-	-	69,554	
594.3 &594.6	UNDERGROUND LINES - SERVICES - DEMAND	5,482	SRV_DEM	413	-	-	-	413		1,672	-	-	-	1,672	
594.3 &594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	447,046	SERV	-	50,640	-	-	50,640		-	18,573	-	-	18,573	
595	LINE TRANSFORMERS - DEMAND	495,153	SEC_DEM	37,151	-	-	-	37,151		150,311	-	-	-	150,311	
595	LINE TRANSFORMERS - CUSTOMER	551,259	XFRS	-	91,365	-	-	91,365		-	88,251	-	-	88,251	
596	STREET LIGHT & SIGNAL SYSTEMS	873,597	STTRLGT	-	-	-	-	-		-	-	-	-	-	
597	METERS	177,085	METERS	-	21,051	-	-	21,051		-	17,259	-	-	17,259	
598	MISCELLANEOUS DISTRIB. PLANT	794,652	DPLT	20,237	51,823	-	-	72,059		81,879	21,029	-	-	102,908	
	Sub-total	***16,032,901***		***517,763***	***766,029***	**-**	**-**	***1,283,792***		***2,094,873***	***268,257***	**-**	**-**	***2,363,130***	
	Total Distribution	***49,910,787***		***1,116,514***	***3,462,841***	**-**	**-**	***4,579,355***		***4,517,426***	***1,531,929***	**-**	**-**	***6,049,355***	
	Customer Account														
901	SUPERVISION	1,273,071	CUSTACCTLBR	-	109,701	-	-	109,701		-	26,048	-	-	26,048	
902	METER READING	2,319,316	MTREAD	-	238,362	-	-	238,362		-	48,217	-	-	48,217	
903CR	CUSTOMER RECORDS	14,774,422	CUST	-	1,516,742	-	-	1,516,742		-	306,812	-	-	306,812	
903CE	COLLECTION EXPENSES	4,969,038	GRSWRTOFF	-	105,457	-	-	105,457		-	95,638	-	-	95,638	
904 D	PROPERTY DAMAGE DISTRIBUTION	-	TOTDPLT	-	-	-	-	-		-	-	-	-	-	
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	GRSWRTOFF	-	-	-	-	-		-	-	-	-	-	
905	MISC. CUSTOMER ACCOUNTS EXPENSES	2,461,739	CUST	-	252,722	-	-	252,722		-	51,122	-	-	51,122	
	Sub-total	***25,797,585***		**-**	***2,222,984***	**-**	**-**	***2,222,984***		**-**	***527,837***	**-**	**-**	***527,837***	
	Customer Service & Information Expenses														
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-		-	-	-	-	-	
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	3,331,017	CUST	-	341,962	-	-	341,962		-	69,173	-	-	69,173	
	Sub-total	***3,331,017***		**-**	***341,962***	**-**	**-**	***341,962***		**-**	***69,173***	**-**	**-**	***69,173***	
	Sales Expenses														
911-916	SALES EXPENSES	859,155	CUST	-	88,201	-	-	88,201		-	17,842	-	-	17,842	
	Sub-total	***859,155***		**-**	***88,201***	**-**	**-**	***88,201***		**-**	***17,842***	**-**	**-**	***17,842***	
	TOTAL O & M LABOR EXP.	**79,898,544**		**1,116,514**	**6,115,988**	**-**	**-**	**7,232,503**		**4,517,426**	**2,146,782**	**-**	**-**	**6,664,208**	

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	33 DEM	34 CUS	35 FUL	36 REV	39 TOTAL	40 DEM	41 CUS	42 FUL	43 REV	44 TOTAL
				Large General Service - 12 KV LP-4					Large General Service - 69 KV or Higher LP-5				
Labor Expense													
	Distribution Operation Expenses												
580	SUPERVISION AND ENGINEERING	9,677,294	DISTOPLBR	316,890	47,872	-	-	364,762	-	29,888	-	-	29,888
581	LOAD DISPATCHING	-	PLT_360_2	-	-	-	-	-	-	-	-	-	-
582	STATION EXPENSES	120,046	PLT_360_2	16,391	9	-	-	16,399	-	2	-	-	2
583	OVERHEAD LINES	8,978,609	PLT_364_5	507,412	2,812	-	-	510,224	-	-	-	-	-
584	UNDERGROUND LINES	2,082,297	PLT_366_7	51,874	1,244	-	-	53,118	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	15,718	STTRLGT	-	-	-	-	-	-	-	-	-	-
586	METER EXPENSE	5,424,078	METERS	-	108,856	-	-	108,856	-	71,002	-	-	71,002
587	CUSTOMER INSTALLATION EXPENSE	2,758,236	PLT_369	-	-	-	-	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	4,821,102	DPLT	216,767	6,796	-	-	223,562	-	3,737	-	-	3,737
589	RENTS	506	DPLT	23	1	-	-	23	-	0	-	-	0
	Sub-total	***33,877,886***		***1,109,356***	***167,589***	***-***	***-***	***1,276,945***	***-***	***104,630***	***-***	***-***	***104,630***
	Distribution Maintenance Expenses												
590	SUPERVISION AND ENGINEERING	531,469	DMAINTLBR	33,680	264	-	-	33,943	-	103	-	-	103
591	STRUCTURES	5,269	PLT_360_2	719	0	-	-	720	-	0	-	-	0
592	STATION EQUIPMENT	3,838,936	PLT_360_2	524,157	272	-	-	524,429	-	79	-	-	79
593	OVERHEAD LINES	7,072,462	PLT_364_5	399,689	2,215	-	-	401,904	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - DEMAND	4,306	SRV_DEM	-	-	-	-	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	351,162	SERV	-	-	-	-	-	-	-	-	-	-
594	UNDERGROUND LINES	885,025	PLT_366_7	22,048	529	-	-	22,576	-	-	-	-	-
594.3 &594.6	UNDERGROUND LINES - SERVICES - DEMAND	5,482	SRV_DEM	-	-	-	-	-	-	-	-	-	-
594.3 &594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	447,046	SERV	-	-	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - DEMAND	495,153	SEC_DEM	-	-	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - CUSTOMER	551,259	XFRS	-	-	-	-	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	873,597	STTRLGT	-	-	-	-	-	-	-	-	-	-
597	METERS	177,085	METERS	-	3,554	-	-	3,554	-	2,318	-	-	2,318
598	MISCELLANEOUS DISTRIB. PLANT	794,652	DPLT	35,729	1,120	-	-	36,849	-	616	-	-	616
	Sub-total	***16,032,901***		***1,016,022***	***7,954***	***-***	***-***	***1,023,976***	***-***	***3,117***	***-***	***-***	***3,117***
	Total Distribution	***49,910,787***		***2,125,379***	***175,543***	***-***	***-***	***2,300,922***	***-***	***107,747***	***-***	***-***	***107,747***
	Customer Account												
901	SUPERVISION	1,273,071	CUSTACCTLBR	-	1,552	-	-	1,552	-	98	-	-	98
902	METER READING	2,319,316	MTREAD	-	1,978	-	-	1,978	-	223	-	-	223
903CR	CUSTOMER RECORDS	14,774,422	CUST	-	12,586	-	-	12,586	-	1,420	-	-	1,420
903CE	COLLECTION EXPENSES	4,969,038	GRSWRTOFF	-	13,241	-	-	13,241	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	TOTDPLT	-	-	-	-	-	-	-	-	-	-
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	2,461,739	CUST	-	2,097	-	-	2,097	-	237	-	-	237
	Sub-total	***25,797,585***		***-***	***31,454***	***-***	***-***	***31,454***	***-***	***1,978***	***-***	***-***	***1,978***
	Customer Service & Information Expenses												
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	3,331,017	CUST	-	2,838	-	-	2,838	-	320	-	-	320
	Sub-total	***3,331,017***		***-***	***2,838***	***-***	***-***	***2,838***	***-***	***320***	***-***	***-***	***320***
	Sales Expenses												
911-916	SALES EXPENSES	859,155	CUST	-	732	-	-	732	-	83	-	-	83
	Sub-total	***859,155***		***-***	***732***	***-***	***-***	***732***	***-***	***83***	***-***	***-***	***83***
	TOTAL O & M LABOR EXP.	**79,898,544**		**2,125,379**	**210,567**	**-**	**-**	**2,335,945**	**-**	**110,127**	**-**	**-**	**110,127**

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	49	50	51	52	55	56	57	58	59	60	63	64
				Power Service to Electric Propulsion LPEP						Separate Meter General Space Heating Service GH-2					
				DEM	CUS	FUL	REV	TOTAL		DEM	CUS	FUL	REV	TOTAL	
Labor Expense															
	Distribution Operation Expenses														
580	SUPERVISION AND ENGINEERING	9,677,294	DISTOPLBR	8,290	403	-	-	8,692		5,820	10,594	-	-	16,414	
581	LOAD DISPATCHING	-	PLT_360_2	-	-	-	-	-		-	-	-	-	-	
582	STATION EXPENSES	120,046	PLT_360_2	3,213	0	-	-	3,213		235	10	-	-	245	
583	OVERHEAD LINES	8,978,609	PLT_364_5	-	-	-	-	-		8,958	5,349	-	-	14,307	
584	UNDERGROUND LINES	2,082,297	PLT_366_7	-	-	-	-	-		1,097	1,782	-	-	2,879	
585	STREET LIGHTING & SIGNAL SYSTEMS	15,718	STTRLGT	-	-	-	-	-		-	-	-	-	-	
586	METER EXPENSE	5,424,078	METERS	-	957	-	-	957		-	11,907	-	-	11,907	
587	CUSTOMER INSTALLATION EXPENSE	2,758,236	PLT_369	-	-	-	-	-		86	3,586	-	-	3,671	
588	MISC. DISTRIBUTION EXPENSE	4,821,102	DPLT	17,516	50	-	-	17,566		4,178	3,860	-	-	8,037	
589	RENTS	506	DPLT	2	0	-	-	2		0	0	-	-	1	
	Sub-total	***33,877,886***		***29,020***	***1,410***	***-***	***-***	***30,430***		***20,374***	***37,087***	***-***	***-***	***57,462***	
	Distribution Maintenance Expenses														
590	SUPERVISION AND ENGINEERING	531,469	DMAINTLBR	3,626	1	-	-	3,628		584	297	-	-	881	
591	STRUCTURES	5,269	PLT_360_2	141	0	-	-	141		10	0	-	-	11	
592	STATION EQUIPMENT	3,838,936	PLT_360_2	102,737	1	-	-	102,738		7,523	307	-	-	7,831	
593	OVERHEAD LINES	7,072,462	PLT_364_5	-	-	-	-	-		7,057	4,213	-	-	11,270	
593.5	OVERHEAD LINES - SERVICES - DEMAND	4,306	SRV_DEM	-	-	-	-	-		11	-	-	-	11	
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	351,162	SERV	-	-	-	-	-		-	462	-	-	462	
594	UNDERGROUND LINES	885,025	PLT_366_7	-	-	-	-	-		466	757	-	-	1,224	
594.3 &594.6	UNDERGROUND LINES - SERVICES - DEMAND	5,482	SRV_DEM	-	-	-	-	-		14	-	-	-	14	
594.3 &594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	447,046	SERV	-	-	-	-	-		-	588	-	-	588	
595	LINE TRANSFORMERS - DEMAND	495,153	SEC_DEM	-	-	-	-	-		1,264	-	-	-	1,264	
595	LINE TRANSFORMERS - CUSTOMER	551,259	XFRS	-	-	-	-	-		-	1,296	-	-	1,296	
596	STREET LIGHT & SIGNAL SYSTEMS	873,597	STTRLGT	-	-	-	-	-		-	-	-	-	-	
597	METERS	177,085	METERS	-	31	-	-	31		-	389	-	-	389	
598	MISCELLANEOUS DISTRIB. PLANT	794,652	DPLT	2,887	8	-	-	2,895		689	636	-	-	1,325	
	Sub-total	***16,032,901***		***109,392***	***42***	***-***	***-***	***109,434***		***17,618***	***8,946***	***-***	***-***	***26,564***	
	Total Distribution	***49,910,787***		***138,411***	***1,452***	***-***	***-***	***139,863***		***37,992***	***46,034***	***-***	***-***	***84,026***	
	Customer Account														
901	SUPERVISION	1,273,071	CUSTACCTLBR	-	1	-	-	1		-	1,157	-	-	1,157	
902	METER READING	2,319,316	MTREAD	-	2	-	-	2		-	2,584	-	-	2,584	
903CR	CUSTOMER RECORDS	14,774,422	CUST	-	10	-	-	10		-	16,445	-	-	16,445	
903CE	COLLECTION EXPENSES	4,969,038	GRSWRTOFF	-	-	-	-	-		-	515	-	-	515	
904 D	PROPERTY DAMAGE DISTRIBUTION	-	TOTDPLT	-	-	-	-	-		-	-	-	-	-	
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	GRSWRTOFF	-	-	-	-	-		-	-	-	-	-	
905	MISC. CUSTOMER ACCOUNTS EXPENSES	2,461,739	CUST	-	2	-	-	2		-	2,740	-	-	2,740	
	Sub-total	***25,797,585***		***-***	***14***	***-***	***-***	***14***		***-***	***23,442***	***-***	***-***	***23,442***	
	Customer Service & Information Expenses														
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-		-	-	-	-	-	
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	3,331,017	CUST	-	2	-	-	2		-	3,708	-	-	3,708	
	Sub-total	***3,331,017***		***-***	***2***	***-***	***-***	***2***		***-***	***3,708***	***-***	***-***	***3,708***	
	Sales Expenses														
911-916	SALES EXPENSES	859,155	CUST	-	1	-	-	1		-	956	-	-	956	
	Sub-total	***859,155***		***-***	***1***	***-***	***-***	***1***		***-***	***956***	***-***	***-***	***956***	
	TOTAL O & M LABOR EXP.	**79,898,544**		**138,411**	**1,469**	**-**	**-**	**139,880**		**37,992**	**74,140**	**-**	**-**	**112,132**	

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	65 DEM	66 CUS	67 FUL	68 REV	71 TOTAL
				Street Lighting/Area Lighting SL/AL				
Labor Expense								
	Distribution Operation Expenses							
580	SUPERVISION AND ENGINEERING	9,677,294	DISTOPLBR	10,476	133,484	-	-	143,960
581	LOAD DISPATCHING	-	PLT_360_2	-	-	-	-	-
582	STATION EXPENSES	120,046	PLT_360_2	427	108	-	-	535
583	OVERHEAD LINES	8,978,609	PLT_364_5	16,243	163,739	-	-	179,982
584	UNDERGROUND LINES	2,082,297	PLT_366_7	1,988	1,754	-	-	3,743
585	STREET LIGHTING & SIGNAL SYSTEMS	15,718	STTRLGT	-	15,718	-	-	15,718
586	METER EXPENSE	5,424,078	METERS	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	2,758,236	PLT_369	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	4,821,102	DPLT	7,539	152,477	-	-	160,016
589	RENTS	506	DPLT	1	16	-	-	17
	Sub-total	***33,877,886***		***36,674***	***467,296***	**-**	**-**	***503,970***
	Distribution Maintenance Expenses							
590	SUPERVISION AND ENGINEERING	531,469	DMAINTLBR	1,057	35,393	-	-	36,451
591	STRUCTURES	5,269	PLT_360_2	19	5	-	-	23
592	STATION EQUIPMENT	3,838,936	PLT_360_2	13,641	3,452	-	-	17,093
593	OVERHEAD LINES	7,072,462	PLT_364_5	12,795	128,977	-	-	141,772
593.5	OVERHEAD LINES - SERVICES - DEMAND	4,306	SRV_DEM	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	351,162	SERV	-	-	-	-	-
594	UNDERGROUND LINES	885,025	PLT_366_7	845	746	-	-	1,591
594.3 &594.6	UNDERGROUND LINES - SERVICES - DEMAND	5,482	SRV_DEM	-	-	-	-	-
594.3 &594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	447,046	SERV	-	-	-	-	-
595	LINE TRANSFORMERS - DEMAND	495,153	SEC_DEM	2,292	-	-	-	2,292
595	LINE TRANSFORMERS - CUSTOMER	551,259	XFRS	-	418	-	-	418
596	STREET LIGHT & SIGNAL SYSTEMS	873,597	STTRLGT	-	873,597	-	-	873,597
597	METERS	177,085	METERS	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	794,652	DPLT	1,243	25,132	-	-	26,375
	Sub-total	***16,032,901***		***31,891***	***1,067,720***	**-**	**-**	***1,099,612***
	Total Distribution	***49,910,787***		***68,565***	***1,535,016***	**-**	**-**	***1,603,582***
	Customer Account							
901	SUPERVISION	1,273,071	CUSTACCTLBR	-	980	-	-	980
902	METER READING	2,319,316	MTREAD	-	-	-	-	-
903CR	CUSTOMER RECORDS	14,774,422	CUST	-	16,188	-	-	16,188
903CE	COLLECTION EXPENSES	4,969,038	GRSWRTOFF	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	TOTDPLT	-	-	-	-	-
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	GRSWRTOFF	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	2,461,739	CUST	-	2,697	-	-	2,697
	Sub-total	***25,797,585***		**-**	***19,866***	**-**	**-**	***19,866***
	Customer Service & Information Expenses							
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	3,331,017	CUST	-	3,650	-	-	3,650
	Sub-total	***3,331,017***		**-**	***3,650***	**-**	**-**	***3,650***
	Sales Expenses							
911-916	SALES EXPENSES	859,155	CUST	-	941	-	-	941
	Sub-total	***859,155***		**-**	***941***	**-**	**-**	***941***
	TOTAL O & M LABOR EXP.	**79,898,544**		**68,565**	**1,559,473**	**-**	**-**	**1,628,039**

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FUL	4 REV	7 TOTAL	8	9 DEM	10 CUS	11 FUL	12 REV	15 TOTAL	16
				Residential RS						Residential-Thermal Storage RTS					
Depreciation Expense															
	Intangible Plant														
301-303	INTANGIBLE PLANT - DISTRIBUTION	22,620,912	LABOR	2,522,192	14,738,643	-	-	17,260,835		65,643	135,177	-	-	200,820	
301-303	INTANGIBLE PLANT - PRO FORMA	(1,067,347)	LABOR	(119,007)	(695,429)	-	-	(814,437)		(3,097)	(6,378)	-	-	(9,476)	
	Sub-total	***21,553,565***		***2,403,185***	***14,043,214***	**-**	**-**	***16,446,399***		***62,546***	***128,799***	**-**	**-**	***191,344***	
	Distribution Plant														
360	LAND AND LAND RIGHTS	1,087,898	PLT_360	271,249	483,502	-	-	754,751		7,060	4,641	-	-	11,701	
361	STRUCTURES & IMPROVEMENTS	540,964	PLT_360_1	175,188	170,887	-	-	346,075		4,559	1,640	-	-	6,200	
362	STATION EQUIPMENT	9,153,330	PLT_362	4,488,463	-	-	-	4,488,463		116,817	-	-	-	116,817	
364	POLES TOWERS & FIXTURES	21,273,000	PLT_364	4,472,880	10,369,126	-	-	14,842,006		116,412	99,425	-	-	215,837	
365	OVERHEAD CONDUCTORS	18,243,054	PLT_365	4,761,875	7,938,629	-	-	12,700,504		123,933	76,120	-	-	200,054	
366	UNDERGROUND CONDUIT	3,415,000	PLT_366	421,726	2,271,727	-	-	2,693,453		10,976	21,783	-	-	32,759	
367	UNDERGROUND CONDUCTORS	11,790,757	PLT_367	1,456,068	7,843,449	-	-	9,299,517		37,896	75,208	-	-	113,104	
368	LINE TRANSFORMERS - DEMAND	6,511,110	SEC_DEM	3,897,834	-	-	-	3,897,834		101,446	-	-	-	101,446	
368	LINE TRANSFORMERS - CUSTOMER	7,248,890	XFRS	-	4,822,298	-	-	4,822,298		-	42,162	-	-	42,162	
369	SERVICES - DEMAND	157,218	SRV_DEM	94,555	-	-	-	94,555		2,461	-	-	-	2,461	
369	SERVICES - CUSTOMER	12,821,782	SERV	-	10,718,312	-	-	10,718,312		-	101,510	-	-	101,510	
370	METERS	19,131,285	METERS	-	14,155,631	-	-	14,155,631		-	157,086	-	-	157,086	
371	INSTALLATIONS ON CUST PREMISES	314,000	AREALGT	-	-	-	-	-		-	-	-	-	-	
373	STREET LIGHTING & SIGNAL SYSTEMS	2,925,000	STTRLGT	-	-	-	-	-		-	-	-	-	-	
360-373	DISTRIBUTION PLANT - PRO FORMA	10,151,000	TOTDPLT	2,070,872	4,876,601	-	-	6,947,473		53,897	47,004	-	-	100,901	
	Sub-total	***124,764,287***		***22,110,711***	***63,650,161***	**-**	**-**	***85,760,871***		***575,456***	***626,579***	**-**	**-**	***1,202,036***	
	General Plant Plant														
389-399	GENERAL PLANT - DISTRIBUTION	28,212,672	LABOR	3,145,664	18,381,951	-	-	21,527,615		81,869	168,592	-	-	250,462	
389-399	GENERAL PLANT - PRO FORMA	8,195,053	LABOR	913,734	5,339,482	-	-	6,253,216		23,781	48,972	-	-	72,753	
	Sub-total	***36,407,725***		***4,059,398***	***23,721,433***	**-**	**-**	***27,780,831***		***105,650***	***217,564***	**-**	**-**	***323,214***	
	TOTAL DEPRECIATION EXPENSES	**182,725,578**		**28,573,293**	**101,414,808**	**-**	**-**	**129,988,101**		**743,652**	**972,942**	**-**	**-**	**1,716,594**	

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 FUL	20 REV	23 TOTAL	24	25 DEM	26 CUS	27 FUL	28 REV	31 TOTAL	32
				Small General Service - Sec. Voltage GS-1						Large General Service - Sec. Voltage GS-3					
Depreciation Expense															
	Intangible Plant														
301-303	INTANGIBLE PLANT - DISTRIBUTION	22,620,912	LABOR	316,108	1,731,561	-	-	2,047,669		1,278,976	607,798	-	-	1,886,773	
301-303	INTANGIBLE PLANT - PRO FORMA	(1,067,347)	LABOR	(14,915)	(81,702)	-	-	(96,617)		(60,347)	(28,678)	-	-	(89,026)	
	Sub-total	***21,553,565***		***301,193***	***1,649,859***	**-**	**-**	***1,951,052***		***1,218,628***	***579,119***	**-**	**-**	***1,797,748***	
	Distribution Plant														
360	LAND AND LAND RIGHTS	1,087,898	PLT_360	33,996	59,163	-	-	93,159		137,547	14,887	-	-	152,434	
361	STRUCTURES & IMPROVEMENTS	540,964	PLT_360_1	21,956	20,910	-	-	42,867		88,836	5,261	-	-	94,097	
362	STATION EQUIPMENT	9,153,330	PLT_362	562,542	-	-	-	562,542		2,276,050	-	-	-	2,276,050	
364	POLES TOWERS & FIXTURES	21,273,000	PLT_364	560,589	1,230,458	-	-	1,791,047		2,268,148	248,902	-	-	2,517,050	
365	OVERHEAD CONDUCTORS	18,243,054	PLT_365	596,809	942,042	-	-	1,538,851		2,414,694	190,560	-	-	2,605,254	
366	UNDERGROUND CONDUIT	3,415,000	PLT_366	52,855	269,576	-	-	322,431		213,853	54,531	-	-	268,383	
367	UNDERGROUND CONDUCTORS	11,790,757	PLT_367	182,490	930,747	-	-	1,113,237		738,356	188,275	-	-	926,631	
368	LINE TRANSFORMERS - DEMAND	6,511,110	SEC_DEM	488,518	-	-	-	488,518		1,976,549	-	-	-	1,976,549	
368	LINE TRANSFORMERS - CUSTOMER	7,248,890	XFRS	-	1,201,423	-	-	1,201,423		-	1,160,475	-	-	1,160,475	
369	SERVICES - DEMAND	157,218	SRV_DEM	11,851	-	-	-	11,851		47,948	-	-	-	47,948	
369	SERVICES - CUSTOMER	12,821,782	SERV	-	1,452,401	-	-	1,452,401		-	532,687	-	-	532,687	
370	METERS	19,131,285	METERS	-	2,274,253	-	-	2,274,253		-	1,864,565	-	-	1,864,565	
371	INSTALLATIONS ON CUST PREMISES	314,000	AREALGT	-	-	-	-	-		-	-	-	-	-	
373	STREET LIGHTING & SIGNAL SYSTEMS	2,925,000	STTRLGT	-	-	-	-	-		-	-	-	-	-	
360-373	DISTRIBUTION PLANT - PRO FORMA	10,151,000	TOTDPLT	259,544	660,052	-	-	919,596		1,050,116	266,347	-	-	1,316,463	
	Sub-total	***124,764,287***		***2,771,150***	***9,041,024***	**-**	**-**	***11,812,174***		***11,212,096***	***4,526,490***	**-**	**-**	***15,738,586***	
	General Plant Plant														
389-399	GENERAL PLANT - DISTRIBUTION	28,212,672	LABOR	394,248	2,159,594	-	-	2,553,842		1,595,131	758,042	-	-	2,353,173	
389-399	GENERAL PLANT - PRO FORMA	8,195,053	LABOR	114,519	627,306	-	-	741,825		463,344	220,192	-	-	683,536	
	Sub-total	***36,407,725***		***508,767***	***2,786,900***	**-**	**-**	***3,295,667***		***2,058,476***	***978,234***	**-**	**-**	***3,036,709***	
	TOTAL DEPRECIATION EXPENSES	**182,725,578**		**3,581,110**	**13,477,783**	**-**	**-**	**17,058,893**		**14,489,200**	**6,083,843**	**-**	**-**	**20,573,043**	

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	33 DEM	34 CUS	35 FUL	36 REV	39 TOTAL	40 DEM	41 CUS	42 FUL	43 REV	44 TOTAL	47	48
				Large General Service - 12 KV LP-4					Large General Service - 69 KV or Higher LP-5						
Depreciation Expense															
	Intangible Plant														
301-303	INTANGIBLE PLANT - DISTRIBUTION	22,620,912	LABOR	601,738	59,616	-	-	661,354	-	31,179	-	-	31,179		
301-303	INTANGIBLE PLANT - PRO FORMA	(1,067,347)	LABOR	(28,392)	(2,813)	-	-	(31,205)	-	(1,471)	-	-	(1,471)		
	Sub-total	***21,553,565***		***573,346***	***56,803***	-	-	***630,149***	-	***29,708***	-	-	***29,708***		
	Distribution Plant														
360	LAND AND LAND RIGHTS	1,087,898	PLT_360	62,947	586	-	-	63,533	-	170	-	-	170		
361	STRUCTURES & IMPROVEMENTS	540,964	PLT_360_1	46,212	207	-	-	46,419	-	60	-	-	60		
362	STATION EQUIPMENT	9,153,330	PLT_362	1,356,073	-	-	-	1,356,073	-	-	-	-	-		
364	POLES TOWERS & FIXTURES	21,273,000	PLT_364	1,116,263	6,574	-	-	1,122,837	-	-	-	-	-		
365	OVERHEAD CONDUCTORS	18,243,054	PLT_365	1,115,193	5,800	-	-	1,120,993	-	-	-	-	-		
366	UNDERGROUND CONDUIT	3,415,000	PLT_366	85,074	2,040	-	-	87,114	-	-	-	-	-		
367	UNDERGROUND CONDUCTORS	11,790,757	PLT_367	293,730	7,044	-	-	300,774	-	-	-	-	-		
368	LINE TRANSFORMERS - DEMAND	6,511,110	SEC_DEM	-	-	-	-	-	-	-	-	-	-		
368	LINE TRANSFORMERS - CUSTOMER	7,248,890	XFRS	-	-	-	-	-	-	-	-	-	-		
369	SERVICES - DEMAND	157,218	SRV_DEM	-	-	-	-	-	-	-	-	-	-		
369	SERVICES - CUSTOMER	12,821,782	SERV	-	-	-	-	-	-	-	-	-	-		
370	METERS	19,131,285	METERS	-	383,947	-	-	383,947	-	250,433	-	-	250,433		
371	INSTALLATIONS ON CUST PREMISES	314,000	AREALGT	-	-	-	-	-	-	-	-	-	-		
373	STREET LIGHTING & SIGNAL SYSTEMS	2,925,000	STTRLGT	-	-	-	-	-	-	-	-	-	-		
360-373	DISTRIBUTION PLANT - PRO FORMA	10,151,000	TOTDPLT	458,716	14,153	-	-	472,869	-	7,758	-	-	7,758		
	Sub-total	***124,764,287***		***4,534,208***	***420,351***	-	-	***4,954,559***	-	***258,421***	-	-	***258,421***		
	General Plant Plant														
389-399	GENERAL PLANT - DISTRIBUTION	28,212,672	LABOR	750,484	74,352	-	-	824,837	-	38,887	-	-	38,887		
389-399	GENERAL PLANT - PRO FORMA	8,195,053	LABOR	217,996	21,597	-	-	239,594	-	11,296	-	-	11,296		
	Sub-total	***36,407,725***		***968,481***	***95,950***	-	-	***1,064,431***	-	***50,182***	-	-	***50,182***		
	TOTAL DEPRECIATION EXPENSES	**182,725,578**		**6,076,034**	**573,104**	-	-	**6,649,138**	-	**338,311**	-	-	**338,311**		

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	49 DEM	50 CUS	51 FUL	52 REV	55 TOTAL	56 DEM	57 CUS	58 FUL	59 REV	60 TOTAL	63 64
				Power Service to Electric Propulsion LPEP					Separate Meter General Space Heating Service GH-2					
Depreciation Expense														
	Intangible Plant													
301-303	INTANGIBLE PLANT - DISTRIBUTION	22,620,912	LABOR	39,187	416	-	-	39,603	10,756	20,990	-	-	31,747	
301-303	INTANGIBLE PLANT - PRO FORMA	(1,067,347)	LABOR	(1,849)	(20)	-	-	(1,869)	(508)	(990)	-	-	(1,498)	
	Sub-total	***21,553,565***		***37,338***	***396***	**-**	**-**	***37,734***	***10,249***	***20,000***	**-**	**-**	***30,249***	
	Distribution Plant													
360	LAND AND LAND RIGHTS	1,087,898	PLT_360	799	2	-	-	801	1,157	662	-	-	1,819	
361	STRUCTURES & IMPROVEMENTS	540,964	PLT_360_1	282	1	-	-	283	747	234	-	-	981	
362	STATION EQUIPMENT	9,153,330	PLT_362	299,535	-	-	-	299,535	19,142	-	-	-	19,142	
364	POLES TOWERS & FIXTURES	21,273,000	PLT_364	-	-	-	-	-	19,076	13,341	-	-	32,417	
365	OVERHEAD CONDUCTORS	18,243,054	PLT_365	-	-	-	-	-	20,308	10,214	-	-	30,522	
366	UNDERGROUND CONDUIT	3,415,000	PLT_366	-	-	-	-	-	1,799	2,923	-	-	4,721	
367	UNDERGROUND CONDUCTORS	11,790,757	PLT_367	-	-	-	-	-	6,210	10,092	-	-	16,301	
368	LINE TRANSFORMERS - DEMAND	6,511,110	SEC_DEM	-	-	-	-	-	16,623	-	-	-	16,623	
368	LINE TRANSFORMERS - CUSTOMER	7,248,890	XFRS	-	-	-	-	-	-	17,036	-	-	17,036	
369	SERVICES - DEMAND	157,218	SRV_DEM	-	-	-	-	-	403	-	-	-	403	
369	SERVICES - CUSTOMER	12,821,782	SERV	-	-	-	-	-	-	16,872	-	-	16,872	
370	METERS	19,131,285	METERS	-	3,374	-	-	3,374	-	41,996	-	-	41,996	
371	INSTALLATIONS ON CUST PREMISES	314,000	AREALGT	-	-	-	-	-	-	-	-	-	-	
373	STREET LIGHTING & SIGNAL SYSTEMS	2,925,000	STTRLGT	-	-	-	-	-	-	-	-	-	-	
360-373	DISTRIBUTION PLANT - PRO FORMA	10,151,000	TOTDPLT	36,362	105	-	-	36,466	8,832	8,092	-	-	16,924	
	Sub-total	***124,764,287***		***336,978***	***3,482***	**-**	**-**	***340,460***	***94,296***	***121,463***	**-**	**-**	***215,759***	
	General Plant Plant													
389-399	GENERAL PLANT - DISTRIBUTION	28,212,672	LABOR	48,874	519	-	-	49,393	13,415	26,179	-	-	39,595	
389-399	GENERAL PLANT - PRO FORMA	8,195,053	LABOR	14,197	151	-	-	14,347	3,897	7,604	-	-	11,501	
	Sub-total	***36,407,725***		***63,071***	***669***	**-**	**-**	***63,740***	***17,312***	***33,784***	**-**	**-**	***51,096***	
	TOTAL DEPRECIATION EXPENSES	**182,725,578**		**437,387**	**4,547**	**-**	**-**	**441,934**	**121,857**	**175,246**	**-**	**-**	**297,103**	

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	65 DEM	66 CUS	67 FUL	68 REV	71 TOTAL
				Street Lighting/Area Lighting SL/AL				
Depreciation Expense								
	Intangible Plant							
301-303	INTANGIBLE PLANT - DISTRIBUTION	22,620,912	LABOR	19,412	441,519	-	-	460,931
301-303	INTANGIBLE PLANT - PRO FORMA	(1,067,347)	LABOR	(916)	(20,833)	-	-	(21,749)
	Sub-total	***21,553,565***		***18,496***	***420,686***	**-**	**-**	***439,182***
	Distribution Plant							
360	LAND AND LAND RIGHTS	1,087,898	PLT_360	2,096	7,434	-	-	9,530
361	STRUCTURES & IMPROVEMENTS	540,964	PLT_360_1	1,354	2,627	-	-	3,982
362	STATION EQUIPMENT	9,153,330	PLT_362	34,708	-	-	-	34,708
364	POLES TOWERS & FIXTURES	21,273,000	PLT_364	34,587	717,220	-	-	751,807
365	OVERHEAD CONDUCTORS	18,243,054	PLT_365	36,822	10,054	-	-	46,877
366	UNDERGROUND CONDUIT	3,415,000	PLT_366	3,261	2,877	-	-	6,138
367	UNDERGROUND CONDUCTORS	11,790,757	PLT_367	11,259	9,934	-	-	21,193
368	LINE TRANSFORMERS - DEMAND	6,511,110	SEC_DEM	30,141	-	-	-	30,141
368	LINE TRANSFORMERS - CUSTOMER	7,248,890	XFRS	-	5,495	-	-	5,495
369	SERVICES - DEMAND	157,218	SRV_DEM	-	-	-	-	-
369	SERVICES - CUSTOMER	12,821,782	SERV	-	-	-	-	-
370	METERS	19,131,285	METERS	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	314,000	AREALGT	-	314,000	-	-	314,000
373	STREET LIGHTING & SIGNAL SYSTEMS	2,925,000	STTRLGT	-	2,925,000	-	-	2,925,000
360-373	DISTRIBUTION PLANT - PRO FORMA	10,151,000	TOTDPLT	15,939	316,612	-	-	332,552
	Sub-total	***124,764,287***		***170,168***	***4,311,254***	**-**	**-**	***4,481,422***
	General Plant Plant							
389-399	GENERAL PLANT - DISTRIBUTION	28,212,672	LABOR	24,211	550,660	-	-	574,871
389-399	GENERAL PLANT - PRO FORMA	8,195,053	LABOR	7,033	159,952	-	-	166,985
	Sub-total	***36,407,725***		***31,244***	***710,612***	**-**	**-**	***741,856***
	TOTAL DEPRECIATION EXPENSES	**182,725,578**		**219,908**	**5,442,552**	**-**	**-**	**5,662,460**

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	1	2	3	4	7	8	9	10	11	12	15	16
				Residential RS						Residential-Thermal Storage RTS					
				DEM	CUS	FUL	REV	TOTAL		DEM	CUS	FUL	REV	TOTAL	
Amortization															
	Other														
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	-	TOTDPLT	-	-	-	-	-		-	-	-	-	-	
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	TOTDPLT	-	-	-	-	-		-	-	-	-	-	
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	5,324,474	TOTDPLT	1,086,228	2,557,909	-	-	3,644,137		28,270	24,655	-	-	52,925	
	Sub-total	***5,324,474***		***1,086,228***	***2,557,909***	**-**	**-**	***3,644,137***		***28,270***	***24,655***	**-**	**-**	***52,925***	
	TOTAL AMORTIZATION EXPENSES	**5,324,474**		**1,086,228**	**2,557,909**	**-**	**-**	**3,644,137**		**28,270**	**24,655**	**-**	**-**	**52,925**	
Taxes Other Than Income Taxes															
TAX	DEFERRED TAXES - DISTRIBUTION	802,000	DPLT	162,962	385,803	-	-	548,764		4,241	3,719	-	-	7,960	
TAX	DEFERRED TAXES - ELECTRIC PLANT	18,121,000	TOTPLT	3,456,089	9,150,770	-	-	12,606,858		89,949	87,409	-	-	177,358	
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	25,238,347	DPLT	5,128,280	12,140,929	-	-	17,269,209		133,469	117,030	-	-	250,499	
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	TOTPLT	-	-	-	-	-		-	-	-	-	-	
TAX	DEFERRED TAXES - LABOR	5,641,560	LABOR	629,024	3,675,756	-	-	4,304,780		16,371	33,713	-	-	50,084	
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	TOTPLT	-	-	-	-	-		-	-	-	-	-	
TAX	CAPITAL STOCK - DISTRIBUTION	-	TOTPLT	-	-	-	-	-		-	-	-	-	-	
TAX	CAPITAL STOCK INCREASE	-	TOTPLT	-	-	-	-	-		-	-	-	-	-	
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	2,452,000	TOTPLT	467,652	1,238,215	-	-	1,705,867		12,171	11,828	-	-	23,999	
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(90,000)	DPLT	(18,287)	(43,295)	-	-	(61,582)		(476)	(417)	-	-	(893)	
TAX	OTHER TAXES - DISTRIBUTION	-	DPLT	-	-	-	-	-		-	-	-	-	-	
TAX	OTHER TAXES - ELECTRIC PLANT	-	TOTPLT	-	-	-	-	-		-	-	-	-	-	
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	DPLT	-	-	-	-	-		-	-	-	-	-	
TAX	OTHER TAXES - LABOR	7,340,128	LABOR	818,411	4,782,456	-	-	5,600,868		21,300	43,863	-	-	65,163	
	Sub-total	***59,505,036***		***10,644,131***	***31,330,634***	**-**	**-**	***41,974,765***		***277,026***	***297,143***	**-**	**-**	***574,169***	
	TOTAL TAXES OTHER THAN INCOME TAX	**59,505,036**		**10,644,131**	**31,330,634**	**-**	**-**	**41,974,765**		**277,026**	**297,143**	**-**	**-**	**574,169**	
Adjustments to Taxable Income															
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(55,371,000)	TOTPLT	(10,560,514)	(27,961,330)	-	-	(38,521,845)		(274,849)	(267,089)	-	-	(541,939)	
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	2,854,831	DEPR	446,418	1,584,464	-	-	2,030,882		11,619	15,201	-	-	26,819	
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	35,765,756	DEPR_DPLT	6,338,403	18,246,376	-	-	24,584,779		164,964	179,619	-	-	344,584	
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(13,217,073)	DEPR_GIPLT	(1,473,681)	(8,611,576)	-	-	(10,085,257)		(38,354)	(78,982)	-	-	(117,336)	
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	(89,958)	DPLT	(18,279)	(43,275)	-	-	(61,554)		(476)	(417)	-	-	(893)	
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	7,094,724	DPLT	1,441,605	3,412,923	-	-	4,854,529		37,519	32,898	-	-	70,418	
TAX	TAX ADJUSTMENT - GRT RELATED	-	0	-	-	-	-	-		-	-	-	-	-	
TAX	TAX ADJUSTMENT - LABOR RELATED	(2,231,431)	LABOR	(248,801)	(1,453,887)	-	-	(1,702,688)		(6,475)	(13,334)	-	-	(19,810)	
TAX	TAX ADJUSTMENT - M&S RELATED	-	LABOR	-	-	-	-	-		-	-	-	-	-	
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	7,127,706	DEPR_GIPLT	794,727	4,644,053	-	-	5,438,780		20,684	42,593	-	-	63,277	
	Sub-total	**(18,066,445)**		**(3,280,122)**	**(10,182,252)**	**-**	**-**	**(13,462,375)**		**(85,369)**	**(89,511)**	**-**	**-**	**(174,880)**	
PA Special Deductions															
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	(26,242,016)	DEPR_DPLT	(4,650,607)	(13,387,714)	-	-	(18,038,320)		(121,037)	(131,790)	-	-	(252,827)	
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	-	DPLT	-	-	-	-	-		-	-	-	-	-	
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	(52,590,718)	DPLT	(10,686,117)	(25,298,812)	-	-	(35,984,929)		(278,118)	(243,862)	-	-	(521,980)	
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	(2,796,286)	DEPR_GIPLT	(311,781)	(1,821,919)	-	-	(2,133,700)		(8,114)	(16,710)	-	-	(24,824)	
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	(67,901,438)	DPLT	(13,797,163)	(32,664,047)	-	-	(46,461,210)		(359,087)	(314,858)	-	-	(673,944)	
TAX	CONSOLIDATED TAX ADJUSTMENT	-	DPLT	-	-	-	-	-		-	-	-	-	-	
	TOTAL	(149,530,458)	0	(29,445,667)	(73,172,492)	-	-	(102,618,159)		(766,357)	(707,220)	-	-	(1,473,577)	
Net Adds/Deducts to Taxable Income		(167,596,904)	0	(32,725,790)	(83,354,744)	-	-	(116,080,534)		(851,726)	(796,731)	-	-	(1,648,457)	

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 FUL	20 REV	23 TOTAL	25 DEM	26 CUS	27 FUL	28 REV	31 TOTAL
				Small General Service - Sec. Voltage GS-1					Large General Service - Sec. Voltage GS-3				
Amortization													
	Other												
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	-	TOTDPLT	-	-	-	-	-	-	-	-	-	-
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	TOTDPLT	-	-	-	-	-	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	5,324,474	TOTDPLT	136,138	346,215	-	-	482,353	550,814	139,706	-	-	690,520
	Sub-total	***5,324,474***		***136,138***	***346,215***	**-**	**-**	***482,353***	***550,814***	***139,706***	**-**	**-**	***690,520***
	TOTAL AMORTIZATION EXPENSES	**5,324,474**		**136,138**	**346,215**	**-**	**-**	**482,353**	**550,814**	**139,706**	**-**	**-**	**690,520**
Taxes Other Than Income Taxes													
TAX	DEFERRED TAXES - DISTRIBUTION	802,000	DPLT	20,424	52,302	-	-	72,726	82,636	21,224	-	-	103,860
TAX	DEFERRED TAXES - ELECTRIC PLANT	18,121,000	TOTPLT	433,154	1,208,274	-	-	1,641,427	1,752,544	477,108	-	-	2,229,652
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	25,238,347	DPLT	642,731	1,645,897	-	-	2,288,628	2,600,494	667,897	-	-	3,268,391
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	TOTPLT	-	-	-	-	-	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR	5,641,560	LABOR	78,836	431,844	-	-	510,680	318,971	151,582	-	-	470,553
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	TOTPLT	-	-	-	-	-	-	-	-	-	-
TAX	CAPITAL STOCK - DISTRIBUTION	-	TOTPLT	-	-	-	-	-	-	-	-	-	-
TAX	CAPITAL STOCK INCREASE	-	TOTPLT	-	-	-	-	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	2,452,000	TOTPLT	58,611	163,495	-	-	222,106	237,141	64,559	-	-	301,700
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(90,000)	DPLT	(2,292)	(5,869)	-	-	(8,161)	(9,273)	(2,382)	-	-	(11,655)
TAX	OTHER TAXES - DISTRIBUTION	-	DPLT	-	-	-	-	-	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT	-	TOTPLT	-	-	-	-	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	DPLT	-	-	-	-	-	-	-	-	-	-
TAX	OTHER TAXES - LABOR	7,340,128	LABOR	102,572	561,864	-	-	664,436	415,007	197,221	-	-	612,228
	Sub-total	***59,505,036***		***1,334,036***	***4,057,806***	**-**	**-**	***5,391,842***	***5,397,520***	***1,577,208***	**-**	**-**	***6,974,729***
		-											
	TOTAL TAXES OTHER THAN INCOME TAX	**59,505,036**		**1,334,036**	**4,057,806**	**-**	**-**	**5,391,842**	**5,397,520**	**1,577,208**	**-**	**-**	**6,974,729**
Adjustments to Taxable Income													
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(55,371,000)	TOTPLT	(1,323,556)	(3,692,032)	-	-	(5,015,589)	(5,355,120)	(1,457,862)	-	-	(6,812,982)
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	2,854,831	DEPR	55,950	210,571	-	-	266,521	226,373	95,052	-	-	321,425
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	35,765,756	DEPR_DPLT	794,396	2,591,760	-	-	3,386,156	3,214,134	1,297,594	-	-	4,511,727
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(13,217,073)	DEPR_GIPLT	(184,697)	(1,011,726)	-	-	(1,196,424)	(747,287)	(355,128)	-	-	(1,102,415)
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	(89,958)	DPLT	(2,291)	(5,867)	-	-	(8,157)	(9,269)	(2,381)	-	-	(11,650)
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	7,094,724	DPLT	180,677	462,676	-	-	643,354	731,022	187,752	-	-	918,774
TAX	TAX ADJUSTMENT - GRT RELATED	-	0	-	-	-	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED	(2,231,431)	LABOR	(31,182)	(170,809)	-	-	(201,992)	(126,164)	(59,956)	-	-	(186,120)
TAX	TAX ADJUSTMENT - M&S RELATED	-	LABOR	-	-	-	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	7,127,706	DEPR_GIPLT	99,604	545,604	-	-	645,208	402,997	191,513	-	-	594,510
	Sub-total	**(18,066,445)**		**(411,100)**	**(1,069,823)**	**-**	**-**	**(1,480,923)**	**(1,663,314)**	**(103,416)**	**-**	**-**	**(1,766,730)**
PA Special Deductions													
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	(26,242,016)	DEPR_DPLT	(582,864)	(1,901,624)	-	-	(2,484,487)	(2,358,271)	(952,069)	-	-	(3,310,340)
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	-	DPLT	-	-	-	-	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	(52,590,718)	DPLT	(1,339,298)	(3,429,658)	-	-	(4,768,956)	(5,418,811)	(1,391,738)	-	-	(6,810,550)
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	(2,796,286)	DEPR_GIPLT	(39,076)	(214,047)	-	-	(253,123)	(158,101)	(75,133)	-	-	(233,234)
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	(67,901,438)	DPLT	(1,729,207)	(4,428,134)	-	-	(6,157,341)	(6,996,388)	(1,796,915)	-	-	(8,793,303)
TAX	CONSOLIDATED TAX ADJUSTMENT	-	DPLT	-	-	-	-	-	-	-	-	-	-
	TOTAL	(149,530,458)	0	(3,690,445)	(9,973,462)	-	-	(13,663,907)	(14,931,571)	(4,215,855)	-	-	(19,147,426)
Net Adds/Deducts to Taxable Income		(167,596,904)	0	(4,101,545)	(11,043,285)	-	-	(15,144,830)	(16,594,884)	(4,319,272)	-	-	(20,914,156)

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	33 DEM	34 CUS	35 FUL	36 REV	39 TOTAL	40 DEM	41 CUS	42 FUL	43 REV	44 TOTAL
				Large General Service - 12 KV LP-4					Large General Service - 69 KV or Higher LP-5				
Amortization													
	Other												
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	-	TOTDPLT	-	-	-	-	-	-	-	-	-	-
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	TOTDPLT	-	-	-	-	-	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	5,324,474	TOTDPLT	240,609	7,424	-	-	248,033	-	4,069	-	-	4,069
	Sub-total	***5,324,474***		***240,609***	***7,424***	-	-	***248,033***	-	***4,069***	-	-	***4,069***
	TOTAL AMORTIZATION EXPENSES	**5,324,474**		**240,609**	**7,424**	-	-	**248,033**	-	**4,069**	-	-	**4,069**
Taxes Other Than Income Taxes													
TAX	DEFERRED TAXES - DISTRIBUTION	802,000	DPLT	36,060	1,130	-	-	37,190	-	622	-	-	622
TAX	DEFERRED TAXES - ELECTRIC PLANT	18,121,000	TOTPLT	770,506	28,495	-	-	799,000	-	15,446	-	-	15,446
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	25,238,347	DPLT	1,134,767	35,576	-	-	1,170,343	-	19,562	-	-	19,562
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	TOTPLT	-	-	-	-	-	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR	5,641,560	LABOR	150,071	14,868	-	-	164,939	-	7,776	-	-	7,776
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	TOTPLT	-	-	-	-	-	-	-	-	-	-
TAX	CAPITAL STOCK - DISTRIBUTION	-	TOTPLT	-	-	-	-	-	-	-	-	-	-
TAX	CAPITAL STOCK INCREASE	-	TOTPLT	-	-	-	-	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	2,452,000	TOTPLT	104,259	3,856	-	-	108,115	-	2,090	-	-	2,090
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(90,000)	DPLT	(4,047)	(127)	-	-	(4,173)	-	(70)	-	-	(70)
TAX	OTHER TAXES - DISTRIBUTION	-	DPLT	-	-	-	-	-	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT	-	TOTPLT	-	-	-	-	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	DPLT	-	-	-	-	-	-	-	-	-	-
TAX	OTHER TAXES - LABOR	7,340,128	LABOR	195,255	19,344	-	-	214,599	-	10,117	-	-	10,117
	Sub-total	***59,505,036***		***2,386,870***	***103,142***	-	-	***2,490,012***	-	***55,544***	-	-	***55,544***
		-											
	TOTAL TAXES OTHER THAN INCOME TAX	**59,505,036**		**2,386,870**	**103,142**	-	-	**2,490,012**	-	**55,544**	-	-	**55,544**
Adjustments to Taxable Income													
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(55,371,000)	TOTPLT	(2,354,377)	(87,069)	-	-	(2,441,446)	-	(47,198)	-	-	(47,198)
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	2,854,831	DEPR	94,930	8,954	-	-	103,883	-	5,286	-	-	5,286
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	35,765,756	DEPR_DPLT	1,299,806	120,501	-	-	1,420,307	-	74,081	-	-	74,081
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(13,217,073)	DEPR_GIPLT	(351,587)	(34,833)	-	-	(386,420)	-	(18,218)	-	-	(18,218)
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	(89,958)	DPLT	(4,045)	(127)	-	-	(4,172)	-	(70)	-	-	(70)
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	7,094,724	DPLT	318,993	10,001	-	-	328,994	-	5,499	-	-	5,499
TAX	TAX ADJUSTMENT - GRT RELATED	-	0	-	-	-	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED	(2,231,431)	LABOR	(59,358)	(5,881)	-	-	(65,239)	-	(3,076)	-	-	(3,076)
TAX	TAX ADJUSTMENT - M&S RELATED	-	LABOR	-	-	-	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	7,127,706	DEPR_GIPLT	189,604	18,785	-	-	208,388	-	9,824	-	-	9,824
	Sub-total	**(18,066,445)**		**(866,034)**	**30,330**	-	-	**(835,704)**	-	**26,129**	-	-	**26,129**
PA Special Deductions													
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	(26,242,016)	DEPR_DPLT	(953,692)	(88,414)	-	-	(1,042,106)	-	(54,354)	-	-	(54,354)
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	-	DPLT	-	-	-	-	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	(52,590,718)	DPLT	(2,364,585)	(74,131)	-	-	(2,438,716)	-	(40,764)	-	-	(40,764)
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	(2,796,286)	DEPR_GIPLT	(74,384)	(7,369)	-	-	(81,753)	-	(3,854)	-	-	(3,854)
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	(67,901,438)	DPLT	(3,052,986)	(95,713)	-	-	(3,148,699)	-	(52,631)	-	-	(52,631)
TAX	CONSOLIDATED TAX ADJUSTMENT	-	DPLT	-	-	-	-	-	-	-	-	-	-
	TOTAL	(149,530,458)	0	(6,445,647)	(265,627)	-	-	(6,711,274)	-	(151,603)	-	-	(151,603)
Net Adds/Deducts to Taxable Income		(167,596,904)	0	(7,311,682)	(235,296)	-	-	(7,546,978)	-	(125,475)	-	-	(125,475)

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	49 DEM	50 CUS	51 FUL	52 REV	55 TOTAL	56	57 DEM	58 CUS	59 FUL	60 REV	63 TOTAL	64
				Power Service to Electric Propulsion LPEP						Separate Meter General Space Heating Service GH-2					
Amortization															
	Other														
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	-	TOTDPLT	-	-	-	-	-		-	-	-	-	-	
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	TOTDPLT	-	-	-	-	-		-	-	-	-	-	
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	5,324,474	TOTDPLT	19,073	55	-	-	19,128		4,632	4,245	-	-	8,877	
	Sub-total	***5,324,474***		***19,073***	***55***	***-***	***-***	***19,128***		***4,632***	***4,245***	***-***	***-***	***8,877***	
	TOTAL AMORTIZATION EXPENSES	**5,324,474**		**19,073**	**55**	**-**	**-**	**19,128**		**4,632**	**4,245**	**-**	**-**	**8,877**	
Taxes Other Than Income Taxes															
TAX	DEFERRED TAXES - DISTRIBUTION	802,000	DPLT	2,914	8	-	-	2,922		695	642	-	-	1,337	
TAX	DEFERRED TAXES - ELECTRIC PLANT	18,121,000	TOTPLT	60,098	208	-	-	60,305		14,739	14,786	-	-	29,525	
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	25,238,347	DPLT	91,695	264	-	-	91,958		21,871	20,205	-	-	42,076	
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	TOTPLT	-	-	-	-	-		-	-	-	-	-	
TAX	DEFERRED TAXES - LABOR	5,641,560	LABOR	9,773	104	-	-	9,877		2,683	5,235	-	-	7,918	
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	TOTPLT	-	-	-	-	-		-	-	-	-	-	
TAX	CAPITAL STOCK - DISTRIBUTION	-	TOTPLT	-	-	-	-	-		-	-	-	-	-	
TAX	CAPITAL STOCK INCREASE	-	TOTPLT	-	-	-	-	-		-	-	-	-	-	
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	2,452,000	TOTPLT	8,132	28	-	-	8,160		1,994	2,001	-	-	3,995	
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(90,000)	DPLT	(327)	(1)	-	-	(328)		(78)	(72)	-	-	(150)	
TAX	OTHER TAXES - DISTRIBUTION	-	DPLT	-	-	-	-	-		-	-	-	-	-	
TAX	OTHER TAXES - ELECTRIC PLANT	-	TOTPLT	-	-	-	-	-		-	-	-	-	-	
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	DPLT	-	-	-	-	-		-	-	-	-	-	
TAX	OTHER TAXES - LABOR	7,340,128	LABOR	12,716	135	-	-	12,851		3,490	6,811	-	-	10,301	
	Sub-total	***59,505,036***		***185,000***	***745***	***-***	***-***	***185,745***		***45,394***	***49,608***	***-***	***-***	***95,002***	
	TOTAL TAXES OTHER THAN INCOME TAX	**59,505,036**		**185,000**	**745**	**-**	**-**	**185,745**		**45,394**	**49,608**	**-**	**-**	**95,002**	
Adjustments to Taxable Income															
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(55,371,000)	TOTPLT	(183,636)	(634)	-	-	(184,271)		(45,038)	(45,181)	-	-	(90,218)	
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	2,854,831	DEPR	6,834	71	-	-	6,905		1,904	2,738	-	-	4,642	
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	35,765,756	DEPR_DPLT	96,600	998	-	-	97,599		27,031	34,819	-	-	61,851	
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(13,217,073)	DEPR_GIPLT	(22,896)	(243)	-	-	(23,139)		(6,285)	(12,264)	-	-	(18,549)	
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	(89,958)	DPLT	(327)	(1)	-	-	(328)		(78)	(72)	-	-	(150)	
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	7,094,724	DPLT	25,776	74	-	-	25,850		6,148	5,680	-	-	11,828	
TAX	TAX ADJUSTMENT - GRT RELATED	-	0	-	-	-	-	-		-	-	-	-	-	
TAX	TAX ADJUSTMENT - LABOR RELATED	(2,231,431)	LABOR	(3,866)	(41)	-	-	(3,907)		(1,061)	(2,071)	-	-	(3,132)	
TAX	TAX ADJUSTMENT - M&S RELATED	-	LABOR	-	-	-	-	-		-	-	-	-	-	
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	7,127,706	DEPR_GIPLT	12,348	131	-	-	12,479		3,389	6,614	-	-	10,003	
	Sub-total	**(18,066,445)**		**(69,168)**	**355**	**-**	**-**	**(68,813)**		**(13,989)**	**(9,737)**	**-**	**-**	**(23,725)**	
PA Special Deductions															
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	(26,242,016)	DEPR_DPLT	(70,878)	(732)	-	-	(71,610)		(19,833)	(25,548)	-	-	(45,381)	
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	-	DPLT	-	-	-	-	-		-	-	-	-	-	
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	(52,590,718)	DPLT	(191,070)	(549)	-	-	(191,619)		(45,573)	(42,103)	-	-	(87,676)	
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	(2,796,286)	DEPR_GIPLT	(4,844)	(51)	-	-	(4,896)		(1,330)	(2,595)	-	-	(3,924)	
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	(67,901,438)	DPLT	(246,696)	(709)	-	-	(247,405)		(58,841)	(54,360)	-	-	(113,201)	
TAX	CONSOLIDATED TAX ADJUSTMENT	-	DPLT	-	-	-	-	-		-	-	-	-	-	
	TOTAL	(149,530,458)	0	(513,488)	(2,042)	-	-	(515,530)		(125,577)	(124,605)	-	-	(250,182)	
Net Adds/Deducts to Taxable Income		(167,596,904)	0	(582,655)	(1,687)	-	-	(584,342)		(139,566)	(134,341)	-	-	(273,907)	

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	65 DEM	66 CUS	67 FUL	68 REV	71 TOTAL
				Street Lighting/Area Lighting SL/AL				
Amortization								
	Other							
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	-	TOTDPLT	-	-	-	-	-
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	TOTDPLT	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	5,324,474	TOTDPLT	8,360	166,072	-	-	174,432
	Sub-total	***5,324,474***		***8,360***	***166,072***	**-**	**-**	***174,432***
	TOTAL AMORTIZATION EXPENSES	**5,324,474**		**8,360**	**166,072**	**-**	**-**	**174,432**
Taxes Other Than Income Taxes								
TAX	DEFERRED TAXES - DISTRIBUTION	802,000	DPLT	1,254	25,365	-	-	26,619
TAX	DEFERRED TAXES - ELECTRIC PLANT	18,121,000	TOTPLT	26,601	534,827	-	-	561,428
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	25,238,347	DPLT	39,468	798,213	-	-	837,681
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	TOTPLT	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR	5,641,560	LABOR	4,841	110,113	-	-	114,954
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	TOTPLT	-	-	-	-	-
TAX	CAPITAL STOCK - DISTRIBUTION	-	TOTPLT	-	-	-	-	-
TAX	CAPITAL STOCK INCREASE	-	TOTPLT	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	2,452,000	TOTPLT	3,599	72,369	-	-	75,968
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(90,000)	DPLT	(141)	(2,846)	-	-	(2,987)
TAX	OTHER TAXES - DISTRIBUTION	-	DPLT	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT	-	TOTPLT	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	DPLT	-	-	-	-	-
TAX	OTHER TAXES - LABOR	7,340,128	LABOR	6,299	143,266	-	-	149,565
	Sub-total	***59,505,036***		***81,922***	***1,681,306***	**-**	**-**	***1,763,228***
		-						
	TOTAL TAXES OTHER THAN INCOME TAX	**59,505,036**		**81,922**	**1,681,306**	**-**	**-**	**1,763,228**
Adjustments to Taxable Income								
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(55,371,000)	TOTPLT	(81,282)	(1,634,231)	-	-	(1,715,513)
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	2,854,831	DEPR	3,436	85,032	-	-	88,468
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	35,765,756	DEPR_DPLT	48,781	1,235,893	-	-	1,284,674
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(13,217,073)	DEPR_GIPLT	(11,342)	(257,973)	-	-	(269,315)
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	(89,958)	DPLT	(141)	(2,845)	-	-	(2,986)
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	7,094,724	DPLT	11,095	224,385	-	-	235,480
TAX	TAX ADJUSTMENT - GRT RELATED	-	0	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED	(2,231,431)	LABOR	(1,915)	(43,553)	-	-	(45,468)
TAX	TAX ADJUSTMENT - M&S RELATED	-	LABOR	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	7,127,706	DEPR_GIPLT	6,117	139,120	-	-	145,236
	Sub-total	**(18,066,445)**		**(25,251)**	**(254,173)**	**-**	**-**	**(279,424)**
PA Special Deductions								
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	(26,242,016)	DEPR_DPLT	(35,792)	(906,798)	-	-	(942,590)
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	-	DPLT	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	(52,590,718)	DPLT	(82,242)	(1,663,287)	-	-	(1,745,529)
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	(2,796,286)	DEPR_GIPLT	(2,400)	(54,578)	-	-	(56,978)
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	(67,901,438)	DPLT	(106,185)	(2,147,519)	-	-	(2,253,704)
TAX	CONSOLIDATED TAX ADJUSTMENT	-	DPLT	-	-	-	-	-
	TOTAL	(149,530,458)	0	(226,618)	(4,772,183)	-	-	(4,998,800)
Net Adds/Deducts to Taxable Income		(167,596,904)	0	(251,869)	(5,026,356)	-	-	(5,278,225)

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FUL	4 REV	7 TOTAL	8 DEM	9 CUS	10 FUL	11 REV	12 TOTAL
				Residential RS					Residential-Thermal Storage RTS				
Fuel and Purchased Power													
555	PURCHASED POWER	-	FUL_ENRGYSR	-	-	-	-	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	-	FUL_ENRGYSR	-	-	-	-	-	-	-	-	-	-
	TOTAL	-	0	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-
Operating Revenues													
REV	DISTRIBUTION REVENUES	844,793,101	REV_DIST	-	-	-	575,899,331	575,899,331	-	-	-	6,501,895	6,501,895
REV	STATE TAX ADJ SURCHARGE	(820,658)	REV_STAS	-	-	-	(554,401)	(554,401)	-	-	-	(6,732)	(6,732)
REV	LATE PAYMENT CHARGES	12,735,835	LT_FEES	-	-	-	9,706,300	9,706,300	-	-	-	68,980	68,980
REV	ANNUALIZATION	(695,946)	REV_ANNL	-	-	-	(1,276,379)	(1,276,379)	-	-	-	(117,618)	(117,618)
REV	MISCELLANEOUS SERVICE REVS	1,443,882	REV_TOTDPLT	-	-	-	988,211	988,211	-	-	-	14,352	14,352
REV	RENT-ELECTRIC PROPERTY - DIST	42,836,686	REV_TOTDPLT	-	-	-	29,317,969	29,317,969	-	-	-	425,795	425,795
REV	OTHER ELECTRIC REVENUE - DIST	1,860,000	REV_TOTDPLT	-	-	-	1,273,008	1,273,008	-	-	-	18,488	18,488
	Sub-total	***902,152,900***	**-**	**-**	**-**	**-**	***615,354,039***	***615,354,039***	**-**	**-**	**-**	***6,905,160***	***6,905,160***
	TOTAL	**902,152,900**		**-**	**-**	**-**	**615,354,039**	**615,354,039**	**-**	**-**	**-**	**6,905,160**	**6,905,160**

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 FUL	20 REV	23 TOTAL	24 DEM	25 CUS	26 FUL	27 REV	28 TOTAL	31 32
				Small General Service - Sec. Voltage GS-1					Large General Service - Sec. Voltage GS-3					
Fuel and Purchased Power														
555	PURCHASED POWER	-	FUL_ENRGYSR	-	-	-	-	-	-	-	-	-	-	
557	OTHER PURCHASED POWER EXPENSES	-	FUL_ENRGYSR	-	-	-	-	-	-	-	-	-	-	
	TOTAL	-	0	-	-	-	-	-	-	-	-	-	-	
				-	-	-	-	-	-	-	-	-	-	
Operating Revenues														
REV	DISTRIBUTION REVENUES	844,793,101	REV_DIST	-	-	-	74,594,086	74,594,086	-	-	-	122,224,550	122,224,550	
REV	STATE TAX ADJ SURCHARGE	(820,658)	REV_STAS	-	-	-	(63,561)	(63,561)	-	-	-	(111,553)	(111,553)	
REV	LATE PAYMENT CHARGES	12,735,835	LT_FEES	-	-	-	1,370,894	1,370,894	-	-	-	1,099,389	1,099,389	
REV	ANNUALIZATION	(695,946)	REV_ANNL	-	-	-	135,475	135,475	-	-	-	423,936	423,936	
REV	MISCELLANEOUS SERVICE REVS	1,443,882	REV_TOTDPLT	-	-	-	130,804	130,804	-	-	-	187,254	187,254	
REV	RENT-ELECTRIC PROPERTY - DIST	42,836,686	REV_TOTDPLT	-	-	-	3,880,646	3,880,646	-	-	-	5,555,404	5,555,404	
REV	OTHER ELECTRIC REVENUE - DIST	1,860,000	REV_TOTDPLT	-	-	-	168,500	168,500	-	-	-	241,220	241,220	
	Sub-total	***902,152,900***	**-**	**-**	**-**	**-**	***80,216,843***	***80,216,843***	**-**	**-**	**-**	***129,620,199***	***129,620,199***	
	TOTAL	**902,152,900**		-	-	-	**80,216,843**	**80,216,843**	-	-	-	**129,620,199**	**129,620,199**	

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	33 DEM	34 CUS	35 FUL	36 REV	39 TOTAL	40 DEM	41 CUS	42 FUL	43 REV	44 TOTAL
				Large General Service - 12 KV LP-4					Large General Service - 69 KV or Higher LP-5				
Fuel and Purchased Power													
555	PURCHASED POWER	-	FUL_ENRGYSR	-	-	-	-	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	-	FUL_ENRGYSR	-	-	-	-	-	-	-	-	-	-
	TOTAL	-	0	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-
Operating Revenues													
REV	DISTRIBUTION REVENUES	844,793,101	REV_DIST	-	-	-	35,114,792	35,114,792	-	-	-	2,408,567	2,408,567
REV	STATE TAX ADJ SURCHARGE	(820,658)	REV_STAS	-	-	-	(44,738)	(44,738)	-	-	-	(16,123)	(16,123)
REV	LATE PAYMENT CHARGES	12,735,835	LT_FEES	-	-	-	336,893	336,893	-	-	-	128,871	128,871
REV	ANNUALIZATION	(695,946)	REV_ANNL	-	-	-	(23,158)	(23,158)	-	-	-	24,819	24,819
REV	MISCELLANEOUS SERVICE REVS	1,443,882	REV_TOTDPLT	-	-	-	67,261	67,261	-	-	-	1,103	1,103
REV	RENT-ELECTRIC PROPERTY - DIST	42,836,686	REV_TOTDPLT	-	-	-	1,995,482	1,995,482	-	-	-	32,737	32,737
REV	OTHER ELECTRIC REVENUE - DIST	1,860,000	REV_TOTDPLT	-	-	-	86,645	86,645	-	-	-	1,421	1,421
	Sub-total	***902,152,900***	**-**	**-**	**-**	**-**	***37,533,178***	***37,533,178***	**-**	**-**	**-**	***2,581,396***	***2,581,396***
	TOTAL	**902,152,900**		**-**	**-**	**-**	**37,533,178**	**37,533,178**	**-**	**-**	**-**	**2,581,396**	**2,581,396**

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	49 DEM	50 CUS	51 FUL	52 REV	55 TOTAL	56	57 DEM	58 CUS	59 FUL	60 REV	63 TOTAL	64
				Power Service to Electric Propulsion LPEP						Separate Meter General Space Heating Service GH-2					
Fuel and Purchased Power															
555	PURCHASED POWER	-	FUL_ENRGYSR	-	-	-	-	-		-	-	-	-	-	
557	OTHER PURCHASED POWER EXPENSES	-	FUL_ENRGYSR	-	-	-	-	-		-	-	-	-	-	
	TOTAL	-	0	-	-	-	-	-		-	-	-	-	-	
				-	-	-	-	-		-	-	-	-	-	
Operating Revenues															
REV	DISTRIBUTION REVENUES	844,793,101	REV_DIST	-	-	-	480,581	480,581		-	-	-	1,278,377	1,278,377	
REV	STATE TAX ADJ SURCHARGE	(820,658)	REV_STAS	-	-	-	(772)	(772)		-	-	-	(1,107)	(1,107)	
REV	LATE PAYMENT CHARGES	12,735,835	LT_FEES	-	-	-	-	-		-	-	-	24,509	24,509	
REV	ANNUALIZATION	(695,946)	REV_ANNL	-	-	-	4	4		-	-	-	(28,590)	(28,590)	
REV	MISCELLANEOUS SERVICE REVS	1,443,882	REV_TOTDPLT	-	-	-	5,187	5,187		-	-	-	2,407	2,407	
REV	RENT-ELECTRIC PROPERTY - DIST	42,836,686	REV_TOTDPLT	-	-	-	153,886	153,886		-	-	-	71,418	71,418	
REV	OTHER ELECTRIC REVENUE - DIST	1,860,000	REV_TOTDPLT	-	-	-	6,682	6,682		-	-	-	3,101	3,101	
	Sub-total	***902,152,900***	-	-	-	-	***645,568***	***645,568***		-	-	-	***1,350,115***	***1,350,115***	
	TOTAL	**902,152,900**		-	-	-	**645,568**	**645,568**		-	-	-	**1,350,115**	**1,350,115**	

Class Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	65 DEM	66 CUS	67 FUL	68 REV	71 TOTAL
				Street Lighting/Area Lighting SL/AL				
Fuel and Purchased Power								
555	PURCHASED POWER	-	FUL_ENRGYSR	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	-	FUL_ENRGYSR	-	-	-	-	-
	TOTAL	-	0	-	-	-	-	-
				-	-	-	-	-
Operating Revenues								
REV	DISTRIBUTION REVENUES	844,793,101	REV_DIST	-	-	-	26,290,922	26,290,922
REV	STATE TAX ADJ SURCHARGE	(820,658)	REV_STAS	-	-	-	(21,672)	(21,672)
REV	LATE PAYMENT CHARGES	12,735,835	LT_FEES	-	-	-	-	-
REV	ANNUALIZATION	(695,946)	REV_ANNL	-	-	-	165,565	165,565
REV	MISCELLANEOUS SERVICE REVS	1,443,882	REV_TOTDPLT	-	-	-	47,302	47,302
REV	RENT-ELECTRIC PROPERTY - DIST	42,836,686	REV_TOTDPLT	-	-	-	1,403,350	1,403,350
REV	OTHER ELECTRIC REVENUE - DIST	1,860,000	REV_TOTDPLT	-	-	-	60,934	60,934
	Sub-total	***902,152,900***	**-**	**-**	**-**	**-**	***27,946,402***	***27,946,402***
	TOTAL	**902,152,900**		**-**	-	-	**27,946,402**	**27,946,402**

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JDT 3

FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2016

SECTION III

COST ALLOCATION TO JURISDICTIONS AT PRESENT RATES

This section shows the allocation to Federal jurisdictional wholesale services and customers supplied on a system cost basis. There are two parts to this section; the first provides a summary of the resulting allocations including rate base, expenses, taxes and return for (1) transmission (2) resale customers and (3) PAPUC Jurisdictional. The second section provides details by FERC account including taxes and pro forma adjustments for each of these jurisdictions. This section is organized by several sections as listed: Net Plant, Depreciation, Rate Base Adjustments, O&M, Labor (for development of labor allocator), Depreciation Expense, Amortization, Taxes, and Revenues. Further, the results of this section directly feed the account balances used in the Class Cost of Service Study provided in Section II. The functionalization, classification, and allocation that support the results provided in this section are detailed in Section B.

Jurisdictional Cost of Service Study
mmary of Results
ully Projected Future Test Year (2016)

Line No.	Description	System Total	FERC Transmission Transmission	Resale Primary Resale	PUC Jurisdiction Distribution Distribution
	(A)	(B)	(C)	(D)	(E)
	Rate Base				
1	Plant in Service	$ 9,947,959,000	$ 3,721,811,002	$ 2,654,327	$ 6,223,493,670
2	Accumulated Reserve	2,834,133,000	626,010,235	1,789,057	2,206,333,708
3	Other Rate Base Items	(1,202,395,970)	(340,889,807)	(418,250)	(861,087,913)
4	Total Rate Base	$ 5,911,430,030	$ 2,754,910,960	$ 447,021	$ 3,156,072,049
	Revenues at Current Rates				
5	Transmission	$ -	$ -	$ -	$ -
6	Distribution	843,972,443	-	-	843,972,443
	Late Payment Charges	12,735,835	-	-	12,735,835
7	Annualization	(695,946)	-	-	(695,946)
	Other Operating Revenue	479,147,172	432,687,728	318,876	46,140,568
8	Total Revenues	$ 1,335,159,505	$ 432,687,728	$ 318,876	$ 902,152,900
	Expenses at Current Rates				
9	Transmission O&M	$ 42,971,347	$ 42,971,347	$ -	$ -
10	Distribution O&M	160,752,949	(593,237)	62,286	161,283,901
11	Fuel and Purchased Power	-	-	-	-
12	Amortization Expense	5,324,474	-	-	5,324,474
13	Other	269,212,369	29,202,064	41,410	239,968,895
14	Total Operations & Maintenance Expenses	$ 478,261,140	$ 71,580,175	$ 103,695	$ 406,577,270
	Depreciation Expenses				
15	Transmission	67,189,000	67,189,000	-	-
16	Distribution	124,807,000	-	42,713	124,764,287
17	Other	64,027,000	6,050,920	14,789	57,961,290
18	Total Depreciation Expenses	$ 256,023,000	$ 73,239,920	$ 57,502	$ 182,725,578
19	Total Expenses (O&M & Depreciation)	$ 734,284,140	$ 144,820,095	$ 161,197	$ 589,302,847
	Taxes				
20	Income Taxes	$ 42,024,871	$ 6,319,217	$ 45,796	$ 35,659,859
21	Gross Receipts Tax	50,523,541	-	18,814	50,504,728
22	Taxes Other Than Income Taxes	134,502,231	74,982,230	14,965	59,505,036
23	Total Taxes	$ 227,050,644	$ 81,301,447	$ 79,575	$ 145,669,622
24	Current Operating Expenses	961,334,783	226,121,542	240,773	734,972,469
25	Current Operating Income	373,824,721	206,566,187	78,103	167,180,431
26	Return at Current Rates	6.32%	7.50%	17.47%	5.30%

Jurisdictional Cost of Service Study
ımmary of Results
⌐ully Projected Future Test Year (2016)

Line No.	Description	System Total	FERC Transmission Transmission	Resale Primary Resale	PUC Jurisdiction Distribution Distribution
	(A)	(B)	(C)	(D)	(E)
	INCOME TAX AND GRT CALCS @ PRESENT RATES				
	Gross Receipts Tax Calculations				
	Revenues at Current Rates				
27	Transmission	$ -	$ -	$ -	$ -
28	Distribution	843,972,443	-	-	843,972,443
29	Late Payment Charges	12,735,835	-	-	12,735,835
30	Annualization	(695,946)	-	-	(695,946)
31	Resale	318,876	-	318,876	-
32	Base For Gross Receipts Tax	856,331,209	-	318,876	856,012,333
33	Gross Receipts Tax @ 5.90%	$ 50,523,541	$ -	$ 18,814	$ 50,504,728
	Income Tax Calculations				
34	Operating Revenue	$ 1,335,159,505	$ 432,687,728	$ 318,876	$ 902,152,900
35	Operating Expense	734,284,140	144,820,095	161,197	589,302,847
36	Gross Receipts Tax	50,523,541	-	18,814	50,504,728
37	Taxes Other Than Income Taxes	134,502,231	74,982,230	14,965	59,505,036
38	Taxable Income Before Adjustments	415,849,593	212,885,403	123,900	202,840,290
39	Interest Expense	(147,194,608)	(68,597,283)	(11,131)	(78,586,194)
40	Deferred Income Taxes	121,352,000	71,536,000	13,093	49,802,907
41	Other Adjustment to Taxable Income	(174,694,000)	(156,641,809)	14,254	(18,066,445)
2	Adjustment to Taxable Income	(200,536,608)	(153,703,091)	16,215	(46,849,732)
,3	Taxable Net Income	$ 215,312,985	$ 59,182,312	$ 140,115	$ 155,990,558
	PA Income Tax Calculations				
44	Total Taxable Net Income	$ 215,312,985	$ 59,182,312	$ 140,115	$ 155,990,558
45	PA Special Deduction	(92,554,000)	(10,891,000)	(33,980)	(81,629,020)
46	PA Taxable Net Income	122,758,985	48,291,312	106,136	74,361,538
47	PA Income Tax @ 9.99%	$ 12,263,623	$ 4,824,302	$ 10,603	$ 7,428,718
	Federal Income Tax Calculations				
48	Total Taxable Net Income	$ 215,312,985	$ 59,182,312	$ 140,115	$ 155,990,558
49	Deduction - PA Income Tax	(12,263,623)	(4,824,302)	(10,603)	(7,428,718)
50	Federal Taxable Net Income before NOL	203,049,363	54,358,010	129,512	148,561,840
51	Federal Net Operating Loss	(118,017,223)	(50,086,825)	(28,960)	(67,901,438)
52	Federal Taxable Net Income after NOL	85,032,140	4,271,185	100,552	80,660,403
53	Federal Income Tax @ 35.00%	29,761,249	1,494,915	35,193	28,231,141
54	Consolidated Income Tax Adjustment	-	-	-	-
55	Federal Income Tax	$ 29,761,249	$ 1,494,915	$ 35,193	$ 28,231,141
56	Total Tax	$ 42,024,871	$ 6,319,217	$ 45,796	$ 35,659,859

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FERC Transmission Transmission GNR	4 REV	5 FUL	7 TOTAL
RATE BASE									
Plant-in Service									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	136,824,913	LABOR_NOTRN	-	-	-	-	-	-
301-303	INTANGIBLE PLANT - TRANSMISSON	13,405,087	GNR_TRANS	-	-	13,405,087	-	-	13,405,087
	Sub-total	***150,230,000***		**-**	**-**	***13,405,087***	**-**	**-**	***13,405,087***
	Transmission Portion of Distribution Plant								
370	METERS - TRANS DIRECT	271,797	TRANS	-	271,797	-	-	-	271,797
	Sub-total	***271,797***		**-**	***271,797***	-	**-**	**-**	***271,797***
	Transmission Plant								
350-359	TRANSMISSION PLANT	3,677,927,000	GNR_TRANS	-	-	3,677,927,000	-	-	3,677,927,000
	Sub-total	***3,677,927,000***		**-**	**-**	***3,677,927,000***	**-**	**-**	***3,677,927,000***
	Distribution Plant								
360	LAND AND LAND RIGHTS	18,988,155	DPLT	-	-	-	-	-	-
360	LAND AND LAND RIGHTS - OVERHEAD LINES	74,903,845	PLT_365NORSL	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS	38,203,000	PRI_DEM	-	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY	581,312,214	PRI_DEM	-	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT	1,693,786	DEM_RESALE	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY	823,507,575	PRI_DEM	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY	305,446,605	SEC_DEM	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY	789,211,720	PRI_DEM	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY	232,686,144	SEC_DEM	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT	501,136	DEM_RESALE	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRIMARY	173,420,150	PRI_DEM	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SECONDARY	27,320,850	SEC_DEM	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRIMARY	510,064,351	PRI_DEM	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SECONDARY	80,356,243	SEC_DEM	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - RESALE DIRECT	162,406	DEM_RESALE	-	-	-	-	-	-
368	LINE TRANSFORMERS	510,161,000	SEC_DEM	-	-	-	-	-	-
369	SERVICES	690,773,000	SEC_DEM	-	-	-	-	-	-
370	METERS - DIST DIRECT	310,034,996	DIST	-	-	-	-	-	-
370	METERS - RESALE DIRECT	60,207	RESALE	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	9,428,000	DIST	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	115,370,000	DIST	-	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	38,644,820	DIST	-	-	-	-	-	-
	Sub-total	***5,332,250,203***		**-**	**-**	-	**-**	**-**	-
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION	757,072,882	LABOR_NOTRN	-	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION	30,207,118	GNR_TRANS	-	-	30,207,118	-	-	30,207,118
	Sub-total	***787,280,000***		**-**	**-**	***30,207,118***	**-**	**-**	***30,207,118***
	TOTAL PLANT-IN-SERVICE	**9,947,959,000**		**-**	**271,797**	**3,721,539,205**	**-**	**-**	**3,721,811,002**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	8 DEM	9 CUS	10 GNR	11 REV	12 FUL	13 TOTAL	15 #
				Resale Primary Resale						
RATE BASE										
Plant-in Service										
	Intangible Plant									
301-303	INTANGIBLE PLANT - DISTRIBUTION	136,824,913	LABOR_NOTRN	31,975	2,928	-	-	-	34,903	
301-303	INTANGIBLE PLANT - TRANSMISSON	13,405,087	GNR_TRANS	-	-	-	-	-	-	
	Sub-total	***150,230,000***		***31,975***	***2,928***	***-***	***-***	***-***	***34,903***	
	Transmission Portion of Distribution Plant									
370	METERS - TRANS DIRECT	271,797	TRANS	-	-	-	-	-	-	
	Sub-total	***271,797***		***-***	***-***	***-***	***-***	***-***	***-***	
	Transmission Plant									
350-359	TRANSMISSION PLANT	3,677,927,000	GNR_TRANS	-	-	-	-	-	-	
	Sub-total	***3,677,927,000***		***-***	***-***	***-***	***-***	***-***	***-***	
	Distribution Plant									
360	LAND AND LAND RIGHTS	18,988,155	DPLT	8,545	218	-	-	-	8,763	
360	LAND AND LAND RIGHTS - OVERHEAD LINES	74,903,845	PLT_365NORSL	-	-	-	-	-	-	
361	STRUCTURES & IMPROVEMENTS	38,203,000	PRI_DEM	-	-	-	-	-	-	
362	STATION EQUIPMENT - PRIMARY	581,312,214	PRI_DEM	-	-	-	-	-	-	
362	STATION EQUIPMENT - RESALE DIRECT	1,693,786	DEM_RESALE	1,693,786	-	-	-	-	1,693,786	
364	POLES TOWERS & FIXTURES - PRIMARY	823,507,575	PRI_DEM	-	-	-	-	-	-	
364	POLES TOWERS & FIXTURES - SECONDARY	305,446,605	SEC_DEM	-	-	-	-	-	-	
365	OVERHEAD CONDUCTORS - PRIMARY	789,211,720	PRI_DEM	-	-	-	-	-	-	
365	OVERHEAD CONDUCTORS - SECONDARY	232,686,144	SEC_DEM	-	-	-	-	-	-	
365	OVERHEAD CONDUCTORS - RESALE DIRECT	501,136	DEM_RESALE	501,136	-	-	-	-	501,136	
366	UNDERGROUND CONDUIT - PRIMARY	173,420,150	PRI_DEM	-	-	-	-	-	-	
366	UNDERGROUND CONDUIT - SECONDARY	27,320,850	SEC_DEM	-	-	-	-	-	-	
367	UNDERGROUND CONDUCTORS - PRIMARY	510,064,351	PRI_DEM	-	-	-	-	-	-	
367	UNDERGROUND CONDUCTORS - SECONDARY	80,356,243	SEC_DEM	-	-	-	-	-	-	
367	UNDERGROUND CONDUCTORS - RESALE DIRECT	162,406	DEM_RESALE	162,406	-	-	-	-	162,406	
368	LINE TRANSFORMERS	510,161,000	SEC_DEM	-	-	-	-	-	-	
369	SERVICES	690,773,000	SEC_DEM	-	-	-	-	-	-	
370	METERS - DIST DIRECT	310,034,996	DIST	-	-	-	-	-	-	
370	METERS - RESALE DIRECT	60,207	RESALE	-	60,207	-	-	-	60,207	
371	INSTALLATIONS ON CUST PREMISES	9,428,000	DIST	-	-	-	-	-	-	
373	STREET LIGHTING & SIGNAL SYSTEMS	115,370,000	DIST	-	-	-	-	-	-	
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	38,644,820	DIST	-	-	-	-	-	-	
	Sub-total	***5,332,250,203***		***2,365,873***	***60,425***	***-***	***-***	***-***	***2,426,298***	
	General Plant									
389-399	GENERAL PLANT - DISTRIBUTION	757,072,882	LABOR_NOTRN	176,924	16,202	-	-	-	193,126	
389-399	GENERAL PLANT - TRANSMISSION	30,207,118	GNR_TRANS	-	-	-	-	-	-	
	Sub-total	***787,280,000***		***176,924***	***16,202***	***-***	***-***	***-***	***193,126***	
	TOTAL PLANT-IN-SERVICE	**9,947,959,000**		**2,574,772**	**79,556**	**-**	**-**	**-**	**2,654,327**	

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 PUC Jurisdiction Distribution GNR	20 REV	21 FUL	23 TOTAL
RATE BASE									
Plant-in Service									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	136,824,913	LABOR_NOTRN	29,482,831	107,307,178	-	-	-	136,790,010
301-303	INTANGIBLE PLANT - TRANSMISSON	13,405,087	GNR_TRANS	-	-	-	-	-	-
	Sub-total	***150,230,000***		***29,482,831***	***107,307,178***	-	-	-	***136,790,010***
	Transmission Portion of Distribution Plant								
370	METERS - TRANS DIRECT	271,797	TRANS	-	-	-	-	-	-
	Sub-total	***271,797***		-	-	-	-	-	-
	Transmission Plant								
350-359	TRANSMISSION PLANT	3,677,927,000	GNR_TRANS	-	-	-	-	-	-
	Sub-total	***3,677,927,000***		-	-	-	-	-	-
	Distribution Plant								
360	LAND AND LAND RIGHTS	18,988,155	DPLT	7,364,226	11,615,166	-	-	-	18,979,392
360	LAND AND LAND RIGHTS - OVERHEAD LINES	74,903,845	PLT_365NORSL	37,238,858	37,664,987	-	-	-	74,903,845
361	STRUCTURES & IMPROVEMENTS	38,203,000	PRI_DEM	38,203,000	-	-	-	-	38,203,000
362	STATION EQUIPMENT - PRIMARY	581,312,214	PRI_DEM	581,312,214	-	-	-	-	581,312,214
362	STATION EQUIPMENT - RESALE DIRECT	1,693,786	DEM_RESALE	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY	823,507,575	PRI_DEM	400,016,630	423,490,945	-	-	-	823,507,575
364	POLES TOWERS & FIXTURES - SECONDARY	305,446,605	SEC_DEM	71,345,545	234,101,061	-	-	-	305,446,605
365	OVERHEAD CONDUCTORS - PRIMARY	789,211,720	PRI_DEM	407,855,598	381,356,122	-	-	-	789,211,720
365	OVERHEAD CONDUCTORS - SECONDARY	232,686,144	SEC_DEM	100,186,538	132,499,606	-	-	-	232,686,144
365	OVERHEAD CONDUCTORS - RESALE DIRECT	501,136	DEM_RESALE	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRIMARY	173,420,150	PRI_DEM	32,650,400	140,769,750	-	-	-	173,420,150
366	UNDERGROUND CONDUIT - SECONDARY	27,320,850	SEC_DEM	13,760,663	13,560,187	-	-	-	27,320,850
367	UNDERGROUND CONDUCTORS - PRIMARY	510,064,351	PRI_DEM	96,031,546	414,032,805	-	-	-	510,064,351
367	UNDERGROUND CONDUCTORS - SECONDARY	80,356,243	SEC_DEM	40,472,943	39,883,300	-	-	-	80,356,243
367	UNDERGROUND CONDUCTORS - RESALE DIRECT	162,406	DEM_RESALE	-	-	-	-	-	-
368	LINE TRANSFORMERS	510,161,000	SEC_DEM	241,403,679	268,757,321	-	-	-	510,161,000
369	SERVICES	690,773,000	SEC_DEM	8,367,496	682,405,504	-	-	-	690,773,000
370	METERS - DIST DIRECT	310,034,996	DIST	-	310,034,996	-	-	-	310,034,996
370	METERS - RESALE DIRECT	60,207	RESALE	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	9,428,000	DIST	-	9,428,000	-	-	-	9,428,000
373	STREET LIGHTING & SIGNAL SYSTEMS	115,370,000	DIST	-	115,370,000	-	-	-	115,370,000
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	38,644,820	DIST	-	38,644,820	-	-	-	38,644,820
	Sub-total	***5,332,250,203***		***2,076,209,335***	***3,253,614,570***	-	-	-	***5,329,823,905***
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION	757,072,882	LABOR_NOTRN	163,132,952	593,746,804	-	-	-	756,879,756
389-399	GENERAL PLANT - TRANSMISSION	30,207,118	GNR_TRANS	-	-	-	-	-	-
	Sub-total	***787,280,000***		***163,132,952***	***593,746,804***	-	-	-	***756,879,756***
	TOTAL PLANT-IN-SERVICE	**9,947,959,000**		**2,268,825,118**	**3,954,668,553**	-	-	-	**6,223,493,670**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FERC Transmission Transmission GNR	4 REV	5 FUL	7 TOTAL
Accumulated Reserve for Depreciation									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	71,749,104	LABOR_NOTRN	-	-	-	-	-	-
301-303	INTANGIBLE PLANT - TRANSMISSON	7,249,896	GNR_TRANS	-	-	7,249,896	-	-	7,249,896
	Sub-total	***78,999,000***		-	-	***7,249,896***	-	-	***7,249,896***
	Transmission Plant								
350-359	TRANSMISSION PLANT	590,021,000	GNR_TRANS	-	-	590,021,000	-	-	590,021,000
	Sub-total	***590,021,000***		-	-	***590,021,000***	-	-	***590,021,000***
	Distribution Plant								
360	LAND AND LAND RIGHTS	33,247,000	PLT_360	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS - PRIMARY	15,400,000	PRI_DEM	-	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY	134,912,874	PRI_DEM	-	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT	1,194,126	DEM_RESALE	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY	250,838,534	PRI_DEM	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY	93,665,783	SEC_DEM	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY	210,049,130	PRI_DEM	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY	61,929,544	SEC_DEM	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT	369,326	DEM_RESALE	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRIMARY	50,590,848	PRI_DEM	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SECONDARY	7,970,152	SEC_DEM	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRIMARY	165,705,194	PRI_DEM	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SECONDARY	26,105,425	SEC_DEM	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - RESALE DIRECT	85,380	DEM_RESALE	-	-	-	-	-	-
368	LINE TRANSFORMERS	198,281,000	SEC_DEM	-	-	-	-	-	-
369	SERVICES	332,355,000	SEC_DEM	-	-	-	-	-	-
370	METERS - DIST DIRECT	212,352,206	DIST	-	-	-	-	-	-
370	METERS - RESALE DIRECT	50,624	RESALE	-	-	-	-	-	-
370	METERS - TRANS DIRECT	186,170	TRANS	-	186,170	-	-	-	186,170
371	INSTALLATIONS ON CUST PREMISES	5,533,000	DIST	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	57,265,000	DIST	-	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	11,143,683	DIST	-	-	-	-	-	-
	Sub-total	***1,869,230,000***		-	***186,170***	-	-	-	***186,170***
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION	267,329,831	LABOR_NOTRN	-	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION	28,553,169	GNR_TRANS	-	-	28,553,169	-	-	28,553,169
	Sub-total	***295,883,000***		-	-	***28,553,169***	-	-	***28,553,169***
	TOTAL DEPRECIATION ACCRUAL	**2,834,133,000**		-	**186,170**	**625,824,065**	-	-	**626,010,235**
	NET PLANT	**7,113,826,000**		-	**85,627**	**3,095,715,140**	-	-	**3,095,800,767**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	8 DEM	9 CUS	10 GNR	11 REV	12 FUL	13 TOTAL	15 #
						Resale Primary				
						Resale				
Accumulated Reserve for Depreciation										
	Intangible Plant									
301-303	INTANGIBLE PLANT - DISTRIBUTION	71,749,104	LABOR_NOTRN	16,767	1,536	-	-	-	18,303	
301-303	INTANGIBLE PLANT - TRANSMISSON	7,249,896	GNR_TRANS	-	-	-	-	-	-	
	Sub-total	***78,999,000***		***16,767***	***1,536***	**-**	**-**	**-**	***18,303***	
	Transmission Plant									
350-359	TRANSMISSION PLANT	590,021,000	GNR_TRANS	-	-	-	-	-	-	
	Sub-total	***590,021,000***		**-**	**-**	**-**	**-**	**-**	**-**	
	Distribution Plant									
360	LAND AND LAND RIGHTS	33,247,000	PLT_360	3,026	77	-	-	-	3,103	
361	STRUCTURES & IMPROVEMENTS - PRIMARY	15,400,000	PRI_DEM	-	-	-	-	-	-	
362	STATION EQUIPMENT - PRIMARY	134,912,874	PRI_DEM	-	-	-	-	-	-	
362	STATION EQUIPMENT - RESALE DIRECT	1,194,126	DEM_RESALE	1,194,126	-	-	-	-	1,194,126	
364	POLES TOWERS & FIXTURES - PRIMARY	250,838,534	PRI_DEM	-	-	-	-	-	-	
364	POLES TOWERS & FIXTURES - SECONDARY	93,665,783	SEC_DEM	-	-	-	-	-	-	
365	OVERHEAD CONDUCTORS - PRIMARY	210,049,130	PRI_DEM	-	-	-	-	-	-	
365	OVERHEAD CONDUCTORS - SECONDARY	61,929,544	SEC_DEM	-	-	-	-	-	-	
365	OVERHEAD CONDUCTORS - RESALE DIRECT	369,326	DEM_RESALE	369,326	-	-	-	-	369,326	
366	UNDERGROUND CONDUIT - PRIMARY	50,590,848	PRI_DEM	-	-	-	-	-	-	
366	UNDERGROUND CONDUIT - SECONDARY	7,970,152	SEC_DEM	-	-	-	-	-	-	
367	UNDERGROUND CONDUCTORS - PRIMARY	165,705,194	PRI_DEM	-	-	-	-	-	-	
367	UNDERGROUND CONDUCTORS - SECONDARY	26,105,425	SEC_DEM	-	-	-	-	-	-	
367	UNDERGROUND CONDUCTORS - RESALE DIRECT	85,380	DEM_RESALE	85,380	-	-	-	-	85,380	
368	LINE TRANSFORMERS	198,281,000	SEC_DEM	-	-	-	-	-	-	
369	SERVICES	332,355,000	SEC_DEM	-	-	-	-	-	-	
370	METERS - DIST DIRECT	212,352,206	DIST	-	-	-	-	-	-	
370	METERS - RESALE DIRECT	50,624	RESALE	-	50,624	-	-	-	50,624	
370	METERS - TRANS DIRECT	186,170	TRANS	-	-	-	-	-	-	
371	INSTALLATIONS ON CUST PREMISES	5,533,000	DIST	-	-	-	-	-	-	
373	STREET LIGHTING & SIGNAL SYSTEMS	57,265,000	DIST	-	-	-	-	-	-	
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	11,143,683	DIST	-	-	-	-	-	-	
	Sub-total	***1,869,230,000***		***1,651,858***	***50,701***	**-**	**-**	**-**	***1,702,559***	
	General Plant									
389-399	GENERAL PLANT - DISTRIBUTION	267,329,831	LABOR_NOTRN	62,473	5,721	-	-	-	68,195	
389-399	GENERAL PLANT - TRANSMISSION	28,553,169	GNR_TRANS	-	-	-	-	-	-	
	Sub-total	***295,883,000***		***62,473***	***5,721***	**-**	**-**	**-**	***68,195***	
	TOTAL DEPRECIATION ACCRUAL	**2,834,133,000**		**1,731,099**	**57,958**	**-**	**-**	**-**	**1,789,057**	
	NET PLANT	**7,113,826,000**		**843,673**	**21,598**	**-**	**-**	**-**	**865,271**	

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 GNR	20 REV	21 FUL	23 TOTAL
				PUC Jurisdiction Distribution					
	Accumulated Reserve for Depreciation								
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	71,749,104	LABOR_NOTRN	15,460,391	56,270,410	-	-	-	71,730,801
301-303	INTANGIBLE PLANT - TRANSMISSON	7,249,896	GNR_TRANS	-	-	-	-	-	-
	Sub-total	***78,999,000***		***15,460,391***	***56,270,410***	**-**	**-**	**-**	***71,730,801***
	Transmission Plant								
350-359	TRANSMISSION PLANT	590,021,000	GNR_TRANS	-	-	-	-	-	-
	Sub-total	***590,021,000***		**-**	**-**	**-**	**-**	**-**	**-**
	Distribution Plant								
360	LAND AND LAND RIGHTS	33,247,000	PLT_360	15,793,877	17,450,020	-	-	-	33,243,897
361	STRUCTURES & IMPROVEMENTS - PRIMARY	15,400,000	PRI_DEM	15,400,000	-	-	-	-	15,400,000
362	STATION EQUIPMENT - PRIMARY	134,912,874	PRI_DEM	134,912,874	-	-	-	-	134,912,874
362	STATION EQUIPMENT - RESALE DIRECT	1,194,126	DEM_RESALE	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY	250,838,534	PRI_DEM	121,844,156	128,994,379	-	-	-	250,838,534
364	POLES TOWERS & FIXTURES - SECONDARY	93,665,783	SEC_DEM	21,878,247	71,787,536	-	-	-	93,665,783
365	OVERHEAD CONDUCTORS - PRIMARY	210,049,130	PRI_DEM	108,550,990	101,498,140	-	-	-	210,049,130
365	OVERHEAD CONDUCTORS - SECONDARY	61,929,544	SEC_DEM	26,664,702	35,264,842	-	-	-	61,929,544
365	OVERHEAD CONDUCTORS - RESALE DIRECT	369,326	DEM_RESALE	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRIMARY	50,590,848	PRI_DEM	9,524,911	41,065,937	-	-	-	50,590,848
366	UNDERGROUND CONDUIT - SECONDARY	7,970,152	SEC_DEM	4,014,318	3,955,834	-	-	-	7,970,152
367	UNDERGROUND CONDUCTORS - PRIMARY	165,705,194	PRI_DEM	31,197,879	134,507,315	-	-	-	165,705,194
367	UNDERGROUND CONDUCTORS - SECONDARY	26,105,425	SEC_DEM	13,148,492	12,956,934	-	-	-	26,105,425
367	UNDERGROUND CONDUCTORS - RESALE DIRECT	85,380	DEM_RESALE	-	-	-	-	-	-
368	LINE TRANSFORMERS	198,281,000	SEC_DEM	93,824,818	104,456,182	-	-	-	198,281,000
369	SERVICES	332,355,000	SEC_DEM	4,025,895	328,329,105	-	-	-	332,355,000
370	METERS - DIST DIRECT	212,352,206	DIST	-	212,352,206	-	-	-	212,352,206
370	METERS - RESALE DIRECT	50,624	RESALE	-	-	-	-	-	-
370	METERS - TRANS DIRECT	186,170	TRANS	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	5,533,000	DIST	-	5,533,000	-	-	-	5,533,000
373	STREET LIGHTING & SIGNAL SYSTEMS	57,265,000	DIST	-	57,265,000	-	-	-	57,265,000
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	11,143,683	DIST	-	11,143,683	-	-	-	11,143,683
	Sub-total	***1,869,230,000***		***600,781,157***	***1,266,560,114***	**-**	**-**	**-**	***1,867,341,271***
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION	267,329,831	LABOR_NOTRN	57,603,839	209,657,797	-	-	-	267,261,636
389-399	GENERAL PLANT - TRANSMISSION	28,553,169	GNR_TRANS	-	-	-	-	-	-
	Sub-total	***295,883,000***		***57,603,839***	***209,657,797***	**-**	**-**	**-**	***267,261,636***
	TOTAL DEPRECIATION ACCRUAL	**2,834,133,000**		**673,845,388**	**1,532,488,321**	**-**	**-**	**-**	**2,206,333,708**
	NET PLANT	**7,113,826,000**		**1,594,979,730**	**2,422,180,232**	**-**	**-**	**-**	**4,017,159,962**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FERC Transmission Transmission GNR	4 REV	5 FUL	7 TOTAL
Rate Base Adjustments									
	Additions								
RB ADJ	PLANT HELD FOR FUTURE USE - TRANSMISSION	-	GNR_TRANS	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	PRIDMWITHRS	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - GENERAL	-	LABOR_NOTRN	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M	8,368,199	OM_CWC	-	-	1,333,550	-	-	1,333,550
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	17,270,000	TAX_CWC	-	-	480,797	-	-	480,797
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(12,886,846)	INTRST_CWC	-	-	(6,005,647)	-	-	(6,005,647)
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	LABOR_NOTRN	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	23,937	TOTDPLT	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - TRANSMISSION	667,594	GNR_TRANS	-	-	667,594	-	-	667,594
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	3,112,961	TOTDPLT	-	-	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - TRANSMISSION	9,973,899	GNR_TRANS	-	-	9,973,899	-	-	9,973,899
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	26,198,915	TOTDPLT	-	-	-	-	-	-
	Sub-total	***52,728,659***		**-**	**-**	***6,450,193***	**-**	**-**	***6,450,193***
	Deductions								
RB ADJ	CIAC - TRANSMISSION	19,911,000	GNR_TRANS	-	-	19,911,000	-	-	19,911,000
RB ADJ	CIAC - DISTRIBUTION	93,815,000	GNR_DIST	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - TRANSMISSION	(367,251,000)	GNR_TRANS	-	-	(367,251,000)	-	-	(367,251,000)
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(601,518,000)	TOTDPLT	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - GENERAL	(57,984,000)	LABOR_NOTRN	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - TRANSMISSION	-	GNR_TRANS	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(328,466,000)	TOTDPLT	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	1,573,000	LABOR_NOTRN	-	-	-	-	-	-
RB ADJ	CUSTOMER ADVANCES	(79,644)	GNR_DIST	-	-	-	-	-	-
RB ADJ	CUSTOMER DEPOSITS	(15,124,985)	DEPOSIT	-	-	-	-	-	-
	Sub-total	***(1,255,124,629)***		**-**	**-**	***(347,340,000)***	**-**	**-**	***(347,340,000)***
	TOTAL RATE BASE ADJ.	**(1,202,395,970)**		**-**	**-**	**(340,889,807)**	**-**	**-**	**(340,889,807)**
TOTAL RATE BASE		**5,911,430,030**		**-**	**85,627**	**2,754,825,333**	**-**	**-**	**2,754,910,960**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	8 DEM	9 CUS	10 GNR	11 REV	12 FUL	13 TOTAL	15 #
						Resale Primary Resale				
Rate Base Adjustments										
	Additions									
RB ADJ	PLANT HELD FOR FUTURE USE - TRANSMISSION	-	GNR_TRANS	-	-	-	-	-	-	
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	PRIDMWITHRS	-	-	-	-	-	-	
RB ADJ	PLANT HELD FOR FUTURE USE - GENERAL	-	LABOR_NOTRN	-	-	-	-	-	-	
RB ADJ	CASH WORKING CAPITAL - O&M	8,368,199	OM_CWC	-	-	1,932	-	-	1,932	
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	17,270,000	TAX_CWC	-	-	5,026	-	-	5,026	
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(12,886,846)	INTRST_CWC	-	-	(1,002)	-	-	(1,002)	
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	LABOR_NOTRN	-	-	-	-	-	-	
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	23,937	TOTDPLT	11	0	-	-	-	11	
RB ADJ	MISCELLANEOUS PREPAYMENTS - TRANSMISSION	667,594	GNR_TRANS	-	-	-	-	-	-	
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	3,112,961	TOTDPLT	1,381	35	-	-	-	1,416	
RB ADJ	MATERIALS AND SUPPLIES - TRANSMISSION	9,973,899	GNR_TRANS	-	-	-	-	-	-	
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	26,198,915	TOTDPLT	11,624	297	-	-	-	11,921	
	Sub-total	***52,728,659***		***13,016***	***332***	***5,956***	**-**	**-**	***19,305***	
	Deductions									
RB ADJ	CIAC - TRANSMISSION	19,911,000	GNR_TRANS	-	-	-	-	-	-	
RB ADJ	CIAC - DISTRIBUTION	93,815,000	GNR_DIST	-	-	-	-	-	-	
RB ADJ	ARCS AND MARCS - TRANSMISSION	(367,251,000)	GNR_TRANS	-	-	-	-	-	-	
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(601,518,000)	TOTDPLT	(266,888)	(6,816)	-	-	-	(273,705)	
RB ADJ	ARCS AND MARCS - GENERAL	(57,984,000)	LABOR_NOTRN	(13,551)	(1,241)	-	-	-	(14,791)	
RB ADJ	OTHER 263A REPAIR ALLOWANCES - TRANSMISSION	-	GNR_TRANS	-	-	-	-	-	-	
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(328,466,000)	TOTDPLT	(145,737)	(3,722)	-	-	-	(149,460)	
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	1,573,000	LABOR_NOTRN	368	34	-	-	-	401	
RB ADJ	CUSTOMER ADVANCES	(79,644)	GNR_DIST	-	-	-	-	-	-	
RB ADJ	CUSTOMER DEPOSITS	(15,124,985)	DEPOSIT	-	-	-	-	-	-	
	Sub-total	***(1,255,124,629)***		***(425,809)***	***(11,746)***	**-**	**-**	**-**	***(437,555)***	
	TOTAL RATE BASE ADJ.	**(1,202,395,970)**		**(412,793)**	**(11,413)**	**5,956**	**-**	**-**	**(418,250)**	
TOTAL RATE BASE		**5,911,430,030**		**430,880**	**10,184**	**5,956**	**-**	**-**	**447,021**	

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 GNR	20 REV	21 FUL	23 TOTAL
				PUC Jurisdiction Distribution					
				Distribution					
Rate Base Adjustments									
	Additions								
RB ADJ	PLANT HELD FOR FUTURE USE - TRANSMISSION	-	GNR_TRANS	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	PRIDMWITHRS	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - GENERAL	-	LABOR_NOTRN	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M	8,368,199	OM_CWC	-	-	7,032,717	-	-	7,032,717
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	17,270,000	TAX_CWC	-	-	16,784,177	-	-	16,784,177
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(12,886,846)	INTRST_CWC	-	-	(6,880,197)	-	-	(6,880,197)
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	LABOR_NOTRN	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	23,937	TOTDPLT	9,320	14,606	-	-	-	23,926
RB ADJ	MISCELLANEOUS PREPAYMENTS - TRANSMISSION	667,594	GNR_TRANS	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	3,112,961	TOTDPLT	1,212,088	1,899,456	-	-	-	3,111,544
RB ADJ	MATERIALS AND SUPPLIES - TRANSMISSION	9,973,899	GNR_TRANS	-	-	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	26,198,915	TOTDPLT	10,201,028	15,985,966	-	-	-	26,186,994
	Sub-total	***52,728,659***		***11,422,436***	***17,900,028***	***16,936,697***	**-**	**-**	***46,259,161***
	Deductions								
RB ADJ	CIAC - TRANSMISSION	19,911,000	GNR_TRANS	-	-	-	-	-	-
RB ADJ	CIAC - DISTRIBUTION	93,815,000	GNR_DIST	-	-	93,815,000	-	-	93,815,000
RB ADJ	ARCS AND MARCS - TRANSMISSION	(367,251,000)	GNR_TRANS	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(601,518,000)	TOTDPLT	(234,212,057)	(367,032,239)	-	-	-	(601,244,295)
RB ADJ	ARCS AND MARCS - GENERAL	(57,984,000)	LABOR_NOTRN	(12,494,307)	(45,474,901)	-	-	-	(57,969,209)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - TRANSMISSION	-	GNR_TRANS	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(328,466,000)	TOTDPLT	(127,894,257)	(200,422,284)	-	-	-	(328,316,540)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	1,573,000	LABOR_NOTRN	338,948	1,233,651	-	-	-	1,572,599
RB ADJ	CUSTOMER ADVANCES	(79,644)	GNR_DIST	-	-	(79,644)	-	-	(79,644)
RB ADJ	CUSTOMER DEPOSITS	(15,124,985)	DEPOSIT	-	(15,124,985)	-	-	-	(15,124,985)
	Sub-total	***(1,255,124,629)***		***(374,261,673)***	***(626,820,758)***	***93,735,356***	**-**	**-**	***(907,347,074)***
	TOTAL RATE BASE ADJ.	**(1,202,395,970)**		**(362,839,236)**	**(608,920,730)**	**110,672,053**	**-**	**-**	**(861,087,913)**
TOTAL RATE BASE		**5,911,430,030**		**1,232,140,494**	**1,813,259,502**	**110,672,053**	**-**	**-**	**3,156,072,049**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FERC Transmission Transmission GNR	4 REV	5 FUL	7 TOTAL
EXPENSES									
O & M Expenses									
	Transmission Operation Expenses								
560-567	TRANSMISSION OPERATION EXPENSES	18,531,928	GNR_TRANS	-	-	18,531,928	-	-	18,531,928
	Sub-total	***18,531,928***		-	-	***18,531,928***	-	-	***18,531,928***
	Transmission Maintenance Expenses								
568-576	TRANSMISSION MAINTENANCE EXPENSES	24,439,419	GNR_TRANS	-	-	24,439,419	-	-	24,439,419
	Sub-total	***24,439,419***		-	-	***24,439,419***	-	-	***24,439,419***
	Total Transmission	***42,971,347***		-	-	***42,971,347***	-	-	***42,971,347***
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING	21,037,403	DISTOPLBR	-	-	-	-	-	-
581	LOAD DISPATCHING	241,234	PLT_360_2	-	-	-	-	-	-
582	STATION EXPENSES	498,419	PLT_360_2	-	-	-	-	-	-
583	OVERHEAD LINES	18,435,264	PLT_364_5	-	-	-	-	-	-
584	UNDERGROUND LINES	4,474,489	PLT_366_7	-	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	514,383	DIST	-	-	-	-	-	-
586	METER EXPENSE	5,253,739	PLT_370	-	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	5,012,697	DIST	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	16,530,892	DPLT	-	-	-	-	-	-
589	RENTS	6,903,826	DPLT	-	-	-	-	-	-
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	(1,886,000)	LABOR	-	-	(179,619)	-	-	(179,619)
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(4,343,000)	LABOR	-	-	(413,618)	-	-	(413,618)
PROFORMA	RATE CASE EXPENSES	928,000	GNR_DIST	-	-	-	-	-	-
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	202,000	DEPOSIT	-	-	-	-	-	-
~	~	-	~	-	-	-	-	-	-
	Sub-total	***73,803,346***		-	-	***(593,237)***	-	-	***(593,237)***
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING	429,015	DMAINTLBR	-	-	-	-	-	-
591	STRUCTURES	21,863	PLT_360_2	-	-	-	-	-	-
592	STATION EQUIPMENT	9,252,024	PLT_360_2	-	-	-	-	-	-
593	OVERHEAD LINES	67,167,996	PLT_364_5	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES	1,297,346	SEC_DEM	-	-	-	-	-	-
594	UNDERGROUND LINES	3,100,998	PLT_366_7	-	-	-	-	-	-
594.3 &594.6	UNDERGROUND LINES - SERVICES	1,902,074	SEC_DEM	-	-	-	-	-	-
595	LINE TRANSFORMERS	1,616,657	SEC_DEM	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	2,394,318	DIST	-	-	-	-	-	-
597	METERS	2,441,871	PLT_370	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	1,026,441	DPLT	-	-	-	-	-	-
	Sub-total	***90,650,604***		-	-	-	-	-	-
	Total Distribution	***164,453,949***		-	-	***(593,237)***	-	-	***(593,237)***

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	8 DEM	9 CUS	10 GNR	11 REV	12 FUL	13 TOTAL	15 #
						Resale Primary				
						Resale				
EXPENSES										
O & M Expenses										
	Transmission Operation Expenses									
560-567	TRANSMISSION OPERATION EXPENSES	18,531,928	GNR_TRANS	-	-	-	-	-	-	
	Sub-total	***18,531,928***		**-**	**-**	**-**	**-**	**-**	**-**	
	Transmission Maintenance Expenses									
568-576	TRANSMISSION MAINTENANCE EXPENSES	24,439,419	GNR_TRANS	-	-	-	-	-	-	
	Sub-total	***24,439,419***		**-**	**-**	**-**	**-**	**-**	**-**	
	Total Transmission	***42,971,347***		**-**	**-**	**-**	**-**	**-**	**-**	
	Distribution Operation Expenses									
580	SUPERVISION AND ENGINEERING	21,037,403	DISTOPLBR	4,325	964	-	-	-	5,289	
581	LOAD DISPATCHING	241,234	PLT_360_2	574	0	-	-	-	574	
582	STATION EXPENSES	498,419	PLT_360_2	1,187	0	-	-	-	1,187	
583	OVERHEAD LINES	18,435,264	PLT_364_5	4,294	-	-	-	-	4,294	
584	UNDERGROUND LINES	4,474,489	PLT_366_7	918	-	-	-	-	918	
585	STREET LIGHTING & SIGNAL SYSTEMS	514,383	DIST	-	-	-	-	-	-	
586	METER EXPENSE	5,253,739	PLT_370	-	1,020	-	-	-	1,020	
587	CUSTOMER INSTALLATION EXPENSE	5,012,697	DIST	-	-	-	-	-	-	
588	MISC. DISTRIBUTION EXPENSE	16,530,892	DPLT	7,439	190	-	-	-	7,629	
589	RENTS	6,903,826	DPLT	3,107	79	-	-	-	3,186	
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	(1,886,000)	LABOR	(399)	(37)	-	-	-	(435)	
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(4,343,000)	LABOR	(918)	(84)	-	-	-	(1,002)	
PROFORMA	RATE CASE EXPENSES	928,000	GNR_DIST	-	-	-	-	-	-	
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	202,000	DEPOSIT	-	-	-	-	-	-	
~	~	-	~	-	-	-	-	-	-	
	Sub-total	***73,803,346***		***20,527***	***2,133***	**-**	**-**	**-**	***22,660***	
	Distribution Maintenance Expenses									
590	SUPERVISION AND ENGINEERING	429,015	DMAINTLBR	314	1	-	-	-	315	
591	STRUCTURES	21,863	PLT_360_2	52	0	-	-	-	52	
592	STATION EQUIPMENT	9,252,024	PLT_360_2	22,025	3	-	-	-	22,028	
593	OVERHEAD LINES	67,167,996	PLT_364_5	15,646	-	-	-	-	15,646	
593.5	OVERHEAD LINES - SERVICES	1,297,346	SEC_DEM	-	-	-	-	-	-	
594	UNDERGROUND LINES	3,100,998	PLT_366_7	636	-	-	-	-	636	
594.3 &594.6	UNDERGROUND LINES - SERVICES	1,902,074	SEC_DEM	-	-	-	-	-	-	
595	LINE TRANSFORMERS	1,616,657	SEC_DEM	-	-	-	-	-	-	
596	STREET LIGHT & SIGNAL SYSTEMS	2,394,318	DIST	-	-	-	-	-	-	
597	METERS	2,441,871	PLT_370	-	474	-	-	-	474	
598	MISCELLANEOUS DISTRIB. PLANT	1,026,441	DPLT	462	12	-	-	-	474	
	Sub-total	***90,650,604***		***39,136***	***490***	**-**	**-**	**-**	***39,626***	
	Total Distribution	***164,453,949***		***59,663***	***2,623***	**-**	**-**	**-**	***62,286***	

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 GNR	20 REV	21 FUL	23 TOTAL
				PUC Jurisdiction Distribution					
				Distribution					
EXPENSES									
O & M Expenses									
	Transmission Operation Expenses								
560-567	TRANSMISSION OPERATION EXPENSES	18,531,928	GNR_TRANS	-	-	-	-	-	-
	Sub-total	***18,531,928***		-	-	-	-	-	-
	Transmission Maintenance Expenses								
568-576	TRANSMISSION MAINTENANCE EXPENSES	24,439,419	GNR_TRANS	-	-	-	-	-	-
	Sub-total	***24,439,419***		-	-	-	-	-	-
	Total Transmission	***42,971,347***		-	-	-	-	-	-
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING	21,037,403	DISTOPLBR	5,694,597	15,337,517	-	-	-	21,032,114
581	LOAD DISPATCHING	241,234	PLT_360_2	224,035	16,624	-	-	-	240,659
582	STATION EXPENSES	498,419	PLT_360_2	462,884	34,348	-	-	-	497,232
583	OVERHEAD LINES	18,435,264	PLT_364_5	8,392,661	10,038,309	-	-	-	18,430,970
584	UNDERGROUND LINES	4,474,489	PLT_366_7	1,034,284	3,439,287	-	-	-	4,473,570
585	STREET LIGHTING & SIGNAL SYSTEMS	514,383	DIST	-	514,383	-	-	-	514,383
586	METER EXPENSE	5,253,739	PLT_370	-	5,252,719	-	-	-	5,252,719
587	CUSTOMER INSTALLATION EXPENSE	5,012,697	DIST	-	5,012,697	-	-	-	5,012,697
588	MISC. DISTRIBUTION EXPENSE	16,530,892	DPLT	6,411,220	10,112,044	-	-	-	16,523,263
589	RENTS	6,903,826	DPLT	2,677,529	4,223,111	-	-	-	6,900,640
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	(1,886,000)	LABOR	(367,689)	(1,338,258)	-	-	-	(1,705,946)
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(4,343,000)	LABOR	(846,697)	(3,081,682)	-	-	-	(3,928,379)
PROFORMA	RATE CASE EXPENSES	928,000	GNR_DIST	-	-	928,000	-	-	928,000
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	202,000	DEPOSIT	-	202,000	-	-	-	202,000
~	~	-	~	-	-	-	-	-	-
	Sub-total	***73,803,346***		***23,682,824***	***49,763,099***	***928,000***	-	-	***74,373,922***
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING	429,015	DMAINTLBR	216,184	212,516	-	-	-	428,700
591	STRUCTURES	21,863	PLT_360_2	20,304	1,507	-	-	-	21,811
592	STATION EQUIPMENT	9,252,024	PLT_360_2	8,592,407	637,590	-	-	-	9,229,997
593	OVERHEAD LINES	67,167,996	PLT_364_5	30,578,255	36,574,096	-	-	-	67,152,350
593.5	OVERHEAD LINES - SERVICES	1,297,346	SEC_DEM	15,715	1,281,631	-	-	-	1,297,346
594	UNDERGROUND LINES	3,100,998	PLT_366_7	716,800	2,383,562	-	-	-	3,100,362
594.3 &594.6	UNDERGROUND LINES - SERVICES	1,902,074	SEC_DEM	23,040	1,879,034	-	-	-	1,902,074
595	LINE TRANSFORMERS	1,616,657	SEC_DEM	764,988	851,669	-	-	-	1,616,657
596	STREET LIGHT & SIGNAL SYSTEMS	2,394,318	DIST	-	2,394,318	-	-	-	2,394,318
597	METERS	2,441,871	PLT_370	-	2,441,397	-	-	-	2,441,397
598	MISCELLANEOUS DISTRIB. PLANT	1,026,441	DPLT	398,087	627,880	-	-	-	1,025,967
	Sub-total	***90,650,604***		***41,325,779***	***49,285,199***	-	-	-	***90,610,978***
	Total Distribution	***164,453,949***		***65,008,603***	***99,048,297***	***928,000***	-	-	***164,984,901***

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FERC Transmission GNR	4 Transmission REV	5 FUL	7 TOTAL
	Customer Account								
901	SUPERVISION	2,169,024	CUSTACCTLBR	-	-	-	-	-	-
902	METER READING	2,319,329	CUST	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	22,465,563	CUST	-	-	-	-	-	-
903CE	COLLECTION EXPENSES	12,643,582	DIST	-	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	TRANS	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	1,200,000	DPLT	-	-	-	-	-	-
904 by RATE	UNCOLLECTIBLE ACCOUNTS	34,300,000	DIST	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,474,088	CUST	-	-	-	-	-	-
904	UNCOLLECTIBLE ACCOUNT INCREASE	3,701,000	DIST	-	-	-	-	-	-
904-MFC	MFC ADJUSTMENT	(10,538,246)	DIST	-	-	-	-	-	-
	Sub-total	***71,734,340***		-	-	-	-	-	-
	Customer Service & Information Expenses								
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	DIST	-	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	5,141,766	DIST	-	-	-	-	-	-
	Sub-total	***5,141,766***		-	-	-	-	-	-
	Sales Expenses								
911-916	SALES EXPENSES	1,718,889	DIST	-	-	-	-	-	-
	Sub-total	***1,718,889***		-	-	-	-	-	-
	Administrative and General Expenses								
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	108,159,428	LABOR_NOTRN	-	-	-	-	-	-
924	PROPERTY INSURANCE - DIST	1,558,000	DPLT	-	-	-	-	-	-
925	INJURIES & DAMAGES - DIST	4,567,185	LABOR_NOTRN	-	-	-	-	-	-
926	EMPLOYEE BENEFITS - DIST	22,389,408	LABOR_NOTRN	-	-	-	-	-	-
927	FRANCHISE REQUIREMENTS - DIST	-	DIST	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	5,523,384	DIST	-	-	-	-	-	-
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	RESALE	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - DIST	2,906,150	DPLT	-	-	-	-	-	-
933	TRANSPORTATION EXPENSES - DIST	-	LABOR_NOTRN	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - DIST	16,311,755	LABOR_NOTRN	-	-	-	-	-	-
920-923	A&G SALARIES & OFFICE SUPPLIES - TRAN	25,084,537	TRANS	-	25,084,537	-	-	-	25,084,537
924	PROPERTY INSURANCE - TRAN	-	TRANS	-	-	-	-	-	-
925	INJURIES & DAMAGES - TRAN	115,162	TRANS	-	115,162	-	-	-	115,162
926	EMPLOYEE BENEFITS - TRAN	2,129,655	TRANS	-	2,129,655	-	-	-	2,129,655
927	FRANCHISE REQUIREMENTS - TRAN	-	TRANS	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - TRAN	-	TRANS	-	-	-	-	-	-
928F	REGULATORY COMMISSION EXPENSE - FERC - TRAN	-	TRANS	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - TRAN	-	TRANS	-	-	-	-	-	-
933	TRANSPORTATION EXPENSES - TRAN	-	TRANS	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - TRAN	1,872,710	TRANS	-	1,872,710	-	-	-	1,872,710
	Sub-total	***190,617,374***		-	***29,202,064***	-	-	-	***29,202,064***
	TOTAL O & M EXPENSES	**476,637,666**		-	**29,202,064**	**42,378,111**	-	-	**71,580,175**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	8 DEM	9 CUS	10 GNR	11 REV	12 FUL	13 TOTAL	15 #
				Resale Primary						
				Resale						
	Customer Account									
901	SUPERVISION	2,169,024	CUSTACCTLBR	-	10	-	-	-	10	
902	METER READING	2,319,329	CUST	-	13	-	-	-	13	
903CR	CUSTOMER RECORDS	22,465,563	CUST	-	125	-	-	-	125	
903CE	COLLECTION EXPENSES	12,643,582	DIST	-	-	-	-	-	-	
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	TRANS	-	-	-	-	-	-	
904 D	PROPERTY DAMAGE DISTRIBUTION	1,200,000	DPLT	540	14	-	-	-	554	
904 by RATE	UNCOLLECTIBLE ACCOUNTS	34,300,000	DIST	-	-	-	-	-	-	
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,474,088	CUST	-	19	-	-	-	19	
904	UNCOLLECTIBLE ACCOUNT INCREASE	3,701,000	DIST	-	-	-	-	-	-	
904-MFC	MFC ADJUSTMENT	(10,538,246)	DIST	-	-	-	-	-	-	
	Sub-total	***71,734,340***		***540***	***181***	***-***	***-***	***-***	***721***	
	Customer Service & Information Expenses									
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	DIST	-	-	-	-	-	-	
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	5,141,766	DIST	-	-	-	-	-	-	
	Sub-total	***5,141,766***		***-***	***-***	***-***	***-***	***-***	***-***	
	Sales Expenses									
911-916	SALES EXPENSES	1,718,889	DIST	-	-	-	-	-	-	
	Sub-total	***1,718,889***		***-***	***-***	***-***	***-***	***-***	***-***	
	Administrative and General Expenses									
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	108,159,428	LABOR_NOTRN	25,276	2,315	-	-	-	27,591	
924	PROPERTY INSURANCE - DIST	1,558,000	DPLT	701	18	-	-	-	719	
925	INJURIES & DAMAGES - DIST	4,567,185	LABOR_NOTRN	1,067	98	-	-	-	1,165	
926	EMPLOYEE BENEFITS - DIST	22,389,408	LABOR_NOTRN	5,232	479	-	-	-	5,711	
927	FRANCHISE REQUIREMENTS - DIST	-	DIST	-	-	-	-	-	-	
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	5,523,384	DIST	-	-	-	-	-	-	
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	RESALE	-	-	-	-	-	-	
930	GENERAL ADVERTISING EXPENSE - DIST	2,906,150	DPLT	1,308	33	-	-	-	1,341	
933	TRANSPORTATION EXPENSES - DIST	-	LABOR_NOTRN	-	-	-	-	-	-	
935	MAINTENANCE OF GENERAL PLANT - DIST	16,311,755	LABOR_NOTRN	3,812	349	-	-	-	4,161	
920-923	A&G SALARIES & OFFICE SUPPLIES - TRAN	25,084,537	TRANS	-	-	-	-	-	-	
924	PROPERTY INSURANCE - TRAN	-	TRANS	-	-	-	-	-	-	
925	INJURIES & DAMAGES - TRAN	115,162	TRANS	-	-	-	-	-	-	
926	EMPLOYEE BENEFITS - TRAN	2,129,655	TRANS	-	-	-	-	-	-	
927	FRANCHISE REQUIREMENTS - TRAN	-	TRANS	-	-	-	-	-	-	
928P	REGULATORY COMMISSION EXPENSE - PPUC - TRAN	-	TRANS	-	-	-	-	-	-	
928F	REGULATORY COMMISSION EXPENSE - FERC - TRAN	-	TRANS	-	-	-	-	-	-	
930	GENERAL ADVERTISING EXPENSE - TRAN	-	TRANS	-	-	-	-	-	-	
933	TRANSPORTATION EXPENSES - TRAN	-	TRANS	-	-	-	-	-	-	
935	MAINTENANCE OF GENERAL PLANT - TRAN	1,872,710	TRANS	-	-	-	-	-	-	
	Sub-total	***190,617,374***		***37,397***	***3,292***	***-***	***-***	***-***	***40,689***	
	TOTAL O & M EXPENSES	**476,637,666**		**97,600**	**6,096**	**-**	**-**	**-**	**103,695**	

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 GNR	20 REV	21 FUL	23 TOTAL
				PUC Jurisdiction Distribution					
				Distribution					
	Customer Account								
901	SUPERVISION	2,169,024	CUSTACCTLBR	-	2,169,015	-	-	-	2,169,015
902	METER READING	2,319,329	CUST	-	2,319,316	-	-	-	2,319,316
903CR	CUSTOMER RECORDS	22,465,563	CUST	-	22,465,438	-	-	-	22,465,438
903CE	COLLECTION EXPENSES	12,643,582	DIST	-	12,643,582	-	-	-	12,643,582
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	TRANS	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	1,200,000	DPLT	465,399	734,047	-	-	-	1,199,446
904 by RATE	UNCOLLECTIBLE ACCOUNTS	34,300,000	DIST	-	34,300,000	-	-	-	34,300,000
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,474,088	CUST	-	3,474,068	-	-	-	3,474,068
904	UNCOLLECTIBLE ACCOUNT INCREASE	3,701,000	DIST	-	3,701,000	-	-	-	3,701,000
904-MFC	MFC ADJUSTMENT	(10,538,246)	DIST	-	(10,538,246)	-	-	-	(10,538,246)
	Sub-total	***71,734,340***		***465,399***	***71,268,220***	**-**	**-**	**-**	***71,733,619***
	Customer Service & Information Expenses								
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	DIST	-	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	5,141,766	DIST	-	5,141,766	-	-	-	5,141,766
	Sub-total	***5,141,766***		**-**	***5,141,766***	**-**	**-**	**-**	***5,141,766***
	Sales Expenses								
911-916	SALES EXPENSES	1,718,889	DIST	-	1,718,889	-	-	-	1,718,889
	Sub-total	***1,718,889***		**-**	***1,718,889***	**-**	**-**	**-**	***1,718,889***
	Administrative and General Expenses								
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	108,159,428	LABOR_NOTRN	23,306,035	84,825,803	-	-	-	108,131,837
924	PROPERTY INSURANCE - DIST	1,558,000	DPLT	604,243	953,038	-	-	-	1,557,281
925	INJURIES & DAMAGES - DIST	4,567,185	LABOR_NOTRN	984,130	3,581,890	-	-	-	4,566,020
926	EMPLOYEE BENEFITS - DIST	22,389,408	LABOR_NOTRN	4,824,437	17,559,260	-	-	-	22,383,697
927	FRANCHISE REQUIREMENTS - DIST	-	DIST	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	5,523,384	DIST	-	5,523,384	-	-	-	5,523,384
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	RESALE	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - DIST	2,906,150	DPLT	1,127,100	1,777,709	-	-	-	2,904,809
933	TRANSPORTATION EXPENSES - DIST	-	LABOR_NOTRN	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - DIST	16,311,755	LABOR_NOTRN	3,514,833	12,792,761	-	-	-	16,307,594
920-923	A&G SALARIES & OFFICE SUPPLIES - TRAN	25,084,537	TRANS	-	-	-	-	-	-
924	PROPERTY INSURANCE - TRAN	-	TRANS	-	-	-	-	-	-
925	INJURIES & DAMAGES - TRAN	115,162	TRANS	-	-	-	-	-	-
926	EMPLOYEE BENEFITS - TRAN	2,129,655	TRANS	-	-	-	-	-	-
927	FRANCHISE REQUIREMENTS - TRAN	-	TRANS	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - TRAN	-	TRANS	-	-	-	-	-	-
928F	REGULATORY COMMISSION EXPENSE - FERC - TRAN	-	TRANS	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - TRAN	-	TRANS	-	-	-	-	-	-
933	TRANSPORTATION EXPENSES - TRAN	-	TRANS	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - TRAN	1,872,710	TRANS	-	-	-	-	-	-
	Sub-total	***190,617,374***		***34,360,778***	***127,013,844***	**-**	**-**	**-**	***161,374,622***
	TOTAL O & M EXPENSES	**476,637,666**		**99,834,780**	**304,191,016**	**928,000**	**-**	**-**	**404,953,796**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FERC Transmission Transmission GNR	4 REV	5 FUL	7 TOTAL
Labor Expense									
	Transmission Operation Expenses								
560-567	TRANSMISSION OPERATION EXPENSES	4,976,863	GNR_TRANS	-	-	4,976,863	-	-	4,976,863
	Sub-total	***4,976,863***		-	-	***4,976,863***	-	-	***4,976,863***
	Transmission Maintenance Expenses								
568-576	TRANSMISSION MAINTENANCE EXPENSES	3,453,668	GNR_TRANS	-	-	3,453,668	-	-	3,453,668
	Sub-total	***3,453,668***		-	-	***3,453,668***	-	-	***3,453,668***
	Total Transmission	***8,430,532***		-	-	***8,430,532***	-	-	***8,430,532***
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING	9,679,728	DISTOPLBR	-	-	-	-	-	-
581	LOAD DISPATCHING	-	PLT_360_2	-	-	-	-	-	-
582	STATION EXPENSES	120,332	PLT_360_2	-	-	-	-	-	-
583	OVERHEAD LINES	8,980,701	PLT_364_5	-	-	-	-	-	-
584	UNDERGROUND LINES	2,082,724	PLT_366_7	-	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	15,718	DIST	-	-	-	-	-	-
586	METER EXPENSE	5,425,132	PLT_370	-	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	2,758,236	DIST	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	4,823,328	DPLT	-	-	-	-	-	-
589	RENTS	506	DPLT	-	-	-	-	-	-
	Sub-total	***33,886,405***		-	-	-	-	-	-
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING	531,860	DMAINTLBR	-	-	-	-	-	-
591	STRUCTURES	5,281	PLT_360_2	-	-	-	-	-	-
592	STATION EQUIPMENT	3,848,098	PLT_360_2	-	-	-	-	-	-
593	OVERHEAD LINES	7,074,110	PLT_364_5	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES	355,467	SEC_DEM	-	-	-	-	-	-
594	UNDERGROUND LINES	885,206	PLT_366_7	-	-	-	-	-	-
594.3 &594.6	UNDERGROUND LINES - SERVICES	452,528	SEC_DEM	-	-	-	-	-	-
595	LINE TRANSFORMERS	1,046,411	SEC_DEM	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	873,597	DIST	-	-	-	-	-	-
597	METERS	177,120	PLT_370	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	795,019	DPLT	-	-	-	-	-	-
	Sub-total	***16,044,697***		-	-	-	-	-	-
	Total Distribution	***49,931,102***		-	-	-	-	-	-
	Customer Account								
901	SUPERVISION	1,273,076	CUSTACCTLBR	-	-	-	-	-	-
902	METER READING	2,490,599	CUST	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	14,774,504	CUST	-	-	-	-	-	-
903CE	COLLECTION EXPENSES	4,969,038	DIST	-	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	TRANS	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	DPLT	-	-	-	-	-	-
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	DIST	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	2,461,752	CUST	-	-	-	-	-	-
	Sub-total	***25,968,970***		-	-	-	-	-	-

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	8 DEM	9 CUS	10 GNR	11 REV	12 FUL	13 TOTAL	15 #
				Resale Primary						
				Resale						
Labor Expense										
	Transmission Operation Expenses									
560-567	TRANSMISSION OPERATION EXPENSES	4,976,863	GNR_TRANS	-	-	-	-	-	-	
	Sub-total	***4,976,863***		-	-	-	-	-	-	
	Transmission Maintenance Expenses									
568-576	TRANSMISSION MAINTENANCE EXPENSES	3,453,668	GNR_TRANS	-	-	-	-	-	-	
	Sub-total	***3,453,668***		-	-	-	-	-	-	
	Total Transmission	***8,430,532***		-	-	-	-	-	-	
	Distribution Operation Expenses									
580	SUPERVISION AND ENGINEERING	9,679,728	DISTOPLBR	1,990	443	-	-	-	2,433	
581	LOAD DISPATCHING	-	PLT_360_2	-	-	-	-	-	-	
582	STATION EXPENSES	120,332	PLT_360_2	286	0	-	-	-	286	
583	OVERHEAD LINES	8,980,701	PLT_364_5	2,092	-	-	-	-	2,092	
584	UNDERGROUND LINES	2,082,724	PLT_366_7	427	-	-	-	-	427	
585	STREET LIGHTING & SIGNAL SYSTEMS	15,718	DIST	-	-	-	-	-	-	
586	METER EXPENSE	5,425,132	PLT_370	-	1,053	-	-	-	1,053	
587	CUSTOMER INSTALLATION EXPENSE	2,758,236	DIST	-	-	-	-	-	-	
588	MISC. DISTRIBUTION EXPENSE	4,823,328	DPLT	2,171	55	-	-	-	2,226	
589	RENTS	506	DPLT	0	0	-	-	-	0	
	Sub-total	***33,886,405***		***6,967***	***1,552***	-	-	-	***8,519***	
	Distribution Maintenance Expenses									
590	SUPERVISION AND ENGINEERING	531,860	DMAINTLBR	389	2	-	-	-	391	
591	STRUCTURES	5,281	PLT_360_2	13	0	-	-	-	13	
592	STATION EQUIPMENT	3,848,098	PLT_360_2	9,161	1	-	-	-	9,162	
593	OVERHEAD LINES	7,074,110	PLT_364_5	1,648	-	-	-	-	1,648	
593.5	OVERHEAD LINES - SERVICES	355,467	SEC_DEM	-	-	-	-	-	-	
594	UNDERGROUND LINES	885,206	PLT_366_7	182	-	-	-	-	182	
594.3 &594.6	UNDERGROUND LINES - SERVICES	452,528	SEC_DEM	-	-	-	-	-	-	
595	LINE TRANSFORMERS	1,046,411	SEC_DEM	-	-	-	-	-	-	
596	STREET LIGHT & SIGNAL SYSTEMS	873,597	DIST	-	-	-	-	-	-	
597	METERS	177,120	PLT_370	-	34	-	-	-	34	
598	MISCELLANEOUS DISTRIB. PLANT	795,019	DPLT	358	9	-	-	-	367	
	Sub-total	***16,044,697***		***11,750***	***46***	-	-	-	***11,796***	
	Total Distribution	***49,931,102***		***18,717***	***1,598***	-	-	-	***20,315***	
	Customer Account									
901	SUPERVISION	1,273,076	CUSTACCTLBR	-	6	-	-	-	6	
902	METER READING	2,490,599	CUST	-	14	-	-	-	14	
903CR	CUSTOMER RECORDS	14,774,504	CUST	-	82	-	-	-	82	
903CE	COLLECTION EXPENSES	4,969,038	DIST	-	-	-	-	-	-	
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	TRANS	-	-	-	-	-	-	
904 D	PROPERTY DAMAGE DISTRIBUTION	-	DPLT	-	-	-	-	-	-	
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	DIST	-	-	-	-	-	-	
905	MISC. CUSTOMER ACCOUNTS EXPENSES	2,461,752	CUST	-	14	-	-	-	14	
	Sub-total	***25,968,970***		-	***116***	-	-	-	***116***	

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 GNR	20 REV	21 FUL	23 TOTAL
				PUC Jurisdiction Distribution					
				Distribution					
Labor Expense									
	Transmission Operation Expenses								
560-567	TRANSMISSION OPERATION EXPENSES	4,976,863	GNR_TRANS	-	-	-	-	-	-
	Sub-total	***4,976,863***		-	-	-	-	-	-
	Transmission Maintenance Expenses								
568-576	TRANSMISSION MAINTENANCE EXPENSES	3,453,668	GNR_TRANS	-	-	-	-	-	-
	Sub-total	***3,453,668***		-	-	-	-	-	-
	Total Transmission	***8,430,532***		-	-	-	-	-	-
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING	9,679,728	DISTOPLBR	2,620,198	7,057,097	-	-	-	9,677,294
581	LOAD DISPATCHING	-	PLT_360_2	-	-	-	-	-	-
582	STATION EXPENSES	120,332	PLT_360_2	111,753	8,293	-	-	-	120,046
583	OVERHEAD LINES	8,980,701	PLT_364_5	4,088,468	4,890,142	-	-	-	8,978,609
584	UNDERGROUND LINES	2,082,724	PLT_366_7	481,424	1,600,872	-	-	-	2,082,297
585	STREET LIGHTING & SIGNAL SYSTEMS	15,718	DIST	-	15,718	-	-	-	15,718
586	METER EXPENSE	5,425,132	PLT_370	-	5,424,078	-	-	-	5,424,078
587	CUSTOMER INSTALLATION EXPENSE	2,758,236	DIST	-	2,758,236	-	-	-	2,758,236
588	MISC. DISTRIBUTION EXPENSE	4,823,328	DPLT	1,870,644	2,950,458	-	-	-	4,821,102
589	RENTS	506	DPLT	196	310	-	-	-	506
	Sub-total	***33,886,405***		***9,172,683***	***24,705,203***	-	-	-	***33,877,886***
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING	531,860	DMAINTLBR	268,008	263,461	-	-	-	531,469
591	STRUCTURES	5,281	PLT_360_2	4,905	364	-	-	-	5,269
592	STATION EQUIPMENT	3,848,098	PLT_360_2	3,573,750	265,186	-	-	-	3,838,936
593	OVERHEAD LINES	7,074,110	PLT_364_5	3,220,491	3,851,971	-	-	-	7,072,462
593.5	OVERHEAD LINES - SERVICES	355,467	SEC_DEM	4,306	351,162	-	-	-	355,467
594	UNDERGROUND LINES	885,206	PLT_366_7	204,617	680,408	-	-	-	885,025
594.3 &594.6	UNDERGROUND LINES - SERVICES	452,528	SEC_DEM	5,482	447,046	-	-	-	452,528
595	LINE TRANSFORMERS	1,046,411	SEC_DEM	495,153	551,259	-	-	-	1,046,411
596	STREET LIGHT & SIGNAL SYSTEMS	873,597	DIST	-	873,597	-	-	-	873,597
597	METERS	177,120	PLT_370	-	177,085	-	-	-	177,085
598	MISCELLANEOUS DISTRIB. PLANT	795,019	DPLT	308,334	486,318	-	-	-	794,652
	Sub-total	***16,044,697***		***8,085,045***	***7,947,856***	-	-	-	***16,032,901***
	Total Distribution	***49,931,102***		***17,257,728***	***32,653,059***	-	-	-	***49,910,787***
	Customer Account								
901	SUPERVISION	1,273,076	CUSTACCTLBR	-	1,273,071	-	-	-	1,273,071
902	METER READING	2,490,599	CUST	-	2,490,585	-	-	-	2,490,585
903CR	CUSTOMER RECORDS	14,774,504	CUST	-	14,774,422	-	-	-	14,774,422
903CE	COLLECTION EXPENSES	4,969,038	DIST	-	4,969,038	-	-	-	4,969,038
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	TRANS	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	DPLT	-	-	-	-	-	-
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	DIST	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	2,461,752	CUST	-	2,461,739	-	-	-	2,461,739
	Sub-total	***25,968,970***		-	***25,968,854***	-	-	-	***25,968,854***

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FERC Transmission GNR	4 Transmission REV	5 FUL	7 TOTAL
	Customer Service & Information Expenses								
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	DIST	-	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	3,331,017	DIST	-	-	-	-	-	-
	Sub-total	***3,331,017***		-	-	-	-	-	-
	Sales Expenses								
911-916	SALES EXPENSES	859,155	DIST	-	-	-	-	-	-
	Sub-total	***859,155***		-	-	-	-	-	-
	TOTAL O & M LABOR EXP.	**88,520,776**		-	-	**8,430,532**	-	-	**8,430,532**
Depreciation Expense									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	22,626,684	LABOR_NOTRN	-	-	-	-	-	-
301-303	INTANGIBLE PLANT - TRANSMISSON	2,286,316	GNR_TRANS	-	-	2,286,316	-	-	2,286,316
301-303	INTANGIBLE PLANT - PRO FORMA	(1,180,000)	LABOR	-	-	(112,381)	-	-	(112,381)
	Sub-total	***23,733,000***		-	-	***2,173,935***	-	-	***2,173,935***
	Transmission Plant								
350-359	TRANSMISSION PLANT	65,123,000	GNR_TRANS	-	-	65,123,000	-	-	65,123,000
350-359	TRANSMISSION PLANT - PRO FORMA	2,066,000	GNR_TRANS	-	-	2,066,000	-	-	2,066,000
	Sub-total	***67,189,000***		-	-	***67,189,000***	-	-	***67,189,000***
	Distribution Plant								
360	LAND AND LAND RIGHTS	1,088,000	PLT_360	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS	541,000	PLT_360_1	-	-	-	-	-	-
362	STATION EQUIPMENT	9,180,000	PLT_362	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES	21,273,000	PLT_364	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS	18,252,000	PLT_365	-	-	-	-	-	-
366	UNDERGROUND CONDUIT	3,415,000	PLT_366	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS	11,794,000	PLT_367	-	-	-	-	-	-
368	LINE TRANSFORMERS	13,760,000	SEC_DEM	-	-	-	-	-	-
369	SERVICES	12,979,000	SEC_DEM	-	-	-	-	-	-
370	METERS	19,135,000	PLT_370	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	314,000	DIST	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	2,925,000	DIST	-	-	-	-	-	-
360-373	DISTRIBUTION PLANT - PRO FORMA	10,151,000	GNR_DIST	-	-	-	-	-	-
	Sub-total	***124,807,000***		-	-	-	-	-	-
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION	28,219,871	LABOR_NOTRN	-	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION	3,014,130	GNR_TRANS	-	-	3,014,130	-	-	3,014,130
389-399	GENERAL PLANT - PRO FORMA	9,059,999	LABOR	-	-	862,855	-	-	862,855
	Sub-total	***40,294,000***		-	-	***3,876,985***	-	-	***3,876,985***
	TOTAL DEPRECIATION EXPENSES	**256,023,000**		-	-	**73,239,920**	-	-	**73,239,920**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	8 DEM	9 CUS	10 GNR	11 REV	12 FUL	13 TOTAL	15 #
				Resale Primary						
				Resale						
	Customer Service & Information Expenses									
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	DIST	-	-	-	-	-	-	
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	3,331,017	DIST	-	-	-	-	-	-	
	Sub-total	***3,331,017***		-	-	-	-	-	-	
	Sales Expenses									
911-916	SALES EXPENSES	859,155	DIST	-	-	-	-	-	-	
	Sub-total	***859,155***		-	-	-	-	-	-	
	TOTAL O & M LABOR EXP.	**88,520,776**		**18,717**	**1,714**	-	-	-	**20,431**	
Depreciation Expense										
	Intangible Plant									
301-303	INTANGIBLE PLANT - DISTRIBUTION	22,626,684	LABOR_NOTRN	5,288	484	-	-	-	5,772	
301-303	INTANGIBLE PLANT - TRANSMISSON	2,286,316	GNR_TRANS	-	-	-	-	-	-	
301-303	INTANGIBLE PLANT - PRO FORMA	(1,180,000)	LABOR	(249)	(23)	-	-	-	(272)	
	Sub-total	***23,733,000***		***5,038***	***461***	-	-	-	***5,500***	
	Transmission Plant									
350-359	TRANSMISSION PLANT	65,123,000	GNR_TRANS	-	-	-	-	-	-	
350-359	TRANSMISSION PLANT - PRO FORMA	2,066,000	GNR_TRANS	-	-	-	-	-	-	
	Sub-total	***67,189,000***		-	-	-	-	-	-	
	Distribution Plant									
360	LAND AND LAND RIGHTS	1,088,000	PLT_360	99	3	-	-	-	102	
361	STRUCTURES & IMPROVEMENTS	541,000	PLT_360_1	35	1	-	-	-	36	
362	STATION EQUIPMENT	9,180,000	PLT_362	26,670	-	-	-	-	26,670	
364	POLES TOWERS & FIXTURES	21,273,000	PLT_364	-	-	-	-	-	-	
365	OVERHEAD CONDUCTORS	18,252,000	PLT_365	8,946	-	-	-	-	8,946	
366	UNDERGROUND CONDUIT	3,415,000	PLT_366	-	-	-	-	-	-	
367	UNDERGROUND CONDUCTORS	11,794,000	PLT_367	3,243	-	-	-	-	3,243	
368	LINE TRANSFORMERS	13,760,000	SEC_DEM	-	-	-	-	-	-	
369	SERVICES	12,979,000	SEC_DEM	-	-	-	-	-	-	
370	METERS	19,135,000	PLT_370	-	3,715	-	-	-	3,715	
371	INSTALLATIONS ON CUST PREMISES	314,000	DIST	-	-	-	-	-	-	
373	STREET LIGHTING & SIGNAL SYSTEMS	2,925,000	DIST	-	-	-	-	-	-	
360-373	DISTRIBUTION PLANT - PRO FORMA	10,151,000	GNR_DIST	-	-	-	-	-	-	
	Sub-total	***124,807,000***		***38,994***	***3,719***	-	-	-	***42,713***	
	General Plant									
389-399	GENERAL PLANT - DISTRIBUTION	28,219,871	LABOR_NOTRN	6,595	604	-	-	-	7,199	
389-399	GENERAL PLANT - TRANSMISSION	3,014,130	GNR_TRANS	-	-	-	-	-	-	
389-399	GENERAL PLANT - PRO FORMA	9,059,999	LABOR	1,916	175	-	-	-	2,091	
	Sub-total	***40,294,000***		***8,510***	***779***	-	-	-	***9,290***	
	TOTAL DEPRECIATION EXPENSES	**256,023,000**		**52,543**	**4,959**	-	-	-	**57,502**	

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 GNR	20 REV	21 FUL	23 TOTAL
				PUC Jurisdiction Distribution					
	Customer Service & Information Expenses								
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	DIST	-	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	3,331,017	DIST	-	3,331,017	-	-	-	3,331,017
	Sub-total	***3,331,017***		**-**	***3,331,017***	**-**	**-**	**-**	***3,331,017***
	Sales Expenses								
911-916	SALES EXPENSES	859,155	DIST	-	859,155	-	-	-	859,155
	Sub-total	***859,155***		**-**	***859,155***	**-**	**-**	**-**	***859,155***
	TOTAL O & M LABOR EXP.	**88,520,776**		**17,257,728**	**62,812,085**	**-**	**-**	**-**	**80,069,813**
Depreciation Expense									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	22,626,684	LABOR_NOTRN	4,875,565	17,745,347	-	-	-	22,620,912
301-303	INTANGIBLE PLANT - TRANSMISSON	2,286,316	GNR_TRANS	-	-	-	-	-	-
301-303	INTANGIBLE PLANT - PRO FORMA	(1,180,000)	LABOR	(230,049)	(837,298)	-	-	-	(1,067,347)
	Sub-total	***23,733,000***		***4,645,516***	***16,908,050***	**-**	**-**	**-**	***21,553,565***
	Transmission Plant								
350-359	TRANSMISSION PLANT	65,123,000	GNR_TRANS	-	-	-	-	-	-
350-359	TRANSMISSION PLANT - PRO FORMA	2,066,000	GNR_TRANS	-	-	-	-	-	-
	Sub-total	***67,189,000***		**-**	**-**	**-**	**-**	**-**	**-**
	Distribution Plant								
360	LAND AND LAND RIGHTS	1,088,000	PLT_360	516,851	571,048	-	-	-	1,087,898
361	STRUCTURES & IMPROVEMENTS	541,000	PLT_360_1	339,135	201,829	-	-	-	540,964
362	STATION EQUIPMENT	9,180,000	PLT_362	9,153,330	-	-	-	-	9,153,330
364	POLES TOWERS & FIXTURES	21,273,000	PLT_364	8,881,926	12,391,074	-	-	-	21,273,000
365	OVERHEAD CONDUCTORS	18,252,000	PLT_365	9,069,634	9,173,419	-	-	-	18,243,054
366	UNDERGROUND CONDUIT	3,415,000	PLT_366	789,544	2,625,456	-	-	-	3,415,000
367	UNDERGROUND CONDUCTORS	11,794,000	PLT_367	2,726,008	9,064,749	-	-	-	11,790,757
368	LINE TRANSFORMERS	13,760,000	SEC_DEM	6,511,110	7,248,890	-	-	-	13,760,000
369	SERVICES	12,979,000	SEC_DEM	157,218	12,821,782	-	-	-	12,979,000
370	METERS	19,135,000	PLT_370	-	19,131,285	-	-	-	19,131,285
371	INSTALLATIONS ON CUST PREMISES	314,000	DIST	-	314,000	-	-	-	314,000
373	STREET LIGHTING & SIGNAL SYSTEMS	2,925,000	DIST	-	2,925,000	-	-	-	2,925,000
360-373	DISTRIBUTION PLANT - PRO FORMA	10,151,000	GNR_DIST	-	-	10,151,000	-	-	10,151,000
	Sub-total	***124,807,000***		***38,144,756***	***76,468,531***	***10,151,000***	**-**	**-**	***124,764,287***
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION	28,219,871	LABOR_NOTRN	6,080,776	22,131,896	-	-	-	28,212,672
389-399	GENERAL PLANT - TRANSMISSION	3,014,130	GNR_TRANS	-	-	-	-	-	-
389-399	GENERAL PLANT - PRO FORMA	9,059,999	LABOR	1,766,309	6,428,744	-	-	-	8,195,053
	Sub-total	***40,294,000***		***7,847,085***	***28,560,640***	**-**	**-**	**-**	***36,407,725***
	TOTAL DEPRECIATION EXPENSES	**256,023,000**		**50,637,356**	**121,937,221**	**10,151,000**	**-**	**-**	**182,725,578**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FERC Transmission GNR	4 Transmission REV	5 FUL	7 TOTAL
Amortization									
	Other								
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	-	GNR_DIST	-	-	-	-	-	-
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	GNR_DIST	-	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	5,324,474	GNR_DIST	-	-	-	-	-	-
	Sub-total	***5,324,474***		**-**	**-**	**-**	**-**	**-**	**-**
	TOTAL AMORTIZATION EXPENSES	**5,324,474**		**-**	**-**	**-**	**-**	**-**	**-**
Taxes Other Than Income Taxes									
TAX	DEFERRED TAXES - DISTRIBUTION	802,000	GNR_DIST	-	-	-	-	-	-
TAX	DEFERRED TAXES - ELECTRIC PLANT	18,121,000	GNR_DIST	-	-	-	-	-	-
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	25,250,000	DPLT	-	-	-	-	-	-
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	TOTPLT	-	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR	5,643,000	LABOR_NOTRN	-	-	-	-	-	-
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	LABOR_NOTRN	-	-	-	-	-	-
TAX	DEFERRED TAXES - TRANSMISSION	71,536,000	GNR_TRANS	-	-	71,536,000	-	-	71,536,000
TAX	CAPITAL STOCK - TRANSMISSION	-	GNR_TRANS	-	-	-	-	-	-
TAX	CAPITAL STOCK - DISTRIBUTION	-	GNR_DIST	-	-	-	-	-	-
TAX	CAPITAL STOCK INCREASE	-	GNR_DIST	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - TRANSMISSION	2,738,000	GNR_TRANS	-	-	2,738,000	-	-	2,738,000
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	2,452,000	GNR_DIST	-	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - TRANSMISSION	(20,000)	GNR_TRANS	-	-	(20,000)	-	-	(20,000)
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(90,000)	GNR_DIST	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION	-	GNR_DIST	-	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT	-	GNR_DIST	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	DPLT	-	-	-	-	-	-
TAX	OTHER TAXES - LABOR	7,342,001	LABOR_NOTRN	-	-	-	-	-	-
TAX	OTHER TAXES - TRANSMISSION	728,230	GNR_TRANS	-	-	728,230	-	-	728,230
TAX	GROSS RECEIPTS TAX	50,523,541	GRTTAX	-	-	-	-	-	-
TAX	GROSS RECEIPTS TAX - INCREASE	9,881,232	GNR_DIST	-	-	-	-	-	-
	Sub-total	***194,907,004***		**-**	**-**	***74,982,230***	**-**	**-**	***74,982,230***
		-							
	TOTAL TAXES OTHER THAN INCOME TAX	**194,907,004**		**-**	**-**	**74,982,230**	**-**	**-**	**74,982,230**
Adjustments to Taxable Income									
TAX	TAX ADJUSTMENT - TRANS RELATED	(158,536,554)	GNR_TRANS	-	-	(158,536,554)	-	-	(158,536,554)
TAX	TAX ADJUSTMENT - RESALE RELATED	-	GNR_RESALE	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(55,371,000)	GNR_DIST	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	4,000,000	DEPR	-	-	1,144,271	-	-	1,144,271
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	35,778,000	DEPR_DPLT	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(13,220,445)	DEPR_GIPLT	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	(90,000)	DPLT	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	7,098,000	DPLT	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - GRT RELATED	-	GNR_DIST	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED	(2,232,000)	LABOR_NOTRN	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - M&S RELATED	-	LABOR_NOTRN	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	7,879,999	LABOR	-	-	750,474	-	-	750,474
	Sub-total	**(174,694,000)**		**-**	**-**	**(156,641,809)**	**-**	**-**	**(156,641,809)**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	8 DEM	9 CUS	10 GNR	11 REV	12 FUL	13 TOTAL	15 #
						Resale Primary				
						Resale				
Amortization										
	Other									
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	-	GNR_DIST	-	-	-	-	-	-	
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	GNR_DIST	-	-	-	-	-	-	
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	5,324,474	GNR_DIST	-	-	-	-	-	-	
	Sub-total	***5,324,474***		**-**	**-**	**-**	**-**	**-**	**-**	
	TOTAL AMORTIZATION EXPENSES	**5,324,474**		**-**	**-**	**-**	**-**	**-**	**-**	
Taxes Other Than Income Taxes										
TAX	DEFERRED TAXES - DISTRIBUTION	802,000	GNR_DIST	-	-	-	-	-	-	
TAX	DEFERRED TAXES - ELECTRIC PLANT	18,121,000	GNR_DIST	-	-	-	-	-	-	
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	25,250,000	DPLT	11,363	290	-	-	-	11,653	
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	TOTPLT	-	-	-	-	-	-	
TAX	DEFERRED TAXES - LABOR	5,643,000	LABOR_NOTRN	1,319	121	-	-	-	1,440	
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	LABOR_NOTRN	-	-	-	-	-	-	
TAX	DEFERRED TAXES - TRANSMISSION	71,536,000	GNR_TRANS	-	-	-	-	-	-	
TAX	CAPITAL STOCK - TRANSMISSION	-	GNR_TRANS	-	-	-	-	-	-	
TAX	CAPITAL STOCK - DISTRIBUTION	-	GNR_DIST	-	-	-	-	-	-	
TAX	CAPITAL STOCK INCREASE	-	GNR_DIST	-	-	-	-	-	-	
TAX	PUBLIC UTILITY REALTY - TRANSMISSION	2,738,000	GNR_TRANS	-	-	-	-	-	-	
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	2,452,000	GNR_DIST	-	-	-	-	-	-	
TAX	INVESTMENT TAX CREDIT - TRANSMISSION	(20,000)	GNR_TRANS	-	-	-	-	-	-	
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(90,000)	GNR_DIST	-	-	-	-	-	-	
TAX	OTHER TAXES - DISTRIBUTION	-	GNR_DIST	-	-	-	-	-	-	
TAX	OTHER TAXES - ELECTRIC PLANT	-	GNR_DIST	-	-	-	-	-	-	
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	DPLT	-	-	-	-	-	-	
TAX	OTHER TAXES - LABOR	7,342,001	LABOR_NOTRN	1,716	157	-	-	-	1,873	
TAX	OTHER TAXES - TRANSMISSION	728,230	GNR_TRANS	-	-	-	-	-	-	
TAX	GROSS RECEIPTS TAX	50,523,541	GRTTAX	-	-	18,814	-	-	18,814	
TAX	GROSS RECEIPTS TAX - INCREASE	9,881,232	GNR_DIST	-	-	-	-	-	-	
	Sub-total	***194,907,004***		***14,397***	***568***	***18,814***	**-**	**-**	***33,779***	
		-								
	TOTAL TAXES OTHER THAN INCOME TAX	**194,907,004**		**14,397**	**568**	**18,814**	**-**	**-**	**33,779**	
Adjustments to Taxable Income										
TAX	TAX ADJUSTMENT - TRANS RELATED	(158,536,554)	GNR_TRANS	-	-	-	-	-	-	
TAX	TAX ADJUSTMENT - RESALE RELATED	-	GNR_RESALE	-	-	-	-	-	-	
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(55,371,000)	GNR_DIST	-	-	-	-	-	-	
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	4,000,000	DEPR	821	77	-	-	-	898	
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	35,778,000	DEPR_DPLT	11,178	1,066	-	-	-	12,244	
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(13,220,445)	DEPR_GIPLT	(3,090)	(283)	-	-	-	(3,372)	
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	(90,000)	DPLT	(41)	(1)	-	-	-	(42)	
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	7,098,000	DPLT	3,194	82	-	-	-	3,276	
TAX	TAX ADJUSTMENT - GRT RELATED	-	GNR_DIST	-	-	-	-	-	-	
TAX	TAX ADJUSTMENT - LABOR RELATED	(2,232,000)	LABOR_NOTRN	(522)	(48)	-	-	-	(569)	
TAX	TAX ADJUSTMENT - M&S RELATED	-	LABOR_NOTRN	-	-	-	-	-	-	
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	7,879,999	LABOR	1,666	153	-	-	-	1,819	
	Sub-total	**(174,694,000)**		**13,208**	**1,046**	**-**	**-**	**-**	**14,254**	-

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 GNR	20 REV	21 FUL	23 TOTAL
				PUC Jurisdiction Distribution					
				Distribution					
Amortization									
	Other								
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	-	GNR_DIST	-	-	-	-	-	-
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	GNR_DIST	-	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	5,324,474	GNR_DIST	-	-	5,324,474	-	-	5,324,474
	Sub-total	***5,324,474***		**-**	**-**	***5,324,474***	**-**	**-**	***5,324,474***
	TOTAL AMORTIZATION EXPENSES	**5,324,474**		**-**	**-**	**5,324,474**	**-**	**-**	**5,324,474**
Taxes Other Than Income Taxes									
TAX	DEFERRED TAXES - DISTRIBUTION	802,000	GNR_DIST	-	-	802,000	-	-	802,000
TAX	DEFERRED TAXES - ELECTRIC PLANT	18,121,000	GNR_DIST	-	-	18,121,000	-	-	18,121,000
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	25,250,000	DPLT	9,792,774	15,445,573	-	-	-	25,238,347
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	TOTPLT	-	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR	5,643,000	LABOR_NOTRN	1,215,945	4,425,615	-	-	-	5,641,560
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	LABOR_NOTRN	-	-	-	-	-	-
TAX	DEFERRED TAXES - TRANSMISSION	71,536,000	GNR_TRANS	-	-	-	-	-	-
TAX	CAPITAL STOCK - TRANSMISSION	-	GNR_TRANS	-	-	-	-	-	-
TAX	CAPITAL STOCK - DISTRIBUTION	-	GNR_DIST	-	-	-	-	-	-
TAX	CAPITAL STOCK INCREASE	-	GNR_DIST	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - TRANSMISSION	2,738,000	GNR_TRANS	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	2,452,000	GNR_DIST	-	-	2,452,000	-	-	2,452,000
TAX	INVESTMENT TAX CREDIT - TRANSMISSION	(20,000)	GNR_TRANS	-	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(90,000)	GNR_DIST	-	-	(90,000)	-	-	(90,000)
TAX	OTHER TAXES - DISTRIBUTION	-	GNR_DIST	-	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT	-	GNR_DIST	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	DPLT	-	-	-	-	-	-
TAX	OTHER TAXES - LABOR	7,342,001	LABOR_NOTRN	1,582,044	5,758,085	-	-	-	7,340,128
TAX	OTHER TAXES - TRANSMISSION	728,230	GNR_TRANS	-	-	-	-	-	-
TAX	GROSS RECEIPTS TAX	50,523,541	GRTTAX	-	-	50,504,728	-	-	50,504,728
TAX	GROSS RECEIPTS TAX - INCREASE	9,881,232	GNR_DIST	-	-	9,881,232	-	-	9,881,232
	Sub-total	***194,907,004***		***12,590,763***	***25,629,273***	***81,670,960***	**-**	**-**	***119,890,995***
		-							
	TOTAL TAXES OTHER THAN INCOME TAX	**194,907,004**		**12,590,763**	**25,629,273**	**81,670,960**	**-**	**-**	**119,890,995**
Adjustments to Taxable Income									
TAX	TAX ADJUSTMENT - TRANS RELATED	(158,536,554)	GNR_TRANS	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - RESALE RELATED	-	GNR_RESALE	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(55,371,000)	GNR_DIST	-	-	(55,371,000)	-	-	(55,371,000)
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	4,000,000	DEPR	791,138	1,905,098	158,595	-	-	2,854,831
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	35,778,000	DEPR_DPLT	10,934,828	21,920,975	2,909,953	-	-	35,765,756
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(13,220,445)	DEPR_GIPLT	(2,848,722)	(10,368,350)	-	-	-	(13,217,073)
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	(90,000)	DPLT	(34,905)	(55,054)	-	-	-	(89,958)
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	7,098,000	DPLT	2,752,836	4,341,888	-	-	-	7,094,724
TAX	TAX ADJUSTMENT - GRT RELATED	-	GNR_DIST	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED	(2,232,000)	LABOR_NOTRN	(480,948)	(1,750,483)	-	-	-	(2,231,431)
TAX	TAX ADJUSTMENT - M&S RELATED	-	LABOR_NOTRN	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	7,879,999	LABOR	1,536,259	5,591,446	-	-	-	7,127,706
	Sub-total	**(174,694,000)**		**12,650,486**	**21,585,521**	**(52,302,452)**	**-**	**-**	**(18,066,445)**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	1 DEM	2 CUS	3 FERC Transmission Transmission GNR	4 REV	5 FUL	7 TOTAL
PA Special Deductions									
TAX	PA SPECIAL DEDUCTIONS - TRANSMISSION RELATED	(10,891,000)	GNR_TRANS	-	-	(10,891,000)	-	-	(10,891,000)
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	(26,251,000)	DEPR_DPLT	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	-	DPLT	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	(52,615,000)	DPLT	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	(2,797,000)	DEPR_GIPLT	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	(108,537,223)	TOTPLT	-	(2,965)	(40,603,860)	-	-	(40,606,825)
TAX	CONSOLIDATED TAX ADJUSTMENT	-	TOTPLT	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL TRANS	(9,480,000)	GNR_TRANS	-	-	(9,480,000)	-	-	(9,480,000)
	TOTAL	(210,571,223)	0	-	(2,965)	(60,974,860)	-	-	(60,977,825)
Net Addition	-	(385,265,223)	0	-	(2,965)	(217,616,668)	-	-	(217,619,634)
Fuel and Purchased Power									
555	PURCHASED POWER	-	FUEL	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	-	FUEL	-	-	-	-	-	-
	TOTAL	-	0	-	-	-	-	-	-
				-	-	-	-	-	-
Income Taxes				-	-	-	-	-	-
TAX	INCOME TAXES - STATE - PRESENT	12,263,623	INCTAX	-	-	1,844,062	-	-	1,844,062
TAX	INCOME TAXES - FEDERAL - PRESENT	29,761,249	INCTAX	-	-	4,475,154	-	-	4,475,154
TAX	INCOME TAXES - STATE - INCREASE	15,374,211	GNR_DIST	-	-	-	-	-	-
TAX	INCOME TAXES - FEDERAL - INCREASE	48,482,628	GNR_DIST	-	-	-	-	-	-
	TOTAL	105,881,710	0	-	-	6,319,217	-	-	6,319,217
				-	-	-	-	-	-
Operating Revenues									
REV	TRANSMISSION REVENUES	-	REV_TRANS	-	-	-	-	-	-
REV	DISTRIBUTION REVENUES	844,793,101	REV_DIST	-	-	-	-	-	-
REV	STATE TAX ADJ SURCHARGE	(820,658)	REV_DIST	-	-	-	-	-	-
REV	LATE PAYMENT CHARGES	12,735,835	REV_DIST	-	-	-	-	-	-
REV	ANNUALIZATION	(695,946)	REV_DIST	-	-	-	-	-	-
REV	MISCELLANEOUS SERVICE REVS	1,443,882	REV_DIST	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - TRAN	208,248	REV_TRANS	-	-	-	208,248	-	208,248
REV	RENT-ELECTRIC PROPERTY - DIST	42,836,686	REV_DIST	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - TRAN	432,479,480	REV_TRANS	-	-	-	432,479,480	-	432,479,480
REV	OTHER ELECTRIC REVENUE - DIST	1,860,000	REV_DIST	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - RESALE	318,876	REV_RESALE	-	-	-	-	-	-
	Sub-total	***1,335,159,505***	-	-	-	-	***432,687,728***	-	***432,687,728***
	TOTAL	**1,335,159,505**		-	-	-	**432,687,728**	-	**432,687,728**

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	8 DEM	9 CUS	10 GNR	11 REV	12 FUL	13 TOTAL	15 #
				Resale Primary Resale						
PA Special Deductions										
TAX	PA SPECIAL DEDUCTIONS - TRANSMISSION RELATED	(10,891,000)	GNR_TRANS	-	-	-	-	-	-	
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	(26,251,000)	DEPR_DPLT	(8,202)	(782)	-	-	-	(8,984)	
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	-	DPLT	-	-	-	-	-	-	
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	(52,615,000)	DPLT	(23,677)	(605)	-	-	-	(24,282)	
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	(2,797,000)	DEPR_GIPLT	(654)	(60)	-	-	-	(714)	
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	(108,537,223)	TOTPLT	(28,092)	(868)	-	-	-	(28,960)	
TAX	CONSOLIDATED TAX ADJUSTMENT	-	TOTPLT	-	-	-	-	-	-	
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL TRANS	(9,480,000)	GNR_TRANS	-	-	-	-	-	-	
	TOTAL	(210,571,223)	0	(60,625)	(2,315)	-	-	-	(62,940)	
Net Addition		(385,265,223)	0	(47,417)	(1,269)	-	-	-	(48,686)	
Fuel and Purchased Power										
555	PURCHASED POWER	-	FUEL	-	-	-	-	-	-	
557	OTHER PURCHASED POWER EXPENSES	-	FUEL	-	-	-	-	-	-	
	TOTAL	-	0	-	-	-	-	-	-	
				-	-	-	-	-	-	
Income Taxes				-	-	-	-	-	-	
TAX	INCOME TAXES - STATE - PRESENT	12,263,623	INCTAX	-	-	13,364	-	-	13,364	
TAX	INCOME TAXES - FEDERAL - PRESENT	29,761,249	INCTAX	-	-	32,432	-	-	32,432	
TAX	INCOME TAXES - STATE - INCREASE	15,374,211	GNR_DIST	-	-	-	-	-	-	
TAX	INCOME TAXES - FEDERAL - INCREASE	48,482,628	GNR_DIST	-	-	-	-	-	-	
	TOTAL	105,881,710	0	-	-	45,796	-	-	45,796	
				-	-	-	-	-	-	
Operating Revenues										
REV	TRANSMISSION REVENUES	-	REV_TRANS	-	-	-	-	-	-	
REV	DISTRIBUTION REVENUES	844,793,101	REV_DIST	-	-	-	-	-	-	
REV	STATE TAX ADJ SURCHARGE	(820,658)	REV_DIST	-	-	-	-	-	-	
REV	LATE PAYMENT CHARGES	12,735,835	REV_DIST	-	-	-	-	-	-	
REV	ANNUALIZATION	(695,946)	REV_DIST	-	-	-	-	-	-	
REV	MISCELLANEOUS SERVICE REVS	1,443,882	REV_DIST	-	-	-	-	-	-	
REV	RENT-ELECTRIC PROPERTY - TRAN	208,248	REV_TRANS	-	-	-	-	-	-	
REV	RENT-ELECTRIC PROPERTY - DIST	42,836,686	REV_DIST	-	-	-	-	-	-	
REV	OTHER ELECTRIC REVENUE - TRAN	432,479,480	REV_TRANS	-	-	-	-	-	-	
REV	OTHER ELECTRIC REVENUE - DIST	1,860,000	REV_DIST	-	-	-	-	-	-	
REV	OTHER ELECTRIC REVENUE - RESALE	318,876	REV_RESALE	-	-	-	318,876	-	318,876	
	Sub-total	***1,335,159,505***	-	-	-	-	***318,876***	-	***318,876***	
	TOTAL	**1,335,159,505**		-	-	-	**318,876**	-	**318,876**	

Jurisdictional Cost of Service Study
Detail of Cost Allocation Results
Fully Projected Future Test Year (2016)

No.	Account Description	Amount	Alloc. Factor	17 DEM	18 CUS	19 GNR	20 REV	21 FUL	23 TOTAL
				PUC Jurisdiction Distribution					
				Distribution					
PA Special Deductions									
TAX	PA SPECIAL DEDUCTIONS - TRANSMISSION RELATED	(10,891,000)	GNR_TRANS	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	(26,251,000)	DEPR_DPLT	(8,023,092)	(16,083,837)	(2,135,088)	-	-	(26,242,016)
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	-	DPLT	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	(52,615,000)	DPLT	(20,405,814)	(32,184,904)	-	-	-	(52,590,718)
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	(2,797,000)	DEPR_GIPLT	(602,693)	(2,193,593)	-	-	-	(2,796,286)
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	(108,537,223)	TOTPLT	(24,754,020)	(43,147,418)	-	-	-	(67,901,438)
TAX	CONSOLIDATED TAX ADJUSTMENT	-	TOTPLT	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL TRANS	(9,480,000)	GNR_TRANS	-	-	-	-	-	-
	TOTAL	(210,571,223)	0	(53,785,619)	(93,609,751)	(2,135,088)	-	-	(149,530,458)
Net Addition	-	(385,265,223)	0	(41,135,133)	(72,024,231)	(54,437,540)	-	-	(167,596,904)
Fuel and Purchased Power									
555	PURCHASED POWER	-	FUEL	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	-	FUEL	-	-	-	-	-	-
	TOTAL	-	0	-	-	-	-	-	-
				-	-	-	-	-	-
Income Taxes				-	-	-	-	-	-
TAX	INCOME TAXES - STATE - PRESENT	12,263,623	INCTAX	-	-	10,406,196	-	-	10,406,196
TAX	INCOME TAXES - FEDERAL - PRESENT	29,761,249	INCTAX	-	-	25,253,663	-	-	25,253,663
TAX	INCOME TAXES - STATE - INCREASE	15,374,211	GNR_DIST	-	-	15,374,211	-	-	15,374,211
TAX	INCOME TAXES - FEDERAL - INCREASE	48,482,628	GNR_DIST	-	-	48,482,628	-	-	48,482,628
	TOTAL	105,881,710	0	-	-	99,516,697	-	-	99,516,697
				-	-	-	-	-	-
Operating Revenues									
REV	TRANSMISSION REVENUES	-	REV_TRANS	-	-	-	-	-	-
REV	DISTRIBUTION REVENUES	844,793,101	REV_DIST	-	-	-	844,793,101	-	844,793,101
REV	STATE TAX ADJ SURCHARGE	(820,658)	REV_DIST	-	-	-	(820,658)	-	(820,658)
REV	LATE PAYMENT CHARGES	12,735,835	REV_DIST	-	-	-	12,735,835	-	12,735,835
REV	ANNUALIZATION	(695,946)	REV_DIST	-	-	-	(695,946)	-	(695,946)
REV	MISCELLANEOUS SERVICE REVS	1,443,882	REV_DIST	-	-	-	1,443,882	-	1,443,882
REV	RENT-ELECTRIC PROPERTY - TRAN	208,248	REV_TRANS	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - DIST	42,836,686	REV_DIST	-	-	-	42,836,686	-	42,836,686
REV	OTHER ELECTRIC REVENUE - TRAN	432,479,480	REV_TRANS	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - DIST	1,860,000	REV_DIST	-	-	-	1,860,000	-	1,860,000
REV	OTHER ELECTRIC REVENUE - RESALE	318,876	REV_RESALE	-	-	-	-	-	-
	Sub-total	***1,335,159,505***	-	-	-	-	***902,152,900***	-	***902,152,900***
	TOTAL	**1,335,159,505**		-	-	-	**902,152,900**	-	**902,152,900**

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JDT 3

FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2016

SECTION A

RETAIL SERVICE CUSTOMERS – FUNCTIONALIZATION, CLASSIFICATION, AND ALLOCATION

This section shows the particular functionalization, classification, and allocation factors for each FERC account that ultimately creates the total revenue requirements. The second part of this section, after this description, provides details on the functionalization and classification of each account. In this part each account of the revenue requirement and the amount of dollars therein, is shown in the first column of costs. The other columns show the various functional categories and the dollars associated with that function. Thus, one can see the amount of a particular account that is primary, secondary, customer, and demand.

The third part of this section provides the functional allocation factors that are utilized to functionalize various overhead and indirect costs, such as general plant or miscellaneous distribution plant.

Once the costs are functionalized and classified they are then allocated to rate classes. This is shown in the fourth part of this section and is broken into categories, such as rate base, depreciation, O&M expense, and taxes.

Lastly, a summary of the class allocation factors that are utilized to allocate the functions to rate classes is provided.

The primary secondary allocations and minimum system study as well as the allocation factors that support the results presented in this section are provided in Exhibit JDT 4.

Class Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Allocation Factor	Amount		Dist. Primary Demand Function F_DSTPR_PRI_DEM	Direct Assigment to LPEP F_DSTPR_DIRECT_LPEP	Dist. Secondary Demand F_DSTSC_SEC_DEM	Transformer Demand Function F_TRANF_SEC_DEM	Services Demand Function F_SERVS_SRV_DEM	Dist. Primary Customer Function F_DSTPR_PRI_CUST
RATE BASE				-						
Plant-in Service				-						
	Intangible Plant			-						
301-303	INTANGIBLE PLANT - DISTRIBUTION	42	136,790,010	-	23,757,363	236,967	3,756,606	1,483,146	118,424	20,805,464
	Sub-total		***136,790,010***	-	***23,757,363***	***236,967***	***3,756,606***	***1,483,146***	***118,424***	***20,805,464***
	Distribution Plant			-						
360	LAND AND LAND RIGHTS	24	18,979,392	-	5,571,531	68,955	818,362	875,047	30,331	4,928,498
360	LAND AND LAND RIGHTS - OVERHEAD LINES	28	74,903,845	-	29,895,309	-	7,343,549	-	-	27,952,930
361	STRUCTURES & IMPROVEMENTS	1	38,203,000	-	38,203,000	-	-	-	-	-
362	STATION EQUIPMENT	1	562,289,255	-	562,289,255	-	-	-	-	-
362	STATION EQUIPMENT - DIRECT TO LPEP	3	19,022,959	-	-	19,022,959	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - DEMAND	1	400,016,630	-	400,016,630	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	6	423,490,945	-	-	-	-	-	-	423,490,945
364	POLES TOWERS & FIXTURES - SEC - DEMAND	2	71,345,545	-	-	-	71,345,545	-	-	-
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	7	234,101,061	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - DEMAND	1	407,855,598	-	407,855,598	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	6	381,356,122	-	-	-	-	-	-	381,356,122
365	OVERHEAD CONDUCTORS - SEC - DEMAND	2	100,186,538	-	-	-	100,186,538	-	-	-
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	7	132,499,606	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - DEMAND	1	32,650,400	-	32,650,400	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	6	140,769,750	-	-	-	-	-	-	140,769,750
366	UNDERGROUND CONDUIT - SEC - DEMAND	2	13,760,663	-	-	-	13,760,663	-	-	-
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	7	13,560,187	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	1	96,031,546	-	96,031,546	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	6	414,032,805	-	-	-	-	-	-	414,032,805
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	2	40,472,943	-	-	-	40,472,943	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	7	39,883,300	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - DEMAND	2	241,403,679	-	-	-	-	241,403,679	-	-
368	LINE TRANSFORMERS - CUSTOMER	9	268,757,321	-	-	-	-	-	-	-
369	SERVICES - DEMAND	4	8,367,496	-	-	-	-	-	8,367,496	-
369	SERVICES - CUSTOMER	10	682,405,504	-	-	-	-	-	-	-
370	METERS - DIST DIRECT	8	310,034,996	-	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	14	9,428,000	-	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	15	115,370,000	-	-	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	15	38,644,820	-	-	-	-	-	-	-
	Sub-total		***5,329,823,905***	-	***1,572,513,269***	***19,091,914***	***233,927,599***	***242,278,726***	***8,397,827***	***1,392,531,051***
	General Plant			-						
389-399	GENERAL PLANT - DISTRIBUTION	42	756,879,756	-	131,453,074	1,311,173	20,785,869	8,206,468	655,255	115,119,769
	Sub-total		***756,879,756***	-	***131,453,074***	***1,311,173***	***20,785,869***	***8,206,468***	***655,255***	***115,119,769***
				-						
	TOTAL PLANT-IN-SERVICE		**6,223,493,670**	-	**1,727,723,706**	**20,640,055**	**258,470,075**	**251,968,339**	**9,171,506**	**1,528,456,284**

Class Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test \

No.	Account Description	Dist. Secondary Customer F_DSTSC_SEC_CUST	Transformer Customer Function F_TRANF_XFRS	Services Customer Function F_SERVS_SERV	Meters Function F_METER_METERS	Area Lighting Function F_LIGHT_AREALGT	Street Lighting Function F_LIGHT_STTRLGT	Customer Advances Function F_DISTR_ADVANCES	Customer Deposits Function F_DISTR_DEPOSIT
RATE BASE									
Plant-in Service									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	7,294,515	1,651,202	9,657,954	14,091,971	23,681	2,572,288	-	-
	Sub-total	***7,294,515***	***1,651,202***	***9,657,954***	***14,091,971***	***23,681***	***2,572,288***	-	-
	Distribution Plant								
360	LAND AND LAND RIGHTS	1,522,588	974,199	2,473,604	1,123,824	34,175	558,277	-	-
360	LAND AND LAND RIGHTS - OVERHEAD LINES	9,712,057	-	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-
362	STATION EQUIPMENT	-	-	-	-	-	-	-	-
362	STATION EQUIPMENT - DIRECT TO LPEP	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - DEMAND	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - DEMAND	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	234,101,061	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - DEMAND	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - DEMAND	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	132,499,606	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - DEMAND	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - DEMAND	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	13,560,187	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	39,883,300	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - DEMAND	-	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - CUSTOMER	-	268,757,321	-	-	-	-	-	-
369	SERVICES - DEMAND	-	-	-	-	-	-	-	-
369	SERVICES - CUSTOMER	-	-	682,405,504	-	-	-	-	-
370	METERS - DIST DIRECT	-	-	-	310,034,996	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	-	-	-	-	9,428,000	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	-	-	-	-	-	115,370,000	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	-	-	-	-	-	38,644,820	-	-
	Sub-total	***431,278,799***	***269,731,521***	***684,879,107***	***311,158,820***	***9,462,175***	***154,573,098***	-	-
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION	40,361,651	9,136,349	53,438,919	77,973,003	131,032	14,232,855	-	-
	Sub-total	***40,361,651***	***9,136,349***	***53,438,919***	***77,973,003***	***131,032***	***14,232,855***	-	-
	TOTAL PLANT-IN-SERVICE	**478,934,964**	**280,519,072**	**747,975,980**	**403,223,794**	**9,616,888**	**171,378,240**	-	-

Class Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Y

No.	Account Description	Meter Reading Function F_METRD_MTREAD	Billing, Records, and Collecting F_BILLS_CUST	Collection Expense Function F_BILLS_GRSWRTOFF	Uncollectible and MFC Function F_CUSSV_GRSWRTOFF	Customer Service Function F_CUSSV_CUST	Purchased Power Function F_PRPWR_FUL_ENRGYSRC	Distribution Revenue Function F_REVNU_REV_DIST	State Tax Surcharge Function F_REVNU_REV_STAS	Late Payment Fees F_REVNU_LT_FEES	Annualization Function F_REVNU_REV_ANNL	Other Revenue Function F_REVNU_REV_TOTDPLT
RATE BASE												
Plant-in Service												
	Intangible Plant											
301-303	INTANGIBLE PLANT - DISTRIBUTION	4,176,900	31,040,927	8,948,834	-	7,173,768	-	-	-	-	-	-
	Sub-total	*4,176,900*	*31,040,927*	*8,948,834*	-	*7,173,768*	-	-	-	-	-	-
	Distribution Plant											
360	LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-
360	LAND AND LAND RIGHTS - OVERHEAD LINES	-	-	-	-	-	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-
362	STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-
362	STATION EQUIPMENT - DIRECT TO LPEP	-	-	-	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - DEMAND	-	-	-	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - DEMAND	-	-	-	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - DEMAND	-	-	-	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - DEMAND	-	-	-	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - DEMAND	-	-	-	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - DEMAND	-	-	-	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	-	-	-	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	-	-	-	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - DEMAND	-	-	-	-	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
369	SERVICES - DEMAND	-	-	-	-	-	-	-	-	-	-	-
369	SERVICES - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
370	METERS - DIST DIRECT	-	-	-	-	-	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	-	-	-	-	-	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	-	-	-	-	-	-	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-	-	-	-	-	-
	General Plant											
389-399	GENERAL PLANT - DISTRIBUTION	23,111,418	171,754,130	49,515,248	-	39,693,542	-	-	-	-	-	-
	Sub-total	*23,111,418*	*171,754,130*	*49,515,248*	-	*39,693,542*	-	-	-	-	-	-
	TOTAL PLANT-IN-SERVICE	**27,288,318**	**202,795,057**	**58,464,082**	-	**46,867,310**	-	-	-	-	-	-

Class Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Allocation Factor	Amount	Dist. Primary Demand Function F_DSTPR_PRI_DEM	Direct Assigment to LPEP F_DSTPR_DIRECT_LPEP	Dist. Secondary Demand F_DSTSC_SEC_DEM	Transformer Demand Function F_TRANF_SEC_DEM	Services Demand Function F_SERVS_SR_V_DEM	Dist. Primary Customer Function F_DSTPR_PRI_CUST
Accumulated Reserve for Depreciation									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	42	71,730,801	12,458,035	124,262	1,969,913	777,741	62,100	10,910,099
	Sub-total		***71,730,801***	***12,458,035***	***124,262***	***1,969,913***	***777,741***	***62,100***	***10,910,099***
	Distribution Plant								
360	LAND AND LAND RIGHTS	25	33,243,897	12,558,749	24,417	2,890,119	309,853	10,740	11,643,259
361	STRUCTURES & IMPROVEMENTS - PRIMARY	1	15,400,000	15,400,000	-	-	-	-	-
362	STATION EQUIPMENT	1	132,916,243	132,916,243	-	-	-	-	-
362	STATION EQUIPMENT - DIRECT TO LPEP	3	1,996,632	-	1,996,632	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - DEMAND	1	121,844,156	121,844,156	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	6	128,994,379	-	-	-	-	-	128,994,379
364	POLES TOWERS & FIXTURES - SEC - DEMAND	2	21,878,247	-	-	21,878,247	-	-	-
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	7	71,787,536	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - DEMAND	1	108,550,990	108,550,990	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	6	101,498,140	-	-	-	-	-	101,498,140
365	OVERHEAD CONDUCTORS - SEC - DEMAND	2	26,664,702	-	-	26,664,702	-	-	-
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	7	35,264,842	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - DEMAND	1	9,524,911	9,524,911	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	6	41,065,937	-	-	-	-	-	41,065,937
366	UNDERGROUND CONDUIT - SEC - DEMAND	2	4,014,318	-	-	4,014,318	-	-	-
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	7	3,955,834	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	1	31,197,879	31,197,879	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	6	134,507,315	-	-	-	-	-	134,507,315
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	2	13,148,492	-	-	13,148,492	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	7	12,956,934	-	-	-	-	-	-
368	LINE TRANSFORMERS - DEMAND	2	93,824,818	-	-	-	93,824,818	-	-
368	LINE TRANSFORMERS - CUSTOMER	9	104,456,182	-	-	-	-	-	-
369	SERVICES - DEMAND	4	4,025,895	-	-	-	-	4,025,895	-
369	SERVICES - CUSTOMER	10	328,329,105	-	-	-	-	-	-
370	METERS - DIST DIRECT	8	212,352,206	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	14	5,533,000	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	15	57,265,000	-	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	15	11,143,683	-	-	-	-	-	-
	Sub-total		***1,867,341,271***	***431,992,927***	***2,021,048***	***68,595,877***	***94,134,670***	***4,036,635***	***417,709,030***
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION	42	267,261,636	46,417,365	462,988	7,339,694	2,897,784	231,377	40,649,915
	Sub-total		***267,261,636***	***46,417,365***	***462,988***	***7,339,694***	***2,897,784***	***231,377***	***40,649,915***
	TOTAL DEPRECIATION ACCRUAL		**2,206,333,708**	**490,868,326**	**2,608,299**	**77,905,483**	**97,810,196**	**4,330,111**	**469,269,044**
	NET PLANT		**4,017,159,962**	**1,236,855,380**	**18,031,756**	**180,564,591**	**154,158,144**	**4,841,395**	**1,059,187,239**
Rate Base Adjustments									
	Additions								
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	35	-	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M	46	7,032,717	1,581,315	12,989	265,765	80,492	6,097	1,422,883
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	35	16,784,177	4,952,010	60,122	736,663	762,961	26,446	4,385,227
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	35	(6,880,197)	(2,029,936)	(24,645)	(301,974)	(312,754)	(10,841)	(1,797,599)
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	42	-	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	35	23,926	7,059	86	1,050	1,088	38	6,251
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	35	3,111,544	918,031	11,146	136,567	141,442	4,903	812,958
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	35	26,186,994	7,726,221	93,804	1,149,355	1,190,387	41,261	6,841,915
	Sub-total		***46,259,161***	***13,154,700***	***153,502***	***1,987,426***	***1,863,615***	***67,904***	***11,671,634***
	Deductions								
RB ADJ	CIAC - DISTRIBUTION	35	93,815,000	27,679,213	336,054	4,117,569	4,264,565	147,818	24,511,185
RB ADJ	ARCS AND MARCS - DISTRIBUTION	35	(601,244,295)	(177,391,345)	(2,153,712)	(26,388,796)	(27,330,866)	(947,338)	(157,087,995)
RB ADJ	ARCS AND MARCS - GENERAL	42	(57,969,209)	(10,067,954)	(100,422)	(1,591,984)	(628,531)	(50,186)	(8,816,991)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	35	(328,316,540)	(96,866,637)	(1,176,060)	(14,409,913)	(14,924,342)	(517,305)	(85,779,753)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	42	1,572,599	273,125	2,724	43,188	17,051	1,361	239,189
RB ADJ	CUSTOMER ADVANCES	13	(79,644)	-	-	-	-	-	-
RB ADJ	CUSTOMER DEPOSITS	12	(15,124,985)	-	-	-	-	-	-
	Sub-total		***(907,347,074)***	***(256,373,598)***	***(3,091,416)***	***(38,229,936)***	***(38,602,123)***	***(1,365,650)***	***(226,934,365)***
	TOTAL RATE BASE ADJ.		**(861,087,913)**	**(243,218,898)**	**(2,937,914)**	**(36,242,510)**	**(36,738,508)**	**(1,297,746)**	**(215,262,730)**

Class Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Y

No.	Account Description	Dist. Secondary Customer F_DSTSC_SEC_CUST	Transformer Customer Function F_TRANF_XFRS	Services Customer Function F_SERVS_SERV	Meters Function F_METER_METERS	Area Lighting Function F_LIGHT_AREALGT	Street Lighting Function F_LIGHT_STTRLGT	Customer Advances Function F_DISTR_ADVANCES	Customer Deposits Function F_DISTR_DEPOSIT
Accumulated Reserve for Depreciation									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	3,825,143	865,868	5,064,499	7,389,636	12,418	1,348,872	-	-
	Sub-total	***3,825,143***	***865,868***	***5,064,499***	***7,389,636***	***12,418***	***1,348,872***	-	-
	Distribution Plant								
360	LAND AND LAND RIGHTS	3,978,169	344,962	875,899	397,944	12,101	197,685	-	-
361	STRUCTURES & IMPROVEMENTS - PRIMARY	-	-	-	-	-	-	-	-
362	STATION EQUIPMENT	-	-	-	-	-	-	-	-
362	STATION EQUIPMENT - DIRECT TO LPEP	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - DEMAND	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - DEMAND	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	71,787,536	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - DEMAND	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - DEMAND	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	35,264,842	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - DEMAND	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - DEMAND	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	3,955,834	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	12,956,934	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - DEMAND	-	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - CUSTOMER	-	104,456,182	-	-	-	-	-	-
369	SERVICES - DEMAND	-	-	-	-	-	-	-	-
369	SERVICES - CUSTOMER	-	-	328,329,105	-	-	-	-	-
370	METERS - DIST DIRECT	-	-	-	212,352,206	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	-	-	-	-	5,533,000	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	-	-	-	-	-	57,265,000	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	-	-	-	-	-	11,143,683	-	-
	Sub-total	***127,943,315***	***104,801,145***	***329,205,004***	***212,750,150***	***5,545,101***	***68,606,368***	-	-
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION	14,252,093	3,226,134	18,869,804	27,533,029	46,269	5,025,760	-	-
	Sub-total	***14,252,093***	***3,226,134***	***18,869,804***	***27,533,029***	***46,269***	***5,025,760***	-	-
	TOTAL DEPRECIATION ACCRUAL	**146,020,551**	**108,893,146**	**353,139,307**	**247,672,816**	**5,603,788**	**74,981,000**	-	-
	NET PLANT	**332,914,413**	**171,625,925**	**394,836,673**	**155,550,979**	**4,013,100**	**96,397,240**	-	-
Rate Base Adjustments									
	Additions								
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	-	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M	527,510	89,612	497,270	570,092	1,808	163,143	-	3,871
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	1,358,142	849,413	2,156,756	979,872	29,797	486,767	-	-
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(556,732)	(348,193)	(884,101)	(401,671)	(12,215)	(199,536)	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	-	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	1,936	1,211	3,075	1,397	42	694	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	251,780	157,469	399,832	181,654	5,524	90,240	-	-
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	2,119,000	1,325,270	3,365,013	1,528,815	46,490	759,463	-	-
	Sub-total	***3,701,636***	***2,074,783***	***5,537,844***	***2,860,159***	***71,448***	***1,300,771***	-	***3,871***
	Deductions								
RB ADJ	CIAC - DISTRIBUTION	7,591,324	4,747,786	12,055,170	5,476,985	166,552	2,720,779	-	-
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(48,651,498)	(30,427,748)	(77,259,524)	(35,101,059)	(1,067,405)	(17,437,010)	-	-
RB ADJ	ARCS AND MARCS - GENERAL	(3,091,288)	(699,750)	(4,092,872)	(5,971,930)	(10,036)	(1,090,090)	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(26,566,724)	(16,615,431)	(42,188,474)	(19,167,348)	(582,869)	(9,521,685)	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	83,861	18,983	111,032	162,008	272	29,572	-	-
RB ADJ	CUSTOMER ADVANCES	-	-	-	-	-	-	(79,644)	-
RB ADJ	CUSTOMER DEPOSITS	-	-	-	-	-	-	-	(15,124,985)
	Sub-total	***(70,634,325)***	***(42,976,160)***	***(111,374,668)***	***(54,601,345)***	***(1,493,485)***	***(25,298,434)***	***(79,644)***	***(15,124,985)***
	TOTAL RATE BASE ADJ.	**(66,932,689)**	**(40,901,377)**	**(105,836,823)**	**(51,741,186)**	**(1,422,037)**	**(23,997,663)**	**(79,644)**	**(15,121,114)**

Class Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Y

No.	Account Description	Meter Reading Function F_METRD_MTREAD	Billing, Records, and Collecting F_BILLS_CUST	Collection Expense Function F_BILLS_GRSWRTOFF	Uncollectible and MFC Function F_CUSSV_GRSWRTOFF	Customer Service Function F_CUSSV_CUST	Purchased Power Function F_PRPWR_FUL_ENRGYSRC	Distribution Revenue Function F_REVNU_REV_DIST	State Tax Surcharge Function F_REVNU_REV_STAS	Late Payment Fees F_REVNU_LT_FEES	Annualization Function F_REVNU_REV_ANNL	Other Revenue Function F_REVNU_REV_TOTDPLT
Accumulated Reserve for Depreciation												
	Intangible Plant											
301-303	INTANGIBLE PLANT - DISTRIBUTION	2,190,309	16,277,435	4,692,646	-	3,761,826	-	-	-	-	-	-
	Sub-total	***2,190,309***	***16,277,435***	***4,692,646***	***-***	***3,761,826***	***-***	***-***	***-***	***-***	***-***	***-***
	Distribution Plant											
360	LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS - PRIMARY	-	-	-	-	-	-	-	-	-	-	-
362	STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-
362	STATION EQUIPMENT - DIRECT TO LPEP	-	-	-	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - DEMAND	-	-	-	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - DEMAND	-	-	-	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - DEMAND	-	-	-	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - DEMAND	-	-	-	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - DEMAND	-	-	-	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - DEMAND	-	-	-	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	-	-	-	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	-	-	-	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - DEMAND	-	-	-	-	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
369	SERVICES - DEMAND	-	-	-	-	-	-	-	-	-	-	-
369	SERVICES - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
370	METERS - DIST DIRECT	-	-	-	-	-	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	-	-	-	-	-	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	-	-	-	-	-	-	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-	-	-	-	-	-
	General Plant											
389-399	GENERAL PLANT - DISTRIBUTION	8,160,867	60,648,061	17,484,318	-	14,016,178	-	-	-	-	-	-
	Sub-total	***8,160,867***	***60,648,061***	***17,484,318***	***-***	***14,016,178***	***-***	***-***	***-***	***-***	***-***	***-***
	TOTAL DEPRECIATION ACCRUAL	**10,351,176**	**76,925,497**	**22,176,963**	**-**	**17,778,003**	**-**	**-**	**-**	**-**	**-**	**-**
	NET PLANT	**16,937,141**	**125,869,560**	**36,287,119**	**-**	**29,089,307**	**-**	**-**	**-**	**-**	**-**	**-**
Rate Base Adjustments												
	Additions											
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M	134,203	1,164,141	434,608	(201,967)	278,883	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	-	-	-	-	-	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	-	-	-	-	-	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	-	-	-	-	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	-	-	-	-	-	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***134,203***	***1,164,141***	***434,608***	***(201,967)***	***278,883***	***-***	***-***	***-***	***-***	***-***	***-***
	Deductions											
RB ADJ	CIAC - DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - GENERAL	(1,770,097)	(13,154,601)	(3,792,359)	-	(3,040,117)	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	48,019	356,860	102,880	-	82,473	-	-	-	-	-	-
RB ADJ	CUSTOMER ADVANCES	-	-	-	-	-	-	-	-	-	-	-
RB ADJ	CUSTOMER DEPOSITS	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***(1,722,078)***	***(12,797,740)***	***(3,689,479)***	***-***	***(2,957,644)***	***-***	***-***	***-***	***-***	***-***	***-***
	TOTAL RATE BASE ADJ.	**(1,587,874)**	**(11,633,600)**	**(3,254,871)**	**(201,967)**	**(2,678,761)**	**-**	**-**	**-**	**-**	**-**	**-**

Class Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Allocation Factor	Amount	Dist. Primary Demand Function F_DSTPR_PRI_DEM	Direct Assigment to LPEP F_DSTPR_DIRECT_LPEP	Dist. Secondary Demand F_DSTSC_SEC_DEM	Transformer Demand Function F_TRANF_SEC_DEM	Services Demand Function F_SERVS_SRV_DEM	Dist. Primary Customer Function F_DSTPR_PRI_CUST
TOTAL RATE BASE			3,156,072,049	993,636,482	15,093,842	144,322,081	117,419,636	3,543,648	843,924,509
				-	-	-	-	-	-
EXPENSES									
O & M Expenses									
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING	39	21,032,114	4,496,598	18,016	917,244	193,324	35,738	5,230,342
581	LOAD DISPATCHING	31	240,659	214,536	6,441	2,753	295	10	11,092
582	STATION EXPENSES	31	497,232	443,258	13,307	5,689	610	21	22,918
583	OVERHEAD LINES	33	18,430,970	6,800,589	-	1,443,940	-	-	6,775,124
584	UNDERGROUND LINES	34	4,473,570	727,623	-	306,660	-	-	3,137,094
585	STREET LIGHTING & SIGNAL SYSTEMS	15	514,383	-	-	-	-	-	-
586	METER EXPENSE	8	5,252,719	-	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	35	5,012,697	-	-	-	-	60,720	-
588	MISC. DISTRIBUTION EXPENSE	24	16,523,263	4,850,518	60,031	712,458	761,807	26,406	4,290,700
589	RENTS	24	6,900,640	2,025,730	25,071	297,545	318,155	11,028	1,791,933
PROFORM	COMPANY USE OF GENERATION SUPPLY PURCHASE	42	(1,705,946)	(296,285)	(2,955)	(46,850)	(18,497)	(1,477)	(259,471)
PROFORM	WAGE AND BENEFITS ADJUSTMENT	42	(3,928,379)	(682,272)	(6,805)	(107,883)	(42,593)	(3,401)	(597,498)
PROFORM	RATE CASE EXPENSES	44	928,000	257,625	3,078	38,541	37,572	1,368	227,912
PROFORM	INTEREST EXPENSE ON CUSTOMER DEPOSITS	12	202,000	-	-	-	-	-	-
	Sub-total		***74,373,922***	***18,837,921***	***116,183***	***3,570,097***	***1,250,672***	***130,412***	***20,630,145***
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING	40	428,700	177,374	2,925	19,165	14,837	310	99,669
591	STRUCTURES	31	21,811	19,443	584	250	27	1	1,005
592	STATION EQUIPMENT	31	9,229,997	8,228,081	247,012	105,599	11,321	392	425,422
593	OVERHEAD LINES	33	67,152,350	24,777,619	-	5,260,927	-	-	24,684,837
593.5	OVERHEAD LINES - SERVICES - DEMAND	4	15,715	-	-	-	-	15,715	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	10	1,281,631	-	-	-	-	-	-
594	UNDERGROUND LINES	34	3,100,362	504,272	-	212,528	-	-	2,174,131
594.3 &594	UNDERGROUND LINES - SERVICES - DEMAND	4	23,040	-	-	-	-	23,040	-
594.3 &594	UNDERGROUND LINES - SERVICES - CUSTOMER	10	1,879,034	-	-	-	-	-	-
595	LINE TRANSFORMERS - DEMAND	2	764,988	-	-	-	764,988	-	-
595	LINE TRANSFORMERS - CUSTOMER	9	851,669	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	15	2,394,318	-	-	-	-	-	-
597	METERS	8	2,441,397	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	24	1,025,967	301,180	3,727	44,238	47,302	1,640	266,419
	Sub-total		***90,610,978***	***34,007,969***	***254,249***	***5,642,706***	***838,476***	***41,099***	***27,651,483***
	Total Distribution		***164,984,901***	***52,845,890***	***370,432***	***9,212,804***	***2,089,148***	***171,511***	***48,281,628***
	Customer Account								
901	SUPERVISION	41	2,169,015	-	-	-	-	-	-
902	METER READING	13	2,319,316	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	5	22,465,438	-	-	-	-	-	-
903CE	COLLECTION EXPENSES	11	12,643,582	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	35	1,199,446	353,885	4,297	52,644	54,523	1,890	313,381
904 by RAT	UNCOLLECTIBLE ACCOUNTS	11	34,300,000	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	5	3,474,068	-	-	-	-	-	-
904	UNCOLLECTIBLE ACCOUNT INCREASE	11	3,701,000	-	-	-	-	-	-
904-MFC	MFC ADJUSTMENT	11	(10,538,246)	-	-	-	-	-	-
	Sub-total		***71,733,619***	***353,885***	***4,297***	***52,644***	***54,523***	***1,890***	***313,381***
	Customer Service & Information Expenses								
908-OnTrac	ONTRACK ARREARAGE FORGIVENESS	5	-	-	-	-	-	-	-
908 Other -	OTHER CUSTOMER SERVICE AND INFORMATION	5	5,141,766	-	-	-	-	-	-
	Sub-total		***5,141,766***	-	-	-	-	-	-
	Sales Expenses								
911-916	SALES EXPENSES	5	1,718,889	-	-	-	-	-	-

Class Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Y

No.	Account Description	Dist. Secondary Customer F_DSTSC_SEC_CUST	Transformer Customer Function F_TRANF_XFRS	Services Customer Function F_SERVS_SERV	Meters Function F_METER_METERS	Area Lighting Function F_LIGHT_AREALGT	Street Lighting Function F_LIGHT_STTRLGT	Customer Advances Function F_DISTR_ADVANCES	Customer Deposits Function F_DISTR_DEPOSIT
TOTAL RATE BASE		265,981,724	130,724,548	288,999,850	103,809,793	2,591,063	72,399,576	(79,644)	(15,121,114)
	EXPENSES								
	O & M Expenses								
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING	1,766,566	215,230	2,914,568	4,962,214	7,550	274,725	-	-
581	LOAD DISPATCHING	3,790	329	834	379	12	188	-	-
582	STATION EXPENSES	7,830	679	1,724	783	24	389	-	-
583	OVERHEAD LINES	3,086,008	-	-	-	-	325,308	-	-
584	UNDERGROUND LINES	302,193	-	-	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	-	-	-	-	-	514,383	-	-
586	METER EXPENSE	-	-	-	5,252,719	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	-	-	4,951,977	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	1,325,550	848,128	2,153,494	978,390	29,752	486,031	-	-
589	RENTS	553,592	354,205	899,367	408,607	12,426	202,982	-	-
PROFORM	COMPANY USE OF GENERATION SUPPLY PURCHASE	(90,972)	(20,593)	(120,447)	(175,745)	(295)	(32,080)	-	-
PROFORM	WAGE AND BENEFITS ADJUSTMENT	(209,486)	(47,420)	(277,360)	(404,698)	(680)	(73,872)	-	-
PROFORM	RATE CASE EXPENSES	71,415	41,829	111,532	60,126	1,434	25,555	-	-
PROFORM	INTEREST EXPENSE ON CUSTOMER DEPOSITS	-	-	-	-	-	-	-	202,000
	Sub-total	***6,816,486***	***1,392,387***	***10,635,689***	***11,082,774***	***50,222***	***1,723,609***	***-***	***202,000***
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING	37,840	16,519	25,308	6,366	45	28,342	-	-
591	STRUCTURES	343	30	76	34	1	17	-	-
592	STATION EQUIPMENT	145,355	12,604	32,004	14,540	442	7,223	-	-
593	OVERHEAD LINES	11,243,723	-	-	-	-	1,185,245	-	-
593.5	OVERHEAD LINES - SERVICES - DEMAND	-	-	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	-	-	1,281,631	-	-	-	-	-
594	UNDERGROUND LINES	209,431	-	-	-	-	-	-	-
594.3 &594	UNDERGROUND LINES - SERVICES - DEMAND	-	-	-	-	-	-	-	-
594.3 &594	UNDERGROUND LINES - SERVICES - CUSTOMER	-	-	1,879,034	-	-	-	-	-
595	LINE TRANSFORMERS - DEMAND	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - CUSTOMER	-	851,669	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	-	-	-	-	-	2,394,318	-	-
597	METERS	-	-	-	2,441,397	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	82,306	52,662	133,715	60,750	1,847	30,179	-	-
	Sub-total	***11,718,999***	***933,484***	***3,351,767***	***2,523,088***	***2,335***	***3,645,323***	***-***	***-***
	Total Distribution	***18,535,485***	***2,325,871***	***13,987,456***	***13,605,862***	***52,557***	***5,368,933***	***-***	***202,000***
	Customer Account								
901	SUPERVISION	-	-	-	-	-	-	-	-
902	METER READING	-	-	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	-	-	-	-	-	-	-	-
903CE	COLLECTION EXPENSES	-	-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	97,057	60,702	154,128	70,025	2,129	34,786	-	-
904 by RAT	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	-	-	-	-	-	-	-	-
904	UNCOLLECTIBLE ACCOUNT INCREASE	-	-	-	-	-	-	-	-
904-MFC	MFC ADJUSTMENT	-	-	-	-	-	-	-	-
	Sub-total	***97,057***	***60,702***	***154,128***	***70,025***	***2,129***	***34,786***	***-***	***-***
	Customer Service & Information Expenses								
908-OnTrac	ONTRACK ARREARAGE FORGIVENESS	-	-	-	-	-	-	-	-
908 Other -	OTHER CUSTOMER SERVICE AND INFORMATION	-	-	-	-	-	-	-	-
	Sub-total	***-***	***-***	***-***	***-***	***-***	***-***	***-***	***-***
	Sales Expenses								
911-916	SALES EXPENSES	-	-	-	-	-	-	-	-

Class Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test \

No.	Account Description	Meter Reading Function	Billing, Records, and Collecting	Collection Expense Function	Uncollectible and MFC Function	Customer Service Function	Purchased Power Function	Distribution Revenue Function	State Tax Surcharge Function	Late Payment Fees	Annualization Function	Other Revenue Function
		F_METRD_MTREAD	F_BILLS_CUST	F_BILLS_GRSWRTOFF	F_CUSSV_GRSWRTOFF	F_CUSSV_CUST	F_PRPWR_FUL_ENRGYSRC	F_REVNU_REV_DIST	F_REVNU_REV_STAS	F_REVNU_LT_FEES	F_REVNU_REV_ANNL	F_REVNU_REV_TOTDPLT
TOTAL RATE BASE		15,349,267	114,235,961	33,032,248	(201,967)	26,410,546	-	-	-	-	-	-
EXPENSES												
O & M Expenses												
	Distribution Operation Expenses											
580	SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-
581	LOAD DISPATCHING	-	-	-	-	-	-	-	-	-	-	-
582	STATION EXPENSES	-	-	-	-	-	-	-	-	-	-	-
583	OVERHEAD LINES	-	-	-	-	-	-	-	-	-	-	-
584	UNDERGROUND LINES	-	-	-	-	-	-	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	-	-	-	-	-	-	-	-	-	-	-
586	METER EXPENSE	-	-	-	-	-	-	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	-	-	-	-	-	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	-	-	-	-	-	-	-	-	-	-	-
589	RENTS	-	-	-	-	-	-	-	-	-	-	-
PROFORM	COMPANY USE OF GENERATION SUPPLY PURCHASE	(52,091)	(387,120)	(111,603)	-	(89,466)	-	-	-	-	-	-
PROFORM	WAGE AND BENEFITS ADJUSTMENT	(119,954)	(891,443)	(256,995)	-	(206,019)	-	-	-	-	-	-
PROFORM	RATE CASE EXPENSES	4,069	30,239	8,718	-	6,988	-	-	-	-	-	-
PROFORM	INTEREST EXPENSE ON CUSTOMER DEPOSITS	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***(167,976)***	***(1,248,324)***	***(359,881)***	**-**	***(288,496)***	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution Maintenance Expenses											
590	SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-
591	STRUCTURES	-	-	-	-	-	-	-	-	-	-	-
592	STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-
593	OVERHEAD LINES	-	-	-	-	-	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - DEMAND	-	-	-	-	-	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
594	UNDERGROUND LINES	-	-	-	-	-	-	-	-	-	-	-
594.3 &594	UNDERGROUND LINES - SERVICES - DEMAND	-	-	-	-	-	-	-	-	-	-	-
594.3 &594	UNDERGROUND LINES - SERVICES - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - DEMAND	-	-	-	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	-	-	-	-	-	-	-	-	-	-	-
597	METERS	-	-	-	-	-	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Total Distribution	***(167,976)***	***(1,248,324)***	***(359,881)***	**-**	***(288,496)***	**-**	**-**	**-**	**-**	**-**	**-**
	Customer Account											
901	SUPERVISION	205,127	1,524,413	439,475	-	-	-	-	-	-	-	-
902	METER READING	2,319,316	-	-	-	-	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	-	22,465,438	-	-	-	-	-	-	-	-	-
903CE	COLLECTION EXPENSES	-	-	12,643,582	-	-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
904 by RAT	UNCOLLECTIBLE ACCOUNTS	-	-	-	34,300,000	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	-	3,474,068	-	-	-	-	-	-	-	-	-
904	UNCOLLECTIBLE ACCOUNT INCREASE	-	-	-	3,701,000	-	-	-	-	-	-	-
904-MFC	MFC ADJUSTMENT	-	-	-	(10,538,246)	-	-	-	-	-	-	-
	Sub-total	***2,524,443***	***27,463,919***	***13,083,057***	***27,462,754***	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Customer Service & Information Expenses											
908-OnTrac	ONTRACK ARREARAGE FORGIVENESS	-	-	-	-	-	-	-	-	-	-	-
908 Other -	OTHER CUSTOMER SERVICE AND INFORMATION	-	-	-	-	5,141,766	-	-	-	-	-	-
	Sub-total	**-**	**-**	**-**	**-**	***5,141,766***	**-**	**-**	**-**	**-**	**-**	**-**
	Sales Expenses											
911-916	SALES EXPENSES	-	-	-	-	1,718,889	-	-	-	-	-	-

Class Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Allocation Factor	Amount		Dist. Primary Demand Function F_DSTPR_PRI_DEM	Direct Assigment to LPEP F_DSTPR_DIRECT_LPEP	Dist. Secondary Demand F_DSTSC_SEC_DEM	Transformer Demand Function F_TRANF_SEC_DEM	Services Demand Function F_SERVS_SRV_DEM	Dist. Primary Customer Function F_DSTPR_PRI_CUST
	Sub-total		***1,718,889***	-	-	-	-	-	-	-
	Administrative and General Expenses									
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	42	108,131,837	-	18,780,080	187,321	2,969,579	1,172,419	93,613	16,446,618
924	PROPERTY INSURANCE - DIST	35	1,557,281	-	459,461	5,578	68,350	70,790	2,454	406,873
925	INJURIES & DAMAGES - DIST	42	4,566,020	-	793,016	7,910	125,395	49,507	3,953	694,482
926	EMPLOYEE BENEFITS - DIST	42	22,383,697	-	3,887,547	38,776	614,714	242,695	19,378	3,404,512
927	FRANCHISE REQUIREMENTS - DIST	43	-	-	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	43	5,523,384	-	1,700,611	24,793	248,267	211,959	6,657	1,456,327
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	43	-	-	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - DIST	35	2,904,809	-	857,036	10,405	127,493	132,044	4,577	758,944
933	TRANSPORTATION EXPENSES - DIST	42	-	-	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - DIST	42	16,307,594	-	2,832,264	28,250	447,849	176,815	14,118	2,480,350
	Sub-total		***161,374,622***	-	***29,310,015***	***303,034***	***4,601,646***	***2,056,230***	***144,750***	***25,648,105***
	TOTAL O & M EXPENSES		**404,953,796**	-	**82,509,790**	**677,762**	**13,867,093**	**4,199,901**	**318,151**	**74,243,114**
	Labor Expense									
	Distribution Operation Expenses									
580	SUPERVISION AND ENGINEERING	39	9,677,294	-	2,068,974	8,290	422,042	88,952	16,444	2,406,584
581	LOAD DISPATCHING	31	-	-	-	-	-	-	-	-
582	STATION EXPENSES	31	120,046	-	107,015	3,213	1,373	147	5	5,533
583	OVERHEAD LINES	33	8,978,609	-	3,312,893	-	703,413	-	-	3,300,488
584	UNDERGROUND LINES	34	2,082,297	-	338,684	-	142,740	-	-	1,460,212
585	STREET LIGHTING & SIGNAL SYSTEMS	15	15,718	-	-	-	-	-	-	-
586	METER EXPENSE	8	5,424,078	-	-	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	35	2,758,236	-	-	-	-	-	33,411	-
588	MISC. DISTRIBUTION EXPENSE	24	4,821,102	-	1,415,268	17,516	207,879	222,278	7,705	1,251,926
589	RENTS	24	506	-	149	2	22	23	1	131
	Sub-total		***33,877,886***	-	***7,242,983***	***29,020***	***1,477,469***	***311,400***	***57,565***	***8,424,874***
	Distribution Maintenance Expenses									
590	SUPERVISION AND ENGINEERING	40	531,469	-	219,895	3,626	23,759	18,394	385	123,562
591	STRUCTURES	31	5,269	-	4,697	141	60	6	0	243
592	STATION EQUIPMENT	31	3,838,936	-	3,422,220	102,737	43,921	4,709	163	176,941
593	OVERHEAD LINES	33	7,072,462	-	2,609,570	-	554,079	-	-	2,599,798
593.5	OVERHEAD LINES - SERVICES - DEMAND	4	4,306	-	-	-	-	-	4,306	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	10	351,162	-	-	-	-	-	-	-
594	UNDERGROUND LINES	34	885,025	-	143,949	-	60,668	-	-	620,624
594.3 &594	UNDERGROUND LINES - SERVICES - DEMAND	4	5,482	-	-	-	-	-	5,482	-
594.3 &594	UNDERGROUND LINES - SERVICES - CUSTOMER	10	447,046	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - DEMAND	2	495,153	-	-	-	-	495,153	-	-
595	LINE TRANSFORMERS - CUSTOMER	9	551,259	-	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	15	873,597	-	-	-	-	-	-	-
597	METERS	8	177,085	-	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	24	794,652	-	233,276	2,887	34,264	36,638	1,270	206,352
	Sub-total		***16,032,901***	-	***6,633,606***	***109,392***	***716,751***	***554,900***	***11,606***	***3,727,521***
	Total Distribution		***49,910,787***	-	***13,876,589***	***138,411***	***2,194,220***	***866,300***	***69,171***	***12,152,395***
	Customer Account									
901	SUPERVISION	41	1,273,071	-	-	-	-	-	-	-
902	METER READING	13	2,319,316	-	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	5	14,774,422	-	-	-	-	-	-	-
903CE	COLLECTION EXPENSES	11	4,969,038	-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	35	-	-	-	-	-	-	-	-
904 by RAT	UNCOLLECTIBLE ACCOUNTS	11	-	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	5	2,461,739	-	-	-	-	-	-	-
	Sub-total		***25,797,585***	-	-	-	-	-	-	-
	Customer Service & Information Expenses									
908-OnTrac	ONTRACK ARREARAGE FORGIVENESS	5	-	-	-	-	-	-	-	-
908 Other -	OTHER CUSTOMER SERVICE AND INFORMATION	5	3,331,017	-	-	-	-	-	-	-
	Sub-total		***3,331,017***	-	-	-	-	-	-	-
	Sales Expenses									
911-916	SALES EXPENSES	5	859,155	-	-	-	-	-	-	-
	Sub-total		***859,155***	-	-	-	-	-	-	-
	TOTAL O & M LABOR EXP.		**79,898,544**	-	**13,876,589**	**138,411**	**2,194,220**	**866,300**	**69,171**	**12,152,395**

Class Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Y

No.	Account Description	Dist. Secondary Customer F_DSTSC_SEC_CUST	Transformer Customer Function F_TRANF_XFRS	Services Customer Function F_SERVS_SERV	Meters Function F_METER_METERS	Area Lighting Function F_LIGHT_AREALGT	Street Lighting Function F_LIGHT_STTRLGT	Customer Advances Function F_DISTR_ADVANCES	Customer Deposits Function F_DISTR_DEPOSIT
	Sub-total	-	-	-	-	-	-	-	-
	Administrative and General Expenses								
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	5,766,278	1,305,267	7,634,566	11,139,635	18,720	2,033,381	-	-
924	PROPERTY INSURANCE - DIST	126,012	78,811	200,110	90,915	2,765	45,164	-	-
925	INJURIES & DAMAGES - DIST	243,489	55,117	322,380	470,387	790	85,862	-	-
926	EMPLOYEE BENEFITS - DIST	1,193,641	270,195	1,580,384	2,305,946	3,875	420,917	-	-
927	FRANCHISE REQUIREMENTS - DIST	-	-	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	457,740	235,977	542,880	213,874	5,518	132,541	-	-
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	-	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - DIST	235,051	147,006	373,266	169,585	5,157	84,244	-	-
933	TRANSPORTATION EXPENSES - DIST	-	-	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - DIST	869,625	196,850	1,151,385	1,679,992	2,823	306,659	-	-
	Sub-total	***8,891,837***	***2,289,223***	***11,804,971***	***16,070,334***	***39,648***	***3,108,768***	-	-
	TOTAL O & M EXPENSES	**27,524,379**	**4,675,796**	**25,946,555**	**29,746,221**	**94,335**	**8,512,486**	-	**202,000**
	Labor Expense								
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING	812,832	99,031	1,341,051	2,283,213	3,474	126,406	-	-
581	LOAD DISPATCHING	-	-	-	-	-	-	-	-
582	STATION EXPENSES	1,890	164	416	189	6	94	-	-
583	OVERHEAD LINES	1,503,343	-	-	-	-	158,473	-	-
584	UNDERGROUND LINES	140,661	-	-	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	-	-	-	-	-	15,718	-	-
586	METER EXPENSE	-	-	-	5,424,078	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	-	-	2,724,824	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	386,764	247,464	628,339	285,471	8,681	141,812	-	-
589	RENTS	41	26	66	30	1	15	-	-
	Sub-total	***2,845,531***	***346,685***	***4,694,696***	***7,992,982***	***12,162***	***442,519***	-	-
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING	46,911	20,478	31,375	7,892	55	35,136	-	-
591	STRUCTURES	83	7	18	8	0	4	-	-
592	STATION EQUIPMENT	60,456	5,242	13,311	6,048	184	3,004	-	-
593	OVERHEAD LINES	1,184,185	-	-	-	-	124,830	-	-
593.5	OVERHEAD LINES - SERVICES - DEMAND	-	-	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	-	-	351,162	-	-	-	-	-
594	UNDERGROUND LINES	59,784	-	-	-	-	-	-	-
594.3 &594	UNDERGROUND LINES - SERVICES - DEMAND	-	-	-	-	-	-	-	-
594.3 &594	UNDERGROUND LINES - SERVICES - CUSTOMER	-	-	447,046	-	-	-	-	-
595	LINE TRANSFORMERS - DEMAND	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - CUSTOMER	-	551,259	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	-	-	-	-	-	873,597	-	-
597	METERS	-	-	-	177,085	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	63,750	40,789	103,568	47,054	1,431	23,375	-	-
	Sub-total	***1,415,168***	***617,776***	***946,480***	***238,087***	***1,670***	***1,059,945***	-	-
	Total Distribution	***4,260,699***	***964,461***	***5,641,176***	***8,231,069***	***13,832***	***1,502,464***	-	-
	Customer Account								
901	SUPERVISION	-	-	-	-	-	-	-	-
902	METER READING	-	-	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	-	-	-	-	-	-	-	-
903CE	COLLECTION EXPENSES	-	-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	-	-	-	-	-	-	-
904 by RAT	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	-	-	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-	-	-
	Customer Service & Information Expenses								
908-OnTrac	ONTRACK ARREARAGE FORGIVENESS	-	-	-	-	-	-	-	-
908 Other -	OTHER CUSTOMER SERVICE AND INFORMATION	-	-	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-	-	-
	Sales Expenses								
911-916	SALES EXPENSES	-	-	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-	-	-
	TOTAL O & M LABOR EXP.	**4,260,699**	**964,461**	**5,641,176**	**8,231,069**	**13,832**	**1,502,464**	-	-

Class Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Y

No.	Account Description	Meter Reading Function F_METRD_MTREAD	Billing, Records, and Collecting F_BILLS_CUST	Collection Expense Function F_BILLS_GRSWRTOFF	Uncollectible and MFC Function F_CUSSV_GRSWRTOFF	Customer Service Function F_CUSSV_CUST	Purchased Power Function F_PRPWR_FUL_ENRGYSRC	Distribution Revenue Function F_REVNU_REV_DIST	State Tax Surcharge Function F_REVNU_REV_STAS	Late Payment Fees F_REVNU_LT_FEES	Annualization Function F_REVNU_REV_ANNL	Other Revenue Function F_REVNU_REV_TOTDPLT
	Sub-total	-	-	-	-	***1,718,889***	-	-	-	-	-	-
	Administrative and General Expenses											
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	3,301,819	24,537,702	7,074,010	-	5,670,829	-	-	-	-	-	-
924	PROPERTY INSURANCE - DIST	-	-	-	-	-	-	-	-	-	-	-
925	INJURIES & DAMAGES - DIST	139,424	1,036,139	298,710	-	239,459	-	-	-	-	-	-
926	EMPLOYEE BENEFITS - DIST	683,489	5,079,396	1,464,347	-	1,173,883	-	-	-	-	-	-
927	FRANCHISE REQUIREMENTS - DIST	-	-	-	-	-	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	23,288	173,064	49,893	-	39,996	-	-	-	-	-	-
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	-	-	-	-	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - DIST	-	-	-	-	-	-	-	-	-	-	-
933	TRANSPORTATION EXPENSES - DIST	-	-	-	-	-	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - DIST	497,954	3,700,583	1,066,847	-	855,230	-	-	-	-	-	-
	Sub-total	***4,645,974***	***34,526,885***	***9,953,806***	-	***7,979,397***	-	-	-	-	-	-
	TOTAL O & M EXPENSES	**7,002,441**	**60,742,480**	**22,676,982**	**27,462,754**	**14,551,555**	-	-	-	-	-	-
	Labor Expense											
	Distribution Operation Expenses											
580	SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-
581	LOAD DISPATCHING	-	-	-	-	-	-	-	-	-	-	-
582	STATION EXPENSES	-	-	-	-	-	-	-	-	-	-	-
583	OVERHEAD LINES	-	-	-	-	-	-	-	-	-	-	-
584	UNDERGROUND LINES	-	-	-	-	-	-	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	-	-	-	-	-	-	-	-	-	-	-
586	METER EXPENSE	-	-	-	-	-	-	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	-	-	-	-	-	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	-	-	-	-	-	-	-	-	-	-	-
589	RENTS	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-	-	-	-	-	-
	Distribution Maintenance Expenses											
590	SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-
591	STRUCTURES	-	-	-	-	-	-	-	-	-	-	-
592	STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-
593	OVERHEAD LINES	-	-	-	-	-	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - DEMAND	-	-	-	-	-	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
594	UNDERGROUND LINES	-	-	-	-	-	-	-	-	-	-	-
594.3 &594	UNDERGROUND LINES - SERVICES - DEMAND	-	-	-	-	-	-	-	-	-	-	-
594.3 &594	UNDERGROUND LINES - SERVICES - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - DEMAND	-	-	-	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	-	-	-	-	-	-	-	-	-	-	-
597	METERS	-	-	-	-	-	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-	-	-	-	-	-
	Total Distribution	-	-	-	-	-	-	-	-	-	-	-
	Customer Account											
901	SUPERVISION	120,396	894,731	257,943	-	-	-	-	-	-	-	-
902	METER READING	2,319,316	-	-	-	-	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	-	14,774,422	-	-	-	-	-	-	-	-	-
903CE	COLLECTION EXPENSES	-	-	4,969,038	-	-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
904 by RAT	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	-	2,461,739	-	-	-	-	-	-	-	-	-
	Sub-total	***2,439,712***	***18,130,892***	***5,226,981***	-	-	-	-	-	-	-	-
	Customer Service & Information Expenses											
908-OnTrac	ONTRACK ARREARAGE FORGIVENESS	-	-	-	-	-	-	-	-	-	-	-
908 Other -	OTHER CUSTOMER SERVICE AND INFORMATION	-	-	-	-	3,331,017	-	-	-	-	-	-
	Sub-total	-	-	-	-	***3,331,017***	-	-	-	-	-	-
	Sales Expenses											
911-916	SALES EXPENSES	-	-	-	-	859,155	-	-	-	-	-	-
	Sub-total	-	-	-	-	***859,155***	-	-	-	-	-	-
	TOTAL O & M LABOR EXP.	**2,439,712**	**18,130,892**	**5,226,981**	-	**4,190,172**	-	-	-	-	-	-

Class Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Allocation Factor	Amount		Dist. Primary Demand Function F_DSTPR_PRI_DEM	Direct Assigment to LPEP F_DSTPR_DIRECT_LPEP	Dist. Secondary Demand F_DSTSC_SEC_DEM	Transformer Demand Function F_TRANF_SEC_DEM	Services Demand Function F_SERVS_SRV_DEM	Dist. Primary Customer Function F_DSTPR_PRI_CUST
Depreciation Expense										
	Intangible Plant									
301-303	INTANGIBLE PLANT - DISTRIBUTION	42	22,620,912	-	3,928,746	39,187	621,229	245,267	19,584	3,440,592
301-303	INTANGIBLE PLANT - PRO FORMA	42	(1,067,347)	-	(185,374)	(1,849)	(29,312)	(11,573)	(924)	(162,341)
	Sub-total		***21,553,565***	-	***3,743,372***	***37,338***	***591,916***	***233,695***	***18,660***	***3,278,251***
	Distribution Plant									
360	LAND AND LAND RIGHTS	25	1,087,898	-	410,982	799	94,578	10,140	351	381,023
361	STRUCTURES & IMPROVEMENTS	32	540,964	-	301,718	282	33,427	3,584	124	134,667
362	STATION EQUIPMENT	26	9,153,330	-	8,853,795	299,535	-	-	-	-
364	POLES TOWERS & FIXTURES	27	21,273,000	-	7,288,079	-	1,299,876	-	-	7,715,768
365	OVERHEAD CONDUCTORS	28	18,243,054	-	7,281,091	-	1,788,543	-	-	6,808,019
366	UNDERGROUND CONDUIT	29	3,415,000	-	555,448	-	234,096	-	-	2,394,771
367	UNDERGROUND CONDUCTORS	30	11,790,757	-	1,917,759	-	808,249	-	-	8,268,275
368	LINE TRANSFORMERS - DEMAND	2	6,511,110	-	-	-	-	6,511,110	-	-
368	LINE TRANSFORMERS - CUSTOMER	9	7,248,890	-	-	-	-	-	-	-
369	SERVICES - DEMAND	4	157,218	-	-	-	-	-	157,218	-
369	SERVICES - CUSTOMER	10	12,821,782	-	-	-	-	-	-	-
370	METERS	8	19,131,285	-	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	14	314,000	-	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	15	2,925,000	-	-	-	-	-	-	-
360-373	DISTRIBUTION PLANT - PRO FORMA	35	10,151,000	-	2,994,955	36,362	445,530	461,436	15,994	2,652,167
	Sub-total		***124,764,287***	-	***29,603,826***	***336,978***	***4,704,300***	***6,986,270***	***173,688***	***28,354,690***
	General Plant Plant									
389-399	GENERAL PLANT - DISTRIBUTION	42	28,212,672	-	4,899,910	48,874	774,793	305,896	24,425	4,291,086
389-399	GENERAL PLANT - PRO FORMA	42	8,195,053	-	1,423,297	14,197	225,057	88,855	7,095	1,246,450
	Sub-total		***36,407,725***	-	***6,323,207***	***63,071***	***999,850***	***394,751***	***31,519***	***5,537,536***
	TOTAL DEPRECIATION EXPENSES		**182,725,578**	-	**39,670,405**	**437,387**	**6,296,066**	**7,614,715**	**223,867**	**37,170,477**
Amortization										
	Other									
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	35	-	-	-	-	-	-	-	-
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	35	-	-	-	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	35	5,324,474	-	1,570,935	19,073	233,693	242,036	8,389	1,391,133
	Sub-total		***5,324,474***	-	***1,570,935***	***19,073***	***233,693***	***242,036***	***8,389***	***1,391,133***
	TOTAL AMORTIZATION EXPENSES		**5,324,474**	-	**1,570,935**	**19,073**	**233,693**	**242,036**	**8,389**	**1,391,133**
Taxes Other Than Income Taxes										
TAX	DEFERRED TAXES - DISTRIBUTION	24	802,000	-	235,433	2,914	34,581	36,976	1,282	208,260
TAX	DEFERRED TAXES - ELECTRIC PLANT	44	18,121,000	-	5,030,628	60,098	752,590	733,658	26,705	4,450,419
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	24	25,238,347	-	7,408,890	91,695	1,088,239	1,163,617	40,333	6,553,800
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	44	-	-	-	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR	42	5,641,560	-	979,813	9,773	154,932	61,169	4,884	858,069
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	44	-	-	-	-	-	-	-	-
TAX	CAPITAL STOCK - DISTRIBUTION	44	-	-	-	-	-	-	-	-
TAX	CAPITAL STOCK INCREASE	44	-	-	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	44	2,452,000	-	680,707	8,132	101,835	99,273	3,613	602,198
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	24	(90,000)	-	(26,420)	(327)	(3,881)	(4,149)	(144)	(23,371)
TAX	OTHER TAXES - DISTRIBUTION	24	-	-	-	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT	44	-	-	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION PLANT	24	-	-	-	-	-	-	-	-
TAX	OTHER TAXES - LABOR	42	7,340,128	-	1,274,816	12,716	201,579	79,585	6,355	1,116,418
	Sub-total		***59,505,036***	-	***15,583,867***	***185,000***	***2,329,874***	***2,170,129***	***83,028***	***13,765,794***
	TOTAL TAXES OTHER THAN INCOME TAX		**59,505,036**	-	**15,583,867**	**185,000**	**2,329,874**	**2,170,129**	**83,028**	**13,765,794**

Class Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test \

No.	Account Description	Dist. Secondary Customer F_DSTSC_SEC_CUST	Transformer Customer Function F_TRANF_XFRS	Services Customer Function F_SERVS_SERV	Meters Function F_METER_METERS	Area Lighting Function F_LIGHT_AREALGT	Street Lighting Function F_LIGHT_STTRLGT	Customer Advances Function F_DISTR_ADVANCES	Customer Deposits Function F_DISTR_DEPOSIT
Depreciation Expense									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	1,206,291	273,059	1,597,132	2,330,384	3,916	425,378	-	-
301-303	INTANGIBLE PLANT - PRO FORMA	(56,918)	(12,884)	(75,359)	(109,957)	(185)	(20,071)	-	-
	Sub-total	***1,149,373***	***260,175***	***1,521,773***	***2,220,427***	***3,731***	***405,307***	-	-
	Distribution Plant								
360	LAND AND LAND RIGHTS	130,185	11,289	28,664	13,023	396	6,469	-	-
361	STRUCTURES & IMPROVEMENTS	46,012	3,990	10,131	4,603	140	2,286	-	-
362	STATION EQUIPMENT	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES	4,265,190	-	-	-	-	704,087	-	-
365	OVERHEAD CONDUCTORS	2,365,400	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT	230,686	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS	796,473	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - DEMAND	-	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - CUSTOMER	-	7,248,890	-	-	-	-	-	-
369	SERVICES - DEMAND	-	-	-	-	-	-	-	-
369	SERVICES - CUSTOMER	-	-	12,821,782	-	-	-	-	-
370	METERS	-	-	-	19,131,285	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	-	-	-	-	314,000	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	-	-	-	-	-	2,925,000	-	-
360-373	DISTRIBUTION PLANT - PRO FORMA	821,399	513,721	1,304,397	592,622	18,021	294,395	-	-
	Sub-total	***8,655,345***	***7,777,890***	***14,164,974***	***19,741,533***	***332,557***	***3,932,237***	-	-
	General Plant Plant								
389-399	GENERAL PLANT - DISTRIBUTION	1,504,479	340,557	1,991,934	2,906,442	4,884	530,529	-	-
389-399	GENERAL PLANT - PRO FORMA	437,012	98,923	578,605	844,246	1,419	154,105	-	-
	Sub-total	***1,941,492***	***439,480***	***2,570,540***	***3,750,688***	***6,303***	***684,634***	-	-
	TOTAL DEPRECIATION EXPENSES	**11,746,210**	**8,477,544**	**18,257,287**	**25,712,647**	**342,592**	**5,022,179**	-	-
Amortization									
	Other								
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	-	-	-	-	-	-	-	-
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	-	-	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	430,846	269,461	684,192	310,846	9,453	154,418	-	-
	Sub-total	***430,846***	***269,461***	***684,192***	***310,846***	***9,453***	***154,418***	-	-
	TOTAL AMORTIZATION EXPENSES	**430,846**	**269,461**	**684,192**	**310,846**	**9,453**	**154,418**	-	-
Taxes Other Than Income Taxes									
TAX	DEFERRED TAXES - DISTRIBUTION	64,339	41,166	104,525	47,489	1,444	23,591	-	-
TAX	DEFERRED TAXES - ELECTRIC PLANT	1,394,519	816,790	2,177,888	1,174,070	28,002	499,003	-	-
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	2,024,702	1,295,467	3,289,340	1,494,435	45,445	742,384	-	-
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	-	-	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR	300,844	68,100	398,318	581,188	977	106,088	-	-
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
TAX	CAPITAL STOCK - DISTRIBUTION	-	-	-	-	-	-	-	-
TAX	CAPITAL STOCK INCREASE	-	-	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	188,696	110,522	294,696	158,867	3,789	67,521	-	-
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(7,220)	(4,620)	(11,730)	(5,329)	(162)	(2,647)	-	-
TAX	OTHER TAXES - DISTRIBUTION	-	-	-	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT	-	-	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	-	-	-	-	-	-	-
TAX	OTHER TAXES - LABOR	391,422	88,603	518,244	756,173	1,271	138,029	-	-
	Sub-total	***4,357,302***	***2,416,029***	***6,771,281***	***4,206,892***	***80,765***	***1,573,969***	-	-
	TOTAL TAXES OTHER THAN INCOME TAX	**4,357,302**	**2,416,029**	**6,771,281**	**4,206,892**	**80,765**	**1,573,969**	-	-

Class Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Y

No.	Account Description	Meter Reading Function F_METRD_MTREAD	Billing, Records, and Collecting F_BILLS_CUST	Collection Expense Function F_BILLS_GRSWRTOFF	Uncollectible and MFC Function F_CUSSV_GRSWRTOFF	Customer Service Function F_CUSSV_CUST	Purchased Power Function F_PRPWR_FUL_ENRGYSRC	Distribution Revenue Function F_REVNU_REV_DIST	State Tax Surcharge Function F_REVNU_REV_STAS	Late Payment Fees F_REVNU_LT_FEES	Annualization Function F_REVNU_REV_ANNL	Other Revenue Function F_REVNU_REV_TOTDPLT
Depreciation Expense												
	Intangible Plant											
301-303	INTANGIBLE PLANT - DISTRIBUTION	690,732	5,133,226	1,479,865	-	1,186,323	-	-	-	-	-	-
301-303	INTANGIBLE PLANT - PRO FORMA	(32,592)	(242,207)	(69,826)	-	(55,976)	-	-	-	-	-	-
	Sub-total	***658,141***	***4,891,020***	***1,410,039***	-	***1,130,348***	-	-	-	-	-	-
	Distribution Plant											
360	LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-
362	STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES	-	-	-	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS	-	-	-	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT	-	-	-	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS	-	-	-	-	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - DEMAND	-	-	-	-	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
369	SERVICES - DEMAND	-	-	-	-	-	-	-	-	-	-	-
369	SERVICES - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-
370	METERS	-	-	-	-	-	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	-	-	-	-	-	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	-	-	-	-	-	-	-	-	-	-	-
360-373	DISTRIBUTION PLANT - PRO FORMA	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-	-	-	-	-	-
	General Plant Plant											
389-399	GENERAL PLANT - DISTRIBUTION	861,477	6,402,131	1,845,680	-	1,479,576	-	-	-	-	-	-
389-399	GENERAL PLANT - PRO FORMA	250,237	1,859,654	536,122	-	429,779	-	-	-	-	-	-
	Sub-total	***1,111,714***	***8,261,784***	***2,381,802***	-	***1,909,354***	-	-	-	-	-	-
	TOTAL DEPRECIATION EXPENSES	**1,769,855**	**13,152,804**	**3,791,841**	-	**3,039,702**	-	-	-	-	-	-
Amortization												
	Other											
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	-	-	-	-	-	-	-	-	-	-	-
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	-	-	-	-	-	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-	-	-	-	-	-
	TOTAL AMORTIZATION EXPENSES	-	-	-	-	-	-	-	-	-	-	-
Taxes Other Than Income Taxes												
TAX	DEFERRED TAXES - DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
TAX	DEFERRED TAXES - ELECTRIC PLANT	79,456	590,480	170,230	-	136,464	-	-	-	-	-	-
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	-	-	-	-	-	-	-	-	-	-	-
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	-	-	-	-	-	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR	172,266	1,280,205	369,072	-	295,864	-	-	-	-	-	-
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-	-	-	-
TAX	CAPITAL STOCK - DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
TAX	CAPITAL STOCK INCREASE	-	-	-	-	-	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	10,751	79,899	23,034	-	18,465	-	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT	-	-	-	-	-	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	-	-	-	-	-	-	-	-	-	-
TAX	OTHER TAXES - LABOR	224,132	1,665,651	480,193	-	384,943	-	-	-	-	-	-
	Sub-total	***486,604***	***3,616,235***	***1,042,530***	-	***835,736***	-	-	-	-	-	-
	TOTAL TAXES OTHER THAN INCOME TAX	**486,604**	**3,616,235**	**1,042,530**	-	**835,736**	-	-	-	-	-	-

Class Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Allocation Factor	Amount		Dist. Primary Demand Function F_DSTPR_PRI_DEM	Direct Assigment to LPEP F_DSTPR_DIRECT_LPEP	Dist. Secondary Demand F_DSTSC_SEC_DEM	Transformer Demand Function F_TRANF_SEC_DEM	Services Demand Function F_SERVS_SRV_DEM	Dist. Primary Customer Function F_DSTPR_PRI_CUST
Adjustments to Taxable Income										
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	44	(55,371,000)	-	(15,371,718)	(183,636)	(2,299,632)	(2,241,786)	(81,600)	(13,598,817)
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	36	2,854,831	-	619,794	6,834	98,367	118,969	3,498	580,737
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	37	35,765,756	-	8,486,429	96,600	1,348,566	2,002,730	49,790	8,128,343
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	38	(13,217,073)	-	(2,295,510)	(22,896)	(362,975)	(143,306)	(11,442)	(2,010,288)
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	24	(89,958)	-	(26,408)	(327)	(3,879)	(4,148)	(144)	(23,360)
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	24	7,094,724	-	2,082,705	25,776	305,914	327,103	11,338	1,842,332
TAX	TAX ADJUSTMENT - GRT RELATED		-	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED	42	(2,231,431)	-	(387,550)	(3,866)	(61,281)	(24,194)	(1,932)	(339,396)
TAX	TAX ADJUSTMENT - M&S RELATED	42	-	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	38	7,127,706	-	1,237,923	12,348	195,745	77,282	6,171	1,084,109
	Sub-total		***(18,066,445)***	-	***(5,654,334)***	***(69,168)***	***(779,175)***	***112,651***	***(24,321)***	***(4,336,341)***
PA Special Deductions										
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	37	(26,242,016)	-	(6,226,654)	(70,878)	(989,468)	(1,469,441)	(36,532)	(5,963,920)
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	24	-	-	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	24	(52,590,718)	-	(15,438,367)	(191,070)	(2,267,631)	(2,424,701)	(84,045)	(13,656,562)
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	38	(2,796,286)	-	(485,652)	(4,844)	(76,793)	(30,319)	(2,421)	(425,309)
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	24	(67,901,438)	-	(19,932,935)	(246,696)	(2,927,805)	(3,130,604)	(108,513)	(17,632,393)
TAX	CONSOLIDATED TAX ADJUSTMENT	24	-	-	-	-	-	-	-	-
	TOTAL		***(149,530,458)***	-	***(42,083,608)***	***(513,488)***	***(6,261,698)***	***(7,055,066)***	***(231,510)***	***(37,678,185)***
Net Adds/Deducts to Taxable Income			**(167,596,904)**	-	**(47,737,942)**	**(582,655)**	**(7,040,873)**	**(6,942,414)**	**(255,831)**	**(42,014,526)**
Fuel and Purchased Power										
555	PURCHASED POWER	20	-	-	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	20	-	-	-	-	-	-	-	-
	TOTAL		-	-	-	-	-	-	-	-
Operating Revenues										
REV	DISTRIBUTION REVENUES		844,793,101	-	-	-	-	-	-	-
REV	STATE TAX ADJ SURCHARGE		(820,658)	-	-	-	-	-	-	-
REV	LATE PAYMENT CHARGES		12,735,835	-	-	-	-	-	-	-
REV	ANNUALIZATION		(695,946)	-	-	-	-	-	-	-
REV	MISCELLANEOUS SERVICE REVS		1,443,882	-	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - DIST		42,836,686	-	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - DIST		1,860,000	-	-	-	-	-	-	-
	Sub-total		***902,152,900***	-	-	-	-	-	-	-
	TOTAL		902,152,900	-	-	-	-	-	-	-

Class Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Y

No.	Account Description	Dist. Secondary Customer F_DSTSC_SEC_CUST	Transformer Customer Function F_TRANF_XFRS	Services Customer Function F_SERVS_SERV	Meters Function F_METER_METERS	Area Lighting Function F_LIGHT_AREALGT	Street Lighting Function F_LIGHT_STTRLGT	Customer Advances Function F_DISTR_ADVANCES	Customer Deposits Function F_DISTR_DEPOSIT
Adjustments to Taxable Income									
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(4,261,129)	(2,495,804)	(6,654,812)	(3,587,519)	(85,562)	(1,524,768)	-	-
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	183,518	132,450	285,244	401,724	5,353	78,464	-	-
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	2,481,198	2,229,661	4,060,625	5,659,238	95,333	1,127,241	-	-
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(704,819)	(159,544)	(933,181)	(1,361,610)	(2,288)	(248,542)	-	-
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	(7,217)	(4,618)	(11,724)	(5,327)	(162)	(2,646)	-	-
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	569,162	364,167	924,663	420,099	12,775	208,691	-	-
TAX	TAX ADJUSTMENT - GRT RELATED	-	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED	(118,994)	(26,936)	(157,548)	(229,880)	(386)	(41,961)	-	-
TAX	TAX ADJUSTMENT - M&S RELATED	-	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	380,095	86,039	503,246	734,289	1,234	134,034	-	-
	Sub-total	*(1,478,185)*	*125,416*	*(1,983,487)*	*2,031,015*	*26,296*	*(269,487)*	-	-
PA Special Deductions									
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	(1,820,502)	(1,635,945)	(2,979,358)	(4,152,291)	(69,948)	(827,078)	-	-
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	-	-	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	(4,218,998)	(2,699,446)	(6,854,202)	(3,114,047)	(94,697)	(1,546,952)	-	-
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	(149,116)	(33,754)	(197,430)	(288,071)	(484)	(52,583)	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	(5,447,274)	(3,485,335)	(8,849,664)	(4,020,638)	(122,265)	(1,997,316)	-	-
TAX	CONSOLIDATED TAX ADJUSTMENT	-	-	-	-	-	-	-	-
	TOTAL	*(11,635,890)*	*(7,854,481)*	*(18,880,654)*	*(11,575,046)*	*(287,394)*	*(4,423,930)*	-	-
Net Adds/Deducts to Taxable Income		**(13,114,075)**	**(7,729,065)**	**(20,864,141)**	**(9,544,031)**	**(261,098)**	**(4,693,417)**	-	-
Fuel and Purchased Power									
555	PURCHASED POWER	-	-	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-
Operating Revenues									
REV	DISTRIBUTION REVENUES	-	-	-	-	-	-	-	-
REV	STATE TAX ADJ SURCHARGE	-	-	-	-	-	-	-	-
REV	LATE PAYMENT CHARGES	-	-	-	-	-	-	-	-
REV	ANNUALIZATION	-	-	-	-	-	-	-	-
REV	MISCELLANEOUS SERVICE REVS	-	-	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - DIST	-	-	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - DIST	-	-	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-

Class Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Y

No.	Account Description	Meter Reading Function F_METRD_MTREAD	Billing, Records, and Collecting F_BILLS_CUST	Collection Expense Function F_BILLS_GRSWRTOFF	Uncollectible and MFC Function F_CUSSV_GRSWRTOFF	Customer Service Function F_CUSSV_CUST	Purchased Power Function F_PRPWR_FUL_ENRGYSRC	Distribution Revenue Function F_REVNU_REV_DIST	State Tax Surcharge Function F_REVNU_REV_STAS	Late Payment Fees F_REVNU_LT_FEES	Annualization Function F_REVNU_REV_ANNL	Other Revenue Function F_REVNU_REV_TOTDPLT
Adjustments to Taxable Income												
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(242,787)	(1,804,286)	(520,160)	-	(416,983)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	27,652	205,494	59,242	-	47,491	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	-	-	-	-	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(403,585)	(2,999,270)	(864,664)	-	(693,152)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	-	-	-	-	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	-	-	-	-	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - GRT RELATED	-	-	-	-	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED	(68,137)	(506,365)	(145,981)	-	(117,024)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - M&S RELATED	-	-	-	-	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	217,645	1,617,447	466,296	-	373,603	-	-	-	-	-	-
	Sub-total	*(469,212)*	*(3,486,980)*	*(1,005,267)*	*-*	*(805,865)*	*-*	*-*	*-*	*-*	*-*	*-*
PA Special Deductions												
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	-	-	-	-	-	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	-	-	-	-	-	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	-	-	-	-	-	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	(85,385)	(634,544)	(182,934)	-	(146,647)	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	-	-	-	-	-	-	-	-	-	-	-
TAX	CONSOLIDATED TAX ADJUSTMENT	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	*(85,385)*	*(634,544)*	*(182,934)*	*-*	*(146,647)*	*-*	*-*	*-*	*-*	*-*	*-*
Net Adds/Deducts to Taxable Income		**(554,597)**	**(4,121,525)**	**(1,188,200)**	**-**	**(952,512)**	**-**	**-**	**-**	**-**	**-**	**-**
Fuel and Purchased Power												
555	PURCHASED POWER	-	-	-	-	-	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-	-	-	-
Operating Revenues												
REV	DISTRIBUTION REVENUES	-	-	-	-	-	-	844,793,101	-	-	-	-
REV	STATE TAX ADJ SURCHARGE	-	-	-	-	-	-	-	(820,658)	-	-	-
REV	LATE PAYMENT CHARGES	-	-	-	-	-	-	-	-	12,735,835	-	-
REV	ANNUALIZATION	-	-	-	-	-	-	-	-	-	(695,946)	-
REV	MISCELLANEOUS SERVICE REVS	-	-	-	-	-	-	-	-	-	-	1,443,882
REV	RENT-ELECTRIC PROPERTY - DIST	-	-	-	-	-	-	-	-	-	-	42,836,686
REV	OTHER ELECTRIC REVENUE - DIST	-	-	-	-	-	-	-	-	-	-	1,860,000
	Sub-total	*-*	*-*	*-*	*-*	*-*	*-*	*844,793,101*	*(820,658)*	*12,735,835*	*(695,946)*	*46,140,568*
	TOTAL	-	-	-	-	-	-	844,793,101	(820,658)	12,735,835	(695,946)	46,140,568

Class Cost of Service Study

Internal Allocation Factors - Fully Projected Future Test Year (2016)

Name	No.	Description	Total	Dist. Primary Demand Function F_DSTPR_PRI_DEM	Direct Assigment to LPEP Function F_DSTPR_DIRECT_LPEP	Dist. Secondary Demand Function F_DSTSC_SEC_DEM	Transformer Demand Function F_TRANF_SEC_DEM
DPLT	24	Distribution Plant less Internals	5,235,940,668	1,537,046,428	19,022,959	225,765,688	241,403,679
				29.36%	0.36%	4.31%	4.61%
PLT_360	25	Acct 360 Distribution Plant	93,883,237	35,466,840	68,955	8,161,911	875,047
				37.78%	0.07%	8.69%	0.93%
PLT_362	26	Acct 362 Distribution Plant	581,312,214	562,289,255	19,022,959	-	-
				96.73%	3.27%	0.00%	0.00%
PLT_364	27	Acct 364 Distribution Plant	1,167,599,000	400,016,630	-	71,345,545	-
				34.26%	0.00%	6.11%	0.00%
PLT_365	28	Acct 365 Distribution Plant	1,021,897,864	407,855,598	-	100,186,538	-
				39.91%	0.00%	9.80%	0.00%
PLT_366	29	Acct 366 Distribution Plant	200,741,000	32,650,400	-	13,760,663	-
				16.26%	0.00%	6.85%	0.00%
PLT_367	30	Acct 367 Distribution Plant	590,420,594	96,031,546	-	40,472,943	-
				16.26%	0.00%	6.85%	0.00%
PLT_360_2	31	Acct 360 thru 362 Distribution Plant	713,398,451	635,959,095	19,091,914	8,161,911	875,047
				89.15%	2.68%	1.14%	0.12%
PLT_360_1	32	Acct 360 & 361 Distribution Plant	132,086,237	73,669,840	68,955	8,161,911	875,047
				55.77%	0.05%	6.18%	0.66%
PLT_364_5	33	Acct 364 & 365 Distribution Plant	2,189,496,864	807,872,228	-	171,532,082	-
				36.90%	0.00%	7.83%	0.00%
PLT_366_7	34	Acct 366 & 367 Distribution Plant	791,161,594	128,681,946	-	54,233,606	-
				16.26%	0.00%	6.85%	0.00%
PLT_369	35	Acct 369 Distribution Plant	690,773,000	-	-	-	-
				0.00%	0.00%	0.00%	0.00%
TOTDPLT	35	Distribution Plant	5,329,823,905	1,572,513,269	19,091,914	233,927,599	242,278,726
				29.50%	0.36%	4.39%	4.55%
DEPR	36	Total Depreciation Expense	182,725,578	39,670,405	437,387	6,296,066	7,614,715
				21.71%	0.24%	3.45%	4.17%
DEPR_DPLT	37	Distribution Depreciation Expense	124,764,287	29,603,826	336,978	4,704,300	6,986,270
				23.73%	0.27%	3.77%	5.60%
DEPR_GIPLT	38	General and Intangible Depreciation Expense	57,961,290	10,066,579	100,409	1,591,766	628,445
				17.37%	0.17%	2.75%	1.08%

Class Cost of Service Study

Internal Allocation Factors - Fully Projected Future Test Year (2016)

Name	No.	Description	Total	Services Demand Function F_SERVS_SRV_DEM	Dist. Primary Customer Function F_DSTPR_PRI_CUST	Dist. Secondary Customer Function F_DSTSC_SEC_CUST	Transformer Customer Function F_TRANF_XFRS	Services Customer Function F_SERVS_SERV
DPLT	24	Distribution Plant less Internals	5,235,940,668	8,367,496	1,359,649,622	420,044,154	268,757,321	682,405,504
				0.16%	25.97%	8.02%	5.13%	13.03%
PLT_360	25	Acct 360 Distribution Plant	93,883,237	30,331	32,881,428	11,234,645	974,199	2,473,604
				0.03%	35.02%	11.97%	1.04%	2.63%
PLT_362	26	Acct 362 Distribution Plant	581,312,214	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
PLT_364	27	Acct 364 Distribution Plant	1,167,599,000	-	423,490,945	234,101,061	-	-
				0.00%	36.27%	20.05%	0.00%	0.00%
PLT_365	28	Acct 365 Distribution Plant	1,021,897,864	-	381,356,122	132,499,606	-	-
				0.00%	37.32%	12.97%	0.00%	0.00%
PLT_366	29	Acct 366 Distribution Plant	200,741,000	-	140,769,750	13,560,187	-	-
				0.00%	70.13%	6.76%	0.00%	0.00%
PLT_367	30	Acct 367 Distribution Plant	590,420,594	-	414,032,805	39,883,300	-	-
				0.00%	70.13%	6.76%	0.00%	0.00%
PLT_360_2	31	Acct 360 thru 362 Distribution Plant	713,398,451	30,331	32,881,428	11,234,645	974,199	2,473,604
				0.00%	4.61%	1.57%	0.14%	0.35%
PLT_360_1	32	Acct 360 & 361 Distribution Plant	132,086,237	30,331	32,881,428	11,234,645	974,199	2,473,604
				0.02%	24.89%	8.51%	0.74%	1.87%
PLT_364_5	33	Acct 364 & 365 Distribution Plant	2,189,496,864	-	804,847,067	366,600,667	-	-
				0.00%	36.76%	16.74%	0.00%	0.00%
PLT_366_7	34	Acct 366 & 367 Distribution Plant	791,161,594	-	554,802,555	53,443,487	-	-
				0.00%	70.13%	6.76%	0.00%	0.00%
PLT_369	35	Acct 369 Distribution Plant	690,773,000	8,367,496	-	-	-	682,405,504
				1.21%	0.00%	0.00%	0.00%	98.79%
TOTDPLT	35	Distribution Plant	5,329,823,905	8,397,827	1,392,531,051	431,278,799	269,731,521	684,879,107
				0.16%	26.13%	8.09%	5.06%	12.85%
DEPR	36	Total Depreciation Expense	182,725,578	223,867	37,170,477	11,746,210	8,477,544	18,257,287
				0.12%	20.34%	6.43%	4.64%	9.99%
DEPR_DPLT	37	Distribution Depreciation Expense	124,764,287	173,688	28,354,690	8,655,345	7,777,890	14,164,974
				0.14%	22.73%	6.94%	6.23%	11.35%
DEPR_GIPLT	38	General and Intangible Depreciation Expense	57,961,290	50,179	8,815,787	3,090,865	699,655	4,092,313
				0.09%	15.21%	5.33%	1.21%	7.06%

Class Cost of Service Study

Internal Allocation Factors - Fully Projected Future Test Year (2016)

Name	No.	Description	Total	Meters Function	Area Lighting Function	Street Lighting Function	Customer Advances Function	Customer Deposits Function
				F_METER_METERS	F_LIGHT_AREALGT	F_LIGHT_STTRLGT	F_DISTR_ADVANCES	F_DISTR_DEPOSIT
DPLT	24	Distribution Plant less Internals	5,235,940,668	310,034,996	9,428,000	154,014,820	-	-
				5.92%	0.18%	2.94%	0.00%	0.00%
PLT_360	25	Acct 360 Distribution Plant	93,883,237	1,123,824	34,175	558,277	-	-
				1.20%	0.04%	0.59%	0.00%	0.00%
PLT_362	26	Acct 362 Distribution Plant	581,312,214	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
PLT_364	27	Acct 364 Distribution Plant	1,167,599,000	-	-	38,644,820	-	-
				0.00%	0.00%	3.31%	0.00%	0.00%
PLT_365	28	Acct 365 Distribution Plant	1,021,897,864	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
PLT_366	29	Acct 366 Distribution Plant	200,741,000	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
PLT_367	30	Acct 367 Distribution Plant	590,420,594	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360_2	31	Acct 360 thru 362 Distribution Plant	713,398,451	1,123,824	34,175	558,277	-	-
				0.16%	0.00%	0.08%	0.00%	0.00%
PLT_360_1	32	Acct 360 & 361 Distribution Plant	132,086,237	1,123,824	34,175	558,277	-	-
				0.85%	0.03%	0.42%	0.00%	0.00%
PLT_364_5	33	Acct 364 & 365 Distribution Plant	2,189,496,864	-	-	38,644,820	-	-
				0.00%	0.00%	1.77%	0.00%	0.00%
PLT_366_7	34	Acct 366 & 367 Distribution Plant	791,161,594	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
PLT_369	35	Acct 369 Distribution Plant	690,773,000	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
TOTDPLT	35	Distribution Plant	5,329,823,905	311,158,820	9,462,175	154,573,098	-	-
				5.84%	0.18%	2.90%	0.00%	0.00%
DEPR	36	Total Depreciation Expense	182,725,578	25,712,647	342,592	5,022,179	-	-
				14.07%	0.19%	2.75%	0.00%	0.00%
DEPR_DPLT	37	Distribution Depreciation Expense	124,764,287	19,741,533	332,557	3,932,237	-	-
				15.82%	0.27%	3.15%	0.00%	0.00%
DEPR_GIPLT	38	General and Intangible Depreciation Expense	57,961,290	5,971,115	10,034	1,089,941	-	-
				10.30%	0.02%	1.88%	0.00%	0.00%

Class Cost of Service Study

Internal Allocation Factors - Fully Projected Future Test Year (2016)

Name	No.	Description	Total	Meter Reading Function	Billing, Records, and Collecting Function	Collection Expense Function	Uncollectible and MFC Function	Customer Service Function	Purchased Power Function
				F_METRD_MT READ	F_BILLS_CUST	F_BILLS_GRS WRTOFF	F_CUSSV_GRS WRTOFF	F_CUSSV_CUS T	F_PRPWR_FU L_ENRGYSRC
DPLT	24	Distribution Plant less Internals	5,235,940,668	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360	25	Acct 360 Distribution Plant	93,883,237	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_362	26	Acct 362 Distribution Plant	581,312,214	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_364	27	Acct 364 Distribution Plant	1,167,599,000	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_365	28	Acct 365 Distribution Plant	1,021,897,864	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_366	29	Acct 366 Distribution Plant	200,741,000	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_367	30	Acct 367 Distribution Plant	590,420,594	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360_2	31	Acct 360 thru 362 Distribution Plant	713,398,451	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360_1	32	Acct 360 & 361 Distribution Plant	132,086,237	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_364_5	33	Acct 364 & 365 Distribution Plant	2,189,496,864	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_366_7	34	Acct 366 & 367 Distribution Plant	791,161,594	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_369	35	Acct 369 Distribution Plant	690,773,000	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTDPLT	35	Distribution Plant	5,329,823,905	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEPR	36	Total Depreciation Expense	182,725,578	1,769,855	13,152,804	3,791,841	-	3,039,702	-
				0.97%	7.20%	2.08%	0.00%	1.66%	0.00%
DEPR_DPLT	37	Distribution Depreciation Expense	124,764,287	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEPR_GIPLT	38	General and Intangible Depreciation Expense	57,961,290	1,769,855	13,152,804	3,791,841	-	3,039,702	-
				3.05%	22.69%	6.54%	0.00%	5.24%	0.00%

Class Cost of Service Study

Internal Allocation Factors - Fully Projected Future Test Year (2016)

Name	No.	Description	Total	Distribution Revenue Function F_REVNU_REV_DIST	State Tax Surcharge Function F_REVNU_REV_STAS	Late Payment Fees Function F_REVNU_LT_FEES	Annualization Function F_REVNU_REV_ANNL	Other Revenue Function F_REVNU_REV_TOTDPLT	Other Revenue Function F_REVNU_REV_TOTDPLT
DPLT	24	Distribution Plant less Internals	5,235,940,668	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360	25	Acct 360 Distribution Plant	93,883,237	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_362	26	Acct 362 Distribution Plant	581,312,214	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_364	27	Acct 364 Distribution Plant	1,167,599,000	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_365	28	Acct 365 Distribution Plant	1,021,897,864	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_366	29	Acct 366 Distribution Plant	200,741,000	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_367	30	Acct 367 Distribution Plant	590,420,594	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360_2	31	Acct 360 thru 362 Distribution Plant	713,398,451	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360_1	32	Acct 360 & 361 Distribution Plant	132,086,237	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_364_5	33	Acct 364 & 365 Distribution Plant	2,189,496,864	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_366_7	34	Acct 366 & 367 Distribution Plant	791,161,594	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_369	35	Acct 369 Distribution Plant	690,773,000	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTDPLT	35	Distribution Plant	5,329,823,905	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEPR	36	Total Depreciation Expense	182,725,578	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEPR_DPLT	37	Distribution Depreciation Expense	124,764,287	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEPR_GIPLT	38	General and Intangible Depreciation Expense	57,961,290	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Class Cost of Service Study

Internal Allocation Factors - Fully Projected Future Test Year (2016)

Name	No.	Description	Total		Dist. Primary Demand Function F_DSTPR_PRI_DEM	Direct Assigment to LPEP Function F_DSTPR_DIRECT_LPEP	Dist. Secondary Demand Function F_DSTSC_SEC_DEM	Transformer Demand Function F_TRANF_SEC_DEM
DISTOPLBR	39	Distribution Operations Labor Excludes Supervision	24,200,592		5,174,009	20,730	1,055,426	222,448
					21.38%	0.09%	4.36%	0.92%
DMAINTLBR	40	Distribution Maintenance Labor	15,501,432		6,413,711	105,765	692,992	536,505
					41.37%	0.68%	4.47%	3.46%
CUSTACCTLBR	41	Customer Accounts Exluding Uncollectibles and Services	24,524,514		-	-	-	-
					0.00%	0.00%	0.00%	0.00%
LABOR	42	Labor Expense (excluding A&G labor)	79,898,544		13,876,589	138,411	2,194,220	866,300
					17.37%	0.17%	2.75%	1.08%
NETTOTPLT	43	Net Total Plant in Service	4,017,159,962		1,236,855,380	18,031,756	180,564,591	154,158,144
					30.79%	0.45%	4.49%	3.84%
TOTPLT	44	Total Plant in Service	6,223,493,670		1,727,723,706	20,640,055	258,470,075	251,968,339
					27.76%	0.33%	4.15%	4.05%
RTBASE	45	Rate Base	3,156,072,049		993,636,482	15,093,842	144,322,081	117,419,636
					31.48%	0.48%	4.57%	3.72%
OMEXCLUNCOLL	46	O&M Expense Excluding Uncollectible	366,952,796		82,509,790	677,762	13,867,093	4,199,901
					22.49%	0.18%	3.78%	1.14%
DEFRTX	47	Deferred Income Tax	49,802,907		13,654,764	164,479	2,030,341	1,995,420
					27.42%	0.33%	4.08%	4.01%
CAPSTCK	48	Capital Stock Increase	-		-	-	-	-
					0.00%	0.00%	0.00%	0.00%
904INCREASE	49	Uncollectible Increase	3,701,000		-	-	-	-
					0.00%	0.00%	0.00%	0.00%

Class Cost of Service Study

Internal Allocation Factors - Fully Projected Future Test Year (2016)

Name	No.	Description	Total		Services Demand Function	Dist. Primary Customer Function	Dist. Secondary Customer Function	Transformer Customer Function	Services Customer Function
					F_SERVS_SRV_DEM	F_DSTPR_PRI_CUST	F_DSTSC_SEC_CUST	F_TRANF_XFRS	F_SERVS_SERV
DISTOPLBR	39	Distribution Operations Labor Excludes Supervision		24,200,592	41,122	6,018,290	2,032,699	247,654	3,353,646
					0.17%	24.87%	8.40%	1.02%	13.86%
DMAINTLBR	40	Distribution Maintenance Labor		15,501,432	11,221	3,603,959	1,368,257	597,297	915,105
					0.07%	23.25%	8.83%	3.85%	5.90%
CUSTACCTLBR	41	Customer Accounts Exluding Uncollectibles and Services		24,524,514	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%
LABOR	42	Labor Expense (excluding A&G labor)		79,898,544	69,171	12,152,395	4,260,699	964,461	5,641,176
					0.09%	15.21%	5.33%	1.21%	7.06%
NETTOTPLT	43	Net Total Plant in Service		4,017,159,962	4,841,395	1,059,187,239	332,914,413	171,625,925	394,836,673
					0.12%	26.37%	8.29%	4.27%	9.83%
TOTPLT	44	Total Plant in Service		6,223,493,670	9,171,506	1,528,456,284	478,934,964	280,519,072	747,975,980
					0.15%	24.56%	7.70%	4.51%	12.02%
RTBASE	45	Rate Base		3,156,072,049	3,543,648	843,924,509	265,981,724	130,724,548	288,999,850
					0.11%	26.74%	8.43%	4.14%	9.16%
OMEXCLUNCOLL	46	O&M Expense Excluding Uncollectible		366,952,796	318,151	74,243,114	27,524,379	4,675,796	25,946,555
					0.09%	20.23%	7.50%	1.27%	7.07%
DEFRTX	47	Deferred Income Tax		49,802,907	73,204	12,070,549	3,784,404	2,221,523	5,970,071
					0.15%	24.24%	7.60%	4.46%	11.99%
CAPSTCK	48	Capital Stock Increase		-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%
904INCREASE	49	Uncollectible Increase		3,701,000	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%

Class Cost of Service Study

Internal Allocation Factors - Fully Projected Future Test Year (2016)

Name	No.	Description	Total	Meters Function	Area Lighting Function	Street Lighting Function	Customer Advances Function	Customer Deposits Function
				F_METER_METERS	F_LIGHT_AREALGT	F_LIGHT_STTRLGT	F_DISTR_ADVANCES	F_DISTR_DEPOSIT
DISTOPLBR	39	Distribution Operations Labor Excludes Supervision	24,200,592	5,709,769	8,688	316,112	-	-
				23.59%	0.04%	1.31%	0.00%	0.00%
DMAINTLBR	40	Distribution Maintenance Labor	15,501,432	230,195	1,615	1,024,809	-	-
				1.48%	0.01%	6.61%	0.00%	0.00%
CUSTACCTLBR	41	Customer Accounts Exluding Uncollectibles and Services	24,524,514	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
LABOR	42	Labor Expense (excluding A&G labor)	79,898,544	8,231,069	13,832	1,502,464	-	-
				10.30%	0.02%	1.88%	0.00%	0.00%
NETTOTPLT	43	Net Total Plant in Service	4,017,159,962	155,550,979	4,013,100	96,397,240	-	-
				3.87%	0.10%	2.40%	0.00%	0.00%
TOTPLT	44	Total Plant in Service	6,223,493,670	403,223,794	9,616,888	171,378,240	-	-
				6.48%	0.15%	2.75%	0.00%	0.00%
RTBASE	45	Rate Base	3,156,072,049	103,809,793	2,591,063	72,399,576	(79,644)	(15,121,114)
				3.29%	0.08%	2.29%	0.00%	-0.48%
OMEXCLUNCOLL	46	O&M Expense Excluding Uncollectible	366,952,796	29,746,221	94,335	8,512,486	-	202,000
				8.11%	0.03%	2.32%	0.00%	0.06%
DEFRTX	47	Deferred Income Tax	49,802,907	3,297,181	75,867	1,371,066	-	-
				6.62%	0.15%	2.75%	0.00%	0.00%
CAPSTCK	48	Capital Stock Increase	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
904INCREASE	49	Uncollectible Increase	3,701,000	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%

Class Cost of Service Study

Internal Allocation Factors - Fully Projected Future Test Year (2016)

Name	No.	Description	Total	Meter Reading Function	Billing, Records, and Collecting Function	Collection Expense Function	Uncollectible and MFC Function	Customer Service Function	Purchased Power Function
				F_METRD_MT READ	F_BILLS_CUST	F_BILLS_GRS WRTOFF	F_CUSSV_GRS WRTOFF	F_CUSSV_CUS T	F_PRPWR_FU L_ENRGYSRC
DISTOPLBR	39	Distribution Operations Labor Excludes Supervision	24,200,592	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DMAINTLBR	40	Distribution Maintenance Labor	15,501,432	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCTLBR	41	Customer Accounts Exluding Uncollectibles and Services	24,524,514	2,319,316	17,236,161	4,969,038	-	-	-
				9.46%	70.28%	20.26%	0.00%	0.00%	0.00%
LABOR	42	Labor Expense (excluding A&G labor)	79,898,544	2,439,712	18,130,892	5,226,981	-	4,190,172	-
				3.05%	22.69%	6.54%	0.00%	5.24%	0.00%
NETTOTPLT	43	Net Total Plant in Service	4,017,159,962	16,937,141	125,869,560	36,287,119	-	29,089,307	-
				0.42%	3.13%	0.90%	0.00%	0.72%	0.00%
TOTPLT	44	Total Plant in Service	6,223,493,670	27,288,318	202,795,057	58,464,082	-	46,867,310	-
				0.44%	3.26%	0.94%	0.00%	0.75%	0.00%
RTBASE	45	Rate Base	3,156,072,049	15,349,267	114,235,961	33,032,248	(201,967)	26,410,546	-
				0.49%	3.62%	1.05%	-0.01%	0.84%	0.00%
OMEXCLUNCOLL	46	O&M Expense Excluding Uncollectible	366,952,796	7,002,441	60,742,480	22,676,982	(10,538,246)	14,551,555	-
				1.91%	16.55%	6.18%	-2.87%	3.97%	0.00%
DEFRTX	47	Deferred Income Tax	49,802,907	251,721	1,870,685	539,303	-	432,328	-
				0.51%	3.76%	1.08%	0.00%	0.87%	0.00%
CAPSTCK	48	Capital Stock Increase	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
904INCREASE	49	Uncollectible Increase	3,701,000	-	-	-	3,701,000	-	-
				0.00%	0.00%	0.00%	100.00%	0.00%	0.00%

Class Cost of Service Study

Internal Allocation Factors - Fully Projected Future Test Year (2016)

Name	No.	Description	Total	Distribution Revenue Function	State Tax Surcharge Function	Late Payment Fees Function	Annualization Function	Other Revenue Function	Other Revenue Function
				F_REVNU_REV_DIST	F_REVNU_REV_STAS	F_REVNU_LT_FEES	F_REVNU_REV_ANNL	F_REVNU_REV_TOTDPLT	F_REVNU_REV_TOTDPLT
DISTOPLBR	39	Distribution Operations Labor Excludes Supervision	24,200,592	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DMAINTLBR	40	Distribution Maintenance Labor	15,501,432	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCTLBR	41	Customer Accounts Exluding Uncollectibles and Services	24,524,514	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR	42	Labor Expense (excluding A&G labor)	79,898,544	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NETTOTPLT	43	Net Total Plant in Service	4,017,159,962	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT	44	Total Plant in Service	6,223,493,670	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RTBASE	45	Rate Base	3,156,072,049	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OMEXCLUNCOLL	46	O&M Expense Excluding Uncollectible	366,952,796	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEFRTX	47	Deferred Income Tax	49,802,907	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CAPSTCK	48	Capital Stock Increase	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
904INCREASE	49	Uncollectible Increase	3,701,000	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Class Cost of Service Study

Allocation to Rate Classes - Fully Projected Future Test Year (2016)

Functional Description	Func/Class	Allocator		RS	RTS	GS-1	GS-3	LP-4	LP-5	LPEP	GH-2	SL/AL
RATE BASE												
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	993,636,482	503,727,572	13,110,079	63,132,506	255,434,657	152,188,242	-	-	2,148,252	3,895,174
Direct Assigment to LPEP	F_DSTPR_DEM	DIRECT_LPEP	15,093,842	-	-	-	-	-	-	15,093,842	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	144,322,081	86,397,485	2,248,592	10,828,253	43,811,205	-	-	-	368,460	668,086
Transformer Demand	F_TRANF_DEM	SEC_DEM	117,419,636	70,292,509	1,829,442	8,809,806	35,644,551	-	-	-	299,777	543,551
Services Demand	F_SERVS_DEM	SRV_DEM	3,543,648	2,131,248	55,468	267,111	1,080,732	-	-	-	9,089	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	843,924,509	730,167,281	7,001,286	86,645,690	17,527,025	719,000	-	-	939,462	924,765
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	265,981,724	230,324,814	2,208,494	27,331,617	5,528,745	-	-	-	296,345	291,709
Transformer Customer	F_TRANF_CUS	XFRS	130,724,548	86,964,040	760,341	21,666,143	20,927,704	-	-	-	307,218	99,102
Services Customer	F_SERVS_CUS	SERV	288,999,850	241,588,150	2,288,008	32,736,758	12,006,637	-	-	-	380,296	-
Meters	F_METER_CUS	METERS	103,809,793	76,811,001	852,374	12,340,506	10,117,467	2,083,363	1,358,894	18,308	227,880	-
Area Lighting	F_LIGHT_CUS	AREALGT	2,591,063	-	-	-	-	-	-	-	-	2,591,063
Street Lighting	F_LIGHT_CUS	STTRLGT	72,399,576	-	-	-	-	-	-	-	-	72,399,576
Customer Advances	F_DISTR_CUS	ADVANCES	(79,644)	-	-	(66,244)	(13,400)	-	-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT	(15,121,114)	(6,373,505)	(33,740)	(3,288,815)	(4,981,453)	(389,343)	-	-	(31,296)	(22,962)
Meter Reading	F_METRD_CUS	MTREAD	15,349,267	13,293,535	127,466	1,577,484	319,100	13,090	1,477	11	17,104	-
Billing, Records, and Collecting	F_BILLS_CUS	CUST	114,235,961	98,827,897	947,622	11,727,465	2,372,277	97,316	10,981	80	127,156	125,167
Collection Expense	F_BILLS_CUS	GRSWRTOFF	33,032,248	31,490,352	113,649	701,037	635,768	88,018	-	-	3,425	-
Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF	(201,967)	(192,540)	(695)	(4,286)	(3,887)	(538)	-	-	(21)	-
Customer Service	F_CUSSV_CUS	CUST	26,410,546	22,848,311	219,083	2,711,307	548,454	22,499	2,539	18	29,398	28,938
Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-	-	-
State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-	-	-
Late Payment Fees	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-	-	-
Annualization	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-	-	-
Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-	-	-
	DEM		-	1,274,015,690	662,548,814	17,243,581	83,037,676	335,971,145	152,188,242	-	15,093,842	2,825,579	5,106,810
	CUS		-	1,882,056,359	1,525,749,335	14,483,889	194,078,663	64,984,435	2,633,405	1,373,891	18,417	2,296,967	76,437,358
	FUL		-	-	-	-	-	-	-	-	-	-	-
	REV		-	-	-	-	-	-	-	-	-	-	-
	TOTAL		-	**3,156,072,049**	**2,188,298,149**	**31,727,470**	**277,116,339**	**400,955,580**	**154,821,648**	**1,373,891**	**15,112,259**	**5,122,546**	**81,544,168**

Class Cost of Service Study

Allocation to Rate Classes - Fully Projected Future Test Year (2016)

Functional Description	Func/Class	Allocator		RS	RTS	GS-1	GS-3	LP-4	LP-5	LPEP	GH-2	SL/AL
Plant-in Service												
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	1,727,723,706	875,875,718	22,795,655	109,774,076	444,146,849	264,623,168	-	-	3,735,357	6,772,884
Direct Assigment to LPEP	F_DSTPR_DEM	DIRECT_LPEP	20,640,055	-	-	-	-	-	-	20,640,055	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	258,470,075	154,731,446	4,027,061	19,392,593	78,462,598	-	-	-	659,885	1,196,492
Transformer Demand	F_TRANF_DEM	SEC_DEM	251,968,339	150,839,224	3,925,761	18,904,779	76,488,895	-	-	-	643,286	1,166,394
Services Demand	F_SERVS_DEM	SRV_DEM	9,171,506	5,515,997	143,560	691,324	2,797,101	-	-	-	23,524	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	1,528,456,284	1,322,427,251	12,680,233	156,926,536	31,743,706	1,302,202	-	-	1,701,487	1,674,868
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	478,934,964	414,730,024	3,976,683	49,214,160	9,955,230	-	-	-	533,608	525,260
Transformer Customer	F_TRANF_CUS	XFRS	280,519,072	186,614,313	1,631,599	46,492,922	44,908,322	-	-	-	659,253	212,662
Services Customer	F_SERVS_CUS	SERV	747,975,980	625,267,221	5,921,717	84,727,757	31,075,021	-	-	-	984,265	-
Meters	F_METER_CUS	METERS	403,223,794	298,353,579	3,310,840	47,933,681	39,298,829	8,092,314	5,278,294	71,113	885,144	-
Area Lighting	F_LIGHT_CUS	AREALGT	9,616,888	-	-	-	-	-	-	-	-	9,616,888
Street Lighting	F_LIGHT_CUS	STTRLGT	171,378,240	-	-	-	-	-	-	-	-	171,378,240
Customer Advances	F_DISTR_CUS	ADVANCES	-	-	-	-	-	-	-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-	-	-	-	-	-	-
Meter Reading	F_METRD_CUS	MTREAD	27,288,318	23,633,584	226,613	2,804,492	567,303	23,272	2,626	19	30,408	-
Billing, Records, and Collecting	F_BILLS_CUS	CUST	202,795,057	175,442,207	1,682,246	20,818,943	4,211,336	172,759	19,494	141	225,731	222,199
Collection Expense	F_BILLS_CUS	GRSWRTOFF	58,464,082	55,735,066	201,148	1,240,771	1,125,251	155,785	-	-	6,061	-
Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
Customer Service	F_CUSSV_CUS	CUST	46,867,310	40,545,882	388,778	4,811,399	973,268	39,926	4,505	33	52,168	51,352
Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-	-	-
State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-	-	-
Late Payment Fees	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-	-	-
Annualization	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-	-	-
Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-	-	-
	DEM	-	2,267,973,680	1,186,962,386	30,892,037	148,762,771	601,895,443	264,623,168	-	20,640,055	5,062,051	9,135,770
	CUS	-	3,955,519,990	3,142,749,128	30,019,857	414,970,662	163,858,266	9,786,258	5,304,918	71,306	5,078,126	183,681,469
	FUL	-	-	-	-	-	-	-	-	-	-	-
	REV	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	-	**6,223,493,670**	**4,329,711,513**	**60,911,894**	**563,733,433**	**765,753,709**	**274,409,426**	**5,304,918**	**20,711,360**	**10,140,178**	**192,817,239**

Class Cost of Service Study

Allocation to Rate Classes - Fully Projected Future Test Year (2016)

Functional Description	Func/Class	Allocator		RS	RTS	GS-1	GS-3	LP-4	LP-5	LPEP	GH-2	SL/AL
Accumulated Reserve for Depreciation												
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	490,868,326	248,847,455	6,476,536	31,188,214	126,187,781	75,182,815	-	-	1,061,262	1,924,263
Direct Assigment to LPEP	F_DSTPR_DEM	DIRECT_LPEP	2,608,299	-	-	-	-	-	-	2,608,299	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	77,905,483	46,637,616	1,213,797	5,845,123	23,649,417	-	-	-	198,896	360,635
Transformer Demand	F_TRANF_DEM	SEC_DEM	97,810,196	58,553,444	1,523,920	7,338,541	29,691,801	-	-	-	249,714	452,776
Services Demand	F_SERVS_DEM	SRV_DEM	4,330,111	2,604,249	67,779	326,392	1,320,586	-	-	-	11,106	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	469,269,044	406,013,688	3,893,105	48,179,831	9,746,002	399,804	-	-	522,393	514,221
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	146,020,551	126,445,366	1,212,435	15,004,707	3,035,210	-	-	-	162,690	160,144
Transformer Customer	F_TRANF_CUS	XFRS	108,893,146	72,440,778	633,361	18,047,830	17,432,713	-	-	-	255,912	82,552
Services Customer	F_SERVS_CUS	SERV	353,139,307	295,205,246	2,795,800	40,002,222	14,671,342	-	-	-	464,698	-
Meters	F_METER_CUS	METERS	247,672,816	183,258,210	2,033,623	29,442,384	24,138,584	4,970,555	3,242,095	43,680	543,684	-
Area Lighting	F_LIGHT_CUS	AREALGT	5,603,788	-	-	-	-	-	-	-	-	5,603,788
Street Lighting	F_LIGHT_CUS	STTRLGT	74,981,000	-	-	-	-	-	-	-	-	74,981,000
Customer Advances	F_DISTR_CUS	ADVANCES	-	-	-	-	-	-	-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-	-	-	-	-	-	-
Meter Reading	F_METRD_CUS	MTREAD	10,351,176	8,964,840	85,960	1,063,818	215,193	8,828	996	7	11,535	-
Billing, Records, and Collecting	F_BILLS_CUS	CUST	76,925,497	66,549,842	638,120	7,897,173	1,597,471	65,532	7,394	54	85,626	84,286
Collection Expense	F_BILLS_CUS	GRSWRTOFF	22,176,963	21,141,776	76,301	470,657	426,837	59,093	-	-	2,299	-
Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
Customer Service	F_CUSSV_CUS	CUST	17,778,003	15,380,119	147,474	1,825,090	369,186	15,145	1,709	12	19,789	19,479
Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-	-	-
State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-	-	-
Late Payment Fees	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-	-	-
Annualization	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-	-	-
Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-	-	-
	DEM	-	673,522,415	356,642,764	9,282,031	44,698,271	180,849,585	75,182,815	-	2,608,299	1,520,978	2,737,673
	CUS	-	1,532,811,293	1,195,399,864	11,516,179	161,933,712	71,632,539	5,518,957	3,252,194	43,753	2,068,624	81,445,471
	FUL	-	-	-	-	-	-	-	-	-	-	-
	REV	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	-	**2,206,333,708**	**1,552,042,628**	**20,798,210**	**206,631,982**	**252,482,123**	**80,701,772**	**3,252,194**	**2,652,052**	**3,589,602**	**84,183,144**

Class Cost of Service Study

Allocation to Rate Classes - Fully Projected Future Test Year (2016)

Functional Description	Func/Class	Allocator		RS	RTS	GS-1	GS-3	LP-4	LP-5	LPEP	GH-2	SL/AL
Rate Base Adjustments												
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	(243,218,898)	(123,300,691)	(3,209,040)	(15,453,356)	(62,524,411)	(37,252,111)	-	-	(525,842)	(953,447)
Direct Assigment to LPEP	F_DSTPR_DEM	DIRECT_LPEP	(2,937,914)	-	-	-	-	-	-	(2,937,914)	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	(36,242,510)	(21,696,345)	(564,672)	(2,719,217)	(11,001,976)	-	-	-	(92,529)	(167,771)
Transformer Demand	F_TRANF_DEM	SEC_DEM	(36,738,508)	(21,993,271)	(572,400)	(2,756,431)	(11,152,544)	-	-	-	(93,795)	(170,067)
Services Demand	F_SERVS_DEM	SRV_DEM	(1,297,746)	(780,501)	(20,313)	(97,821)	(395,783)	-	-	-	(3,329)	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	(215,262,730)	(186,246,282)	(1,785,842)	(22,101,015)	(4,470,679)	(183,398)	-	-	(239,632)	(235,883)
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	(66,932,689)	(57,959,844)	(555,754)	(6,877,836)	(1,391,275)	-	-	-	(74,573)	(73,407)
Transformer Customer	F_TRANF_CUS	XFRS	(40,901,377)	(27,209,496)	(237,897)	(6,778,949)	(6,547,905)	-	-	-	(96,123)	(31,007)
Services Customer	F_SERVS_CUS	SERV	(105,836,823)	(88,473,825)	(837,909)	(11,988,776)	(4,397,042)	-	-	-	(139,271)	-
Meters	F_METER_CUS	METERS	(51,741,186)	(38,284,368)	(424,843)	(6,150,792)	(5,042,778)	(1,038,396)	(677,304)	(9,125)	(113,581)	-
Area Lighting	F_LIGHT_CUS	AREALGT	(1,422,037)	-	-	-	-	-	-	-	-	(1,422,037)
Street Lighting	F_LIGHT_CUS	STTRLGT	(23,997,663)	-	-	-	-	-	-	-	-	(23,997,663)
Customer Advances	F_DISTR_CUS	ADVANCES	(79,644)	-	-	(66,244)	(13,400)	-	-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT	(15,121,114)	(6,373,505)	(33,740)	(3,288,815)	(4,981,453)	(389,343)	-	-	(31,296)	(22,962)
Meter Reading	F_METRD_CUS	MTREAD	(1,587,874)	(1,375,210)	(13,186)	(163,190)	(33,011)	(1,354)	(153)	(1)	(1,769)	-
Billing, Records, and Collecting	F_BILLS_CUS	CUST	(11,633,600)	(10,064,468)	(96,504)	(1,194,306)	(241,589)	(9,911)	(1,118)	(8)	(12,949)	(12,747)
Collection Expense	F_BILLS_CUS	GRSWRTOFF	(3,254,871)	(3,102,938)	(11,199)	(69,077)	(62,646)	(8,673)	-	-	(337)	-
Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF	(201,967)	(192,540)	(695)	(4,286)	(3,887)	(538)	-	-	(21)	-
Customer Service	F_CUSSV_CUS	CUST	(2,678,761)	(2,317,452)	(22,221)	(275,002)	(55,628)	(2,282)	(257)	(2)	(2,982)	(2,935)
Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-	-	-
State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-	-	-
Late Payment Fees	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-	-	-
Annualization	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-	-	-
Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-	-	-
	DEM		-	(320,435,576)	(167,770,808)	(4,366,425)	(21,026,825)	(85,074,713)	(37,252,111)	-	(2,937,914)	(715,494)	(1,291,286)
	CUS		-	(540,652,337)	(421,599,929)	(4,019,790)	(58,958,287)	(27,241,293)	(1,633,895)	(678,833)	(9,136)	(712,535)	(25,798,641)
	FUL		-	-	-	-	-	-	-	-	-	-	-
	REV		-	-	-	-	-	-	-	-	-	-	-
	TOTAL		-	**(861,087,913)**	**(589,370,737)**	**(8,386,215)**	**(79,985,112)**	**(112,316,006)**	**(38,886,006)**	**(678,833)**	**(2,947,050)**	**(1,428,029)**	**(27,089,927)**

Class Cost of Service Study

Allocation to Rate Classes - Fully Projected Future Test Year (2016)

Functional Description	Func/Class	Allocator		RS	RTS	GS-1	GS-3	LP-4	LP-5	LPEP	GH-2	SL/AL
O & M EXPENSES												
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	82,509,790	41,828,633	1,088,637	5,242,410	21,210,835	12,637,438	-	-	178,387	323,448
Direct Assigment to LPEP	F_DSTPR_DEM	DIRECT_LPEP	677,762	-	-	-	-	-	-	677,762	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	13,867,093	8,301,446	216,055	1,040,426	4,209,571	-	-	-	35,403	64,193
Transformer Demand	F_TRANF_DEM	SEC_DEM	4,199,901	2,514,244	65,436	315,112	1,274,945	-	-	-	10,723	19,442
Services Demand	F_SERVS_DEM	SRV_DEM	318,151	191,345	4,980	23,981	97,029	-	-	-	816	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	74,243,114	64,235,476	615,929	7,622,537	1,541,916	63,253	-	-	82,648	81,355
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	27,524,379	23,834,523	228,540	2,828,336	572,127	-	-	-	30,666	30,187
Transformer Customer	F_TRANF_CUS	XFRS	4,675,796	3,110,556	27,196	774,961	748,549	-	-	-	10,989	3,545
Services Customer	F_SERVS_CUS	SERV	25,946,555	21,689,908	205,419	2,939,123	1,077,962	-	-	-	34,143	-
Meters	F_METER_CUS	METERS	29,746,221	22,009,841	244,244	3,536,115	2,899,114	596,978	389,385	5,246	65,298	-
Area Lighting	F_LIGHT_CUS	AREALGT	94,335	-	-	-	-	-	-	-	-	94,335
Street Lighting	F_LIGHT_CUS	STTRLGT	8,512,486	-	-	-	-	-	-	-	-	8,512,486
Customer Advances	F_DISTR_CUS	ADVANCES	-	-	-	-	-	-	-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT	202,000	85,142	451	43,935	66,546	5,201	-	-	418	307
Meter Reading	F_METRD_CUS	MTREAD	7,002,441	6,064,602	58,151	719,659	145,575	5,972	674	5	7,803	-
Billing, Records, and Collecting	F_BILLS_CUS	CUST	60,742,480	52,549,578	503,877	6,235,824	1,261,407	51,746	5,839	42	67,612	66,555
Collection Expense	F_BILLS_CUS	GRSWRTOFF	22,676,982	21,618,454	78,021	481,269	436,461	60,426	-	-	2,351	-
Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF	27,462,754	26,180,834	94,487	582,836	528,572	73,178	-	-	2,847	-
Customer Service	F_CUSSV_CUS	CUST	14,551,555	12,588,852	120,710	1,493,863	302,184	12,396	1,399	10	16,197	15,944
Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-	-	-
State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-	-	-
Late Payment Fees	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-	-	-
Annualization	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-	-	-
Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-	-	-
	DEM		101,572,698	52,835,668	1,375,108	6,621,929	26,792,380	12,637,438	-	677,762	225,329	407,083
	CUS		303,381,098	253,967,767	2,177,023	27,258,459	9,580,413	869,150	397,296	5,303	320,973	8,804,713
	FUL		-	-	-	-	-	-	-	-	-	-
	REV		-	-	-	-	-	-	-	-	-	-
	TOTAL		**404,953,796**	**306,803,435**	**3,552,131**	**33,880,388**	**36,372,794**	**13,506,588**	**397,296**	**683,066**	**546,302**	**9,211,795**

Class Cost of Service Study

Allocation to Rate Classes - Fully Projected Future Test Year (2016)

Functional Description	Func/Class	Allocator		RS	RTS	GS-1	GS-3	LP-4	LP-5	LPEP	GH-2	SL/AL
Depreciation Expense												
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	39,670,405	20,111,054	523,413	2,520,532	10,198,092	6,076,034	-	-	85,768	155,513
Direct Assigment to LPEP	F_DSTPR_DEM	DIRECT_LPEP	437,387	-	-	-	-	-	-	437,387	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	6,296,066	3,769,100	98,095	472,384	1,911,269	-	-	-	16,074	29,145
Transformer Demand	F_TRANF_DEM	SEC_DEM	7,614,715	4,558,500	118,640	571,320	2,311,565	-	-	-	19,441	35,250
Services Demand	F_SERVS_DEM	SRV_DEM	223,867	134,640	3,504	16,874	68,274	-	-	-	574	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	37,170,477	32,160,064	308,370	3,816,291	771,974	31,668	-	-	41,378	40,731
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	11,746,210	10,171,540	97,531	1,207,011	244,159	-	-	-	13,087	12,882
Transformer Customer	F_TRANF_CUS	XFRS	8,477,544	5,639,656	49,308	1,405,059	1,357,171	-	-	-	19,923	6,427
Services Customer	F_SERVS_CUS	SERV	18,257,287	15,262,098	144,543	2,068,113	758,508	-	-	-	24,025	-
Meters	F_METER_CUS	METERS	25,712,647	19,025,317	211,125	3,056,620	2,505,995	516,028	336,585	4,535	56,444	-
Area Lighting	F_LIGHT_CUS	AREALGT	342,592	-	-	-	-	-	-	-	-	342,592
Street Lighting	F_LIGHT_CUS	STTRLGT	5,022,179	-	-	-	-	-	-	-	-	5,022,179
Customer Advances	F_DISTR_CUS	ADVANCES	-	-	-	-	-	-	-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-	-	-	-	-	-	-
Meter Reading	F_METRD_CUS	MTREAD	1,769,855	1,532,818	14,698	181,893	36,794	1,509	170	1	1,972	-
Billing, Records, and Collecting	F_BILLS_CUS	CUST	13,152,804	11,378,763	109,106	1,350,267	273,137	11,205	1,264	9	14,640	14,411
Collection Expense	F_BILLS_CUS	GRSWRTOFF	3,791,841	3,614,843	13,046	80,473	72,981	10,104	-	-	393	-
Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
Customer Service	F_CUSSV_CUS	CUST	3,039,702	2,629,709	25,215	312,056	63,124	2,589	292	2	3,383	3,331
Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-	-	-
State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-	-	-
Late Payment Fees	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-	-	-
Annualization	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-	-	-
Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-	-	-
	DEM		54,242,440	28,573,293	743,652	3,581,110	14,489,200	6,076,034	-	437,387	121,857	219,908
	CUS		128,483,137	101,414,808	972,942	13,477,783	6,083,843	573,104	338,311	4,547	175,246	5,442,552
	FUL		-	-	-	-	-	-	-	-	-	-
	REV		-	-	-	-	-	-	-	-	-	-
	TOTAL		**182,725,578**	**129,988,101**	**1,716,594**	**17,058,893**	**20,573,043**	**6,649,138**	**338,311**	**441,934**	**297,103**	**5,662,460**

Class Cost of Service Study

Allocation to Rate Classes - Fully Projected Future Test Year (2016)

Functional Description	Func/Class	Allocator		RS	RTS	GS-1	GS-3	LP-4	LP-5	LPEP	GH-2	SL/AL
Amortization Expenses												
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	1,570,935	796,391	20,727	99,812	403,841	240,609	-	-	3,396	6,158
Direct Assigment to LPEP	F_DSTPR_DEM	DIRECT_LPEP	19,073	-	-	-	-	-	-	19,073	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	233,693	139,899	3,641	17,534	70,941	-	-	-	597	1,082
Transformer Demand	F_TRANF_DEM	SEC_DEM	242,036	144,893	3,771	18,160	73,474	-	-	-	618	1,120
Services Demand	F_SERVS_DEM	SRV_DEM	8,389	5,046	131	632	2,559	-	-	-	22	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	1,391,133	1,203,615	11,541	142,828	28,892	1,185	-	-	1,549	1,524
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	430,846	373,088	3,577	44,273	8,956	-	-	-	480	473
Transformer Customer	F_TRANF_CUS	XFRS	269,461	179,258	1,567	44,660	43,138	-	-	-	633	204
Services Customer	F_SERVS_CUS	SERV	684,192	571,947	5,417	77,503	28,425	-	-	-	900	-
Meters	F_METER_CUS	METERS	310,846	230,002	2,552	36,952	30,296	6,238	4,069	55	682	-
Area Lighting	F_LIGHT_CUS	AREALGT	9,453	-	-	-	-	-	-	-	-	9,453
Street Lighting	F_LIGHT_CUS	STTRLGT	154,418	-	-	-	-	-	-	-	-	154,418
Customer Advances	F_DISTR_CUS	ADVANCES	-	-	-	-	-	-	-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-	-	-	-	-	-	-
Meter Reading	F_METRD_CUS	MTREAD	-	-	-	-	-	-	-	-	-	-
Billing, Records, and Collecting	F_BILLS_CUS	CUST	-	-	-	-	-	-	-	-	-	-
Collection Expense	F_BILLS_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
Customer Service	F_CUSSV_CUS	CUST	-	-	-	-	-	-	-	-	-	-
Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-	-	-
State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-	-	-
Late Payment Fees	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-	-	-
Annualization	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-	-	-
Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-	-	-
	DEM		2,074,125	1,086,228	28,270	136,138	550,814	240,609	-	19,073	4,632	8,360
	CUS		3,250,349	2,557,909	24,655	346,215	139,706	7,424	4,069	55	4,245	166,072
	FUL		-	-	-	-	-	-	-	-	-	-
	REV		-	-	-	-	-	-	-	-	-	-
	TOTAL		**5,324,474**	**3,644,137**	**52,925**	**482,353**	**690,520**	**248,033**	**4,069**	**19,128**	**8,877**	**174,432**

Class Cost of Service Study

Allocation to Rate Classes - Fully Projected Future Test Year (2016)

Functional Description	Func/Class	Allocator		RS	RTS	GS-1	GS-3	LP-4	LP-5	LPEP	GH-2	SL/AL
Taxes Other Than Income Taxes												
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	15,583,867	7,900,297	205,614	990,149	4,006,153	2,386,870	-	-	33,692	61,091
Direct Assigment to LPEP	F_DSTPR_DEM	DIRECT_LPEP	185,000	-	-	-	-	-	-	185,000	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	2,329,874	1,394,764	36,300	174,807	707,269	-	-	-	5,948	10,785
Transformer Demand	F_TRANF_DEM	SEC_DEM	2,170,129	1,299,134	33,811	162,821	658,776	-	-	-	5,540	10,046
Services Demand	F_SERVS_DEM	SRV_DEM	83,028	49,935	1,300	6,258	25,322	-	-	-	213	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	13,765,794	11,910,227	114,202	1,413,333	285,895	11,728	-	-	15,324	15,084
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	4,357,302	3,773,172	36,179	447,746	90,572	-	-	-	4,855	4,779
Transformer Customer	F_TRANF_CUS	XFRS	2,416,029	1,607,254	14,052	400,430	386,782	-	-	-	5,678	1,832
Services Customer	F_SERVS_CUS	SERV	6,771,281	5,660,423	53,608	767,024	281,316	-	-	-	8,910	-
Meters	F_METER_CUS	METERS	4,206,892	3,112,766	34,542	500,099	410,010	84,428	55,069	742	9,235	-
Area Lighting	F_LIGHT_CUS	AREALGT	80,765	-	-	-	-	-	-	-	-	80,765
Street Lighting	F_LIGHT_CUS	STTRLGT	1,573,969	-	-	-	-	-	-	-	-	1,573,969
Customer Advances	F_DISTR_CUS	ADVANCES	-	-	-	-	-	-	-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-	-	-	-	-	-	-
Meter Reading	F_METRD_CUS	MTREAD	486,604	421,433	4,041	50,010	10,116	415	47	0	542	-
Billing, Records, and Collecting	F_BILLS_CUS	CUST	3,616,235	3,128,480	29,998	371,243	75,096	3,081	348	3	4,025	3,962
Collection Expense	F_BILLS_CUS	GRSWRTOFF	1,042,530	993,866	3,587	22,125	20,065	2,778	-	-	108	-
Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
Customer Service	F_CUSSV_CUS	CUST	835,736	723,013	6,933	85,797	17,355	712	80	1	930	916
Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-	-	-
State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-	-	-
Late Payment Fees	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-	-	-
Annualization	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-	-	-
Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-	-	-
	DEM		20,351,899	10,644,131	277,026	1,334,036	5,397,520	2,386,870	-	185,000	45,394	81,922
	CUS		39,153,137	31,330,634	297,143	4,057,806	1,577,208	103,142	55,544	745	49,608	1,681,306
	FUL		-	-	-	-	-	-	-	-	-	-
	REV		-	-	-	-	-	-	-	-	-	-
	TOTAL		**59,505,036**	**41,974,765**	**574,169**	**5,391,842**	**6,974,729**	**2,490,012**	**55,544**	**185,745**	**95,002**	**1,763,228**

Class Cost of Service Study

Allocation to Rate Classes - Fully Projected Future Test Year (2016)

Functional Description	Func/Class	Allocator		RS	RTS	GS-1	GS-3	LP-4	LP-5	LPEP	GH-2	SL/AL
Adjustments to Taxable Income												
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	(5,654,334)	(2,866,485)	(74,604)	(359,258)	(1,453,563)	(866,034)	-	-	(12,225)	(22,166)
Direct Assigment to LPEP	F_DSTPR_DEM	DIRECT_LPEP	(69,168)	-	-	-	-	-	-	(69,168)	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	(779,175)	(466,448)	(12,140)	(58,460)	(236,531)	-	-	-	(1,989)	(3,607)
Transformer Demand	F_TRANF_DEM	SEC_DEM	112,651	67,438	1,755	8,452	34,197	-	-	-	288	521
Services Demand	F_SERVS_DEM	SRV_DEM	(24,321)	(14,627)	(381)	(1,833)	(7,417)	-	-	-	(62)	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	(4,336,341)	(3,751,822)	(35,975)	(445,212)	(90,059)	(3,694)	-	-	(4,827)	(4,752)
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	(1,478,185)	(1,280,023)	(12,274)	(151,895)	(30,726)	-	-	-	(1,647)	(1,621)
Transformer Customer	F_TRANF_CUS	XFRS	125,416	83,432	729	20,786	20,078	-	-	-	295	95
Services Customer	F_SERVS_CUS	SERV	(1,983,487)	(1,658,087)	(15,703)	(224,682)	(82,405)	-	-	-	(2,610)	-
Meters	F_METER_CUS	METERS	2,031,015	1,502,790	16,677	241,439	197,946	40,761	26,586	358	4,458	-
Area Lighting	F_LIGHT_CUS	AREALGT	26,296	-	-	-	-	-	-	-	-	26,296
Street Lighting	F_LIGHT_CUS	STTRLGT	(269,487)	-	-	-	-	-	-	-	-	(269,487)
Customer Advances	F_DISTR_CUS	ADVANCES	-	-	-	-	-	-	-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-	-	-	-	-	-	-
Meter Reading	F_METRD_CUS	MTREAD	(469,212)	(406,370)	(3,897)	(48,222)	(9,755)	(400)	(45)	(0)	(523)	-
Billing, Records, and Collecting	F_BILLS_CUS	CUST	(3,486,980)	(3,016,659)	(28,926)	(357,973)	(72,412)	(2,971)	(335)	(2)	(3,881)	(3,821)
Collection Expense	F_BILLS_CUS	GRSWRTOFF	(1,005,267)	(958,342)	(3,459)	(21,335)	(19,348)	(2,679)	-	-	(104)	-
Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
Customer Service	F_CUSSV_CUS	CUST	(805,865)	(697,170)	(6,685)	(82,730)	(16,735)	(687)	(77)	(1)	(897)	(883)
Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-	-	-
State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-	-	-
Late Payment Fees	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-	-	-
Annualization	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-	-	-
Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-	-	-
	DEM		(6,414,347)	(3,280,122)	(85,369)	(411,100)	(1,663,314)	(866,034)	-	(69,168)	(13,989)	(25,251)
	CUS		(11,652,099)	(10,182,252)	(89,511)	(1,069,823)	(103,416)	30,330	26,129	355	(9,737)	(254,173)
	FUL		-	-	-	-	-	-	-	-	-	-
	REV		-	-	-	-	-	-	-	-	-	-
	TOTAL		**(18,066,445)**	**(13,462,375)**	**(174,880)**	**(1,480,923)**	**(1,766,730)**	**(835,704)**	**26,129**	**(68,813)**	**(23,725)**	**(279,424)**

Class Cost of Service Study

Allocation to Rate Classes - Fully Projected Future Test Year (2016)

Functional Description	Func/Class	Allocator		RS	RTS	GS-1	GS-3	LP-4	LP-5	LPEP	GH-2	SL/AL
PA Special Deductions												
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	(42,083,608)	(21,334,436)	(555,253)	(2,673,859)	(10,818,456)	(6,445,647)	-	-	(90,985)	(164,973)
Direct Assigment to LPEP	F_DSTPR_DEM	DIRECT_LPEP	(513,488)	-	-	-	-	-	-	(513,488)	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	(6,261,698)	(3,748,525)	(97,560)	(469,805)	(1,900,835)	-	-	-	(15,986)	(28,986)
Transformer Demand	F_TRANF_DEM	SEC_DEM	(7,055,066)	(4,223,470)	(109,921)	(529,330)	(2,141,675)	-	-	-	(18,012)	(32,659)
Services Demand	F_SERVS_DEM	SRV_DEM	(231,510)	(139,237)	(3,624)	(17,451)	(70,605)	-	-	-	(594)	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	(37,678,185)	(32,599,335)	(312,582)	(3,868,417)	(782,518)	(32,101)	-	-	(41,944)	(41,287)
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	(11,635,890)	(10,076,009)	(96,615)	(1,195,675)	(241,866)	-	-	-	(12,964)	(12,761)
Transformer Customer	F_TRANF_CUS	XFRS	(7,854,481)	(5,225,165)	(45,684)	(1,301,793)	(1,257,424)	-	-	-	(18,459)	(5,954)
Services Customer	F_SERVS_CUS	SERV	(18,880,654)	(15,783,199)	(149,478)	(2,138,726)	(784,406)	-	-	-	(24,845)	-
Meters	F_METER_CUS	METERS	(11,575,046)	(8,564,615)	(95,042)	(1,375,997)	(1,128,122)	(232,300)	(151,520)	(2,041)	(25,409)	-
Area Lighting	F_LIGHT_CUS	AREALGT	(287,394)	-	-	-	-	-	-	-	-	(287,394)
Street Lighting	F_LIGHT_CUS	STTRLGT	(4,423,930)	-	-	-	-	-	-	-	-	(4,423,930)
Customer Advances	F_DISTR_CUS	ADVANCES	-	-	-	-	-	-	-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-	-	-	-	-	-	-
Meter Reading	F_METRD_CUS	MTREAD	(85,385)	(73,949)	(709)	(8,775)	(1,775)	(73)	(8)	(0)	(95)	-
Billing, Records, and Collecting	F_BILLS_CUS	CUST	(634,544)	(548,957)	(5,264)	(65,142)	(13,177)	(541)	(61)	(0)	(706)	(695)
Collection Expense	F_BILLS_CUS	GRSWRTOFF	(182,934)	(174,395)	(629)	(3,882)	(3,521)	(487)	-	-	(19)	-
Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
Customer Service	F_CUSSV_CUS	CUST	(146,647)	(126,868)	(1,216)	(15,055)	(3,045)	(125)	(14)	(0)	(163)	(161)
Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-	-	-
State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-	-	-
Late Payment Fees	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-	-	-
Annualization	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-	-	-
Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-	-	-
	DEM		(56,145,370)	(29,445,667)	(766,357)	(3,690,445)	(14,931,571)	(6,445,647)	-	(513,488)	(125,577)	(226,618)
	CUS		(93,385,089)	(73,172,492)	(707,220)	(9,973,462)	(4,215,855)	(265,627)	(151,603)	(2,042)	(124,605)	(4,772,183)
	FUL		-	-	-	-	-	-	-	-	-	-
	REV		-	-	-	-	-	-	-	-	-	-
	TOTAL		**(149,530,458)**	**(102,618,159)**	**(1,473,577)**	**(13,663,907)**	**(19,147,426)**	**(6,711,274)**	**(151,603)**	**(515,530)**	**(250,182)**	**(4,998,800)**
Operating Revenues												
DISTRIBUTION REVENUES		REV_DIST	844,793,101	575,899,331	6,501,895	74,594,086	122,224,550	35,114,792	2,408,567	480,581	1,278,377	26,290,922
STATE TAX ADJ SURCHARGE		REV_STAS	(820,658)	(554,401)	(6,732)	(63,561)	(111,553)	(44,738)	(16,123)	(772)	(1,107)	(21,672)
LATE PAYMENT CHARGES		LT_FEES	12,735,835	9,706,300	68,980	1,370,894	1,099,389	336,893	128,871	-	24,509	-
ANNUALIZATION		REV_ANNL	(695,946)	(1,276,379)	(117,618)	135,475	423,936	(23,158)	24,819	4	(28,590)	165,565
MISCELLANEOUS SERVICE REVS		REV_TOTDPLT	1,443,882	988,211	14,352	130,804	187,254	67,261	1,103	5,187	2,407	47,302
RENT-ELECTRIC PROPERTY - DIST		REV_TOTDPLT	42,836,686	29,317,969	425,795	3,880,646	5,555,404	1,995,482	32,737	153,886	71,418	1,403,350
OTHER ELECTRIC REVENUE - DIST		REV_TOTDPLT	1,860,000	1,273,008	18,488	168,500	241,220	86,645	1,421	6,682	3,101	60,934
			902,152,900	**615,354,039**	**6,905,160**	**80,216,843**	**129,620,199**	**37,533,178**	**2,581,396**	**645,568**	**1,350,115**	**27,946,402**

Class Cost of Service Study

Allocation Factors - Fully Projected Future Test Year (2016)

Name	No.	Description		Total	Residential RS	Residential-Thermal Storage RTS	Small General Service - Sec. Voltage GS-1	Large General Service - Sec. Voltage GS-3	Large General Service - 12 KV LP-4	Large General Service - 69 KV or Higher LP-5	Power Service to Electric Propulsion LPEP	Separate Meter General Space Heating Service GH-2	Street Lighting/Area Lighting SL/AL
DEMAND ALLOCATORS													
PRI_DEM	1	Demand at Primary	DEM	100.00%	50.70%	1.32%	6.35%	25.71%	15.32%	0.00%	0.00%	0.22%	0.39%
				6,849,770	3,472,515	90,376	435,213	1,760,874	1,049,131	0	0	14,809	26,852
SEC_DEM	2	Demand at Secondary	DEM	100.00%	59.86%	1.56%	7.50%	30.36%	0.00%	0.00%	0.00%	0.26%	0.46%
				5,656,631	3,386,306	88,132	424,408	1,717,158	0	0	0	14,442	26,185
DIRECT_LPEP	3	Direct Assignment to LPEP	DEM	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
				1	0	0	0	0	0	0	1	0	0
SRV_DEM	4	Demand at Secondary for Services	DEM	100.00%	60.14%	1.57%	7.54%	30.50%	0.00%	0.00%	0.00%	0.26%	0.00%
				5,630,446	3,386,306	88,132	424,408	1,717,158	0	0	0	14,442	0
CUSTOMER ALLOCATORS													
CUST	5	Total Customers	CUS	100.00%	86.51%	0.83%	10.27%	2.08%	0.09%	0.01%	0.00%	0.11%	0.11%
				1,435,632	1,241,995	11,909	147,382	29,813	1,223	138	1	1,598	1,573
PRI_CUST	6	Primary Customers	CUS	100.00%	86.52%	0.83%	10.27%	2.08%	0.09%	0.00%	0.00%	0.11%	0.11%
				1,435,493	1,241,995	11,909	147,382	29,813	1,223	0	0	1,598	1,573
SEC_CUST	7	Secondary Customers	CUS	100.00%	86.59%	0.83%	10.28%	2.08%	0.00%	0.00%	0.00%	0.11%	0.11%
				1,434,270	1,241,995	11,909	147,382	29,813	0	0	0	1,598	1,573
METERS	8	Meter Investment	CUS	100.00%	73.99%	0.82%	11.89%	9.75%	2.01%	1.31%	0.02%	0.22%	0.00%
				1,678,552	1,241,995	13,782	199,540	163,594	33,687	21,973	296	3,685	0
XFRS	9	Line Transformers	CUS	100.00%	66.52%	0.58%	16.57%	16.01%	0.00%	0.00%	0.00%	0.24%	0.08%
				2,074,922	1,380,334	12,068	343,895	332,174	0	0	0	4,876	1,573
SERV	10	Services	CUS	100.00%	83.59%	0.79%	11.33%	4.15%	0.00%	0.00%	0.00%	0.13%	0.00%
				1,509,791	1,262,103	11,953	171,023	62,725	0	0	0	1,987	0
GRSWRTOFF	11	Uncollectible Accounts	CUS	100.00%	95.33%	0.34%	2.12%	1.92%	0.27%	0.00%	0.00%	0.01%	0.00%
				34,300,000	32,698,927	118,011	727,942	660,168	91,396	0	0	3,556	0
DEPOSIT	12	Customer Deposits	CUS	100.00%	42.15%	0.22%	21.75%	32.94%	2.57%	0.00%	0.00%	0.21%	0.15%
				15,124,985	6,375,137	33,748	3,289,657	4,982,729	389,443	0	0	31,304	22,968
ADVANCES	13	Customer Advances	CUS	100.00%	0.00%	0.00%	83.18%	16.82%	0.00%	0.00%	0.00%	0.00%	0.00%
				-	0	0	0	0	0	0	0	0	0
MTREAD	13	Meter Reading	CUS	100.00%	86.61%	0.83%	10.28%	2.08%	0.09%	0.01%	0.00%	0.11%	0.00%
				1,434,059	1,241,995	11,909	147,382	29,813	1,223	138	1	1,598	0
AREALGT	14	Area Light	CUS	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
				1	0	0	0	0	0	0	0	0	1
STTRLGT	15	Street Light	CUS	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
				1	0	0	0	0	0	0	0	0	1
CC_BILLDET	16	Customer Charge Billing Determinants	CUS	100.00%	86.51%	0.83%	10.27%	2.08%	0.09%	0.01%	0.00%	0.11%	0.11%
				17,227,584	14,903,940	142,908	1,768,584	357,756	14,676	1,656	12	19,176	18,876

Class Cost of Service Study

Allocation Factors - Fully Projected Future Test Year (2016)

Name	No.	Description		Total	Residential RS	Residential-Thermal Storage RTS	Small General Service - Sec. Voltage GS-1	Large General Service - Sec. Voltage GS-3	Large General Service - 12 KV LP-4	Large General Service - 69 KV or Higher LP-5	Power Service to Electric Propulsion LPEP	Separate Meter General Space Heating Service GH-2	Street Lighting/Area Lighting SL/AL
REVENUE ALLOCATORS													
REV_DIST	17	DISTRIBUTION REVENUES	REV	100.00%	68.17%	0.77%	8.83%	14.47%	4.16%	0.29%	0.06%	0.15%	3.11%
				844,793,101	575,899,331	6,501,895	74,594,086	122,224,550	35,114,792	2,408,567	480,581	1,278,377	26,290,922
REV_STAS	18	STATE TAX ADJ SURCHARGE	REV	100.00%	67.56%	0.82%	7.75%	13.59%	5.45%	1.96%	0.09%	0.13%	2.64%
				(820,658)	-554,401	-6,732	-63,561	-111,553	-44,738	-16,123	-772	-1,107	-21,672
LT_FEES	18	LATE PAYMENTS	REV	100.00%	76.21%	0.54%	10.76%	8.63%	2.65%	1.01%	0.00%	0.19%	0.00%
				12,735,835	9,706,300	68,980	1,370,894	1,099,389	336,893	128,871	0	24,509	0
REV_ANNL	19	Annualization Adjustments to Revenue	REV	100.00%	183.40%	16.90%	-19.47%	-60.92%	3.33%	-3.57%	0.00%	4.11%	-23.79%
				(695,946)	-1,276,379	-117,618	135,475	423,936	-23,158	24,819	4	-28,590	165,565
REV_TOTDPLT	19	Distribution Plant in Service - Revenue	REV	100.00%	68.44%	0.99%	9.06%	12.97%	4.66%	0.08%	0.36%	0.17%	3.28%
				5,329,823,905	3,647,798,844	52,978,229	482,837,479	691,214,167	248,281,744	4,073,142	19,146,791	8,885,974	174,607,535
FUEL ALLOCATORS													
FUL_ENRGYSRC	20	MWH SALES	FUL	100.00%	37.32%	0.65%	5.30%	23.51%	16.82%	15.73%	0.21%	0.12%	0.33%
				38,783,137	14,474,956	253,908	2,056,600	9,116,084	6,524,484	6,099,068	82,931	47,870	127,237
OTHER ALLOCATORS													
ROR	21	Rate of Return	OTHER		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
					8.15%	8.15%	8.15%	8.15%	8.15%	8.15%	8.15%	8.15%	8.15%
ROD	22	Cost of Debt	OTHER		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
					2.49%	2.49%	2.49%	2.49%	2.49%	2.49%	2.49%	2.49%	2.49%
ROE	23	Cost of Equity	OTHER		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
					5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JDT 3

FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2016

SECTION B

JURISDICTIONAL – FUNCTIONALIZATION, CLASSIFICATION, AND ALLOCATION

This section shows the particular functionalization, classification, and allocation factors for each FERC account that ultimately creates the total revenue requirements. The second part of this section, after this description, provides details on the functionalization and classification of each account. In this part each account of the revenue requirement and the amount of dollars therein, is shown in the first column of costs. The other columns show the various functional categories and the dollars associated with that function. Thus, one can see the amount of a particular account that is primary, secondary, customer, and demand.

The third part of this section provides the functional allocation factors that are utilized to functionalize various overhead and indirect costs, such as general plant or miscellaneous distribution plant.

Once the costs are functionalized and classified they are then allocated to FERC jurisdictional services and customers and PUC Jurisdictional retail customers. This is shown in the fourth part of this section and is broken into categories, such as rate base, depreciation, O&M expense, and taxes.

Lastly, a summary of the jurisdictional allocation factors that are utilized to allocate the functions to rate classes is provided.

The primary secondary allocations and minimum system study that support the results presented in this section are provided in Exhibit JDT 4.

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Function Fully Forecasted Future Test Year		Dist. Primary Demand Function F_DSTPR_PRI_DEM	Dist. Demand Resale Function F_DSTPR_DEM_RESALE	Dist. Secondary Demand Function F_DSTSC_SEC_DEM	Transformer Demand Function F_TRANF_SEC_DEM	Services Demand Function F_SERVS_SEC_DEM	Dist. And Resale Demand Function F_DISTR_PRIDMWITHRSL
RATE BASE									
Plant-in Service									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	136,824,913	-	24,168,205	31,975	3,796,386	1,479,973	38,266	-
301-303	INTANGIBLE PLANT - TRANSMISSON	13,405,087	-	-	-	-	-	-	-
	Sub-total	*150,230,000*	-	*24,168,205*	*31,975*	*3,796,386*	*1,479,973*	*38,266*	-
	Transmission Portion of Distribution Plant								
370	METERS - TRANS DIRECT	271,797	-	-	-	-	-	-	-
	Sub-total	*271,797*	-	-	-	-	-	-	-
	Transmission Plant								
350-359	TRANSMISSION PLANT	3,677,927,000	-	-	-	-	-	-	-
	Sub-total	3,677,927,000	-	-	-	-	-	-	-
	Distribution Plant								
360	LAND AND LAND RIGHTS	18,988,155	-	5,640,486	8,545	818,362	875,047	30,331	-
360	LAND AND LAND RIGHTS - OVERHEAD LINES	74,903,845	-	29,895,309	-	7,343,549	-	-	-
361	STRUCTURES & IMPROVEMENTS	38,203,000	-	38,203,000	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY	581,312,214	-	581,312,214	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT	1,693,786	-	-	1,693,786	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY	823,507,575	-	400,016,630	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY	305,446,605	-	-	-	71,345,545	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY	789,211,720	-	407,855,598	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY	232,686,144	-	-	-	100,186,538	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT	501,136	-	-	501,136	-	-	-	-
366	UNDERGROUND CONDUIT - PRIMARY	173,420,150	-	32,650,400	-	-	-	-	-
366	UNDERGROUND CONDUIT - SECONDARY	27,320,850	-	-	-	13,760,663	-	-	-
367	UNDERGROUND CONDUCTORS - PRIMARY	510,064,351	-	96,031,546	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SECONDARY	80,356,243	-	-	-	40,472,943	-	-	-
367	UNDERGROUND CONDUCTORS - RESALE DIRECT	162,406	-	-	162,406	-	-	-	-
368	LINE TRANSFORMERS	510,161,000	-	-	-	-	241,403,679	-	-
369	SERVICES	690,773,000	-	-	-	-	-	8,367,496	-
370	METERS - DIST DIRECT	310,034,996	-	-	-	-	-	-	-
370	METERS - RESALE DIRECT	60,207	-	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	9,428,000	-	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	115,370,000	-	-	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	38,644,820	-	-	-	-	-	-	-
	Sub-total	*5,332,250,203*	-	*1,591,605,183*	*2,365,873*	*233,927,599*	*242,278,726*	*8,397,827*	-
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION	757,072,882	-	133,726,324	176,924	21,005,979	8,188,914	211,734	-
389-399	GENERAL PLANT - TRANSMISSION	30,207,118	-	-	-	-	-	-	-
	Sub-total	*787,280,000*	-	*133,726,324*	*176,924*	*21,005,979*	*8,188,914*	*211,734*	-
	TOTAL PLANT-IN-SERVICE	9,947,959,000	-	1,749,499,713	2,574,772	258,729,964	251,947,613	8,647,828	-
Accumulated Reserve for Depreciation									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	71,749,104	-	12,673,475	16,767	1,990,773	776,078	20,066	-
301-303	INTANGIBLE PLANT - TRANSMISSON	7,249,896	-	-	-	-	-	-	-
	Sub-total	*78,999,000*	-	*12,673,475*	*16,767*	*1,990,773*	*776,078*	*20,066*	-
	Transmission Plant								
350-359	TRANSMISSION PLANT	590,021,000	-	-	-	-	-	-	-
	Sub-total	590,021,000	-	-	-	-	-	-	-
	Distribution Plant								
360	LAND AND LAND RIGHTS	33,247,000	-	12,583,166	3,026	2,890,119	309,853	10,740	-
361	STRUCTURES & IMPROVEMENTS - PRIMARY	15,400,000	-	15,400,000	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY	134,912,874	-	134,912,874	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT	1,194,126	-	-	1,194,126	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY	250,838,534	-	121,844,156	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY	93,665,783	-	-	-	21,878,247	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY	210,049,130	-	108,550,990	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY	61,929,544	-	-	-	26,664,702	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT	369,326	-	-	369,326	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION	28,553,169	-	-	-	-	-	-	-
	Sub-total	*295,883,000*	-	*47,220,072*	*62,473*	*7,417,416*	*2,891,586*	*74,765*	-
	TOTAL DEPRECIATION ACCRUAL	2,834,133,000	-	493,907,521	1,731,099	78,004,066	97,802,334	4,131,466	-
	NET PLANT	7,113,826,000	-	1,255,592,191	843,673	180,725,898	154,145,280	4,516,361	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Function Fully Forecasted Future Test Year	Meters Transmission Function F_METER_TRANS	Dist. Primary Customer Function F_DSTPR_PRI_CUST	Dist. Secondary Customer Function F_DSTSC_SEC_CUST	Transformer Customer Function F_TRANF_SEC_CUST	Services Customer Function F_SERVS_SEC_CUST	Distribution Meters Function F_METER_DIST
RATE BASE								
Plant-in Service								
	Intangible Plant							
301-303	INTANGIBLE PLANT - DISTRIBUTION	136,824,913	-	20,985,317	7,381,104	1,647,670	3,120,796	14,061,829
301-303	INTANGIBLE PLANT - TRANSMISSON	13,405,087	-	-	-	-	-	-
	Sub-total	***150,230,000***	-	***20,985,317***	***7,381,104***	***1,647,670***	***3,120,796***	***14,061,829***
	Transmission Portion of Distribution Plant							
370	METERS - TRANS DIRECT	271,797	271,797	-	-	-	-	-
	Sub-total	***271,797***	***271,797***	-	-	-	-	-
	Transmission Plant							
350-359	TRANSMISSION PLANT	3,677,927,000	-	-	-	-	-	-
	Sub-total	3,677,927,000	-	-	-	-	-	-
	Distribution Plant							
360	LAND AND LAND RIGHTS	18,988,155	-	4,928,498	1,522,588	974,199	2,473,604	1,123,824
360	LAND AND LAND RIGHTS - OVERHEAD LINES	74,903,845	-	27,952,930	9,712,057	-	-	-
361	STRUCTURES & IMPROVEMENTS	38,203,000	-	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY	581,312,214	-	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT	1,693,786	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY	823,507,575	-	423,490,945	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY	305,446,605	-	-	234,101,061	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY	789,211,720	-	381,356,122	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY	232,686,144	-	-	132,499,606	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT	501,136	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRIMARY	173,420,150	-	140,769,750	-	-	-	-
366	UNDERGROUND CONDUIT - SECONDARY	27,320,850	-	-	13,560,187	-	-	-
367	UNDERGROUND CONDUCTORS - PRIMARY	510,064,351	-	414,032,805	-	-	-	-
367	UNDERGROUND CONDUCTORS - SECONDARY	80,356,243	-	-	39,883,300	-	-	-
367	UNDERGROUND CONDUCTORS - RESALE DIRECT	162,406	-	-	-	-	-	-
368	LINE TRANSFORMERS	510,161,000	-	-	-	268,757,321	-	-
369	SERVICES	690,773,000	-	-	-	-	682,405,504	-
370	METERS - DIST DIRECT	310,034,996	-	-	-	-	-	310,034,996
370	METERS - RESALE DIRECT	60,207	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	9,428,000	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	115,370,000	-	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	38,644,820	-	-	-	-	-	-
	Sub-total	***5,332,250,203***	-	***1,392,531,051***	***431,278,799***	***269,731,521***	***684,879,107***	***311,158,820***
	General Plant							
389-399	GENERAL PLANT - DISTRIBUTION	757,072,882	-	116,114,922	40,840,761	9,116,807	17,267,836	77,806,219
389-399	GENERAL PLANT - TRANSMISSION	30,207,118	-	-	-	-	-	-
	Sub-total	***787,280,000***	-	***116,114,922***	***40,840,761***	***9,116,807***	***17,267,836***	***77,806,219***
	TOTAL PLANT-IN-SERVICE	**9,947,959,000**	**271,797**	**1,529,631,289**	**479,500,664**	**280,495,997**	**705,267,739**	**403,026,868**
Accumulated Reserve for Depreciation								
	Intangible Plant							
301-303	INTANGIBLE PLANT - DISTRIBUTION	71,749,104	-	11,004,412	3,870,549	864,016	1,636,503	7,373,830
301-303	INTANGIBLE PLANT - TRANSMISSON	7,249,896	-	-	-	-	-	-
	Sub-total	***78,999,000***	-	***11,004,412***	***3,870,549***	***864,016***	***1,636,503***	***7,373,830***
	Transmission Plant							
350-359	TRANSMISSION PLANT	590,021,000	-	-	-	-	-	-
	Sub-total	590,021,000	-	-	-	-	-	-
	Distribution Plant							
360	LAND AND LAND RIGHTS	33,247,000	-	11,643,259	3,978,169	344,962	675,899	397,944
361	STRUCTURES & IMPROVEMENTS - PRIMARY	15,400,000	-	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY	134,912,874	-	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT	1,194,126	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY	250,838,534	-	128,994,379	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY	93,665,783	-	-	71,787,536	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY	210,049,130	-	101,498,140	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY	61,929,544	-	-	35,264,842	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT	369,326	-	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION	28,553,169	-	-	-	-	-	-
	Sub-total	***295,883,000***	-	***41,001,313***	***14,421,272***	***3,219,233***	***6,097,442***	***27,474,136***
	TOTAL DEPRECIATION ACCRUAL	**2,834,133,000**	**186,170**	**469,714,755**	**146,235,136**	**108,884,394**	**336,938,949**	**247,598,116**
	NET PLANT	**7,113,826,000**	**85,627**	**1,059,916,534**	**333,265,528**	**171,611,604**	**368,328,791**	**155,428,752**

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Function Fully Forecasted Future Test Year	Resale Meters Function F_METER_RESALE	Lights Function F_LIGHT_DIST	Customer Deposits Function F_DISTR_DEPOSIT	Distribution Services Function F_SERVS_DIST	Dist. And Resale Customer Service Function F_CUSSV_CUST	Dist. Customer Service Function F_CUSSV_DIST
RATE BASE								
Plant-in Service								
	Intangible Plant							
301-303	INTANGIBLE PLANT - DISTRIBUTION	136,824,913	2,731	1,990,854	-	6,596,404	35,438,343	16,085,060
301-303	INTANGIBLE PLANT - TRANSMISSON	13,405,087	-	-	-	-	-	-
	Sub-total	***150,230,000***	***2,731***	***1,990,854***	-	***6,596,404***	***35,438,343***	***16,085,060***
	Transmission Portion of Distribution Plant							
370	METERS - TRANS DIRECT	271,797	-	-	-	-	-	-
	Sub-total	***271,797***	-	-	-	-	-	-
	Transmission Plant							
350-359	TRANSMISSION PLANT	3,677,927,000	-	-	-	-	-	-
	Sub-total	3,677,927,000	-	-	-	-	-	-
	Distribution Plant							
360	LAND AND LAND RIGHTS	18,988,155	218	592,452	-	-	-	-
360	LAND AND LAND RIGHTS - OVERHEAD LINES	74,903,845	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS	38,203,000	-	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY	581,312,214	-	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT	1,693,786	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY	823,507,575	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY	305,446,605	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY	789,211,720	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY	232,686,144	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT	501,136	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRIMARY	173,420,150	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SECONDARY	27,320,850	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRIMARY	510,064,351	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SECONDARY	80,356,243	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - RESALE DIRECT	162,406	-	-	-	-	-	-
368	LINE TRANSFORMERS	510,161,000	-	-	-	-	-	-
369	SERVICES	690,773,000	-	-	-	-	-	-
370	METERS - DIST DIRECT	310,034,996	-	-	-	-	-	-
370	METERS - RESALE DIRECT	60,207	60,207	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	9,428,000	-	9,428,000	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	115,370,000	-	115,370,000	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	38,644,820	-	38,644,820	-	-	-	-
	Sub-total	***5,332,250,203***	***60,425***	***164,035,273***	-	-	-	-
	General Plant							
389-399	GENERAL PLANT - DISTRIBUTION	757,072,882	15,110	11,015,695	-	36,498,897	196,085,698	89,001,063
389-399	GENERAL PLANT - TRANSMISSION	30,207,118	-	-	-	-	-	-
	Sub-total	***787,280,000***	***15,110***	***11,015,695***	-	***36,498,897***	***196,085,698***	***89,001,063***
	TOTAL PLANT-IN-SERVICE	**9,947,959,000**	**78,265**	**177,041,821**	-	**43,095,300**	**231,524,041**	**105,086,123**
Accumulated Reserve for Depreciation								
	Intangible Plant							
301-303	INTANGIBLE PLANT - DISTRIBUTION	71,749,104	1,432	1,043,976	-	3,459,063	18,583,380	8,434,784
301-303	INTANGIBLE PLANT - TRANSMISSON	7,249,896	-	-	-	-	-	-
	Sub-total	***78,999,000***	***1,432***	***1,043,976***	-	***3,459,063***	***18,583,380***	***8,434,784***
	Transmission Plant							
350-359	TRANSMISSION PLANT	590,021,000	-	-	-	-	-	-
	Sub-total	590,021,000	-	-	-	-	-	-
	Distribution Plant							
360	LAND AND LAND RIGHTS	33,247,000	77	209,786	-	-	-	-
361	STRUCTURES & IMPROVEMENTS - PRIMARY	15,400,000	-	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY	134,912,874	-	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT	1,194,126	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY	250,838,534	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY	93,665,783	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY	210,049,130	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY	61,929,544	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT	369,326	-	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION	28,553,169	-	-	-	-	-	-
	Sub-total	***295,883,000***	***5,335***	***3,889,749***	-	***12,888,117***	***69,239,776***	***31,427,145***
	TOTAL DEPRECIATION ACCRUAL	**2,834,133,000**	**57,468**	**79,085,195**	-	**16,347,180**	**87,823,156**	**39,861,929**
	NET PLANT	**7,113,826,000**	**20,797**	**97,956,626**	-	**26,748,120**	**143,700,885**	**65,224,194**

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Function Fully Forecasted Future Test Year	Tran. Customer Service Function F_CUSSV_TRANS	Resale Direct Assignment Function F_RESAL_RESALE	Tran. Direct Assignment Function F_TRANS_TRANS	Tran. Direct Assignment Function F_TRANS_GNR_TRANS	Cash Working Capital - O&M Function F_CWRKC_OM_CWC	Cash Working Capital - Tax Function F_CWRKC_TAX_CWC
RATE BASE								
Plant-in Service								
	Intangible Plant							
301-303	INTANGIBLE PLANT - DISTRIBUTION	136,824,913	-	-	-	-	-	-
301-303	INTANGIBLE PLANT - TRANSMISSON	13,405,087	-	-	-	13,405,087	-	-
	Sub-total	***150,230,000***	-	-	-	***13,405,087***	-	-
	Transmission Portion of Distribution Plant							
370	METERS - TRANS DIRECT	271,797	-	-	-	-	-	-
	Sub-total	***271,797***	-	-	-	-	-	-
	Transmission Plant							
350-359	TRANSMISSION PLANT	3,677,927,000	-	-	-	3,677,927,000	-	-
	Sub-total	3,677,927,000	-	-	-	***3,677,927,000***	-	-
	Distribution Plant							
360	LAND AND LAND RIGHTS	18,988,155	-	-	-	-	-	-
360	LAND AND LAND RIGHTS - OVERHEAD LINES	74,903,845	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS	38,203,000	-	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY	581,312,214	-	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT	1,693,786	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY	823,507,575	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY	305,446,605	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY	789,211,720	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY	232,686,144	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT	501,136	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRIMARY	173,420,150	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SECONDARY	27,320,850	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRIMARY	510,064,351	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SECONDARY	80,356,243	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - RESALE DIRECT	162,406	-	-	-	-	-	-
368	LINE TRANSFORMERS	510,161,000	-	-	-	-	-	-
369	SERVICES	690,773,000	-	-	-	-	-	-
370	METERS - DIST DIRECT	310,034,996	-	-	-	-	-	-
370	METERS - RESALE DIRECT	60,207	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	9,428,000	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	115,370,000	-	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	38,644,820	-	-	-	-	-	-
	Sub-total	***5,332,250,203***	-	-	-	-	-	-
	General Plant							
389-399	GENERAL PLANT - DISTRIBUTION	757,072,882	-	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION	30,207,118	-	-	-	30,207,118	-	-
	Sub-total	***787,280,000***	-	-	-	***30,207,118***	-	-
	TOTAL PLANT-IN-SERVICE	**9,947,959,000**	-	-	-	**3,721,539,205**	-	-
Accumulated Reserve for Depreciation								
	Intangible Plant							
301-303	INTANGIBLE PLANT - DISTRIBUTION	71,749,104	-	-	-	-	-	-
301-303	INTANGIBLE PLANT - TRANSMISSON	7,249,896	-	-	-	7,249,896	-	-
	Sub-total	***78,999,000***	-	-	-	***7,249,896***	-	-
	Transmission Plant							
350-359	TRANSMISSION PLANT	590,021,000	-	-	-	590,021,000	-	-
	Sub-total	590,021,000	-	-	-	***590,021,000***	-	-
	Distribution Plant							
360	LAND AND LAND RIGHTS	33,247,000	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS - PRIMARY	15,400,000	-	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY	134,912,874	-	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT	1,194,126	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY	250,838,534	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY	93,665,783	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY	210,049,130	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY	61,929,544	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT	369,326	-	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION	28,553,169	-	-	-	28,553,169	-	-
	Sub-total	***295,883,000***	-	-	-	***28,553,169***	-	-
	TOTAL DEPRECIATION ACCRUAL	**2,834,133,000**	-	-	-	**625,824,065**	-	-
	NET PLANT	**7,113,826,000**	-	-	-	**3,095,715,140**	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Function Fully Forecasted Future Test Year	Cash Working Capital - Interest Function F_CWRKC_INTRST_CW C	Dist. Direct Assignment Function F_DISTR_GNR_DIST	Gross Receipts Tax Function F_DISTR_GRTTAX	Resale Direct Assignment Function F_RESAL_GNR_RESAL E	Income Taxes Function F_INTAX_INCTAX
RATE BASE							
Plant-in Service							
	Intangible Plant						
301-303	INTANGIBLE PLANT - DISTRIBUTION	136,824,913	-	-	-	-	-
301-303	INTANGIBLE PLANT - TRANSMISSON	13,405,087	-	-	-	-	-
	Sub-total	***150,230,000***	-	-	-	-	-
	Transmission Portion of Distribution Plant						
370	METERS - TRANS DIRECT	271,797	-	-	-	-	-
	Sub-total	***271,797***	-	-	-	-	-
	Transmission Plant						
350-359	TRANSMISSION PLANT	3,677,927,000	-	-	-	-	-
	Sub-total	3,677,927,000	-	-	-	-	-
	Distribution Plant						
360	LAND AND LAND RIGHTS	18,988,155	-	-	-	-	-
360	LAND AND LAND RIGHTS - OVERHEAD LINES	74,903,845	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS	38,203,000	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY	581,312,214	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT	1,693,786	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY	823,507,575	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY	305,446,605	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY	789,211,720	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY	232,686,144	-	-	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT	501,136	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRIMARY	173,420,150	-	-	-	-	-
366	UNDERGROUND CONDUIT - SECONDARY	27,320,850	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRIMARY	510,064,351	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SECONDARY	80,356,243	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - RESALE DIRECT	162,406	-	-	-	-	-
368	LINE TRANSFORMERS	510,161,000	-	-	-	-	-
369	SERVICES	690,773,000	-	-	-	-	-
370	METERS - DIST DIRECT	310,034,996	-	-	-	-	-
370	METERS - RESALE DIRECT	60,207	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	9,428,000	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	115,370,000	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	38,644,820	-	-	-	-	-
	Sub-total	***5,332,250,203***	-	-	-	-	-
	General Plant						
389-399	GENERAL PLANT - DISTRIBUTION	757,072,882	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION	30,207,118	-	-	-	-	-
	Sub-total	***787,280,000***	-	-	-	-	-
	TOTAL PLANT-IN-SERVICE	**9,947,959,000**	-	-	-	-	-
Accumulated Reserve for Depreciation							
	Intangible Plant						
301-303	INTANGIBLE PLANT - DISTRIBUTION	71,749,104	-	-	-	-	-
301-303	INTANGIBLE PLANT - TRANSMISSON	7,249,896	-	-	-	-	-
	Sub-total	***78,999,000***	-	-	-	-	-
	Transmission Plant						
350-359	TRANSMISSION PLANT	590,021,000	-	-	-	-	-
	Sub-total	590,021,000	-	-	-	-	-
	Distribution Plant						
360	LAND AND LAND RIGHTS	33,247,000	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS - PRIMARY	15,400,000	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY	134,912,874	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT	1,194,126	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY	250,838,534	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY	93,665,783	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY	210,049,130	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY	61,929,544	-	-	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT	369,326	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION	28,553,169	-	-	-	-	-
	Sub-total	***295,883,000***	-	-	-	-	-
	TOTAL DEPRECIATION ACCRUAL	**2,834,133,000**	-	-	-	-	-
	NET PLANT	**7,113,826,000**	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Function Fully Forecasted Future Test Year	Income Tax Increase @ Proposed Function F_INTAX_GNR_DIST	Transmission Revenue Function F_REVNU_REV_TRANS	Distribution Revenue Function F_REVNU_REV_DIST	Resale Revenue Function F_REVNU_REV_RESALE	Purchased Power Function F_PRPWR_FUEL
RATE BASE							
Plant-in Service							
	Intangible Plant						
301-303	INTANGIBLE PLANT - DISTRIBUTION	136,824,913	-	-	-	-	-
301-303	INTANGIBLE PLANT - TRANSMISSON	13,405,087	-	-	-	-	-
	Sub-total	***150,230,000***	-	-	-	-	-
	Transmission Portion of Distribution Plant						
370	METERS - TRANS DIRECT	271,797	-	-	-	-	-
	Sub-total	***271,797***	-	-	-	-	-
	Transmission Plant						
350-359	TRANSMISSION PLANT	3,677,927,000	-	-	-	-	-
	Sub-total	3,677,927,000	-	-	-	-	-
	Distribution Plant						
360	LAND AND LAND RIGHTS	18,988,155	-	-	-	-	-
360	LAND AND LAND RIGHTS - OVERHEAD LINES	74,903,845	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS	38,203,000	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY	581,312,214	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT	1,693,786	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY	823,507,575	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY	305,446,605	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY	789,211,720	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY	232,686,144	-	-	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT	501,136	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRIMARY	173,420,150	-	-	-	-	-
366	UNDERGROUND CONDUIT - SECONDARY	27,320,850	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRIMARY	510,064,351	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SECONDARY	80,356,243	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - RESALE DIRECT	162,406	-	-	-	-	-
368	LINE TRANSFORMERS	510,161,000	-	-	-	-	-
369	SERVICES	690,773,000	-	-	-	-	-
370	METERS - DIST DIRECT	310,034,996	-	-	-	-	-
370	METERS - RESALE DIRECT	60,207	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	9,428,000	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	115,370,000	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	38,644,820	-	-	-	-	-
	Sub-total	***5,332,250,203***	-	-	-	-	-
	General Plant						
389-399	GENERAL PLANT - DISTRIBUTION	757,072,882	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION	30,207,118	-	-	-	-	-
	Sub-total	***787,280,000***	-	-	-	-	-
	TOTAL PLANT-IN-SERVICE	**9,947,959,000**	-	-	-	-	-
Accumulated Reserve for Depreciation							
	Intangible Plant						
301-303	INTANGIBLE PLANT - DISTRIBUTION	71,749,104	-	-	-	-	-
301-303	INTANGIBLE PLANT - TRANSMISSON	7,249,896	-	-	-	-	-
	Sub-total	***78,999,000***	-	-	-	-	-
	Transmission Plant						
350-359	TRANSMISSION PLANT	590,021,000	-	-	-	-	-
	Sub-total	590,021,000	-	-	-	-	-
	Distribution Plant						
360	LAND AND LAND RIGHTS	33,247,000	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS - PRIMARY	15,400,000	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY	134,912,874	-	-	-	-	-
362	STATION EQUIPMENT - RESALE DIRECT	1,194,126	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRIMARY	250,838,534	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY	93,665,783	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY	210,049,130	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY	61,929,544	-	-	-	-	-
365	OVERHEAD CONDUCTORS - RESALE DIRECT	369,326	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION	28,553,169	-	-	-	-	-
	Sub-total	***295,883,000***	-	-	-	-	-
	TOTAL DEPRECIATION ACCRUAL	**2,834,133,000**	-	-	-	-	-
	NET PLANT	**7,113,826,000**	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Function Fully Forecasted Future Test Year		Dist. Primary Demand Function F_DSTPR_PRI_DEM	Dist. Demand Resale Function F_DSTPR_DEM_RESALE	Dist. Secondary Demand Function F_DSTSC_SEC_DEM	Transformer Demand Function F_TRANF_SEC_DEM	Services Demand Function F_SERVS_SEC_DEM	Dist. And Resale Demand Function F_DISTR_PRIDMWITHRSL
Rate Base Adjustments									
	Additions								
RB ADJ	PLANT HELD FOR FUTURE USE - TRANSMISSION	-	-	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	-	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - GENERAL	-	-	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M	8,368,199	-	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	17,270,000	-	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(12,886,846)	-	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	-	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	23,937	-	7,145	11	1,050	1,088	38	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - TRANSMISSION	667,594	-	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	3,112,961	-	929,177	1,381	136,567	141,442	4,903	-
RB ADJ	MATERIALS AND SUPPLIES - TRANSMISSION	9,973,899	-	-	-	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	26,198,915	-	7,820,025	11,624	1,149,355	1,190,387	41,261	-
	Sub-total	***52,728,659***	-	***8,756,347***	***13,016***	***1,286,972***	***1,332,916***	***46,201***	-
	Deductions								
RB ADJ	CIAC - TRANSMISSION	19,911,000	-	-	-	-	-	-	-
RB ADJ	CIAC - DISTRIBUTION	93,815,000	-	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - TRANSMISSION	(367,251,000)	-	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(601,518,000)	-	(179,545,057)	(266,888)	(26,388,796)	(27,330,866)	(947,338)	-
RB ADJ	ARCS AND MARCS - GENERAL	(57,984,000)	-	(10,242,062)	(13,551)	(1,608,842)	(627,187)	(16,217)	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - TRANSMISSION	-	-	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(328,466,000)	-	(98,042,696)	(145,737)	(14,409,913)	(14,924,342)	(517,305)	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	1,573,000	-	277,848	368	43,645	17,014	440	-
RB ADJ	CUSTOMER ADVANCES	(79,644)	-	-	-	-	-	-	-
RB ADJ	CUSTOMER DEPOSITS	(15,124,985)	-	-	-	-	-	-	-
	Sub-total	***(1,255,124,629)***	-	***(267,551,967)***	***(425,809)***	***(42,363,906)***	***(42,865,380)***	***(1,480,420)***	-
	TOTAL RATE BASE ADJ.	**(1,202,395,970)**	-	**(278,795,620)**	**(412,793)**	**(41,076,934)**	**(41,532,463)**	**(1,434,219)**	-
TOTAL RATE BASE		**5,911,430,030**	-	**976,796,571**	**430,880**	**139,648,964**	**112,612,816**	**3,082,143**	-
EXPENSES									
O & M Expenses									
	Transmission Operation Expenses								
560-567	TRANSMISSION OPERATION EXPENSES	18,531,928	-	-	-	-	-	-	-
	Sub-total	***18,531,928***	-	-	-	-	-	-	-
	Transmission Maintenance Expenses								
568-576	TRANSMISSION MAINTENANCE EXPENSES	24,439,419	-	-	-	-	-	-	-
	Sub-total	***24,439,419***	-	-	-	-	-	-	-
	Total Transmission	***42,971,347***	-	-	-	-	-	-	-
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING	21,037,403	-	4,566,345	4,325	928,228	193,324	6,701	-
581	LOAD DISPATCHING	241,234	-	220,976	574	2,753	295	10	-
582	STATION EXPENSES	498,419	-	456,565	1,187	5,689	610	21	-
583	OVERHEAD LINES	18,435,264	-	6,922,777	4,294	1,469,884	-	-	-
584	UNDERGROUND LINES	4,474,489	-	727,623	918	306,660	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	514,383	-	-	-	-	-	-	-
586	METER EXPENSE	5,253,739	-	-	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	5,012,697	-	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	16,530,892	-	4,910,549	7,439	712,458	761,807	26,406	-
589	RENTS	6,903,826	-	2,050,801	3,107	297,545	318,155	11,028	-
PROFORM	COMPANY USE OF GENERATION SUPPLY PURCHASE	(1,886,000)	-	(301,408)	(399)	(47,346)	(18,457)	(477)	-
PROFORM	WAGE AND BENEFITS ADJUSTMENT	(4,343,000)	-	(694,070)	(918)	(109,026)	(42,502)	(1,099)	-
PROFORM	RATE CASE EXPENSES	928,000	-	-	-	-	-	-	-
PROFORM	INTEREST EXPENSE ON CUSTOMER DEPOSITS	202,000	-	-	-	-	-	-	-
	Sub-total	***73,803,346***	-	***18,860,158***	***20,527***	***3,566,845***	***1,213,231***	***42,590***	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Function Fully Forecasted Future Test Year	Meters Transmission Function F_METER_TRANS	Dist. Primary Customer Function F_DSTPR_PRI_CUST	Dist. Secondary Customer Function F_DSTSC_SEC_CUST	Transformer Customer Function F_TRANF_SEC_CUST	Services Customer Function F_SERVS_SEC_CUST	Distribution Meters Function F_METER_DIST
Rate Base Adjustments								
	Additions							
RB ADJ	PLANT HELD FOR FUTURE USE - TRANSMISSION	-	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - GENERAL	-	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M	8,368,199	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	17,270,000	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(12,886,846)	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	23,937	-	6,251	1,936	1,211	3,075	1,397
RB ADJ	MISCELLANEOUS PREPAYMENTS - TRANSMISSION	667,594	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	3,112,961	-	812,958	251,780	157,469	399,832	181,654
RB ADJ	MATERIALS AND SUPPLIES - TRANSMISSION	9,973,899	-	-	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	26,198,915	-	6,841,915	2,119,000	1,325,270	3,365,013	1,528,815
	Sub-total	***52,726,659***	-	***7,661,124***	***2,372,716***	***1,483,950***	***3,767,919***	***1,711,866***
	Deductions							
RB ADJ	CIAC - TRANSMISSION	19,911,000	-	-	-	-	-	-
RB ADJ	CIAC - DISTRIBUTION	93,815,000	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - TRANSMISSION	(367,251,000)	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(601,518,000)	-	(157,087,995)	(48,651,498)	(30,427,748)	(77,259,524)	(35,101,059)
RB ADJ	ARCS AND MARCS - GENERAL	(57,984,000)	-	(8,893,209)	(3,127,982)	(698,254)	(1,322,539)	(5,959,157)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - TRANSMISSION	-	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(328,466,000)	-	(85,779,753)	(26,566,724)	(16,615,431)	(42,188,474)	(19,167,348)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	1,573,000	-	241,257	84,856	18,942	35,878	161,661
RB ADJ	CUSTOMER ADVANCES	(79,644)	-	-	-	-	-	-
RB ADJ	CUSTOMER DEPOSITS	(15,124,985)	-	-	-	-	-	-
	Sub-total	***(1,255,124,629)***	-	***(251,519,700)***	***(78,261,349)***	***(47,722,490)***	***(120,734,659)***	***(60,065,902)***
	TOTAL RATE BASE ADJ.	(1,202,395,970)	-	(243,858,576)	(75,888,633)	(46,238,540)	(116,966,740)	(58,354,037)
TOTAL RATE BASE		5,911,430,030	85,627	816,057,958	257,376,895	125,373,064	251,362,051	97,074,715
EXPENSES								
O & M Expenses								
	Transmission Operation Expenses							
560-567	TRANSMISSION OPERATION EXPENSES	18,531,928	-	-	-	-	-	-
	Sub-total	***18,531,928***	-	-	-	-	-	-
	Transmission Maintenance Expenses							
568-576	TRANSMISSION MAINTENANCE EXPENSES	24,439,419	-	-	-	-	-	-
	Sub-total	***24,439,419***	-	-	-	-	-	-
	Total Transmission	***42,971,347***	-	-	-	-	-	-
	Distribution Operation Expenses							
580	SUPERVISION AND ENGINEERING	21,037,403	-	5,281,878	1,790,041	215,230	546,493	4,962,214
581	LOAD DISPATCHING	241,234	-	11,092	3,790	329	834	379
582	STATION EXPENSES	498,419	-	22,918	7,830	679	1,724	783
583	OVERHEAD LINES	18,435,264	-	6,896,854	3,141,455	-	-	-
584	UNDERGROUND LINES	4,474,489	-	3,137,094	302,193	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	514,383	-	-	-	-	-	-
586	METER EXPENSE	5,253,739	-	-	-	-	-	5,252,719
587	CUSTOMER INSTALLATION EXPENSE	5,012,697	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	16,530,892	-	4,290,700	1,325,550	848,128	2,153,494	978,390
589	RENTS	6,903,826	-	1,791,933	553,592	354,205	899,367	408,607
PROFORM	COMPANY USE OF GENERATION SUPPLY PURCHASE	(1,886,000)	-	(261,714)	(92,052)	(20,549)	(38,920)	(175,369)
PROFORM	WAGE AND BENEFITS ADJUSTMENT	(4,343,000)	-	(602,663)	(211,973)	(47,318)	(89,624)	(403,832)
PROFORM	RATE CASE EXPENSES	928,000	-	-	-	-	-	-
PROFORM	INTEREST EXPENSE ON CUSTOMER DEPOSITS	202,000	-	-	-	-	-	-
	Sub-total	***73,803,346***	-	***20,568,092***	***6,820,426***	***1,350,704***	***3,473,368***	***11,023,890***

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Function Fully Forecasted Future Test Year	Resale Meters Function F_METER_RESALE	Lights Function F_LIGHT_DIST	Customer Deposits Function F_DISTR_DEPOSIT	Distribution Services Function F_SERVS_DIST	Dist. And Resale Customer Service Function F_CUSSV_CUST	Dist. Customer Service Function F_CUSSV_DIST
Rate Base Adjustments								
	Additions							
RB ADJ	PLANT HELD FOR FUTURE USE - TRANSMISSION	-	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - GENERAL	-	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M	8,368,199	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	17,270,000	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(12,886,846)	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	23,937	0	736	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - TRANSMISSION	667,594	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	3,112,961	35	95,764	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - TRANSMISSION	9,973,899	-	-	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	26,198,915	297	805,954	-	-	-	-
	Sub-total	***52,728,659***	***332***	***902,454***	-	-	-	-
	Deductions							
RB ADJ	CIAC - TRANSMISSION	19,911,000	-	-	-	-	-	-
RB ADJ	CIAC - DISTRIBUTION	93,815,000	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - TRANSMISSION	(367,251,000)	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(601,518,000)	(6,816)	(18,504,415)	-	-	-	-
RB ADJ	ARCS AND MARCS - GENERAL	(57,984,000)	(1,157)	(843,689)	-	(2,795,440)	(15,018,149)	(6,816,566)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - TRANSMISSION	-	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(328,466,000)	(3,722)	(10,104,554)	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	1,573,000	31	22,888	-	75,835	407,415	184,921
RB ADJ	CUSTOMER ADVANCES	(79,644)	-	-	-	-	-	-
RB ADJ	CUSTOMER DEPOSITS	(15,124,985)	-	-	(15,124,985)	-	-	-
	Sub-total	***(1,255,124,629)***	***(11,664)***	***(29,429,770)***	***(15,124,985)***	***(2,719,605)***	***(14,610,734)***	***(6,631,645)***
	TOTAL RATE BASE ADJ.	**(1,202,395,970)**	**(11,332)**	**(28,527,316)**	**(15,124,985)**	**(2,719,605)**	**(14,610,734)**	**(6,631,645)**
TOTAL RATE BASE		**5,911,430,030**	**9,465**	**69,429,310**	**(15,124,985)**	**24,028,515**	**129,090,152**	**58,592,548**
EXPENSES								
O & M Expenses								
	Transmission Operation Expenses							
560-567	TRANSMISSION OPERATION EXPENSES	18,531,928	-	-	-	-	-	-
	Sub-total	***18,531,928***	-	-	-	-	-	-
	Transmission Maintenance Expenses							
568-576	TRANSMISSION MAINTENANCE EXPENSES	24,439,419	-	-	-	-	-	-
	Sub-total	***24,439,419***	-	-	-	-	-	-
	Total Transmission	***42,971,347***	-	-	-	-	-	-
	Distribution Operation Expenses							
580	SUPERVISION AND ENGINEERING	21,037,403	964	144,550	-	2,397,112	-	-
581	LOAD DISPATCHING	241,234	0	200	-	-	-	-
582	STATION EXPENSES	498,419	0	413	-	-	-	-
583	OVERHEAD LINES	18,435,264	-	-	-	-	-	-
584	UNDERGROUND LINES	4,474,489	-	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	514,383	-	514,383	-	-	-	-
586	METER EXPENSE	5,253,739	1,020	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	5,012,697	-	-	-	5,012,697	-	-
588	MISC. DISTRIBUTION EXPENSE	16,530,892	190	515,783	-	-	-	-
589	RENTS	6,903,826	79	215,407	-	-	-	-
PROFORM	COMPANY USE OF GENERATION SUPPLY PURCHASE	(1,886,000)	(34)	(24,828)	-	(82,266)	(441,961)	(200,601)
PROFORM	WAGE AND BENEFITS ADJUSTMENT	(4,343,000)	(78)	(57,174)	-	(189,438)	(1,017,730)	(461,936)
PROFORM	RATE CASE EXPENSES	928,000	-	-	-	-	-	-
PROFORM	INTEREST EXPENSE ON CUSTOMER DEPOSITS	202,000	-	-	202,000	-	-	-
	Sub-total	***73,803,346***	***2,141***	***1,308,734***	***202,000***	***7,138,105***	***(1,459,691)***	***(662,537)***

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Function Fully Forecasted Future Test Year	Tran. Customer Service Function F_CUSSV_TRANS	Resale Direct Assignment Function F_RESAL_RESALE	Tran. Direct Assignment Function F_TRANS_TRANS	Tran. Direct Assignment Function F_TRANS_GNR_TRANS	Cash Working Capital - O&M Function F_CWRKC_OM_CWC	Cash Working Capital - Tax Function F_CWRKC_TAX_CWC
Rate Base Adjustments								
	Additions							
RB ADJ	PLANT HELD FOR FUTURE USE - TRANSMISSION	-	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - GENERAL	-	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M	8,368,199	-	-	-	-	8,368,199	-
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	17,270,000	-	-	-	-	-	17,270,000
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(12,886,846)	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	23,937	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - TRANSMISSION	667,594	-	-	-	667,594	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	3,112,961	-	-	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - TRANSMISSION	9,973,899	-	-	-	9,973,899	-	-
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	26,198,915	-	-	-	-	-	-
	Sub-total	***52,728,659***	-	-	-	***10,641,493***	***8,368,199***	***17,270,000***
	Deductions							
RB ADJ	CIAC - TRANSMISSION	19,911,000	-	-	-	19,911,000	-	-
RB ADJ	CIAC - DISTRIBUTION	93,815,000	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - TRANSMISSION	(367,251,000)	-	-	-	(367,251,000)	-	-
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(601,518,000)	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - GENERAL	(57,984,000)	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - TRANSMISSION	-	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(328,466,000)	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	1,573,000	-	-	-	-	-	-
RB ADJ	CUSTOMER ADVANCES	(79,644)	-	-	-	-	-	-
RB ADJ	CUSTOMER DEPOSITS	(15,124,985)	-	-	-	-	-	-
	Sub-total	***(1,255,124,629)***	-	-	-	***(347,340,000)***	-	-
	TOTAL RATE BASE ADJ.	**(1,202,395,970)**	-	-	-	**(336,698,507)**	**8,368,199**	**17,270,000**
TOTAL RATE BASE		**5,911,430,030**	-	-	-	**2,759,016,633**	**8,368,199**	**17,270,000**
EXPENSES								
O & M Expenses								
	Transmission Operation Expenses							
560-567	TRANSMISSION OPERATION EXPENSES	18,531,928	-	-	-	18,531,928	-	-
	Sub-total	***18,531,928***	-	-	-	***18,531,928***	-	-
	Transmission Maintenance Expenses							
568-576	TRANSMISSION MAINTENANCE EXPENSES	24,439,419	-	-	-	24,439,419	-	-
	Sub-total	***24,439,419***	-	-	-	***24,439,419***	-	-
	Total Transmission	***42,971,347***	-	-	-	***42,971,347***	-	-
	Distribution Operation Expenses							
580	SUPERVISION AND ENGINEERING	21,037,403	-	-	-	-	-	-
581	LOAD DISPATCHING	241,234	-	-	-	-	-	-
582	STATION EXPENSES	498,419	-	-	-	-	-	-
583	OVERHEAD LINES	18,435,264	-	-	-	-	-	-
584	UNDERGROUND LINES	4,474,489	-	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	514,383	-	-	-	-	-	-
586	METER EXPENSE	5,253,739	-	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	5,012,697	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	16,530,892	-	-	-	-	-	-
589	RENTS	6,903,826	-	-	-	-	-	-
PROFORM	COMPANY USE OF GENERATION SUPPLY PURCHASE	(1,886,000)	-	-	-	(179,619)	-	-
PROFORM	WAGE AND BENEFITS ADJUSTMENT	(4,343,000)	-	-	-	(413,618)	-	-
PROFORM	RATE CASE EXPENSES	928,000	-	-	-	-	-	-
PROFORM	INTEREST EXPENSE ON CUSTOMER DEPOSITS	202,000	-	-	-	-	-	-
	Sub-total	***73,803,346***	-	-	-	***(593,237)***	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Function Fully Forecasted Future Test Year	Cash Working Capital - Interest Function F_CWRKC_INTRST_CWC	Dist. Direct Assignment Function F_DISTR_GNR_DIST	Gross Receipts Tax Function F_DISTR_GRTTAX	Resale Direct Assignment Function F_RESAL_GNR_RESALE	Income Taxes Function F_INTAX_INCTAX
Rate Base Adjustments							
	Additions						
RB ADJ	PLANT HELD FOR FUTURE USE - TRANSMISSION	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - GENERAL	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M	8,368,199	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	17,270,000	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(12,886,846)	(12,886,846)	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	23,937	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - TRANSMISSION	667,594	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	3,112,961	-	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - TRANSMISSION	9,973,899	-	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	26,198,915	-	-	-	-	-
	Sub-total	***52,728,659***	***(12,886,846)***	-	-	-	-
	Deductions						
RB ADJ	CIAC - TRANSMISSION	19,911,000	-	-	-	-	-
RB ADJ	CIAC - DISTRIBUTION	93,815,000	-	93,815,000	-	-	-
RB ADJ	ARCS AND MARCS - TRANSMISSION	(367,251,000)	-	-	-	-	-
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(601,518,000)	-	-	-	-	-
RB ADJ	ARCS AND MARCS - GENERAL	(57,984,000)	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - TRANSMISSION	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(328,466,000)	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	1,573,000	-	-	-	-	-
RB ADJ	CUSTOMER ADVANCES	(79,644)	-	(79,644)	-	-	-
RB ADJ	CUSTOMER DEPOSITS	(15,124,985)	-	-	-	-	-
	Sub-total	***(1,255,124,629)***	-	***93,735,356***	-	-	-
	TOTAL RATE BASE ADJ.	**(1,202,395,970)**	**(12,886,846)**	**93,735,356**	-	-	-
TOTAL RATE BASE		**5,911,430,030**	**(12,886,846)**	**93,735,356**	-	-	-
EXPENSES							
O & M Expenses							
	Transmission Operation Expenses						
560-567	TRANSMISSION OPERATION EXPENSES	18,531,928	-	-	-	-	-
	Sub-total	***18,531,928***	-	-	-	-	-
	Transmission Maintenance Expenses						
568-576	TRANSMISSION MAINTENANCE EXPENSES	24,439,419	-	-	-	-	-
	Sub-total	***24,439,419***	-	-	-	-	-
	Total Transmission	***42,971,347***	-	-	-	-	-
	Distribution Operation Expenses						
580	SUPERVISION AND ENGINEERING	21,037,403	-	-	-	-	-
581	LOAD DISPATCHING	241,234	-	-	-	-	-
582	STATION EXPENSES	498,419	-	-	-	-	-
583	OVERHEAD LINES	18,435,264	-	-	-	-	-
584	UNDERGROUND LINES	4,474,489	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	514,383	-	-	-	-	-
586	METER EXPENSE	5,253,739	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	5,012,697	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	16,530,892	-	-	-	-	-
589	RENTS	6,903,826	-	-	-	-	-
PROFORM	COMPANY USE OF GENERATION SUPPLY PURCHASE	(1,886,000)	-	-	-	-	-
PROFORM	WAGE AND BENEFITS ADJUSTMENT	(4,343,000)	-	-	-	-	-
PROFORM	RATE CASE EXPENSES	928,000	-	928,000	-	-	-
PROFORM	INTEREST EXPENSE ON CUSTOMER DEPOSITS	202,000	-	-	-	-	-
	Sub-total	***73,803,346***	-	***928,000***	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Function Fully Forecasted Future Test Year	Income Tax Increase @ Proposed Function F_INTAX_GNR_DIST	Transmission Revenue Function F_REVNU_REV_TRANS	Distribution Revenue Function F_REVNU_REV_DIST	Resale Revenue Function F_REVNU_REV_RESALE	Purchased Power Function F_PRPWR_FUEL
Rate Base Adjustments							
	Additions						
RB ADJ	PLANT HELD FOR FUTURE USE - TRANSMISSION	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	-	-	-	-	-
RB ADJ	PLANT HELD FOR FUTURE USE - GENERAL	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M	8,368,199	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	17,270,000	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(12,886,846)	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - POSTAGE	-	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - PROPERTY INSURANCE	23,937	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - TRANSMISSION	667,594	-	-	-	-	-
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	3,112,961	-	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - TRANSMISSION	9,973,899	-	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	26,198,915	-	-	-	-	-
	Sub-total	***52,728,659***	-	-	-	-	-
	Deductions						
RB ADJ	CIAC - TRANSMISSION	19,911,000	-	-	-	-	-
RB ADJ	CIAC - DISTRIBUTION	93,815,000	-	-	-	-	-
RB ADJ	ARCS AND MARCS - TRANSMISSION	(367,251,000)	-	-	-	-	-
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(601,518,000)	-	-	-	-	-
RB ADJ	ARCS AND MARCS - GENERAL	(57,984,000)	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - TRANSMISSION	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(328,466,000)	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	1,573,000	-	-	-	-	-
RB ADJ	CUSTOMER ADVANCES	(79,644)	-	-	-	-	-
RB ADJ	CUSTOMER DEPOSITS	(15,124,985)	-	-	-	-	-
	Sub-total	***(1,255,124,629)***	-	-	-	-	-
	TOTAL RATE BASE ADJ.	**(1,202,395,970)**	-	-	-	-	-
TOTAL RATE BASE		**5,911,430,030**	-	-	-	-	-
EXPENSES							
O & M Expenses							
	Transmission Operation Expenses						
560-567	TRANSMISSION OPERATION EXPENSES	18,531,928	-	-	-	-	-
	Sub-total	***18,531,928***	-	-	-	-	-
	Transmission Maintenance Expenses						
568-576	TRANSMISSION MAINTENANCE EXPENSES	24,439,419	-	-	-	-	-
	Sub-total	***24,439,419***	-	-	-	-	-
	Total Transmission	***42,971,347***	-	-	-	-	-
	Distribution Operation Expenses						
580	SUPERVISION AND ENGINEERING	21,037,403	-	-	-	-	-
581	LOAD DISPATCHING	241,234	-	-	-	-	-
582	STATION EXPENSES	498,419	-	-	-	-	-
583	OVERHEAD LINES	18,435,264	-	-	-	-	-
584	UNDERGROUND LINES	4,474,489	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	514,383	-	-	-	-	-
586	METER EXPENSE	5,253,739	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	5,012,697	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	16,530,892	-	-	-	-	-
589	RENTS	6,903,826	-	-	-	-	-
PROFORM	COMPANY USE OF GENERATION SUPPLY PURCHASE	(1,886,000)	-	-	-	-	-
PROFORM	WAGE AND BENEFITS ADJUSTMENT	(4,343,000)	-	-	-	-	-
PROFORM	RATE CASE EXPENSES	928,000	-	-	-	-	-
PROFORM	INTEREST EXPENSE ON CUSTOMER DEPOSITS	202,000	-	-	-	-	-
	Sub-total	***73,803,346***	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Function Fully Forecasted Future Test Year		Dist. Primary Demand Function F_DSTPR_PRI_DEM	Dist. Demand Resale Function F_DSTPR_DEM_RESALE	Dist. Secondary Demand Function F_DSTSC_SEC_DEM	Transformer Demand Function F_TRANF_SEC_DEM	Services Demand Function F_SERVS_SEC_DEM	Dist. And Resale Demand Function F_DISTR_PRIDMWITHRSL
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING	429,015	-	181,596	314	19,440	14,837	310	-
591	STRUCTURES	21,863	-	20,027	52	250	27	1	-
592	STATION EQUIPMENT	9,252,024	-	8,475,093	22,025	105,599	11,321	392	-
593	OVERHEAD LINES	67,167,996	-	25,222,804	15,646	5,355,451	-	-	-
593.5	OVERHEAD LINES - SERVICES	1,297,346	-	-	-	-	-	15,715	-
594	UNDERGROUND LINES	3,100,998	-	504,272	636	212,528	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES	1,902,074	-	-	-	-	-	23,040	-
595	LINE TRANSFORMERS	1,616,657	-	-	-	-	764,988	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	2,394,318	-	-	-	-	-	-	-
597	METERS	2,441,871	-	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	1,026,441	-	304,907	462	44,238	47,302	1,640	-
	Sub-total	***90,650,604***	-	***34,708,699***	***39,136***	***5,737,506***	***838,476***	***41,099***	-
	Total Distribution	***164,453,949***	-	***53,568,857***	***59,663***	***9,304,351***	***2,051,707***	***83,688***	-
	Customer Account								
901	SUPERVISION	2,169,024	-	-	-	-	-	-	-
902	METER READING	2,319,329	-	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	22,465,563	-	-	-	-	-	-	-
903CE	COLLECTION EXPENSES	12,643,582	-	-	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	1,200,000	-	356,463	540	51,718	55,301	1,917	-
904 by RA	UNCOLLECTIBLE ACCOUNTS	34,300,000	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,474,088	-	-	-	-	-	-	-
904	UNCOLLECTIBLE ACCOUNT INCREASE	3,701,000	-	-	-	-	-	-	-
904-MFC	MFC ADJUSTMENT	(10,538,246)	-	-	-	-	-	-	-
	Sub-total	***71,734,340***	-	***356,463***	***540***	***51,718***	***55,301***	***1,917***	-
	Customer Service & Information Expenses								
908-OnTra	ONTRACK ARREARAGE FORGIVENESS	-	-	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION	5,141,766	-	-	-	-	-	-	-
	Sub-total	***5,141,766***	-	-	-	-	-	-	-
	Sales Expenses								
927	FRANCHISE REQUIREMENTS - TRAN	-	-	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - TRAN	-	-	-	-	-	-	-	-
928F	REGULATORY COMMISSION EXPENSE - FERC - TRAN	-	-	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - TRAN	-	-	-	-	-	-	-	-
933	TRANSPORTATION EXPENSES - TRAN	-	-	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - TRAN	1,872,710	-	-	-	-	-	-	-
	Sub-total	***190,617,374***	-	***28,073,685***	***37,397***	***4,393,960***	***1,843,651***	***49,481***	-
	TOTAL O & M EXPENSES	**476,637,666**	-	**81,999,006**	**97,600**	**13,750,030**	**3,950,659**	**135,086**	-
	Labor Expense								
	Transmission Operation Expenses								
560-567	TRANSMISSION OPERATION EXPENSES	4,976,863	-	-	-	-	-	-	-
	Sub-total	***4,976,863***	-	-	-	-	-	-	-
	Transmission Maintenance Expenses								
568-576	TRANSMISSION MAINTENANCE EXPENSES	3,453,668	-	-	-	-	-	-	-
	Sub-total	***3,453,668***	-	-	-	-	-	-	-
	Total Transmission	***8,430,532***	-	-	-	-	-	-	-
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING	9,679,728	-	2,101,066	1,990	427,096	88,952	3,083	-
581	LOAD DISPATCHING	-	-	-	-	-	-	-	-
582	STATION EXPENSES	120,332	-	110,227	286	1,373	147	5	-
583	OVERHEAD LINES	8,980,701	-	3,372,417	2,092	716,051	-	-	-
584	UNDERGROUND LINES	2,082,724	-	338,684	427	142,740	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	15,718	-	-	-	-	-	-	-
586	METER EXPENSE	5,425,132	-	-	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	2,758,236	-	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	4,823,328	-	1,432,784	2,171	207,879	222,278	7,705	-
589	RENTS	506	-	150	0	22	23	1	-
	Sub-total	***33,886,405***	-	***7,355,329***	***6,967***	***1,495,161***	***311,400***	***10,794***	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Function	Fully Forecasted Future Test Year	Meters Transmission Function	Dist. Primary Customer Function	Dist. Secondary Customer Function	Transformer Customer Function	Services Customer Function	Distribution Meters Function
				F_METER_TRANS	F_DSTPR_PRI_CUST	F_DSTSC_SEC_CUST	F_TRANF_SEC_CUST	F_SERVS_SEC_CUST	F_METER_DIST
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING		429,015	-	100,961	38,428	16,519	25,308	6,366
591	STRUCTURES		21,863	-	1,005	343	30	76	34
592	STATION EQUIPMENT		9,252,024	-	425,422	145,355	12,604	32,004	14,540
593	OVERHEAD LINES		67,167,996	-	25,128,354	11,445,741	-	-	-
593.5	OVERHEAD LINES - SERVICES		1,297,346	-	-	-	-	1,281,631	-
594	UNDERGROUND LINES		3,100,998	-	2,174,131	209,431	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES		1,902,074	-	-	-	-	1,879,034	-
595	LINE TRANSFORMERS		1,616,657	-	-	-	851,669	-	-
596	STREET LIGHT & SIGNAL SYSTEMS		2,394,318	-	-	-	-	-	-
597	METERS		2,441,871	-	-	-	-	-	2,441,397
598	MISCELLANEOUS DISTRIB. PLANT		1,026,441	-	266,419	82,306	52,662	133,715	60,750
	Sub-total		***90,650,604***	-	***28,096,293***	***11,921,606***	***933,484***	***3,351,767***	***2,523,088***
	Total Distribution		***164,453,949***	-	***48,664,385***	***18,742,032***	***2,284,188***	***6,825,135***	***13,546,978***
	Customer Account								
901	SUPERVISION		2,169,024	-	-	-	-	-	-
902	METER READING		2,319,329	-	-	-	-	-	-
903CR	CUSTOMER RECORDS		22,465,563	-	-	-	-	-	-
903CE	COLLECTION EXPENSES		12,643,582	-	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION		-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION		1,200,000	-	311,468	96,223	61,567	156,325	71,023
904 by RA	UNCOLLECTIBLE ACCOUNTS		34,300,000	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES		3,474,088	-	-	-	-	-	-
904	UNCOLLECTIBLE ACCOUNT INCREASE		3,701,000	-	-	-	-	-	-
904-MFC	MFC ADJUSTMENT		(10,536,246)	-	-	-	-	-	-
	Sub-total		***71,734,340***	-	***311,468***	***96,223***	***61,567***	***156,325***	***71,023***
	Customer Service & Information Expenses								
908-OnTra	ONTRACK ARREARAGE FORGIVENESS		-	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION		5,141,766	-	-	-	-	-	-
	Sub-total		***5,141,766***	-	-	-	-	-	-
	Sales Expenses								
927	FRANCHISE REQUIREMENTS - TRAN		-	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - TRAN		-	-	-	-	-	-	-
928F	REGULATORY COMMISSION EXPENSE - FERC - TRAN		-	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - TRAN		-	-	-	-	-	-	-
933	TRANSPORTATION EXPENSES - TRAN		-	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - TRAN		1,872,710	-	-	-	-	-	-
	Sub-total		***190,617,374***	-	***24,383,708***	***8,526,828***	***2,052,556***	***4,035,417***	***15,826,813***
	TOTAL O & M EXPENSES		476,637,666	-	73,359,560	27,365,083	4,398,311	11,016,877	29,444,814
	Labor Expense								
	Transmission Operation Expenses								
560-567	TRANSMISSION OPERATION EXPENSES		4,976,863	-	-	-	-	-	-
	Sub-total		***4,976,863***	-	-	-	-	-	-
	Transmission Maintenance Expenses								
568-576	TRANSMISSION MAINTENANCE EXPENSES		3,453,668	-	-	-	-	-	-
	Sub-total		***3,453,668***	-	-	-	-	-	-
	Total Transmission		***8,430,532***	-	-	-	-	-	-
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING		9,679,728	-	2,430,297	823,633	99,031	251,452	2,283,213
581	LOAD DISPATCHING		-	-	-	-	-	-	-
582	STATION EXPENSES		120,332	-	5,533	1,890	164	416	189
583	OVERHEAD LINES		8,980,701	-	3,359,788	1,530,354	-	-	-
584	UNDERGROUND LINES		2,082,724	-	1,460,212	140,661	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS		15,718	-	-	-	-	-	-
586	METER EXPENSE		5,425,132	-	-	-	-	-	5,424,078
587	CUSTOMER INSTALLATION EXPENSE		2,758,236	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE		4,823,328	-	1,251,926	386,764	247,464	628,339	285,471
589	RENTS		506	-	131	41	26	66	30
	Sub-total		***33,886,405***	-	***8,507,888***	***2,883,343***	***346,685***	***880,274***	***7,992,982***

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Fully Forecasted Future Test Year	Function	Resale Meters Function	Lights Function	Customer Deposits Function	Distribution Services Function	Dist. And Resale Customer Service Function	Dist. Customer Service Function
				F_METER_RESALE	F_LIGHT_DIST	F_DISTR_DEPOSIT	F_SERVS_DIST	F_CUSSV_CUST	F_CUSSV_DIST
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING	429,015		1	24,934	-	-	-	-
591	STRUCTURES	21,863		0	18	-	-	-	-
592	STATION EQUIPMENT	9,252,024		3	7,665	-	-	-	-
593	OVERHEAD LINES	67,167,996		-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES	1,297,346		-	-	-	-	-	-
594	UNDERGROUND LINES	3,100,998		-	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES	1,902,074		-	-	-	-	-	-
595	LINE TRANSFORMERS	1,616,657		-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	2,394,318		-	2,394,318	-	-	-	-
597	METERS	2,441,871		474	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	1,026,441		12	32,026	-	-	-	-
	Sub-total	***90,650,604***		***490***	***2,458,961***	-	-	-	-
	Total Distribution	***164,453,949***		***2,631***	***3,767,695***	***202,000***	***7,138,105***	***(1,459,691)***	***(662,537)***
	Customer Account								
901	SUPERVISION	2,169,024		-	-	-	-	1,732,597	436,427
902	METER READING	2,319,329		-	-	-	-	2,319,329	-
903CR	CUSTOMER RECORDS	22,465,563		-	-	-	-	22,465,563	-
903CE	COLLECTION EXPENSES	12,643,582		-	-	-	-	-	12,643,582
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-		-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	1,200,000		14	37,441	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS	34,300,000		-	-	-	-	-	34,300,000
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,474,088		-	-	-	-	3,474,088	-
904	UNCOLLECTIBLE ACCOUNT INCREASE	3,701,000		-	-	-	-	-	3,701,000
904-MFC	MFC ADJUSTMENT	(10,538,246)		-	-	-	-	-	(10,538,246)
	Sub-total	***71,734,340***		***14***	***37,441***	-	-	***29,991,577***	***40,542,763***
	Customer Service & Information Expenses								
908-OnTra	ONTRACK ARREARAGE FORGIVENESS	-		-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION	5,141,766		-	-	-	-	-	5,141,766
	Sub-total	***5,141,766***		-	-	-	-	-	***5,141,766***
	Sales Expenses								
927	FRANCHISE REQUIREMENTS - TRAN	-		-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - TRAN	-		-	-	-	-	-	-
928F	REGULATORY COMMISSION EXPENSE - FERC - TRAN	-		-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - TRAN	-		-	-	-	-	-	-
933	TRANSPORTATION EXPENSES - TRAN	-		-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - TRAN	1,872,710		-	-	-	-	-	-
	Sub-total	***190,617,374***		***3,073***	***2,342,618***	-	***7,300,416***	***39,220,558***	***23,325,148***
	TOTAL O & M EXPENSES	**476,637,666**		**5,718**	**6,147,754**	**202,000**	**14,438,521**	**67,752,444**	**70,066,029**

Labor Expense

	Transmission Operation Expenses								
560-567	TRANSMISSION OPERATION EXPENSES	4,976,863		-	-	-	-	-	-
	Sub-total	***4,976,863***		-	-	-	-	-	-
	Transmission Maintenance Expenses								
568-576	TRANSMISSION MAINTENANCE EXPENSES	3,453,668		-	-	-	-	-	-
	Sub-total	***3,453,668***		-	-	-	-	-	-
	Total Transmission	***8,430,532***		-	-	-	-	-	-
	Distribution Operation Expenses								
580	SUPERVISION AND ENGINEERING	9,679,728		443	66,510	-	1,102,959	-	-
581	LOAD DISPATCHING	-		-	-	-	-	-	-
582	STATION EXPENSES	120,332		0	100	-	-	-	-
583	OVERHEAD LINES	8,980,701		-	-	-	-	-	-
584	UNDERGROUND LINES	2,082,724		-	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	15,718		-	15,718	-	-	-	-
586	METER EXPENSE	5,425,132		1,053	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	2,758,236		-	-	-	2,758,236	-	-
588	MISC. DISTRIBUTION EXPENSE	4,823,328		55	150,493	-	-	-	-
589	RENTS	506		0	16	-	-	-	-
	Sub-total	***33,886,405***		***1,552***	***232,837***	-	***3,861,194***	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Function Fully Forecasted Future Test Year	Tran. Customer Service Function F_CUSSV_TRANS	Resale Direct Assignment Function F_RESAL_RESALE	Tran. Direct Assignment Function F_TRANS_TRANS	Tran. Direct Assignment Function F_TRANS_GNR_TRANS	Cash Working Capital - O&M Function F_CWRKC_OM_CWC	Cash Working Capital - Tax Function F_CWRKC_TAX_CWC
	Distribution Maintenance Expenses							
590	SUPERVISION AND ENGINEERING	429,015	-	-	-	-	-	-
591	STRUCTURES	21,863	-	-	-	-	-	-
592	STATION EQUIPMENT	9,252,024	-	-	-	-	-	-
593	OVERHEAD LINES	67,167,996	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES	1,297,346	-	-	-	-	-	-
594	UNDERGROUND LINES	3,100,998	-	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES	1,902,074	-	-	-	-	-	-
595	LINE TRANSFORMERS	1,616,657	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	2,394,318	-	-	-	-	-	-
597	METERS	2,441,871	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	1,026,441	-	-	-	-	-	-
	Sub-total	***90,650,604***	-	-	-	-	-	-
	Total Distribution	***164,453,949***	-	-	-	***(593,237)***	-	-
	Customer Account							
901	SUPERVISION	2,169,024	-	-	-	-	-	-
902	METER READING	2,319,329	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	22,465,563	-	-	-	-	-	-
903CE	COLLECTION EXPENSES	12,643,582	-	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	1,200,000	-	-	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS	34,300,000	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,474,088	-	-	-	-	-	-
904	UNCOLLECTIBLE ACCOUNT INCREASE	3,701,000	-	-	-	-	-	-
904-MFC	MFC ADJUSTMENT	(10,538,246)	-	-	-	-	-	-
	Sub-total	***71,734,340***	-	-	-	-	-	-
	Customer Service & Information Expenses							
908-OnTra	ONTRACK ARREARAGE FORGIVENESS	-	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION	5,141,766	-	-	-	-	-	-
	Sub-total	***5,141,766***	-	-	-	-	-	-
	Sales Expenses							
927	FRANCHISE REQUIREMENTS - TRAN	-	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - TRAN	-	-	-	-	-	-	-
928F	REGULATORY COMMISSION EXPENSE - FERC - TRAN	-	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - TRAN	-	-	-	-	-	-	-
933	TRANSPORTATION EXPENSES - TRAN	-	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - TRAN	1,872,710	-	-	1,872,710	-	-	-
	Sub-total	***190,617,374***	-	-	***29,202,064***	-	-	-
	TOTAL O & M EXPENSES	**476,637,666**	-	-	**29,202,064**	**42,378,111**	-	-
	Labor Expense							
	Transmission Operation Expenses							
560-567	TRANSMISSION OPERATION EXPENSES	4,976,863	-	-	-	4,976,863	-	-
	Sub-total	***4,976,863***	-	-	-	***4,976,863***	-	-
	Transmission Maintenance Expenses							
568-576	TRANSMISSION MAINTENANCE EXPENSES	3,453,668	-	-	-	3,453,668	-	-
	Sub-total	***3,453,668***	-	-	-	***3,453,668***	-	-
	Total Transmission	***8,430,532***	-	-	-	***8,430,532***	-	-
	Distribution Operation Expenses							
580	SUPERVISION AND ENGINEERING	9,679,728	-	-	-	-	-	-
581	LOAD DISPATCHING	-	-	-	-	-	-	-
582	STATION EXPENSES	120,332	-	-	-	-	-	-
583	OVERHEAD LINES	8,980,701	-	-	-	-	-	-
584	UNDERGROUND LINES	2,082,724	-	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	15,718	-	-	-	-	-	-
586	METER EXPENSE	5,425,132	-	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	2,758,236	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	4,823,328	-	-	-	-	-	-
589	RENTS	506	-	-	-	-	-	-
	Sub-total	***33,886,405***	-	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Function Fully Forecasted Future Test Year	Cash Working Capital - Interest Function F_CWRKC_INTRST_CWC	Dist. Direct Assignment Function F_DISTR_GNR_DIST	Gross Receipts Tax Function F_DISTR_GRTTAX	Resale Direct Assignment Function F_RESAL_GNR_RESALE	Income Taxes Function F_INTAX_INCTAX
	Distribution Maintenance Expenses						
590	SUPERVISION AND ENGINEERING	429,015	-	-	-	-	-
591	STRUCTURES	21,863	-	-	-	-	-
592	STATION EQUIPMENT	9,252,024	-	-	-	-	-
593	OVERHEAD LINES	67,167,996	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES	1,297,346	-	-	-	-	-
594	UNDERGROUND LINES	3,100,998	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES	1,902,074	-	-	-	-	-
595	LINE TRANSFORMERS	1,616,657	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	2,394,318	-	-	-	-	-
597	METERS	2,441,871	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	1,026,441	-	-	-	-	-
	Sub-total	***90,650,604***	-	-	-	-	-
	Total Distribution	***164,453,949***	-	***928,000***	-	-	-
	Customer Account						
901	SUPERVISION	2,169,024	-	-	-	-	-
902	METER READING	2,319,329	-	-	-	-	-
903CR	CUSTOMER RECORDS	22,465,563	-	-	-	-	-
903CE	COLLECTION EXPENSES	12,643,582	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	1,200,000	-	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS	34,300,000	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,474,088	-	-	-	-	-
904	UNCOLLECTIBLE ACCOUNT INCREASE	3,701,000	-	-	-	-	-
904-MFC	MFC ADJUSTMENT	(10,538,246)	-	-	-	-	-
	Sub-total	***71,734,340***	-	-	-	-	-
	Customer Service & Information Expenses						
908-OnTra	ONTRACK ARREARAGE FORGIVENESS	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION	5,141,766	-	-	-	-	-
	Sub-total	***5,141,766***	-	-	-	-	-
	Sales Expenses						
927	FRANCHISE REQUIREMENTS - TRAN	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - TRAN	-	-	-	-	-	-
928F	REGULATORY COMMISSION EXPENSE - FERC - TRAN	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - TRAN	-	-	-	-	-	-
933	TRANSPORTATION EXPENSES - TRAN	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - TRAN	1,872,710	-	-	-	-	-
	Sub-total	***190,617,374***	-	-	-	-	-
	TOTAL O & M EXPENSES	476,637,666	-	928,000	-	-	-
	Labor Expense						
	Transmission Operation Expenses						
560-567	TRANSMISSION OPERATION EXPENSES	4,976,863	-	-	-	-	-
	Sub-total	***4,976,863***	-	-	-	-	-
	Transmission Maintenance Expenses						
568-576	TRANSMISSION MAINTENANCE EXPENSES	3,453,668	-	-	-	-	-
	Sub-total	***3,453,668***	-	-	-	-	-
	Total Transmission	***8,430,532***	-	-	-	-	-
	Distribution Operation Expenses						
580	SUPERVISION AND ENGINEERING	9,679,728	-	-	-	-	-
581	LOAD DISPATCHING	-	-	-	-	-	-
582	STATION EXPENSES	120,332	-	-	-	-	-
583	OVERHEAD LINES	8,980,701	-	-	-	-	-
584	UNDERGROUND LINES	2,082,724	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	15,718	-	-	-	-	-
586	METER EXPENSE	5,425,132	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	2,758,236	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	4,823,328	-	-	-	-	-
589	RENTS	506	-	-	-	-	-
	Sub-total	***33,886,405***	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Function Fully Forecasted Future Test Year	Income Tax Increase @ Proposed Function F_INTAX_GNR_DIST	Transmission Revenue Function F_REVNU_REV_TRANS	Distribution Revenue Function F_REVNU_REV_DIST	Resale Revenue Function F_REVNU_REV_RESALE	Purchased Power Function F_PRPWR_FUEL
	Distribution Maintenance Expenses						
590	SUPERVISION AND ENGINEERING	429,015	-	-	-	-	-
591	STRUCTURES	21,863	-	-	-	-	-
592	STATION EQUIPMENT	9,252,024	-	-	-	-	-
593	OVERHEAD LINES	67,167,996	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES	1,297,346	-	-	-	-	-
594	UNDERGROUND LINES	3,100,998	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES	1,902,074	-	-	-	-	-
595	LINE TRANSFORMERS	1,616,657	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	2,394,318	-	-	-	-	-
597	METERS	2,441,871	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	1,026,441	-	-	-	-	-
	Sub-total	***90,650,604***	-	-	-	-	-
	Total Distribution	***164,453,949***	-	-	-	-	-
	Customer Account						
901	SUPERVISION	2,169,024	-	-	-	-	-
902	METER READING	2,319,329	-	-	-	-	-
903CR	CUSTOMER RECORDS	22,465,563	-	-	-	-	-
903CE	COLLECTION EXPENSES	12,643,582	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	1,200,000	-	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS	34,300,000	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,474,088	-	-	-	-	-
904	UNCOLLECTIBLE ACCOUNT INCREASE	3,701,000	-	-	-	-	-
904-MFC	MFC ADJUSTMENT	(10,538,246)	-	-	-	-	-
	Sub-total	***71,734,340***	-	-	-	-	-
	Customer Service & Information Expenses						
908-OnTra	ONTRACK ARREARAGE FORGIVENESS	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION	5,141,766	-	-	-	-	-
	Sub-total	***5,141,766***	-	-	-	-	-
	Sales Expenses						
927	FRANCHISE REQUIREMENTS - TRAN	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - TRAN	-	-	-	-	-	-
928F	REGULATORY COMMISSION EXPENSE - FERC - TRAN	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - TRAN	-	-	-	-	-	-
933	TRANSPORTATION EXPENSES - TRAN	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - TRAN	1,872,710	-	-	-	-	-
	Sub-total	***190,617,374***	-	-	-	-	-
	TOTAL O & M EXPENSES	**476,637,666**	-	-	-	-	-
	Labor Expense						
	Transmission Operation Expenses						
560-567	TRANSMISSION OPERATION EXPENSES	4,976,863	-	-	-	-	-
	Sub-total	***4,976,863***	-	-	-	-	-
	Transmission Maintenance Expenses						
568-576	TRANSMISSION MAINTENANCE EXPENSES	3,453,668	-	-	-	-	-
	Sub-total	***3,453,668***	-	-	-	-	-
	Total Transmission	***8,430,532***	-	-	-	-	-
	Distribution Operation Expenses						
580	SUPERVISION AND ENGINEERING	9,679,728	-	-	-	-	-
581	LOAD DISPATCHING	-	-	-	-	-	-
582	STATION EXPENSES	120,332	-	-	-	-	-
583	OVERHEAD LINES	8,980,701	-	-	-	-	-
584	UNDERGROUND LINES	2,082,724	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	15,718	-	-	-	-	-
586	METER EXPENSE	5,425,132	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	2,758,236	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	4,823,328	-	-	-	-	-
589	RENTS	506	-	-	-	-	-
	Sub-total	***33,886,405***	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Function Fully Forecasted Future Test Year		Dist. Primary Demand Function F_DSTPR_PRI_DEM	Dist. Demand Resale Function F_DSTPR_DEM_RESALE	Dist. Secondary Demand Function F_DSTSC_SEC_DEM	Transformer Demand Function F_TRANF_SEC_DEM	Services Demand Function F_SERVS_SEC_DEM	Dist. And Resale Demand Function F_DISTR_PRIDMWITHRSL
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING	531,860	-	225,129	389	24,101	18,394	385	-
591	STRUCTURES	5,281	-	4,838	13	60	6	0	-
592	STATION EQUIPMENT	3,848,098	-	3,524,957	9,161	43,921	4,709	163	-
593	OVERHEAD LINES	7,074,110	-	2,656,457	1,648	564,034	-	-	-
593.5	OVERHEAD LINES - SERVICES	355,467	-	-	-	-	-	4,306	-
594	UNDERGROUND LINES	885,206	-	143,949	182	60,668	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES	452,528	-	-	-	-	-	5,482	-
595	LINE TRANSFORMERS	1,046,411	-	-	-	-	495,153	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	873,597	-	-	-	-	-	-	-
597	METERS	177,120	-	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	795,019	-	236,163	358	34,264	36,638	1,270	-
	Sub-total	***16,044,697***	-	***6,791,492***	***11,750***	***727,048***	***554,900***	***11,606***	-
	Total Distribution	***49,931,102***	-	***14,146,820***	***18,717***	***2,222,209***	***866,300***	***22,399***	-
	Customer Account								
901	SUPERVISION	1,273,076	-	-	-	-	-	-	-
902	METER READING	2,490,599	-	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	14,774,504	-	-	-	-	-	-	-
903CE	COLLECTION EXPENSES	4,969,038	-	-	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	-	-	-	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	2,461,752	-	-	-	-	-	-	-
	Sub-total	***25,968,970***	-	-	-	-	-	-	-
	Customer Service & Information Expenses								
908-OnTra	ONTRACK ARREARAGE FORGIVENESS	-	-	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION	3,331,017	-	-	-	-	-	-	-
	Sub-total	***3,331,017***	-	-	-	-	-	-	-
	Sales Expenses								
911-916	SALES EXPENSES	859,155	-	-	-	-	-	-	-
	Sub-total	***859,155***	-	-	-	-	-	-	-
	TOTAL O & M LABOR EXP.	88,520,776	-	14,146,820	18,717	2,222,209	866,300	22,399	-
	Depreciation Expense								
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	22,626,684	-	3,996,687	5,288	627,807	244,743	6,328	-
301-303	INTANGIBLE PLANT - TRANSMISSON	2,286,316	-	-	-	-	-	-	-
301-303	INTANGIBLE PLANT - PRO FORMA	(1,180,000)	-	(188,580)	(249)	(29,622)	(11,548)	(299)	-
	Sub-total	***23,733,000***	-	***3,808,107***	***5,038***	***598,184***	***233,195***	***6,030***	-
	Transmission Plant								
350-359	TRANSMISSION PLANT	65,123,000	-	-	-	-	-	-	-
350-359	TRANSMISSION PLANT - PRO FORMA	2,066,000	-	-	-	-	-	-	-
	Sub-total	67,189,000	-	-	-	-	-	-	-
	Distribution Plant								
360	LAND AND LAND RIGHTS	1,088,000	-	411,781	99	94,578	10,140	351	-
361	STRUCTURES & IMPROVEMENTS	541,000	-	302,000	35	33,427	3,584	124	-
362	STATION EQUIPMENT	9,180,000	-	9,153,330	26,670	-	-	-	-
364	POLES TOWERS & FIXTURES	21,273,000	-	7,537,555	-	1,344,371	-	-	-
365	OVERHEAD CONDUCTORS	18,252,000	-	7,281,091	8,946	1,788,543	-	-	-
366	UNDERGROUND CONDUIT	3,415,000	-	555,448	-	234,096	-	-	-
367	UNDERGROUND CONDUCTORS	11,794,000	-	1,917,759	3,243	808,249	-	-	-
368	LINE TRANSFORMERS	13,760,000	-	-	-	-	6,511,110	-	-
369	SERVICES	12,979,000	-	-	-	-	-	157,218	-
370	METERS	19,135,000	-	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	314,000	-	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	2,925,000	-	-	-	-	-	-	-
360-373	DISTRIBUTION PLANT - PRO FORMA	10,151,000	-	-	-	-	-	-	-
	Sub-total	***124,807,000***	-	***27,158,963***	***38,994***	***4,303,265***	***6,524,834***	***157,693***	-
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION	28,219,871	-	4,984,645	6,595	782,997	305,242	7,892	-
389-399	GENERAL PLANT - TRANSMISSION	3,014,130	-	-	-	-	-	-	-
389-399	GENERAL PLANT - PRO FORMA	9,059,999	-	1,447,911	1,916	227,440	88,665	2,293	-
	Sub-total	***40,294,000***	-	***6,432,556***	***8,510***	***1,010,438***	***393,906***	***10,185***	-
	TOTAL DEPRECIATION EXPENSES	256,023,000	-	37,399,626	52,543	5,911,887	7,151,935	173,908	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Function Fully Forecasted Future Test Year	Meters Transmission Function F_METER_TRANS	Dist. Primary Customer Function F_DSTPR_PRI_CUST	Dist. Secondary Customer Function F_DSTSC_SEC_CUST	Transformer Customer Function F_TRANF_SEC_CUST	Services Customer Function F_SERVS_SEC_CUST	Distribution Meters Function F_METER_DIST
	Distribution Maintenance Expenses							
590	SUPERVISION AND ENGINEERING	531,860	-	125,164	47,640	20,478	31,375	7,892
591	STRUCTURES	5,281	-	243	83	7	18	8
592	STATION EQUIPMENT	3,848,098	-	176,941	60,456	5,242	13,311	6,048
593	OVERHEAD LINES	7,074,110	-	2,646,509	1,205,461	-	-	-
593.5	OVERHEAD LINES - SERVICES	355,467	-	-	-	-	351,162	-
594	UNDERGROUND LINES	885,206	-	620,624	59,784	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES	452,528	-	-	-	-	447,046	-
595	LINE TRANSFORMERS	1,046,411	-	-	-	551,259	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	873,597	-	-	-	-	-	-
597	METERS	177,120	-	-	-	-	-	177,085
598	MISCELLANEOUS DISTRIB. PLANT	795,019	-	206,352	63,750	40,789	103,568	47,054
	Sub-total	***16,044,697***	-	***3,775,834***	***1,437,174***	***617,776***	***946,480***	***238,087***
	Total Distribution	***49,931,102***	-	***12,283,722***	***4,320,517***	***964,461***	***1,826,753***	***8,231,069***
	Customer Account							
901	SUPERVISION	1,273,076	-	-	-	-	-	-
902	METER READING	2,490,599	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	14,774,504	-	-	-	-	-	-
903CE	COLLECTION EXPENSES	4,969,038	-	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	-	-	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	2,461,752	-	-	-	-	-	-
	Sub-total	***25,968,970***	-	-	-	-	-	-
	Customer Service & Information Expenses							
908-OnTre	ONTRACK ARREARAGE FORGIVENESS	-	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION	3,331,017	-	-	-	-	-	-
	Sub-total	***3,331,017***	-	-	-	-	-	-
	Sales Expenses							
911-916	SALES EXPENSES	859,155	-	-	-	-	-	-
	Sub-total	***859,155***	-	-	-	-	-	-
	TOTAL O & M LABOR EXP.	88,520,776	-	12,283,722	4,320,517	964,461	1,826,753	8,231,069
	Depreciation Expense							
	Intangible Plant							
301-303	INTANGIBLE PLANT - DISTRIBUTION	22,626,684	-	3,470,334	1,220,610	272,475	516,085	2,325,399
301-303	INTANGIBLE PLANT - TRANSMISSON	2,286,316	-	-	-	-	-	-
301-303	INTANGIBLE PLANT - PRO FORMA	(1,180,000)	-	(163,745)	(57,593)	(12,856)	(24,351)	(109,722)
	Sub-total	***23,733,000***	-	***3,306,589***	***1,163,017***	***259,618***	***491,734***	***2,215,677***
	Transmission Plant							
350-359	TRANSMISSION PLANT	65,123,000	-	-	-	-	-	-
350-359	TRANSMISSION PLANT - PRO FORMA	2,066,000	-	-	-	-	-	-
	Sub-total	67,189,000	-	-	-	-	-	-
	Distribution Plant							
360	LAND AND LAND RIGHTS	1,088,000	-	381,023	130,185	11,289	28,664	13,023
361	STRUCTURES & IMPROVEMENTS	541,000	-	134,667	46,012	3,990	10,131	4,603
362	STATION EQUIPMENT	9,180,000	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES	21,273,000	-	7,979,884	4,411,190	-	-	-
365	OVERHEAD CONDUCTORS	18,252,000	-	6,808,019	2,365,400	-	-	-
366	UNDERGROUND CONDUIT	3,415,000	-	2,394,771	230,686	-	-	-
367	UNDERGROUND CONDUCTORS	11,794,000	-	8,268,275	796,473	-	-	-
368	LINE TRANSFORMERS	13,760,000	-	-	-	7,248,890	-	-
369	SERVICES	12,979,000	-	-	-	-	12,821,782	-
370	METERS	19,135,000	-	-	-	-	-	19,131,285
371	INSTALLATIONS ON CUST PREMISES	314,000	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	2,925,000	-	-	-	-	-	-
360-373	DISTRIBUTION PLANT - PRO FORMA	10,151,000	-	-	-	-	-	-
	Sub-total	***124,807,000***	-	***25,966,639***	***7,979,946***	***7,264,168***	***12,860,577***	***19,148,910***
	General Plant							
389-399	GENERAL PLANT - DISTRIBUTION	28,219,871	-	4,328,181	1,522,338	339,829	643,658	2,900,225
389-399	GENERAL PLANT - TRANSMISSION	3,014,130	-	-	-	-	-	-
389-399	GENERAL PLANT - PRO FORMA	9,059,999	-	1,257,225	442,200	98,711	186,966	842,440
	Sub-total	***40,294,000***	-	***5,585,405***	***1,964,538***	***438,540***	***830,624***	***3,742,665***
	TOTAL DEPRECIATION EXPENSES	256,023,000	-	34,858,633	11,107,501	7,962,327	14,182,935	25,107,253

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Function / Fully Forecasted Future Test Year	Resale Meters Function F_METER_RESALE	Lights Function F_LIGHT_DIST	Customer Deposits Function F_DISTR_DEPOSIT	Distribution Services Function F_SERVS_DIST	Dist. And Resale Customer Service Function F_CUSSV_CUST	Dist. Customer Service Function F_CUSSV_DIST
	Distribution Maintenance Expenses							
590	SUPERVISION AND ENGINEERING	531,860	2	30,911	-	-	-	-
591	STRUCTURES	5,281	0	4	-	-	-	-
592	STATION EQUIPMENT	3,848,096	1	3,188	-	-	-	-
593	OVERHEAD LINES	7,074,110	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES	355,467	-	-	-	-	-	-
594	UNDERGROUND LINES	885,206	-	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES	452,528	-	-	-	-	-	-
595	LINE TRANSFORMERS	1,046,411	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	873,597	-	873,597	-	-	-	-
597	METERS	177,120	34	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	795,019	9	24,806	-	-	-	-
	Sub-total	***16,044,697***	***46***	***932,506***	-	-	-	-
	Total Distribution	***49,931,102***	***1,598***	***1,165,343***	-	***3,861,194***	-	-
	Customer Account							
901	SUPERVISION	1,273,076	-	-	-	-	1,016,922	256,155
902	METER READING	2,490,599	-	-	-	-	2,490,599	-
903CR	CUSTOMER RECORDS	14,774,504	-	-	-	-	14,774,504	-
903CE	COLLECTION EXPENSES	4,969,038	-	-	-	-	-	4,969,038
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	-	-	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	2,461,752	-	-	-	-	2,461,752	-
	Sub-total	***25,968,970***	-	-	-	-	***20,743,778***	***5,225,192***
	Customer Service & Information Expenses							
908-OnTra	ONTRACK ARREARAGE FORGIVENESS	-	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION	3,331,017	-	-	-	-	-	3,331,017
	Sub-total	***3,331,017***	-	-	-	-	-	***3,331,017***
	Sales Expenses							
911-916	SALES EXPENSES	859,155	-	-	-	-	-	859,155
	Sub-total	***859,155***	-	-	-	-	-	***859,155***
	TOTAL O & M LABOR EXP.	88,520,776	1,598	1,165,343	-	3,861,194	20,743,778	9,415,364

Depreciation Expense

	Intangible Plant							
301-303	INTANGIBLE PLANT - DISTRIBUTION	22,626,684	452	329,227	-	1,090,845	5,860,425	2,659,980
301-303	INTANGIBLE PLANT - TRANSMISSON	2,286,316	-	-	-	-	-	-
301-303	INTANGIBLE PLANT - PRO FORMA	(1,180,000)	(21)	(15,534)	-	(51,471)	(276,519)	(125,509)
	Sub-total	***23,733,000***	***430***	***313,692***	-	***1,039,374***	***5,583,907***	***2,534,472***
	Transmission Plant							
350-359	TRANSMISSION PLANT	65,123,000	-	-	-	-	-	-
350-359	TRANSMISSION PLANT - PRO FORMA	2,066,000	-	-	-	-	-	-
	Sub-total	67,189,000	-	-	-	-	-	-
	Distribution Plant							
360	LAND AND LAND RIGHTS	1,088,000	3	6,865	-	-	-	-
361	STRUCTURES & IMPROVEMENTS	541,000	1	2,426	-	-	-	-
362	STATION EQUIPMENT	9,180,000	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES	21,273,000	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS	18,252,000	-	-	-	-	-	-
366	UNDERGROUND CONDUIT	3,415,000	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS	11,794,000	-	-	-	-	-	-
368	LINE TRANSFORMERS	13,760,000	-	-	-	-	-	-
369	SERVICES	12,979,000	-	-	-	-	-	-
370	METERS	19,135,000	3,715	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	314,000	-	314,000	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	2,925,000	-	2,925,000	-	-	-	-
360-373	DISTRIBUTION PLANT - PRO FORMA	10,151,000	-	-	-	-	-	-
	Sub-total	***124,807,000***	***3,719***	***3,248,292***	-	-	-	-
	General Plant							
389-399	GENERAL PLANT - DISTRIBUTION	28,219,871	563	410,610	-	1,360,495	7,309,089	3,317,512
389-399	GENERAL PLANT - TRANSMISSION	3,014,130	-	-	-	-	-	-
389-399	GENERAL PLANT - PRO FORMA	9,059,999	164	119,272	-	395,189	2,123,102	963,652
	Sub-total	***40,294,000***	***727***	***529,881***	-	***1,755,684***	***9,432,191***	***4,281,164***
	TOTAL DEPRECIATION EXPENSES	256,023,000	4,876	4,091,865	-	2,795,058	15,016,097	6,815,635

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Function	Fully Forecasted Future Test Year	Tran. Customer Service Function	Resale Direct Assignment Function	Tran. Direct Assignment Function	Tran. Direct Assignment Function	Cash Working Capital - O&M Function	Cash Working Capital - Tax Function
				F_CUSSV_TRANS	F_RESAL_RESALE	F_TRANS_TRANS	F_TRANS_GNR_TRANS	F_CWRKC_OM_CWC	F_CWRKC_TAX_CWC
	Distribution Maintenance Expenses								
590	SUPERVISION AND ENGINEERING		531,860	-	-	-	-	-	-
591	STRUCTURES		5,281	-	-	-	-	-	-
592	STATION EQUIPMENT		3,848,098	-	-	-	-	-	-
593	OVERHEAD LINES		7,074,110	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES		355,467	-	-	-	-	-	-
594	UNDERGROUND LINES		885,206	-	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES		452,528	-	-	-	-	-	-
595	LINE TRANSFORMERS		1,046,411	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS		873,597	-	-	-	-	-	-
597	METERS		177,120	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT		795,019	-	-	-	-	-	-
	Sub-total		***16,044,697***	-	-	-	-	-	-
	Total Distribution		***49,931,102***	-	-	-	-	-	-
	Customer Account								
901	SUPERVISION		1,273,076	-	-	-	-	-	-
902	METER READING		2,490,599	-	-	-	-	-	-
903CR	CUSTOMER RECORDS		14,774,504	-	-	-	-	-	-
903CE	COLLECTION EXPENSES		4,969,038	-	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION		-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION		-	-	-	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS		-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES		2,461,752	-	-	-	-	-	-
	Sub-total		***25,968,970***	-	-	-	-	-	-
	Customer Service & Information Expenses								
908-OnTra	ONTRACK ARREARAGE FORGIVENESS		-	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION		3,331,017	-	-	-	-	-	-
	Sub-total		***3,331,017***	-	-	-	-	-	-
	Sales Expenses								
911-916	SALES EXPENSES		859,155	-	-	-	-	-	-
	Sub-total		***859,155***	-	-	-	-	-	-
	TOTAL O & M LABOR EXP.		**88,520,776**	-	-	-	**8,430,532**	-	-

Depreciation Expense

	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION		22,626,684	-	-	-	-	-	-
301-303	INTANGIBLE PLANT - TRANSMISSON		2,286,316	-	-	-	2,286,316	-	-
301-303	INTANGIBLE PLANT - PRO FORMA		(1,180,000)	-	-	-	(112,381)	-	-
	Sub-total		***23,733,000***	-	-	-	***2,173,935***	-	-
	Transmission Plant								
350-359	TRANSMISSION PLANT		65,123,000	-	-	-	65,123,000	-	-
350-359	TRANSMISSION PLANT - PRO FORMA		2,066,000	-	-	-	2,066,000	-	-
	Sub-total		67,189,000	-	-	-	***67,189,000***	-	-
	Distribution Plant								
360	LAND AND LAND RIGHTS		1,088,000	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS		541,000	-	-	-	-	-	-
362	STATION EQUIPMENT		9,180,000	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES		21,273,000	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS		18,252,000	-	-	-	-	-	-
366	UNDERGROUND CONDUIT		3,415,000	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS		11,794,000	-	-	-	-	-	-
368	LINE TRANSFORMERS		13,760,000	-	-	-	-	-	-
369	SERVICES		12,979,000	-	-	-	-	-	-
370	METERS		19,135,000	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES		314,000	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS		2,925,000	-	-	-	-	-	-
360-373	DISTRIBUTION PLANT - PRO FORMA		10,151,000	-	-	-	-	-	-
	Sub-total		***124,807,000***	-	-	-	-	-	-
	General Plant								
389-399	GENERAL PLANT - DISTRIBUTION		28,219,871	-	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION		3,014,130	-	-	-	3,014,130	-	-
389-399	GENERAL PLANT - PRO FORMA		9,059,999	-	-	-	862,855	-	-
	Sub-total		***40,294,000***	-	-	-	***3,876,985***	-	-
	TOTAL DEPRECIATION EXPENSES		**256,023,000**	-	-	-	**73,239,920**	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Function Fully Forecasted Future Test Year	Cash Working Capital - Interest Function F_CWRKC_INTRST_CWC	Dist. Direct Assignment Function F_DISTR_GNR_DIST	Gross Receipts Tax Function F_DISTR_GRTTAX	Resale Direct Assignment Function F_RESAL_GNR_RESALE	Income Taxes Function F_INTAX_INCTAX
	Distribution Maintenance Expenses						
590	SUPERVISION AND ENGINEERING	531,860	-	-	-	-	-
591	STRUCTURES	5,281	-	-	-	-	-
592	STATION EQUIPMENT	3,848,098	-	-	-	-	-
593	OVERHEAD LINES	7,074,110	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES	355,467	-	-	-	-	-
594	UNDERGROUND LINES	885,206	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES	452,528	-	-	-	-	-
595	LINE TRANSFORMERS	1,046,411	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	873,597	-	-	-	-	-
597	METERS	177,120	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	795,019	-	-	-	-	-
	Sub-total	***16,044,697***	-	-	-	-	-
	Total Distribution	***49,931,102***	-	-	-	-	-
	Customer Account						
901	SUPERVISION	1,273,076	-	-	-	-	-
902	METER READING	2,490,599	-	-	-	-	-
903CR	CUSTOMER RECORDS	14,774,504	-	-	-	-	-
903CE	COLLECTION EXPENSES	4,969,038	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	-	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	2,461,752	-	-	-	-	-
	Sub-total	***25,968,970***	-	-	-	-	-
	Customer Service & Information Expenses						
908-OnTra	ONTRACK ARREARAGE FORGIVENESS	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION	3,331,017	-	-	-	-	-
	Sub-total	***3,331,017***	-	-	-	-	-
	Sales Expenses						
911-916	SALES EXPENSES	859,155	-	-	-	-	-
	Sub-total	***859,155***	-	-	-	-	-
	TOTAL O & M LABOR EXP.	88,520,776	-	-	-	-	-
	Depreciation Expense						
	Intangible Plant						
301-303	INTANGIBLE PLANT - DISTRIBUTION	22,626,684	-	-	-	-	-
301-303	INTANGIBLE PLANT - TRANSMISSON	2,286,316	-	-	-	-	-
301-303	INTANGIBLE PLANT - PRO FORMA	(1,180,000)	-	-	-	-	-
	Sub-total	***23,733,000***	-	-	-	-	-
	Transmission Plant						
350-359	TRANSMISSION PLANT	65,123,000	-	-	-	-	-
350-359	TRANSMISSION PLANT - PRO FORMA	2,066,000	-	-	-	-	-
	Sub-total	67,189,000	-	-	-	-	-
	Distribution Plant						
360	LAND AND LAND RIGHTS	1,088,000	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS	541,000	-	-	-	-	-
362	STATION EQUIPMENT	9,180,000	-	-	-	-	-
364	POLES TOWERS & FIXTURES	21,273,000	-	-	-	-	-
365	OVERHEAD CONDUCTORS	18,252,000	-	-	-	-	-
366	UNDERGROUND CONDUIT	3,415,000	-	-	-	-	-
367	UNDERGROUND CONDUCTORS	11,794,000	-	-	-	-	-
368	LINE TRANSFORMERS	13,760,000	-	-	-	-	-
369	SERVICES	12,979,000	-	-	-	-	-
370	METERS	19,135,000	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	314,000	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	2,925,000	-	-	-	-	-
360-373	DISTRIBUTION PLANT - PRO FORMA	10,151,000	-	10,151,000	-	-	-
	Sub-total	***124,807,000***	-	***10,151,000***	-	-	-
	General Plant						
389-399	GENERAL PLANT - DISTRIBUTION	28,219,871	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION	3,014,130	-	-	-	-	-
389-399	GENERAL PLANT - PRO FORMA	9,059,999	-	-	-	-	-
	Sub-total	***40,294,000***	-	-	-	-	-
	TOTAL DEPRECIATION EXPENSES	256,023,000	-	10,151,000	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Function Fully Forecasted Future Test Year	Income Tax Increase @ Proposed Function F_INTAX_GNR_DIST	Transmission Revenue Function F_REVNU_REV_TRANS	Distribution Revenue Function F_REVNU_REV_DIST	Resale Revenue Function F_REVNU_REV_RESALE	Purchased Power Function F_PRPWR_FUEL
	Distribution Maintenance Expenses						
590	SUPERVISION AND ENGINEERING	531,860	-	-	-	-	-
591	STRUCTURES	5,281	-	-	-	-	-
592	STATION EQUIPMENT	3,848,098	-	-	-	-	-
593	OVERHEAD LINES	7,074,110	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES	355,467	-	-	-	-	-
594	UNDERGROUND LINES	885,206	-	-	-	-	-
594.3 &59	UNDERGROUND LINES - SERVICES	452,528	-	-	-	-	-
595	LINE TRANSFORMERS	1,046,411	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	873,597	-	-	-	-	-
597	METERS	177,120	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	795,019	-	-	-	-	-
	Sub-total	***16,044,697***	-	-	-	-	-
	Total Distribution	***49,931,102***	-	-	-	-	-
	Customer Account						
901	SUPERVISION	1,273,076	-	-	-	-	-
902	METER READING	2,490,599	-	-	-	-	-
903CR	CUSTOMER RECORDS	14,774,504	-	-	-	-	-
903CE	COLLECTION EXPENSES	4,969,038	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	-	-	-	-	-
904 by RA	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	2,461,752	-	-	-	-	-
	Sub-total	***25,968,970***	-	-	-	-	-
	Customer Service & Information Expenses						
908-OnTra	ONTRACK ARREARAGE FORGIVENESS	-	-	-	-	-	-
908 Other	OTHER CUSTOMER SERVICE AND INFORMATION	3,331,017	-	-	-	-	-
	Sub-total	***3,331,017***	-	-	-	-	-
	Sales Expenses						
911-916	SALES EXPENSES	859,155	-	-	-	-	-
	Sub-total	***859,155***	-	-	-	-	-
	TOTAL O & M LABOR EXP.	88,520,776	-	-	-	-	-

Depreciation Expense

	Intangible Plant						
301-303	INTANGIBLE PLANT - DISTRIBUTION	22,626,684	-	-	-	-	-
301-303	INTANGIBLE PLANT - TRANSMISSON	2,286,316	-	-	-	-	-
301-303	INTANGIBLE PLANT - PRO FORMA	(1,180,000)	-	-	-	-	-
	Sub-total	***23,733,000***	-	-	-	-	-
	Transmission Plant						
350-359	TRANSMISSION PLANT	65,123,000	-	-	-	-	-
350-359	TRANSMISSION PLANT - PRO FORMA	2,066,000	-	-	-	-	-
	Sub-total	67,189,000	-	-	-	-	-
	Distribution Plant						
360	LAND AND LAND RIGHTS	1,088,000	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS	541,000	-	-	-	-	-
362	STATION EQUIPMENT	9,180,000	-	-	-	-	-
364	POLES TOWERS & FIXTURES	21,273,000	-	-	-	-	-
365	OVERHEAD CONDUCTORS	18,252,000	-	-	-	-	-
366	UNDERGROUND CONDUIT	3,415,000	-	-	-	-	-
367	UNDERGROUND CONDUCTORS	11,794,000	-	-	-	-	-
368	LINE TRANSFORMERS	13,760,000	-	-	-	-	-
369	SERVICES	12,979,000	-	-	-	-	-
370	METERS	19,135,000	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	314,000	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	2,925,000	-	-	-	-	-
360-373	DISTRIBUTION PLANT - PRO FORMA	10,151,000	-	-	-	-	-
	Sub-total	***124,807,000***	-	-	-	-	-
	General Plant						
389-399	GENERAL PLANT - DISTRIBUTION	28,219,871	-	-	-	-	-
389-399	GENERAL PLANT - TRANSMISSION	3,014,130	-	-	-	-	-
389-399	GENERAL PLANT - PRO FORMA	9,059,999	-	-	-	-	-
	Sub-total	***40,294,000***	-	-	-	-	-
	TOTAL DEPRECIATION EXPENSES	256,023,000	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Function Fully Forecasted Future Test Year		Dist. Primary Demand Function F_DSTPR_PRI_DEM	Dist. Demand Resale Function F_DSTPR_DEM_RESALE	Dist. Secondary Demand Function F_DSTSC_SEC_DEM	Transformer Demand Function F_TRANF_SEC_DEM	Services Demand Function F_SERVS_SEC_DEM	Dist. And Resale Demand Function F_DISTR_PRIDMWITHRSL
Amortization									
	Other								
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	-	-	-	-	-	-	-	-
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	-	-	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	5,324,474	-	-	-	-	-	-	-
	Sub-total	***5,324,474***	-	-	-	-	-	-	-
	TOTAL AMORTIZATION EXPENSES	**5,324,474**	-	-	-	-	-	-	-
Taxes Other Than Income Taxes									
TAX	DEFERRED TAXES - DISTRIBUTION	802,000	-	-	-	-	-	-	-
TAX	DEFERRED TAXES - ELECTRIC PLANT	18,121,000	-	-	-	-	-	-	-
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	25,250,000	-	7,500,585	11,363	1,088,239	1,163,617	40,333	-
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	-	-	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR	5,643,000	-	996,757	1,319	156,572	61,038	1,578	-
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
TAX	DEFERRED TAXES - TRANSMISSION	71,536,000	-	-	-	-	-	-	-
TAX	CAPITAL STOCK - TRANSMISSION	-	-	-	-	-	-	-	-
TAX	CAPITAL STOCK - DISTRIBUTION	-	-	-	-	-	-	-	-
TAX	CAPITAL STOCK INCREASE	-	-	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - TRANSMISSION	2,738,000	-	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	2,452,000	-	-	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - TRANSMISSION	(20,000)	-	-	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(90,000)	-	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION	-	-	-	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT	-	-	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	-	-	-	-	-	-	-
TAX	OTHER TAXES - LABOR	7,342,001	-	1,296,862	1,716	203,713	79,415	2,053	-
TAX	OTHER TAXES - TRANSMISSION	728,230	-	-	-	-	-	-	-
TAX	GROSS RECEIPTS TAX	50,523,541	-	-	-	-	-	-	-
TAX	GROSS RECEIPTS TAX - INCREASE	9,881,232	-	-	-	-	-	-	-
	Sub-total	***194,907,004***	-	***9,794,204***	***14,397***	***1,448,524***	***1,304,070***	***43,965***	-
	TOTAL TAXES OTHER THAN INCOME TAX	**194,907,004**	-	**9,794,204**	**14,397**	**1,448,524**	**1,304,070**	**43,965**	-
Adjustments to Taxable Income									
TAX	TAX ADJUSTMENT - TRANS RELATED	(158,536,554)	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - RESALE RELATED	-	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(55,371,000)	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	4,000,000	-	584,317	821	92,365	111,739	2,717	-
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	35,778,000	-	7,785,568	11,178	1,233,602	1,870,452	45,205	-
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(13,220,445)	-	(2,335,207)	(3,090)	(366,819)	(143,000)	(3,697)	-
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	(90,000)	-	(26,735)	(41)	(3,879)	(4,148)	(144)	-
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	7,098,000	-	2,108,481	3,194	305,914	327,103	11,338	-
TAX	TAX ADJUSTMENT - GRT RELATED	-	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED	(2,232,000)	-	(394,252)	(522)	(61,930)	(24,143)	(624)	-
TAX	TAX ADJUSTMENT - M&S RELATED	-	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	7,879,999	-	1,259,331	1,666	197,818	77,117	1,994	-
	Sub-total	***(174,694,000)***	-	***8,981,504***	***13,208***	***1,397,072***	***2,215,121***	***56,789***	-
PA Special Deductions									
TAX	PA SPECIAL DEDUCTIONS - TRANSMISSION RELATED	(10,891,000)	-	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	(26,251,000)	-	(5,712,420)	(8,202)	(905,118)	(1,372,386)	(33,168)	-
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	-	-	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	(52,615,000)	-	(15,629,437)	(23,677)	(2,267,631)	(2,424,701)	(84,045)	-
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	(2,797,000)	-	(494,051)	(654)	(77,606)	(30,254)	(782)	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	(108,537,223)	-	(19,087,919)	(28,092)	(2,822,874)	(2,748,875)	(94,352)	-
TAX	CONSOLIDATED TAX ADJUSTMENT	-	-	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL TRANS	(9,480,000)	-	-	-	-	-	-	-
	TOTAL	***(210,571,223)***	-	***(40,923,827)***	***(60,625)***	***(6,073,228)***	***(6,576,216)***	***(212,347)***	-
Net Additions/Deductions to Oper. Inc.		**(385,265,223)**	-	**(31,942,323)**	**(47,417)**	**(4,676,157)**	**(4,361,095)**	**(155,558)**	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Function Fully Forecasted Future Test Year	Meters Transmission Function F_METER_TRANS	Dist. Primary Customer Function F_DSTPR_PRI_CUST	Dist. Secondary Customer Function F_DSTSC_SEC_CUST	Transformer Customer Function F_TRANF_SEC_CUST	Services Customer Function F_SERVS_SEC_CUST	Distribution Meters Function F_METER_DIST
Amortization								
	Other							
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	-	-	-	-	-	-	-
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	-	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	5,324,474	-	-	-	-	-	-
	Sub-total	*5,324,474*	-	-	-	-	-	-
	TOTAL AMORTIZATION EXPENSES	5,324,474	-	-	-	-	-	-
Taxes Other Than Income Taxes								
TAX	DEFERRED TAXES - DISTRIBUTION	802,000	-	-	-	-	-	-
TAX	DEFERRED TAXES - ELECTRIC PLANT	18,121,000	-	-	-	-	-	-
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	25,250,000	-	6,553,800	2,024,702	1,295,467	3,289,340	1,494,435
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	-	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR	5,643,000	-	865,487	304,415	67,954	128,709	579,945
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	-	-	-	-	-	-
TAX	DEFERRED TAXES - TRANSMISSION	71,536,000	-	-	-	-	-	-
TAX	CAPITAL STOCK - TRANSMISSION	-	-	-	-	-	-	-
TAX	CAPITAL STOCK - DISTRIBUTION	-	-	-	-	-	-	-
TAX	CAPITAL STOCK INCREASE	-	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - TRANSMISSION	2,738,000	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	2,452,000	-	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - TRANSMISSION	(20,000)	-	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(90,000)	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION	-	-	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT	-	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	-	-	-	-	-	-
TAX	OTHER TAXES - LABOR	7,342,001	-	1,126,068	396,069	88,414	167,461	754,555
TAX	OTHER TAXES - TRANSMISSION	728,230	-	-	-	-	-	-
TAX	GROSS RECEIPTS TAX	50,523,541	-	-	-	-	-	-
TAX	GROSS RECEIPTS TAX - INCREASE	9,881,232	-	-	-	-	-	-
	Sub-total	*194,907,004*	-	*8,545,355*	*2,725,186*	*1,451,835*	*3,585,510*	*2,828,935*
		-						
	TOTAL TAXES OTHER THAN INCOME TAX	194,907,004	-	8,545,355	2,725,186	1,451,835	3,585,510	2,828,935
Adjustments to Taxable Income								
TAX	TAX ADJUSTMENT - TRANS RELATED	(158,536,554)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - RESALE RELATED	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(55,371,000)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	4,000,000	-	544,617	173,539	124,400	221,588	392,266
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	35,778,000	-	7,443,768	2,287,584	2,082,395	3,686,698	5,489,353
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(13,220,445)	-	(2,027,666)	(713,185)	(159,203)	(301,541)	(1,358,697)
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	(90,000)	-	(23,360)	(7,217)	(4,618)	(11,724)	(5,327)
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	7,098,000	-	1,842,332	569,162	364,167	924,663	420,099
TAX	TAX ADJUSTMENT - GRT RELATED	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED	(2,232,000)	-	(342,330)	(120,407)	(26,878)	(50,909)	(229,388)
TAX	TAX ADJUSTMENT - M&S RELATED	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	7,879,999	-	1,093,480	384,607	85,855	162,615	732,719
	Sub-total	*(174,694,000)*	-	*8,530,842*	*2,574,083*	*2,466,119*	*4,631,390*	*5,441,024*
PA Special Deductions								
TAX	PA SPECIAL DEDUCTIONS - TRANSMISSION RELATED	(10,891,000)	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	(26,251,000)	-	(5,461,635)	(1,678,444)	(1,527,893)	(2,705,000)	(4,027,643)
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	-	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	(52,615,000)	-	(13,656,562)	(4,218,998)	(2,699,446)	(6,854,202)	(3,114,047)
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	(2,797,000)	-	(428,986)	(150,886)	(33,682)	(63,796)	(287,454)
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	(108,537,223)	(2,965)	(16,689,045)	(5,231,593)	(3,060,352)	(7,694,825)	(4,397,225)
TAX	CONSOLIDATED TAX ADJUSTMENT	-	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL TRANS	(9,480,000)	-	-	-	-	-	-
	TOTAL	*(210,571,223)*	*(2,965)*	*(36,236,227)*	*(11,279,921)*	*(7,321,373)*	*(17,317,823)*	*(11,826,369)*
Net Additions/Deductions to Oper. Inc.		**(385,265,223)**	**(2,965)**	**(27,705,386)**	**(8,705,838)**	**(4,855,254)**	**(12,686,433)**	**(6,385,345)**

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Function Fully Forecasted Future Test Year	Resale Meters Function F_METER_RESALE	Lights Function F_LIGHT_DIST	Customer Deposits Function F_DISTR_DEPOSIT	Distribution Services Function F_SERVS_DIST	Dist. And Resale Customer Service Function F_CUSSV_CUST	Dist. Customer Service Function F_CUSSV_DIST
Amortization								
	Other							
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	-	-	-	-	-	-	-
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	-	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	5,324,474	-	-	-	-	-	-
	Sub-total	***5,324,474***	-	-	-	-	-	-
	TOTAL AMORTIZATION EXPENSES	**5,324,474**	-	-	-	-	-	-
Taxes Other Than Income Taxes								
TAX	DEFERRED TAXES - DISTRIBUTION	802,000	-	-	-	-	-	-
TAX	DEFERRED TAXES - ELECTRIC PLANT	18,121,000	-	-	-	-	-	-
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	25,250,000	290	787,829	-	-	-	-
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	-	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR	5,643,000	113	82,108	-	272,052	1,461,565	663,388
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	-	-	-	-	-	-
TAX	DEFERRED TAXES - TRANSMISSION	71,536,000	-	-	-	-	-	-
TAX	CAPITAL STOCK - TRANSMISSION	-	-	-	-	-	-	-
TAX	CAPITAL STOCK - DISTRIBUTION	-	-	-	-	-	-	-
TAX	CAPITAL STOCK INCREASE	-	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - TRANSMISSION	2,738,000	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	2,452,000	-	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - TRANSMISSION	(20,000)	-	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(90,000)	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION	-	-	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT	-	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	-	-	-	-	-	-
TAX	OTHER TAXES - LABOR	7,342,001	147	106,829	-	353,962	1,901,615	863,122
TAX	OTHER TAXES - TRANSMISSION	728,230	-	-	-	-	-	-
TAX	GROSS RECEIPTS TAX	50,523,541	-	-	-	-	-	-
TAX	GROSS RECEIPTS TAX - INCREASE	9,881,232	-	-	-	-	-	-
	Sub-total	***194,907,004***	***549***	***976,766***	-	***626,014***	***3,363,181***	***1,526,509***
	TOTAL TAXES OTHER THAN INCOME TAX	**194,907,004**	**549**	**976,766**	-	**626,014**	**3,363,181**	**1,526,509**
Adjustments to Taxable Income								
TAX	TAX ADJUSTMENT - TRANS RELATED	(158,536,554)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - RESALE RELATED	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(55,371,000)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	4,000,000	76	63,930	-	43,669	234,605	106,485
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	35,778,000	1,066	931,177	-	-	-	-
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(13,220,445)	(264)	(192,362)	-	(637,365)	(3,424,162)	(1,554,188)
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	(90,000)	(1)	(2,808)	-	-	-	-
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	7,098,000	82	221,466	-	-	-	-
TAX	TAX ADJUSTMENT - GRT RELATED	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED	(2,232,000)	(45)	(32,476)	-	(107,606)	(578,099)	(262,393)
TAX	TAX ADJUSTMENT - M&S RELATED	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	7,879,999	142	103,737	-	343,718	1,846,583	838,143
	Sub-total	***(174,694,000)***	***1,057***	***1,092,662***	-	***(357,584)***	***(1,921,073)***	***(871,953)***
PA Special Deductions								
TAX	PA SPECIAL DEDUCTIONS - TRANSMISSION RELATED	(10,691,000)	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	(26,251,000)	(782)	(683,222)	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	-	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	(52,615,000)	(605)	(1,641,649)	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	(2,797,000)	(56)	(40,697)	-	(134,845)	(724,437)	(328,814)
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	(108,537,223)	(854)	(1,931,615)	-	(470,191)	(2,526,043)	(1,146,542)
TAX	CONSOLIDATED TAX ADJUSTMENT	-	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL TRANS	(9,480,000)	-	-	-	-	-	-
	TOTAL	***(210,571,223)***	***(2,297)***	***(4,297,183)***	-	***(605,036)***	***(3,250,481)***	***(1,475,356)***
Net Additions/Deductions to Oper. Inc.		**(385,265,223)**	**(1,240)**	**(3,204,521)**	-	**(962,620)**	**(5,171,554)**	**(2,347,309)**

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Function Fully Forecasted Future Test Year	Tran. Customer Service Function F_CUSSV_TRANS	Resale Direct Assignment Function F_RESAL_RESALE	Tran. Direct Assignment Function F_TRANS_TRANS	Tran. Direct Assignment Function F_TRANS_GNR_TRANS	Cash Working Capital - O&M Function F_CWRKC_OM_CWC	Cash Working Capital - Tax Function F_CWRKC_TAX_CWC
Amortization								
	Other							
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	-	-	-	-	-	-	-
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	-	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	5,324,474	-	-	-	-	-	-
	Sub-total	***5,324,474***	-	-	-	-	-	-
	TOTAL AMORTIZATION EXPENSES	**5,324,474**	-	-	-	-	-	-
Taxes Other Than Income Taxes								
TAX	DEFERRED TAXES - DISTRIBUTION	802,000	-	-	-	-	-	-
TAX	DEFERRED TAXES - ELECTRIC PLANT	18,121,000	-	-	-	-	-	-
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	25,250,000	-	-	-	-	-	-
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	-	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR	5,643,000	-	-	-	-	-	-
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	-	-	-	-	-	-
TAX	DEFERRED TAXES - TRANSMISSION	71,536,000	-	-	-	71,536,000	-	-
TAX	CAPITAL STOCK - TRANSMISSION	-	-	-	-	-	-	-
TAX	CAPITAL STOCK - DISTRIBUTION	-	-	-	-	-	-	-
TAX	CAPITAL STOCK INCREASE	-	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - TRANSMISSION	2,738,000	-	-	-	2,738,000	-	-
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	2,452,000	-	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - TRANSMISSION	(20,000)	-	-	-	(20,000)	-	-
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(90,000)	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION	-	-	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT	-	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	-	-	-	-	-	-
TAX	OTHER TAXES - LABOR	7,342,001	-	-	-	-	-	-
TAX	OTHER TAXES - TRANSMISSION	728,230	-	-	-	728,230	-	-
TAX	GROSS RECEIPTS TAX	50,523,541	-	-	-	-	-	-
TAX	GROSS RECEIPTS TAX - INCREASE	9,881,232	-	-	-	-	-	-
	Sub-total	***194,907,004***	-	-	-	***74,982,230***	-	-
	TOTAL TAXES OTHER THAN INCOME TAX	**194,907,004**	-	-	-	**74,982,230**	-	-
Adjustments to Taxable Income								
TAX	TAX ADJUSTMENT - TRANS RELATED	(158,536,554)	-	-	-	(158,536,554)	-	-
TAX	TAX ADJUSTMENT - RESALE RELATED	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(55,371,000)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	4,000,000	-	-	-	1,144,271	-	-
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	35,778,000	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(13,220,445)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	(90,000)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	7,098,000	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - GRT RELATED	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED	(2,232,000)	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - M&S RELATED	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	7,879,999	-	-	-	750,474	-	-
	Sub-total	***(174,694,000)***	-	-	-	***(156,641,809)***	-	-
PA Special Deductions								
TAX	PA SPECIAL DEDUCTIONS - TRANSMISSION RELATED	(10,891,000)	-	-	-	(10,891,000)	-	-
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	(26,251,000)	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	-	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	(52,615,000)	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	(2,797,000)	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	(108,537,223)	-	-	-	(40,603,860)	-	-
TAX	CONSOLIDATED TAX ADJUSTMENT	-	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL TRANS	(9,480,000)	-	-	-	(9,480,000)	-	-
	TOTAL	***(210,571,223)***	-	-	-	***(60,974,860)***	-	-
Net Additions/Deductions to Oper. Inc.		**(385,265,223)**	-	-	-	**(217,616,668)**	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Function Fully Forecasted Future Test Year	Cash Working Capital - Interest Function F_CWRKC_INTRST_CWC	Dist. Direct Assignment Function F_DISTR_GNR_DIST	Gross Receipts Tax Function F_DISTR_GRTTAX	Resale Direct Assignment Function F_RESAL_GNR_RESALE	Income Taxes Function F_INTAX_INCTAX
Amortization							
	Other						
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	-	-	-	-	-	-
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	5,324,474	-	5,324,474	-	-	-
	Sub-total	***5,324,474***	-	***5,324,474***	-	-	-
	TOTAL AMORTIZATION EXPENSES	**5,324,474**	-	**5,324,474**	-	-	-
Taxes Other Than Income Taxes							
TAX	DEFERRED TAXES - DISTRIBUTION	802,000	-	802,000	-	-	-
TAX	DEFERRED TAXES - ELECTRIC PLANT	18,121,000	-	18,121,000	-	-	-
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	25,250,000	-	-	-	-	-
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR	5,643,000	-	-	-	-	-
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	-	-	-	-	-
TAX	DEFERRED TAXES - TRANSMISSION	71,536,000	-	-	-	-	-
TAX	CAPITAL STOCK - TRANSMISSION	-	-	-	-	-	-
TAX	CAPITAL STOCK - DISTRIBUTION	-	-	-	-	-	-
TAX	CAPITAL STOCK INCREASE	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - TRANSMISSION	2,738,000	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	2,452,000	-	2,452,000	-	-	-
TAX	INVESTMENT TAX CREDIT - TRANSMISSION	(20,000)	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(90,000)	-	(90,000)	-	-	-
TAX	OTHER TAXES - DISTRIBUTION	-	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	-	-	-	-	-
TAX	OTHER TAXES - LABOR	7,342,001	-	-	-	-	-
TAX	OTHER TAXES - TRANSMISSION	728,230	-	-	-	-	-
TAX	GROSS RECEIPTS TAX	50,523,541	-	-	50,523,541	-	-
TAX	GROSS RECEIPTS TAX - INCREASE	9,881,232	-	9,881,232	-	-	-
	Sub-total	***194,907,004***	-	***31,166,232***	***50,523,541***	-	-
		-					
	TOTAL TAXES OTHER THAN INCOME TAX	**194,907,004**	-	**31,166,232**	**50,523,541**	-	-
Adjustments to Taxable Income							
TAX	TAX ADJUSTMENT - TRANS RELATED	(158,536,554)	-	-	-	-	-
TAX	TAX ADJUSTMENT - RESALE RELATED	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(55,371,000)	-	(55,371,000)	-	-	-
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	4,000,000	-	158,595	-	-	-
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	35,778,000	-	2,909,953	-	-	-
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(13,220,445)	-	-	-	-	-
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	(90,000)	-	-	-	-	-
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	7,098,000	-	-	-	-	-
TAX	TAX ADJUSTMENT - GRT RELATED	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED	(2,232,000)	-	-	-	-	-
TAX	TAX ADJUSTMENT - M&S RELATED	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	7,879,999	-	-	-	-	-
	Sub-total	***(174,694,000)***	-	***(52,302,452)***	-	-	-
PA Special Deductions							
TAX	PA SPECIAL DEDUCTIONS - TRANSMISSION RELATED	(10,891,000)	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	(26,251,000)	-	(2,135,088)	-	-	-
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	(52,615,000)	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	(2,797,000)	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	(108,537,223)	-	-	-	-	-
TAX	CONSOLIDATED TAX ADJUSTMENT	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL TRANS	(9,480,000)	-	-	-	-	-
	TOTAL	***(210,571,223)***	-	***(2,135,088)***	-	-	-
Net Additions/Deductions to Oper. Inc.		**(385,265,223)**	-	**(54,437,540)**	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Function Fully Forecasted Future Test Year	Income Tax Increase @ Proposed Function F_INTAX_GNR_DIST	Transmission Revenue Function F_REVNU_REV_TRANS	Distribution Revenue Function F_REVNU_REV_DIST	Resale Revenue Function F_REVNU_REV_RESALE	Purchased Power Function F_PRPWR_FUEL
Amortization							
	Other						
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	-	-	-	-	-	-
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	-	-	-	-	-
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	5,324,474	-	-	-	-	-
	Sub-total	***5,324,474***	-	-	-	-	-
	TOTAL AMORTIZATION EXPENSES	**5,324,474**	-	-	-	-	-
Taxes Other Than Income Taxes							
TAX	DEFERRED TAXES - DISTRIBUTION	802,000	-	-	-	-	-
TAX	DEFERRED TAXES - ELECTRIC PLANT	18,121,000	-	-	-	-	-
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	25,250,000	-	-	-	-	-
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-	-	-	-	-	-
TAX	DEFERRED TAXES - LABOR	5,643,000	-	-	-	-	-
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-	-	-	-	-	-
TAX	DEFERRED TAXES - TRANSMISSION	71,536,000	-	-	-	-	-
TAX	CAPITAL STOCK - TRANSMISSION	-	-	-	-	-	-
TAX	CAPITAL STOCK - DISTRIBUTION	-	-	-	-	-	-
TAX	CAPITAL STOCK INCREASE	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - TRANSMISSION	2,738,000	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	2,452,000	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - TRANSMISSION	(20,000)	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(90,000)	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION	-	-	-	-	-	-
TAX	OTHER TAXES - ELECTRIC PLANT	-	-	-	-	-	-
TAX	OTHER TAXES - DISTRIBUTION PLANT	-	-	-	-	-	-
TAX	OTHER TAXES - LABOR	7,342,001	-	-	-	-	-
TAX	OTHER TAXES - TRANSMISSION	728,230	-	-	-	-	-
TAX	GROSS RECEIPTS TAX	50,523,541	-	-	-	-	-
TAX	GROSS RECEIPTS TAX - INCREASE	9,881,232	-	-	-	-	-
	Sub-total	***194,907,004***	-	-	-	-	-
		-					
	TOTAL TAXES OTHER THAN INCOME TAX	**194,907,004**	-	-	-	-	-
Adjustments to Taxable Income							
TAX	TAX ADJUSTMENT - TRANS RELATED	(158,536,554)	-	-	-	-	-
TAX	TAX ADJUSTMENT - RESALE RELATED	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(55,371,000)	-	-	-	-	-
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	4,000,000	-	-	-	-	-
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	35,778,000	-	-	-	-	-
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(13,220,445)	-	-	-	-	-
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	(90,000)	-	-	-	-	-
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	7,098,000	-	-	-	-	-
TAX	TAX ADJUSTMENT - GRT RELATED	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - LABOR RELATED	(2,232,000)	-	-	-	-	-
TAX	TAX ADJUSTMENT - M&S RELATED	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RELATED	7,879,999	-	-	-	-	-
	Sub-total	***(174,694,000)***	-	-	-	-	-
PA Special Deductions							
TAX	PA SPECIAL DEDUCTIONS - TRANSMISSION RELATED	(10,891,000)	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	(26,251,000)	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELATED	(52,615,000)	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATED	(2,797,000)	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	(108,537,223)	-	-	-	-	-
TAX	CONSOLIDATED TAX ADJUSTMENT	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL TRANS	(9,480,000)	-	-	-	-	-
	TOTAL	***(210,571,223)***	-	-	-	-	-
Net Additions/Deductions to Oper. Inc.		**(385,265,223)**	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Function Fully Forecasted Future Test Year		Dist. Primary Demand Function F_DSTPR_PRI_DEM	Dist. Demand Resale Function F_DSTPR_DEM_RESALE	Dist. Secondary Demand Function F_DSTSC_SEC_DEM	Transformer Demand Function F_TRANF_SEC_DEM	Services Demand Function F_SERVS_SEC_DEM	Dist. And Resale Demand Function F_DISTR_PRIDMWITHRSL
Fuel and Purchased Power									
555	PURCHASED POWER	-	-	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-
Income Taxes									
TAX	INCOME TAXES - STATE - PRESENT	12,263,623	-	-	-	-	-	-	-
TAX	INCOME TAXES - FEDERAL - PRESENT	29,761,249	-	-	-	-	-	-	-
TAX	INCOME TAXES - STATE - INCREASE	15,374,211	-	-	-	-	-	-	-
TAX	INCOME TAXES - FEDERAL - INCREASE	48,482,628	-	-	-	-	-	-	-
	TOTAL	***105,881,710***	-	-	-	-	-	-	-
Operating Revenues									
REV	TRANSMISSION REVENUES	-	-	-	-	-	-	-	-
REV	DISTRIBUTION REVENUES	844,793,101	-	-	-	-	-	-	-
REV	STATE TAX ADJ SURCHARGE	(820,658)	-	-	-	-	-	-	-
REV	LATE PAYMENT CHARGES	12,735,835	-	-	-	-	-	-	-
REV	ANNUALIZATION	(695,946)	-	-	-	-	-	-	-
REV	MISCELLANEOUS SERVICE REVS	1,443,882	-	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - TRAN	208,248	-	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - DIST	42,836,686	-	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - TRAN	432,479,480	-	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - DIST	1,860,000	-	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - RESALE	318,876	-	-	-	-	-	-	-
	Sub-total	***1,335,159,505***	-	-	-	-	-	-	-
	TOTAL	**1,335,159,505**	-	-	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Function Fully Forecasted Future Test Year	Meters Transmission Function F_METER_TRANS	Dist. Primary Customer Function F_DSTPR_PRI_CUST	Dist. Secondary Customer Function F_DSTSC_SEC_CUST	Transformer Customer Function F_TRANF_SEC_CUST	Services Customer Function F_SERVS_SEC_CUST	Distribution Meters Function F_METER_DIST
Fuel and Purchased Power								
555	PURCHASED POWER	-	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-
Income Taxes								
TAX	INCOME TAXES - STATE - PRESENT	12,263,623	-	-	-	-	-	-
TAX	INCOME TAXES - FEDERAL - PRESENT	29,761,249	-	-	-	-	-	-
TAX	INCOME TAXES - STATE - INCREASE	15,374,211	-	-	-	-	-	-
TAX	INCOME TAXES - FEDERAL - INCREASE	48,482,628	-	-	-	-	-	-
	TOTAL	***105,881,710***	-	-	-	-	-	-
Operating Revenues								
REV	TRANSMISSION REVENUES	-	-	-	-	-	-	-
REV	DISTRIBUTION REVENUES	844,793,101	-	-	-	-	-	-
REV	STATE TAX ADJ SURCHARGE	(820,658)	-	-	-	-	-	-
REV	LATE PAYMENT CHARGES	12,735,835	-	-	-	-	-	-
REV	ANNUALIZATION	(695,946)	-	-	-	-	-	-
REV	MISCELLANEOUS SERVICE REVS	1,443,882	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - TRAN	208,248	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - DIST	42,836,686	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - TRAN	432,479,480	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - DIST	1,860,000	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - RESALE	318,876	-	-	-	-	-	-
	Sub-total	***1,335,159,505***	-	-	-	-	-	-
	TOTAL	1,335,159,505	-	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Function Fully Forecasted Future Test Year	Resale Meters Function F_METER_RESALE	Lights Function F_LIGHT_DIST	Customer Deposits Function F_DISTR_DEPOSIT	Distribution Services Function F_SERVS_DIST	Dist. And Resale Customer Service Function F_CUSSV_CUST	Dist. Customer Service Function F_CUSSV_DIST
Fuel and Purchased Power								
555	PURCHASED POWER	-	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-
Income Taxes								
TAX	INCOME TAXES - STATE - PRESENT	12,263,623	-	-	-	-	-	-
TAX	INCOME TAXES - FEDERAL - PRESENT	29,761,249	-	-	-	-	-	-
TAX	INCOME TAXES - STATE - INCREASE	15,374,211	-	-	-	-	-	-
TAX	INCOME TAXES - FEDERAL - INCREASE	48,482,628	-	-	-	-	-	-
	TOTAL	*105,881,710*	-	-	-	-	-	-
Operating Revenues								
REV	TRANSMISSION REVENUES	-	-	-	-	-	-	-
REV	DISTRIBUTION REVENUES	844,793,101	-	-	-	-	-	-
REV	STATE TAX ADJ SURCHARGE	(820,658)	-	-	-	-	-	-
REV	LATE PAYMENT CHARGES	12,735,835	-	-	-	-	-	-
REV	ANNUALIZATION	(695,946)	-	-	-	-	-	-
REV	MISCELLANEOUS SERVICE REVS	1,443,882	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - TRAN	208,248	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - DIST	42,836,686	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - TRAN	432,479,480	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - DIST	1,860,000	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - RESALE	318,876	-	-	-	-	-	-
	Sub-total	*1,335,159,505*	-	-	-	-	-	-
	TOTAL	1,335,159,505	-	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Function Fully Forecasted Future Test Year	Tran. Customer Service Function F_CUSSV_TRANS	Resale Direct Assignment Function F_RESAL_RESALE	Tran. Direct Assignment Function F_TRANS_TRANS	Tran. Direct Assignment Function F_TRANS_GNR_TRANS	Cash Working Capital - O&M Function F_CWRKC_OM_CWC	Cash Working Capital - Tax Function F_CWRKC_TAX_CWC
Fuel and Purchased Power								
555	PURCHASED POWER	-	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-
Income Taxes								
TAX	INCOME TAXES - STATE - PRESENT	12,263,623	-	-	-	-	-	-
TAX	INCOME TAXES - FEDERAL - PRESENT	29,761,249	-	-	-	-	-	-
TAX	INCOME TAXES - STATE - INCREASE	15,374,211	-	-	-	-	-	-
TAX	INCOME TAXES - FEDERAL - INCREASE	48,482,628	-	-	-	-	-	-
	TOTAL	***105,881,710***	-	-	-	-	-	-
Operating Revenues								
REV	TRANSMISSION REVENUES	-	-	-	-	-	-	-
REV	DISTRIBUTION REVENUES	844,793,101	-	-	-	-	-	-
REV	STATE TAX ADJ SURCHARGE	(820,658)	-	-	-	-	-	-
REV	LATE PAYMENT CHARGES	12,735,835	-	-	-	-	-	-
REV	ANNUALIZATION	(695,946)	-	-	-	-	-	-
REV	MISCELLANEOUS SERVICE REVS	1,443,882	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - TRAN	208,248	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - DIST	42,836,686	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - TRAN	432,479,480	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - DIST	1,860,000	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - RESALE	318,876	-	-	-	-	-	-
	Sub-total	***1,335,159,505***	-	-	-	-	-	-
	TOTAL	1,335,159,505	-	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Function Fully Forecasted Future Test Year	Cash Working Capital - Interest Function F_CWRKC_INTRST_CWC	Dist. Direct Assignment Function F_DISTR_GNR_DIST	Gross Receipts Tax Function F_DISTR_GRTTAX	Resale Direct Assignment Function F_RESAL_GNR_RESALE	Income Taxes Function F_INTAX_INCTAX
Fuel and Purchased Power							
555	PURCHASED POWER	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-
Income Taxes							
TAX	INCOME TAXES - STATE - PRESENT	12,263,623	-	-	-	-	12,263,623
TAX	INCOME TAXES - FEDERAL - PRESENT	29,761,249	-	-	-	-	29,761,249
TAX	INCOME TAXES - STATE - INCREASE	15,374,211	-	-	-	-	-
TAX	INCOME TAXES - FEDERAL - INCREASE	48,482,628	-	-	-	-	-
	TOTAL	***105,881,710***	-	-	-	-	***42,024,871***
Operating Revenues							
REV	TRANSMISSION REVENUES	-	-	-	-	-	-
REV	DISTRIBUTION REVENUES	844,793,101	-	-	-	-	-
REV	STATE TAX ADJ SURCHARGE	(820,658)	-	-	-	-	-
REV	LATE PAYMENT CHARGES	12,735,835	-	-	-	-	-
REV	ANNUALIZATION	(695,946)	-	-	-	-	-
REV	MISCELLANEOUS SERVICE REVS	1,443,882	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - TRAN	208,248	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - DIST	42,836,686	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - TRAN	432,479,480	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - DIST	1,860,000	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - RESALE	318,876	-	-	-	-	-
	Sub-total	***1,335,159,505***	-	-	-	-	-
	TOTAL	**1,335,159,505**	-	-	-	-	-

Jurisdictional Cost of Service Study

Cost Functionalization and Classification - Fully Projected Future Test Year (2016)

No.	Account Description	Function Fully Forecasted Future Test Year	Income Tax Increase @ Proposed Function F_INTAX_GNR_DIST	Transmission Revenue Function F_REVNU_REV_TRANS	Distribution Revenue Function F_REVNU_REV_DIST	Resale Revenue Function F_REVNU_REV_RESALE	Purchased Power Function F_PRPWR_FUEL
Fuel and Purchased Power							
555	PURCHASED POWER	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-
Income Taxes							
TAX	INCOME TAXES - STATE - PRESENT	12,263,623	-	-	-	-	-
TAX	INCOME TAXES - FEDERAL - PRESENT	29,761,249	-	-	-	-	-
TAX	INCOME TAXES - STATE - INCREASE	15,374,211	15,374,211	-	-	-	-
TAX	INCOME TAXES - FEDERAL - INCREASE	48,482,628	48,482,628	-	-	-	-
	TOTAL	***105,881,710***	***63,856,838***	-	-	-	-
Operating Revenues							
REV	TRANSMISSION REVENUES	-	-	-	-	-	-
REV	DISTRIBUTION REVENUES	844,793,101	-	-	844,793,101	-	-
REV	STATE TAX ADJ SURCHARGE	(820,658)	-	-	(820,658)	-	-
REV	LATE PAYMENT CHARGES	12,735,835	-	-	12,735,835	-	-
REV	ANNUALIZATION	(695,946)	-	-	(695,946)	-	-
REV	MISCELLANEOUS SERVICE REVS	1,443,882	-	-	1,443,882	-	-
REV	RENT-ELECTRIC PROPERTY - TRAN	208,248	-	208,248	-	-	-
REV	RENT-ELECTRIC PROPERTY - DIST	42,836,686	-	-	42,836,686	-	-
REV	OTHER ELECTRIC REVENUE - TRAN	432,479,480	-	432,479,480	-	-	-
REV	OTHER ELECTRIC REVENUE - DIST	1,860,000	-	-	1,860,000	-	-
REV	OTHER ELECTRIC REVENUE - RESALE	318,876	-	-	-	318,876	-
	Sub-total	***1,335,159,505***	-	***432,687,728***	***902,152,900***	***318,876***	-
	TOTAL	1,335,159,505	-	432,687,728	902,152,900	318,876	-

Jurisdictional Cost of Service Study

Internal Allocation Factors - Fully Projected Future Test Year (2016)

Name	No.	Description	Total	F_DSTPR_PRI_DEM	F_DSTPR_DEM_RESALE	F_DSTSC_SEC_DEM	F_TRANF_SEC_DEM	F_SERVS_SEC_DEM
		Function		Dist. Primary Demand Function	Dist. Demand Resale Function	Dist. Secondary Demand Function	Transformer Demand Function	Services Demand Function
DPLT	28	Distribution Plant less Internals	5,238,358,203	1,556,069,388	2,357,328	225,765,688	241,403,679	8,367,496
				29.71%	0.05%	4.31%	4.61%	0.16%
PLT_360	29	Acct 360 Distribution Plant	93,892,000	35,535,795	8,545	8,161,911	875,047	30,331
				37.85%	0.01%	8.69%	0.93%	0.03%
PLT_362	30	Acct 362 Distribution Plant	583,006,000	581,312,214	1,693,786	-	-	-
				99.71%	0.29%	0.00%	0.00%	0.00%
PLT_364	31	Acct 364 Distribution Plant	1,128,954,180	400,016,630	-	71,345,545	-	-
				35.43%	0.00%	6.32%	0.00%	0.00%
PLT_365	32	Acct 365 Distribution Plant	1,022,399,000	407,855,598	501,136	100,186,538	-	-
				39.89%	0.05%	9.80%	0.00%	0.00%
PLT_365N	33	Acct 365 Distribution Plant less Resale	1,021,897,864	407,855,598	-	100,186,538	-	-
				39.91%	0.00%	9.80%	0.00%	0.00%
PLT_366	34	Acct 366 Distribution Plant	200,741,000	32,650,400	-	13,760,663	-	-
				16.26%	0.00%	6.85%	0.00%	0.00%
PLT_367	35	Acct 367 Distribution Plant	590,583,000	96,031,546	162,406	40,472,943	-	-
				16.26%	0.03%	6.85%	0.00%	0.00%
PLT_360	36	Acct 360 & 362 Distribution Plant	715,101,000	655,051,009	1,702,331	8,161,911	875,047	30,331
				91.60%	0.24%	1.14%	0.12%	0.00%
PLT_360	37	Acct 360 & 361 Distribution Plant	132,095,000	73,738,795	8,545	8,161,911	875,047	30,331
				55.82%	0.01%	6.18%	0.66%	0.02%
PLT_364	38	Acct 364 & 365 Distribution Plant	2,151,353,180	807,872,228	501,136	171,532,082	-	-
				37.55%	0.02%	7.97%	0.00%	0.00%
PLT_366	39	Acct 366 & 367 Distribution Plant	791,324,000	128,681,946	162,406	54,233,606	-	-
				16.26%	0.02%	6.85%	0.00%	0.00%
PLT_370	40	Acct 370 Distribution Plant	310,095,203	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
TRNPLT	40	Transmission Plant	3,677,927,000	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
TOTDPLT	41	Distribution Plant	5,332,250,203	1,591,605,183	2,365,873	233,927,599	242,278,726	8,397,827
				29.85%	0.04%	4.39%	4.54%	0.16%

Jurisdictional Cost of Service Study

Internal Allocation Factors - Fully Projected Future Test Year (2016)

Name	No.	Description	Function	Total	Dist. And Resale Demand Function	Meters Transmission Function	Dist. Primary Customer Function	Dist. Secondary Customer Function	Transformer Customer Function
					F_DISTR_PRIDMWITHRSL	F_METER_TRANS	F_DSTPR_PRI_CUST	F_DSTSC_SEC_CUST	F_TRANF_SEC_CUST
DPLT	28	Distribution Plant less Internals		5,238,358,203	-	-	1,359,649,622	420,044,154	268,757,321
					0.00%	0.00%	25.96%	8.02%	5.13%
PLT_360	29	Acct 360 Distribution Plant		93,892,000	-	-	32,881,428	11,234,645	974,199
					0.00%	0.00%	35.02%	11.97%	1.04%
PLT_362	30	Acct 362 Distribution Plant		583,006,000	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%
PLT_364	31	Acct 364 Distribution Plant		1,128,954,180	-	-	423,490,945	234,101,061	-
					0.00%	0.00%	37.51%	20.74%	0.00%
PLT_365	32	Acct 365 Distribution Plant		1,022,399,000	-	-	381,356,122	132,499,606	-
					0.00%	0.00%	37.30%	12.96%	0.00%
PLT_365N	33	Acct 365 Distribution Plant less Resale		1,021,897,864	-	-	381,356,122	132,499,606	-
					0.00%	0.00%	37.32%	12.97%	0.00%
PLT_366	34	Acct 366 Distribution Plant		200,741,000	-	-	140,769,750	13,560,187	-
					0.00%	0.00%	70.13%	6.76%	0.00%
PLT_367	35	Acct 367 Distribution Plant		590,583,000	-	-	414,032,805	39,883,300	-
					0.00%	0.00%	70.11%	6.75%	0.00%
PLT_360	36	Acct 360 & 362 Distribution Plant		715,101,000	-	-	32,881,428	11,234,645	974,199
					0.00%	0.00%	4.60%	1.57%	0.14%
PLT_360	37	Acct 360 & 361 Distribution Plant		132,095,000	-	-	32,881,428	11,234,645	974,199
					0.00%	0.00%	24.89%	8.50%	0.74%
PLT_364	38	Acct 364 & 365 Distribution Plant		2,151,353,180	-	-	804,847,067	366,600,667	-
					0.00%	0.00%	37.41%	17.04%	0.00%
PLT_366	39	Acct 366 & 367 Distribution Plant		791,324,000	-	-	554,802,555	53,443,487	-
					0.00%	0.00%	70.11%	6.75%	0.00%
PLT_370	40	Acct 370 Distribution Plant		310,095,203	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%
TRNPLT	40	Transmission Plant		3,677,927,000	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%
TOTDPLT	41	Distribution Plant		5,332,250,203	-	-	1,392,531,051	431,278,799	269,731,521
					0.00%	0.00%	26.12%	8.09%	5.06%

Jurisdictional Cost of Service Study

Internal Allocation Factors - Fully Projected Future Test Year (2016)

Name	No.	Description	Total	F_SERVS_SEC_CUST Services Customer Function	F_METER_DIST Distribution Meters Function	F_METER_RESALE Resale Meters Function	F_LIGHT_DIST Lights Function	F_DISTR_DEPOSIT Customer Deposits Function	F_SERVS_DIST Distribution Services Function	F_CUSSV_CUST Dist. And Resale Customer Service Function
DPLT	28	Distribution Plant less Internals	5,238,358,203	682,405,504	310,034,996	60,207	163,442,820	-	-	-
				13.03%	5.92%	0.00%	3.12%	0.00%	0.00%	0.00%
PLT_360	29	Acct 360 Distribution Plant	93,892,000	2,473,604	1,123,824	218	592,452	-	-	-
				2.63%	1.20%	0.00%	0.63%	0.00%	0.00%	0.00%
PLT_362	30	Acct 362 Distribution Plant	583,006,000	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_364	31	Acct 364 Distribution Plant	1,128,954,180	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_365	32	Acct 365 Distribution Plant	1,022,399,000	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_365N	33	Acct 365 Distribution Plant less Resale	1,021,897,864	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_366	34	Acct 366 Distribution Plant	200,741,000	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_367	35	Acct 367 Distribution Plant	590,583,000	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360_	36	Acct 360 & 362 Distribution Plant	715,101,000	2,473,604	1,123,824	218	592,452	-	-	-
				0.35%	0.16%	0.00%	0.08%	0.00%	0.00%	0.00%
PLT_360	37	Acct 360 & 361 Distribution Plant	132,095,000	2,473,604	1,123,824	218	592,452	-	-	-
				1.87%	0.85%	0.00%	0.45%	0.00%	0.00%	0.00%
PLT_364	38	Acct 364 & 365 Distribution Plant	2,151,353,180	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_366	39	Acct 366 & 367 Distribution Plant	791,324,000	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_370	40	Acct 370 Distribution Plant	310,095,203	-	310,034,996	60,207	-	-	-	-
				0.00%	99.98%	0.02%	0.00%	0.00%	0.00%	0.00%
TRNPLT	40	Transmission Plant	3,677,927,000	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTDPLT	41	Distribution Plant	5,332,250,203	684,879,107	311,158,820	60,425	164,035,273	-	-	-
				12.84%	5.84%	0.00%	3.08%	0.00%	0.00%	0.00%

Jurisdictional Cost of Service Study

Internal Allocation Factors - Fully Projected Future Test Year (2016)

Name	No.	Description	Total	F_CUSSV_DIST	F_CUSSV_TRANS	F_RESAL_RESALE	F_TRANS_TRANS	F_TRANS_GNR_TRANS	F_CWRKC_OM_CWC	F_CWRKC_TAX_CWC	F_CWRKC_INTRST_CWC
		Function		Dist. Customer Service Function	Tran. Customer Service Function	Resale Direct Assignment Function	Tran. Direct Assignment Function	Tran. Direct Assignment Function	Cash Working Capital - O&M Function	Cash Working Capital - Tax Function	Cash Working Capital - Interest Function
DPLT	28	Distribution Plant less Internals	5,238,358,203	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360	29	Acct 360 Distribution Plant	93,892,000	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_362	30	Acct 362 Distribution Plant	583,006,000	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_364	31	Acct 364 Distribution Plant	1,128,954,180	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_365	32	Acct 365 Distribution Plant	1,022,399,000	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_365N	33	Acct 365 Distribution Plant less Resale	1,021,897,864	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_366	34	Acct 366 Distribution Plant	200,741,000	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_367	35	Acct 367 Distribution Plant	590,583,000	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360	36	Acct 360 & 362 Distribution Plant	715,101,000	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360	37	Acct 360 & 361 Distribution Plant	132,095,000	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_364	38	Acct 364 & 365 Distribution Plant	2,151,353,180	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_365	39	Acct 366 & 367 Distribution Plant	791,324,000	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_370	40	Acct 370 Distribution Plant	310,095,203	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRNPLT	40	Transmission Plant	3,677,927,000	-	-	-	-	3,677,927,000	-	-	-
				0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
TOTDPLT	41	Distribution Plant	5,332,250,203	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Jurisdictional Cost of Service Study

Internal Allocation Factors - Fully Projected Future Test Year (2016)

Name	No.	Description	Total	Dist. Direct Assignment Function	Gross Receipts Tax Function	Resale Direct Assignment Function	Income Taxes Function	Income Tax Increase @ Proposed Function	Transmission Revenue Function	Distribution Revenue Function	Resale Revenue Function	Purchased Power Function
		Function		F_DISTR_GNR_DIST	F_DISTR_GRTTAX	F_RESAL_GNR_RESALE	F_INTAX_INCTAX	F_INTAX_GNR_DIST	F_REVNU_REV_TRANS	F_REVNU_REV_DIST	F_REVNU_REV_RESALE	F_PRPWR_FUEL
DPLT	28	Distribution Plant less Internals	5,238,358,203	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360	29	Acct 360 Distribution Plant	93,892,000	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_362	30	Acct 362 Distribution Plant	583,006,000	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_364	31	Acct 364 Distribution Plant	1,128,954,180	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_365	32	Acct 365 Distribution Plant	1,022,399,000	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_365R	33	Acct 365 Distribution Plant less Resale	1,021,897,864	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_366	34	Acct 366 Distribution Plant	200,741,000	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_367	35	Acct 367 Distribution Plant	590,583,000	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360_	36	Acct 360 & 362 Distribution Plant	715,101,000	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_360_	37	Acct 360 & 361 Distribution Plant	132,095,000	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_364_	38	Acct 364 & 365 Distribution Plant	2,151,353,180	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_366_	39	Acct 366 & 367 Distribution Plant	791,324,000	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT_370	40	Acct 370 Distribution Plant	310,095,203	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRNPLT	40	Transmission Plant	3,677,927,000	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTDPLT	41	Distribution Plant	5,332,250,203	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Jurisdictional Cost of Service Study

Internal Allocation Factors - Fully Projected Future Test Year (2016)

Name	No.	Description	Total	Function Dist. Primary Demand Function F_DSTPR_PRI_DEM	Dist. Demand Resale Function F_DSTPR_DEM_RESALE	Dist. Secondary Demand Function F_DSTSC_SEC_DEM	Transformer Demand Function F_TRANF_SEC_DEM	Services Demand Function F_SERVS_SEC_DEM
DEPR	42	Total Depreciation Expense	256,023,000	37,399,626	52,543	5,911,887	7,151,935	173,908
				14.61%	0.02%	2.31%	2.79%	0.07%
DEPR_DI	43	Distribution Depreciation Expense	124,807,000	27,158,963	38,994	4,303,265	6,524,834	157,693
				21.76%	0.03%	3.45%	5.23%	0.13%
DEPR_GI	44	General and Intangible Depreciation Expense	28,219,871	4,984,645	6,595	782,997	305,242	7,892
				17.66%	0.02%	2.77%	1.08%	0.03%
DISTOPLI	45	Distribution Operations Labor	24,206,677	5,254,262	4,977	1,068,065	222,448	7,710
				21.71%	0.02%	4.41%	0.92%	0.03%
DMAINTL	46	Distribution Maintenance Labor	15,512,837	6,566,363	11,360	702,947	536,505	11,221
				42.33%	0.07%	4.53%	3.46%	0.07%
LABOR_N	47	Labor Expense Excluding A&G and Transmission Labor	80,090,244	14,146,820	18,717	2,222,209	866,300	22,399
				17.66%	0.02%	2.77%	1.08%	0.03%
LABOR	48	Labor Expense Excluding A&G	88,520,776	14,146,820	18,717	2,222,209	866,300	22,399
				15.98%	0.02%	2.51%	0.98%	0.03%
TOTPLT	48	Total Plant in Service	9,947,959,000	1,749,499,713	2,574,772	258,729,964	251,947,613	8,647,828
				17.59%	0.03%	2.60%	2.53%	0.09%
LBRANDP	49	50% Labor 50% Plant Excluding Account 303	5,018,103,989	881,823,266	1,296,744	130,476,087	126,406,957	4,335,113
				17.57%	0.03%	2.60%	2.52%	0.09%
METERS	50	Meter Plant	310,095,203	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
DEFRTX	51	Deferred Income Tax	121,352,000	8,497,342	12,682	1,244,811	1,224,655	41,911
				7.00%	0.01%	1.03%	1.01%	0.03%
CUSTACC	52	Customer Accounts Excluding Uncollectibles	24,695,893	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
CAPSTCH	53	Capital Stock Increase	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
PUBREAL	54	Public Utility Realty	5,190,000	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
904INCRE	55	Uncollectible Increase	3,701,000	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%
GRTINCR	56	GRT Increase	9,881,232	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%

Jurisdictional Cost of Service Study

Internal Allocation Factors - Fully Projected Future Test Year (2016)

Name	No.	Description	Function	Total	Dist. And Resale Demand Function	Meters Transmission Function	Dist. Primary Customer Function	Dist. Secondary Customer Function	Transformer Customer Function
					F_DISTR_PRIDMWITHRSL	F_METER_TRANS	F_DSTPR_PRI_CUST	F_DSTSC_SEC_CUST	F_TRANF_SEC_CUST
DEPR	42	Total Depreciation Expense		256,023,000	-	-	34,858,633	11,107,501	7,962,327
					0.00%	0.00%	13.62%	4.34%	3.11%
DEPR_DI	43	Distribution Depreciation Expense		124,807,000	-	-	25,966,639	7,979,946	7,264,168
					0.00%	0.00%	20.81%	6.39%	5.82%
DEPR_GI	44	General and Intangible Depreciation Expense		28,219,871	-	-	4,328,181	1,522,338	339,829
					0.00%	0.00%	15.34%	5.39%	1.20%
DISTOPLI	45	Distribution Operations Labor		24,206,677	-	-	6,077,591	2,059,710	247,654
					0.00%	0.00%	25.11%	8.51%	1.02%
DMAINTL	46	Distribution Maintenance Labor		15,512,837	-	-	3,650,670	1,389,534	597,297
					0.00%	0.00%	23.53%	8.96%	3.85%
LABOR_N	47	Labor Expense Excluding A&G and Transmission Labor		80,090,244	-	-	12,283,722	4,320,517	964,461
					0.00%	0.00%	15.34%	5.39%	1.20%
LABOR	48	Labor Expense Excluding A&G		88,520,776	-	-	12,283,722	4,320,517	964,461
					0.00%	0.00%	13.88%	4.88%	1.09%
TOTPLT	48	Total Plant in Service		9,947,959,000	-	271,797	1,529,631,289	479,500,664	280,495,997
					0.00%	0.00%	15.38%	4.82%	2.82%
LBRANDP	49	50% Labor 50% Plant Excluding Account 303		5,018,103,989	-	-	770,957,505	241,910,590	140,730,229
					0.00%	0.00%	15.36%	4.82%	2.80%
METERS	50	Meter Plant		310,095,203	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%
DEFRTX	51	Deferred Income Tax		121,352,000	-	-	7,419,287	2,329,117	1,363,421
					0.00%	0.00%	6.11%	1.92%	1.12%
CUSTACC	52	Customer Accounts Excluding Uncollectibles		24,695,893	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%
CAPSTCH	53	Capital Stock Increase		-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%
PUBREAL	54	Public Utility Realty		5,190,000	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%
904INCRE	55	Uncollectible Increase		3,701,000	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%
GRTINCR	56	GRT Increase		9,881,232	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%

Jurisdictional Cost of Service Study

Internal Allocation Factors - Fully Projected Future Test Year (2016)

Name	No.	Description	Total	Function	Services Customer Function	Distribution Meters Function	Resale Meters Function	Lights Function	Customer Deposits Function	Distribution Services Function	Dist. And Resale Customer Service Function
					F_SERVS_SEC_CUST	F_METER_DIST	F_METER_RESALE	F_LIGHT_DIST	F_DISTR_DEPOSIT	F_SERVS_DIST	F_CUSSV_CUST
DEPR	42	Total Depreciation Expense	256,023,000		14,182,935	25,107,253	4,876	4,091,865	-	2,795,058	15,016,097
					5.54%	9.81%	0.00%	1.60%	0.00%	1.09%	5.87%
DEPR_DI	43	Distribution Depreciation Expense	124,807,000		12,860,577	19,148,910	3,719	3,248,292	-	-	-
					10.30%	15.34%	0.00%	2.60%	0.00%	0.00%	0.00%
DEPR_GI	44	General and Intangible Depreciation Expense	28,219,871		643,658	2,900,225	563	410,610	-	1,360,495	7,309,089
					2.28%	10.28%	0.00%	1.46%	0.00%	4.82%	25.90%
DISTOPL	45	Distribution Operations Labor	24,206,677		628,821	5,709,769	1,109	166,327	-	2,758,236	-
					2.60%	23.59%	0.00%	0.69%	0.00%	11.39%	0.00%
DMAINTL	46	Distribution Maintenance Labor	15,512,837		915,105	230,195	45	901,595	-	-	-
					5.90%	1.48%	0.00%	5.81%	0.00%	0.00%	0.00%
LABOR_N	47	Labor Expense Excluding A&G and Transmission Labor	80,090,244		1,826,753	8,231,069	1,598	1,165,343	-	3,861,194	20,743,778
					2.28%	10.28%	0.00%	1.46%	0.00%	4.82%	25.90%
LABOR	48	Labor Expense Excluding A&G	88,520,776		1,826,753	8,231,069	1,598	1,165,343	-	3,861,194	20,743,778
					2.06%	9.30%	0.00%	1.32%	0.00%	4.36%	23.43%
TOTPLT	48	Total Plant in Service	9,947,959,000		705,267,739	403,026,868	78,265	177,041,821	-	43,095,300	231,524,041
					7.09%	4.05%	0.00%	1.78%	0.00%	0.43%	2.33%
LBRANDP	49	50% Labor 50% Plant Excluding Account 303	5,018,103,989		353,547,246	205,628,968	39,932	89,103,582	-	23,478,247	126,133,909
					7.05%	4.10%	0.00%	1.78%	0.00%	0.47%	2.51%
METERS	50	Meter Plant	310,095,203		-	310,034,996	60,207	-	-	-	-
					0.00%	99.98%	0.02%	0.00%	0.00%	0.00%	0.00%
DEFRTX	51	Deferred Income Tax	121,352,000		3,418,049	2,074,379	403	869,937	-	272,052	1,461,565
					2.82%	1.71%	0.00%	0.72%	0.00%	0.22%	1.20%
CUSTACC	52	Customer Accounts Excluding Uncollectibles	24,695,893		-	-	-	-	-	-	19,726,855
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	79.88%
CAPSTCH	53	Capital Stock Increase	-		-	-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PUBREAL	54	Public Utility Realty	5,190,000		-	-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
904INCRE	55	Uncollectible Increase	3,701,000		-	-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GRTINCR	56	GRT Increase	9,881,232		-	-	-	-	-	-	-
					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Jurisdictional Cost of Service Study

Internal Allocation Factors - Fully Projected Future Test Year (2016)

Name	No.	Description	Function / Total	Dist. Customer Service Function	Tran. Customer Service Function	Resale Direct Assignment Function	Tran. Direct Assignment Function	Tran. Direct Assignment Function	Cash Working Capital - O&M Function	Cash Working Capital - Tax Function	Cash Working Capital - Interest Function
				F_CUSSV_DIST	F_CUSSV_TRANS	F_RESAL_RESALE	F_TRANS_TRANS	F_TRANS_GNR_TRANS	F_CWRKC_OM_CWC	F_CWRKC_TAX_CWC	F_CWRKC_INTRST_CWC
DEPR	42	Total Depreciation Expense	256,023,000	6,815,635	-	-	-	73,239,920	-	-	-
				2.66%	0.00%	0.00%	0.00%	28.61%	0.00%	0.00%	0.00%
DEPR_DI	43	Distribution Depreciation Expense	124,807,000	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEPR_GI	44	General and Intangible Depreciation Expense	28,219,871	3,317,512	-	-	-	-	-	-	-
				11.76%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTOPLI	45	Distribution Operations Labor	24,206,677	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DMAINTL	46	Distribution Maintenance Labor	15,512,837	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR_N	47	Labor Expense Excluding A&G and Transmission Labor	80,090,244	9,415,364	-	-	-	-	-	-	-
				11.76%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR	48	Labor Expense Excluding A&G	88,520,776	9,415,364	-	-	-	8,430,532	-	-	-
				10.64%	0.00%	0.00%	0.00%	9.52%	0.00%	0.00%	0.00%
TOTPLT	48	Total Plant in Service	9,947,959,000	105,086,123	-	-	-	3,721,539,205	-	-	-
				1.06%	0.00%	0.00%	0.00%	37.41%	0.00%	0.00%	0.00%
LBRANDP	49	50% Labor 50% Plant Excluding Account 303	5,018,103,989	57,250,744	-	-	-	1,864,984,868	-	-	-
				1.14%	0.00%	0.00%	0.00%	37.17%	0.00%	0.00%	0.00%
METERS	50	Meter Plant	310,095,203	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEFRTX	51	Deferred Income Tax	121,352,000	663,388	-	-	-	71,536,000	-	-	-
				0.55%	0.00%	0.00%	0.00%	58.95%	0.00%	0.00%	0.00%
CUSTACC	52	Customer Accounts Excluding Uncollectibles	24,695,893	4,969,038	-	-	-	-	-	-	-
				20.12%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CAPSTCK	53	Capital Stock Increase	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PUBREAL	54	Public Utility Realty	5,190,000	-	-	-	-	2,738,000	-	-	-
				0.00%	0.00%	0.00%	0.00%	52.76%	0.00%	0.00%	0.00%
904INCRE	55	Uncollectible Increase	3,701,000	3,701,000	-	-	-	-	-	-	-
				100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GRTINCR	56	GRT Increase	9,881,232	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Jurisdictional Cost of Service Study

Internal Allocation Factors - Fully Projected Future Test Year (2016)

Name	No.	Description	Total	Dist. Direct Assignment Function	Gross Receipts Tax Function	Resale Direct Assignment Function	Income Taxes Function	Income Tax Increase @ Proposed Function	Transmission Revenue Function	Distribution Revenue Function	Resale Revenue Function	Purchased Power Function
		Function		F_DISTR_GNR_DIST	F_DISTR_GRTTAX	F_RESAL_GNR_RESALE	F_INTAX_INCTAX	F_INTAX_GNR_DIST	F_REVNU_REV_TRANS	F_REVNU_REV_DIST	F_REVNU_REV_RESALE	F_PRPWR_FUEL
DEPR	42	Total Depreciation Expense	256,023,000	10,151,000	-	-	-	-	-	-	-	-
				3.96%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEPR_DI	43	Distribution Depreciation Expense	124,807,000	10,151,000	-	-	-	-	-	-	-	-
				8.13%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEPR_GI	44	General and Intangible Depreciation Expense	28,219,871	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTOPLI	45	Distribution Operations Labor	24,206,677	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DMAINTL	46	Distribution Maintenance Labor	15,512,837	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR_N	47	Labor Expense Excluding A&G and Transmission Labor	80,090,244	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR	48	Labor Expense Excluding A&G	88,520,776	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT	48	Total Plant in Service	9,947,959,000	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBRANDP	49	50% Labor 50% Plant Excluding Account 303	5,018,103,989	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
METERS	50	Meter Plant	310,095,203	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEFRTX	51	Deferred Income Tax	121,352,000	18,923,000	-	-	-	-	-	-	-	-
				15.59%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACC	52	Customer Accounts Excluding Uncollectibles	24,695,893	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CAPSTCH	53	Capital Stock Increase	-	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PUBREAL	54	Public Utility Realty	5,190,000	2,452,000	-	-	-	-	-	-	-	-
				47.24%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
904INCRE	55	Uncollectible Increase	3,701,000	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GRTINCR	56	GRT Increase	9,881,232	9,881,232	-	-	-	-	-	-	-	-
				100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Jurisdictional Cost of Service Study

Allocation to Jurisdictions - Fully Projected Future Test Year (2016)

Functional Description	Func/Class	Allocator	Fully Forecasted Future Test Year	FERC Transmission	Resale Primary	PUC Jurisdiction Distribution
RATE BASE						
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	976,796,571	-	-	976,796,571
Dist. Demand Resale	F_DSTPR_DEM	DEM_RESALE	430,880	-	430,880	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	139,648,964	-	-	139,648,964
Transformer Demand	F_TRANF_DEM	SEC_DEM	112,612,816	-	-	112,612,816
Services Demand	F_SERVS_DEM	SEC_DEM	3,082,143	-	-	3,082,143
Dist. And Resale Demand	F_DISTR_DEM	PRIDMWITHRSL	-	-	-	-
Meters Transmission	F_METER_CUS	TRANS	85,627	85,627	-	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	816,057,958	-	-	816,057,958
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	257,376,895	-	-	257,376,895
Transformer Customer	F_TRANF_CUS	SEC_CUST	125,373,064	-	-	125,373,064
Services Customer	F_SERVS_CUS	SEC_CUST	251,362,051	-	-	251,362,051
Distribution Meters	F_METER_CUS	DIST	97,074,715	-	-	97,074,715
Resale Meters	F_METER_CUS	RESALE	9,465	-	9,465	-
Lights	F_LIGHT_CUS	DIST	69,429,310	-	-	69,429,310
Customer Deposits	F_DISTR_CUS	DEPOSIT	(15,124,985)	-	-	(15,124,985)
Distribution Services	F_SERVS_CUS	DIST	24,028,515	-	-	24,028,515
Dist. And Resale Customer Service	F_CUSSV_CUS	CUST	129,090,152	-	719	129,089,432
Dist. Customer Service	F_CUSSV_CUS	DIST	58,592,548	-	-	58,592,548
Tran. Customer Service	F_CUSSV_CUS	TRANS	-	-	-	-
Resale Direct Assignment	F_RESAL_CUS	RESALE	-	-	-	-
Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-	-
Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	2,759,016,633	2,759,016,633	-	-
Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	8,368,199	1,333,550	1,932	7,032,717
Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	17,270,000	480,797	5,026	16,784,177
Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	(12,886,846)	(6,005,647)	(1,002)	(6,880,197)
Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	93,735,356	-	-	93,735,356
Gross Receipts Tax	F_DISTR_GNR	GRTTAX	-	-	-	-
Resale Direct Assignment	F_RESAL_GNR	GNR_RESALE	-	-	-	-
Income Taxes	F_INTAX_GNR	INCTAX	-	-	-	-
Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST	-	-	-	-
Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-
Resale Revenue	F_REVNU_REV	REV_RESALE	-	-	-	-
Purchased Power	F_PRPWR_FUL	FUEL	-	-	-	-
			-	-		
	DEM		1,232,571,374	-	430,880	1,232,140,494
	CUS		1,813,355,314	85,627	10,184	1,813,259,502
	GNR		2,865,503,342	2,754,825,333	5,956	110,672,053
	REV		-	-	-	-
	FUL		-	-	-	-
	TOTAL		**5,911,430,030**	**2,754,910,960**	**447,021**	**3,156,072,049**

Jurisdictional Cost of Service Study

Allocation to Jurisdictions - Fully Projected Future Test Year (2016)

Functional Description	Func/Class	Allocator	Fully Forecasted Future Test Year	FERC Transmission	Resale Primary	PUC Jurisdiction Distribution
Plant-in Service						
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	1,749,499,713	-	-	1,749,499,713
Dist. Demand Resale	F_DSTPR_DEM	DEM_RESALE	2,574,772	-	2,574,772	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	258,729,964	-	-	258,729,964
Transformer Demand	F_TRANF_DEM	SEC_DEM	251,947,613	-	-	251,947,613
Services Demand	F_SERVS_DEM	SEC_DEM	8,647,828	-	-	8,647,828
Dist. And Resale Demand	F_DISTR_DEM	PRIDMWITHRSL	-	-	-	-
Meters Transmission	F_METER_CUS	TRANS	271,797	271,797	-	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	1,529,631,289	-	-	1,529,631,289
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	479,500,664	-	-	479,500,664
Transformer Customer	F_TRANF_CUS	SEC_CUST	280,495,997	-	-	280,495,997
Services Customer	F_SERVS_CUS	SEC_CUST	705,267,739	-	-	705,267,739
Distribution Meters	F_METER_CUS	DIST	403,026,868	-	-	403,026,868
Resale Meters	F_METER_CUS	RESALE	78,265	-	78,265	-
Lights	F_LIGHT_CUS	DIST	177,041,821	-	-	177,041,821
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-
Distribution Services	F_SERVS_CUS	DIST	43,095,300	-	-	43,095,300
Dist. And Resale Customer Service	F_CUSSV_CUS	CUST	231,524,041	-	1,290	231,522,751
Dist. Customer Service	F_CUSSV_CUS	DIST	105,086,123	-	-	105,086,123
Tran. Customer Service	F_CUSSV_CUS	TRANS	-	-	-	-
Resale Direct Assignment	F_RESAL_CUS	RESALE	-	-	-	-
Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-	-
Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	3,721,539,205	3,721,539,205	-	-
Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	-	-	-	-
Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	-	-	-	-
Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	-	-	-	-
Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	-	-	-	-
Gross Receipts Tax	F_DISTR_GNR	GRTTAX	-	-	-	-
Resale Direct Assignment	F_RESAL_GNR	GNR_RESALE	-	-	-	-
Income Taxes	F_INTAX_GNR	INCTAX	-	-	-	-
Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST	-	-	-	-
Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-
Resale Revenue	F_REVNU_REV	REV_RESALE	-	-	-	-
Purchased Power	F_PRPWR_FUL	FUEL	-	-	-	-
	DEM		2,271,399,890	-	2,574,772	2,268,825,118
	CUS		3,955,019,905	271,797	79,556	3,954,668,553
	GNR		3,721,539,205	3,721,539,205	-	-
	REV		-	-	-	-
	FUL		-	-	-	-
	TOTAL		**9,947,959,000**	**3,721,811,002**	**2,654,327**	**6,223,493,670**

Jurisdictional Cost of Service Study

Allocation to Jurisdictions - Fully Projected Future Test Year (2016)

Functional Description	Func/Class	Allocator	Fully Forecasted Future Test Year	FERC Transmission	Resale Primary	PUC Jurisdiction Distribution
Accumulated Reserve for Depreciation						
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	493,907,521	-	-	493,907,521
Dist. Demand Resale	F_DSTPR_DEM	DEM_RESALE	1,731,099	-	1,731,099	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	78,004,066	-	-	78,004,066
Transformer Demand	F_TRANF_DEM	SEC_DEM	97,802,334	-	-	97,802,334
Services Demand	F_SERVS_DEM	SEC_DEM	4,131,466	-	-	4,131,466
Dist. And Resale Demand	F_DISTR_DEM	PRIDMWITHRSL	-	-	-	-
Meters Transmission	F_METER_CUS	TRANS	186,170	186,170	-	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	469,714,755	-	-	469,714,755
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	146,235,136	-	-	146,235,136
Transformer Customer	F_TRANF_CUS	SEC_CUST	108,884,394	-	-	108,884,394
Services Customer	F_SERVS_CUS	SEC_CUST	336,938,949	-	-	336,938,949
Distribution Meters	F_METER_CUS	DIST	247,598,116	-	-	247,598,116
Resale Meters	F_METER_CUS	RESALE	57,468	-	57,468	-
Lights	F_LIGHT_CUS	DIST	79,085,195	-	-	79,085,195
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-
Distribution Services	F_SERVS_CUS	DIST	16,347,180	-	-	16,347,180
Dist. And Resale Customer Service	F_CUSSV_CUS	CUST	87,823,156	-	489	87,822,666
Dist. Customer Service	F_CUSSV_CUS	DIST	39,861,929	-	-	39,861,929
Tran. Customer Service	F_CUSSV_CUS	TRANS	-	-	-	-
Resale Direct Assignment	F_RESAL_CUS	RESALE	-	-	-	-
Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-	-
Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	625,824,065	625,824,065	-	-
Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	-	-	-	-
Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	-	-	-	-
Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	-	-	-	-
Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	-	-	-	-
Gross Receipts Tax	F_DISTR_GNR	GRTTAX	-	-	-	-
Resale Direct Assignment	F_RESAL_GNR	GNR_RESALE	-	-	-	-
Income Taxes	F_INTAX_GNR	INCTAX	-	-	-	-
Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST	-	-	-	-
Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-
Resale Revenue	F_REVNU_REV	REV_RESALE	-	-	-	-
Purchased Power	F_PRPWR_FUL	FUEL	-	-	-	-
	DEM		675,576,487	-	1,731,099	673,845,388
	CUS		1,532,732,448	186,170	57,958	1,532,488,321
	GNR		625,824,065	625,824,065	-	-
	REV		-	-	-	-
	FUL		-	-	-	-
	TOTAL		**2,834,133,000**	**626,010,235**	**1,789,057**	**2,206,333,708**

Jurisdictional Cost of Service Study

Allocation to Jurisdictions - Fully Projected Future Test Year (2016)

Functional Description	Func/Class	Allocator	Fully Forecasted Future Test Year	FERC Transmission	Resale Primary	PUC Jurisdiction Distribution
Rate Base Adjustments						
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	(278,795,620)	-	-	(278,795,620)
Dist. Demand Resale	F_DSTPR_DEM	DEM_RESALE	(412,793)	-	(412,793)	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	(41,076,934)	-	-	(41,076,934)
Transformer Demand	F_TRANF_DEM	SEC_DEM	(41,532,463)	-	-	(41,532,463)
Services Demand	F_SERVS_DEM	SEC_DEM	(1,434,219)	-	-	(1,434,219)
Dist. And Resale Demand	F_DISTR_DEM	PRIDMWITHRSL	-	-	-	-
Meters Transmission	F_METER_CUS	TRANS	-	-	-	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	(243,858,576)	-	-	(243,858,576)
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	(75,888,633)	-	-	(75,888,633)
Transformer Customer	F_TRANF_CUS	SEC_CUST	(46,238,540)	-	-	(46,238,540)
Services Customer	F_SERVS_CUS	SEC_CUST	(116,966,740)	-	-	(116,966,740)
Distribution Meters	F_METER_CUS	DIST	(58,354,037)	-	-	(58,354,037)
Resale Meters	F_METER_CUS	RESALE	(11,332)	-	(11,332)	-
Lights	F_LIGHT_CUS	DIST	(28,527,316)	-	-	(28,527,316)
Customer Deposits	F_DISTR_CUS	DEPOSIT	(15,124,985)	-	-	(15,124,985)
Distribution Services	F_SERVS_CUS	DIST	(2,719,605)	-	-	(2,719,605)
Dist. And Resale Customer Service	F_CUSSV_CUS	CUST	(14,610,734)	-	(81)	(14,610,652)
Dist. Customer Service	F_CUSSV_CUS	DIST	(6,631,645)	-	-	(6,631,645)
Tran. Customer Service	F_CUSSV_CUS	TRANS	-	-	-	-
Resale Direct Assignment	F_RESAL_CUS	RESALE	-	-	-	-
Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-	-
Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	(336,698,507)	(336,698,507)	-	-
Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	8,368,199	1,333,550	1,932	7,032,717
Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	17,270,000	480,797	5,026	16,784,177
Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	(12,886,846)	(6,005,647)	(1,002)	(6,880,197)
Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	93,735,356	-	-	93,735,356
Gross Receipts Tax	F_DISTR_GNR	GRTTAX	-	-	-	-
Resale Direct Assignment	F_RESAL_GNR	GNR_RESALE	-	-	-	-
Income Taxes	F_INTAX_GNR	INCTAX	-	-	-	-
Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST	-	-	-	-
Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-
Resale Revenue	F_REVNU_REV	REV_RESALE	-	-	-	-
Purchased Power	F_PRPWR_FUL	FUEL	-	-	-	-
	DEM		(363,252,029)	-	(412,793)	(362,839,236)
	CUS		(608,932,143)	-	(11,413)	(608,920,730)
	GNR		(230,211,798)	(340,889,807)	5,956	110,672,053
	REV		-	-	-	-
	FUL		-	-	-	-
	TOTAL		**(1,202,395,970)**	**(340,889,807)**	**(418,250)**	**(861,087,913)**

Jurisdictional Cost of Service Study

Allocation to Jurisdictions - Fully Projected Future Test Year (2016)

Functional Description	Func/Class	Allocator	Fully Forecasted Future Test Year	FERC Transmission	Resale Primary	PUC Jurisdiction Distribution
O & M EXPENSES						
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	81,999,006	-	-	81,999,006
Dist. Demand Resale	F_DSTPR_DEM	DEM_RESALE	97,600	-	97,600	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	13,750,030	-	-	13,750,030
Transformer Demand	F_TRANF_DEM	SEC_DEM	3,950,659	-	-	3,950,659
Services Demand	F_SERVS_DEM	SEC_DEM	135,086	-	-	135,086
Dist. And Resale Demand	F_DISTR_DEM	PRIDMWITHRSL	-	-	-	-
Meters Transmission	F_METER_CUS	TRANS	-	-	-	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	73,359,560	-	-	73,359,560
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	27,365,083	-	-	27,365,083
Transformer Customer	F_TRANF_CUS	SEC_CUST	4,398,311	-	-	4,398,311
Services Customer	F_SERVS_CUS	SEC_CUST	11,016,877	-	-	11,016,877
Distribution Meters	F_METER_CUS	DIST	29,444,814	-	-	29,444,814
Resale Meters	F_METER_CUS	RESALE	5,718	-	5,718	-
Lights	F_LIGHT_CUS	DIST	6,147,754	-	-	6,147,754
Customer Deposits	F_DISTR_CUS	DEPOSIT	202,000	-	-	202,000
Distribution Services	F_SERVS_CUS	DIST	14,438,521	-	-	14,438,521
Dist. And Resale Customer Service	F_CUSSV_CUS	CUST	67,752,444	-	378	67,752,067
Dist. Customer Service	F_CUSSV_CUS	DIST	70,066,029	-	-	70,066,029
Tran. Customer Service	F_CUSSV_CUS	TRANS	-	-	-	-
Resale Direct Assignment	F_RESAL_CUS	RESALE	-	-	-	-
Tran. Direct Assignment	F_TRANS_CUS	TRANS	29,202,064	29,202,064	-	-
Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	42,378,111	42,378,111	-	-
Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	-	-	-	-
Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	-	-	-	-
Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	-	-	-	-
Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	928,000	-	-	928,000
Gross Receipts Tax	F_DISTR_GNR	GRTTAX	-	-	-	-
Resale Direct Assignment	F_RESAL_GNR	GNR_RESALE	-	-	-	-
Income Taxes	F_INTAX_GNR	INCTAX	-	-	-	-
Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST	-	-	-	-
Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-
Resale Revenue	F_REVNU_REV	REV_RESALE	-	-	-	-
Purchased Power	F_PRPWR_FUL	FUEL	-	-	-	-
	DEM		99,932,380	-	97,600	99,834,780
	CUS		333,399,175	29,202,064	6,096	304,191,016
	GNR		43,306,111	42,378,111	-	928,000
	REV		-	-	-	-
	FUL		-	-	-	-
	TOTAL		**476,637,666**	**71,580,175**	**103,695**	**404,953,796**

Jurisdictional Cost of Service Study

Allocation to Jurisdictions - Fully Projected Future Test Year (2016)

Functional Description	Func/Class	Allocator	Fully Forecasted Future Test Year		FERC Transmission	Resale Primary	PUC Jurisdiction Distribution
Depreciation Expense							
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	37,399,626	-	-	-	37,399,626
Dist. Demand Resale	F_DSTPR_DEM	DEM_RESALE	52,543	-	-	52,543	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	5,911,887	-	-	-	5,911,887
Transformer Demand	F_TRANF_DEM	SEC_DEM	7,151,935	-	-	-	7,151,935
Services Demand	F_SERVS_DEM	SEC_DEM	173,908	-	-	-	173,908
Dist. And Resale Demand	F_DISTR_DEM	PRIDMWITHRSL	-	-	-	-	-
Meters Transmission	F_METER_CUS	TRANS	-	-	-	-	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	34,858,633	-	-	-	34,858,633
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	11,107,501	-	-	-	11,107,501
Transformer Customer	F_TRANF_CUS	SEC_CUST	7,962,327	-	-	-	7,962,327
Services Customer	F_SERVS_CUS	SEC_CUST	14,182,935	-	-	-	14,182,935
Distribution Meters	F_METER_CUS	DIST	25,107,253	-	-	-	25,107,253
Resale Meters	F_METER_CUS	RESALE	4,876	-	-	4,876	-
Lights	F_LIGHT_CUS	DIST	4,091,865	-	-	-	4,091,865
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-	-
Distribution Services	F_SERVS_CUS	DIST	2,795,058	-	-	-	2,795,058
Dist. And Resale Customer Service	F_CUSSV_CUS	CUST	15,016,097	-	-	84	15,016,014
Dist. Customer Service	F_CUSSV_CUS	DIST	6,815,635	-	-	-	6,815,635
Tran. Customer Service	F_CUSSV_CUS	TRANS	-	-	-	-	-
Resale Direct Assignment	F_RESAL_CUS	RESALE	-	-	-	-	-
Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-	-	-
Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	73,239,920	-	73,239,920	-	-
Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	-	-	-	-	-
Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	-	-	-	-	-
Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	-	-	-	-	-
Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	10,151,000	-	-	-	10,151,000
Gross Receipts Tax	F_DISTR_GNR	GRTTAX	-	-	-	-	-
Resale Direct Assignment	F_RESAL_GNR	GNR_RESALE	-	-	-	-	-
Income Taxes	F_INTAX_GNR	INCTAX	-	-	-	-	-
Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST	-	-	-	-	-
Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-
Resale Revenue	F_REVNU_REV	REV_RESALE	-	-	-	-	-
Purchased Power	F_PRPWR_FUL	FUEL	-	-	-	-	-
				-			
				-			
				-			
	DEM		50,689,899	-	-	52,543	50,637,356
	CUS		121,942,181	-	-	4,959	121,937,221
	GNR		83,390,920	-	73,239,920	-	10,151,000
	REV		-	-	-	-	-
	FUL		-	-	-	-	-
	TOTAL		**256,023,000**	-	**73,239,920**	**57,502**	**182,725,578**
				-			

Jurisdictional Cost of Service Study

Allocation to Jurisdictions - Fully Projected Future Test Year (2016)

Functional Description	Func/Class	Allocator	Fully Forecasted Future Test Year	FERC Transmission	Resale Primary	PUC Jurisdiction Distribution
Amortization Expenses						
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	-	-	-	-
Dist. Demand Resale	F_DSTPR_DEM	DEM_RESALE	-	-	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	-	-	-	-
Transformer Demand	F_TRANF_DEM	SEC_DEM	-	-	-	-
Services Demand	F_SERVS_DEM	SEC_DEM	-	-	-	-
Dist. And Resale Demand	F_DISTR_DEM	PRIDMWITHRSL	-	-	-	-
Meters Transmission	F_METER_CUS	TRANS	-	-	-	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	-	-	-	-
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	-	-	-	-
Transformer Customer	F_TRANF_CUS	SEC_CUST	-	-	-	-
Services Customer	F_SERVS_CUS	SEC_CUST	-	-	-	-
Distribution Meters	F_METER_CUS	DIST	-	-	-	-
Resale Meters	F_METER_CUS	RESALE	-	-	-	-
Lights	F_LIGHT_CUS	DIST	-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-
Distribution Services	F_SERVS_CUS	DIST	-	-	-	-
Dist. And Resale Customer Service	F_CUSSV_CUS	CUST	-	-	-	-
Dist. Customer Service	F_CUSSV_CUS	DIST	-	-	-	-
Tran. Customer Service	F_CUSSV_CUS	TRANS	-	-	-	-
Resale Direct Assignment	F_RESAL_CUS	RESALE	-	-	-	-
Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-	-
Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	-	-	-	-
Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	-	-	-	-
Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	-	-	-	-
Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	-	-	-	-
Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	5,324,474	-	-	5,324,474
Gross Receipts Tax	F_DISTR_GNR	GRTTAX	-	-	-	-
Resale Direct Assignment	F_RESAL_GNR	GNR_RESALE	-	-	-	-
Income Taxes	F_INTAX_GNR	INCTAX	-	-	-	-
Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST	-	-	-	-
Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-
Resale Revenue	F_REVNU_REV	REV_RESALE	-	-	-	-
Purchased Power	F_PRPWR_FUL	FUEL	-	-	-	-
	DEM		-	-	-	-
	CUS		-	-	-	-
	GNR		5,324,474	-	-	5,324,474
	REV		-	-	-	-
	FUL		-	-	-	-
	TOTAL		**5,324,474**	-	-	**5,324,474**

Jurisdictional Cost of Service Study

Allocation to Jurisdictions - Fully Projected Future Test Year (2016)

Functional Description	Func/Class	Allocator	Fully Forecasted Future Test Year		FERC Transmission	Resale Primary	PUC Jurisdiction Distribution
Taxes Other Than Income Taxes							
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	9,794,204	-	-	-	9,794,204
Dist. Demand Resale	F_DSTPR_DEM	DEM_RESALE	14,397	-	-	14,397	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	1,448,524	-	-	-	1,448,524
Transformer Demand	F_TRANF_DEM	SEC_DEM	1,304,070	-	-	-	1,304,070
Services Demand	F_SERVS_DEM	SEC_DEM	43,965	-	-	-	43,965
Dist. And Resale Demand	F_DISTR_DEM	PRIDMWITHRSL	-	-	-	-	-
Meters Transmission	F_METER_CUS	TRANS	-	-	-	-	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	8,545,355	-	-	-	8,545,355
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	2,725,186	-	-	-	2,725,186
Transformer Customer	F_TRANF_CUS	SEC_CUST	1,451,835	-	-	-	1,451,835
Services Customer	F_SERVS_CUS	SEC_CUST	3,585,510	-	-	-	3,585,510
Distribution Meters	F_METER_CUS	DIST	2,828,935	-	-	-	2,828,935
Resale Meters	F_METER_CUS	RESALE	549	-	-	549	-
Lights	F_LIGHT_CUS	DIST	976,766	-	-	-	976,766
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-	-
Distribution Services	F_SERVS_CUS	DIST	626,014	-	-	-	626,014
Dist. And Resale Customer Service	F_CUSSV_CUS	CUST	3,363,181	-	-	19	3,363,162
Dist. Customer Service	F_CUSSV_CUS	DIST	1,526,509	-	-	-	1,526,509
Tran. Customer Service	F_CUSSV_CUS	TRANS	-	-	-	-	-
Resale Direct Assignment	F_RESAL_CUS	RESALE	-	-	-	-	-
Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-	-	-
Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	74,982,230	-	74,982,230	-	-
Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	-	-	-	-	-
Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	-	-	-	-	-
Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	-	-	-	-	-
Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	31,166,232	-	-	-	31,166,232
Gross Receipts Tax	F_DISTR_GNR	GRTTAX	50,523,541	-	-	18,814	50,504,728
Resale Direct Assignment	F_RESAL_GNR	GNR_RESALE	-	-	-	-	-
Income Taxes	F_INTAX_GNR	INCTAX	-	-	-	-	-
Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST	-	-	-	-	-
Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-
Resale Revenue	F_REVNU_REV	REV_RESALE	-	-	-	-	-
Purchased Power	F_PRPWR_FUL	FUEL	-	-	-	-	-
	DEM		12,605,160	-	-	14,397	12,590,763
	CUS		25,629,841	-	-	568	25,629,273
	GNR		156,672,003	-	74,982,230	18,814	81,670,960
	REV		-	-	-	-	-
	FUL		-	-	-	-	-
	TOTAL		**194,907,004**	-	**74,982,230**	**33,779**	**119,890,995**

Jurisdictional Cost of Service Study

Allocation to Jurisdictions - Fully Projected Future Test Year (2016)

Functional Description	Func/Class	Allocator	Fully Forecasted Future Test Year		FERC Transmission	Resale Primary	PUC Jurisdiction Distribution
Adjustments to Taxable Income							
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	8,981,504	-	-	-	8,981,504
Dist. Demand Resale	F_DSTPR_DEM	DEM_RESALE	13,208	-	-	13,208	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	1,397,072	-	-	-	1,397,072
Transformer Demand	F_TRANF_DEM	SEC_DEM	2,215,121	-	-	-	2,215,121
Services Demand	F_SERVS_DEM	SEC_DEM	56,789	-	-	-	56,789
Dist. And Resale Demand	F_DISTR_DEM	PRIDMWITHRSL	-	-	-	-	-
Meters Transmission	F_METER_CUS	TRANS	-	-	-	-	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	8,530,842	-	-	-	8,530,842
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	2,574,083	-	-	-	2,574,083
Transformer Customer	F_TRANF_CUS	SEC_CUST	2,466,119	-	-	-	2,466,119
Services Customer	F_SERVS_CUS	SEC_CUST	4,631,390	-	-	-	4,631,390
Distribution Meters	F_METER_CUS	DIST	5,441,024	-	-	-	5,441,024
Resale Meters	F_METER_CUS	RESALE	1,057	-	-	1,057	-
Lights	F_LIGHT_CUS	DIST	1,092,662	-	-	-	1,092,662
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-	-
Distribution Services	F_SERVS_CUS	DIST	(357,584)	-	-	-	(357,584)
Dist. And Resale Customer Service	F_CUSSV_CUS	CUST	(1,921,073)	-	-	(11)	(1,921,062)
Dist. Customer Service	F_CUSSV_CUS	DIST	(871,953)	-	-	-	(871,953)
Tran. Customer Service	F_CUSSV_CUS	TRANS	-	-	-	-	-
Resale Direct Assignment	F_RESAL_CUS	RESALE	-	-	-	-	-
Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-	-	-
Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	(156,641,809)	-	(156,641,809)	-	-
Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	-	-	-	-	-
Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	-	-	-	-	-
Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	-	-	-	-	-
Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	(52,302,452)	-	-	-	(52,302,452)
Gross Receipts Tax	F_DISTR_GNR	GRTTAX	-	-	-	-	-
Resale Direct Assignment	F_RESAL_GNR	GNR_RESALE	-	-	-	-	-
Income Taxes	F_INTAX_GNR	INCTAX	-	-	-	-	-
Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST	-	-	-	-	-
Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-
Resale Revenue	F_REVNU_REV	REV_RESALE	-	-	-	-	-
Purchased Power	F_PRPWR_FUL	FUEL	-	-	-	-	-
				-			
				-			
	DEM		12,663,694	-	-	13,208	12,650,486
	CUS		21,586,567	-	-	1,046	21,585,521
	GNR		(208,944,261)	-	(156,641,809)	-	(52,302,452)
	REV		-	-	-	-	-
	FUL		-	-	-	-	-
	TOTAL		**(174,694,000)**	-	**(156,641,809)**	**14,254**	**(18,066,445)**
				-			

Jurisdictional Cost of Service Study

Allocation to Jurisdictions - Fully Projected Future Test Year (2016)

Functional Description	Func/Class	Allocator	Fully Forecasted Future Test Year		FERC Transmission	Resale Primary	PUC Jurisdiction Distribution
PA Special Deductions							
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	(40,923,827)	-	-	-	(40,923,827)
Dist. Demand Resale	F_DSTPR_DEM	DEM_RESALE	(60,625)	-	-	(60,625)	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	(6,073,228)	-	-	-	(6,073,228)
Transformer Demand	F_TRANF_DEM	SEC_DEM	(6,576,216)	-	-	-	(6,576,216)
Services Demand	F_SERVS_DEM	SEC_DEM	(212,347)	-	-	-	(212,347)
Dist. And Resale Demand	F_DISTR_DEM	PRIDMWITHRSL	-	-	-	-	-
Meters Transmission	F_METER_CUS	TRANS	(2,965)	-	(2,965)	-	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	(36,236,227)	-	-	-	(36,236,227)
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	(11,279,921)	-	-	-	(11,279,921)
Transformer Customer	F_TRANF_CUS	SEC_CUST	(7,321,373)	-	-	-	(7,321,373)
Services Customer	F_SERVS_CUS	SEC_CUST	(17,317,823)	-	-	-	(17,317,823)
Distribution Meters	F_METER_CUS	DIST	(11,826,369)	-	-	-	(11,826,369)
Resale Meters	F_METER_CUS	RESALE	(2,297)	-	-	(2,297)	-
Lights	F_LIGHT_CUS	DIST	(4,297,183)	-	-	-	(4,297,183)
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-	-
Distribution Services	F_SERVS_CUS	DIST	(605,036)	-	-	-	(605,036)
Dist. And Resale Customer Service	F_CUSSV_CUS	CUST	(3,250,481)	-	-	(18)	(3,250,462)
Dist. Customer Service	F_CUSSV_CUS	DIST	(1,475,356)	-	-	-	(1,475,356)
Tran. Customer Service	F_CUSSV_CUS	TRANS	-	-	-	-	-
Resale Direct Assignment	F_RESAL_CUS	RESALE	-	-	-	-	-
Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-	-	-
Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	(60,974,860)	-	(60,974,860)	-	-
Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	-	-	-	-	-
Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	-	-	-	-	-
Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	-	-	-	-	-
Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	(2,135,088)	-	-	-	(2,135,088)
Gross Receipts Tax	F_DISTR_GNR	GRTTAX	-	-	-	-	-
Resale Direct Assignment	F_RESAL_GNR	GNR_RESALE	-	-	-	-	-
Income Taxes	F_INTAX_GNR	INCTAX	-	-	-	-	-
Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST	-	-	-	-	-
Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-
Resale Revenue	F_REVNU_REV	REV_RESALE	-	-	-	-	-
Purchased Power	F_PRPWR_FUL	FUEL	-	-	-	-	-
				-			
				-			
	DEM		(53,846,244)	-	-	(60,625)	(53,785,619)
	CUS		(93,615,032)	-	(2,965)	(2,315)	(93,609,751)
	GNR		(63,109,947)	-	(60,974,860)	-	(2,135,088)
	REV		-	-	-	-	-
	FUL		-	-	-	-	-
	TOTAL		**(210,571,223)**	-	**(60,977,825)**	**(62,940)**	**(149,530,458)**
				-			

Jurisdictional Cost of Service Study

Allocation to Jurisdictions - Fully Projected Future Test Year (2016)

Functional Description	Func/Class	Allocator	Fully Forecasted Future Test Year	FERC Transmission	Resale Primary	PUC Jurisdiction Distribution
Fuel and Purchased Power						
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	-	-	-	-
Dist. Demand Resale	F_DSTPR_DEM	DEM_RESALE	-	-	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	-	-	-	-
Transformer Demand	F_TRANF_DEM	SEC_DEM	-	-	-	-
Services Demand	F_SERVS_DEM	SEC_DEM	-	-	-	-
Dist. And Resale Demand	F_DISTR_DEM	PRIDMWITHRSL	-	-	-	-
Meters Transmission	F_METER_CUS	TRANS	-	-	-	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	-	-	-	-
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	-	-	-	-
Transformer Customer	F_TRANF_CUS	SEC_CUST	-	-	-	-
Services Customer	F_SERVS_CUS	SEC_CUST	-	-	-	-
Distribution Meters	F_METER_CUS	DIST	-	-	-	-
Resale Meters	F_METER_CUS	RESALE	-	-	-	-
Lights	F_LIGHT_CUS	DIST	-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-
Distribution Services	F_SERVS_CUS	DIST	-	-	-	-
Dist. And Resale Customer Service	F_CUSSV_CUS	CUST	-	-	-	-
Dist. Customer Service	F_CUSSV_CUS	DIST	-	-	-	-
Tran. Customer Service	F_CUSSV_CUS	TRANS	-	-	-	-
Resale Direct Assignment	F_RESAL_CUS	RESALE	-	-	-	-
Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-	-
Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	-	-	-	-
Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	-	-	-	-
Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	-	-	-	-
Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	-	-	-	-
Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	-	-	-	-
Gross Receipts Tax	F_DISTR_GNR	GRTTAX	-	-	-	-
Resale Direct Assignment	F_RESAL_GNR	GNR_RESALE	-	-	-	-
Income Taxes	F_INTAX_GNR	INCTAX	-	-	-	-
Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST	-	-	-	-
Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-	-
Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-
Resale Revenue	F_REVNU_REV	REV_RESALE	-	-	-	-
Purchased Power	F_PRPWR_FUL	FUEL	-	-	-	-
	~					
	DEM		-	-	-	-
	CUS		-	-	-	-
	GNR		-	-	-	-
	REV		-	-	-	-
	FUL		-	-	-	-
			-	-	-	-
	TOTAL		-	-	-	-

Jurisdictional Cost of Service Study

Allocation to Jurisdictions - Fully Projected Future Test Year (2016)

Functional Description	Func/Class	Allocator	Fully Forecasted Future Test Year	FERC Transmission	Resale Primary	PUC Jurisdiction Distribution
Income Taxes						
Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	-	-	-	-
Dist. Demand Resale	F_DSTPR_DEM	DEM_RESALE	-	-	-	-
Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	-	-	-	-
Transformer Demand	F_TRANF_DEM	SEC_DEM	-	-	-	-
Services Demand	F_SERVS_DEM	SEC_DEM	-	-	-	-
Dist. And Resale Demand	F_DISTR_DEM	PRIDMWITHRSL	-	-	-	-
Meters Transmission	F_METER_CUS	TRANS	-	-	-	-
Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	-	-	-	-
Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	-	-	-	-
Transformer Customer	F_TRANF_CUS	SEC_CUST	-	-	-	-
Services Customer	F_SERVS_CUS	SEC_CUST	-	-	-	-
Distribution Meters	F_METER_CUS	DIST	-	-	-	-
Resale Meters	F_METER_CUS	RESALE	-	-	-	-
Lights	F_LIGHT_CUS	DIST	-	-	-	-
Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-
Distribution Services	F_SERVS_CUS	DIST	-	-	-	-
Dist. And Resale Customer Service	F_CUSSV_CUS	CUST	-	-	-	-
Dist. Customer Service	F_CUSSV_CUS	DIST	-	-	-	-
Tran. Customer Service	F_CUSSV_CUS	TRANS	-	-	-	-
Resale Direct Assignment	F_RESAL_CUS	RESALE	-	-	-	-
Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-	-
Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	-	-	-	-
Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	-	-	-	-
Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	-	-	-	-
Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	-	-	-	-
Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	-	-	-	-
Gross Receipts Tax	F_DISTR_GNR	GRTTAX	-	-	-	-
Resale Direct Assignment	F_RESAL_GNR	GNR_RESALE	-	-	-	-
Income Taxes	F_INTAX_GNR	INCTAX	42,024,871	6,319,217	45,796	35,659,859
Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST	63,856,838	-	-	63,856,838
#N/A	F_INTAX_REV	REV_TRANS	-	-	-	-
#N/A	F_INTAX_REV	REV_DIST	-	-	-	-
Resale Revenue	F_REVNU_REV	REV_RESALE	-	-	-	-
Purchased Power	F_PRPWR_FUL	FUEL	-	-	-	-
			105,881,710	6,319,217	45,796	99,516,697
	~					
	DEM		-	-	-	-
	CUS		-	-	-	-
	GNR		105,881,710	6,319,217	45,796	99,516,697
	REV		-	-	-	-
	FUL		-	-	-	-
	TOTAL		**105,881,710**	**6,319,217**	**45,796**	**99,516,697**

Jurisdictional Cost of Service Study

Allocation to Jurisdictions - Fully Projected Future Test Year (2016)

Functional Description	Func/Class	Allocator	Fully Forecasted Future Test Year		FERC Transmission	Resale Primary	PUC Jurisdiction Distribution
Operating Revenues							
TRANSMISSION REVENUES		REV_TRANS	-	-	-	-	-
DISTRIBUTION REVENUES		REV_DIST	844,793,101	-	-	-	844,793,101
STATE TAX ADJ SURCHARGE		REV_DIST	(820,658)	-	-	-	(820,658)
LATE PAYMENT CHARGES		REV_DIST	12,735,835	-	-	-	12,735,835
ANNUALIZATION		REV_DIST	(695,946)	-	-	-	(695,946)
MISCELLANEOUS SERVICE REVS		REV_DIST	1,443,882	-	-	-	1,443,882
RENT-ELECTRIC PROPERTY - TRAN		REV_TRANS	208,248	-	208,248	-	-
RENT-ELECTRIC PROPERTY - DIST		REV_DIST	42,836,686	-	-	-	42,836,686
OTHER ELECTRIC REVENUE - TRAN		REV_TRANS	432,479,480	-	432,479,480	-	-
OTHER ELECTRIC REVENUE - DIST		REV_DIST	1,860,000	-	-	-	1,860,000
OTHER ELECTRIC REVENUE - RESALE		REV_RESALE	318,876	-	-	318,876	-
			1,335,159,505	-	**432,687,728**	**318,876**	**902,152,900**

Jurisdictional Cost of Service Study
Allocation Factors - Fully Projected Future Test Year (2016)

Name	No.	Description		Total	FERC Transmission	Resale Primary	PUC Jurisdiction Distribution
DEMAND ALLOCATORS							
PRI_DEM	1	Demand at Primary without Resale	DEM	100.00%	0.00%	0.00%	100.00%
				6,849,770	0	0	6,849,770
PRIDMWI	2	Demand at Primary with Resale	DEM	100.00%	0.00%	0.47%	99.53%
				6,882,425	0	32,656	6,849,770
SEC_DEN	2	Demand at Secondary	DEM	100.00%	0.00%	0.00%	100.00%
				5,656,631	0	0	5,656,631
DEM_RES	3	Demand Resale	DEM	100.00%	0.00%	100.00%	0.00%
				1	0	1	0
CUSTOMER ALLOCATORS							
PRI_CUS	4	Primary Customers	CUS	100.00%	0.00%	0.00%	100.00%
				1,435,493	0	0	1,435,493
SEC_CUS	5	Secondary Customers	CUS	100.00%	0.00%	0.00%	100.00%
				1,434,270	0	0	1,434,270
CUST	6	Total Customers	CUS	100.00%	0.00%	0.00%	100.00%
				1,435,640	0	8	1,435,632
TRANS	7	Transmission	CUS	100.00%	100.00%	0.00%	0.00%
				1	1	0	0
DIST	8	Distribution	CUS	100.00%	0.00%	0.00%	100.00%
				1	0	0	1
RESALE	9	Resale	CUS	100.00%	0.00%	100.00%	0.00%
				1	0	1	0
DEPOSIT	10	Customer Deposits	CUS	100.00%	0.00%	0.00%	100.00%
				1	0	0	1
GENERAL ALLOCATORS - DIRECT							
GNR_TRA	11	Direct to Transmission	GNR	100.00%	100.00%	0.00%	0.00%
				1	1	0	0
GNR_DIS	12	Direct to Distribution	GNR	100.00%	0.00%	0.00%	100.00%
				1	0	0	1
GNR_RES	13	Direct to Resale	GNR	100.00%	0.00%	100.00%	0.00%
				1	0	1	0
OM_CWC	14	Cash Working Capital	GNR	100.00%	15.94%	0.02%	84.04%
				8,368,190	1,333,548	1,932	7,032,710
TAX_CW(	15	Cash Working Capital	GNR	100.00%	2.78%	0.03%	97.19%
				17,972,837	500,364	5,231	17,467,242
INTRST_(	16	Cash Working Capital	GNR	100.00%	46.60%	0.01%	53.39%
				-12,864,000	-5,995,000	-1,000	-6,868,000
INCTAX	17	Income Tax	GNR	100.00%	15.04%	0.11%	84.85%
				42,024,871	6,319,217	45,796	35,659,859
GRTTAX	18	GRT Tax	GNR	100.00%	0.00%	0.04%	99.96%
				50,523,541	0	18,814	50,504,728

Jurisdictional Cost of Service Study
Allocation Factors - Fully Projected Future Test Year (2016)

Name	No.	Description		Total	FERC Transmission	Resale Primary	PUC Jurisdiction Distribution
REVENUE ALLOCATORS							
REV_DIS	19	Distribution Revenue	REV	100.00%	0.00%	0.00%	100.00%
				1	0	0	1
REV_TRA	20	Transmission Revenue	REV	100.00%	100.00%	0.00%	0.00%
				1	1	0	0
REV_RES	21	Resale Revenue	REV	100.00%	0.00%	100.00%	0.00%
				1	0	1	0
FUEL ALLOCATORS							
FUEL	22		FUL	100.00%	0.00%	0.00%	100.00%
				1	0	0	1
OTHER ALLOCATORS							
ROR	23	Rate of Return	OTHER	100.00%	100.00%	100.00%	100.00%
				8.15%	8.15%	8.15%	8.15%
ROD	24	Weighted Cost of Debt	OTHER	100.00%	100.00%	100.00%	100.00%
				2.49%	2.49%	2.49%	2.49%
ROE	25	Weighted Cost of Equity	OTHER	100.00%	100.00%	100.00%	100.00%
				5.66%	5.66%	5.66%	5.66%
DEBT_CA	26	Debt Capitalization	OTHER	100.00%	100.00%	100.00%	100.00%
				48.34%	48.34%	48.34%	48.34%
EQUITY_(	27	Equity Capitalization	OTHER	100.00%	100.00%	100.00%	100.00%
				51.66%	51.66%	51.66%	51.66%

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION
PPL ELECTRIC UTILITIES CORPORATION
EXHIBIT JDT 4
Witness: John D. Taylor

Docket No. R-2015-2469275

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JDT 4

DISTRIBUTION FUNCTIONALIZATION & CLASSIFICATION STUDIES

METERING AND BILLING CREDITS
FUNCTIONAL AND ALLOCATION STUDIES - INDEX

Section I – Functional Studies

Introduction 3

Primary Secondary Split 9

Minimum System Study 16

Section II – Development of Allocators for Pennsylvania Retail Customers

Introduction 20

Summary of Retail Customer Allocators 22

Average and Excess Demand Study 27

Allocation of Meter Investment 28

Allocation of Transformers and Services 29

Section III – Metering and Billing Credits

Summary of Metering and Billing Credits 32

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JDT 4

SECTION I

DISTRIBUTION PRIMARY SECONDARY SPLIT & MINIMUM SYSTEM STUDY

The below exhibits provides the results of studies used to functionalize and classify PPL Electric Utilities Corporation's ("PPL Electric") distribution plant. The studies are based on distribution plant data as of December 31,2014. The results of these studies were applied to distribution plant data for the historical, future, and fully projected future test years.

Distribution plant is functionalized into the following categories:

- Substations
- Poles Towers & Fixtures – Primary and Secondary
- Overhead Lines – Primary and Secondary
- Underground Lines – Primary and Secondary
- Underground Conduits – Primary and Secondary
- Line transformers
- Services
- Meters
- Area Lighting
- Street Lighting

In order to split some accounts between primary and secondary a primary secondary split study is conducted to allocate distribution plant to the following voltage levels for cost allocation purposes:

- Primary voltage - 3 phase 12 KV or 3 phase 23 KV
- Secondary voltage - everything below 3 phase 12 KV

The plant balances for both the primary and secondary system are then classified into the demand and customer components based on a "minimum size system" study.

Distribution Plant - Functionalization

Land and Land Rights (Account 360)

Land and Land Rights are recorded as two components by PPL, overall land and land rights and those that support overhead lines. The first portion is functionalized based on the total functionalization of distribution plant, whereas the second portion which is only associated with overhead lines, is functionalized based on the total functionalization of account 365 overhead lines.

Structures and Improvements & Substations (Accounts 360 and 361)

The vast majority of the costs associate with Structures and Improvements and Substations are functionalized as primary distribution plant and allocated on a demand basis. There are costs related to substations that directly support the LPEP rate class and as such were directly assigned to that class.

Poles, Towers and Fixtures (Account 364)

Account 364 is segmented into primary and secondary functions based on plant account retirement units. However, there are a few poles and associated attachments that cannot be categorized directly as primary or secondary. For example, investment in 25-foot poles can be assigned to either the primary or secondary function. Similarly, investment in 40-foot poles can be assigned to either the primary or secondary function.

Segmentation for these types of poles is based on the ratio of investment in overhead conductors assigned to the primary and secondary functions. See details regarding the functionalization of Overhead Conductors and Devices (Account 365) for the development of split. T

he attachments associated with wooden poles are assigned to the primary and secondary functions based on the number of poles assigned to each function. The number of poles used to segment the primary function is doubled to reflect the fact that primary poles require twice the investment in attachments.

The remaining investment in Account 364 (hardware and devices, guys, anchors, etc.) is assigned to the primary and secondary functions based on the number of poles assigned to each function in the steps above.

Overhead Conductors and Devices (Account 365)

The functionalization of Overhead Conductors and Devices (Account 365) is based on plant account retirement units that are used to determine the investment at primary and

secondary voltages. Because this account contains retirement units for property other than conductors (e.g., circuit breakers), the total investment in the account is functionalized based on the analysis of overhead conductors.

Underground Conductors and Devices (Account 367)

The functionalization of Underground Conductors and Devices (Account 367) is based on plant account retirement units, which are used to determine the investment in the primary and secondary voltages. The segmented investment is used to determine the segmentation between the primary and secondary voltages.

Underground Conduit (Account 366)

The functionalization of Underground Conduit (Account 366) is based on the functionalization of underground conductor. Accordingly, the same percentages of primary and secondary apply.

Line Transformers (Account 368)

The investment in Line Transformers (Account 368) is considered to be a 100% secondary function.

Services (Account 369)

The investment in Services (Account 369) is considered to be a 100% secondary function.

Area Lighting (Account 371)

The investment in area lighting is considered to be a 100% secondary

Street Lighting (Account 373)

The investment in street lighting is considered to be a 100% secondary

Distribution Plant - Classification Minimum Size System Study

A "minimum size system" study, using plant balances as of December 31, 2014, was conducted to determine the demand and customer components of the primary and secondary voltage level distribution plant accounts. The "minimum size" method, which is described in the NARUC Cost Allocation Manual, was used as a guide in the preparation of this study.

The study involved the determination of the current cost of the "minimum size" plant investment (poles, conductors, cables, transformers, and services) that is necessary to provide reliable electric service to customers.

To address the issue that certain components, namely transformers, of the minimum size unit potentially may have some load-carrying capability, which was raised in the Company's prior distribution rate case proceedings, and referred to in the NARUC Manual, a "no- load adjustment factor" was developed. The no-load adjustment factor reduces the current average book costs of the appropriate minimum size units to exclude the estimated level of load-carrying capability. The adjusted current average book costs of the minimum size units are used to determine the customer component of the account; the remaining balance represents the demand component.

Poles. Towers & Fixtures (Account 364)

PPL Electric's Plant Account Records were analyzed to determine the average installed book cost per pole. A 40-foot wood pole is the "minimum size" pole currently being installed on PPL Electric's system. The current average book cost of the 40-foot pole is multiplied by the total number of poles in the distribution system to determine the customer component. The balance of the plant account represents the demand component.

Overhead Conductors and Devices (Account 365)

The Company's Plant Account Records were analyzed to determine the average installed book cost per foot of overhead conductor. The "minimum size" overhead conductor currently being installed on PPL Electric's system is 1/0 aluminum conductor-steel reinforced ("ACSR"). The current average book cost for 1/0 ACSR is multiplied by the total number of feet of overhead conductor in the distribution system to determine the customer component. The balance of the plant account represents the demand component.

Underground Conduit (Account 366)

This account is assigned the same customer/demand ratio as Underground

Conductors (Account 367).

Underground Conductors (Account 367)

The Company's Plant Account Records were analyzed to determine the average installed book cost per foot of underground conductor. The "minimum size" underground conductor currently being installed on PPL Electric's system is 1/0 aluminum. The current average book cost for 1/0 aluminum is multiplied by the total number of feet of underground conductor in the distribution system to determine the customer component. The balance of the plant account represents the demand component.

Line Transformers (Account 368)

The Company's Plant Account Records were analyzed to determine the average installed book cost per transformer. A 10KVA overhead transformer and a 25 KVA underground transformer are the "minimum size" transformers currently being installed on PPL Electric's system.

The current average book cost of the "minimum size" overhead transformer is multiplied by the applicable no-load adjustment factor, and the result is multiplied by the total number of overhead transformers in the distribution system to determine the customer component.

The current average book cost of the "minimum size" underground transformer is multiplied by the applicable no-load adjustment factor, and the result is multiplied by total number of underground transformers to determine the customer component.

The customer components of the overhead and underground transformers are combined to determine the total weighted customer component for the account.
The balance of the plant account represents the demand component.

Services (Account 369)

The Company's Plant Account Records were analyzed to determine the average installed book cost per service; #4 Triplex Overhead Service and #10 Aluminum Underground Service are the "minimum size" services currently being installed on PPL Electric's system. Because these are the only units of property maintained for services, the total current installed book costs of overhead and underground services are combined to determine the customer component of Account 369. The balance of the plant account represents the demand component.

Operation & Maintenance Expense

The process of functionalizing Distribution Operation & Maintenance ("O&M") expense begins with the proration of Supervision and Engineering (Accounts 580 and 590) expense to the other distribution O&M accounts based on the ratio of the labor component of each account to the total distribution labor cost. After prorating the Supervision and Engineering expense, the other O&M accounts are functionalized and classified based on the functionalization of the corresponding distribution plant accounts.

The following tables provide details on this process first showing the split of distribution accounts between primary and secondary and then the development of the minimum system study.

PPL ELECTRIC UTILITIES CORPORATION

SUBFUNCTIONALIZATION/CLASSIFICATION OF DISTRIBUTION PLANT

SUMMARY OF RESULTS

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2014

	DIST. ACCT. NO.	DESCRIPTION	VOLTAGE LEVEL FUNCTIONALIZATIOI		PRIMARY SPLIT		SECONDARY SPLIT	
			PRIMARY % OF ACCOUNT TOTAL	SECONDARY % OF ACCOUNT TOTAL	CUSTOMER COMPONENT % OF PRIMARY	DEMAND COMPONENT % OF PRIMARY	CUSTOMER COMPONENT % OF SECONDARY	DEMAND COMPONENT % OF SECONDARY
1	364	POLES, TOWERS AND FIXTURES	70.53	29.47	51.43%	48.57%	76.64%	23.36%
2	365	OVERHEAD CONDUCTORS AND DEVICES	77.23	22.77	48.32%	51.68%	56.94%	43.06%
3	366	UNDERGROUND CONDUIT	86.39	13.61	81.17%	18.83%	49.63%	50.37%
4	367	UNDERGROUND CONDUCTORS	86.39	13.61	81.17%	18.83%	49.63%	50.37%
5	368	LINE TRANSFORMERS	0.00	100.00			52.68%	47.32%
6	369	SERVICES	0.00	100.00			98.79%	1.21%
7	370	METERS	0.00	100.00			100.00	0.00
8	371	AREA LIGHTING FIXTURES	0.00	100.00			100.00	0.00
9	373	STREET LIGHTING	0.00	100.00			100.00	0.00

ACCOUNT 364 SUBFUNCTIONALIZATION
WOOD POLES

Step 1: Summary of Wood Poles

UNIT CODE	NO. OF POLES	DESCRIPTION	INVESTMENT	SUBFUNCTION
613001	10,831	25 ft & below wood pole	4,757,846	SPLIT
613005	113,683	30 FOOT WOOD POLE	61,940,059	SECONDARY
613006	141,349	35 FOOT WOOD POLE	76,682,824	SECONDARY
613007	385,835	40 FOOT WOOD POLE	269,587,162	SPLIT
613008	195,924	45 FOOT WOOD POLE	227,816,195	PRIMARY
613009	49,534	50-60 ft wood pole	77,348,541	PRIMARY
613012	1,917	61-70 ft wood pole	4,595,180	PRIMARY
613014	316	71-80 ft wood pole	1,225,946	PRIMARY
613016	60	81-90 ft wood pole	311,586	PRIMARY
613018	33	91-100 ft wood pole	114,324	PRIMARY
613020	17	101-110 ft wood pole	69,666	PRIMARY
613022	0	111-125 ft wood pole	0	PRIMARY
615100	45	poles concrete	31,792	PRIMARY
615401	1,225,549	sets of attachments	126,698,164	See Step 3 below
694912	158	fiberglass	785,238	SECONDARY
Total (excl. 615401)	899,702		725,266,361	Total excluding "set of Attachments"

WOOD POLE SUMMARY (excl. 615401)

		NO. OF POLES	INVESTMENT
45' & ABOVE	PRIMARY	247,846	311,513,231
35' & BELOW	SECONDARY	255,190	139,408,121
25' & BELOW	SPLIT	10,831	4,757,846
40'	SPLIT	385,835	269,587,162
	TOTAL WOOD POL	899,702	725,266,361

BASED ON UNIT CODE ANALYSIS OF WOOD POLES FROM TOTAL ACCOUNT 3644

ACCOUNT 364 SUBFUNCTIONALIZATION
WOOD POLES

Step 2: Allocation of Wood Poles that are categorized as "Split"

STEP 1: FROM ABOVE

SPLIT 25' & BELOW POLES

Split for 25' & BELOW Poles		NO. OF POLES	INVESTMENT
79.51	PRIMARY	8,612	3,783,102
20.49	SECONDARY	2,219	974,744
		10,831	4,757,846

SPLIT 40' POLES ON SAME % AS OVERHEAD CONDUCTORS - ACCOUNT 365

% Split - Account 365		NO. OF POLES	INVESTMENT
77.23	PRIMARY	297,981	208,202,165
22.77	SECONDARY	87,855	61,384,997
		385,836	269,587,162

Wood Pole Summary After Allocation of "Split"

	NO. OF POLES	INVESTMENT
PRIMARY	554,439	523,498,498
SECONDARY	345,264	201,767,862
TOTAL POLES	899,703	725,266,361

ACCOUNT 364 SUBFUNCTIONALIZATION
WOOD POLES

Step 3: Allocation of "set of attachments" (Unit Code: 615401)

SETS OF ATTACHMENTS - SPLIT ON A WEIGHTED NUMBER OF POLES.
PRIMARY POLES ARE ASSUMED TO REQUIRE DOUBLE THE INVESTMENT IN ATTACHMENTS
IN RELATION TO SECONDARY POLES

	POLES	WEIGHT	WEIGHTED POLE	PERCENT
PRIMARY	554,439	2	1,108,877	76.26%
SECONDARY	345,264	1	345,264	23.74%
TOTAL	899,703		1,454,141	100.00%

INVESTMENT (615401)	126,698,164
PRIMARY	96,615,589
SECONDARY	30,082,575

Step 4: Allocation of Other

OTHER INVESTMENT - HARDWARE AND DEVICES, GUYS, ANCHORS, ETC
SPLIT ON THE NUMBER OF POLES

	POLES	WEIGHT	WEIGHTED POLE	PERCENT
PRIMARY	554,439	1	554,439	61.62%
SECONDARY	345,264	1	345,264	38.38%
TOTAL	899,703		899,703	100.00%

Total Account 364	**1,068,071,097**
Total Other	216,106,573
PRIMARY	133,174,929
SECONDARY	82,931,644

STEP 5: SUMMARY OF ACCOUNT 364 SUBFUNCTIONALIZATION

	INVESTMENT	PERCENT
PRIMARY	**753,289,016**	**70.53**
SECONDARY	**314,782,081**	**29.47**
TOTAL ACCOUNT 3644 INVESTMENT	**1,068,071,097**	**100.00**

PPL ELECTRIC UTILITIES CORPORATION

SUBFUNCTIONALIZATION OF DISTRIBUTION PLANT

STREET LIGHTS & AREA LIGHTS - INVESTMENT IN POLE ACCOUNT

FOR COST ALLOCATION PURPOSES

12 MONTHS ENDED 12/31/2014

NUMBER OF POLES ASSOCIATED WITH STREET & AREA LIGHTING WHOSE INVESTMENT CAN BE ASSIGNED TO THAT SERVICE

	FUNCTION	AVERAGE DURING THE YEAR	SOLE USE POLES PERCENT - %	SOLE USE POLES NUMBER	REMAINING POLES	JOINT USE POLES PERCENT - %	JOINT USE POLES NUMBER	TOTAL WOOD POLES
1	WOOD POLE STREET LIGHTS	82,457	8.7%	7,141	75,316	22.9%	17,247	24,388
2	WOOD POLE AREA LIGHTS	28,183	5.4%	1,526	26,657	20.4%	5,438	6,964
3	TOTAL	110,640		8,667	101,973		22,685	31,352

POLE INVESTMENT ASSOCIATED WITH STREET & AREA LIGHTING

4	TOTAL POLE INVESTMENT IN ACCOUNTS 364.4	$ 1,010,026,562
5	TOTAL NUMBER OF WOOD POLES ON THE BOOKS	899,702
6	AVERAGE INVESTMENT IN A POLE	$ 1,123
7	NUMBER OF STREET & AREA LIGHTING POLES	31,352
8	STREET & AREA LIGHTING POLE INVESTMENT	$ 35,196,382
9	PERCENTAGE OF 364.4 RELATED TO STREET LIGHTING	3.48%

ACCOUNT 365 SUBFUNCTIONALIZATION
OVERHEAD CONDUCTORS & DEVICES

UNIT CODE	MATERIAL	DESCRIPTION	QUANTITY	INVESTMENT	SUBFUNCTION
625110	COPPER	1/0 & BELOW 1/C	51,081,718	6,059,461	PRIMARY
625112	COPPER	2/0 - 4/0 1/C	16,676,445	3,623,279	PRIMARY
625113	COPPER	350 - 500 KCM 1/C	885,444	396,240	SECONDARY
625115	COPPER	750 - 1000 KCM 1/C	10,168	25,787	SECONDARY
625210	ALUMINUM	1/0 & BELOW 1/C	228,346,269	192,306,539	PRIMARY
625212	ALUMINUM	2/0 - 4/0 1/C	29,272,517	27,875,496	PRIMARY
625213	ALUMINUM	350 - 500 KCM 1/C	53,502,002	145,031,396	PRIMARY
625215	ALUMINUM	750 KCM 1/C	3,976,203	33,557,640	PRIMARY
625216	ALUMINUM	1000 KCM 1/C	50,629	814,720	PRIMARY
625220	ALUMINUM	1/0 & BELOW 2/C	4,897,370	3,453,741	SECONDARY
625222	ALUMINUM	2/0 - 4/0 2/C	185	349	SECONDARY
625230	ALUMINUM	1/0 & BELOW 3/C	24,901,948	69,252,012	SECONDARY
625232	ALUMINUM	2/0 - 4/0 3/C	8,577,518	40,021,067	SECONDARY
625240	ALUMINUM	1/0 & BELOW 4/C	1,420	684	SECONDARY
625242	ALUMINUM	2/0 - 4/0 4/C	1,238,042	8,673,127	SECONDARY
625310	STEEL	1/0 & BELOW 1/C	172	777	PRIMARY
625312	STEEL	2/0 - 4/0 1/C	847,387	819,032	PRIMARY
625401	FIBER OPTIC	FIBER	1,281,971	3,128,424	PRIMARY
630242	ALUMINUM	1108.6 MCM	73	51	SECONDARY
			425,547,481	535,039,821	

SUMMARY	INVESTMENT	PERCENT	QUANTITIES	PERCENT
PRIMARY	413,216,764	77.23	385,035,313	90.48
SECONDARY	121,823,057	22.77	40,512,168	9.52
TOTAL	535,039,821	100.00	425,547,481	100.00

BASED ON UNIT CODE ANALYSIS OF OVERHEAD CONDUCTORS & DEVICES FROM ACCOUNT 365

ACCOUNT 367 SUBFUNCTIONALIZATION
UNDERGROUND CONDUCTORS & DEVICES

UNIT CODE	MATERIAL	DESCRIPTION	QUANTITY	INVESTMENT	SUBFUNCTION	Allocation of Split PRIMARY	Allocation of Split SECONDARY
625100	COPPER		15,865	382,966	SECONDARY		
625110	COPPER	1/0 & BELOW 1/C	1,445,326	3,309,405	SECONDARY		
625112	COPPER	2/0 - 4/0 1/C	2,319,097	14,346,845	PRIMARY		
625113	COPPER	350 - 500 KCM 1/C	2,126,811	29,408,415	SPLIT	33%	67%
625115	COPPER	750 - 1000 KCM 1/C	41,833	1,097,498	SPLIT	20%	80%
625210	ALUMINUM	1/0 & BELOW 1/C	90,711,832	347,968,470	PRIMARY		
625230	ALUMINUM	1/0 & BELOW 3/C	3,230	11,341	SECONDARY		
625212	ALUMINUM	2/0 - 4/0 1/C	2,788,221	15,681,648	SECONDARY		
625213	ALUMINUM	350 - 500 KCM 1/C	1,831,870	5,256,317	SECONDARY		
625215	ALUMINUM	750 KCM 1/C	3,923,962	29,456,559	SPLIT	33%	67%
625216	ALUMINUM	1000 KCM 1/C	1,621,041	30,398,130	PRIMARY		
625242	ALUMINUM	2/0 - 4/0 4/C	697	2,784	SECONDARY		
625310	STEEL	1/0 & BELOW 1/C	0	0	PRIMARY		
			106,829,785	477,320,377			

	PRIMARY	SECONDARY
QUANTITY	2,005,122	4,087,484
INVESTMENT	19,644,941	40,317,531

SUMMARY	INVESTMENT	PERCENT	QUANTITES	PERCENT
PRIMARY	412,358,385	86.39	96,657,092	90.48
SECONDARY	64,961,992	13.61	10,172,693	9.52
TOTAL	477,320,377	100.00	106,829,785	100.00

BASED ON UNIT CODE ANALYSIS OF UNDER GROUND CONDUCTORS & DEVICES
FROM ACCOUNT 367

PPL Electric Utilities
Secondary Minimum Size System Study
As of December 31, 2014

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			Minimum Size				Expand to Total Account				
Account	Minimum Size (Unit Code)	Unit	Total Installed Cost	Total Installed Units	Average Unit Cost (4)/(5)	Adjusted Unit Cost x Min. Load Factor	Total Units	Total Customer Component (6)*(7)	Account Total	% Customer (8)/(9)	% Demand 100-(10)
364	40 Foot Wood Pole (613007)	Pole	$ 61,384,997	87,855	$ 698.71	$ -	345,264	$ 241,239,477	$ 314,760,552	76.64%	23.36%
365	1/0 and below Aluminum Overhead Conductor (625230)	Feet	$ 69,252,012	24,901,948	$ 2.78	$ -	40,512,168	$ 112,663,842	$ 197,852,022	56.94%	43.06%
366	Underground Conduit - Uses Same percentages as Account 367	Feet							$ 23,956,606	49.63%	50.37%
367	1/0 and below Aluminum Underground Conductor (625230)	Feet	$ 11,341	3,230	$ 3.51	$ -	10,172,693	$ 35,716,263	$ 71,960,562	49.63%	50.37%
368.2	Less Than 10 KVA Overhead Transformer	Number	$ 32,193,988	79,665	404.12	355.27	368,970	$ 131,084,999			
368.4	Less Than 25 KVA Underground Transformer	Number	$ 37,238,823	26,574	1,401.33	1,256.44	83,091	$ 104,398,990			
368 Total	**Total Overhead and Underground Transformers**		$ 69,432,811	106,239	$ 653.55		452,061	$ 235,483,990	$ 447,000,838	52.68%	47.32%
369	Overhead Service (683801)	Number	$ 169,862,305	858,183	$ 197.93	$ -		$ 169,862,305			
369	Underground Service (683802)	Number	$ 471,459,363	524,412	$ 899.02	$ -		$ 471,459,363			
369 Total	**Total Overhead and Underground Service**		$ 641,321,668	1,382,595	$ 463.85			$ 641,321,668	$ 649,185,404	98.79%	1.21%

Notes:

1. Account 366 Underground Conduit is split the same for customer and demand percentages as Account 367 Underground Conductor as stated in the NARUC Cost Allocation Manual.
2. Account 368.2 Overhead Line Transformers ranging predominantly between 10-25 KVA.
3. Account 368.4 Underground Transformers predominantly 25 KVA.
4. Account 368 Line Transformers are first split between overhead and underground to determine the customer component and then summarized for the account
5. Account 369 Services are first split between overhead and underground service to determine the customer component and then summarized for the account.
6. Minimum Load Adjustment Factor - Adjusts costs of normal load facilities to minimum load capability.

Overhead Transformer	**87.9%**
Underground Transformer	**89.7%**

Account	Description	Minimum Size
364	Poles, Towers and Fixtures	40 Foot Wood Pole
365	Overhead Conductors & Devices	1/0 Aluminum Conductor
366	Underground Conduit (Use same Results as 367)	
367	Underground Conductors & Devices	1/0 Aluminum Conductor
368	Line Transformers	Less Than 10 KVA Overhead Less Than 25 KVA Underground
369	Services	Overhead Services Underground Services

SECONDARY MINIMUM SIZE SYSTEM STUDY SUMMARY RESULTS

Account	Description	% Customer	% Demand
364	Poles, Towers and Fixtures	76.64%	23.36%
365	Overhead Conductors & Devices	56.94%	43.06%
366	Underground Conduit	49.63%	50.37%
367	Underground Conductors & Devices	49.63%	50.37%
368	Line Transformers	52.68%	47.32%
369	Services	98.79%	1.21%

PPL Electric Utilities
Primary Minimum Size System Study
As of December 31, 2014

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
			Minimum Size			Expand to Total Account				
Account	Minimum Size (Unit Code)	Unit	Total Installed Cost	Total Installed Units	Average Unit Cost (4)/(5)	Total Units	Total Customer Component	Account Total	% Customer (9)/(10)	% Demand 100-(11)
364	40 Foot Wood Pole (613007)	Pole	$208,202,165	297,981	$ 698.71	554,439	$387,391,937	$753,310,545	51.43%	48.57%
365	1/0 and below Aluminum Overhead Conductor (625210)	Feet	$192,306,539	228,346,269	$ 0.84	385,035,313	$324,265,462	$671,063,315	48.32%	51.68%
366	Underground Conduit - Uses Same percentages as Account 367	Feet						$152,065,483	81.17%	18.83%
367	1/0 and below Aluminum Underground Conductor (625210)	Feet	$347,968,470	90,711,832	$ 3.84	96,657,092	$370,774,348	$456,772,446	81.17%	18.83%

Notes:

1. Account 366 Underground Conduit is split the same for customer and demand percentages as Account 367 Underground Conductor as stated in the NARUC Cost Allocation Manual.
2. Account Totals in Column #9 represents the Primary portion of the Account Total based on the current Primary and Secondary Investment Ratios.

Account	Description	Minimum Size
364	Poles, Towers and Fixtures	40 Foot Wood Pole
365	Overhead Conductors & Devices	1/0 and below Aluminum Overhead 1 Conductor
366	Underground Conduit (Use same Results as 367)	
367	Underground Conductors & Devices	1/0 and below Aluminum Underground 1 Conductor

PRIMARY MINIMUM SIZE SYSTEM STUDY SUMMARY RESULTS

Account	Description	% Customer	% Demand
364	Poles, Towers and Fixtures	51.43%	48.57%
365	Overhead Conductors & Devices	48.32%	51.68%
366	Underground Conduit (Use same Results as 367)		
367	Underground Conductors & Devices	81.17%	18.83%

PPL ELECTRIC UTILITIES CORPORATION
EXHIBIT JDT 4

SECTION II

DEVELOPMENT OF ALLOCATORS FOR PENNSYLCANIA RETAIL CUSTOMERS

The first part of this section provides a listing of all the allocators used for the three test years and the values associated with each rate class. Details are then provided for the development of the allocation of meter costs, transformers and services. Lastly the summary of metering and billing credits is provided. A summary of the methods employed to develop these calculations is provided below.

Meters (Account 370)

A Meter Investment study, using data as of December 31,2014, was conducted to estimate the metering cost per customer. The process included the following steps.

1. Typical metering configurations were identified.

2. The total material cost was calculated by using the current purchase price for each material item in the typical metering configuration. For items where a large quantity is purchased from several vendors, a weighted average cost is calculated based on the number of units purchased from each vendor and each vendor's price. Stores Expense, which includes the cost of stocking and handling the materials, is added to the purchase price to obtain the total material cost.

3. The total labor cost for each typical meter configuration is calculated using current labor costs. Labor costs include: shop labor, overheads on shop labor, field labor, overheads on field labor, and vehicle use.

4. The total cost for each typical meter configuration is the sum of the material and labor costs.

5. The estimated meter investment for each rate class

designation is calculated by multiplying the estimated meter cost per customer, based on the typical meter configuration, by the total number of customers.

6. A relative weighted cost of providing a meter for each rate class is then calculated using the estimated meter investment. This weighting is then utilized in allocating the cost of meter investments to the rate classes for each of the test years.

Transformers and Services

Transformers

The current cost of installing common transformer sizes by category of usage (Single Phase, Network or Two Phase, and Three Phase) was gathered and then utilized to develop a relative cost weighting for each of these categories of usage. Next the average number of customers being served from each of these transformer categories of usage was provided by PPL. Multiplying the relative cost of providing the transformer for each category by the number of customers served by one transformer resulted in a relative cost and usage weighting that was then applied to the number of customers for each category of usage.

Services

A similar process was employed for services, with the difference being that the ratio of customers to service drops is 1:1, so it was only necessary to develop a relative cost weighting. This relative cost weighting was then multiplied by the number of customers for each category of usage resulting in the allocation factors used in the studies.

PPL Electric Utilities
Class Allocation Factors
For the Twelve Month Period Ending December 31

Line No.		Name	Description	Total	Residential RS	Residential-Thermal Storage RTS	Small General Service - Sec. Voltage GS-1	Large General Service - Sec. Voltage GS-3	Large General Service - 12 KV LP-4	Large General Service - 69 KV or Higher LP-5	Power Service to Electric Propulsion LPEP	Separate Meter General Space Heating Service GH-2	Street Lighting/Area Lighting SL/AL
		DEMAND ALLOCATORS											
		NCPs @ Primary											
1	2014	PRI_DEM_HTY	NCP @ Primary	7,255,860	3,964,897	127,061	420,045	1,662,184	1,037,726	-	-	17,188	26,759
2	2015	PRI_DEM_FTY	NCP @ Primary	6,754,957	3,386,095	106,071	433,460	1,743,325	1,043,283	-	-	15,585	27,138
3	2016	PRI_DEM_FFTY	NCP @ Primary	6,849,770	3,472,515	90,376	435,213	1,760,874	1,049,131	-	-	14,809	26,852
		NCPs @ Secondary											
4	2014	SEC_DEM_HTY	NCP @ Secondary	6,063,762	3,866,463	123,906	409,617	1,620,919	-	-	-	16,762	26,095
5	2015	SEC_DEM_FTY	NCP @ Secondary	5,569,874	3,302,031	103,437	422,699	1,700,045	-	-	-	15,198	26,464
6	2016	SEC_DEM_FFTY	NCP @ Secondary	5,656,631	3,386,306	88,132	424,408	1,717,158	-	-	-	14,442	26,185
		Direct Assignment to LPEP											
7	2014	DIRECT_LPEP_HTY	KW Billing Annualized Determinants	1	-	-	-	-	-	-	1	-	-
8	2015	DIRECT_LPEP_FTY	KW Billing Annualized Determinants	1	-	-	-	-	-	-	1	-	-
9	2016	DIRECT_LPEP_FFTY	KW Billing Annualized Determinants	1	-	-	-	-	-	-	1	-	-
		NCPs @ Secondary for Services											
			Adjustment Factor		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
10	2014	SRV_DEM_HTY	KW Billing Annualized Determinants	6,037,667	3,866,463	123,906	409,617	1,620,919	-	-	-	16,762	-
11	2015	SRV_DEM_FTY	KW Billing Annualized Determinants	5,543,410	3,302,031	103,437	422,699	1,700,045	-	-	-	15,198	-
12	2016	SRV_DEM_FFTY	KW Billing Annualized Determinants	5,630,446	3,386,306	88,132	424,408	1,717,158	-	-	-	14,442	-

PPL Electric Utilities
Class Allocation Factors
For the Twelve Month Period Ending December 31

Line No.		Name	Description	Total	Residential RS	Residential-Thermal Storage RTS	Small General Service - Sec. Voltage GS-1	Large General Service - Sec. Voltage GS-3	Large General Service - 12 KV LP-4	Large General Service - 69 KV or Higher LP-5	Power Service to Electric Propulsion LPEP	Separate Meter General Space Heating Service GH-2	Street Lighting/Area Lighting SL/AL
		CUSTOMER ALLOCATORS											
		Average Customer Count											
13	2014	CUST_HTY	No. of Customers	1,416,655	1,224,408	12,079	146,149	29,427	1,145	143	1	1,779	1,524
14	2015	CUST_FTY	No. of Customers	1,426,819	1,233,658	12,022	146,823	29,640	1,205	139	1	1,779	1,552
15	2016	CUST_FFTY	No. of Customers	1,435,632	1,241,995	11,909	147,382	29,813	1,223	138	1	1,598	1,573
		Number of Customers Using Primary System											
16	2014	PRI_CUST_HTY	No. of Customers	1,416,511	1,224,408	12,079	146,149	29,427	1,145	-	-	1,779	1,524
17	2015	PRI_CUST_FTY	No. of Customers	1,426,679	1,233,658	12,022	146,823	29,640	1,205	-	-	1,779	1,552
18	2016	PRI_CUST_FFTY	No. of Customers	1,435,493	1,241,995	11,909	147,382	29,813	1,223	-	-	1,598	1,573
		Number of Customers Using Secondary System											
19	2014	SEC_CUST_HTY	No. of Customers	1,415,366	1,224,408	12,079	146,149	29,427	-	-	-	1,779	1,524
20	2015	SEC_CUST_FTY	No. of Customers	1,425,474	1,233,658	12,022	146,823	29,640	-	-	-	1,779	1,552
21	2016	SEC_CUST_FFTY	No. of Customers	1,434,270	1,241,995	11,909	147,382	29,813	-	-	-	1,598	1,573
		Allocation of Meter Investments								1.31%			
22			Meter Costs Per Customer		226	261	306	1,239	6,221	35,962	66,861	521	-
23			Adjustment Factor		1.00	1.16	1.35	5.49	27.54	159.22	296.03	2.31	-
24	2014	METERS_HTY	Meters (Wtd Cust)	1,656,439	1,224,408	13,979	197,870	161,476	31,538	22,769	296	4,102	-
25	2015	METERS_FTY	Meters (Wtd Cust)	1,668,720	1,233,658	13,913	198,783	162,645	33,191	22,132	296	4,102	-
26	2016	METERS_FFTY	Meters (Wtd Cust)	1,678,552	1,241,995	13,782	199,540	163,594	33,687	21,973	296	3,685	-
		Allocation of Line Transformers											
27	2014	XFRS_HTY	Line Transformers (Wtd Meter Phase	2,048,882	1,360,786	12,239	341,024	327,884	-	-	-	5,425	1,524
28	2015	XFRS_FTY	Line Transformers (Wtd Meter Phase	2,063,065	1,371,065	12,182	342,586	330,254	-	-	-	5,425	1,552
29	2016	XFRS_FFTY	Line Transformers (Wtd Meter Phase	2,074,922	1,380,334	12,068	343,895	332,174	-	-	-	4,876	1,573
		Allocation of Services											
30	2014	SERV_HTY	Services (Wtd Meter Phase)	1,490,075	1,244,231	12,124	169,593	61,915	-	-	-	2,212	-
31	2015	SERV_FTY	Services (Wtd Meter Phase)	1,500,644	1,253,630	12,067	170,373	62,363	-	-	-	2,212	-
32	2016	SERV_FFTY	Services (Wtd Meter Phase)	1,509,791	1,262,103	11,953	171,023	62,725	-	-	-	1,987	-
		Gross Write-Offs											
33	2014	GRSWRTOFF_HTY	Uncollectibles (Account 904)	32,159,191	30,658,048	110,645	682,508	618,964	85,692	-	-	3,334	-
34	2015	GRSWRTOFF_FTY	Uncollectibles (Account 904)	32,300,000	30,792,284	111,129	685,496	621,674	86,067	-	-	3,349	-
35	2016	GRSWRTOFF_FFTY	Uncollectibles (Account 904)	34,300,000	32,698,927	118,011	727,942	660,168	91,396	-	-	3,556	-

PPL Electric Utilities
Class Allocation Factors
For the Twelve Month Period Ending December 31

Line No.		Name	Description	Total	Residential RS	Residential-Thermal Storage RTS	Small General Service - Sec. Voltage GS-1	Large General Service - Sec. Voltage GS-3	Large General Service - 12 KV LP-4	Large General Service - 69 KV or Higher LP-5	Power Service to Electric Propulsion LPEP	Separate Meter General Space Heating Service GH-2	Street Lighting/Area Lighting SL/AL
		Customer Deposits											
36	2014	DEPOSIT_HTY	Customer Deposits	16,445,130	6,931,575	36,694	3,576,786	5,417,633	423,434	-	-	34,036	24,972
37	2015	DEPOSIT_FTY	Customer Deposits	14,663,383	6,180,573	32,718	3,189,259	4,830,660	377,557	-	-	30,348	22,267
38	2016	DEPOSIT_FFTY	Customer Deposits	15,124,985	6,375,137	33,748	3,289,657	4,982,729	389,443	-	-	31,304	22,968
		Customer Advances											
39			Adjustment Factor		-	-	1.00	1.00	-	-	-	-	-
40	2014	ADVANCES_HTY	Customer Advances	175,576	-	-	146,149	29,427	-	-	-	-	-
41	2015	ADVANCES_FTY	Customer Advances	176,463	-	-	146,823	29,640	-	-	-	-	-
42	2016	ADVANCES_FFTY	Customer Advances	177,195	-	-	147,382	29,813	-	-	-	-	-
		Meter Reading											
43			Adjustment Factor		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
44	2014	MTREAD_HTY	Customer Count w/o SL/AL	1,415,131	1,224,408	12,079	146,149	29,427	1,145	143	1	1,779	-
45	2015	MTREAD_FTY	Customer Count w/o SL/AL	1,425,267	1,233,658	12,022	146,823	29,640	1,205	139	1	1,779	-
46	2016	MTREAD_FFTY	Customer Count w/o SL/AL	1,434,059	1,241,995	11,909	147,382	29,813	1,223	138	1	1,598	-
		Direct Assignment of Area Lighting											
47	2014	AREALGT_HTY		1	-	-	-	-	-	-	-	-	1
48	2015	AREALGT_FTY		1	-	-	-	-	-	-	-	-	1
49	2016	AREALGT_FFTY		1	-	-	-	-	-	-	-	-	1
		Direct Assignment of Street Lighting											
50	2014	STTRLGT_HTY		1	-	-	-	-	-	-	-	-	1
51	2015	STTRLGT_FTY		1	-	-	-	-	-	-	-	-	1
52	2016	STTRLGT_FFTY		1	-	-	-	-	-	-	-	-	1
		Customer Charge Billing Determinants											
53	2014	CC_BILLDET_HTY		16,999,860	14,692,896	144,948	1,753,788	353,124	13,740	1,716	12	21,348	18,288
54	2015	CC_BILLDET_FTY		17,121,828	14,803,896	144,264	1,761,876	355,680	14,460	1,668	12	21,348	18,624
55	2016	CC_BILLDET_FFTY		17,227,584	14,903,940	142,908	1,768,584	357,756	14,676	1,656	12	19,176	18,876

PPL Electric Utilities
Class Allocation Factors
For the Twelve Month Period Ending December 31

Line No.		Name	Description	Total	Residential RS	Residential-Thermal Storage RTS	Small General Service - Sec. Voltage GS-1	Large General Service - Sec. Voltage GS-3	Large General Service - 12 KV LP-4	Large General Service - 69 KV or Higher LP-5	Power Service to Electric Propulsion LPEP	Separate Meter General Space Heating Service GH-2	Street Lighting/Area Lighting SL/AL
		ENERGY ALLOCATORS											
		MWh Sales @ Generation											
56	2014	ENRGYSRC_HTY	Energy at Source (line loss adjusted)	39,684,716	15,420,586	313,182	2,139,608	9,040,050	6,545,190	5,989,447	62,276	54,548	119,828
57	2015	ENRGYSRC_FTY	Energy at Source (line loss adjusted)	38,627,855	14,504,729	274,141	2,057,036	9,063,046	6,566,676	5,914,080	71,735	49,649	126,763
58	2016	ENRGYSRC_FFTY	Energy at Source (line loss adjusted)	38,783,137	14,474,956	253,908	2,056,600	9,116,084	6,524,484	6,099,068	82,931	47,870	127,237
		REVENUE ALLOCATORS											
		Late Payment Charge											
59	2014	LT_FEES_HTY	Late Payment Charge	12,680,037	9,663,775	68,677	1,364,888	1,094,572	335,417	128,306	-	24,402	-
60	2015	LT_FEES_FTY	Late Payment Charge	12,409,747	9,457,780	67,213	1,335,793	1,071,240	328,267	125,571	-	23,881	-
61	2016	LT_FEES_FFTY	Late Payment Charge	12,735,835	9,706,300	68,980	1,370,894	1,099,389	336,893	128,871	-	24,509	-
		Distribution Revenue											
62	2014	REV_DIST_HTY	Late Payment Charge	817,960,916	562,837,585	6,767,060	70,858,875	117,101,828	32,931,263	1,764,127	445,200	1,331,669	23,923,308
63	2015	REV_DIST_FTY	Late Payment Charge	798,337,817	544,141,507	6,354,535	71,071,882	115,895,956	32,455,170	1,657,992	445,200	1,269,908	25,045,668
64	2016	REV_DIST_FFTY	Late Payment Charge	844,793,101	575,899,331	6,501,895	74,594,086	122,224,550	35,114,792	2,408,567	480,581	1,278,377	26,290,922
		State Tax Adj Surcharge to Revenue											
65	2014	REV_STAS_HTY	State Tax Adj Surcharge	(822,665)	(570,011)	(7,542)	(61,694)	(107,357)	(42,444)	(11,356)	(693)	(1,172)	(20,397)
66	2015	REV_STAS_FTY	State Tax Adj Surcharge	(845,348)	(571,121)	(7,254)	(65,585)	(114,957)	(45,747)	(16,406)	(761)	(1,190)	(22,327)
67	2016	REV_STAS_FFTY	State Tax Adj Surcharge	(820,658)	(554,401)	(6,732)	(63,561)	(111,553)	(44,738)	(16,123)	(772)	(1,107)	(21,672)
		Annualization Adjustments to Revenue											
68	2014	REV_ANNL_HTY	Annualization Adjustments to Revenu	(1,351,843)	1,794,790	(32,129)	535,299	(3,470,166)	(190,216)	(59,599)	-	(10,237)	80,414
69	2015	REV_ANNL_FTY	Annualization Adjustments to Revenu	2,847,422	1,619,906	(31,039)	159,717	329,999	622,993	(23,856)	0	(27,517)	197,219
70	2016	REV_ANNL_FFTY	Annualization Adjustments to Revenu	(695,946)	(1,276,379)	(117,618)	135,475	423,936	(23,158)	24,819	4	(28,590)	165,565

PPL Electric Utilities
Class Allocation Factors
For the Twelve Month Period Ending December 31

Line No.		Name	Description	Total	Residential RS	Residential-Thermal Storage RTS	Small General Service - Sec. Voltage GS-1	Large General Service - Sec. Voltage GS-3	Large General Service - 12 KV LP-4	Large General Service - 69 KV or Higher LP-5	Power Service to Electric Propulsion LPEP	Separate Meter General Space Heating Service GH-2	Street Lighting/Area Lighting SL/AL
		FUEL ALLOCATORS											
		MWh Sales @ Generation											
71	2014	FUL_ENRGYSRC_H	Energy at Source (line loss adjusted)	39,684,716	15,420,586	313,182	2,139,608	9,040,050	6,545,190	5,989,447	62,276	54,548	119,828
72	2015	FUL_ENRGYSRC_F1	Energy at Source (line loss adjusted)	38,627,855	14,504,729	274,141	2,057,036	9,063,046	6,566,676	5,914,080	71,735	49,649	126,763
73	2016	FUL_ENRGYSRC_FF	Energy at Source (line loss adjusted)	38,783,137	14,474,956	253,908	2,056,600	9,116,084	6,524,484	6,099,068	82,931	47,870	127,237
		OTHER ALLOCATORS											
		Rate of Return											
74	2014	ROR_HTY			8.10%	8.10%	8.10%	8.10%	8.10%	8.10%	8.10%	8.10%	8.10%
75	2015	ROR_FTY			8.15%	8.15%	8.15%	8.15%	8.15%	8.15%	8.15%	8.15%	8.15%
76	2016	ROR_FFTY			8.15%	8.15%	8.15%	8.15%	8.15%	8.15%	8.15%	8.15%	8.15%
		Cost of Debt											
77	2014	ROD_HTY			2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%
78	2015	ROD_FTY			2.48%	2.48%	2.48%	2.48%	2.48%	2.48%	2.48%	2.48%	2.48%
79	2016	ROD_FFTY			2.49%	2.49%	2.49%	2.49%	2.49%	2.49%	2.49%	2.49%	2.49%
		Cost of Equity											
80	2014	ROE_HTY			5.64%	5.64%	5.64%	5.64%	5.64%	5.64%	5.64%	5.64%	5.64%
81	2015	ROE_FTY			5.67%	5.67%	5.67%	5.67%	5.67%	5.67%	5.67%	5.67%	5.67%
82	2016	ROE_FFTY			5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%

AVERAGE AND EXCESS DEMAND ALLOCATORS

FFTY

Rate Class	Energy @ Generation (KWH)	Average Demand @ Generation (KW)	Class Maximum Demand @ Generation (KW)	Class Excess	Average Allocator Component	Excess Allocator Component	Average & Excess Allocator
RS	14,474,955,810	1,647,877	3,658,810	2,010,932	23.18%	20.34%	43.51%
RTS	253,908,423	28,906	95,225	66,319	0.41%	0.67%	1.08%
GS-1	2,056,599,828	234,130	458,561	224,431	3.29%	2.27%	5.56%
GS-3	9,116,083,773	1,037,806	1,855,342	817,536	14.60%	8.27%	22.86%
LP-4	6,524,483,989	742,769	1,105,415	362,645	10.45%	3.67%	14.11%
LP-5	6,099,067,540	694,338	906,514	212,176	9.76%	2.15%	11.91%
LPEP	82,930,545	9,441	39,529	30,087	0.13%	0.30%	0.44%
GH-2	47,870,054	5,450	15,604	10,154	0.08%	0.10%	0.18%
SL/AL	127,237,186	14,485	28,292	13,807	0.20%	0.14%	0.34%
Total	38,783,137,147	4,415,202	8,163,290	3,748,088	62.09%	37.91%	100.00%

ALLOCATION OF METERS

Meter Costs by Rate Class

	Costs	Customers	Per Customer	Scaling
RS	276,543,800	1,224,408	225.86	1.00
RTS	3,157,332	12,079	261.39	1.16
GS-1	44,690,843	146,149	305.79	1.35
GS-3	36,470,883	29,427	1,239.37	5.49
LP-4	7,123,249	1,145	6,221.18	27.54
LP-5	5,142,530	143	35,961.75	159.22
LPEP	66,861	1	66,861.42	296.03
GH-2	926,488	1,779	520.79	2.31
SL/AL	-	1,524	0.00	0.00
Total	**374,121,987**	**1,416,655**		

ALLOCATION OF SERVICES

Meter Counts By Phase - Secondary Customers

	2014			2015			2016		
Rate Code	**Network**	**Single**	**Three**	**Network**	**Single**	**Three**	**Network**	**Single**	**Three**
RS	18,812	1,224,904	251	18,954	1,234,157	253	19,082	1,242,498	255
RTS	19	12,105	0	19	12,048	0	19	11,934	0
GS-1	3,711	131,231	16,881	3,728	131,836	16,958	3,742	132,339	17,023
GS-3	67	39	30,112	67	39	30,330	68	39	30,506
LP-4	0	0	0	0	0	0	0	0	0
LP-5	0	0	0	0	0	0	0	0	0
LPEP	0	0	0	0	0	0	0	0	0
GH-2	15	1,470	354	15	1,470	354	14	1,320	318
SL/AL	0	0	0	0	0	0	0	0	0
Total	22,624	1,369,749	47,598	22,783	1,379,550	47,895	22,925	1,388,130	48,102

Services Allocator - Weighting Factor Based on Cost Ratio

Single Phase	1.00
Network or Two Phase	1.00
Three Phase	2.05

Note: Single Phase and Network customer have the same weighting factor as they require the same level of service.

Weighted Meter Count By Phase - Secondary Customers

	2014			2015			2016		
Rate Code	**Network**	**Single**	**Three**	**Network**	**Single**	**Three**	**Network**	**Single**	**Three**
RS	18,812	1,224,904	515	18,954	1,234,157	519	19,082	1,242,498	523
RTS	19	12,105	0	19	12,048	0	19	11,934	0
GS-1	3,711	131,231	34,651	3,728	131,836	34,809	3,742	132,339	34,942
GS-3	67	39	61,809	67	39	62,257	68	39	62,618
LP-4	0	0	0	0	0	0	0	0	0
LP-5	0	0	0	0	0	0	0	0	0
LPEP	0	0	0	0	0	0	0	0	0
GH-2	15	1,470	727	15	1,470	727	14	1,320	653
SL/AL	0	0	0	0	0	0	0	0	0
Total	22,624	1,369,749	97,702	22,783	1,379,550	98,311	22,925	1,388,130	98,736

Services Allocator

Rate Code	**2014**	**2015**	**2016**
RS	1,244,231	1,253,630	1,262,103
RTS	12,124	12,067	11,953
GS-1	169,593	170,373	171,023
GS-3	61,915	62,363	62,725
LP-4	-	-	-
LP-5	-	-	-
LPEP	-	-	-
GH-2	2,212	2,212	1,987
SL/AL	-	-	-
Total	**1,490,075**	**1,500,644**	**1,509,791**

ALLOCATION OF TRANSFORMERS

Meter Counts By Phase - Secondary Customers

Rate Code	2014			2015			2016		
	Network	Single	Three	Network	Single	Three	Network	Single	Three
RS	18,812	1,224,904	251	18,954	1,234,157	253	19,082	1,242,498	255
RTS	19	12,105	0	19	12,048	0	19	11,934	0
GS-1	3,711	131,231	16,881	3,728	131,836	16,958	3,742	132,339	17,023
GS-3	67	39	30,112	67	39	30,330	68	39	30,506
LP-4	0	0	0	0	0	0	0	0	0
LP-5	0	0	0	0	0	0	0	0	0
LPEP	0	0	0	0	0	0	0	0	0
GH-2	15	1,470	354	15	1,470	354	14	1,320	318
SL/AL	0	0	0	0	0	0	0	0	0
Total	22,624	1,369,749	47,598	22,783	1,379,550	47,895	22,925	1,388,130	48,102

Average Loaded Costs and Associated Ratios

	Overhead	Underground
Single Phase	$1,259	$1,918
Three Phase	$3,777	$12,277
Network Phase	$0	$49,888
Single To Three Phase Ratio	3.00	6.40
Average Single To Three Phase Ratio	**4.70**	
Single To Network Ratio		**26.02**

Transformers per Meter

	Customers Per Transformer	Transformers Per Meter
Single Phase (per one transformer)	3.7	0.27
Network (per 3 phase installation)	13.6	0.07
Three Phase (per 3 phase installation)	1.6	0.63

Transformers Cost and Usage Weighting Factor	**Cost and Usage**	**Relative Weighting**
Single Phase	0.27	1.00
Network or Two Phase	1.91	7.08
Three Phase	2.94	10.87

ALLOCATION OF TRANSFORMERS

Weighted Meter Count By Phase - Secondary Customers

Rate Code	2014			2015			2016		
	Network	Single	Three	Network	Single	Three	Network	Single	Three
RS	133,153	1,224,904	2,729	134,158	1,234,157	2,751	135,064	1,242,498	2,772
RTS	134	12,105	0	134	12,048	0	134	11,934	0
GS-1	26,267	131,231	183,526	26,387	131,836	184,363	26,486	132,339	185,070
GS-3	474	39	327,371	474	39	329,741	481	39	331,654
LP-4	0	0	0	0	0	0	0	0	0
LP-5	0	0	0	0	0	0	0	0	0
LPEP	0	0	0	0	0	0	0	0	0
GH-2	106	1,470	3,849	106	1,470	3,849	99	1,320	3,457
SL/AL	0	1,524	0	0	1,552	0	0	1,573	0
Total	160,134	1,369,749	517,474	161,260	1,379,550	520,703	162,265	1,388,130	522,954

Line Transformers Allocator

Rate Code	2014	2015	2016
RS	1,360,786	1,371,065	1,380,334
RTS	12,239	12,182	12,068
GS-1	341,024	342,586	343,895
GS-3	327,884	330,254	332,174
LP-4	-	-	-
LP-5	-	-	-
LPEP	-	-	-
GH-2	5,425	5,425	4,876
SL/AL	1,524	1,552	1,573
Total	**2,048,882**	**2,063,065**	**2,074,922**

PPL ELECTRIC UTILITIES CORPORATION

EXHIBIT JDT 4

SECTION III

DEVELOPMENT OF METERING AND BILLING CREDITS

Metering and Billing Credits

The metering and billing credits were derived by determining the revenue requirement, by rate schedule, for each individual service (metering, meter reading and/or billing and collection) that could be provided to a PPL Electric customer by an Electric Generation Supplier. The revenue requirement calculations are based on the applicable pro forma rate base and operating expenses for the 12 months ending December 31,2016, as set forth in Exhibit JDT 3.

The proposed credits were aggregated into the following customer groups: residential; all other secondary voltage level; primary voltage level; and transmission voltage level.

Summary of Metering and Billing Costs ($000)

	Meters	Meter Reading	Customer Billings & Collections	Revenue Cycle
RATE BASE				
Plant	310,035			310,035
Depreciation Reserve	212,352			212,352
Net Plant	97,683			97,683
Subtractive Adjustments	(45,201)			(45,201)
Additive Adjustments	0			0
Working Capital	1,288			1,288
Total Rate Base	576,157			576,157
RETURN ON RATE BASE	4,382			4,382
PLUS OPERATING EXPENSES				0
O&M Expesnses	10,215	2,524	36,228	48,968
Depreciation Expense	19,131			19,131
Taxes Other Than Income	3,821	396	4,552	8,769
Income Taxes	4,989			4,989
Gross Revenue Requirement	42,539	2,921	40,780	86,240
Less: Revenue Credits	2,791	36	499	3,327
NET REVENUE REQUIREMENT	**39,747**	**2,885**	**40,281**	**82,913**

Meter Revenue Requirement by Rate Class

Revenue Requirement ($000)	System Total	Residential	Residential-Thermal Storage	Small General Service - Sec. Voltage	Large General Service - Sec. Voltage	Large General Service - 12 KV	Large General Service - 69 KV or Higher	Power Service to Electric Propulsion	Separate Meter General Space Heating Service	Street Lighting/Area Lighting
		RS	RTS	GS-1	GS-3	LP-4	LP-5	LPEP	GH-2	SL/AL
Meters - Revenue Requirement	$ 39,747	$ 29,329	$ 333	$ 4,700	$ 4,027	$ 815	$ 447	$ 7	$ 89	$ -
Rate Base	$ 53,769	$ 39,675	$ 451	$ 6,358	$ 5,447	$ 1,103	$ 605	$ 10	$ 120	$ -
Return	$ 4,382	$ 3,234	$ 37	$ 518	$ 444	$ 90	$ 49	$ 1	$ 10	$ -
Revenue Requirement Excluding Return	$ 35,365	$ 26,095	$ 296	$ 4,182	$ 3,583	$ 726	$ 398	$ 7	$ 79	$ -
Class Rate of Return (%)	8.15%	8.08%	8.15%	8.15%	8.54%	8.15%	8.15%	8.15%	8.15%	8.15%
Calculated Class Return	$ 4,375	$ 3,205	$ 37	$ 518	$ 465	$ 90	$ 49	$ 1	$ 10	$ -
Return Allocated on Class ROR	$ 4,382	$ 3,210	$ 37	$ 519	$ 466	$ 90	$ 49	$ 1	$ 10	$ -
Reallocated Revenue Requirement	$ 39,747	$ 29,305	$ 333	$ 4,701	$ 4,049	$ 816	$ 447	$ 7	$ 89	$ -
Number of Customers	1,435,632	1,241,995	11,909	147,382	29,813	1,223	138	1	1,598	1,573
Monthly Credit ($)	$ 2.31	$ 1.97	$ 2.33	$ 2.66	$ 11.32	$ 55.57	$ 270.00	$ 623.66	$ 4.64	$ -
Customer Group		Residential	Residential	Secondary Other	Secondary Other	Primary	69 KV Supply	69 KV Supply	Secondary Other	Secondary Other

Meter Monthly Credits ($) by Customer Group

	Residential	Secondary Other	Primary	69 KV Supply
Metering - Revenue Requirement	$ 29,638	$ 8,839	$ 816	$ 455
NET REVENUE REQUIREMENT	1,253,904	180,366	1,223	139
Monthly Credit ($)	**$ 1.97**	**$ 4.08**	**$ 55.57**	**$ 272.54**

Meter Reading and Customer Billing & Collections Monthly Credit

	Rev. Requirement ($000)	Number of Bills	Monthly Credit ($)
Meter Reading	$ 2,885	17,227,584	**$ 0.17**
Customer Billing & Collections	$ 40,281	17,227,584	**$ 2.34**

Summary of Allocators

Allocators	System Total	Residential	Residential-Thermal Storage	Small General Service - Sec. Voltage	Large General Service - Sec. Voltage	Large General Service - 12 KV	Large General Service - 69 KV or Higher	Power Service to Electric Propulsion	Separate Meter General Space Heating Service	Street Lighting/Area Lighting
		RS	RTS	GS-1	GS-3	LP-4	LP-5	LPEP	GH-2	SL/AL
Customer Component of Meters	$ 75,883,320	$ 55,992,340	$ 635,873	$ 8,973,573	$ 7,687,304	$ 1,556,756	$ 853,449	$ 14,285	$ 169,741	$ -
Allocator	100.00%	73.79%	0.84%	11.83%	10.13%	2.05%	1.12%	0.02%	0.22%	0.00%
Customer Counts	1,435,632	1,241,995	11,909	147,382	29,813	1,223	138	1	1,598	1,573
Allocator	100.00%	86.51%	0.83%	10.27%	2.08%	0.09%	0.01%	0.00%	0.11%	0.11%

PPL ELECTRIC UTILITIES CORPORATION

ALLENTOWN, PENNSYLVANIA

2014 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT AT
DECEMBER 31, 2014

EXHIBIT JJS 1

Prepared by

Gannett Fleming

Excellence Delivered As Promised

PPL ELECTRIC UTILITIES CORPORATION

Allentown, Pennsylvania

2014 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AT DECEMBER 31, 2014

EXHIBIT JJS 1

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Harrisburg, Pennsylvania

TABLE OF CONTENTS

PART I. INTRODUCTION I-1
Scope I-2
Basis of the Study I-2
Depreciation I-2
Service Life Estimates I-2
Remaining Life Annual Accruals I-3
Amortization of Net Salvage I-3

PART II. RESULTS OF STUDY II-1
Description of Summary Tabulations II-2
Description of Detailed Tabulations II-2

Table 1. Estimated Survivor Curves, Original Cost, Book Reserve and Calculated Annual Depreciation Accruals Related to Electric Plant at December 31, 2014 ..... II-3

Table 2. Summary of Net Salvage by Function and Amortization for the Period, 2010-2014 ..... II-5

PART III. DETAILED DEPRECIATION CALCULATIONS III-1

PART I. INTRODUCTION

PPL ELECTRIC UTILITIES CORPORATION

2014 DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for PPL Electric Utilities Corporation to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of electric plant at December 31, 2014.

BASIS OF THE STUDY

Depreciation

The annual depreciation accruals and accrued depreciation were calculated using the straight line method, the remaining life basis and the average service life (ASL) procedure for all vintages. The calculations were based on the attained ages and estimated service life characteristics for each depreciable group of electric property.

Service Life Estimates

The service life and survivor curve estimates used for the calculation of depreciation as of December 31, 2014, are set forth in Table 1. The service life estimates incorporated historical data through 2012 from the company property records. The bases for the service life and survivor curve estimates are presented in Exhibit JJS 2.

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of December 31, 2014, the book reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the vintages calculated by the average service life procedure are presented in Exhibit JJS 2. The detailed calculations as of December 31, 2014, are set forth in Part II. Results of Study of this report.

Amortization of Net Salvage

In accordance with Pennsylvania rate regulation practice, under which experienced costs of negative net salvage are amortized after their occurrence, no adjustments for expected net salvage were made to either the annual depreciation accrual or the calculated accrued depreciation for the individual accounts. The annual provision for recovering negative net salvage is based on the amortization of 2010 through 2014 experienced net salvage over a five-year period.

PART II. RESULTS OF STUDY

PART II. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

The tables on pages II-3 through II-5 summarize the results of the depreciation studies for electric plant at December 31, 2014. Table 1 sets forth, by depreciable group, the estimated survivor curves, original cost, book depreciation reserve, and calculated annual accrual at December 31, 2014.

Table 2 presents the amortization of experienced net salvage by function based on the five-year period, 2010 through 2014. The total amortization amount should be added to the total annual accrual amount column in Table 1 on page II-4.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of survivor curves are presented in Exhibit JJS 2. Supporting data for the original cost depreciation calculations in account sequence are presented in this report beginning on page III-2. The tables of the calculated original cost depreciation indicate the estimated survivor curves used in the calculations and set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, future book accruals, remaining life, and calculated remaining life accrual.

PPL ELECTRIC UTILITIES CORPORATION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT DECEMBER 31, 2014

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AT DECEMBER 31, 2014	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
303.2	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE	5-SQ	101,544,997.92	53,705,857	47,839,141	17,737,861	2.7	17.47
303.4	MISCELLANEOUS INTANGIBLE PLANT - FIBER OPTIC	15-SQ	1,035,137.10	1,035,137	0	0	-	-
303.5	SMART METER SOFTWARE	5-SQ	4,038,091.97	1,142,864	2,895,228	844,388	3.4	20.91
	TOTAL INTANGIBLE PLANT		**106,618,226.99**	**55,883,858**	**50,734,369**	**18,582,249**	**2.7**	**17.43**
	TRANSMISSION PLANT							
350.4	LAND RIGHTS	75-S4	161,558,411.23	41,797,727	119,760,684	1,989,203	60.2	1.23
352	STRUCTURES AND IMPROVEMENTS	60-R4	49,560,625.07	17,640,702	31,919,923	711,342	44.9	1.44
353	STATION EQUIPMENT	48-R1	783,543,577.78	178,186,669	605,356,909	15,121,944	40.0	1.93
354	TOWERS AND FIXTURES	70-R3	724,202,116.76	140,161,157	584,040,960	9,589,835	60.9	1.32
354.2	TOWERS AND FIXTURES - CLEARING R/W	75-R4	12,581,591.51	7,118,915	5,462,677	111,992	48.8	0.89
355	POLES AND FIXTURES	55-R0.5	119,727,108.33	35,229,597	84,497,511	1,931,111	43.8	1.61
355.2	POLES AND FIXTURES - CLEARING R/W	75-R4	10,399,528.53	4,073,107	6,326,422	110,269	57.4	1.06
356	OVERHEAD CONDUCTORS AND DEVICES	60-R3	409,755,496.14	104,512,737	305,242,759	6,406,922	47.6	1.56
357	UNDERGROUND CONDUIT	55-S4	31,400,117.66	2,873,933	28,526,185	567,535	50.3	1.81
358	UNDERGROUND CONDUCTORS AND DEVICES	35-S4	30,224,004.04	9,233,480	20,990,524	888,402	23.6	2.94
359	ROADS AND TRAILS	75-R4	9,666,586.46	3,090,617	6,575,969	119,169	55.2	1.23
	TOTAL TRANSMISSION PLANT		**2,342,619,163.51**	**543,918,641**	**1,798,700,523**	**37,547,724**	**47.9**	**1.60**
	DISTRIBUTION PLANT							
360.4	LAND RIGHTS	70-R4	73,082,260.04	31,639,910	41,442,350	815,270	50.8	1.12
361	STRUCTURES AND IMPROVEMENTS	67-R2.5	36,347,162.97	14,526,677	21,820,486	427,155	51.1	1.18
362	STATION EQUIPMENT	54-S0.5	462,865,860.71	125,524,714	337,341,147	7,662,670	44.0	1.66
364.2	POLES, TOWERS AND FIXTURES - TOWERS	60-R3	19,422,913.66	6,900,150	12,522,764	294,003	42.6	1.51
364.4	POLES, TOWERS AND FIXTURES - POLES	49-O1	1,010,026,561.53	297,568,590	712,457,972	17,026,113	41.8	1.69
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	60-S3	153,514.04	61,288	92,226	2,253	40.9	1.47
364.8	POLES, TOWERS AND FIXTURES - CLEARING POLES	65-R3	38,468,108.24	20,041,660	18,426,448	410,167	44.9	1.07
365	OVERHEAD CONDUCTORS AND DEVICES	49-R0.5	868,915,336.70	260,001,810	608,913,527	14,699,792	41.4	1.69
366	UNDERGROUND CONDUIT	60-R3	176,022,089.20	53,244,624	122,777,465	2,780,716	44.2	1.58
367	UNDERGROUND CONDUCTORS AND DEVICES	48-S1.5	528,733,008.33	175,033,679	353,699,329	9,532,044	37.1	1.80
368.2	LINE TRANSFORMERS - OVERHEAD	34-SQ	253,804,560.36	107,164,565	146,639,995	9,227,567	15.9	3.64
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	48-SQ	193,066,493.12	76,737,880	116,328,613	3,807,853	30.5	1.97
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	35-SQ	129,784.23	103,899	25,885	4,416	5.9	3.40
369	SERVICES	45-R1.5	649,185,403.68	313,886,189	335,299,215	9,715,521	34.5	1.50
370.1	METERS	28-SQ	67,574,419.07	43,110,554	24,463,865	2,866,389	8.5	4.24
370.2	METERS - AMR	15-SQ	215,987,902.82	135,051,244	80,936,659	17,117,803	4.7	7.93
370.4	METERS - SMART METERS	15-SQ	3,676,828.42	556,670	3,120,158	244,284	12.8	6.64
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	35-S3	319,228.36	37,464	281,764	25,472	11.1	7.98
371.4	AREA LIGHTING FIXTURES	21-L0.5	8,415,078.08	5,069,395	3,345,683	201,403	16.6	2.39
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	33-L1.5	108,423,001.95	53,362,278	55,060,724	2,254,018	24.4	2.08
	TOTAL DISTRIBUTION PLANT		**4,714,619,515.51**	**1,719,623,240**	**2,994,996,275**	**99,114,909**	**30.2**	**2.10**

PPL ELECTRIC UTILITIES CORPORATION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT DECEMBER 31, 2014

	DEPRECIABLE GROUP	SURVIVOR CURVE		ORIGINAL COST AT DECEMBER 31, 2014	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
	GENERAL PLANT								
389.4	LAND RIGHTS	70-R4		4,398.53	1,683	2,716	97	28.0	2.21
390.2	STRUCTURES AND IMPROVEMENTS								
	- BUILDINGS - MAJOR	55-S0	*	371,807,312.33	80,987,716	290,819,598	17,777,335	16.4	4.78
	- BUILDINGS - MINOR	45-R3		4,493,415.85	1,091,526	3,401,890	145,623	23.4	3.24
	TOTAL ACCOUNT 390.2			376,300,728.18	82,079,242	294,221,488	17,922,958	16.4	4.76
390.21	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	10-SQ		741,657.92	450,414	291,244	64,721	4.5	8.73
390.4	STRUCTURES AND IMPROVEMENTS - AIR COND.	30-S1		42,677,455.87	13,134,632	29,542,824	1,357,385	21.8	3.18
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ		22,511,852.61	8,731,354	13,780,499	1,209,837	11.4	5.37
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15-SQ		2,888,810.25	1,103,286	1,785,524	208,698	8.6	7.22
391.6	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5-SQ		9,122,015.98	1,768,086	7,353,930	2,443,923	3.0	26.79
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		7,154,026.04	4,947,590	2,206,436	844,187	2.6	11.80
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	8-R1		19,721,788.80	13,820,652	5,901,137	1,073,039	5.5	5.44
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	11-R4		74,388,586.77	42,852,850	31,535,737	5,331,253	5.9	7.17
392.4	TRANSPORTATION EQUIPMENT -TRAILERS	24-L1.5		7,365,737.08	2,687,255	4,678,482	251,881	18.6	3.42
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	16-L4		3,585,082.51	1,631,832	1,953,251	200,781	9.7	5.60
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	13-L3		653,798.58	244,988	408,811	85,652	4.8	13.10
393.0	STORES EQUIPMENT	25-SQ		2,294,976.82	1,112,774	1,182,203	122,393	9.7	5.33
394.0	TOOLS AND WORK EQUIPMENT - L&S LINE CREWS	20-SQ		4,762,273.30	2,142,747	2,619,526	278,697	9.4	5.85
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	20-SQ		285,256.40	149,508	135,748	22,781	6.0	7.99
394.4	TOOLS AND WORK EQUIPMENT - CONST. DEPT.	20-SQ		1,353,413.69	573,441	779,973	77,817	10.0	5.75
394.6	TOOLS AND WORK EQUIPMENT - OTHER	20-SQ		24,985,299.92	7,897,877	17,087,423	1,349,387	12.7	5.40
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	20-SQ		1,993,100.94	604,185	1,388,916	115,818	12.0	5.81
395.0	LABORATORY EQUIPMENT	20-SQ		4,717,745.08	1,682,767	3,034,978	239,634	12.7	5.08
396.0	POWER OPERATED EQUIPMENT	13-S0		2,238,834.57	1,296,455	942,380	103,307	9.1	4.61
397.0	COMMUNICATION EQUIPMENT	15-SQ		7,106,551.13	4,361,812	2,744,739	223,547	12.3	3.15
398.0	MISCELLANEOUS EQUIPMENT	20-SQ		2,774,710.65	713,631	2,061,080	167,799	12.3	6.05
	TOTAL GENERAL PLANT			**657,783,496.06**	**232,144,455**	**425,639,045**	**33,695,592**	**12.6**	**5.12**
	TOTAL DEPRECIABLE PLANT			**7,821,640,402.07**	**2,551,570,194**	**5,270,070,212**	**188,940,474**		
	NONDEPRECIABLE PLANT								
301.0	ORGANIZATION			476,251.80					
302.0	FRANCHISES AND CONSENTS			147,083.87					
350.2	LAND			15,889,002.04					
360.2	LAND			17,292,255.32					
389.2	LAND			10,365,419.90					
	TOTAL NONDEPRECIABLE PLANT			**44,170,012.93**					
	TOTAL UTILITY PLANT			**7,865,810,415.00**					

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

PPL ELECTRIC UTILITIES CORPORATION

TABLE 2. SUMMARY OF NET SALVAGE BY FUNCTION
AND AMORTIZATION FOR THE PERIOD, 2010-2014

FUNCTION	2010	2011	2012	2013	2014	TOTAL SALVAGE	5-YEAR AMORTIZATION
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/5
TRANSMISSION							
COST OF REMOVAL	1,933,804	3,496,954	8,056,670	1,715,721	16,947,230	32,150,380	
GROSS SALVAGE	(1,672)	(173,823)	(329,737)	(155,653)	(815,778)	(1,476,662)	
NET SALVAGE	1,932,133	3,323,131	7,726,933	1,560,069	16,131,452	30,673,718	6,134,744
DISTRIBUTION							
COST OF REMOVAL	17,669,792	21,414,948	25,611,280	21,435,402	18,695,565	104,826,986	
GROSS SALVAGE	(4,825,777)	(10,805,598)	(8,425,847)	(294,672)	(3,034,429)	(27,386,323)	
NET SALVAGE	12,844,014	10,609,350	17,185,432	21,140,730	15,661,136	77,440,663	15,488,133
GENERAL							
COST OF REMOVAL	428,682	477,944	313,961	797,412	246,108	2,264,107	
GROSS SALVAGE	(1,634,500)	(1,041,743)	(1,266,676)	(1,181,493)	(932,563)	(6,056,974)	
NET SALVAGE	(1,205,818)	(563,798)	(952,715)	(384,081)	(686,454)	(3,792,867)	(758,573)
TOTAL							
COST OF REMOVAL	20,032,278	25,389,846	33,981,910	23,948,536	35,888,903	139,241,473	
GROSS SALVAGE	(6,461,948)	(12,021,163)	(10,022,260)	(1,631,818)	(4,782,770)	(34,919,960)	
NET SALVAGE	13,570,330	13,368,683	23,959,650	22,316,718	31,106,134	104,321,514	20,864,303

PART III. DETAILED DEPRECIATION CALCULATIONS

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

ACCOUNT 303.2 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	3,663,264.91	3,663,265	3,663,265			
2010	18,391,019.55	16,551,918	16,551,599	1,839,421	0.50	1,839,421
2011	15,399,774.12	10,779,842	10,779,634	4,620,140	1.50	3,080,093
2012	33,510,112.50	16,755,056	16,754,734	16,755,378	2.50	6,702,151
2013	14,493,286.49	4,347,986	4,347,902	10,145,384	3.50	2,898,681
2014	16,087,540.35	1,608,754	1,608,723	14,478,817	4.50	3,217,515
	101,544,997.92	53,706,821	53,705,857	47,839,141		17,737,861
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..				2.7		17.47

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

ACCOUNT 303.4 MISCELLANEOUS INTANGIBLE PLANT - FIBER OPTICS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	165,743.00	165,743	165,743			
1997	869,394.10	869,394	869,394			
	1,035,137.10	1,035,137	1,035,137			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

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

ACCOUNT 303.5 SMART METER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	191,978.40	172,781	156,737	35,241	0.50	35,241
2011	478,258.72	334,781	303,693	174,566	1.50	116,377
2013	2,077,530.12	623,259	565,384	1,512,146	3.50	432,042
2014	1,290,324.73	129,032	117,050	1,173,275	4.50	260,728
	4,038,091.97	1,259,853	1,142,864	2,895,228		844,388

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.4 20.91

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

ACCOUNT 350.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 75-S4						
NET SALVAGE PERCENT.. 0						
1926	215,168.35	196,434	215,168			
1928	114,923.84	104,198	114,924			
1929	5,384.33	4,864	5,384			
1930	2,444.19	2,200	2,444			
1932	994.78	888	995			
1933	191,518.34	170,246	191,518			
1934	2,141.61	1,895	2,142			
1935	960.67	846	961			
1937	249,668.77	217,744	249,669			
1938	3,290.03	2,854	3,290			
1939	89.81	77	89	1	10.30	
1940	5,492.63	4,710	5,434	59	10.68	6
1941	6,140.84	5,234	6,038	103	11.07	9
1942	304.75	258	298	7	11.48	1
1943	926.69	780	900	27	11.90	2
1944	4,889.54	4,085	4,713	177	12.34	14
1945	687.27	570	658	29	12.80	2
1946	3,844.09	3,164	3,650	194	13.27	15
1947	75,379.01	61,549	71,009	4,370	13.76	318
1948	30,087.16	24,359	28,103	1,984	14.28	139
1949	66,616.85	53,462	61,679	4,938	14.81	333
1950	117,768.37	93,634	108,025	9,743	15.37	634
1951	183,609.00	144,587	166,809	16,800	15.94	1,054
1952	176,297.96	137,419	158,540	17,758	16.54	1,074
1953	236,716.55	182,556	210,614	26,103	17.16	1,521
1954	446,746.99	340,721	393,088	53,659	17.80	3,015
1955	317,973.16	239,710	276,552	41,421	18.46	2,244
1956	130,179.12	96,957	111,859	18,320	19.14	957
1957	203,535.00	149,665	172,668	30,867	19.85	1,555
1958	795,200.95	576,998	665,680	129,521	20.58	6,294
1959	164,009.00	117,386	135,428	28,581	21.32	1,341
1960	120,775.24	85,203	98,298	22,477	22.09	1,018
1961	338,925.06	235,529	271,729	67,196	22.88	2,937
1962	166,681.00	114,031	131,557	35,124	23.69	1,483
1963	203,052.32	136,668	157,673	45,379	24.52	1,851
1964	864,907.15	572,335	660,300	204,607	25.37	8,065
1965	475,282.94	309,062	356,563	118,720	26.23	4,526
1966	432,671.54	276,274	318,736	113,936	27.11	4,203
1967	3,119,802.24	1,954,650	2,255,069	864,733	28.01	30,872
1968	3,471,949.46	2,133,166	2,461,022	1,010,927	28.92	34,956
1969	1,733,589.68	1,043,846	1,204,280	529,310	29.84	17,738

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

ACCOUNT 350.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 75-S4						
NET SALVAGE PERCENT.. 0						
1970	3,062,243.50	1,805,499	2,082,995	979,248	30.78	31,814
1971	3,294,524.49	1,901,171	2,193,371	1,101,153	31.72	34,715
1972	2,195,747.09	1,239,280	1,429,751	765,996	32.67	23,446
1973	2,752,932.41	1,518,160	1,751,493	1,001,439	33.64	29,769
1974	930,569.50	501,270	578,313	352,256	34.60	10,181
1975	2,344,282.94	1,232,155	1,421,531	922,752	35.58	25,935
1976	2,652,641.67	1,359,558	1,568,515	1,084,127	36.56	29,653
1977	2,074,085.68	1,035,944	1,195,163	878,923	37.54	23,413
1978	1,830,994.49	890,358	1,027,201	803,793	38.53	20,861
1979	3,553,220.82	1,680,922	1,939,271	1,613,950	39.52	40,839
1980	939,097.85	431,731	498,086	441,012	40.52	10,884
1981	2,745,182.71	1,225,806	1,414,206	1,330,977	41.51	32,064
1982	1,556,862.85	674,433	778,090	778,773	42.51	18,320
1983	529,004.28	222,113	256,251	272,753	43.51	6,269
1984	262,607.49	106,795	123,209	139,398	44.50	3,133
1985	938,442.83	369,118	425,849	512,594	45.50	11,266
1986	1,513,755.00	575,227	663,636	850,119	46.50	18,282
1987	1,990,797.39	729,966	842,158	1,148,639	47.50	24,182
1988	1,766,296.00	624,085	720,004	1,046,292	48.50	21,573
1989	1,469,609.43	499,667	576,463	893,146	49.50	18,043
1990	2,995,648.13	978,588	1,128,992	1,866,656	50.50	36,963
1991	1,182,926.00	370,646	427,612	755,314	51.50	14,666
1992	1,185,336.00	355,601	410,255	775,081	52.50	14,763
1993	1,509,869.56	432,834	499,358	1,010,512	53.50	18,888
1994	2,226,085.65	608,456	701,972	1,524,114	54.50	27,965
1995	1,973,071.22	512,999	591,844	1,381,227	55.50	24,887
1996	2,090,909.94	515,765	595,035	1,495,875	56.50	26,476
1997	768,071.33	179,214	206,758	561,313	57.50	9,762
1998	653,154.20	143,694	165,779	487,375	58.50	8,331
1999	198,063.04	40,934	47,225	150,838	59.50	2,535
2000	258,194.63	49,917	57,589	200,606	60.50	3,316
2001	248,124.75	44,662	51,526	196,599	61.50	3,197
2002	648,163.71	108,029	124,633	523,531	62.50	8,376
2003	1,692,045.15	259,441	299,316	1,392,729	63.50	21,933
2004	583,152.54	81,641	94,189	488,964	64.50	7,581
2005	548,572.91	69,488	80,168	468,405	65.50	7,151
2006	468,510.01	53,096	61,257	407,253	66.50	6,124
2007	2,846,842.29	284,684	328,438	2,518,404	67.50	37,310
2008	309,762.51	26,847	30,973	278,790	68.50	4,070
2009	558,008.98	40,919	47,208	510,801	69.50	7,350
2010	2,771,471.84	166,288	191,846	2,579,626	70.50	36,590

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

ACCOUNT 350.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 75-S4						
NET SALVAGE PERCENT.. 0						
2011	3,737,185.07	174,414	201,221	3,535,964	71.50	49,454
2012	67,181,734.75	2,239,167	2,583,316	64,598,419	72.50	891,013
2013	714,949.51	14,299	16,497	698,453	73.50	9,503
2014	11,125,032.81	74,204	85,608	11,039,425	74.50	148,180
	161,558,411.23	36,249,899	41,797,727	119,760,684		1,989,203
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					60.2	1.23

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

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 60-R4						
NET SALVAGE PERCENT.. 0						
1913	6,397.99	6,398	6,398			
1922	407.26	407	407			
1923	3,663.08	3,654	3,663			
1924	19,955.10	19,872	19,955			
1925	170.08	169	170			
1926	14,544.50	14,392	14,544			
1927	2,142.96	2,113	2,143			
1928	143,417.20	140,932	143,417			
1929	70,824.60	69,361	70,825			
1930	23,744.40	23,167	23,744			
1932	5,197.18	5,032	5,197			
1937	27,113.81	25,695	27,114			
1938	0.03					
1939	229.38	215	229			
1940	4,650.68	4,347	4,651			
1941	221.00	206	221			
1942	1,310.10	1,213	1,310			
1943	84.71	78	85			
1944	1,283.94	1,177	1,284			
1948	92,701.49	83,061	92,701			
1949	136,741.28	121,745	136,741			
1950	531.11	470	531			
1951	44,715.06	39,275	44,715			
1952	137,389.79	119,759	137,390			
1953	259,101.19	224,078	259,101			
1954	373,550.20	320,319	373,550			
1955	38,901.44	33,053	38,681	220	9.02	24
1956	162,158.76	136,457	159,694	2,465	9.51	259
1957	33,904.56	28,237	33,045	860	10.03	86
1958	41,346.50	34,056	39,855	1,492	10.58	141
1959	917.90	747	874	44	11.15	4
1960	8,434.38	6,783	7,938	496	11.75	42
1961	200,016.31	158,779	185,817	14,199	12.37	1,148
1964	54,074.98	41,151	48,158	5,917	14.34	413
1965	45,452.26	34,074	39,876	5,576	15.02	371
1966	172,508.66	127,311	148,990	23,519	15.72	1,496
1967	754,699.01	548,161	641,505	113,194	16.42	6,894
1968	478,777.53	342,005	400,244	78,534	17.14	4,582
1969	343,380.37	241,111	282,169	61,211	17.87	3,425
1970	815,347.82	562,451	658,229	157,119	18.61	8,443
1971	746,269.81	505,352	591,407	154,863	19.37	7,995

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

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 60-R4						
NET SALVAGE PERCENT.. 0						
1972	1,039,891.95	691,008	808,677	231,215	20.13	11,486
1973	707,721.57	461,081	539,597	168,125	20.91	8,040
1974	757,102.24	483,160	565,436	191,666	21.71	8,828
1975	373,974.99	233,671	273,462	100,513	22.51	4,465
1976	539,736.09	329,871	386,044	153,692	23.33	6,588
1977	554,830.48	331,417	387,853	166,977	24.16	6,911
1978	2,128.49	1,242	1,453	675	25.00	27
1979	516,499.06	293,976	344,036	172,463	25.85	6,672
1980	1,293,349.72	717,589	839,785	453,565	26.71	16,981
1981	1,897,880.39	1,025,178	1,199,752	698,128	27.59	25,304
1982	782,676.64	411,297	481,335	301,342	28.47	10,585
1983	13,014.73	6,646	7,778	5,237	29.36	178
1984	1,699,198.90	841,953	985,326	713,873	30.27	23,584
1985	66,923.99	32,146	37,620	29,304	31.18	940
1986	29,648.74	13,787	16,135	13,514	32.10	421
1987	580,943.28	261,134	305,602	275,341	33.03	8,336
1988	309,131.89	134,163	157,009	152,123	33.96	4,479
1989	131,860.05	55,161	64,554	67,306	34.90	1,929
1990	253,414.93	102,000	119,369	134,046	35.85	3,739
1991	435,319.26	168,325	196,988	238,331	36.80	6,476
1992	2,453,687.13	909,508	1,064,385	1,389,302	37.76	36,793
1993	4,299,475.73	1,524,895	1,784,564	2,514,912	38.72	64,951
1994	77,644.50	26,283	30,759	46,886	39.69	1,181
1995	1,229,695.19	396,368	463,864	765,831	40.66	18,835
1996	1,798,482.79	550,336	644,051	1,154,432	41.64	27,724
1998	10,483.18	2,865	3,353	7,130	43.60	164
1999	40,337.91	10,367	12,132	28,206	44.58	633
2000	351,972.09	84,649	99,064	252,908	45.57	5,550
2001	837,431.53	187,585	219,528	617,904	46.56	13,271
2002	83,091.83	17,242	20,178	62,914	47.55	1,323
2003	66,927.95	12,783	14,960	51,968	48.54	1,071
2004	634,700.73	110,755	129,615	505,086	49.53	10,198
2005	123,890.73	19,575	22,908	100,983	50.52	1,999
2006	112,033.31	15,834	18,530	93,503	51.52	1,815
2007	851,710.79	106,319	124,424	727,287	52.51	13,850
2008	758,787.04	82,078	96,055	662,732	53.51	12,385
2009	529,687.62	48,466	56,719	472,969	54.51	8,677
2010	1,064,697.78	79,671	93,238	971,460	55.51	17,501
2011	160,811.88	9,380	10,977	149,835	56.50	2,652

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

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 60-R4						
NET SALVAGE PERCENT.. 0						
2012	2,917,828.89	121,586	142,291	2,775,538	57.50	48,270
2013	4,570,679.62	114,267	133,725	4,436,955	58.50	75,845
2014	9,335,041.05	77,761	91,003	9,244,038	59.50	155,362
	49,560,625.07	15,130,241	17,640,702	31,919,923		711,342
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					44.9	1.44

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

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 48-R1						
NET SALVAGE PERCENT.. 0						
1913	349.14	349	349			
1914	26.30	26	26			
1917	26.76	27	27			
1920	124.57	123	125			
1922	39,813.27	38,718	39,813			
1923	16,309.13	15,748	16,309			
1924	16,713.69	16,021	16,714			
1925	6,006.56	5,715	6,007			
1926	80,229.73	75,800	80,230			
1927	20,290.48	19,035	20,290			
1928	131,895.90	122,911	131,896			
1929	304,544.19	281,892	304,544			
1930	240,735.97	221,328	240,736			
1931	2,478.76	2,264	2,479			
1932	2,326.84	2,111	2,327			
1933	141.03	127	141			
1934	17,324.88	15,498	17,325			
1935	6,579.24	5,843	6,579			
1936	36.90	33	37			
1937	106,233.93	92,977	106,234			
1938	10,396.63	9,030	10,397			
1939	2,101.09	1,811	2,101			
1940	3,945.12	3,373	3,945			
1941	8,367.38	7,097	8,367			
1942	96,358.06	81,041	96,358			
1943	44.96	37	45			
1944	29,217.68	24,153	29,218			
1945	3,713.32	3,043	3,694	19	8.67	2
1946	6,217.71	5,049	6,130	88	9.02	10
1947	34,992.51	28,147	34,172	821	9.39	87
1948	245,752.16	195,835	237,758	7,994	9.75	820
1949	1,022,089.01	806,387	979,011	43,078	10.13	4,253
1950	122,529.96	95,701	116,188	6,342	10.51	603
1951	477,784.91	369,385	448,460	29,325	10.89	2,693
1952	365,449.36	279,569	339,417	26,032	11.28	2,308
1953	1,397,406.82	1,057,376	1,283,730	113,677	11.68	9,733
1954	2,303,677.18	1,723,911	2,092,951	210,726	12.08	17,444
1955	190,314.98	140,833	170,981	19,334	12.48	1,549
1956	1,245,323.38	910,643	1,105,585	139,738	12.90	10,832
1957	241,477.84	174,468	211,817	29,661	13.32	2,227
1958	441,024.43	314,781	382,167	58,857	13.74	4,284

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

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 48-R1						
NET SALVAGE PERCENT.. 0						
1959	173,867.00	122,503	148,727	25,140	14.18	1,773
1960	146,479.54	101,894	123,707	22,773	14.61	1,559
1961	1,287,049.59	883,238	1,072,314	214,736	15.06	14,259
1962	33,604.73	22,746	27,615	5,990	15.51	386
1963	24,095.40	16,079	19,521	4,574	15.97	286
1964	367,352.45	241,611	293,333	74,019	16.43	4,505
1965	263,218.95	170,490	206,987	56,232	16.91	3,325
1966	1,233,806.98	786,811	955,245	278,562	17.39	16,019
1967	4,020,062.77	2,523,434	3,063,628	956,435	17.87	53,522
1968	3,045,253.01	1,879,804	2,282,216	763,037	18.37	41,537
1969	3,268,156.57	1,983,379	2,407,963	860,194	18.87	45,585
1970	7,020,270.67	4,187,311	5,083,693	1,936,578	19.37	99,978
1971	5,822,783.57	3,409,939	4,139,909	1,682,875	19.89	84,609
1972	4,060,050.82	2,333,677	2,833,250	1,226,801	20.41	60,108
1973	6,032,484.60	3,400,813	4,128,829	1,903,656	20.94	90,910
1974	6,194,593.51	3,422,513	4,155,174	2,039,420	21.48	94,945
1975	5,330,945.30	2,885,374	3,503,049	1,827,896	22.02	83,011
1976	6,191,545.57	3,280,219	3,982,419	2,209,127	22.57	97,879
1977	4,031,837.83	2,088,976	2,536,165	1,495,673	23.13	64,664
1978	1,302,138.37	659,481	800,657	501,481	23.69	21,168
1979	3,238,765.81	1,601,181	1,943,948	1,294,818	24.27	53,351
1980	9,992,074.34	4,819,078	5,850,704	4,141,370	24.85	166,655
1981	15,957,738.71	7,503,488	9,109,768	6,847,971	25.43	269,287
1982	17,152,166.79	7,850,718	9,531,330	7,620,837	26.03	292,771
1983	451,966.63	201,220	244,295	207,672	26.63	7,798
1984	13,384,521.30	5,791,616	7,031,434	6,353,087	27.23	233,312
1985	5,070,901.45	2,128,714	2,584,410	2,486,491	27.85	89,282
1986	3,329,662.97	1,354,773	1,644,791	1,684,872	28.47	59,181
1987	8,606,201.60	3,390,499	4,116,307	4,489,895	29.09	154,345
1988	3,690,600.09	1,405,491	1,706,366	1,984,234	29.72	66,764
1989	4,735,689.22	1,740,366	2,112,928	2,622,761	30.36	86,389
1990	5,091,292.15	1,802,114	2,187,895	2,903,397	31.01	93,628
1991	5,250,220.27	1,788,330	2,171,160	3,079,060	31.65	97,285
1992	28,116,110.69	9,190,594	11,158,035	16,958,076	32.31	524,855
1993	33,527,014.63	10,505,019	12,753,840	20,773,175	32.96	630,254
1994	8,413,340.26	2,518,786	3,057,985	5,355,355	33.63	159,243
1995	17,488,375.43	4,995,030	6,064,322	11,424,053	34.29	333,160
1996	20,611,105.68	5,599,419	6,798,093	13,813,013	34.96	395,109
1997	6,236,640.19	1,605,935	1,949,719	4,286,921	35.64	120,284
1998	5,506,021.78	1,340,937	1,627,993	3,878,029	36.31	106,803
1999	6,235,804.49	1,430,369	1,736,570	4,499,234	36.99	121,634

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

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 48-R1						
NET SALVAGE PERCENT.. 0						
2000	7,675,636.28	1,650,262	2,003,536	5,672,100	37.68	150,533
2001	18,079,971.54	3,631,001	4,408,294	13,671,678	38.36	356,405
2002	2,839,256.15	529,408	642,739	2,196,517	39.05	56,249
2003	3,716,715.71	638,829	775,584	2,941,132	39.75	73,991
2004	8,267,572.59	1,302,143	1,580,894	6,686,679	40.44	165,348
2005	2,181,240.64	311,743	378,478	1,802,763	41.14	43,820
2006	7,787,320.21	997,711	1,211,292	6,576,028	41.85	157,133
2007	20,626,471.86	2,341,930	2,843,270	17,783,202	42.55	417,937
2008	22,830,706.72	2,249,738	2,731,342	20,099,365	43.27	464,510
2009	11,721,426.09	981,669	1,191,816	10,529,610	43.98	239,418
2010	51,555,587.10	3,544,447	4,303,211	47,252,376	44.70	1,057,100
2011	47,386,612.56	2,537,079	3,080,194	44,306,419	45.43	975,268
2012	92,270,110.88	3,536,713	4,293,821	87,976,290	46.16	1,905,899
2013	64,777,697.86	1,497,660	1,818,266	62,959,432	46.89	1,342,705
2014	130,651,068.12	1,007,320	1,222,958	129,428,110	47.63	2,717,365
	783,543,577.78	146,869,838	178,186,669	605,356,909		15,121,944

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.0 1.93

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

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 70-R3						
NET SALVAGE PERCENT.. 0						
1909	5,057.29	4,835	5,057			
1910	21,037.04	20,033	21,037			
1913	47,045.93	44,284	47,046			
1914	116,896.30	109,615	116,896			
1917	107,750.82	99,854	107,751			
1919	1,809.02	1,663	1,809			
1920	3,920.00	3,589	3,920			
1921	2,741.00	2,500	2,741			
1922	70,936.00	64,420	70,936			
1923	457,208.42	413,513	457,208			
1924	249,710.39	224,917	249,710			
1925	27,603.00	24,756	27,603			
1926	890,143.86	794,898	890,144			
1927	16,773.05	14,911	16,773			
1928	295,059.53	261,128	295,060			
1929	52,637.82	46,367	52,638			
1930	7,863.07	6,893	7,863			
1931	327.18	285	327			
1932	98,676.68	85,623	98,677			
1933	166,846.38	144,012	166,846			
1934	3,629.00	3,115	3,629			
1935	253,410.80	216,304	253,411			
1936	17,088.00	14,498	17,088			
1937	11,126.96	9,383	11,127			
1938	19,463.08	16,307	19,463			
1940	17,456.90	14,427	17,457			
1941	98,306.21	80,667	98,306			
1942	82,437.30	67,139	82,437			
1943	47.00	38	47			
1944	6,713.14	5,381	6,673	40	13.89	3
1945	640.15	509	631	9	14.36	1
1946	11,145.00	8,782	10,891	254	14.84	17
1947	138,548.00	108,187	134,171	4,377	15.34	285
1948	205,335.32	158,841	196,990	8,345	15.85	526
1949	965,505.88	739,713	917,372	48,134	16.37	2,940
1950	344,886.30	261,572	324,395	20,491	16.91	1,212
1951	120,467.00	90,419	112,135	8,332	17.46	477
1952	1,019,792.19	757,124	938,965	80,827	18.03	4,483
1953	660,916.65	485,304	601,861	59,056	18.60	3,175
1954	1,061,597.67	770,571	955,641	105,957	19.19	5,521
1955	88,051.89	63,159	78,328	9,724	19.79	491

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

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 70-R3						
NET SALVAGE PERCENT.. 0						
1956	896,585.81	635,168	787,718	108,868	20.41	5,334
1958	813,186.14	561,448	696,293	116,893	21.67	5,394
1959	55,514.00	37,813	46,895	8,619	22.32	386
1960	799,541.73	537,060	666,047	133,495	22.98	5,809
1961	45,792.48	30,321	37,603	8,189	23.65	346
1962	47,182.00	30,783	38,176	9,006	24.33	370
1963	169,676.00	109,029	135,215	34,461	25.02	1,377
1964	749,679.19	474,225	588,121	161,558	25.72	6,281
1965	1,116,690.84	695,062	861,997	254,694	26.43	9,637
1966	414,631.45	253,875	314,849	99,782	27.14	3,677
1967	10,545,770.92	6,347,078	7,871,475	2,674,296	27.87	95,956
1968	8,966,575.43	5,301,846	6,575,206	2,391,369	28.61	83,585
1969	5,840,590.11	3,391,689	4,206,281	1,634,309	29.35	55,683
1970	6,620,602.30	3,772,816	4,678,945	1,941,657	30.11	64,485
1971	10,967,532.99	6,130,851	7,603,316	3,364,217	30.87	108,980
1972	5,403,395.15	2,961,061	3,672,228	1,731,167	31.64	54,715
1973	9,551,706.36	5,127,929	6,359,519	3,192,187	32.42	98,464
1974	879,273.76	462,243	573,261	306,013	33.20	9,217
1975	4,087,425.35	2,102,694	2,607,704	1,479,721	33.99	43,534
1976	6,478,582.88	3,258,727	4,041,385	2,437,198	34.79	70,055
1977	1,647,059.16	809,414	1,003,813	643,246	35.60	18,069
1978	3,236,459.05	1,552,562	1,925,446	1,311,013	36.42	35,997
1979	4,625,904.77	2,164,923	2,684,879	1,941,026	37.24	52,122
1980	10,431,940.68	4,758,425	5,901,270	4,530,671	38.07	119,009
1981	21,199,035.86	9,415,340	11,676,651	9,522,385	38.91	244,728
1982	1,817,250.28	785,307	973,917	843,333	39.75	21,216
1983	1,751,944.71	735,817	912,540	839,405	40.60	20,675
1984	107,390.01	43,784	54,300	53,090	41.46	1,281
1985	1,671,584.86	660,995	819,748	851,837	42.32	20,128
1986	2,430,982.48	931,066	1,154,683	1,276,299	43.19	29,551
1987	4,047,592.98	1,499,350	1,859,453	2,188,140	44.07	49,651
1988	2,509,340.58	897,993	1,113,667	1,395,674	44.95	31,049
1989	4,140,488.89	1,429,048	1,772,267	2,368,222	45.84	51,663
1990	11,531,493.78	3,833,414	4,754,097	6,777,397	46.73	145,033
1991	5,573,930.75	1,781,261	2,209,072	3,364,859	47.63	70,646
1992	7,698,301.45	2,360,068	2,926,893	4,771,408	48.54	98,298
1993	7,932,621.66	2,328,780	2,888,090	5,044,532	49.45	102,013
1994	7,121,112.07	1,997,970	2,477,829	4,643,283	50.36	92,202
1995	9,661,320.74	2,582,374	3,202,591	6,458,730	51.29	125,926
1996	10,378,461.87	2,637,582	3,271,058	7,107,404	52.21	136,131
1997	5,480,254.65	1,319,974	1,636,996	3,843,259	53.14	72,323

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

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 70-R3						
NET SALVAGE PERCENT.. 0						
1998	1,436,710.18	326,751	405,228	1,031,482	54.08	19,073
1999	164,137.63	35,125	43,561	120,577	55.02	2,192
2000	158,008.92	31,692	39,304	118,705	55.96	2,121
2001	280,922.15	52,532	65,149	215,773	56.91	3,791
2002	2,637,090.50	457,351	567,194	2,069,896	57.86	35,774
2003	5,614,776.03	897,578	1,113,152	4,501,624	58.81	76,545
2004	13,511,434.20	1,974,561	2,448,797	11,062,637	59.77	185,087
2005	5,632,402.83	745,899	925,044	4,707,359	60.73	77,513
2006	4,924,363.61	583,882	724,115	4,200,249	61.70	68,075
2007	14,265,686.92	1,493,760	1,852,521	12,413,166	62.67	198,072
2008	31,065,502.15	2,822,612	3,500,527	27,564,975	63.64	433,139
2009	20,327,934.11	1,565,251	1,941,182	18,386,752	64.61	284,581
2010	24,464,762.39	1,541,280	1,911,454	22,553,308	65.59	343,853
2011	22,521,798.18	1,106,721	1,372,526	21,149,272	66.56	317,747
2012	60,857,804.35	2,138,543	2,652,163	58,205,641	67.54	861,795
2013	166,119,737.26	3,511,771	4,355,203	161,764,534	68.52	2,360,837
2014	143,008,031.96	1,001,056	1,241,483	141,766,549	69.51	2,039,513
	724,202,116.76	113,273,066	140,161,157	584,040,960		9,589,835

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 60.9 1.32

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

ACCOUNT 354.2 TOWERS AND FIXTURES - CLEARING R/W

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 75-R4						
NET SALVAGE PERCENT.. 0						
1922	11,279.00	10,517	11,279			
1923	73,382.02	68,157	73,382			
1924	21,269.00	19,678	21,269			
1925	15,320.00	14,117	15,320			
1926	99,722.98	91,519	99,723			
1927	7,650.00	6,991	7,650			
1928	21,520.89	19,584	21,521			
1929	3,276.80	2,969	3,277			
1930	2,355.17	2,124	2,355			
1932	4,770.18	4,261	4,770			
1933	16,605.58	14,757	16,606			
1934	626.00	553	626			
1935	25,638.00	22,534	25,638			
1936	32.48	28	32			
1937	26,011.63	22,585	26,012			
1938	1,396.00	1,204	1,396			
1940	1,668.45	1,419	1,668			
1941	5,875.84	4,959	5,876			
1942	4,037.00	3,380	4,037			
1944	4,044.00	3,327	4,044			
1945	815.48	665	815			
1946	7,331.43	5,918	7,331			
1947	16,953.18	13,547	16,953			
1948	30,282.10	23,943	30,282			
1949	141,546.19	110,708	141,546			
1950	32,849.00	25,403	32,849			
1951	61,262.00	46,829	61,262			
1952	123,890.28	93,578	123,890			
1953	183,761.60	137,136	183,762			
1954	195,994.79	144,434	193,625	2,370	19.73	120
1955	60,475.45	43,994	58,977	1,498	20.44	73
1956	176,143.84	126,471	169,544	6,600	21.15	312
1957	505.14	358	480	25	21.88	1
1958	23,363.18	16,320	21,878	1,485	22.61	66
1959	1,622.30	1,117	1,497	125	23.36	5
1960	22,968.21	15,585	20,893	2,075	24.11	86
1961	82,403.87	55,068	73,823	8,581	24.88	345
1963	4,570.89	2,960	3,968	603	26.44	23
1964	31,681.41	20,179	27,052	4,629	27.23	170
1965	71,810.22	44,963	60,276	11,534	28.04	411
1966	6,562.72	4,038	5,413	1,150	28.85	40

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

ACCOUNT 354.2 TOWERS AND FIXTURES - CLEARING R/W

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 75-R4						
NET SALVAGE PERCENT.. 0						
1967	826,810.66	499,617	669,775	157,036	29.68	5,291
1968	180,764.04	107,229	143,749	37,015	30.51	1,213
1969	152,191.49	88,575	118,742	33,449	31.35	1,067
1970	221,210.02	126,207	169,190	52,020	32.21	1,615
1971	429,494.11	240,117	321,895	107,599	33.07	3,254
1972	218,402.44	119,569	160,291	58,111	33.94	1,712
1973	454,238.94	243,413	326,314	127,925	34.81	3,675
1974	8,839.75	4,632	6,210	2,630	35.70	74
1975	54,520.87	27,922	37,432	17,089	36.59	467
1976	68,649.93	34,334	46,027	22,623	37.49	603
1977	859.13	419	562	297	38.40	8
1978	2,040.52	971	1,302	739	39.32	19
1979	892,323.10	413,565	554,416	337,907	40.24	8,397
1980	1,254,173.82	565,883	758,610	495,564	41.16	12,040
1981	1,126,662.20	494,233	662,557	464,105	42.10	11,024
1982	6,009.47	2,561	3,433	2,576	43.04	60
1983	164,760.08	68,145	91,354	73,406	43.98	1,669
1985	31,844.48	12,364	16,575	15,269	45.88	333
1986	337,897.29	126,870	170,079	167,818	46.84	3,583
1987	81,522.00	29,566	39,635	41,887	47.80	876
1988	34,873.00	12,196	16,350	18,523	48.77	380
1989	181,428.00	61,129	81,948	99,480	49.73	2,000
1990	761,450.00	246,611	330,601	430,849	50.71	8,496
1991	185,671.07	57,731	77,393	108,278	51.68	2,095
1992	517,625.39	154,185	206,697	310,928	52.66	5,904
1993	411,899.75	117,309	157,262	254,638	53.64	4,747
1994	281,673.46	76,539	102,606	179,067	54.62	3,278
1995	97,667.53	25,264	33,868	63,800	55.60	1,147
1996	142,116.00	34,885	46,766	95,350	56.59	1,685
1997	164,345.17	38,172	51,172	113,173	57.58	1,965
1998	351,067.13	76,908	103,101	247,966	58.57	4,234
2003	1,042.44	159	213	829	63.53	13
2008	79,121.53	6,846	9,178	69,944	68.51	1,021
2010	3,089.86	185	248	2,842	70.51	40
2012	213,783.87	7,125	9,552	204,232	72.50	2,817
2013	118,120.78	2,362	3,166	114,955	73.50	1,564
2014	900,127.89	6,004	8,049	892,079	74.50	11,974
	12,581,591.51	5,377,679	7,118,915	5,462,677		111,992

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.8 0.89

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

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 55-R0.5						
NET SALVAGE PERCENT.. 0						
1923	11,654.17	9,891	11,654			
1924	1,850.53	1,557	1,851			
1925	3,441.54	2,870	3,442			
1926	19,674.49	16,269	19,674			
1927	4,918.50	4,031	4,918			
1928	1,391.77	1,131	1,392			
1929	3,953.37	3,184	3,953			
1930	5,495.75	4,386	5,496			
1931	6,229.43	4,926	6,229			
1932	662.49	519	662			
1933	452.08	351	452			
1934	815.09	627	814	1	12.70	
1935	387.71	295	383	5	13.10	
1936	113.64	86	112	2	13.50	
1937	5,962.06	4,455	5,783	179	13.90	13
1938	282.94	209	271	12	14.31	1
1939	632.07	463	601	31	14.71	2
1940	6,738.17	4,886	6,342	396	15.12	26
1941	31,266.44	22,438	29,125	2,141	15.53	138
1942	83,140.07	59,029	76,622	6,518	15.95	409
1943	18,079.75	12,698	16,483	1,597	16.37	98
1944	3,149.58	2,188	2,840	310	16.79	18
1945	4,185.87	2,876	3,733	453	17.21	26
1946	33,951.50	23,068	29,943	4,008	17.63	227
1947	225,220.45	151,267	196,351	28,869	18.06	1,599
1948	35,916.35	23,836	30,940	4,976	18.50	269
1949	208,291.11	136,601	177,314	30,977	18.93	1,636
1950	167,559.82	108,549	140,901	26,659	19.37	1,376
1951	211,172.08	135,074	175,332	35,840	19.82	1,808
1952	115,117.68	72,713	94,384	20,734	20.26	1,023
1953	332,247.43	207,080	268,798	63,449	20.72	3,062
1954	679,616.58	418,025	542,614	137,003	21.17	6,472
1955	178,259.25	108,155	140,390	37,869	21.63	1,751
1956	132,484.68	79,274	102,901	29,584	22.09	1,339
1957	367,125.39	216,538	281,075	86,050	22.56	3,814
1958	467,000.03	271,453	352,357	114,643	23.03	4,978
1959	219,570.71	125,715	163,183	56,388	23.51	2,398
1960	102,583.50	57,839	75,077	27,506	23.99	1,147
1961	289,580.02	160,743	208,651	80,929	24.47	3,307
1962	286,211.64	156,323	202,914	83,298	24.96	3,337
1963	207,669.45	111,575	144,829	62,840	25.45	2,469

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

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 55-R0.5						
NET SALVAGE PERCENT.. 0						
1964	456,332.38	241,026	312,862	143,470	25.95	5,529
1965	261,013.41	135,489	175,870	85,143	26.45	3,219
1966	705,832.06	359,974	467,261	238,571	26.95	8,852
1967	776,037.45	388,585	504,399	271,638	27.46	9,892
1968	1,045,050.40	513,402	666,417	378,633	27.98	13,532
1969	1,299,384.51	626,303	812,967	486,418	28.49	17,073
1970	1,517,728.90	717,203	930,959	586,770	29.01	20,226
1971	1,741,553.94	806,183	1,046,459	695,095	29.54	23,531
1972	2,301,992.59	1,043,424	1,354,408	947,585	30.07	31,513
1973	1,585,364.63	703,331	912,953	672,412	30.60	21,974
1974	1,646,460.28	714,267	927,148	719,312	31.14	23,099
1975	3,071,747.54	1,302,421	1,690,597	1,381,151	31.68	43,597
1976	1,534,815.42	635,414	824,794	710,021	32.23	22,030
1977	3,225,648.11	1,303,162	1,691,558	1,534,090	32.78	46,800
1978	1,471,860.71	579,913	752,751	719,110	33.33	21,575
1979	5,072,674.01	1,947,907	2,528,464	2,544,210	33.88	75,095
1980	1,732,971.50	647,819	840,896	892,076	34.44	25,902
1981	517,306.61	188,015	244,051	273,256	35.01	7,805
1982	2,665,593.38	941,674	1,222,332	1,443,261	35.57	40,575
1983	696,960.00	238,995	310,225	386,735	36.14	10,701
1984	665,505.19	221,314	287,275	378,230	36.71	10,303
1985	1,283,776.18	413,376	536,579	747,197	37.29	20,037
1986	3,320,575.66	1,034,824	1,343,245	1,977,331	37.86	52,227
1987	3,582,220.34	1,078,571	1,400,030	2,182,190	38.44	56,769
1988	4,255,518.24	1,235,632	1,603,902	2,651,616	39.03	67,938
1989	3,461,338.80	968,552	1,257,221	2,204,118	39.61	55,645
1990	3,224,826.54	867,769	1,126,400	2,098,427	40.20	52,200
1991	864,578.06	223,537	290,160	574,418	40.78	14,086
1992	646,345.22	160,177	207,916	438,429	41.37	10,598
1993	1,161,086.68	275,282	357,328	803,759	41.96	19,155
1994	732,279.80	165,627	214,991	517,289	42.56	12,154
1995	610,945.75	131,628	170,859	440,087	43.15	10,199
1996	360,849.71	73,812	95,811	265,039	43.75	6,058
1997	601,478.75	116,579	151,324	450,155	44.34	10,152
1998	1,441,215.83	263,613	342,181	1,099,035	44.94	24,456
1999	1,395,883.80	240,092	311,649	1,084,235	45.54	23,808
2000	631,643.60	101,751	132,077	499,567	46.14	10,827
2001	236,779.98	35,560	46,158	190,622	46.74	4,078
2002	2,279,370.39	317,038	411,529	1,867,841	47.35	39,448
2003	2,569,158.69	329,315	427,465	2,141,694	47.95	44,665
2004	3,823,777.28	447,726	581,167	3,242,610	48.56	66,775

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

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 55-R0.5						
NET SALVAGE PERCENT.. 0						
2005	3,470,312.49	368,478	478,300	2,992,012	49.16	60,863
2006	3,640,271.44	346,153	449,321	3,190,950	49.77	64,114
2007	3,026,044.42	254,188	329,946	2,696,098	50.38	53,515
2008	1,323,637.28	96,506	125,269	1,198,368	50.99	23,502
2009	2,881,475.04	178,133	231,224	2,650,251	51.60	51,361
2010	2,225,504.89	112,499	146,028	2,079,477	52.22	39,821
2011	2,212,283.86	87,275	113,287	2,098,997	52.83	39,731
2012	3,379,594.36	95,237	123,622	3,255,972	53.45	60,916
2013	1,612,395.45	27,266	35,392	1,577,003	54.07	29,166
2014	21,006,051.60	118,474	153,784	20,852,268	54.69	381,281
	119,727,108.33	27,143,684	35,229,597	84,497,511		1,931,111
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					43.8	1.61

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

ACCOUNT 355.2 POLES AND FIXTURES - CLEARING R/W

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 75-R4						
NET SALVAGE PERCENT.. 0						
1936	7,562.94	6,608	7,563			
1937	977.64	849	978			
1938	55.95	48	56			
1939	31.01	27	31			
1940	730.32	621	730			
1941	4,579.68	3,865	4,580			
1942	16,454.56	13,776	16,455			
1944	662.71	545	663			
1945	466.08	380	466			
1946	3,410.25	2,753	3,410			
1947	25,752.92	20,578	25,753			
1948	2,703.38	2,137	2,703			
1949	15,303.35	11,969	15,303			
1951	32,215.90	24,626	32,216			
1952	11,191.99	8,454	11,192			
1953	65,061.58	48,554	65,062			
1955	21,920.04	15,946	21,920			
1957	25,653.59	18,170	25,286	368	21.88	17
1958	52,977.20	37,006	51,499	1,478	22.61	65
1961	19,095.35	12,761	17,759	1,336	24.88	54
1962	19,765.51	13,006	18,100	1,666	25.65	65
1963	15,112.56	9,785	13,617	1,496	26.44	57
1964	11,656.60	7,424	10,332	1,325	27.23	49
1965	9,747.62	6,103	8,493	1,255	28.04	45
1966	31,319.92	19,272	26,820	4,500	28.85	156
1967	65,961.84	39,859	55,470	10,492	29.68	354
1968	35,638.00	21,140	29,419	6,219	30.51	204
1969	93,313.54	54,308	75,578	17,736	31.35	566
1970	60,394.67	34,457	47,952	12,443	32.21	386
1971	121,390.48	67,866	94,446	26,944	33.07	815
1972	157,371.72	86,156	119,899	37,473	33.94	1,104
1973	56,414.01	30,231	42,071	14,343	34.81	412
1974	53,039.09	27,792	38,677	14,362	35.70	402
1975	209,077.59	107,075	149,011	60,067	36.59	1,642
1976	50,965.31	25,489	35,472	15,493	37.49	413
1977	211,395.49	103,161	143,564	67,831	38.40	1,766
1978	119,972.51	57,075	79,428	40,545	39.32	1,031
1979	502,102.61	232,709	323,849	178,254	40.24	4,430
1980	159,011.08	71,746	99,845	59,166	41.16	1,437
1981	55,444.81	24,322	33,848	21,597	42.10	513
1982	237,904.00	101,378	141,083	96,821	43.04	2,250

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

ACCOUNT 355.2 POLES AND FIXTURES - CLEARING R/W

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 75-R4						
NET SALVAGE PERCENT.. 0						
1983	118,891.21	49,173	68,432	50,459	43.98	1,147
1984	96,343.86	38,627	53,755	42,589	44.93	948
1985	260,784.42	101,255	140,912	119,872	45.88	2,613
1986	454,810.83	170,768	237,649	217,162	46.84	4,636
1987	423,661.38	153,649	213,826	209,835	47.80	4,390
1988	531,537.14	185,894	258,699	272,838	48.77	5,594
1989	430,148.57	144,930	201,692	228,457	49.73	4,594
1990	540,643.83	175,098	243,675	296,969	50.71	5,856
1991	250,654.82	77,936	108,460	142,195	51.68	2,751
1992	231,187.81	68,864	95,834	135,354	52.66	2,570
1993	253,007.09	72,056	100,277	152,730	53.64	2,847
1994	331,896.44	90,186	125,507	206,389	54.62	3,779
1995	183,228.87	47,396	65,959	117,270	55.60	2,109
1996	271,801.63	66,719	92,849	178,953	56.59	3,162
1997	170,621.92	39,630	55,151	115,471	57.58	2,005
1998	168,368.84	36,885	51,331	117,038	58.57	1,998
1999	13,532.66	2,786	3,877	9,656	59.56	162
2000	30,608.10	5,897	8,207	22,401	60.55	370
2011	63,816.71	2,978	4,144	59,673	71.50	835
2013	1,321,601.17	26,432	36,784	1,284,817	73.50	17,481
2014	1,668,575.83	11,129	15,488	1,653,088	74.50	22,189
	10,399,528.53	2,938,315	4,073,107	6,326,422		110,269

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 57.4 1.06

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

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 60-R3						
NET SALVAGE PERCENT.. 0						
1914	2,889.41	2,873	2,889			
1922	32,441.31	31,290	32,441			
1923	29,330.33	28,172	29,330			
1924	37,977.22	36,313	37,977			
1925	5,278.96	5,026	5,279			
1926	632,149.53	599,170	632,150			
1927	81.10	77	81			
1928	210,099.94	197,320	210,100			
1929	45,418.90	42,467	45,419			
1930	86,431.61	80,439	86,432			
1931	27,190.91	25,188	27,191			
1932	11,219.70	10,346	11,220			
1933	143,858.51	132,038	143,859			
1934	18,133.00	16,564	18,133			
1935	53,335.83	48,491	53,336			
1936	566,930.74	512,976	566,931			
1937	208,948.51	188,123	208,440	509	5.98	85
1938	3,825.94	3,427	3,797	29	6.25	5
1939	19,281.08	17,186	19,042	239	6.52	37
1940	19,871.54	17,619	19,522	350	6.80	51
1941	97,857.94	86,294	95,614	2,244	7.09	317
1942	49,437.15	43,356	48,038	1,399	7.38	190
1943	22,151.14	19,312	21,398	753	7.69	98
1944	26,974.34	23,378	25,903	1,071	8.00	134
1945	2,388.00	2,056	2,278	110	8.33	13
1946	156,097.87	133,542	147,964	8,134	8.67	938
1947	520,363.51	442,137	489,887	30,477	9.02	3,379
1948	279,446.90	235,761	261,223	18,224	9.38	1,943
1949	708,949.18	593,624	657,734	51,215	9.76	5,247
1950	292,282.71	242,837	269,063	23,220	10.15	2,288
1951	329,451.29	271,468	300,786	28,665	10.56	2,714
1952	629,830.66	514,572	570,144	59,687	10.98	5,436
1953	423,149.17	342,611	379,612	43,537	11.42	3,812
1954	1,037,162.72	831,981	921,833	115,330	11.87	9,716
1955	198,617.30	157,768	174,807	23,810	12.34	1,929
1956	192,709.53	151,502	167,864	24,846	12.83	1,937
1957	156,592.44	121,802	134,956	21,636	13.33	1,623
1958	883,945.16	679,904	753,332	130,613	13.85	9,431
1959	192,396.21	146,285	162,083	30,313	14.38	2,108
1960	183,536.61	137,867	152,756	30,781	14.93	2,062
1961	120,478.12	89,374	99,026	21,452	15.49	1,385

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

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 60-R3						
NET SALVAGE PERCENT.. 0						
1963	156,366.08	112,948	125,146	31,220	16.66	1,874
1964	453,400.46	322,898	357,770	95,630	17.27	5,537
1965	698,756.85	490,409	543,372	155,385	17.89	8,686
1966	508,861.73	351,710	389,694	119,168	18.53	6,431
1967	8,097,558.11	5,509,012	6,103,971	1,993,587	19.18	103,941
1968	5,287,158.12	3,538,854	3,921,041	1,366,117	19.84	68,857
1969	3,193,569.55	2,101,912	2,328,913	864,657	20.51	42,158
1970	3,753,674.08	2,427,989	2,690,206	1,063,468	21.19	50,187
1971	5,253,973.95	3,337,167	3,697,573	1,556,401	21.89	71,101
1972	5,279,118.39	3,290,633	3,646,013	1,633,105	22.60	72,261
1973	9,251,959.92	5,656,001	6,266,835	2,985,125	23.32	128,007
1974	3,047,920.75	1,826,223	2,023,450	1,024,471	24.05	42,598
1975	5,506,994.48	3,231,670	3,580,682	1,926,312	24.79	77,705
1976	7,852,084.87	4,511,023	4,998,202	2,853,883	25.53	111,785
1977	3,526,407.25	1,981,241	2,195,210	1,331,197	26.29	50,635
1978	2,980,511.77	1,636,301	1,813,017	1,167,495	27.06	43,145
1979	4,671,183.29	2,503,754	2,774,153	1,897,030	27.84	68,140
1980	8,553,470.28	4,472,011	4,954,977	3,598,493	28.63	125,690
1981	16,938,649.65	8,633,122	9,565,477	7,373,173	29.42	250,618
1982	2,216,158.60	1,099,591	1,218,344	997,815	30.23	33,007
1983	934,331.52	450,974	499,678	434,654	31.04	14,003
1984	12,933.62	6,066	6,721	6,213	31.86	195
1985	736,968.87	335,446	371,673	365,296	32.69	11,175
1986	2,585,199.43	1,140,512	1,263,684	1,321,515	33.53	39,413
1987	1,768,794.28	755,275	836,843	931,951	34.38	27,107
1988	1,822,206.47	752,261	833,503	988,703	35.23	28,064
1989	2,337,679.05	931,565	1,032,172	1,305,507	36.09	36,174
1990	5,450,926.52	2,093,156	2,319,212	3,131,715	36.96	84,733
1991	3,713,069.92	1,371,348	1,519,450	2,193,620	37.84	57,971
1992	8,035,026.50	2,849,783	3,157,552	4,877,474	38.72	125,968
1993	4,825,000.77	1,639,680	1,816,761	3,008,240	39.61	75,946
1994	4,658,937.78	1,513,363	1,676,802	2,982,136	40.51	73,615
1995	7,475,900.75	2,316,258	2,566,408	4,909,493	41.41	118,558
1996	11,788,517.22	3,473,722	3,848,875	7,939,642	42.32	187,610
1997	4,110,625.52	1,148,221	1,272,226	2,838,400	43.24	65,643
1998	1,283,158.76	338,754	375,339	907,820	44.16	20,558
1999	197,103.38	49,014	54,307	142,796	45.08	3,168
2000	317,165.27	73,900	81,881	235,284	46.02	5,113
2001	2,805,671.14	609,757	675,609	2,130,062	46.96	45,359
2002	1,620,469.64	326,800	362,094	1,258,376	47.90	26,271
2003	558,314.36	103,752	114,957	443,357	48.85	9,076

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

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 60-R3						
NET SALVAGE PERCENT.. 0						
2004	4,304,947.24	731,841	810,878	3,494,069	49.80	70,162
2005	358,984.66	55,345	61,322	297,663	50.75	5,865
2006	1,441,126.79	199,120	220,624	1,220,503	51.71	23,603
2007	5,269,873.40	642,925	712,359	4,557,514	52.68	86,513
2008	10,279,883.76	1,089,668	1,207,350	9,072,534	53.64	169,137
2009	7,873,984.29	706,060	782,313	7,091,671	54.62	129,837
2010	12,287,158.76	903,106	1,000,639	11,286,520	55.59	203,031
2011	6,497,941.62	372,527	412,759	6,085,183	56.56	107,588
2012	22,108,556.61	906,451	1,004,345	21,104,212	57.54	366,775
2013	50,546,901.53	1,246,992	1,381,664	49,165,238	58.52	840,144
2014	115,861,846.51	946,591	1,048,821	114,813,026	59.51	1,929,306
	409,755,496.14	94,377,238	104,512,737	305,242,759		6,406,922
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					47.6	1.56

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

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 55-S4						
NET SALVAGE PERCENT.. 0						
1969	109,174.86	84,700	87,122	22,053	12.33	1,789
1970	40,416.57	30,893	31,776	8,641	12.96	667
1971	360,114.77	270,871	278,616	81,499	13.63	5,979
1973	459,965.48	334,188	343,743	116,222	15.04	7,728
1979	216,509.06	138,014	141,960	74,549	19.94	3,739
1985	1,589,608.14	850,583	874,902	714,706	25.57	27,951
1987	298.01	149	153	145	27.53	5
1991	488,182.62	208,586	214,550	273,633	31.50	8,687
1992	274,542.54	112,313	115,524	159,019	32.50	4,893
1994	299,107.57	111,486	114,673	184,435	34.50	5,346
1996	264,943.41	89,116	91,664	173,279	36.50	4,747
2002	31,640.21	7,191	7,397	24,243	42.50	570
2004	27,750.82	5,298	5,449	22,302	44.50	501
2009	1,978,477.27	197,848	203,505	1,774,972	49.50	35,858
2010	176,287.08	14,424	14,836	161,451	50.50	3,197
2013	6,071,600.26	165,573	170,307	5,901,293	53.50	110,305
2014	19,011,498.99	172,815	177,756	18,833,743	54.50	345,573
	31,400,117.66	2,794,048	2,873,933	28,526,185		567,535

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 50.3 1.81

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

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 35-S4						
NET SALVAGE PERCENT.. 0						
1936	40,218.28	40,218	40,218			
1969	162,997.56	152,613	148,973	14,025	2.23	6,289
1970	31,775.00	29,596	28,890	2,885	2.40	1,202
1971	616,966.23	571,311	557,684	59,282	2.59	22,889
1972	0.40					
1973	619,552.39	566,451	552,940	66,612	3.00	22,204
1979	34,570.49	29,918	29,204	5,366	4.71	1,139
1985	1,780,751.06	1,398,139	1,364,792	415,959	7.52	55,314
1987	617.00	462	451	166	8.80	19
1990	91,655.00	62,692	61,197	30,458	11.06	2,754
1991	1,865,670.00	1,231,342	1,201,973	663,697	11.90	55,773
1992	1,050,159.26	666,998	651,089	399,070	12.77	31,251
1993	212,876.15	129,671	126,578	86,298	13.68	6,308
1994	1,808,678.00	1,053,682	1,028,550	780,128	14.61	53,397
1996	3,264,012.00	1,721,538	1,680,477	1,583,535	16.54	95,740
2002	166,109.43	59,324	57,909	108,200	22.50	4,809
2007	2,151,731.73	461,095	450,097	1,701,635	27.50	61,878
2009	2,476,261.90	389,120	379,839	2,096,423	29.50	71,065
2010	4,160,116.36	534,866	522,109	3,638,007	30.50	119,279
2012	537,267.35	38,377	37,462	499,805	32.50	15,379
2013	6,647,343.66	284,905	278,110	6,369,234	33.50	190,126
2014	2,504,674.79	35,792	34,938	2,469,737	34.50	71,587
	30,224,004.04	9,458,110	9,233,480	20,990,524		888,402

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.6 2.94

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

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 75-R4						
NET SALVAGE PERCENT.. 0						
1925	31.69	29	32			
1926	2,376.46	2,181	2,376			
1943	7,925.02	6,579	7,485	440	12.74	35
1944	2,050.06	1,687	1,919	131	13.29	10
1949	273.33	214	243	30	16.34	2
1956	40,565.04	29,126	33,136	7,429	21.15	351
1961	17,307.06	11,566	13,158	4,149	24.88	167
1964	7,032.68	4,479	5,096	1,937	27.23	71
1965	15,298.32	9,579	10,898	4,400	28.04	157
1967	124,866.76	75,453	85,841	39,026	29.68	1,315
1968	45,339.97	26,896	30,599	14,741	30.51	483
1969	62,444.09	36,342	41,346	21,098	31.35	673
1970	205,456.82	117,219	133,358	72,099	32.21	2,238
1971	290,132.20	162,204	184,536	105,596	33.07	3,193
1972	129,975.76	71,158	80,955	49,021	33.94	1,444
1973	437,296.06	234,334	266,597	170,699	34.81	4,904
1975	28,921.39	14,812	16,851	12,070	36.59	330
1976	95,763.76	47,894	54,488	41,276	37.49	1,101
1978	221,592.89	105,418	119,932	101,661	39.32	2,585
1979	80,884.16	37,487	42,648	38,236	40.24	950
1980	1,343,740.07	606,296	689,770	653,970	41.16	15,888
1981	2,150,286.42	943,266	1,073,133	1,077,153	42.10	25,586
1982	23,645.37	10,076	11,463	12,182	43.04	283
1983	8,894.52	3,679	4,186	4,709	43.98	107
1985	6,005.50	2,332	2,653	3,352	45.88	73
1989	87,647.15	29,531	33,597	54,050	49.73	1,087
1992	153,081.22	45,598	51,876	101,205	52.66	1,922
1993	1,789.33	510	580	1,209	53.64	23
1994	381.66	104	118	264	54.62	5
1995	4,803.65	1,243	1,414	3,390	55.60	61
2001	17,911.32	3,215	3,658	14,253	61.54	232
2003	0.20					
2004	2,156.46	301	342	1,814	64.52	28
2006	93,785.68	10,604	12,064	81,722	66.52	1,229
2009	21,194.50	1,551	1,765	19,430	69.51	280
2010	290,096.76	17,368	19,759	270,338	70.51	3,834
2011	99,744.02	4,655	5,296	94,448	71.50	1,321

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

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 75-R4						
NET SALVAGE PERCENT.. 0						
2012	579,262.68	19,307	21,965	557,298	72.50	7,687
2013	195,977.85	3,920	4,460	191,518	73.50	2,606
2014	2,770,648.58	18,480	21,024	2,749,625	74.50	36,908
	9,666,586.46	2,716,693	3,090,617	6,575,969		119,169
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					55.2	1.23

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

ACCOUNT 360.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 70-R4						
NET SALVAGE PERCENT.. 0						
1944	30,323.80	25,983	30,324			
1945	35,025.74	29,782	35,026			
1946	52,700.05	44,441	52,700			
1947	101,809.45	85,113	101,809			
1948	243,916.73	202,068	243,917			
1949	84,571.47	69,385	84,571			
1950	167,040.88	135,661	167,041			
1951	286,054.19	229,825	286,054			
1952	198,348.79	157,602	198,349			
1953	219,015.68	172,021	219,016			
1954	102,379.80	79,461	102,380			
1955	210,455.15	161,358	210,455			
1956	190,193.19	143,976	190,193			
1957	223,696.89	167,133	221,011	2,686	17.70	152
1958	129,564.57	95,527	126,322	3,243	18.39	176
1959	391,836.40	284,920	376,769	15,067	19.10	789
1960	537,669.14	385,509	509,785	27,884	19.81	1,408
1961	310,276.38	219,232	289,905	20,371	20.54	992
1962	317,374.62	220,893	292,102	25,273	21.28	1,188
1963	436,243.43	298,953	395,326	40,917	22.03	1,857
1964	598,385.58	403,653	533,778	64,608	22.78	2,836
1965	671,946.83	445,884	589,623	82,324	23.55	3,496
1966	267,348.71	174,426	230,655	36,694	24.33	1,508
1967	631,299.14	404,751	535,230	96,069	25.12	3,824
1968	264,825.55	166,726	220,473	44,353	25.93	1,710
1969	562,833.41	347,831	459,961	102,872	26.74	3,847
1970	468,316.58	283,936	375,468	92,849	27.56	3,369
1971	698,238.06	415,054	548,854	149,384	28.39	5,262
1972	627,325.62	365,373	483,158	144,168	29.23	4,932
1973	1,541,183.46	878,690	1,161,952	379,231	30.09	12,603
1974	786,971.56	439,020	580,546	206,426	30.95	6,670
1975	536,394.50	292,566	386,880	149,514	31.82	4,699
1976	1,208,610.54	644,020	851,632	356,979	32.70	10,917
1977	886,374.34	461,039	609,663	276,711	33.59	8,238
1978	2,128,262.47	1,079,944	1,428,084	700,178	34.48	20,307
1979	186,699.45	92,310	122,068	64,631	35.39	1,826
1980	1,251,952.79	602,728	797,029	454,924	36.30	12,532
1981	2,186,187.66	1,023,770	1,353,801	832,387	37.22	22,364
1982	1,304,293.23	593,636	785,006	519,287	38.14	13,615
1983	1,136,630.36	502,231	664,134	472,496	39.07	12,094
1984	1,206,533.29	516,915	683,552	522,981	40.01	13,071

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

ACCOUNT 360.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 70-R4						
NET SALVAGE PERCENT.. 0						
1985	2,320,732.79	963,104	1,273,579	1,047,154	40.95	25,572
1986	943,011.15	378,553	500,587	442,424	41.90	10,559
1987	1,341,169.20	519,985	687,612	653,557	42.86	15,249
1988	992,602.24	371,372	491,091	501,511	43.81	11,447
1989	1,201,947.76	433,050	572,652	629,296	44.78	14,053
1990	1,558,571.71	540,154	714,283	844,289	45.74	18,458
1991	2,535,821.13	843,693	1,115,673	1,420,148	46.71	30,404
1992	2,952,424.80	941,410	1,244,891	1,707,534	47.68	35,812
1993	2,556,885.23	779,492	1,030,776	1,526,109	48.66	31,363
1994	2,284,109.02	664,356	878,523	1,405,586	49.64	28,316
1995	4,984,397.21	1,379,980	1,824,842	3,159,555	50.62	62,417
1996	1,677,366.61	440,913	583,049	1,094,318	51.60	21,208
1997	1,947,098.94	484,263	640,374	1,306,725	52.59	24,847
1998	1,059,799.15	248,745	328,933	730,866	53.57	13,643
1999	328,988.54	72,565	95,958	233,031	54.56	4,271
2000	303,232.54	62,596	82,775	220,458	55.55	3,969
2001	81,433.51	15,659	20,707	60,727	56.54	1,074
2002	70,312.68	12,516	16,551	53,762	57.54	934
2003	1,068,424.66	175,072	231,510	836,915	58.53	14,299
2004	1,176,909.38	176,195	232,994	943,915	59.52	15,859
2005	1,262,432.34	170,971	226,087	1,036,345	60.52	17,124
2006	1,309,093.42	158,584	209,706	1,099,387	61.52	17,870
2007	1,540,313.09	164,814	217,945	1,322,368	62.51	21,155
2008	1,954,983.06	181,246	239,674	1,715,309	63.51	27,008
2009	1,208,653.28	94,795	125,354	1,083,299	64.51	16,793
2010	1,898,974.98	121,800	161,064	1,737,911	65.51	26,529
2011	1,952,266.32	97,613	129,080	1,823,186	66.50	27,416
2012	2,609,119.46	93,172	123,208	2,485,911	67.50	36,828
2013	3,331,017.23	71,384	94,396	3,236,621	68.50	47,250
2014	1,211,059.13	8,647	11,434	1,199,625	69.50	17,261
	73,082,260.04	24,010,045	31,639,910	41,442,350		815,270

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 50.8 1.12

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

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 67-R2.5						
NET SALVAGE PERCENT.. 0						
1903	690.85	656	691			
1904	15.19	14	15			
1905	22.00	21	22			
1906	2,528.20	2,369	2,528			
1907	4,543.86	4,243	4,544			
1908	77.17	72	77			
1909	4,973.90	4,609	4,974			
1911	1,190.74	1,096	1,191			
1914	13,277.32	12,086	13,277			
1918	213.00	191	213			
1919	4,625.69	4,135	4,626			
1920	2,735.84	2,436	2,736			
1921	1,269.73	1,126	1,270			
1922	31,002.98	27,389	31,003			
1923	6,033.84	5,309	6,034			
1924	82,789.77	72,546	82,790			
1925	11,983.37	10,458	11,983			
1926	5,574.16	4,844	5,574			
1927	94,601.34	81,851	94,601			
1928	42,060.56	36,235	42,061			
1929	40,415.97	34,661	40,416			
1930	57,975.21	49,486	57,975			
1931	17,417.16	14,797	17,417			
1932	4,923.75	4,162	4,924			
1933	7,815.16	6,573	7,815			
1934	1,271.29	1,064	1,271			
1935	150,727.30	125,419	150,727			
1936	768.61	636	769			
1937	19,130.52	15,736	19,131			
1938	38,283.58	31,295	38,284			
1939	1,794.63	1,458	1,795			
1940	22,675.66	18,299	22,676			
1941	28,743.16	23,037	28,743			
1942	4,972.04	3,957	4,972			
1943	3,660.86	2,892	3,661			
1944	1,311.66	1,028	1,312			
1945	261.29	203	261			
1946	13,548.50	10,446	13,548			
1947	66,557.28	50,882	66,557			
1948	24,362.64	18,457	24,363			
1949	152,279.44	114,301	152,279			

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

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 67-R2.5						
NET SALVAGE PERCENT.. 0						
1950	116,987.40	86,954	116,987			
1951	55,853.50	41,098	55,854			
1952	29,509.75	21,489	29,273	237	18.21	13
1953	96,413.20	69,461	94,623	1,790	18.73	96
1954	112,055.82	79,827	108,744	3,312	19.27	172
1955	85,563.73	60,265	82,096	3,468	19.81	175
1956	114,548.53	79,722	108,601	5,948	20.37	292
1957	36,170.06	24,860	33,865	2,305	20.95	110
1958	53,179.25	36,091	49,165	4,014	21.53	186
1959	140,004.28	93,782	127,754	12,250	22.12	554
1960	10,580.94	6,991	9,523	1,058	22.73	47
1961	1,479.59	964	1,313	167	23.34	7
1962	20,718.85	13,306	18,126	2,593	23.97	108
1963	105,085.80	66,487	90,572	14,514	24.61	590
1964	32,118.08	20,009	27,257	4,861	25.26	192
1965	110,528.60	67,785	92,340	18,189	25.91	702
1966	139,343.53	84,063	114,515	24,829	26.58	934
1967	454,686.85	269,757	367,476	87,211	27.25	3,200
1968	346,429.93	201,965	275,126	71,304	27.94	2,552
1969	333,658.39	191,083	260,302	73,356	28.63	2,562
1970	365,907.39	205,728	280,253	85,654	29.33	2,920
1971	523,024.03	288,521	393,037	129,987	30.04	4,327
1972	439,631.40	237,797	323,938	115,693	30.76	3,761
1973	1,012,925.52	537,002	731,530	281,396	31.48	8,939
1974	634,571.60	329,406	448,733	185,839	32.22	5,768
1975	1,231,920.50	625,890	852,617	379,304	32.96	11,508
1976	516,662.32	256,714	349,708	166,954	33.71	4,953
1977	433,315.25	210,448	286,682	146,633	34.46	4,255
1978	496,924.04	235,706	321,090	175,834	35.22	4,992
1979	1,157,095.71	535,550	729,552	427,544	35.99	11,880
1980	693,891.14	313,077	426,488	267,403	36.77	7,272
1981	437,128.03	192,074	261,652	175,476	37.56	4,672
1982	385,098.22	164,672	224,324	160,774	38.35	4,192
1983	353,991.43	147,144	200,447	153,544	39.15	3,922
1984	596,524.59	240,835	328,077	268,448	39.95	6,720
1985	502,191.12	196,678	267,924	234,267	40.76	5,747
1986	495,589.17	188,027	256,139	239,450	41.58	5,759
1987	497,717.82	182,742	248,940	248,778	42.40	5,867
1988	190,463.56	67,573	92,051	98,413	43.23	2,276
1989	273,368.03	93,557	127,448	145,920	44.07	3,311
1990	914,373.90	301,469	410,676	503,698	44.91	11,216

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

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 67-R2.5						
NET SALVAGE PERCENT.. 0						
1991	400,243.93	126,881	172,843	227,401	45.76	4,969
1992	1,402,762.30	426,903	581,548	821,214	46.61	17,619
1993	2,036,586.15	593,644	808,690	1,227,896	47.47	25,867
1994	1,196,134.66	333,315	454,058	742,077	48.33	15,354
1995	713,734.11	189,618	258,307	455,427	49.20	9,257
1996	479,586.58	121,187	165,087	314,500	50.07	6,281
1997	567,111.77	135,852	185,064	382,048	50.95	7,498
1998	101,782.27	23,030	31,373	70,409	51.84	1,358
1999	229,574.20	48,929	66,653	162,921	52.72	3,090
2000	763,987.71	152,568	207,835	556,153	53.62	10,372
2001	146,359.71	27,262	37,138	109,222	54.52	2,003
2002	103,046.49	17,811	24,263	78,783	55.42	1,422
2003	190,715.30	30,400	41,412	149,303	56.32	2,651
2004	852,198.49	124,268	169,284	682,914	57.23	11,933
2005	192,950.33	25,487	34,720	158,230	58.15	2,721
2006	253,391.52	29,991	40,855	212,537	59.07	3,598
2007	164,575.44	17,220	23,458	141,117	59.99	2,352
2008	643,671.77	58,510	79,705	563,967	60.91	9,259
2009	1,619,334.07	124,705	169,879	1,449,455	61.84	23,439
2010	1,087,432.89	68,650	93,518	993,915	62.77	15,834
2011	1,782,529.54	87,522	119,227	1,663,303	63.71	26,107
2012	1,891,919.81	66,633	90,771	1,801,149	64.64	27,864
2013	2,006,538.96	42,519	57,921	1,948,618	65.58	29,714
2014	2,004,658.90	14,053	19,144	1,985,515	66.53	29,844
	36,347,162.97	10,754,002	14,526,677	21,820,486		427,155

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 51.1 1.18

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

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 54-S0.5						
NET SALVAGE PERCENT.. 0						
1913	1,898.76	1,818	1,899			
1914	4,188.71	3,984	4,189			
1915	209.92	198	210			
1916	120.28	113	120			
1918	225.29	209	225			
1919	11,070.30	10,185	11,070			
1920	252.45	231	252			
1921	10,086.71	9,155	10,087			
1922	75,306.50	67,874	75,306			
1923	22,361.65	20,018	22,362			
1924	54,863.32	48,767	54,863			
1925	40,874.39	36,083	40,874			
1926	85,199.60	74,676	85,200			
1927	133,350.20	116,040	133,350			
1928	60,601.13	52,364	60,601			
1929	93,913.41	80,557	93,913			
1930	142,123.31	121,015	142,123			
1931	17,321.89	14,640	17,322			
1932	7,582.24	6,361	7,582			
1933	1,960.74	1,632	1,961			
1934	3,906.50	3,227	3,906			
1935	754,431.73	618,491	754,432			
1936	49,982.00	40,652	49,982			
1937	45,542.82	36,746	45,543			
1938	191,037.50	152,901	191,038			
1939	12,413.39	9,855	12,413			
1940	15,474.92	12,182	15,475			
1941	150,212.65	117,277	150,213			
1942	26,932.75	20,848	26,737	196	12.20	16
1943	5,197.01	3,987	5,113	84	12.57	7
1944	7,283.05	5,539	7,104	179	12.93	14
1945	10,125.71	7,632	9,788	338	13.30	25
1946	130,455.69	97,431	124,955	5,501	13.67	402
1947	196,351.68	145,300	186,347	10,005	14.04	713
1948	250,881.30	183,886	235,833	15,048	14.42	1,044
1949	615,776.39	447,121	573,431	42,345	14.79	2,863
1950	542,270.00	389,832	499,958	42,312	15.18	2,787
1951	635,428.35	452,330	580,111	55,317	15.56	3,555
1952	147,312.73	103,801	133,124	14,189	15.95	890
1953	454,405.72	316,907	406,432	47,974	16.34	2,936
1954	511,993.79	353,276	453,075	58,919	16.74	3,520

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

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 54-S0.5						
NET SALVAGE PERCENT.. 0						
1955	435,046.72	296,959	380,849	54,198	17.14	3,162
1956	256,578.73	173,239	222,178	34,401	17.54	1,961
1957	377,629.77	252,102	323,320	54,310	17.95	3,026
1958	220,119.16	145,279	186,320	33,799	18.36	1,841
1959	354,603.20	231,347	296,702	57,901	18.77	3,085
1960	410,525.97	264,637	339,396	71,130	19.19	3,707
1961	194,947.20	124,117	159,180	35,767	19.62	1,823
1962	283,646.99	178,383	228,775	54,872	20.04	2,738
1963	334,812.67	207,832	266,544	68,269	20.48	3,333
1964	421,249.88	258,053	330,952	90,298	20.92	4,316
1965	774,141.22	467,922	600,108	174,033	21.36	8,148
1966	882,803.90	526,248	674,911	207,893	21.81	9,532
1967	3,242,219.05	1,905,712	2,444,067	798,152	22.26	35,856
1968	3,166,397.28	1,834,167	2,352,311	814,086	22.72	35,831
1969	3,038,138.87	1,733,987	2,223,831	814,308	23.18	35,130
1970	1,954,486.82	1,098,128	1,408,344	546,143	23.66	23,083
1971	3,698,677.60	2,045,924	2,623,889	1,074,789	24.13	44,542
1972	4,654,621.44	2,533,324	3,248,977	1,405,644	24.61	57,117
1973	5,887,980.11	3,151,188	4,041,385	1,846,595	25.10	73,570
1974	4,810,625.12	2,530,052	3,244,781	1,565,844	25.60	61,166
1975	6,286,518.14	3,248,055	4,165,616	2,120,902	26.10	81,261
1976	2,262,228.98	1,147,448	1,471,597	790,632	26.61	29,712
1977	6,581,867.64	3,275,072	4,200,266	2,381,602	27.13	87,785
1978	2,913,282.16	1,421,565	1,823,151	1,090,131	27.65	39,426
1979	5,929,403.34	2,835,144	3,636,060	2,293,343	28.18	81,382
1980	5,622,981.09	2,632,399	3,376,040	2,246,941	28.72	78,236
1981	3,318,525.01	1,520,382	1,949,883	1,368,642	29.26	46,775
1982	1,918,868.79	859,231	1,101,960	816,909	29.82	27,395
1983	1,321,336.00	577,966	741,239	580,097	30.38	19,095
1984	3,708,039.35	1,582,777	2,029,905	1,678,134	30.95	54,221
1985	2,695,213.00	1,121,020	1,437,703	1,257,510	31.54	39,870
1986	2,663,576.56	1,079,255	1,384,140	1,279,437	32.12	39,833
1987	4,482,080.75	1,766,254	2,265,213	2,216,868	32.72	67,753
1988	3,330,413.74	1,274,816	1,634,946	1,695,468	33.33	50,869
1989	5,546,511.48	2,059,420	2,641,197	2,905,314	33.95	85,576
1990	7,960,290.69	2,862,759	3,671,476	4,288,815	34.58	124,026
1991	6,816,534.68	2,370,654	3,040,354	3,776,181	35.22	107,217
1992	15,768,671.28	5,294,174	6,789,755	8,978,916	35.87	250,318
1993	10,447,924.71	3,380,113	4,334,980	6,112,945	36.53	167,340
1994	7,472,320.67	2,324,714	2,981,436	4,490,885	37.20	120,723
1995	10,137,893.50	3,024,438	3,878,829	6,259,064	37.89	165,190

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

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 54-S0.5						
NET SALVAGE PERCENT.. 0						
1996	7,134,944.65	2,037,455	2,613,027	4,521,918	38.58	117,209
1997	6,556,241.02	1,785,986	2,290,519	4,265,722	39.29	108,570
1998	5,982,069.94	1,549,775	1,987,580	3,994,490	40.01	99,837
1999	6,272,378.65	1,540,245	1,975,358	4,297,021	40.74	105,474
2000	7,858,810.51	1,820,651	2,334,977	5,523,834	41.49	133,137
2001	5,988,337.96	1,303,002	1,671,094	4,317,244	42.25	102,183
2002	5,935,009.24	1,206,765	1,547,671	4,387,338	43.02	101,984
2003	2,622,686.00	494,901	634,708	1,987,978	43.81	45,377
2004	7,013,025.82	1,219,495	1,563,997	5,449,029	44.61	122,148
2005	7,861,887.82	1,247,682	1,600,147	6,261,741	45.43	137,833
2006	6,355,563.82	910,943	1,168,280	5,187,284	46.26	112,133
2007	5,538,550.20	706,664	906,294	4,632,256	47.11	98,329
2008	24,298,101.19	2,713,369	3,479,884	20,818,217	47.97	433,984
2009	19,451,412.91	1,855,081	2,379,133	17,072,280	48.85	349,484
2010	33,287,608.89	2,626,059	3,367,910	29,919,699	49.74	601,522
2011	33,209,957.70	2,054,036	2,634,292	30,575,666	50.66	603,547
2012	32,976,591.80	1,471,745	1,887,507	31,089,085	51.59	602,618
2013	47,556,844.95	1,285,937	1,649,209	45,907,636	52.54	873,765
2014	38,861,177.90	352,471	452,042	38,409,136	53.51	717,794
	462,865,860.71	97,983,659	125,524,714	337,341,147		7,662,670
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					44.0	1.66

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

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 60-R3						
NET SALVAGE PERCENT.. 0						
1910	43,946.36	43,946	43,946			
1913	844.85	845	845			
1914	50,788.10	50,500	50,788			
1916	1,510.79	1,493	1,511			
1917	68.28	67	68			
1918	158.11	155	158			
1919	1,036.95	1,013	1,037			
1920	16.84	16	17			
1921	130.13	126	130			
1922	129.37	125	129			
1923	61,881.31	59,437	61,881			
1924	5,457.80	5,219	5,458			
1925	16,598.86	15,802	16,599			
1926	7,344.95	6,962	7,345			
1927	4,422.02	4,172	4,422			
1928	8,333.34	7,826	8,333			
1929	1,124.23	1,051	1,124			
1931	1,562.67	1,448	1,563			
1932	8,878.64	8,188	8,879			
1933	2,413.40	2,215	2,413			
1934	124.86	114	125			
1935	1,709.39	1,554	1,709			
1936	324.54	294	325			
1937	1,050.43	946	1,050			
1938	392.33	351	392			
1939	1,107.75	987	1,108			
1940	799.59	709	800			
1941	2,665.05	2,350	2,665			
1942	1,056.91	927	1,057			
1943	132.69	116	133			
1944	320.06	277	320			
1945	59.46	51	59			
1946	272.06	233	272			
1947	136.64	116	137			
1948	84.66	71	84	1	9.38	
1949	10,791.89	9,036	10,687	105	9.76	11
1950	1,558.47	1,295	1,532	26	10.15	3
1951	6,050.00	4,985	5,896	154	10.56	15
1952	5,104.42	4,170	4,932	172	10.98	16
1953	268.46	217	257	11	11.42	1
1954	393.27	315	373	20	11.87	2

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

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 60-R3						
NET SALVAGE PERCENT.. 0						
1955	163.00	129	153	10	12.34	1
1956	3,066.88	2,411	2,852	215	12.83	17
1957	2,122.35	1,651	1,953	169	13.33	13
1959	1,798.03	1,367	1,617	181	14.38	13
1960	141.57	106	125	17	14.93	1
1961	6,820.37	5,060	5,985	835	15.49	54
1962	1,466.06	1,073	1,269	197	16.07	12
1963	2,058.08	1,487	1,759	299	16.66	18
1964	1,066.30	759	898	168	17.27	10
1965	680.91	478	565	116	17.89	6
1967	69,319.17	47,160	55,778	13,541	19.18	706
1968	548.05	367	434	114	19.84	6
1969	3,678.30	2,421	2,863	815	20.51	40
1970	8,592.28	5,558	6,574	2,018	21.19	95
1971	6,591.76	4,187	4,952	1,640	21.89	75
1978	89,680.62	49,235	58,232	31,449	27.06	1,162
1980	11,907.48	6,226	7,364	4,543	28.63	159
1983	170,423.08	82,258	97,290	73,133	31.04	2,356
1985	19,239.86	8,757	10,357	8,883	32.69	272
1987	167,402.43	71,481	84,544	82,858	34.38	2,410
1988	250,583.81	103,449	122,354	128,230	35.23	3,640
1989	364,455.79	145,236	171,777	192,679	36.09	5,339
1990	1,323,204.37	508,110	600,963	722,241	36.96	19,541
1991	657,915.46	242,988	287,392	370,523	37.84	9,792
1992	1,047,249.55	371,428	439,304	607,946	38.72	15,701
1993	1,360,824.96	462,449	546,958	813,867	39.61	20,547
1994	1,692,653.76	549,825	650,302	1,042,352	40.51	25,731
1995	1,034,453.58	320,505	379,075	655,379	41.41	15,827
1996	1,482,313.48	436,793	516,614	965,699	42.32	22,819
1997	2,025,820.89	565,873	669,282	1,356,539	43.24	31,372
1998	2,735,320.76	722,125	854,088	1,881,233	44.16	42,600
1999	1,701,082.88	423,008	500,309	1,200,774	45.08	26,637
2000	445,495.60	103,800	122,769	322,727	46.02	7,013
2001	1,213,384.60	263,705	311,895	901,490	46.96	19,197
2002	281,749.36	56,820	67,203	214,546	47.90	4,479
2004	22,206.08	3,775	4,465	17,741	49.80	356
2007	57,346.12	6,996	8,275	49,071	52.68	931
2008	233,562.81	24,758	29,282	204,281	53.64	3,808
2009	609.15	55	65	544	54.62	10
2010	45,230.08	3,324	3,931	41,299	55.59	743
2011	28,722.67	1,647	1,948	26,775	56.56	473

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

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 60-R3						
NET SALVAGE PERCENT.. 0						
2012	177,359.60	7,272	8,601	168,759	57.54	2,933
2013	157,873.74	3,895	4,607	153,267	58.52	2,619
2014	265,678.05	2,171	2,568	263,110	59.51	4,421
	19,422,913.66	5,861,898	6,900,150	12,522,764		294,003
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					42.6	1.51

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, 2014

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-O1						
NET SALVAGE PERCENT.. 0						
1923	14.13	13	14			
1924	2,461.67	2,273	2,462			
1925	9,065.70	8,279	9,066			
1926	17,484.53	15,790	17,485			
1927	47,974.01	42,834	47,974			
1928	48,770.41	43,047	48,770			
1929	31,720.20	27,674	31,720			
1930	54,485.07	46,979	54,485			
1931	25,018.22	21,317	25,018			
1932	9,089.05	7,652	9,089			
1933	11,950.13	9,938	11,950			
1934	12,569.96	10,325	12,570			
1935	12,164.86	9,868	12,165			
1936	2,197,247.84	1,760,039	2,197,248			
1937	265,580.76	210,027	265,581			
1938	129,010.32	100,707	129,010			
1939	150,472.84	115,926	150,473			
1940	178,852.35	135,964	178,852			
1941	264,092.91	198,070	264,093			
1942	137,824.95	101,963	137,825			
1943	230,870.27	168,441	230,870			
1944	875,975.99	630,168	875,976			
1945	492,560.76	349,314	492,561			
1946	841,135.40	587,937	841,135			
1947	1,020,373.90	702,813	1,020,374			
1948	472,295.74	320,486	472,296			
1949	352,075.04	235,316	352,075			
1950	385,744.77	253,882	385,745			
1951	594,072.30	384,935	594,072			
1952	825,732.81	526,619	825,733			
1953	699,921.22	439,236	699,921			
1954	696,271.39	429,843	696,271			
1955	1,282,018.68	778,365	1,281,239	780	19.25	41
1956	1,268,379.99	757,147	1,246,313	22,067	19.75	1,117
1957	1,179,484.36	692,039	1,139,141	40,343	20.25	1,992
1958	1,067,236.55	615,294	1,012,814	54,423	20.75	2,623
1959	1,594,142.70	902,811	1,486,085	108,058	21.25	5,085
1960	1,494,741.02	831,255	1,368,299	126,442	21.75	5,813
1961	1,697,279.60	926,579	1,525,209	172,071	22.25	7,734
1962	1,684,711.81	902,517	1,485,601	199,111	22.75	8,752
1963	2,465,453.02	1,295,620	2,132,674	332,779	23.25	14,313

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, 2014

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	2,580,224.74	1,329,616	2,188,634	391,591	23.75	16,488
1965	3,065,272.28	1,548,269	2,548,550	516,722	24.25	21,308
1966	3,237,978.51	1,602,476	2,637,779	600,200	24.75	24,251
1967	3,991,188.28	1,934,489	3,184,293	806,895	25.25	31,956
1968	4,110,911.11	1,950,586	3,210,790	900,121	25.75	34,956
1969	5,793,090.34	2,689,674	4,427,377	1,365,713	26.25	52,027
1970	5,240,465.13	2,379,590	3,916,958	1,323,507	26.75	49,477
1971	5,782,277.03	2,566,637	4,224,850	1,557,427	27.25	57,153
1972	7,887,585.05	3,420,609	5,630,543	2,257,042	27.75	81,335
1973	13,010,367.01	5,509,500	9,068,992	3,941,375	28.25	139,518
1974	10,202,188.82	4,216,259	6,940,234	3,261,955	28.75	113,459
1975	10,933,689.24	4,406,933	7,254,095	3,679,594	29.25	125,798
1976	12,182,736.87	4,786,110	7,878,245	4,304,492	29.75	144,689
1977	12,017,988.30	4,598,683	7,569,728	4,448,260	30.25	147,050
1978	13,000,092.68	4,841,885	7,970,054	5,030,039	30.75	163,579
1979	12,778,274.40	4,628,802	7,619,306	5,158,968	31.25	165,087
1980	12,478,861.73	4,393,058	7,231,256	5,247,606	31.75	165,279
1981	10,855,139.97	3,710,721	6,108,086	4,747,054	32.25	147,195
1982	10,714,775.65	3,553,341	5,849,028	4,865,748	32.75	148,572
1983	10,663,524.73	3,427,577	5,642,012	5,021,513	33.25	151,023
1984	13,840,656.80	4,307,489	7,090,404	6,750,253	33.75	200,007
1985	14,393,617.46	4,332,767	7,132,014	7,261,603	34.25	212,018
1986	16,662,700.71	4,845,847	7,976,576	8,686,125	34.75	249,960
1987	17,836,651.77	5,005,143	8,238,788	9,597,864	35.25	272,280
1988	16,591,154.36	4,486,414	7,384,926	9,206,228	35.75	257,517
1989	16,618,952.60	4,324,251	7,117,996	9,500,957	36.25	262,095
1990	17,996,554.14	4,499,139	7,405,873	10,590,681	36.75	288,182
1991	19,100,328.68	4,580,259	7,539,401	11,560,928	37.25	310,360
1992	18,264,809.07	4,193,418	6,902,636	11,362,173	37.75	300,985
1993	20,696,950.44	4,540,704	7,474,291	13,222,659	38.25	345,690
1994	20,109,313.27	4,206,466	6,924,114	13,185,199	38.75	340,263
1995	20,948,998.82	4,168,432	6,861,508	14,087,491	39.25	358,917
1996	16,339,330.27	3,084,539	5,077,350	11,261,980	39.75	283,320
1997	17,662,892.43	3,154,063	5,191,791	12,471,101	40.25	309,841
1998	16,104,774.90	2,711,561	4,463,404	11,641,371	40.75	285,678
1999	21,620,710.10	3,419,532	5,628,770	15,991,940	41.25	387,683
2000	23,639,226.74	3,497,660	5,757,374	17,881,853	41.75	428,308
2001	21,310,325.22	2,935,710	4,832,368	16,477,957	42.25	390,011
2002	29,869,765.01	3,809,889	6,271,322	23,598,443	42.75	552,010
2003	23,473,027.97	2,754,560	4,534,183	18,938,845	43.25	437,892
2004	22,887,879.92	2,452,207	4,036,491	18,851,389	43.75	430,889

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, 2014

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	23,068,323.55	2,236,243	3,681,000	19,387,324	44.25	438,132
2006	32,181,475.04	2,791,099	4,594,329	27,587,146	44.75	616,473
2007	30,176,799.97	2,309,431	3,801,472	26,375,328	45.25	582,880
2008	29,893,009.08	1,982,803	3,263,821	26,629,188	45.75	582,059
2009	31,207,742.59	1,751,379	2,882,883	28,324,860	46.25	612,429
2010	38,169,405.23	1,752,739	2,885,121	35,284,284	46.75	754,744
2011	55,980,919.16	1,999,079	3,290,613	52,690,306	47.25	1,115,139
2012	63,837,674.45	1,628,499	2,680,614	61,157,060	47.75	1,280,776
2013	53,636,300.88	821,172	1,351,702	52,284,599	48.25	1,083,619
2014	50,553,331.80	257,822	424,391	50,128,941	48.75	1,028,286
	1,010,026,561.53	181,934,433	297,568,590	712,457,972		17,026,113
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					41.8	1.69

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

ACCOUNT 364.6 POLES, TOWERS AND FIXTURES - CLEARING TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 60-S3						
NET SALVAGE PERCENT.. 0						
1995	143,709.11	46,586	58,507	85,202	40.55	2,101
2000	501.02	121	152	349	45.51	8
2001	9,302.74	2,093	2,629	6,674	46.50	144
2002	1.17			1	47.50	
	153,514.04	48,800	61,288	92,226		2,253

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.9 1.47

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

ACCOUNT 364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 65-R3						
NET SALVAGE PERCENT.. 0						
1908	924.88	913	925			
1928	24,444.40	22,260	24,444			
1936	243,987.31	213,921	243,987			
1937	85,163.13	74,275	85,163			
1938	19,482.81	16,896	19,483			
1939	6,158.55	5,311	6,159			
1940	16,895.54	14,481	16,896			
1941	63,355.18	53,969	63,355			
1942	64,654.82	54,718	64,655			
1944	58,287.72	48,648	58,288			
1945	68,109.40	56,426	68,109			
1946	269,703.18	221,736	269,703			
1947	500,022.99	407,789	500,023			
1948	305,379.07	246,981	305,379			
1949	221,480.94	177,594	221,481			
1951	447,066.68	351,877	447,067			
1952	254,981.15	198,768	254,981			
1953	499,445.97	385,343	499,446			
1955	429,965.22	324,658	429,965			
1957	412,497.60	304,295	412,498			
1958	521,881.91	380,332	516,387	5,495	17.63	312
1961	236,988.33	166,039	225,435	11,553	19.46	594
1962	182,738.19	126,230	171,386	11,352	20.10	565
1963	50,372.59	34,292	46,559	3,814	20.75	184
1964	77,991.04	52,302	71,012	6,979	21.41	326
1965	108,272.85	71,494	97,069	11,204	22.08	507
1966	83,174.57	54,051	73,386	9,789	22.76	430
1967	201,721.48	128,946	175,073	26,648	23.45	1,136
1968	58,313.13	36,639	49,746	8,567	24.16	355
1969	225,602.49	139,282	189,107	36,495	24.87	1,467
1970	132,871.32	80,561	109,380	23,491	25.59	918
1971	276,941.91	164,758	223,696	53,246	26.33	2,022
1972	357,828.96	208,808	283,504	74,325	27.07	2,746
1973	304,925.61	174,417	236,810	68,116	27.82	2,448
1974	241,933.44	135,558	184,051	57,882	28.58	2,025
1975	414,902.49	227,557	308,960	105,942	29.35	3,610
1976	271,696.04	145,754	197,894	73,802	30.13	2,449
1977	552,137.65	289,574	393,162	158,976	30.91	5,143
1978	218,513.84	111,912	151,946	66,568	31.71	2,099
1979	727,659.88	363,721	493,833	233,827	32.51	7,192
1980	997,673.43	486,246	660,189	337,484	33.32	10,129

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

ACCOUNT 364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 65-R3						
NET SALVAGE PERCENT.. 0						
1981	877,724.83	416,717	565,787	311,938	34.14	9,137
1982	763,830.51	353,004	479,283	284,548	34.96	8,139
1983	734,410.68	329,919	447,940	286,471	35.80	8,002
1984	1,265,962.71	552,352	749,942	516,021	36.64	14,084
1985	1,197,555.60	506,841	688,151	509,405	37.49	13,588
1986	1,231,867.57	505,250	685,991	545,877	38.34	14,238
1987	1,163,590.33	461,678	626,832	536,758	39.21	13,689
1988	1,251,704.36	479,878	651,543	600,161	40.08	14,974
1989	1,202,386.25	444,883	604,029	598,357	40.95	14,612
1990	1,276,898.38	455,163	617,987	658,911	41.83	15,752
1991	1,389,797.58	476,381	646,795	743,003	42.72	17,392
1992	1,542,281.10	507,287	688,757	853,524	43.62	19,567
1993	1,394,963.33	439,525	596,754	798,209	44.52	17,929
1994	1,452,406.50	437,291	593,721	858,686	45.43	18,901
1995	1,521,950.97	436,922	593,220	928,731	46.34	20,042
1996	815,725.33	222,628	302,268	513,457	47.26	10,865
1997	1,062,081.66	274,835	373,150	688,932	48.18	14,299
1998	644,232.08	157,489	213,827	430,405	49.11	8,764
1999	10,730.02	2,468	3,351	7,379	50.05	147
2000	0.06					
2001	266.85	54	73	194	51.93	4
2002	0.01					
2003	633,258.83	108,826	147,756	485,503	53.83	9,019
2004	1,002,149.07	157,568	213,934	788,215	54.78	14,389
2005	792,938.48	112,962	153,371	639,567	55.74	11,474
2006	935,199.56	119,275	161,943	773,257	56.71	13,635
2007	1,123,821.30	126,733	172,069	951,752	57.67	16,503
2008	641,136.82	62,735	85,177	555,960	58.64	9,481
2009	516,255.01	42,808	58,121	458,134	59.61	7,686
2010	174,506.33	11,840	16,076	158,430	60.59	2,615
2011	146,363.86	7,746	10,517	135,847	61.56	2,207
2012	221,301.08	8,376	11,372	209,929	62.54	3,357
2013	898,989.42	20,470	27,793	871,196	63.52	13,715
2014	345,674.08	2,606	3,538	342,136	64.51	5,304
	38,468,108.24	15,001,842	20,041,660	18,426,448		410,167

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.9 1.07

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

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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-R0.5						
NET SALVAGE PERCENT.. 0						
1908	13,141.82	13,142	13,142			
1909	12,432.51	12,433	12,433			
1910	4,578.11	4,578	4,578			
1912	94.86	95	95			
1913	527.78	528	528			
1914	73,543.22	73,543	73,543			
1915	59,954.89	59,955	59,955			
1916	21,573.01	21,573	21,573			
1917	31,212.45	31,047	31,212			
1918	10,110.18	9,955	10,110			
1919	34,803.27	33,930	34,803			
1920	13,820.05	13,338	13,820			
1921	8,045.87	7,686	8,046			
1922	23,129.66	21,874	23,130			
1923	273,766.47	256,278	273,766			
1924	54,937.49	50,912	54,937			
1925	28,274.26	25,943	28,274			
1926	189,856.46	172,498	189,856			
1927	70,680.37	63,583	70,680			
1928	31,322.16	27,902	31,322			
1929	51,086.23	45,060	51,086			
1930	56,392.36	49,268	56,392			
1931	30,476.81	26,365	30,477			
1932	16,799.27	14,392	16,799			
1933	7,176.24	6,090	7,176			
1934	10,949.03	9,202	10,949			
1935	41,102.30	34,207	41,102			
1936	1,206,389.96	994,162	1,206,390			
1937	199,537.37	162,807	199,537			
1938	124,223.62	100,343	124,224			
1939	124,276.72	99,397	124,277			
1940	199,348.32	157,810	199,348			
1941	138,263.40	108,353	138,263			
1942	126,978.46	98,473	126,978			
1943	45,876.95	35,204	45,877			
1944	372,263.17	282,615	372,263			
1945	339,941.83	255,303	339,942			
1946	419,199.06	311,318	419,199			
1947	308,370.58	226,495	308,371			
1948	349,946.95	254,103	349,947			
1949	362,381.17	260,103	362,381			

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

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

SURVIVOR CURVE.. IOWA 49-R0.5
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1950	423,096.48	300,052	423,096			
1951	462,472.35	324,110	462,472			
1952	441,425.76	305,573	441,426			
1953	789,032.56	539,280	789,033			
1954	675,425.56	455,703	675,426			
1955	809,597.00	539,127	809,597			
1956	990,141.63	650,662	990,142			
1957	1,089,678.30	706,286	1,089,678			
1958	1,004,768.38	642,027	1,000,328	4,440	17.69	251
1959	1,061,785.75	668,713	1,041,906	19,880	18.14	1,096
1960	1,085,203.91	673,488	1,049,346	35,858	18.59	1,929
1961	1,436,698.60	878,441	1,368,679	68,020	19.04	3,572
1962	1,410,991.49	849,191	1,323,105	87,886	19.51	4,505
1963	1,456,913.68	863,149	1,344,853	112,061	19.97	5,611
1964	1,635,077.05	953,021	1,484,880	150,197	20.44	7,348
1965	1,744,158.22	999,507	1,557,309	186,849	20.92	8,932
1966	2,091,582.43	1,178,126	1,835,611	255,971	21.40	11,961
1967	3,439,806.39	1,903,830	2,966,314	473,492	21.88	21,640
1968	3,784,407.26	2,056,712	3,204,516	579,891	22.37	25,923
1969	4,733,992.92	2,525,443	3,934,835	799,158	22.86	34,959
1970	4,288,325.40	2,243,952	3,496,250	792,075	23.36	33,907
1971	4,669,346.99	2,394,721	3,731,160	938,187	23.87	39,304
1972	5,648,965.63	2,839,453	4,424,087	1,224,879	24.37	50,262
1973	7,147,479.49	3,516,846	5,479,517	1,667,962	24.89	67,013
1974	5,246,159.71	2,526,708	3,936,806	1,309,354	25.40	51,549
1975	6,176,570.64	2,908,053	4,530,971	1,645,600	25.93	63,463
1976	5,671,342.44	2,609,952	4,066,507	1,604,835	26.45	60,674
1977	5,917,130.00	2,659,099	4,143,081	1,774,049	26.98	65,754
1978	5,947,585.16	2,607,243	4,062,286	1,885,299	27.52	68,507
1979	7,936,790.89	3,391,788	5,284,667	2,652,124	28.06	94,516
1980	9,852,328.57	4,101,820	6,390,952	3,461,377	28.60	121,027
1981	6,248,659.54	2,531,332	3,944,011	2,304,649	29.15	79,062
1982	7,293,902.22	2,872,922	4,476,234	2,817,668	29.70	94,871
1983	6,815,573.55	2,606,616	4,061,309	2,754,265	30.26	91,020
1984	9,378,016.82	3,479,432	5,421,223	3,956,794	30.82	128,384
1985	9,324,435.07	3,352,974	5,224,192	4,100,243	31.38	130,664
1986	10,365,832.93	3,606,895	5,619,821	4,746,012	31.95	148,545
1987	12,198,185.30	4,102,616	6,392,192	5,805,993	32.52	178,536
1988	13,927,092.86	4,521,988	7,045,606	6,881,487	33.09	207,963
1989	20,882,571.98	6,533,321	10,179,418	10,703,154	33.67	317,884
1990	22,838,327.82	6,874,793	10,711,458	12,126,870	34.25	354,069

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

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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-R0.5						
NET SALVAGE PERCENT.. 0						
1991	21,154,943.34	6,117,587	9,531,672	11,623,271	34.83	333,714
1992	20,541,389.55	5,692,841	8,869,885	11,671,505	35.42	329,517
1993	20,552,601.58	5,452,811	8,495,900	12,056,702	36.00	334,908
1994	23,977,114.63	6,072,684	9,461,710	14,515,405	36.59	396,704
1995	23,059,892.45	5,562,507	8,666,815	14,393,077	37.18	387,119
1996	18,318,655.12	4,198,269	6,541,227	11,777,428	37.77	311,820
1997	20,817,680.23	4,516,188	7,036,569	13,781,111	38.37	359,164
1998	17,814,210.47	3,650,132	5,687,187	12,127,023	38.96	311,269
1999	17,204,427.66	3,314,433	5,164,142	12,040,286	39.56	304,355
2000	15,146,059.46	2,732,501	4,257,447	10,888,612	40.16	271,131
2001	12,623,373.62	2,122,747	3,307,404	9,315,970	40.76	228,557
2002	14,725,349.84	2,295,977	3,577,309	11,148,041	41.36	269,537
2003	12,918,385.16	1,855,984	2,891,766	10,026,619	41.96	238,957
2004	13,752,506.34	1,804,604	2,811,712	10,940,794	42.57	257,007
2005	16,897,082.41	2,010,415	3,132,382	13,764,700	43.17	318,849
2006	18,959,560.94	2,019,762	3,146,945	15,812,616	43.78	361,184
2007	18,229,795.20	1,715,059	2,672,194	15,557,601	44.39	350,475
2008	26,808,411.89	2,188,371	3,409,651	23,398,761	45.00	519,972
2009	22,362,358.86	1,547,028	2,410,389	19,951,970	45.61	437,447
2010	42,215,189.97	2,394,868	3,731,390	38,483,800	46.22	832,622
2011	54,689,997.55	2,422,220	3,774,006	50,915,992	46.83	1,087,252
2012	49,642,469.11	1,570,191	2,446,479	47,195,990	47.45	994,647
2013	84,698,729.33	1,607,582	2,504,737	82,193,992	48.07	1,709,881
2014	57,977,488.57	366,998	571,811	57,405,678	48.69	1,179,003
	868,915,336.70	167,958,587	260,001,810	608,913,527		14,699,792

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.4 1.69

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

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 60-R3						
NET SALVAGE PERCENT.. 0						
1903	31,524.80	31,525	31,525			
1907	17,284.53	17,285	17,285			
1908	4,130.50	4,130	4,130			
1909	10,609.38	10,609	10,609			
1911	1,321.63	1,322	1,322			
1912	23,485.68	23,486	23,486			
1913	2,420.31	2,420	2,420			
1914	7,833.50	7,789	7,834			
1915	18,619.11	18,464	18,619			
1916	103,650.76	102,407	103,651			
1917	7,458.12	7,343	7,458			
1919	4,271.98	4,172	4,272			
1920	2,086.34	2,029	2,086			
1921	1,504.25	1,457	1,504			
1922	42,643.81	41,130	42,644			
1923	14,636.41	14,058	14,636			
1924	37,486.78	35,844	37,487			
1925	24,435.48	23,263	24,435			
1926	66,720.01	63,239	66,720			
1927	46,452.16	43,828	46,452			
1928	55,014.76	51,668	55,015			
1929	29,479.10	27,563	29,479			
1930	42,865.96	39,894	42,866			
1931	87,723.81	81,261	87,724			
1932	266,870.35	246,100	266,870			
1933	51,508.59	47,276	51,448	61	4.93	12
1934	22,537.88	20,588	22,405	133	5.19	26
1935	39,689.54	36,085	39,269	421	5.45	77
1936	12,654.24	11,450	12,460	194	5.71	34
1937	17,129.63	15,422	16,783	347	5.98	58
1938	12,810.42	11,476	12,489	321	6.25	51
1939	40,120.74	35,761	38,917	1,204	6.52	185
1940	61,043.58	54,126	58,902	2,142	6.80	315
1941	33,820.06	29,824	32,456	1,364	7.09	192
1942	13,647.21	11,969	13,025	622	7.38	84
1943	744.95	649	706	39	7.69	5
1944	978.95	848	923	56	8.00	7
1945	8,930.46	7,691	8,370	560	8.33	67
1946	33,849.59	28,958	31,513	2,337	8.67	270
1947	25,328.44	21,521	23,420	1,908	9.02	212
1948	82,863.34	69,909	76,078	6,785	9.38	723

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

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 60-R3						
NET SALVAGE PERCENT.. 0						
1949	225,721.93	189,004	205,683	20,039	9.76	2,053
1950	101,938.58	84,694	92,168	9,771	10.15	963
1951	100,774.06	83,038	90,366	10,408	10.56	986
1952	346,721.79	283,272	308,270	38,452	10.98	3,502
1953	208,856.99	169,105	184,028	24,829	11.42	2,174
1954	132,176.13	106,028	115,385	16,791	11.87	1,415
1955	103,685.92	82,361	89,629	14,057	12.34	1,139
1956	81,681.28	64,215	69,882	11,799	12.83	920
1957	112,065.16	87,168	94,860	17,205	13.33	1,291
1958	70,976.77	54,593	59,411	11,566	13.85	835
1959	127,056.07	96,605	105,130	21,926	14.38	1,525
1960	118,317.17	88,876	96,719	21,598	14.93	1,447
1961	116,755.35	86,613	94,256	22,499	15.49	1,452
1962	56,349.45	41,257	44,898	11,451	16.07	713
1963	95,001.83	68,623	74,679	20,323	16.66	1,220
1964	213,299.84	151,906	165,311	47,989	17.27	2,779
1965	138,565.37	97,249	105,831	32,734	17.89	1,830
1966	220,424.55	152,351	165,795	54,630	18.53	2,948
1967	729,629.65	496,389	540,194	189,436	19.18	9,877
1968	533,856.48	357,326	388,859	144,997	19.84	7,308
1969	737,935.89	485,687	528,547	209,389	20.51	10,209
1970	561,374.45	363,114	395,158	166,216	21.19	7,844
1971	1,012,973.75	643,411	700,190	312,784	21.89	14,289
1972	1,605,014.15	1,000,453	1,088,740	516,274	22.60	22,844
1973	3,052,071.36	1,865,823	2,030,476	1,021,595	23.32	43,808
1974	1,466,739.71	878,826	956,379	510,361	24.05	21,221
1975	2,231,018.65	1,309,229	1,424,764	806,255	24.79	32,523
1976	2,546,156.88	1,462,767	1,591,851	954,306	25.53	37,380
1977	1,205,519.76	677,297	737,066	468,454	26.29	17,819
1978	2,125,814.67	1,167,072	1,270,062	855,753	27.06	31,624
1979	1,608,412.76	862,109	938,187	670,226	27.84	24,074
1980	1,775,548.15	928,310	1,010,230	765,318	28.63	26,731
1981	1,332,019.53	678,890	738,800	593,220	29.42	20,164
1982	1,135,881.40	563,590	613,325	522,556	30.23	17,286
1983	846,885.25	408,766	444,838	402,047	31.04	12,953
1984	1,304,190.52	611,665	665,642	638,549	31.86	20,042
1985	1,932,290.44	879,521	957,136	975,154	32.69	29,830
1986	2,457,533.04	1,084,190	1,179,866	1,277,667	33.53	38,105
1987	3,592,166.39	1,533,855	1,669,213	1,922,953	34.38	55,932
1988	2,938,113.05	1,212,941	1,319,979	1,618,134	35.23	45,931
1989	3,831,644.23	1,526,910	1,661,655	2,169,989	36.09	60,127

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

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 60-R3						
NET SALVAGE PERCENT.. 0						
1990	3,725,922.32	1,430,754	1,557,013	2,168,909	36.96	58,683
1991	5,747,111.19	2,122,581	2,309,892	3,437,219	37.84	90,836
1992	5,184,790.02	1,838,889	2,001,165	3,183,625	38.72	82,222
1993	5,663,547.27	1,924,643	2,094,486	3,569,061	39.61	90,105
1994	7,772,552.17	2,524,758	2,747,560	5,024,992	40.51	124,043
1995	5,949,515.98	1,843,339	2,006,008	3,943,508	41.41	95,231
1996	3,683,511.00	1,085,420	1,181,205	2,502,306	42.32	59,128
1997	4,288,938.16	1,198,029	1,303,751	2,985,187	43.24	69,038
1998	3,052,070.47	805,747	876,852	2,175,218	44.16	49,258
1999	3,368,981.29	837,765	911,695	2,457,286	45.08	54,509
2000	4,376,792.18	1,019,793	1,109,786	3,267,006	46.02	70,991
2001	4,302,314.41	935,022	1,017,535	3,284,779	46.96	69,948
2002	4,542,435.18	916,073	996,913	3,545,522	47.90	74,019
2003	4,101,753.40	762,229	829,493	3,272,260	48.85	66,986
2004	5,122,642.05	870,849	947,699	4,174,943	49.80	83,834
2005	5,602,277.97	863,703	939,922	4,662,356	50.75	91,869
2006	6,302,561.70	870,825	947,672	5,354,890	51.71	103,556
2007	5,600,369.74	683,245	743,539	4,856,831	52.68	92,195
2008	4,976,036.27	527,460	574,007	4,402,029	53.64	82,066
2009	4,076,038.52	365,498	397,752	3,678,287	54.62	67,343
2010	4,292,750.25	315,517	343,360	3,949,390	55.59	71,045
2011	5,891,307.61	337,749	367,554	5,523,754	56.56	97,662
2012	8,392,005.32	344,072	374,436	8,017,569	57.54	139,339
2013	6,943,801.07	171,304	186,421	6,757,380	58.52	115,471
2014	8,520,718.12	69,614	75,757	8,444,961	59.51	141,908
	176,022,089.20	48,955,816	53,244,624	122,777,465		2,780,716
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					44.2	1.58

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

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 48-S1.5						
NET SALVAGE PERCENT.. 0						
1908	0.79	1	1			
1910	0.20					
1917	27.39	27	27			
1922	28.39	28	28			
1923	45.40	44	45			
1924	38.01	37	38			
1925	1.49	1	1			
1926	50.62	49	51			
1927	43.78	42	44			
1928	1,042.70	989	1,043			
1929	48.55	46	49			
1930	320.52	301	321			
1931	86.19	80	86			
1932	456.74	424	457			
1933	326.93	301	327			
1934	35.58	33	36			
1935	579.25	528	579			
1936	22.12	20	22			
1937	271.18	244	271			
1938	72.16	65	72			
1939	77.24	69	77			
1940	2,175.64	1,925	2,176			
1941	1,922.58	1,691	1,923			
1942	1,719.61	1,503	1,720			
1943	1,629.73	1,416	1,630			
1944	289.98	250	290			
1945	847.01	726	847			
1946	548.86	468	549			
1947	1,374.48	1,163	1,374			
1948	3,418.66	2,873	3,419			
1949	32,085.29	26,771	32,085			
1950	26,962.15	22,339	26,962			
1951	49,133.76	40,413	49,134			
1952	47,598.95	38,853	47,599			
1953	35,927.63	29,101	35,928			
1954	41,974.16	33,728	41,974			
1955	103,604.96	82,581	103,605			
1956	40,444.28	31,976	40,444			
1957	65,204.56	51,104	65,205			
1958	37,053.34	28,786	37,053			
1959	415,601.27	320,013	415,601			

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

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 48-S1.5						
NET SALVAGE PERCENT.. 0						
1960	72,348.55	55,196	72,248	101	11.38	9
1961	54,217.44	40,968	53,625	592	11.73	50
1962	122,162.49	91,392	119,627	2,535	12.09	210
1963	144,213.98	106,808	139,805	4,409	12.45	354
1964	191,243.49	140,166	183,469	7,774	12.82	606
1965	214,259.70	155,338	203,328	10,932	13.20	828
1966	281,413.79	201,740	264,065	17,349	13.59	1,277
1967	308,892.52	218,863	286,478	22,415	13.99	1,602
1968	408,414.63	285,976	374,325	34,090	14.39	2,369
1969	404,808.11	279,909	366,384	38,424	14.81	2,594
1970	375,558.88	256,319	335,506	40,053	15.24	2,628
1971	850,215.46	572,654	749,569	100,646	15.67	6,423
1972	1,670,426.90	1,109,447	1,452,198	218,229	16.12	13,538
1973	2,868,141.88	1,878,031	2,458,228	409,914	16.57	24,738
1974	1,702,872.16	1,098,353	1,437,677	265,195	17.04	15,563
1975	2,424,920.13	1,539,824	2,015,536	409,384	17.52	23,367
1976	3,083,069.46	1,925,624	2,520,524	562,545	18.02	31,218
1977	2,532,507.65	1,555,390	2,035,911	496,597	18.52	26,814
1978	2,852,507.56	1,721,003	2,252,688	599,820	19.04	31,503
1979	2,453,023.10	1,452,901	1,901,759	551,264	19.57	28,169
1980	2,578,738.43	1,498,350	1,961,249	617,489	20.11	30,706
1981	2,905,288.76	1,654,213	2,165,264	740,025	20.67	35,802
1982	2,842,623.53	1,584,763	2,074,358	768,266	21.24	36,171
1983	2,406,691.19	1,312,152	1,717,527	689,164	21.83	31,570
1984	2,830,445.83	1,507,807	1,973,627	856,819	22.43	38,200
1985	4,328,409.17	2,249,864	2,944,935	1,383,474	23.05	60,021
1986	4,561,446.75	2,311,148	3,025,152	1,536,295	23.68	64,877
1987	6,835,507.99	3,370,726	4,412,074	2,423,434	24.33	99,607
1988	6,257,767.18	2,999,848	3,926,618	2,331,149	24.99	93,283
1989	7,478,871.25	3,479,246	4,554,120	2,924,751	25.67	113,937
1990	12,684,174.61	5,715,743	7,481,558	5,202,617	26.37	197,293
1991	15,115,246.09	6,587,678	8,622,868	6,492,378	27.08	239,748
1992	14,268,939.11	6,001,801	7,855,991	6,412,948	27.81	230,599
1993	14,350,664.96	5,815,033	7,611,523	6,739,142	28.55	236,047
1994	18,601,419.26	7,243,021	9,480,672	9,120,747	29.31	311,182
1995	14,939,692.05	5,574,298	7,296,416	7,643,276	30.09	254,014
1996	14,751,726.13	5,258,400	6,882,924	7,868,802	30.89	254,736
1997	13,804,541.68	4,687,746	6,135,973	7,668,569	31.70	241,911
1998	10,911,295.47	3,516,601	4,603,016	6,308,279	32.53	193,922
1999	12,236,166.95	3,729,461	4,881,637	7,354,530	33.37	220,393
2000	11,775,098.55	3,378,040	4,421,648	7,353,451	34.23	214,825

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

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 48-S1.5						
NET SALVAGE PERCENT.. 0						
2001	13,333,509.65	3,583,381	4,690,427	8,643,083	35.10	246,242
2002	15,760,879.95	3,943,530	5,161,840	10,599,040	35.99	294,500
2003	13,785,881.91	3,190,880	4,176,667	9,609,215	36.89	260,483
2004	17,192,593.23	3,649,816	4,777,386	12,415,207	37.81	328,358
2005	20,707,226.05	3,998,979	5,234,419	15,472,807	38.73	399,504
2006	23,818,076.77	4,133,389	5,410,354	18,407,723	39.67	464,021
2007	27,455,025.71	4,221,210	5,525,306	21,929,720	40.62	539,875
2008	22,682,438.12	3,033,776	3,971,027	18,711,411	41.58	450,010
2009	20,296,682.52	2,304,485	3,016,430	17,280,253	42.55	406,116
2010	24,909,742.62	2,319,595	3,036,208	21,873,535	43.53	502,493
2011	29,283,001.24	2,123,018	2,778,901	26,504,100	44.52	595,330
2012	23,322,530.07	1,209,973	1,583,781	21,738,749	45.51	477,670
2013	27,316,170.30	853,630	1,117,349	26,198,821	46.50	563,416
2014	28,476,185.24	296,722	388,391	28,087,794	47.50	591,322
	528,733,008.33	133,745,234	175,033,679	353,699,329		9,532,044
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					37.1	1.80

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

ACCOUNT 368.2 LINE TRANSFORMERS - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 34-SQUARE						
NET SALVAGE PERCENT.. 0						
1981	6,143,355.59	6,052,987	5,557,941	585,415	0.50	585,415
1982	4,606,251.81	4,403,024	4,042,921	563,331	1.50	375,554
1983	6,406,618.21	5,935,540	5,450,099	956,519	2.50	382,608
1984	7,018,844.28	6,296,324	5,781,377	1,237,467	3.50	353,562
1985	8,722,479.96	7,568,060	6,949,103	1,773,377	4.50	394,084
1986	6,531,319.60	5,474,813	5,027,053	1,504,267	5.50	273,503
1987	8,346,209.99	6,750,582	6,198,483	2,147,727	6.50	330,420
1988	11,684,248.71	9,106,820	8,362,015	3,322,234	7.50	442,965
1989	6,891,447.25	5,168,585	4,745,870	2,145,577	8.50	252,421
1990	7,124,202.74	5,133,629	4,713,773	2,410,430	9.50	253,729
1991	8,372,186.11	5,786,688	5,313,421	3,058,765	10.50	291,311
1992	7,797,027.50	5,159,761	4,737,768	3,059,260	11.50	266,023
1993	8,527,759.15	5,392,528	4,951,498	3,576,261	12.50	286,101
1994	7,969,130.66	4,804,908	4,411,937	3,557,194	13.50	263,496
1995	6,344,144.24	3,638,557	3,340,976	3,003,168	14.50	207,115
1996	3,462,498.18	1,884,015	1,729,930	1,732,568	15.50	111,779
1997	5,826,215.18	2,998,811	2,753,552	3,072,663	16.50	186,222
1998	4,063,865.10	1,972,153	1,810,860	2,253,005	17.50	128,743
1999	4,728,105.90	2,155,449	1,979,165	2,748,941	18.50	148,591
2000	5,357,110.68	2,284,647	2,097,796	3,259,315	19.50	167,144
2001	4,207,163.22	1,670,496	1,533,874	2,673,289	20.50	130,404
2002	4,520,597.65	1,661,998	1,526,071	2,994,527	21.50	139,280
2003	578,820.71	195,780	179,768	399,053	22.50	17,736
2004	646,272.96	199,582	183,259	463,014	23.50	19,703
2005	15,359,920.89	4,291,715	3,940,715	11,419,206	24.50	466,090
2006	7,550,806.39	1,887,702	1,733,315	5,817,491	25.50	228,137
2007	6,987,660.02	1,541,408	1,415,343	5,572,317	26.50	210,276
2008	8,059,008.11	1,540,721	1,414,713	6,644,295	27.50	241,611
2009	7,144,253.35	1,155,654	1,061,138	6,083,115	28.50	213,443
2010	11,658,456.44	1,542,997	1,416,803	10,241,653	29.50	347,175
2011	12,858,461.70	1,323,650	1,215,395	11,643,067	30.50	381,740
2012	13,784,341.28	1,013,563	930,668	12,853,673	31.50	408,053
2013	12,097,802.65	533,755	490,102	11,607,701	32.50	357,160
2014	12,427,974.15	182,815	167,863	12,260,111	33.50	365,973
	253,804,560.36	116,709,717	107,164,565	146,639,995		9,227,567
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					15.9	3.64

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

ACCOUNT 368.4 LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 48-SQUARE						
NET SALVAGE PERCENT.. 0						
1967	547,818.37	542,110	547,818			
1968	528,083.51	511,581	528,084			
1969	807,061.00	765,029	795,383	11,678	2.50	4,671
1970	1,174,551.28	1,088,903	1,132,108	42,443	3.50	12,127
1971	1,739,479.78	1,576,404	1,638,952	100,528	4.50	22,340
1972	1,582,842.78	1,401,481	1,457,088	125,755	5.50	22,865
1973	3,135,701.23	2,711,065	2,818,633	317,068	6.50	48,780
1974	1,428,802.59	1,205,552	1,253,385	175,418	7.50	23,389
1975	1,552,495.23	1,277,579	1,328,270	224,225	8.50	26,379
1976	1,730,468.27	1,387,974	1,443,045	287,423	9.50	30,255
1977	1,655,560.58	1,293,407	1,344,726	310,835	10.50	29,603
1978	1,984,108.49	1,508,756	1,568,620	415,488	11.50	36,129
1979	2,429,607.07	1,796,889	1,868,185	561,422	12.50	44,914
1980	1,426,306.12	1,025,158	1,065,834	360,472	13.50	26,702
1981	2,360,921.26	1,647,734	1,713,112	647,809	14.50	44,676
1982	1,308,792.68	886,157	921,317	387,476	15.50	24,998
1983	2,255,141.74	1,479,937	1,538,657	716,485	16.50	43,423
1984	3,158,791.03	2,007,159	2,086,798	1,071,993	17.50	61,257
1985	3,870,714.78	2,378,864	2,473,251	1,397,464	18.50	75,539
1986	4,601,364.30	2,732,060	2,840,461	1,760,903	19.50	90,303
1987	5,699,539.85	3,265,380	3,394,942	2,304,598	20.50	112,419
1988	9,901,901.32	5,466,642	5,683,545	4,218,356	21.50	196,203
1989	3,278,654.76	1,741,785	1,810,895	1,467,760	22.50	65,234
1990	6,681,644.02	3,410,445	3,545,763	3,135,881	23.50	133,442
1991	4,876,791.33	2,387,579	2,482,312	2,394,479	24.50	97,734
1992	4,779,912.34	2,240,584	2,329,485	2,450,427	25.50	96,095
1993	6,157,697.81	2,758,156	2,867,593	3,290,105	26.50	124,155
1994	7,012,526.46	2,994,910	3,113,740	3,898,786	27.50	141,774
1995	5,423,303.80	2,203,217	2,290,635	3,132,669	28.50	109,918
1996	4,021,677.25	1,550,035	1,611,536	2,410,141	29.50	81,700
1997	5,586,341.78	2,036,668	2,117,478	3,468,864	30.50	113,733
1998	5,082,277.11	1,747,033	1,816,351	3,265,926	31.50	103,680
1999	2,982,805.89	963,208	1,001,426	1,981,380	32.50	60,966
2000	3,538,865.97	1,069,021	1,111,437	2,427,429	33.50	72,461
2001	4,608,697.17	1,296,196	1,347,626	3,261,071	34.50	94,524
2002	3,623,991.61	943,760	981,206	2,642,786	35.50	74,445
2004	2,398,823.06	524,743	545,563	1,853,260	37.50	49,420
2005	13,272,185.03	2,626,831	2,731,057	10,541,128	38.50	273,796
2006	7,234,341.13	1,281,057	1,331,886	5,902,455	39.50	149,429
2007	6,914,552.82	1,080,399	1,123,266	5,791,287	40.50	142,995
2008	7,772,360.64	1,052,533	1,094,295	6,678,066	41.50	160,917

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

ACCOUNT 368.4 LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 48-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	5,139,704.65	588,907	612,273	4,527,432	42.50	106,528
2010	3,322,920.14	311,524	323,885	2,999,035	43.50	68,943
2011	6,929,432.40	505,294	525,343	6,404,089	44.50	143,912
2012	6,302,485.82	328,233	341,256	5,961,230	45.50	131,016
2013	5,427,579.16	169,612	176,342	5,251,237	46.50	112,930
2014	5,816,867.71	60,612	63,017	5,753,851	47.50	121,134
	193,066,493.12	73,828,163	76,737,880	116,328,613		3,807,853
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					30.5	1.97

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

ACCOUNT 368.6 LINE TRANSFORMERS - NON-NETWORK HOUSING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 35-SQUARE						
NET SALVAGE PERCENT.. 0						
1980	27,976.48	27,577	26,913	1,063	0.50	1,063
1981	12,538.17	12,001	11,712	826	1.50	551
1982	2,824.21	2,622	2,559	265	2.50	106
1983	7,194.34	6,475	6,319	875	3.50	250
1984	5,993.64	5,223	5,097	897	4.50	199
1985	19,214.89	16,195	15,805	3,410	5.50	620
1986	2,233.50	1,819	1,775	458	6.50	70
1987	4,901.98	3,852	3,759	1,143	7.50	152
1988	1,949.15	1,476	1,440	509	8.50	60
1989	7,760.50	5,654	5,518	2,242	9.50	236
1990	2,484.23	1,739	1,697	787	10.50	75
1991	6,686.78	4,490	4,382	2,305	11.50	200
1992	26,949.65	17,325	16,908	10,042	12.50	803
2014	1,076.71	15	15	1,062	34.50	31
	129,784.23	106,463	103,899	25,885		4,416

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.9 3.40

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

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 45-R1.5						
NET SALVAGE PERCENT.. 0						
1924	2,729.48	2,729	2,729			
1925	68.38	68	68			
1926	212.21	209	212			
1927	68.18	67	68			
1928	46.52	45	47			
1929	261.77	252	262			
1930	7,257.40	6,938	7,257			
1931	1,471.29	1,395	1,471			
1932	856.68	807	857			
1933	6,891.38	6,444	6,891			
1934	1,369.68	1,273	1,370			
1935	1,315.08	1,215	1,315			
1936	1,257.86	1,156	1,258			
1937	619.93	567	620			
1938	952.74	866	953			
1939	955.63	864	956			
1940	1,599.03	1,437	1,599			
1941	874.19	781	874			
1942	237.77	211	238			
1943	360.51	318	361			
1944	493.73	433	494			
1945	527.33	459	527			
1946	10,821.02	9,352	10,821			
1947	19,972.21	17,136	19,972			
1948	29,276.76	24,937	29,277			
1949	31,900.50	26,966	31,900			
1950	46,924.57	39,365	46,925			
1951	63,008.39	52,437	63,008			
1952	73,960.05	61,058	73,960			
1953	101,461.67	83,064	101,462			
1954	106,080.99	86,091	106,081			
1955	176,266.78	141,796	176,267			
1956	207,394.86	165,362	207,395			
1957	245,120.87	193,592	245,121			
1958	257,196.60	201,184	257,197			
1959	323,340.35	250,408	323,340			
1960	397,396.03	304,493	397,396			
1961	569,999.86	432,060	570,000			
1962	684,044.02	512,732	684,044			
1963	496,077.75	367,539	496,078			
1964	564,883.95	413,495	564,884			

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

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 45-R1.5						
NET SALVAGE PERCENT.. 0						
1965	705,551.86	510,036	705,552			
1966	1,179,832.39	841,881	1,179,832			
1967	1,603,089.68	1,128,222	1,603,090			
1968	2,113,363.11	1,466,674	2,113,363			
1969	3,442,928.54	2,354,206	3,442,929			
1970	3,546,993.22	2,388,297	3,546,993			
1971	4,525,973.55	2,999,227	4,525,974			
1972	5,535,321.21	3,606,594	5,535,321			
1973	6,170,953.98	3,952,126	6,170,954			
1974	4,878,788.63	3,068,221	4,878,789			
1975	4,763,984.78	2,940,951	4,686,818	77,167	17.22	4,481
1976	5,603,649.38	3,392,057	5,405,718	197,931	17.76	11,145
1977	5,572,689.19	3,305,218	5,267,328	305,361	18.31	16,677
1978	7,060,071.59	4,099,572	6,533,242	526,830	18.87	27,919
1979	7,412,852.82	4,208,870	6,707,424	705,429	19.45	36,269
1980	7,114,120.90	3,947,555	6,290,982	823,139	20.03	41,095
1981	6,641,763.14	3,598,374	5,734,513	907,250	20.62	43,999
1982	6,363,104.59	3,361,119	5,356,414	1,006,691	21.23	47,418
1983	6,945,001.83	3,574,384	5,696,282	1,248,720	21.84	57,176
1984	10,072,477.38	5,045,203	8,040,238	2,032,239	22.46	90,483
1985	11,601,824.64	5,646,260	8,998,107	2,603,718	23.10	112,715
1986	13,118,464.75	6,197,687	9,876,883	3,241,582	23.74	136,545
1987	16,008,230.51	7,331,770	11,684,203	4,324,028	24.39	177,287
1988	17,762,604.53	7,874,695	12,549,430	5,213,175	25.05	208,111
1989	18,470,316.73	7,913,422	12,611,147	5,859,170	25.72	227,806
1990	17,808,576.18	7,360,819	11,730,497	6,078,079	26.40	230,230
1991	18,147,742.97	7,222,802	11,510,547	6,637,196	27.09	245,005
1992	17,940,973.52	6,865,472	10,941,092	6,999,882	27.78	251,976
1993	19,403,850.87	7,123,348	11,352,053	8,051,798	28.48	282,718
1994	20,489,222.99	7,198,479	11,471,785	9,017,438	29.19	308,922
1995	20,831,478.87	6,990,211	11,139,881	9,691,598	29.90	324,134
1996	19,774,656.28	6,314,641	10,063,265	9,711,391	30.63	317,055
1997	17,148,061.06	5,197,749	8,283,341	8,864,720	31.36	282,676
1998	14,791,938.49	4,243,659	6,762,865	8,029,073	32.09	250,205
1999	15,822,485.09	4,279,033	6,819,239	9,003,246	32.83	274,238
2000	17,197,412.56	4,364,359	6,955,218	10,242,195	33.58	305,009
2001	17,861,793.68	4,235,210	6,749,401	11,112,393	34.33	323,693
2002	24,727,990.00	5,445,598	8,678,324	16,049,666	35.09	457,386
2003	20,522,773.61	4,172,896	6,650,095	13,872,679	35.85	386,965
2004	22,070,778.66	4,110,020	6,549,893	15,520,886	36.62	423,836
2005	20,115,383.08	3,401,712	5,421,105	14,694,278	37.39	393,000

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

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 45-R1.5						
NET SALVAGE PERCENT.. 0						
2006	15,636,876.32	2,373,365	3,782,290	11,854,586	38.17	310,573
2007	16,647,456.25	2,238,084	3,566,700	13,080,756	38.95	335,835
2008	15,414,628.00	1,801,816	2,871,446	12,543,182	39.74	315,631
2009	13,226,578.87	1,310,886	2,089,080	11,137,499	40.54	274,729
2010	17,703,319.26	1,439,811	2,294,541	15,408,778	41.34	372,733
2011	18,716,936.66	1,189,648	1,895,871	16,821,066	42.14	399,171
2012	21,335,068.46	972,026	1,549,059	19,786,009	42.95	460,675
2013	19,091,439.32	521,769	831,512	18,259,927	43.77	417,179
2014	24,108,475.70	219,628	350,008	23,758,468	44.59	532,821
	649,185,403.68	198,757,263	313,886,189	335,299,215		9,715,521
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.5	1.50

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

ACCOUNT 370.1 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 28-SQUARE						
NET SALVAGE PERCENT.. 0						
1987	3,819,862.38	3,751,640	3,602,333	217,529	0.50	217,529
1988	4,881,505.79	4,620,004	4,436,138	445,368	1.50	296,912
1989	3,633,629.59	3,309,183	3,177,484	456,146	2.50	182,458
1990	4,561,921.34	3,991,681	3,832,821	729,100	3.50	208,314
1991	4,591,941.96	3,853,971	3,700,591	891,351	4.50	198,078
1992	4,547,286.09	3,654,063	3,508,639	1,038,647	5.50	188,845
1993	4,369,237.39	3,354,963	3,221,443	1,147,794	6.50	176,584
1994	3,620,442.11	2,650,670	2,545,179	1,075,263	7.50	143,368
1995	4,289,321.42	2,987,212	2,868,327	1,420,994	8.50	167,176
1996	4,138,481.96	2,734,336	2,625,515	1,512,967	9.50	159,260
1997	3,371,960.81	2,107,476	2,023,603	1,348,358	10.50	128,415
1998	2,919,989.64	1,720,721	1,652,240	1,267,750	11.50	110,239
1999	3,534,868.05	1,956,797	1,878,921	1,655,947	12.50	132,476
2000	2,819,486.44	1,460,099	1,401,990	1,417,496	13.50	105,000
2001	1,337,213.05	644,724	619,065	718,148	14.50	49,527
2003	1,900,000.00	780,349	749,293	1,150,707	16.50	69,740
2004	192,147.62	72,055	69,187	122,961	17.50	7,026
2005	1,285,993.85	436,325	418,960	867,034	18.50	46,867
2006	574,960.15	174,541	167,595	407,365	19.50	20,891
2007	719,210.63	192,648	184,981	534,230	20.50	26,060
2008	346,659.00	80,473	77,270	269,389	21.50	12,530
2009	310,049.22	60,903	58,479	251,570	22.50	11,181
2010	439,704.37	70,665	67,853	371,851	23.50	15,823
2011	551,376.55	68,922	66,179	485,198	24.50	19,804
2012	595,102.81	53,137	51,022	544,081	25.50	21,337
2013	963,606.50	51,620	49,566	914,040	26.50	34,492
2014	3,258,460.35	58,196	55,880	3,202,580	27.50	116,457
	67,574,419.07	44,897,374	43,110,554	24,463,865		2,866,389

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.5 4.24

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

ACCOUNT 370.2 METERS - AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	68,480,626.37	57,066,960	53,561,042	14,919,584	2.50	5,967,834
2003	75,265,782.42	57,704,017	54,158,961	21,106,821	3.50	6,030,520
2004	15,644,068.75	10,950,848	10,278,081	5,365,988	4.50	1,192,442
2005	9,430,621.54	5,972,696	5,605,762	3,824,860	5.50	695,429
2006	4,745,318.75	2,689,030	2,523,829	2,221,490	6.50	341,768
2007	5,889,550.93	2,944,775	2,763,862	3,125,689	7.50	416,759
2008	2,844,781.54	1,232,729	1,156,996	1,687,786	8.50	198,563
2009	2,588,349.34	949,070	890,764	1,697,585	9.50	178,693
2010	3,608,338.64	1,082,502	1,015,998	2,592,341	10.50	246,890
2011	4,643,260.33	1,083,412	1,016,852	3,626,408	11.50	315,340
2012	6,948,319.94	1,158,076	1,086,930	5,861,390	12.50	468,911
2013	7,907,633.11	790,763	742,182	7,165,451	13.50	530,774
2014	7,991,251.16	266,348	249,985	7,741,266	14.50	533,880
	215,987,902.82	143,891,226	135,051,244	80,936,659		17,117,803

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.7 7.93

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

ACCOUNT 370.4 METERS - SMART GRID

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	935,679.92	218,322	222,399	713,281	11.50	62,024
2012	1,646,954.08	274,498	279,623	1,367,331	12.50	109,386
2013	257,627.21	25,763	26,244	231,383	13.50	17,139
2014	836,567.21	27,883	28,404	808,163	14.50	55,735
	3,676,828.42	546,466	556,670	3,120,158		244,284

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.8 6.64

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

ACCOUNT 371.2 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 35-S3						
NET SALVAGE PERCENT.. 0						
1975	54,149.90	45,827	8,359	45,791	5.38	8,511
1992	243,865.53	147,922	26,980	216,886	13.77	15,751
1994	9,345.34	5,255	959	8,386	15.32	547
1995	11,867.59	6,395	1,166	10,702	16.14	663
	319,228.36	205,399	37,464	281,764		25,472

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.1 7.98

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

ACCOUNT 371.4 AREA LIGHTING FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 21-L0.5						
NET SALVAGE PERCENT.. 0						
1940	31.58	28	32			
1965	1,268.15	960	1,268			
1966	15,963.13	11,988	15,963			
1967	19,012.87	14,160	19,013			
1968	25,981.88	19,189	25,982			
1969	29,350.98	21,482	29,351			
1970	38,641.70	28,025	38,642			
1971	41,322.97	29,674	41,323			
1972	50,625.53	35,968	50,626			
1973	48,632.81	34,182	48,633			
1974	38,355.05	26,648	38,355			
1975	42,501.07	29,184	42,501			
1976	53,640.94	36,374	53,641			
1977	41,333.72	27,654	41,334			
1978	44,630.13	29,456	44,630			
1979	93,295.63	60,687	93,296			
1980	108,297.11	69,413	108,297			
1981	121,213.24	76,479	121,213			
1982	98,485.52	61,108	98,486			
1983	100,165.12	61,101	100,165			
1984	100,567.68	60,245	100,568			
1985	97,478.73	57,280	97,479			
1986	112,499.11	64,821	112,499			
1987	120,344.12	67,909	120,344			
1988	118,161.49	65,270	118,161			
1989	127,721.39	68,908	126,864	857	9.67	89
1990	125,519.25	66,107	121,707	3,812	9.94	384
1991	138,207.85	71,013	130,739	7,469	10.21	732
1992	167,150.23	83,575	153,867	13,283	10.50	1,265
1993	170,590.14	82,939	152,696	17,894	10.79	1,658
1994	202,047.16	95,346	175,538	26,509	11.09	2,390
1995	244,515.25	111,778	205,790	38,725	11.40	3,397
1996	282,576.93	125,006	230,144	52,433	11.71	4,478
1997	231,916.13	98,952	182,177	49,739	12.04	4,131
1998	252,523.83	103,775	191,057	61,467	12.37	4,969
1999	264,772.98	104,522	192,432	72,341	12.71	5,692
2000	185,846.09	70,268	129,368	56,478	13.06	4,325
2001	194,519.90	70,212	129,265	65,255	13.42	4,863
2002	225,106.93	77,286	142,288	82,819	13.79	6,006
2003	246,432.66	80,150	147,561	98,872	14.17	6,978
2004	246,005.76	75,325	138,678	107,328	14.57	7,366

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

ACCOUNT 371.4 AREA LIGHTING FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 21-L0.5						
NET SALVAGE PERCENT.. 0						
2005	280,258.53	80,073	147,420	132,839	15.00	8,856
2006	277,036.46	73,218	134,799	142,237	15.45	9,206
2007	318,864.81	76,830	141,449	177,416	15.94	11,130
2008	357,727.06	77,337	142,382	215,345	16.46	13,083
2009	252,432.73	47,722	87,859	164,574	17.03	9,664
2010	286,779.18	45,885	84,477	202,302	17.64	11,468
2011	279,990.34	36,133	66,523	213,467	18.29	11,671
2012	416,180.93	39,833	73,336	342,845	18.99	18,054
2013	522,688.63	31,361	57,738	464,951	19.74	23,554
2014	555,866.67	11,645	21,439	534,428	20.56	25,994
	8,415,078.08	2,894,484	5,069,395	3,345,683		201,403
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					16.6	2.39

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

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 33-L1.5						
NET SALVAGE PERCENT.. 0						
1924	1,288.20	1,188	1,288			
1926	628.73	574	629			
1929	1,359.57	1,222	1,360			
1930	1,780.86	1,593	1,781			
1936	123,175.02	106,901	123,175			
1937	5,220.08	4,507	5,220			
1938	3,455.13	2,966	3,455			
1939	2,471.44	2,110	2,471			
1940	807.07	685	807			
1941	524.45	443	524			
1942	400.10	336	400			
1943	96.09	80	96			
1944	1,479.29	1,226	1,479			
1945	3,044.41	2,507	3,044			
1946	3,672.40	3,006	3,672			
1947	15,209.21	12,366	15,209			
1948	26,379.16	21,295	26,379			
1949	63,101.43	50,596	63,101			
1950	30,828.49	24,541	30,828			
1951	27,296.41	21,572	27,296			
1952	82,189.92	64,482	82,190			
1953	77,578.81	60,394	77,579			
1954	67,936.57	52,476	67,937			
1955	126,941.45	97,245	126,941			
1956	109,484.80	83,208	109,485			
1957	29,155.45	21,973	29,155			
1958	83,237.00	62,176	83,237			
1959	34,931.59	25,871	34,932			
1960	78,400.00	57,541	78,400			
1961	49,710.44	36,138	49,710			
1962	112,736.73	81,204	112,737			
1963	105,851.30	75,475	105,851			
1964	116,778.85	82,453	116,779			
1965	137,354.79	95,982	137,355			
1966	113,007.13	78,147	113,007			
1967	77,742.28	53,194	77,742			
1968	190,922.19	129,191	190,922			
1969	68,972.54	46,149	68,973			
1970	168,787.92	111,657	168,788			
1971	199,373.10	130,378	199,373			
1972	177,112.18	114,425	177,112			

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

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 33-L1.5						
NET SALVAGE PERCENT.. 0						
1973	146,710.24	93,628	145,996	714	11.94	60
1974	154,163.20	97,217	151,592	2,571	12.19	211
1975	251,893.30	156,862	244,597	7,296	12.45	586
1976	149,238.08	91,759	143,081	6,157	12.71	484
1977	95,853.56	58,151	90,676	5,178	12.98	399
1978	255,824.96	153,185	238,864	16,961	13.24	1,281
1979	208,895.69	123,439	192,480	16,416	13.50	1,216
1980	231,076.25	134,655	209,970	21,106	13.77	1,533
1981	268,673.15	154,447	240,832	27,841	14.03	1,984
1982	268,006.21	151,871	236,815	31,191	14.30	2,181
1983	246,663.41	137,757	214,807	31,856	14.57	2,186
1984	273,960.50	150,678	234,954	39,006	14.85	2,627
1985	412,412.55	223,330	348,242	64,171	15.13	4,241
1986	475,986.93	253,573	395,400	80,587	15.42	5,226
1987	844,051.95	442,233	689,581	154,471	15.71	9,833
1988	5,205,814.03	2,680,213	4,179,296	1,026,518	16.01	64,117
1989	4,059,926.46	2,050,872	3,197,955	861,971	16.33	52,785
1990	3,398,725.54	1,682,879	2,624,138	774,588	16.66	46,494
1991	3,680,823.77	1,783,543	2,781,105	899,719	17.01	52,894
1992	3,105,989.30	1,471,121	2,293,941	812,048	17.37	46,750
1993	3,349,527.95	1,547,884	2,413,639	935,889	17.75	52,726
1994	3,425,291.70	1,540,354	2,401,897	1,023,395	18.16	56,354
1995	4,282,696.34	1,870,125	2,916,114	1,366,582	18.59	73,512
1996	3,390,715.97	1,434,375	2,236,642	1,154,074	19.04	60,613
1997	2,560,864.08	1,045,294	1,629,943	930,921	19.53	47,666
1998	3,143,762.28	1,233,675	1,923,688	1,220,074	20.05	60,852
1999	2,994,964.52	1,125,388	1,754,834	1,240,131	20.60	60,201
2000	2,798,577.86	1,000,715	1,560,430	1,238,148	21.20	58,403
2001	2,970,556.81	1,006,395	1,569,287	1,401,270	21.82	64,220
2002	4,238,717.13	1,351,261	2,107,041	2,131,676	22.48	94,825
2003	2,860,702.89	852,146	1,328,764	1,531,939	23.17	66,117
2004	2,946,311.49	813,359	1,268,283	1,678,028	23.89	70,240
2005	3,391,383.64	859,139	1,339,668	2,051,716	24.64	83,268
2006	4,940,446.43	1,136,303	1,771,854	3,168,592	25.41	124,699
2007	4,361,851.82	897,495	1,399,477	2,962,375	26.21	113,025
2008	3,468,753.63	626,492	976,898	2,491,856	27.04	92,154
2009	3,571,052.81	551,906	860,595	2,710,458	27.90	97,149
2010	4,650,277.48	594,677	927,289	3,722,988	28.78	129,360
2011	4,179,785.69	420,528	655,736	3,524,050	29.68	118,735

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

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 33-L1.5						
NET SALVAGE PERCENT.. 0						
2012	4,273,675.90	309,500	482,608	3,791,068	30.61	123,851
2013	4,966,850.45	218,243	340,310	4,626,540	31.55	146,642
2014	5,401,123.42	78,586	122,540	5,278,583	32.52	162,318
	108,423,001.95	34,424,726	53,362,278	55,060,724		2,254,018
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					24.4	2.08

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

ACCOUNT 389.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 70-R4						
NET SALVAGE PERCENT.. 0						
1945	147.18	125	87	60	10.48	6
1946	373.09	315	220	153	10.97	14
1948	312.97	259	180	133	12.01	11
1971	169.77	101	70	100	28.39	4
1974	100.00	56	39	61	30.95	2
1975	62.67	34	24	39	31.82	1
1977	828.10	431	300	528	33.59	16
1982	2,404.75	1,094	763	1,642	38.14	43
	4,398.53	2,415	1,683	2,716		97

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.0 2.21

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FRACKVILLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. 0						
1971	735,778.04	620,533	379,868	355,910	6.53	54,504
1974	6,162.04	5,150	3,153	3,009	6.56	459
1980	451,649.67	368,989	225,882	225,768	6.62	34,104
1981	14,010.00	11,393	6,974	7,036	6.63	1,061
1984	2,000.00	1,601	980	1,020	6.66	153
1985	5,305.30	4,222	2,585	2,721	6.67	408
1988	23,613.40	18,426	11,280	12,334	6.69	1,844
1990	1,685.00	1,294	792	893	6.71	133
1994	5,336.80	3,935	2,409	2,928	6.75	434
1997	192,851.33	136,502	83,562	109,290	6.77	16,143
1999	477,357.19	326,178	199,675	277,683	6.79	40,896
2000	4,154.93	2,781	1,702	2,453	6.80	361
2001	181,513.93	118,672	72,647	108,867	6.81	15,986
2011	7,500.00	2,498	1,529	5,971	6.91	864
2012	153,999.69	40,630	24,872	129,127	6.92	18,660
2014	124,661.46	8,366	5,121	119,540	6.95	17,200
	2,387,578.78	1,671,170	1,023,031	1,364,548		203,210
SCHUYLKILL AREA OFFICE BLDG						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. 0						
1980	760,724.42	505,813	309,641	451,083	13.97	32,289
1983	553.43	358	219	334	14.11	24
1994	55,846.22	30,914	18,924	36,922	14.59	2,531
1999	19,671.77	9,601	5,877	13,794	14.80	932
2000	4,154.93	1,961	1,200	2,954	14.85	199
2006	28,852.55	10,037	6,144	22,708	15.11	1,503
2011	3,750.00	683	418	3,332	15.36	217
	873,553.32	559,367	342,425	531,128		37,695

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAMLIN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1997	1,575,165.16	555,781	340,229	1,234,936	26.98	45,772
1999	29,871.34	9,761	5,975	23,896	27.30	875
2000	8,544.16	2,673	1,636	6,908	27.46	252
2002	1,030,631.41	291,772	178,612	852,019	27.78	30,670
2003	30,313.33	8,087	4,951	25,363	27.95	907
2004	74,166.26	18,556	11,359	62,807	28.11	2,234
2005	3,286,195.51	763,580	467,437	2,818,759	28.28	99,673
2008	52,800.00	9,116	5,580	47,220	28.80	1,640
2011	20,852.39	2,125	1,301	19,552	29.35	666
2012	61,364.50	4,629	2,834	58,531	29.54	1,981
	6,169,904.06	1,666,080	1,019,915	5,149,989		184,670
WILKES-BARRE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. 0						
1971	696,787.70	587,650	359,738	337,049	6.53	51,615
1974	7,388.37	6,175	3,780	3,608	6.56	550
1976	10,502.65	8,719	5,337	5,165	6.58	785
1978	18,176.35	14,976	9,168	9,009	6.60	1,365
1979	76,565.42	62,828	38,461	38,104	6.61	5,765
1981	1,998.00	1,625	995	1,003	6.63	151
1982	6,725.00	5,442	3,331	3,394	6.64	511
1990	6,318.75	4,852	2,970	3,349	6.71	499
1991	3,498.98	2,663	1,630	1,869	6.72	278
1994	140,270.62	103,415	63,307	76,964	6.75	11,402
1996	14,787.53	10,626	6,505	8,283	6.76	1,225
1997	276,058.00	195,397	119,615	156,443	6.77	23,108
1999	4,348.98	2,972	1,819	2,530	6.79	373
2000	799,364.54	534,983	327,498	471,867	6.80	69,392
2007	6,689.00	3,451	2,113	4,576	6.86	667
2008	1,453,088.73	698,543	427,623	1,025,466	6.87	149,267
2009	97,554.63	42,899	26,261	71,293	6.88	10,362
2011	22,534.10	7,504	4,594	17,940	6.91	2,596

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WILKES-BARRE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. 0						
2012	186,777.12	49,277	30,166	156,611	6.92	22,632
2013	22,711.08	4,019	2,460	20,251	6.93	2,922
2014	70,846.21	4,754	2,910	67,936	6.95	9,775
	3,922,991.76	2,352,770	1,440,282	2,482,710		365,240
SYSTEM FACILITIES CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1992	10,379,193.80	4,246,751	2,599,711	7,779,483	26.18	297,154
1993	5,985,153.09	2,386,699	1,461,053	4,524,100	26.34	171,758
1994	88,560.92	34,361	21,035	67,526	26.50	2,548
1995	14,804,444.58	5,578,463	3,414,938	11,389,507	26.66	427,213
1998	31,560.27	10,735	6,572	24,989	27.14	921
1999	207,519.29	67,809	41,510	166,009	27.30	6,081
2000	8,309.86	2,599	1,591	6,719	27.46	245
2001	12,738.24	3,799	2,326	10,413	27.62	377
2002	10,449.11	2,958	1,811	8,638	27.78	311
2006	33,119.13	7,069	4,327	28,792	28.45	1,012
2007	194,591.26	37,712	23,086	171,505	28.62	5,992
2008	571,637.46	98,693	60,416	511,221	28.80	17,751
2009	2,784,063.92	419,391	256,736	2,527,328	28.98	87,209
2010	1,111,676.59	141,416	86,570	1,025,107	29.16	35,155
2011	72,677.11	7,406	4,534	68,143	29.35	2,322
2012	61,973.37	4,675	2,862	59,112	29.54	2,001
2014	1,214,514.40	19,542	11,963	1,202,551	29.96	40,139
	37,572,182.40	13,070,078	8,001,039	29,571,143		1,098,189
HONESDALE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. 0						
1969	548,198.10	485,736	297,350	250,848	4.75	52,810
1973	35,247.02	30,975	18,962	16,285	4.77	3,414
1979	10,157.00	8,784	5,377	4,780	4.80	996

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HONESDALE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. 0						
1982	417,130.92	356,951	218,513	198,618	4.82	41,207
1983	9,348.43	7,970	4,879	4,469	4.82	927
1984	46,034.30	39,075	23,920	22,114	4.83	4,578
1985	4,240.00	3,584	2,194	2,046	4.83	424
1986	124,043.17	104,327	63,865	60,178	4.84	12,433
1987	39,295.00	32,887	20,132	19,163	4.84	3,959
1988	48,476.99	40,344	24,697	23,780	4.85	4,903
1991	21,274.18	17,374	10,636	10,638	4.86	2,189
1993	1,931.80	1,553	951	981	4.87	201
1995	137,262.94	108,353	66,330	70,933	4.88	14,535
1997	18,919.87	14,605	8,941	9,979	4.89	2,041
1998	11,664.31	8,890	5,442	6,222	4.89	1,272
2000	4,154.93	3,071	1,880	2,275	4.90	464
2001	40,768.64	29,590	18,114	22,655	4.90	4,623
2003	93,844.57	65,118	39,863	53,982	4.91	10,994
2005	40,524.56	26,454	16,194	24,330	4.92	4,945
2006	142,146.51	89,177	54,591	87,555	4.93	17,760
2007	826,342.23	494,591	302,771	523,571	4.93	106,201
2009	56,485.95	29,552	18,091	38,395	4.94	7,772
2010	1,218,835.02	576,996	353,217	865,618	4.95	174,872
2011	39,018.12	16,034	9,815	29,203	4.96	5,888
2012	123,264.65	41,199	25,221	98,044	4.96	19,767
2014	135,712.64	12,382	7,580	128,133	4.98	25,730
	4,194,321.85	2,645,572	1,619,526	2,574,796		524,905
NEWPORT AREA SER CENT NEW						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1985	3,047,624.87	1,742,022	1,066,404	1,981,220	17.86	110,931
2000	4,154.93	1,693	1,036	3,119	18.93	165
2002	299,194.34	111,818	68,451	230,743	19.07	12,100
2006	95,279.21	27,726	16,973	78,306	19.37	4,043

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWPORT AREA SER CENT NEW						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
2010	93,819.72	16,913	10,354	83,466	19.69	4,239
2011	170.93	25	15	156	19.78	8
2012	80,454.64	8,799	5,386	75,068	19.87	3,778
	3,620,698.64	1,908,996	1,168,620	2,452,079		135,264
HARRISBURG ANNEX						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. 0						
2000	986,882.88	320,392	196,133	790,750	26.17	30,216
	986,882.88	320,392	196,133	790,750		30,216
WEST SHORE/CARLISLE SERV CTR						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. 0						
1993	3,139,068.42	1,337,243	818,613	2,320,455	23.93	96,968
2003	4,003,609.58	1,160,486	710,409	3,293,201	25.21	130,631
2008	29,010.95	5,503	3,369	25,642	25.89	990
2009	115,246.52	19,127	11,709	103,538	26.03	3,978
2010	276,403.21	38,760	23,728	252,676	26.18	9,651
2011	2,558.00	289	177	2,381	26.33	90
2012	104,599.52	8,756	5,360	99,239	26.49	3,746
2014	592,726.36	10,847	6,640	586,086	26.82	21,853
	8,263,222.56	2,581,011	1,580,004	6,683,219		267,907
QUARRYVILLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1975	738,631.34	562,519	344,354	394,277	9.94	39,666
1987	5,235.00	3,668	2,245	2,990	10.21	293
1992	22,066.99	14,595	8,935	13,132	10.31	1,274

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
QUARRYVILLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1997	171,925.68	104,349	63,879	108,047	10.42	10,369
2000	455,441.35	256,732	157,162	298,279	10.48	28,462
2007	119,299.18	48,267	29,547	89,752	10.64	8,435
2008	2,600.50	966	591	2,009	10.66	188
2010	3,200.00	932	571	2,629	10.71	245
2011	22,380.95	5,418	3,317	19,064	10.74	1,775
2012	53,771.49	9,998	6,120	47,651	10.77	4,424
2014	851.32	38	23	828	10.83	76
	1,595,403.80	1,007,482	616,745	978,659		95,207
SINKING SPRING SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. 0						
1970	172,055.02	148,738	91,052	81,003	5.65	14,337
1978	1,298.06	1,097	672	627	5.71	110
1981	11,381.00	9,508	5,820	5,561	5.73	971
1982	1,946.00	1,619	991	955	5.74	166
1985	439,535.72	360,296	220,561	218,975	5.76	38,016
1992	38,304.28	29,924	18,318	19,986	5.80	3,446
1997	144,907.13	107,040	65,526	79,381	5.83	13,616
2000	4,154.99	2,919	1,787	2,368	5.85	405
2005	600,181.65	366,225	224,190	375,992	5.89	63,836
2006	52,816.98	30,826	18,871	33,946	5.90	5,754
2011	17,124.84	6,322	3,870	13,255	5.93	2,235
2012	41,233.57	12,145	7,435	33,799	5.94	5,690
	1,524,939.24	1,076,659	659,093	865,846		148,582
LOCK HAVEN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
1978	1,319,214.53	927,474	567,767	751,448	12.38	60,699
1983	6,399.00	4,325	2,648	3,751	12.56	299
1984	941.80	630	386	556	12.60	44

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOCK HAVEN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
1990	89,513.71	55,933	34,240	55,274	12.80	4,318
1998	19,732.21	10,561	6,465	13,267	13.07	1,015
2000	4,154.93	2,097	1,284	2,871	13.13	219
2001	309,415.46	150,794	92,311	217,105	13.17	16,485
2006	61.10	23	14	47	13.34	4
2007	58,424.75	20,403	12,490	45,935	13.38	3,433
2011	200.74	40	24	176	13.54	13
2012	133,361.99	20,454	12,521	120,841	13.58	8,898
2014	14,619.48	506	310	14,310	13.68	1,046
	1,956,039.70	1,193,240	730,459	1,225,581		96,473
SUNBURY SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1975	1,452,001.82	1,105,801	676,932	775,070	9.94	77,975
1977	14,867.40	11,208	6,861	8,006	9.98	802
1981	2,400.66	1,766	1,081	1,320	10.08	131
1983	88,416.94	64,129	39,258	49,159	10.12	4,858
1984	963.10	693	424	539	10.14	53
1986	8,339.13	5,898	3,611	4,729	10.19	464
1989	4,792.61	3,289	2,013	2,779	10.25	271
1993	9,942.74	6,482	3,968	5,975	10.33	578
1999	212,493.04	123,084	75,348	137,145	10.46	13,111
2000	197,052.04	111,078	67,998	129,054	10.48	12,314
2001	177,896.15	97,279	59,551	118,345	10.50	11,271
2002	51,841.67	27,396	16,771	35,071	10.52	3,334
2006	701.93	305	187	515	10.61	49
2007	97,049.28	39,265	24,037	73,013	10.64	6,862
2008	11,920.60	4,428	2,711	9,210	10.66	864
2010	82,762.92	24,101	14,754	68,009	10.71	6,350
2011	40,741.89	9,862	6,037	34,705	10.74	3,231
2012	121,811.64	22,650	13,866	107,946	10.77	10,023
2013	74,237.60	8,947	5,477	68,761	10.80	6,367
2014	470,923.56	20,782	12,722	458,202	10.83	42,309
	3,121,156.72	1,688,443	1,033,605	2,087,552		201,217

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELIZABETHVILLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. 0						
1979	1,045,852.71	715,217	437,830	608,022	13.18	46,132
1988	2,809.00	1,757	1,076	1,733	13.54	128
1997	13,050.86	6,948	4,253	8,798	13.88	634
1999	207,207.66	104,341	63,874	143,334	13.96	10,267
2000	4,154.93	2,026	1,240	2,915	14.00	208
2007	179,895.06	60,078	36,778	143,117	14.28	10,022
2008	171,969.18	52,193	31,951	140,018	14.32	9,778
2009	10.91	3	2	9	14.36	1
2011	2,961.70	567	347	2,615	14.45	181
2012	26,699.67	3,873	2,371	24,329	14.50	1,678
2014	106,947.84	3,539	2,166	104,781	14.61	7,172
	1,761,559.52	950,542	581,888	1,179,672		86,201
BUXMONT SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. 0						
1972	570,080.97	423,411	259,197	310,884	11.40	27,271
1973	5,556.35	4,105	2,513	3,043	11.44	266
1975	7,219.38	5,277	3,230	3,989	11.51	347
1978	1,858.68	1,334	817	1,042	11.61	90
1980	5,079.85	3,596	2,201	2,879	11.67	247
1983	2,442.00	1,688	1,033	1,409	11.77	120
1984	8,053.20	5,518	3,378	4,675	11.80	396
1985	5,890.00	3,999	2,448	3,442	11.83	291
1986	7,380.00	4,960	3,036	4,344	11.86	366
1992	30,580.47	19,066	11,672	18,909	12.03	1,572
1993	102,345.41	62,798	38,443	63,903	12.06	5,299
2000	4,154.93	2,172	1,330	2,825	12.26	230
2001	72,623.99	36,721	22,479	50,145	12.29	4,080
2002	1,430,217.03	696,644	426,461	1,003,756	12.32	81,474
2006	25,214.52	9,958	6,096	19,119	12.44	1,537
2008	32,900.00	10,984	6,724	26,176	12.51	2,092
2011	11,999.82	2,566	1,571	10,429	12.61	827

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BUXMONT SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. 0						
2012	260,853.74	42,470	25,999	234,855	12.65	18,566
2013	89.31	9	6	84	12.69	7
2014	165,491.21	6,254	3,828	161,663	12.73	12,699
	2,750,030.86	1,343,530	822,461	1,927,570		157,777
SUSQUEHANNA SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. 0						
1970	1,728,351.08	1,494,125	914,650	813,701	5.65	144,018
1971	446.92	386	236	211	5.65	37
1972	1,597.77	1,375	842	756	5.66	134
1973	117,057.08	100,448	61,491	55,566	5.67	9,800
1974	25,586.85	21,894	13,403	12,184	5.68	2,145
1975	30,533.59	26,050	15,947	14,587	5.69	2,564
1976	7,862.83	6,689	4,095	3,768	5.69	662
1977	30,063.59	25,493	15,606	14,458	5.70	2,536
1978	4,024.12	3,400	2,081	1,943	5.71	340
1979	13,044.60	10,982	6,723	6,322	5.72	1,105
1980	12,842.00	10,773	6,595	6,247	5.72	1,092
1981	481,405.22	402,161	246,189	235,216	5.73	41,050
1982	40,633.62	33,798	20,690	19,944	5.74	3,475
1984	31,163.62	25,680	15,720	15,443	5.75	2,686
1985	515,723.76	422,749	258,792	256,932	5.76	44,606
1986	89,716.24	73,158	44,785	44,932	5.76	7,801
1987	308,569.00	250,098	153,101	155,468	5.77	26,944
1988	16,708.00	13,454	8,236	8,472	5.78	1,466
1990	5,311.37	4,218	2,582	2,729	5.79	471
1991	40,605.46	31,985	19,580	21,025	5.80	3,625
1992	1,266.24	989	605	661	5.80	114
1993	71,679.92	55,469	33,956	37,724	5.81	6,493
1994	168,360.98	128,946	78,936	89,425	5.82	15,365
1995	104,297.44	79,026	48,377	55,921	5.82	9,608
1998	13,489.31	9,815	6,008	7,481	5.84	1,281
1999	538,170.27	385,045	235,711	302,459	5.85	51,702
2000	4,154.93	2,919	1,787	2,368	5.85	405
2001	297,854.80	204,915	125,442	172,413	5.86	29,422

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUSQUEHANNA SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. 0						
2002	77,213.60	51,850	31,741	45,473	5.87	7,747
2005	38,710.98	23,621	14,460	24,251	5.89	4,117
2006	105,339.18	61,479	37,635	67,704	5.90	11,475
2007	121,662.48	67,406	41,264	80,399	5.90	13,627
2008	155,089.49	80,450	49,249	105,841	5.91	17,909
2009	695,761.38	332,219	203,373	492,389	5.92	83,174
2010	1,140,485.80	487,683	298,542	841,944	5.93	141,980
2011	249,783.50	92,208	56,446	193,337	5.93	32,603
2012	2,851,886.49	839,995	514,215	2,337,671	5.94	393,547
2014	200,122.35	15,489	9,482	190,641	5.96	31,987
	10,336,575.86	5,878,440	3,598,573	6,738,003		1,149,113
HARRISBURG SERV CENTER&ANNEXES						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. 0						
1941	340.00	279	171	169	9.61	18
1948	2,474.65	1,995	1,221	1,253	10.20	123
1950	12,940.55	10,376	6,352	6,589	10.34	637
1957	537,609.01	422,733	258,782	278,827	10.75	25,937
1958	18,612.59	14,592	8,933	9,680	10.80	896
1964	2,829.44	2,174	1,331	1,499	11.09	135
1965	1,339.09	1,025	627	712	11.13	64
1966	10,658.88	8,128	4,976	5,683	11.17	509
1967	35,052.44	26,626	16,299	18,753	11.21	1,673
1968	203,256.30	153,751	94,121	109,135	11.25	9,701
1969	342,480.00	257,946	157,905	184,575	11.29	16,349
1970	16,024.51	12,015	7,355	8,669	11.33	765
1971	13,765.97	10,272	6,288	7,478	11.37	658
1972	49,194.32	36,538	22,367	26,827	11.40	2,353
1973	105,262.16	77,775	47,611	57,651	11.44	5,039
1975	140,045.55	102,366	62,665	77,381	11.51	6,723
1977	509.00	368	225	284	11.58	25
1978	1,080.00	775	474	606	11.61	52
1979	27,045.12	19,282	11,804	15,241	11.64	1,309
1981	37,220.30	26,156	16,012	21,209	11.70	1,813
1982	2,139.00	1,491	913	1,226	11.74	104

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARRISBURG SERV CENTER&ANNEXES						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. 0						
1984	48,197.47	33,027	20,218	27,980	11.80	2,371
1985	23,117.70	15,694	9,607	13,510	11.83	1,142
1986	330,100.36	221,860	135,815	194,286	11.86	16,382
1987	803,687.25	534,508	327,207	476,480	11.89	40,074
1988	35,536.57	23,378	14,311	21,225	11.91	1,782
1989	644,261.31	418,809	256,380	387,881	11.94	32,486
1990	6,000.00	3,850	2,357	3,643	11.97	304
1992	78,217.93	48,767	29,853	48,364	12.03	4,020
1993	34,639.36	21,254	13,011	21,628	12.06	1,793
1994	65,954.81	39,768	24,345	41,610	12.09	3,442
1995	126,023.82	74,561	45,644	80,380	12.12	6,632
1997	1,362,179.64	772,642	472,984	889,196	12.17	73,065
1999	79,937.77	43,059	26,359	53,579	12.23	4,381
2000	74,002.27	38,686	23,682	50,320	12.26	4,104
2001	14,811.60	7,489	4,585	10,227	12.29	832
2005	20,397.24	8,591	5,259	15,138	12.41	1,220
2006	14,984.16	5,918	3,623	11,361	12.44	913
2007	378,676.21	138,611	84,853	293,823	12.47	23,562
2008	10,590,545.57	3,535,865	2,164,531	8,426,014	12.51	673,542
2009	8,715,853.36	2,599,678	1,591,431	7,124,422	12.54	568,136
2010	22,052.01	5,695	3,486	18,566	12.58	1,476
2011	345,674.02	73,919	45,251	300,423	12.61	23,824
2012	172,119.15	28,023	17,155	154,964	12.65	12,250
2014	104,330.02	3,943	2,414	101,916	12.73	8,006
	25,651,178.48	9,884,258	6,050,793	19,600,385		1,580,622
NORTHEAST SERVICE CENTER - HAZ						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. 0						
1996	1,750,052.67	649,812	397,792	1,352,261	26.21	51,593
1997	1,035,985.79	372,033	227,745	808,240	26.36	30,662
2000	843,780.26	268,828	164,567	679,213	26.82	25,325
2003	296,902.35	80,858	49,498	247,404	27.28	9,069
2008	518,533.75	91,640	56,099	462,435	28.09	16,463
2009	662,997.15	102,201	62,564	600,433	28.26	21,247

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHEAST SERVICE CENTER - HAZ						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. 0						
2010	2,087,232.44	271,445	166,169	1,921,063	28.43	67,572
2011	780,594.14	81,603	49,954	730,640	28.61	25,538
2012	44,442.00	3,432	2,101	42,341	28.80	1,470
	8,020,520.55	1,921,852	1,176,490	6,844,031		248,939
ORWIGSBURG SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. 0						
1979	1,569,173.63	1,073,095	656,911	912,263	13.18	69,216
1997	224,119.18	119,310	73,037	151,082	13.88	10,885
2000	4,154.93	2,026	1,240	2,915	14.00	208
2001	25,728.85	12,112	7,415	18,314	14.03	1,305
2002	96,611.29	43,699	26,751	69,860	14.07	4,965
2007	20,932.88	6,991	4,280	16,653	14.28	1,166
2010	5,321.46	1,238	758	4,564	14.41	317
2012	22,954.30	3,330	2,039	20,916	14.50	1,442
2013	58,213.74	5,371	3,288	54,926	14.56	3,772
	2,027,210.26	1,267,172	775,718	1,251,492		93,276
BLOOMSBURG SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. 0						
1973	897,130.99	719,382	440,380	456,751	8.26	55,297
1978	5,846.23	4,588	2,809	3,038	8.34	364
1979	8,532.61	6,661	4,078	4,455	8.36	533
1981	10,493.51	8,104	4,961	5,533	8.39	659
1983	6,035.00	4,604	2,818	3,217	8.42	382
1986	6,322.00	4,721	2,890	3,432	8.46	406
1992	4,913.30	3,460	2,118	2,795	8.55	327
1995	100,574.85	67,986	41,619	58,956	8.59	6,863
1996	152,895.30	101,712	62,264	90,631	8.60	10,538
1997	19,333.93	12,630	7,732	11,602	8.62	1,346
1998	10,231.97	6,556	4,013	6,219	8.63	721

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLOOMSBURG SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. 0						
1999	5,570.95	3,491	2,137	3,434	8.65	397
2000	4,154.93	2,542	1,556	2,599	8.66	300
2001	979,901.81	583,649	357,289	622,613	8.67	71,812
2003	246,232.61	137,324	84,065	162,168	8.70	18,640
2006	25,274.94	12,235	7,490	17,785	8.75	2,033
2007	103,800.60	47,047	28,800	75,000	8.77	8,552
2008	134,800.60	56,472	34,570	100,230	8.78	11,416
2010	76,102.97	25,367	15,529	60,574	8.82	6,868
2011	35,828.92	10,037	6,144	29,685	8.84	3,358
2012	185,773.27	40,664	24,893	160,880	8.85	18,179
2014	109,011.17	5,798	3,549	105,462	8.90	11,850
	3,128,762.46	1,865,030	1,141,705	1,987,057		230,841
MARION HEIGHTS SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. 0						
1973	612,271.86	490,962	300,550	311,722	8.26	37,739
1979	46,038.28	35,942	22,002	24,036	8.36	2,875
1981	6,875.00	5,309	3,250	3,625	8.39	432
1985	5,549.10	4,175	2,556	2,993	8.45	354
1993	122,376.12	85,124	52,110	70,266	8.56	8,209
1997	13,882.26	9,069	5,552	8,331	8.62	966
2000	4,154.93	2,542	1,556	2,599	8.66	300
2001	225,368.32	134,234	82,173	143,195	8.67	16,516
2007	126,454.66	57,314	35,086	91,369	8.77	10,418
2009	79,043.66	29,955	18,337	60,706	8.80	6,898
2010	6,088.64	2,030	1,243	4,846	8.82	549
2011	63,131.27	17,685	10,826	52,305	8.84	5,917
2012	42,316.07	9,263	5,670	36,646	8.85	4,141
2014	58,667.29	3,121	1,911	56,757	8.90	6,377
	1,412,217.46	886,725	542,822	869,395		101,691

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LANCASTER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. 0						
1972	2,110,175.80	1,735,620	1,062,485	1,047,691	7.40	141,580
1974	10,793.65	8,816	5,397	5,397	7.43	726
1975	1,371.90	1,116	683	689	7.44	93
1978	3,800.00	3,054	1,870	1,930	7.48	258
1979	72,692.69	58,169	35,609	37,084	7.49	4,951
1981	158,151.87	125,271	76,686	81,465	7.52	10,833
1982	28,976.31	22,830	13,976	15,001	7.53	1,992
1984	39,114.72	30,459	18,646	20,469	7.55	2,711
1985	112,227.08	86,832	53,155	59,072	7.56	7,814
1986	18,392.41	14,126	8,647	9,745	7.58	1,286
1987	846,459.42	645,375	395,076	451,384	7.59	59,471
1992	1,266.24	922	564	702	7.64	92
1993	42,200.00	30,368	18,590	23,610	7.66	3,082
1994	602,780.80	428,384	262,242	340,539	7.67	44,399
1997	40,404.35	27,452	16,805	23,599	7.70	3,065
1998	9,796.25	6,536	4,001	5,795	7.71	752
1999	123,802.65	80,963	49,563	74,240	7.72	9,617
2000	8,309.86	5,314	3,253	5,057	7.73	654
2001	302,515.95	188,483	115,383	187,133	7.75	24,146
2002	304,624.47	184,447	112,912	191,713	7.76	24,705
2005	611,041.54	330,378	202,246	408,796	7.79	52,477
2007	148,708.20	71,746	43,920	104,788	7.82	13,400
2008	64,812.88	28,999	17,752	47,061	7.83	6,010
2009	128,890.53	52,413	32,085	96,805	7.85	12,332
2010	2,660,267.70	957,510	586,154	2,074,114	7.86	263,882
2011	166,025.82	50,701	31,037	134,988	7.87	17,152
2012	613,070.26	146,168	89,479	523,591	7.89	66,361
	9,230,673.35	5,322,452	3,258,217	5,972,456		773,841
COCALICO SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. 0						
1974	808,544.20	632,055	386,922	421,623	9.10	46,332
1977	3,581.02	2,760	1,690	1,891	9.16	206
1982	4,686.00	3,508	2,147	2,539	9.26	274
1984	12,758.44	9,416	5,764	6,994	9.30	752

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COCALICO SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. 0						
1986	12,366.70	8,985	5,500	6,866	9.33	736
1987	6,160.00	4,436	2,716	3,444	9.35	368
1994	59,792.00	39,656	24,276	35,516	9.47	3,750
1997	16,000.00	10,071	6,165	9,835	9.52	1,033
1998	27,727.17	17,087	10,460	17,267	9.54	1,810
2000	205,318.52	120,425	73,720	131,599	9.58	13,737
2001	1,264,300.24	720,841	441,273	823,027	9.59	85,821
2007	31,621.89	13,518	8,275	23,347	9.71	2,404
2008	63,254.28	24,884	15,233	48,021	9.73	4,935
2009	14,974.23	5,312	3,252	11,722	9.75	1,202
2010	1,655,133.13	513,952	314,623	1,340,510	9.77	137,207
2011	190,219.40	49,461	30,278	159,941	9.79	16,337
2012	90,406.56	18,184	11,132	79,275	9.81	8,081
	4,466,843.78	2,194,551	1,343,426	3,123,418		324,985
POCONO SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
1983	5,263,977.72	3,203,341	1,960,972	3,303,006	16.32	202,390
1991	15,873.69	8,635	5,286	10,588	16.80	630
1996	91,186.06	44,515	27,251	63,936	17.10	3,739
1998	300,981.81	138,858	85,004	215,978	17.21	12,550
2000	13,963.27	6,016	3,683	10,280	17.33	593
2002	39,971.70	15,845	9,700	30,272	17.45	1,735
2003	68,249.43	25,751	15,764	52,486	17.51	2,997
2007	8,195.55	2,341	1,433	6,762	17.76	381
2010	45,920.73	8,933	5,468	40,452	17.97	2,251
2011	8,387.94	1,330	814	7,574	18.04	420
2012	104,361.98	12,386	7,582	96,780	18.12	5,341
2014	952,144.83	25,346	15,516	936,629	18.28	51,238
	6,913,214.71	3,493,297	2,138,473	4,774,742		284,265

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALLENTOWN GENERAL OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
1928	2,310,321.17	1,943,974	1,190,032	1,120,289	8.72	128,474
1929	18,689.43	15,613	9,558	9,132	9.05	1,009
1930	5,890.85	4,888	2,992	2,899	9.36	310
1932	1,615.64	1,323	810	806	9.94	81
1935	1,175.70	946	579	597	10.72	56
1937	3,384.13	2,692	1,648	1,736	11.19	155
1939	1,969.70	1,551	949	1,020	11.61	88
1940	1,477.55	1,158	709	769	11.81	65
1941	583.93	455	279	305	12.00	25
1942	1,307.94	1,015	621	687	12.18	56
1943	2,206.69	1,704	1,043	1,164	12.36	94
1944	6,171.99	4,744	2,904	3,268	12.53	261
1945	7,076.91	5,416	3,315	3,761	12.69	296
1947	25,293.65	19,183	11,743	13,550	13.00	1,042
1948	14,480.11	10,935	6,694	7,786	13.14	593
1949	391.83	295	181	211	13.28	16
1950	5,282.49	3,954	2,420	2,862	13.42	213
1952	474.72	352	215	259	13.67	19
1953	813.15	601	368	445	13.80	32
1954	38,006.70	27,960	17,116	20,891	13.91	1,502
1956	16,303.16	11,885	7,276	9,028	14.14	638
1957	2,466.46	1,790	1,096	1,371	14.25	96
1958	7,935.27	5,733	3,510	4,426	14.35	308
1961	13,319.63	9,487	5,808	7,512	14.65	513
1962	4,271.81	3,027	1,853	2,419	14.75	164
1967	13,786.79	9,515	5,825	7,962	15.18	525
1968	43,807.24	30,058	18,400	25,407	15.26	1,665
1970	41,996.12	28,465	17,425	24,571	15.42	1,593
1971	14,209.26	9,569	5,858	8,351	15.50	539
1973	7,114,887.97	4,726,989	2,893,695	4,221,193	15.65	269,725
1976	304,297.82	197,711	121,032	183,266	15.86	11,555
1977	35,932.88	23,156	14,175	21,758	15.93	1,366
1979	28,983.72	18,359	11,239	17,745	16.06	1,105
1980	343,631.31	215,622	131,996	211,635	16.13	13,121
1981	378,997.41	235,566	144,205	234,792	16.19	14,502
1982	184,491.74	113,516	69,490	115,001	16.25	7,077
1983	77,022.33	46,871	28,693	48,330	16.32	2,961
1984	39,419.83	23,721	14,521	24,899	16.38	1,520
1985	147,491.44	87,694	53,683	93,808	16.44	5,706

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALLENTOWN GENERAL OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
1986	1,237,499.05	726,523	444,752	792,747	16.50	48,045
1987	683,851.91	396,135	242,500	441,352	16.56	26,652
1988	91,678.05	52,357	32,051	59,627	16.62	3,588
1989	961,795.10	540,942	331,146	630,650	16.68	37,809
1990	549,213.18	303,979	186,085	363,128	16.74	21,692
1991	204,500.74	111,242	68,098	136,402	16.80	8,119
1992	385,426.03	205,767	125,963	259,463	16.86	15,389
1993	2,457,943.66	1,286,439	787,512	1,670,431	16.92	98,725
1994	311,260.92	159,431	97,598	213,663	16.98	12,583
1995	1,340,687.21	671,135	410,845	929,842	17.04	54,568
1996	1,886.35	921	564	1,323	17.10	77
1997	630,892.12	299,806	183,531	447,362	17.15	26,085
1998	553,331.61	255,280	156,273	397,058	17.21	23,071
1999	519,745.09	232,144	142,110	377,635	17.27	21,867
2000	489,241.32	210,799	129,044	360,198	17.33	20,785
2001	2,206,774.90	913,781	559,384	1,647,391	17.39	94,732
2002	1,448,471.29	574,174	351,489	1,096,982	17.45	62,864
2003	11,439,197.55	4,316,124	2,642,178	8,797,019	17.51	502,400
2004	1,763,480.99	629,351	385,266	1,378,215	17.57	78,441
2007	10,950,600.09	3,127,491	1,914,539	9,036,061	17.76	508,787
2008	10,800,284.68	2,783,233	1,703,797	9,096,488	17.83	510,179
2009	2,685,032.47	610,711	373,856	2,311,177	17.90	129,116
2010	3,355,239.66	652,695	399,557	2,955,683	17.97	164,479
2011	2,327,619.46	369,114	225,959	2,101,661	18.04	116,500
2012	5,046,833.63	598,958	366,661	4,680,173	18.12	258,288
2014	6,725,433.37	179,031	109,596	6,615,837	18.28	361,917
	80,427,786.90	28,055,056	17,174,311	63,253,476		3,675,824
LEHIGH SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. 0						
1975	7,645,198.17	5,276,257	3,229,938	4,415,260	13.73	321,578
1977	4,708.00	3,204	1,961	2,747	13.83	199
1978	19,723.00	13,324	8,156	11,567	13.88	833
1979	21,330.21	14,296	8,752	12,579	13.93	903
1980	6,670.22	4,435	2,715	3,955	13.97	283

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEHIGH SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. 0						
1981	6,896.92	4,546	2,783	4,114	14.02	293
1982	14,224.10	9,289	5,686	8,538	14.07	607
1983	125,452.79	81,155	49,680	75,773	14.11	5,370
1984	48,888.44	31,300	19,161	29,728	14.16	2,099
1985	272.15	172	105	167	14.20	12
1986	8,235.00	5,157	3,157	5,078	14.25	356
1987	39,649.00	24,536	15,020	24,629	14.29	1,724
1988	3,584.02	2,190	1,341	2,243	14.33	157
1989	319,569.59	192,518	117,853	201,717	14.38	14,028
1990	579,675.41	344,211	210,714	368,962	14.42	25,587
1992	1,266.25	728	446	821	14.51	57
1993	427,940.28	241,572	147,882	280,058	14.55	19,248
1994	813,415.75	450,266	275,637	537,779	14.59	36,859
1997	477,838.39	246,842	151,108	326,730	14.72	22,196
1998	5,139.82	2,584	1,582	3,558	14.76	241
1999	689,804.08	336,673	206,099	483,705	14.80	32,683
2000	135,085.73	63,748	39,024	96,061	14.85	6,469
2001	75,422.17	34,316	21,007	54,415	14.89	3,654
2002	1,037,484.25	453,194	277,429	760,055	14.93	50,908
2003	3,089,811.77	1,288,112	788,537	2,301,275	14.98	153,623
2006	1,083,471.38	376,896	230,722	852,749	15.11	56,436
2007	74,688.19	23,936	14,653	60,035	15.16	3,960
2008	272,353.30	79,140	48,447	223,907	15.21	14,721
2009	688,900.35	177,585	108,711	580,189	15.26	38,020
2010	4,128,709.35	915,170	560,235	3,568,475	15.31	233,081
2011	3,405,759.65	620,223	379,679	3,026,081	15.36	197,010
2012	151,465.75	20,766	12,712	138,754	15.42	8,998
2014	193,078.13	6,018	3,684	189,394	15.54	12,188
	25,595,711.61	11,344,359	6,944,615	18,651,097		1,264,381

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GEN OFF ANNEX COURT STREET						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
1970	47,179.50	31,979	19,576	27,603	15.42	1,790
2003	4,479,213.56	1,690,052	1,034,590	3,444,624	17.51	196,723
	4,526,393.06	1,722,031	1,054,166	3,472,227		198,513
BETHLEHEM SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. 0						
1926	123.34	107	66	58	7.39	8
1929	80,395.70	68,665	42,034	38,361	8.00	4,795
1937	96.64	80	49	48	9.19	5
1940	243.03	200	122	121	9.51	13
1943	77.99	64	39	39	9.80	4
1944	240.55	196	120	121	9.88	12
1945	705.67	573	351	355	9.97	36
1946	83.48	68	42	42	10.05	4
1948	226.63	183	112	115	10.20	11
1952	345.71	276	169	177	10.47	17
1953	14,054.31	11,178	6,843	7,212	10.53	685
1954	2,220.43	1,761	1,078	1,142	10.59	108
1957	105,289.95	82,792	50,682	54,608	10.75	5,080
1961	500.00	388	238	262	10.95	24
1964	447.22	344	211	237	11.09	21
1967	2,001.58	1,520	930	1,071	11.21	96
1968	8,366.46	6,329	3,874	4,492	11.25	399
1970	896.38	672	411	485	11.33	43
1971	7,172.76	5,352	3,276	3,896	11.37	343
1976	65,733.01	47,775	29,246	36,487	11.54	3,162
1981	41,728.50	29,324	17,951	23,777	11.70	2,032
1983	2,896.91	2,002	1,226	1,671	11.77	142
1984	1,789.15	1,226	751	1,039	11.80	88
1985	15,119.00	10,264	6,283	8,836	11.83	747
1986	4,762.00	3,201	1,960	2,802	11.86	236
1987	5,100.00	3,392	2,076	3,024	11.89	254
1988	13,000.00	8,552	5,235	7,765	11.91	652
1991	1,016.59	643	394	623	12.00	52
1994	112,266.69	67,692	41,439	70,828	12.09	5,858

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BETHLEHEM SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. 0						
1997	2,255,737.16	1,279,477	783,250	1,472,487	12.17	120,993
2000	880,659.75	460,382	281,830	598,830	12.26	48,844
2007	1,869,636.22	684,362	418,942	1,450,694	12.47	116,335
2008	161,711.55	53,991	33,051	128,660	12.51	10,285
2009	4,318.04	1,288	788	3,530	12.54	281
2011	34,273.19	7,329	4,487	29,787	12.61	2,362
2012	32,642.03	5,314	3,253	29,389	12.65	2,323
	5,725,877.62	2,846,962	1,742,809	3,983,069		326,350
TRAINING & DEVELOPMENT CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. 0						
1971	373,062.45	314,630	192,605	180,457	6.53	27,635
1978	14,013.26	11,546	7,068	6,945	6.60	1,052
1979	646,724.67	530,689	324,869	321,856	6.61	48,692
1980	15,933.64	13,017	7,969	7,965	6.62	1,203
1996	90,622.91	65,119	39,864	50,759	6.76	7,509
1998	340,211.38	236,821	144,973	195,238	6.78	28,796
2006	354,454.69	193,766	118,617	235,838	6.85	34,429
2007	163,856.63	84,530	51,746	112,110	6.86	16,343
2009	8,602,803.07	3,782,997	2,315,817	6,286,986	6.88	913,806
2010	9,733.84	3,806	2,330	7,404	6.90	1,073
2011	20,910.90	6,964	4,263	16,648	6.91	2,409
2012	2,481,912.67	654,803	400,847	2,081,065	6.92	300,732
2014	20,018.45	1,343	822	19,196	6.95	2,762
	13,134,258.56	5,900,031	3,611,790	9,522,469		1,386,441
HARRISBURG REGIONAL WAREHOUSE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
1999	34,776.83	18,101	11,081	23,696	13.10	1,809
	34,776.83	18,101	11,081	23,696		1,809

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHEAST SERVICE CENTER - SCR						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. 0						
1926	2,376.41	2,029	1,242	1,134	8.04	141
1934	825.49	658	403	423	11.17	38
1936	340,693.69	266,719	163,276	177,418	11.94	14,859
1939	12.47	10	6	6	13.03	
1940	60.29	46	28	32	13.37	2
1942	119.10	89	54	65	14.03	5
1944	196.50	144	88	108	14.65	7
1945	185.10	135	83	102	14.95	7
1946	642.23	463	283	359	15.24	24
1947	19.10	14	9	11	15.52	1
1948	624.96	444	272	353	15.79	22
1949	1,574.74	1,111	680	895	16.05	56
1950	377.04	264	162	215	16.31	13
1951	2,064.24	1,436	879	1,185	16.56	72
1952	2,046.66	1,413	865	1,182	16.80	70
1953	1,356.96	930	569	788	17.03	46
1955	23,972.00	16,204	9,920	14,052	17.48	804
1958	11,518.77	7,619	4,664	6,855	18.12	378
1961	22,998.15	14,885	9,112	13,886	18.70	743
1962	189,295.29	121,598	74,438	114,857	18.89	6,080
1963	316.83	202	124	193	19.07	10
1967	11,313.26	6,990	4,279	7,034	19.76	356
1968	39,159.47	23,998	14,691	24,469	19.92	1,228
1969	6,364.92	3,868	2,368	3,997	20.08	199
1970	1,015.54	612	375	641	20.24	32
1971	9,142.25	5,458	3,341	5,801	20.40	284
1973	962.56	564	345	617	20.70	30
1975	59,158.14	33,991	20,808	38,350	20.99	1,827
1976	125,671.88	71,468	43,750	81,922	21.13	3,877
1977	303.95	171	105	199	21.27	9
1979	116,303.04	63,960	39,154	77,149	21.54	3,582
1981	92,914.00	49,863	30,524	62,390	21.80	2,862
1982	1,878,845.40	995,224	609,241	1,269,605	21.93	57,894
1983	6,786.73	3,545	2,170	4,617	22.06	209
1984	15,287.08	7,871	4,818	10,469	22.19	472
1985	974.68	494	302	672	22.32	30
1988	1,398,886.77	674,375	412,828	986,058	22.69	43,458
1989	1,919,473.21	908,314	556,038	1,363,436	22.81	59,774

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHEAST SERVICE CENTER - SCR						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. 0						
1992	11,237,383.57	4,991,983	3,055,915	8,181,469	23.17	353,106
1995	23,011.89	9,462	5,792	17,220	23.53	732
1999	45,711.13	16,436	10,062	35,650	24.01	1,485
2000	809,626.51	279,329	170,995	638,631	24.13	26,466
2001	3,974.02	1,310	802	3,172	24.25	131
2002	295,294.51	92,581	56,675	238,620	24.37	9,792
2003	928,076.61	275,147	168,435	759,641	24.49	31,018
2006	40,888.44	9,772	5,982	34,906	24.87	1,404
2007	78.97	17	10	69	25.00	3
2010	171,286.94	24,643	15,086	156,201	25.41	6,147
2011	80,923.20	9,405	5,757	75,166	25.55	2,942
2012	219,972.44	18,931	11,589	208,384	25.70	8,108
2014	55,370.83	1,044	639	54,732	26.01	2,104
	20,195,437.96	9,017,239	5,520,034	14,675,404		642,939
CARBONDALE AREA SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. 0						
1982	2,414,870.58	1,514,728	927,263	1,487,608	15.54	95,728
1998	158,986.15	75,393	46,153	112,833	16.41	6,876
1999	11,299.64	5,192	3,178	8,121	16.46	493
2000	4,154.93	1,844	1,129	3,026	16.51	183
2007	133,850.28	39,620	24,254	109,596	16.91	6,481
2012	79,623.84	9,877	6,046	73,577	17.23	4,270
	2,802,785.42	1,646,654	1,008,023	1,794,762		114,031

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PJM HONEYWELL BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1990	387,815.40	263,156	161,095	226,721	10.27	22,076
1994	488,744.91	313,603	191,977	296,768	10.36	28,646
1995	1,711,250.97	1,079,577	660,879	1,050,372	10.38	101,192
	2,587,811.28	1,656,336	1,013,950	1,573,861		151,914
CORPORATE DATA CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2062						
NET SALVAGE PERCENT.. 0						
2011	3,960.30	308	189	3,772	38.95	97
2012	49,405,598.25	2,820,566	1,726,651	47,678,948	39.31	1,212,896
2013	14,395,712.44	507,449	310,642	14,085,070	39.68	354,966
2014	1,083,539.10	13,089	8,013	1,075,526	40.06	26,848
	64,888,810.09	3,341,412	2,045,494	62,843,316		1,594,807
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1917	1,033.36	1,033	1,033			
1918	15,927.72	15,928	15,928			
1927	8,198.43	8,198	8,198			
1928	2,908.84	2,909	2,909			
1929	223.14	223	223			
1935	2,131.42	2,131	2,131			
1936	4,164.80	4,165	4,165			
1938	170.67	171	171			
1941	980.89	967	585	396	0.62	396
1942	349.23	343	207	142	0.85	142
1944	818.25	794	480	338	1.32	256
1945	116.98	113	68	49	1.56	31
1946	737.06	707	427	310	1.81	171
1949	26.49	25	15	11	2.57	4
1950	1,455.02	1,364	824	631	2.83	223
1951	385.83	359	217	169	3.09	55
1952	778.57	721	436	343	3.35	102

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1953	11,763.96	10,823	6,542	5,222	3.60	1,451
1954	8,157.60	7,458	4,508	3,650	3.86	946
1964	92.23	78	47	45	6.81	7
1966	17,772.73	14,787	8,938	8,835	7.56	1,169
1969	143,222.01	115,055	69,545	73,677	8.85	8,325
1972	337,619.65	260,193	157,275	180,345	10.32	17,475
1973	7,586.38	5,757	3,480	4,107	10.85	379
1974	8,873.80	6,624	4,004	4,870	11.41	427
1975	199,001.92	146,024	88,265	110,737	11.98	9,243
1976	11,980.06	8,634	5,219	6,761	12.57	538
1977	114,761.43	81,124	49,036	65,726	13.19	4,983
1980	134,487.47	89,270	53,960	80,528	15.13	5,322
1981	187,207.58	121,436	73,402	113,805	15.81	7,198
1982	34,046.32	21,555	13,029	21,017	16.51	1,273
1983	5,651.72	3,489	2,109	3,543	17.22	206
1984	107,621.36	64,716	39,118	68,504	17.94	3,819
1985	97,337.04	56,931	34,412	62,925	18.68	3,369
1987	267,467.23	147,404	89,099	178,368	20.20	8,830
1988	22,983.00	12,268	7,415	15,568	20.98	742
1989	97,136.51	50,144	30,310	66,827	21.77	3,070
1990	3,791.25	1,890	1,142	2,649	22.57	117
1991	232,930.06	111,909	67,644	165,286	23.38	7,070
1992	28,041.85	12,955	7,831	20,211	24.21	835
1993	17,006.03	7,543	4,559	12,447	25.04	497
1995	90,961.86	36,911	22,311	68,651	26.74	2,567
1996	25,452.16	9,836	5,945	19,507	27.61	707
1997	128,811.39	47,260	28,566	100,245	28.49	3,519
1998	7,052.26	2,449	1,480	5,572	29.37	190
1999	111,141.76	36,380	21,990	89,152	30.27	2,945
2000	24,254.19	7,454	4,506	19,749	31.17	634
2002	183,240.47	48,865	29,537	153,704	33.00	4,658
2003	35,160.73	8,650	5,229	29,932	33.93	882
2005	397,663.11	81,211	49,088	348,575	35.81	9,734
2006	207,369.88	38,017	22,980	184,390	36.75	5,017
2008	20,360.14	2,864	1,731	18,629	38.67	482
2009	432.41	52	31	401	39.63	10
2010	93,475.15	9,140	5,525	87,950	40.60	2,166

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2011	642,982.55	49,008	29,623	613,359	41.57	14,755
2012	57,809.70	3,147	1,902	55,907	42.55	1,314
2014	330,302.20	3,597	2,174	328,128	44.51	7,372
	4,493,415.85	1,783,059	1,091,526	3,401,890		145,623
	376,300,728.18	134,080,349	82,079,242	294,221,488		17,922,958
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					16.4	4.76

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

ACCOUNT 390.21 STRUCTURES AND IMPROVEMENTS - LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	741,657.92	407,912	450,414	291,244	4.50	64,721
	741,657.92	407,912	450,414	291,244		64,721

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.5 8.73

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

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - AIR COND.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 30-S1						
NET SALVAGE PERCENT.. 0						
1950	6,132.53	6,133	6,133			
1951	143,552.74	143,553	143,553			
1953	62,355.52	62,356	62,356			
1954	211.45	211	211			
1955	18,909.76	18,815	18,910			
1956	7,636.33	7,532	7,636			
1957	7,071.60	6,916	7,072			
1960	250.00	238	250			
1961	586.85	552	587			
1962	105,666.60	98,481	105,372	295	2.04	145
1964	4,288.34	3,915	4,189	99	2.61	38
1967	492.30	435	465	27	3.49	8
1969	247.95	214	229	19	4.11	5
1971	17,278.65	14,549	15,567	1,712	4.74	361
1972	130,265.36	108,294	115,872	14,393	5.06	2,844
1973	307,291.73	252,185	269,831	37,461	5.38	6,963
1975	47,894.40	38,220	40,894	7,000	6.06	1,155
1976	51,406.01	40,440	43,270	8,136	6.40	1,271
1977	317.07	246	263	54	6.75	8
1978	216.57	165	177	40	7.11	6
1979	33,303.38	25,000	26,749	6,554	7.48	876
1981	617.02	448	479	138	8.23	17
1982	96,605.04	68,848	73,666	22,939	8.62	2,661
1983	602.08	421	450	152	9.02	17
1984	355.95	244	261	95	9.42	10
1985	138,967.59	93,386	99,921	39,047	9.84	3,968
1986	72,636.81	47,771	51,114	21,523	10.27	2,096
1987	685,832.85	440,991	471,849	213,984	10.71	19,980
1988	264,750.66	166,263	177,897	86,854	11.16	7,783
1989	641,749.86	393,181	420,693	221,057	11.62	19,024
1990	220,283.00	131,509	140,711	79,572	12.09	6,582
1991	296,597.22	172,225	184,276	112,321	12.58	8,929
1992	690,251.91	389,302	416,543	273,709	13.08	20,926
1993	830,384.60	453,946	485,711	344,674	13.60	25,344
1994	122,993.05	65,023	69,573	53,420	14.14	3,778
1995	2,016,558.01	1,029,110	1,101,121	915,437	14.69	62,317
1996	86,775.96	42,636	45,619	41,157	15.26	2,697
1997	795,630.84	375,538	401,816	393,815	15.84	24,862
1998	624,729.64	282,172	301,917	322,813	16.45	19,624
1999	476,644.68	205,277	219,641	257,004	17.08	15,047
2000	5,229,451.04	2,138,845	2,288,509	2,940,942	17.73	165,874

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

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - AIR COND.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 30-S1						
NET SALVAGE PERCENT.. 0						
2001	1,662,826.67	642,965	687,956	974,871	18.40	52,982
2002	1,249,458.89	453,966	485,732	763,727	19.10	39,986
2003	1,615,340.05	548,133	586,488	1,028,852	19.82	51,910
2004	1,736,260.47	545,759	583,948	1,152,312	20.57	56,019
2005	2,700,363.44	779,514	834,060	1,866,303	21.34	87,456
2006	962,572.23	252,194	269,841	692,731	22.14	31,289
2007	553,233.62	129,639	138,710	414,524	22.97	18,046
2010	370,775.21	54,011	57,790	312,985	25.63	12,212
2011	6,731,057.24	769,562	823,412	5,907,645	26.57	222,343
2012	8,755,504.55	720,841	771,282	7,984,223	27.53	290,019
2013	1,035,509.81	51,434	55,033	980,477	28.51	34,391
2014	1,066,760.74	17,783	19,027	1,047,734	29.50	35,516
	42,677,455.87	12,291,387	13,134,632	29,542,824		1,357,385

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.8 3.18

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

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	625,463.94	609,827	576,714	48,750	0.50	48,750
1996	95,891.98	88,700	83,884	12,008	1.50	8,005
1997	237,227.47	207,574	196,303	40,924	2.50	16,370
1998	365,186.79	301,279	284,920	80,267	3.50	22,933
1999	1,571,951.50	1,218,262	1,152,112	419,840	4.50	93,298
2000	950,139.84	688,851	651,447	298,693	5.50	54,308
2001	1,746,072.65	1,178,599	1,114,602	631,471	6.50	97,149
2002	519,447.79	324,655	307,027	212,421	7.50	28,323
2003	554,938.92	319,090	301,764	253,175	8.50	29,785
2004	751,830.41	394,711	373,278	378,552	9.50	39,848
2005	1,047,886.80	497,746	470,719	577,168	10.50	54,968
2006	1,093,663.01	464,807	439,568	654,095	11.50	56,878
2007	4,074,327.80	1,527,873	1,444,911	2,629,417	12.50	210,353
2008	1,221,716.17	397,058	375,498	846,218	13.50	62,683
2009	493,432.35	135,694	128,326	365,106	14.50	25,180
2010	1,854,214.36	417,198	394,545	1,459,669	15.50	94,172
2011	498,437.26	87,227	82,491	415,946	16.50	25,209
2012	1,528,469.20	191,059	180,684	1,347,785	17.50	77,016
2013	2,008,595.96	150,645	142,465	1,866,131	18.50	100,872
2014	1,272,958.41	31,824	30,096	1,242,862	19.50	63,737
	22,511,852.61	9,232,679	8,731,354	13,780,499		1,209,837

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.4 5.37

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

ACCOUNT 391.4 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	635.95	615	561	75	0.50	75
2001	22,521.52	20,269	18,502	4,020	1.50	2,680
2002	80,446.82	67,039	61,195	19,252	2.50	7,701
2003	7,809.77	5,988	5,466	2,344	3.50	670
2004	22,997.83	16,098	14,695	8,303	4.50	1,845
2005	142,303.94	90,125	82,268	60,036	5.50	10,916
2006	130,960.15	74,211	67,742	63,218	6.50	9,726
2007	989,516.31	494,758	451,628	537,888	7.50	71,718
2008	432,938.91	187,605	171,251	261,688	8.50	30,787
2010	617,844.38	185,353	169,195	448,649	10.50	42,728
2011	4,203.18	981	895	3,308	11.50	288
2012	372,998.60	62,168	56,749	316,250	12.50	25,300
2013	19,768.92	1,977	1,805	17,964	13.50	1,331
2014	43,863.97	1,462	1,334	42,530	14.50	2,933
	2,888,810.25	1,208,649	1,103,286	1,785,524		208,698

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.6 7.22

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

ACCOUNT 391.6 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	578,593.95	520,735	297,348	281,246	0.50	281,246
2011	852,677.92	596,875	340,825	511,853	1.50	341,235
2012	2,075,868.20	1,037,934	592,676	1,483,192	2.50	593,277
2013	1,896,783.67	569,035	324,928	1,571,856	3.50	449,102
2014	3,718,092.24	371,809	212,309	3,505,783	4.50	779,063
	9,122,015.98	3,096,388	1,768,086	7,353,930		2,443,923
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.0	26.79

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

ACCOUNT 391.8 OFFICE FURNITURE AND EQUIPMENT - POWER MGMT. SYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
1986	2,383,402.44	2,383,402	2,383,402			
1988	12,913,294.67	12,913,295	12,913,295			
1989	13,226,447.47	13,226,447	13,226,447			
1990	735,096.02	735,096	735,096			
1991	33,505.36	33,505	33,505			
1992	861,285.97	861,286	861,286			
1993	303,136.36	303,136	303,136			
1994	5,744,081.94	5,744,082	5,744,082			
1995	814,450.55	814,451	814,451			
2003	1,077,181.86	1,077,182	1,077,182			
2005	63,511.80	63,512	63,512			
	38,155,394.44	38,155,394	38,155,394			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..				0.0		0.00

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

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 5-L4						
NET SALVAGE PERCENT.. 0						
2002	1,678.29	1,678	1,678			
2003	16,924.78	16,925	16,925			
2005	12,556.84	12,004	12,557			
2006	1,012,350.03	941,486	1,012,350			
2009	1,152,379.19	942,646	1,083,411	68,968	0.91	68,968
2010	1,044,399.22	812,543	933,880	110,519	1.11	99,567
2011	856,232.41	566,826	651,470	204,762	1.69	121,161
2012	1,452,897.92	717,732	824,911	627,987	2.53	248,216
2013	983,119.22	294,936	338,978	644,141	3.50	184,040
2014	621,488.14	62,149	71,430	550,058	4.50	122,235
	7,154,026.04	4,368,925	4,947,590	2,206,436		844,187

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.6 11.80

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

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 8-R1						
NET SALVAGE PERCENT.. 0						
1998	1,537.07	1,537	1,537			
1999	16,218.33	15,833	16,218			
2000	39,132.68	36,589	39,133			
2001	32,528.80	29,195	32,529			
2002	224,912.83	193,144	224,913			
2003	102,371.57	83,561	102,372			
2004	355,993.11	273,670	355,993			
2005	611,737.21	439,686	611,737			
2006	6,705,671.57	4,442,507	6,661,422	44,250	2.70	16,389
2007	1,384.00	832	1,248	136	3.19	43
2008	212,100.27	113,474	170,151	41,949	3.72	11,277
2009	2,989,743.59	1,386,494	2,079,011	910,733	4.29	212,292
2010	3,265,428.58	1,265,354	1,897,365	1,368,064	4.90	279,197
2011	2,131,604.28	652,804	978,862	1,152,742	5.55	207,701
2012	1,004,794.63	223,567	335,233	669,562	6.22	107,647
2013	1,295,334.12	174,870	262,213	1,033,121	6.92	149,295
2014	731,296.16	33,822	50,715	680,581	7.63	89,198
	19,721,788.80	9,366,939	13,820,652	5,901,137		1,073,039

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.5 5.44

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

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 11-R4						
NET SALVAGE PERCENT.. 0						
1997	1,511.26	1,511	1,511			
1998	6,646.78	6,605	6,647			
1999	324,777.41	316,804	324,777			
2000	645,274.40	615,947	645,274			
2001	553,242.48	515,019	553,242			
2002	2,062,984.36	1,866,073	2,058,645	4,339	1.05	4,132
2003	2,195,843.80	1,918,377	2,116,347	79,497	1.39	57,192
2004	3,358,815.67	2,790,874	3,078,882	279,934	1.86	150,502
2005	4,086,876.62	3,169,168	3,496,215	590,662	2.47	239,134
2006	19,675,601.87	14,023,392	15,470,556	4,205,046	3.16	1,330,711
2007	452,295.40	291,115	321,157	131,138	3.92	33,454
2008	153,146.17	87,015	95,995	57,151	4.75	12,032
2009	13,465,152.98	6,573,418	7,251,771	6,213,382	5.63	1,103,620
2010	4,517,259.27	1,823,347	2,011,510	2,505,749	6.56	381,974
2011	8,249,456.36	2,602,291	2,870,838	5,378,618	7.53	714,292
2012	5,890,071.30	1,333,277	1,470,867	4,419,204	8.51	519,295
2013	6,380,471.04	870,041	959,826	5,420,645	9.50	570,594
2014	2,369,159.60	107,678	118,790	2,250,370	10.50	214,321
	74,388,586.77	38,911,952	42,852,850	31,535,737		5,331,253

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.9 7.17

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

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 24-L1.5						
NET SALVAGE PERCENT.. 0						
1925	483.93	484	484			
1926	685.15	685	685			
1927	1,261.01	1,261	1,261			
1928	359.33	359	359			
1930	864.34	864	864			
1933	95.04	95	95			
1934	67.34	67	67			
1936	656.16	656	656			
1938	167.30	167	167			
1941	92.54	90	93			
1946	169.95	160	170			
1947	475.00	443	475			
1948	443.95	411	444			
1949	238.54	219	239			
1950	438.75	401	439			
1952	451.72	407	452			
1958	2,300.00	1,988	2,300			
1959	1,708.87	1,466	1,709			
1960	3,311.42	2,819	3,311			
1961	2,167.30	1,830	2,167			
1964	2,081.28	1,714	2,081			
1965	5,013.26	4,090	5,013			
1966	2,476.09	2,001	2,476			
1967	3,563.99	2,854	3,564			
1968	3,838.57	3,044	3,839			
1969	2,668.00	2,094	2,668			
1970	999.87	777	1,000			
1972	4,361.10	3,313	4,361			
1973	17,030.59	12,787	17,031			
1975	759.30	556	759			
1976	3,002.51	2,172	3,003			
1982	1,064.62	706	1,039	26	8.09	3
1983	3,500.00	2,284	3,362	138	8.34	17
1986	2,000.00	1,240	1,825	175	9.12	19
1987	12,432.74	7,574	11,149	1,284	9.38	137
1989	5,828.00	3,424	5,040	788	9.90	80
1991	8,006.05	4,523	6,658	1,348	10.44	129
1992	797.31	442	651	146	10.71	14
1993	13,351.55	7,238	10,654	2,698	10.99	245
1994	24,105.54	12,776	18,806	5,300	11.28	470
1997	97,074.88	47,647	70,134	26,941	12.22	2,205

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

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 24-L1.5						
NET SALVAGE PERCENT.. 0						
1998	115,063.13	54,750	80,590	34,473	12.58	2,740
1999	155,497.87	71,529	105,287	50,211	12.96	3,874
2000	259,360.51	114,767	168,932	90,429	13.38	6,759
2001	198,110.67	83,949	123,569	74,542	13.83	5,390
2002	380,410.99	153,431	225,844	154,567	14.32	10,794
2003	27,565.74	10,498	15,453	12,113	14.86	815
2004	273,764.18	97,643	143,726	130,038	15.44	8,422
2005	452,970.23	149,480	220,028	232,942	16.08	14,486
2006	1,051,031.40	317,065	466,705	584,326	16.76	34,864
2007	124,869.11	33,923	49,933	74,936	17.48	4,287
2008	82,580.41	19,854	29,224	53,356	18.23	2,927
2009	1,467,041.58	303,795	447,173	1,019,869	19.03	53,593
2010	1,063,240.50	183,409	269,970	793,270	19.86	39,943
2011	63,512.91	8,654	12,738	50,775	20.73	2,449
2012	232,546.46	22,964	33,802	198,744	21.63	9,188
2013	1,150,913.81	69,055	101,646	1,049,268	22.56	46,510
2014	36,864.69	737	1,085	35,780	23.52	1,521
	7,365,737.08	1,833,631	2,687,255	4,678,482		251,881

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.6 3.42

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

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 16-L4						
NET SALVAGE PERCENT.. 0						
1999	363,982.13	290,276	318,382	45,600	3.24	14,074
2004	279,891.99	175,806	192,828	87,064	5.95	14,633
2005	583,469.76	336,224	368,779	214,691	6.78	31,665
2006	464,911.45	242,628	266,120	198,791	7.65	25,986
2007	31,732.03	14,755	16,184	15,548	8.56	1,816
2008	149,712.40	60,634	66,505	83,207	9.52	8,740
2009	652,690.92	224,363	246,086	406,605	10.50	38,724
2010	21,651.06	6,089	6,679	14,972	11.50	1,302
2011	128,279.88	28,061	30,778	97,502	12.50	7,800
2012	379,946.04	59,367	65,115	314,831	13.50	23,321
2013	528,814.85	49,576	54,376	474,439	14.50	32,720
	3,585,082.51	1,487,779	1,631,832	1,953,251		200,781

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.7 5.60

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

ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 13-L3						
NET SALVAGE PERCENT.. 0						
1999	113,140.07	83,201	49,949	63,191	3.44	18,369
2000	52,678.32	37,888	22,746	29,932	3.65	8,201
2001	14,083.42	9,945	5,970	8,113	3.82	2,124
2006	473,896.77	277,050	166,323	307,574	5.40	56,958
	653,798.58	408,084	244,988	408,811		85,652

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.8 13.10

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

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1990	30,836.41	30,220	26,525	4,311	0.50	4,311
1991	57,979.79	54,501	47,837	10,143	1.50	6,762
1992	96,214.79	86,593	76,006	20,209	2.50	8,084
1993	186,050.58	160,003	140,440	45,611	3.50	13,032
1994	93,946.25	77,036	67,617	26,329	4.50	5,851
1995	306,476.93	239,052	209,824	96,653	5.50	17,573
1997	9,077.76	6,354	5,577	3,501	7.50	467
1998	8,842.66	5,836	5,122	3,721	8.50	438
2000	227,512.42	131,957	115,823	111,689	10.50	10,637
2001	279,859.97	151,124	132,647	147,213	11.50	12,801
2002	56,321.64	28,161	24,718	31,604	12.50	2,528
2003	54,297.32	24,977	21,923	32,374	13.50	2,398
2004	151,581.74	63,664	55,880	95,702	14.50	6,600
2005	193,012.16	73,345	64,378	128,634	15.50	8,299
2006	70,768.32	24,061	21,119	49,649	16.50	3,009
2007	102,297.36	30,689	26,937	75,360	17.50	4,306
2009	353,686.96	77,811	68,297	285,390	19.50	14,635
2010	9,699.61	1,746	1,533	8,167	20.50	398
2012	6,514.15	651	571	5,943	22.50	264
	2,294,976.82	1,267,781	1,112,774	1,182,203		122,393

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.7 5.33

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

ACCOUNT 394 TOOLS AND WORK EQUIPMENT - L&S LINE CREWS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	740.83	722	628	113	0.50	113
1996	14,322.24	13,248	11,530	2,792	1.50	1,861
1997	29,027.69	25,399	22,106	6,922	2.50	2,769
1998	175,718.30	144,968	126,170	49,548	3.50	14,157
1999	121,352.81	94,048	81,853	39,500	4.50	8,778
2000	96,521.94	69,978	60,904	35,618	5.50	6,476
2001	124,037.69	83,725	72,869	51,169	6.50	7,872
2002	466,162.40	291,352	253,573	212,589	7.50	28,345
2003	479,175.17	275,526	239,799	239,376	8.50	28,162
2004	421,774.69	221,432	192,719	229,056	9.50	24,111
2005	747,571.27	355,096	309,052	438,519	10.50	41,764
2006	2,085,868.27	886,494	771,544	1,314,324	11.50	114,289
	4,762,273.30	2,461,988	2,142,747	2,619,526		278,697

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.4 5.85

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

ACCOUNT 394.2 TOOLS AND WORK EQUIPMENT - TOOLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	10,587.34	10,323	8,853	1,734	0.50	1,734
1996	20,754.91	19,198	16,465	4,290	1.50	2,860
1997	88,595.12	77,521	66,484	22,111	2.50	8,844
1998	1,282.08	1,058	907	375	3.50	107
2000	27,881.85	20,214	17,336	10,546	5.50	1,917
2001	1,593.68	1,076	923	671	6.50	103
2002	869.32	543	466	403	7.50	54
2005	6,293.57	2,989	2,563	3,731	10.50	355
2008	127,398.53	41,405	35,511	91,888	13.50	6,807
	285,256.40	174,327	149,508	135,748		22,781

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.0 7.99

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

ACCOUNT 394.4 TOOLS AND WORK EQUIPMENT - CONST. DEPT.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	99,962.49	87,467	79,173	20,789	2.50	8,316
1998	161,825.06	133,506	120,846	40,979	3.50	11,708
1999	7,950.87	6,162	5,578	2,373	4.50	527
2007	1,083,675.27	406,378	367,844	715,831	12.50	57,266
	1,353,413.69	633,513	573,441	779,973		77,817

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.0 5.75

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

ACCOUNT 394.6 TOOLS AND WORK EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	2,062,703.11	2,011,136	1,904,070	158,633	0.50	158,633
1996	299,800.25	277,315	262,552	37,248	1.50	24,832
1997	135,082.96	118,198	111,906	23,177	2.50	9,271
1998	140,602.54	115,997	109,822	30,781	3.50	8,795
1999	85,952.55	66,613	63,067	22,886	4.50	5,086
2000	967,705.34	701,586	664,236	303,469	5.50	55,176
2001	668,345.50	451,133	427,116	241,230	6.50	37,112
2002	581,977.83	363,736	344,372	237,606	7.50	31,681
2003	372,866.40	214,398	202,984	169,882	8.50	19,986
2004	390,995.96	205,273	194,345	196,651	9.50	20,700
2005	96,407.82	45,794	43,356	53,052	10.50	5,053
2006	622,393.04	264,517	250,435	371,958	11.50	32,344
2007	1,485,082.06	556,906	527,258	957,824	12.50	76,626
2008	2,235,252.71	726,457	687,783	1,547,470	13.50	114,627
2009	2,754,400.84	757,460	717,136	2,037,265	14.50	140,501
2010	2,183,413.65	491,268	465,115	1,718,299	15.50	110,858
2011	2,317,991.96	405,649	384,053	1,933,939	16.50	117,208
2012	2,726,207.81	340,776	322,634	2,403,574	17.50	137,347
2013	2,126,176.31	159,463	150,974	1,975,202	18.50	106,768
2014	2,731,941.28	68,299	64,663	2,667,278	19.50	136,783
	24,985,299.92	8,341,974	7,897,877	17,087,423		1,349,387

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.7 5.40

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

ACCOUNT 394.8 TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	203,399.22	198,314	181,402	21,997	0.50	21,997
1997	41,892.51	36,656	33,530	8,363	2.50	3,345
1998	3,999.36	3,299	3,018	981	3.50	280
1999	5,400.35	4,185	3,828	1,572	4.50	349
2000	34,913.06	25,312	23,153	11,760	5.50	2,138
2001	3,293.81	2,223	2,033	1,261	6.50	194
2002	35,245.76	22,029	20,150	15,096	7.50	2,013
2003	31,583.95	18,161	16,612	14,972	8.50	1,761
2004	3,231.14	1,696	1,551	1,680	9.50	177
2005	15,517.28	7,371	6,742	8,775	10.50	836
2006	923.84	393	359	565	11.50	49
2007	217,191.27	81,447	74,502	142,689	12.50	11,415
2008	151,264.76	49,161	44,969	106,296	13.50	7,874
2009	106,380.50	29,255	26,760	79,620	14.50	5,491
2010	456,301.62	102,668	93,913	362,389	15.50	23,380
2011	232,149.54	40,626	37,162	194,988	16.50	11,817
2012	229,120.54	28,640	26,197	202,924	17.50	11,596
2013	70,924.06	5,319	4,865	66,059	18.50	3,571
2014	150,368.37	3,759	3,439	146,929	19.50	7,535
	1,993,100.94	660,514	604,185	1,388,916		115,818

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.0 5.81

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

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	47,812.38	46,617	45,847	1,965	0.50	1,965
1996	175,603.91	162,434	159,752	15,852	1.50	10,568
1997	11,208.56	9,807	9,645	1,564	2.50	626
1998	2,964.73	2,446	2,406	559	3.50	160
2000	16,817.77	12,193	11,992	4,826	5.50	877
2001	158,832.05	107,212	105,442	53,390	6.50	8,214
2002	438,523.34	274,077	269,551	168,972	7.50	22,530
2004	3,772.58	1,981	1,948	1,825	9.50	192
2005	216,929.14	103,041	101,340	115,589	10.50	11,008
2006	772,218.31	328,193	322,774	449,444	11.50	39,082
2007	505,757.48	189,659	186,527	319,230	12.50	25,538
2008	218,879.88	71,136	69,961	148,919	13.50	11,031
2009	208,404.22	57,311	56,365	152,039	14.50	10,485
2010	1,017,268.80	228,885	225,105	792,164	15.50	51,107
2011	391,066.86	68,437	67,307	323,760	16.50	19,622
2012	328,516.20	41,065	40,387	288,129	17.50	16,465
2013	28,937.77	2,170	2,134	26,804	18.50	1,449
2014	174,231.10	4,356	4,284	169,947	19.50	8,715
	4,717,745.08	1,711,020	1,682,767	3,034,978		239,634

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.7 5.08

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

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

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 13-S0						
NET SALVAGE PERCENT.. 0						
1994	1,363.93	1,148	1,364			
1998	20,484.17	14,717	20,484			
1999	6,699.81	4,597	6,700			
2001	70,297.74	43,530	68,586	1,712	4.95	346
2002	43,571.75	25,506	40,187	3,385	5.39	628
2003	117,108.15	64,409	101,483	15,625	5.85	2,671
2004	202,246.43	103,769	163,499	38,747	6.33	6,121
2005	512,860.76	244,199	384,762	128,099	6.81	18,810
2006	478,247.77	208,956	329,233	149,015	7.32	20,357
2011	280,707.77	59,813	94,242	186,466	10.23	18,227
2012	55,168.49	8,827	13,908	41,260	10.92	3,778
2013	450,077.80	45,701	72,007	378,071	11.68	32,369
	2,238,834.57	825,172	1,296,455	942,380		103,307

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.1 4.61

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

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1972	1,369.28	1,369	1,369			
1973	28,733.59	28,734	28,734			
1977	11,337.33	11,337	11,337			
1983	684,644.27	684,644	684,644			
1999	41,303.23	41,303	41,303			
2000	217,450.78	210,203	217,451			
2001	780,569.69	702,513	780,570			
2002	3,730.14	3,108	3,730			
2004	40,595.99	28,417	40,596			
2005	30,402.23	19,255	30,402			
2006	114,631.09	64,958	114,631			
2008	202,260.68	87,646	175,923	26,338	8.50	3,099
2009	1,687,641.66	618,808	1,242,070	445,572	9.50	46,902
2010	954,481.93	286,345	574,751	379,731	10.50	36,165
2011	293,000.88	68,366	137,224	155,777	11.50	13,546
2012	391,027.71	65,173	130,815	260,213	12.50	20,817
2013	281,415.41	28,142	56,486	224,929	13.50	16,661
2014	1,341,955.24	44,727	89,776	1,252,179	14.50	86,357
	7,106,551.13	2,995,048	4,361,812	2,744,739		223,547

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.3 3.15

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

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	155,308.76	151,426	131,411	23,898	0.50	23,898
1996	64,797.65	59,938	52,016	12,782	1.50	8,521
1997	11,815.88	10,339	8,972	2,844	2.50	1,138
1999	33,868.35	26,248	22,779	11,089	4.50	2,464
2000	19,351.31	14,030	12,176	7,175	5.50	1,305
2001	21,753.77	14,684	12,743	9,011	6.50	1,386
2003	57,795.56	33,232	28,839	28,957	8.50	3,407
2004	53,077.26	27,866	24,183	28,894	9.50	3,041
2005	98,926.19	46,990	40,779	58,147	10.50	5,538
2006	443,498.92	188,487	163,573	279,926	11.50	24,341
2007	11,967.00	4,488	3,895	8,072	12.50	646
2008	142,437.66	46,292	40,173	102,265	13.50	7,575
2009	26,891.55	7,395	6,418	20,474	14.50	1,412
2010	5,993.96	1,349	1,171	4,823	15.50	311
2011	602,184.56	105,382	91,453	510,732	16.50	30,953
2012	200,486.87	25,061	21,748	178,739	17.50	10,214
2013	770,033.45	57,753	50,119	719,914	18.50	38,914
2014	54,521.95	1,363	1,183	53,339	19.50	2,735
	2,774,710.65	822,323	713,631	2,061,080		167,799

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.3 6.05

PPL ELECTRIC UTILITIES CORPORATION

ALLENTOWN, PENNSYLVANIA

2015 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AT DECEMBER 31, 2015

EXHIBIT JJS 2

Prepared by:

Gannett Fleming

Excellence Delivered As Promised

PPL ELECTRIC UTILITIES CORPORATION

Allentown, Pennsylvania

2015 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AT DECEMBER 31, 2015

EXHIBIT JJS 2

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

TABLE OF CONTENTS

PART I. INTRODUCTION I-1
Scope I-2
Basis of the Study I-2
Depreciation and Amortization I-2
Service Life Estimates I-4
Amortization of Net Salvage I-4

PART II. ESTIMATION OF SURVIVOR CURVES II-1
Survivor Curves II-2
Iowa Type Curves II-3
Retirement Rate Method of Analysis II-9
Schedules of Annual Transactions in Plant Records II-10
Schedule of Plant Exposed to Retirement II-14
Original Life Table II-16
Smoothing the Original Survivor Curve II-18

PART III. SERVICE LIFE CONSIDERATIONS III-1
Judgment III-2

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION IV-1
Group Depreciation Procedures IV-2
Remaining Life Annual Accruals IV-2
Average Service Life Procedure IV-2
Calculation of Annual and Accrued Amortization IV-3

PART V. RESULTS OF STUDY V-1
Qualification of Results V-2
Description of Statistical Support V-2
Description of Summary Tabulations V-3

Table 1 Estimated Survivor Curves, Original Cost, Book Reserve and Calculated Annual Depreciation Accruals Related to Electric Plant at December 31, 2015 ..... V-4

TABLE OF CONTENTS, cont.

Table 2	Bringforward of the Book Reserve from December 31, 2014 to December 31, 2015	V-6
Table 3	Calculation of Depreciation Accruals for the Twelve Months Ended December 31, 2015	V-8
Table 4	Summary of Net Salvage by Function and Amortization for the Period 2011-2015	V-9

PART VI. SERVICE LIFE STATISTICS VI-1

PART VII. DETAILED DEPRECIATION CALCULATIONS VII-1

PART I. INTRODUCTION

PPL ELECTRIC UTILITIES CORPORATION
DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study as applied to electric plant in service as of December 31, 2015. Gannett Fleming Valuation and Rate Consultants, LLC prepared this report on behalf of PPL Electric Utilities Corporation. It relates to the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates related to current electric plant in service.

The annual depreciation accrual rates and amounts presented herein are based on an updated service life study incorporating data through 2012 prepared pursuant to the rules of 52 Pa. Code, Chapter 73.6. The prior service life study was based on data through 2007.

BASIS OF STUDY

Depreciation and Amortization

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs over a period of time by allocating annual amounts to expense. Each annual amount of

such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual and accrued depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. These subjects are discussed in the sections which follow. For most plant accounts, depreciation accruals and accrued depreciation were calculated using the straight line method, the remaining life basis, and average service life (ASL) procedure. The depreciation calculations were based on the attained ages and estimated service life characteristics for each depreciable group of electric plant. For certain general plant accounts, the amortization amounts, annual and accrued, were based on the age of the vintage and the selected amortization period.

Survivor curves were used to reflect the expected dispersion of retirements, thus providing a consistent method of estimating service lives and depreciation for mass property. Iowa type curves were used to depict the estimated survivor curves. For life span groups, the estimate of life characteristics is consistent because the calculated lives of the units within a group are obtained by employing a single probable retirement date for the entire group.

Service Life Estimates

The method of estimating service life consisted of compiling the service life history of the plant accounts, subaccounts or depreciable groups, reducing this history to trends through the use of acceptable actuarial techniques, and forecasting the trend of survivors for each depreciable group on the basis of interpretations of past trends and consideration of Company plans for the future. The combination of the historical trend and the estimated future trend yielded a complete pattern of life characteristics from which the average service life was derived.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2012 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1937 through 2012 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through field trips conducted during the course of the service life study. Discussions with operating and management personnel also provided information regarding plans for the future which was incorporated in the interpretation and extrapolation of the statistical analyses.

AMORTIZATION OF NET SALVAGE

Inasmuch as this report relates primarily to Pennsylvania rate regulation practices, under which experienced costs of negative net salvage are amortized after their occurrence, no adjustments for expected salvage were made to either the annual

depreciation accrual or the calculated accrued depreciation for the individual accounts. The annual provision for recovering negative net salvage is based on the amortization of net salvage over a five-year period, as established in the Commission order at Docket No. R-00943271.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

Survivor Curves

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. The use of survivor curves, which reflect experienced and expected dispersion of service lives, is a systematic and rational means of estimating average service lives to be used to calculate depreciation for utility property. A discussion of the general concept of survivor curves and the Iowa type survivor curves is presented.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1 the remaining life at age 30 years is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval and is derived by obtaining the

differences between the amount of property surviving at the beginning and at the end of each interval.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or 0) represents the location of the mode of the associated frequency curve with respect to the average service life. The numerical subscripts represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the

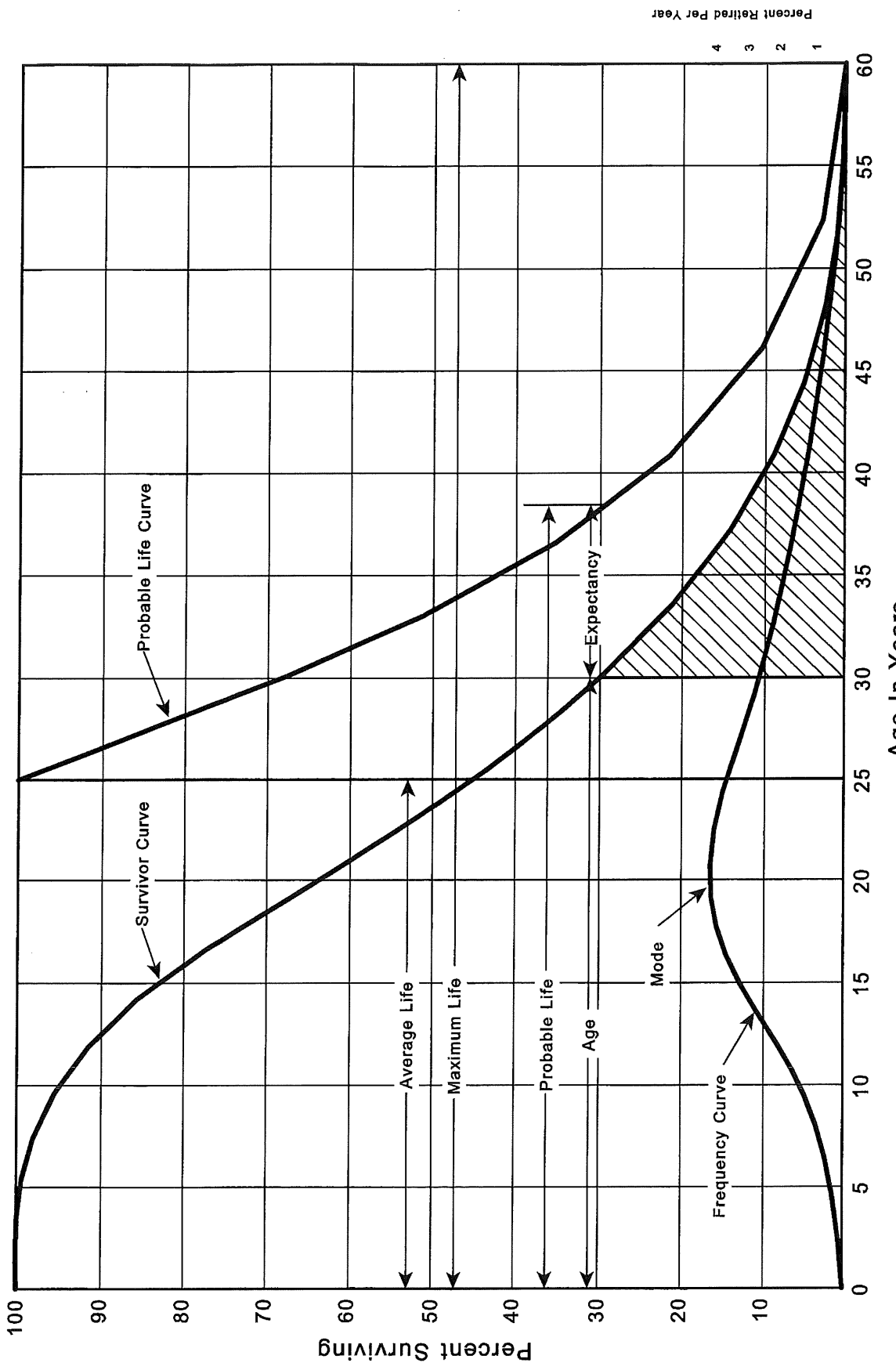


Figure 1. A Typical Survivor Curve and Derived Curves

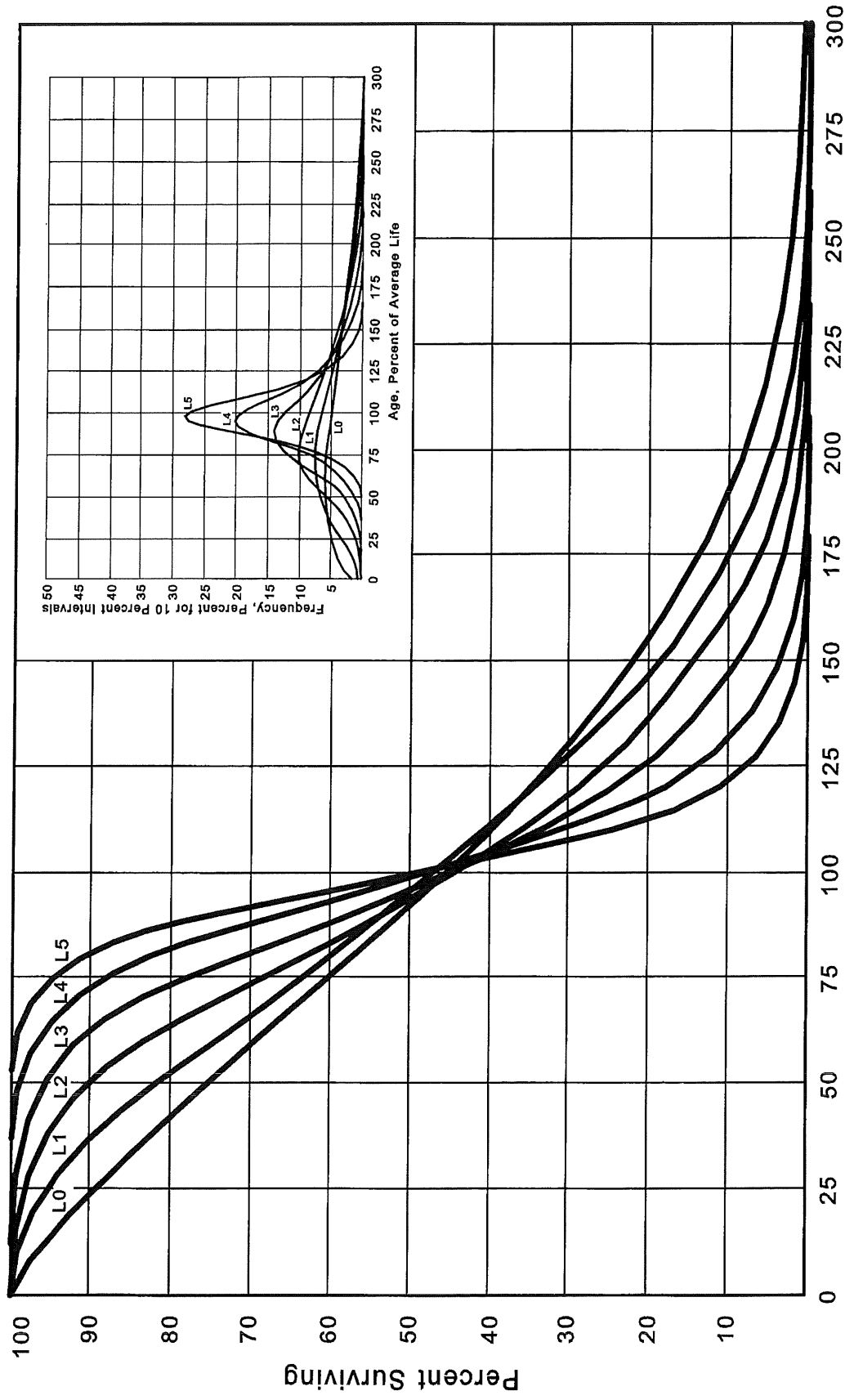


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

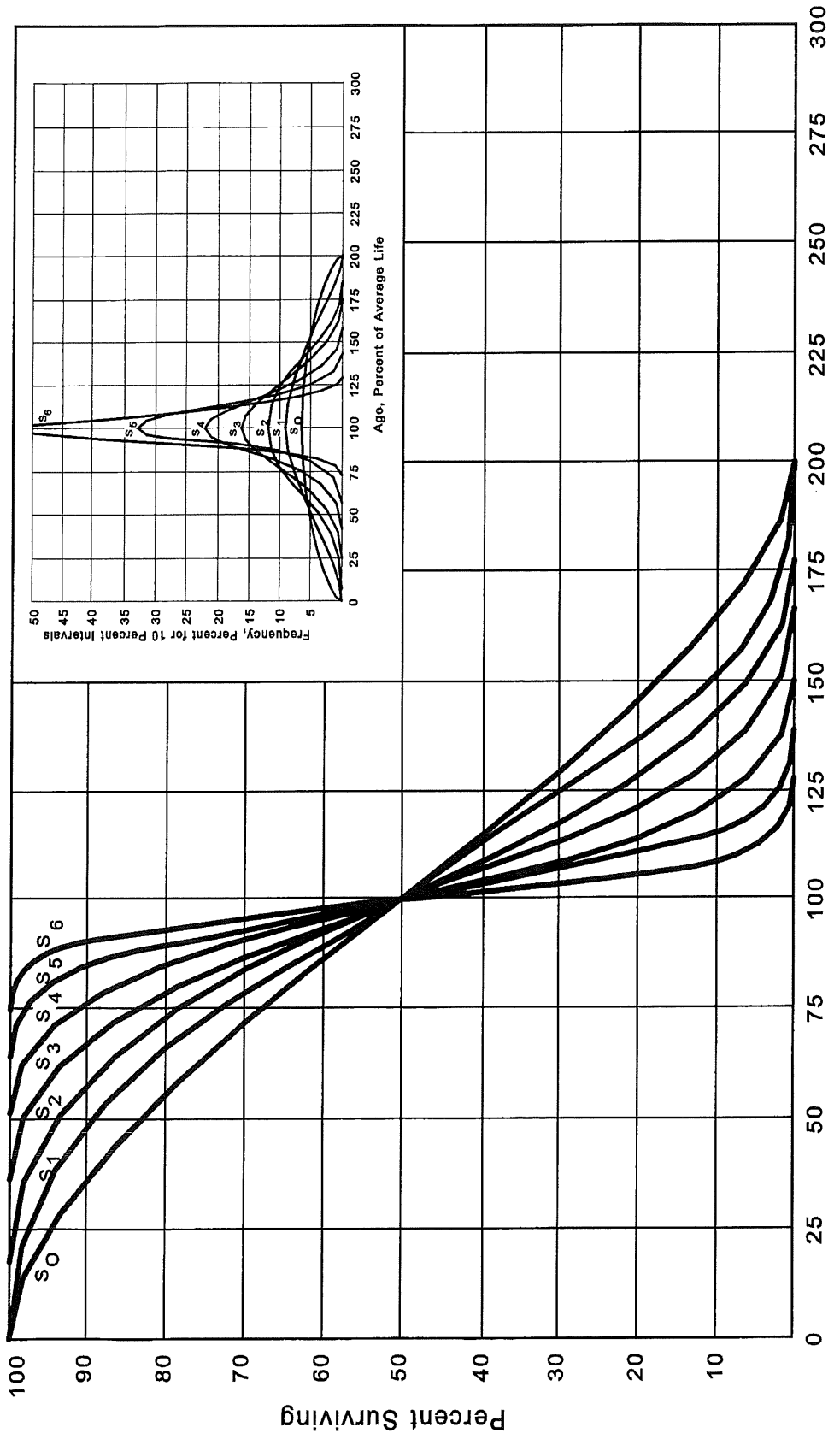


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

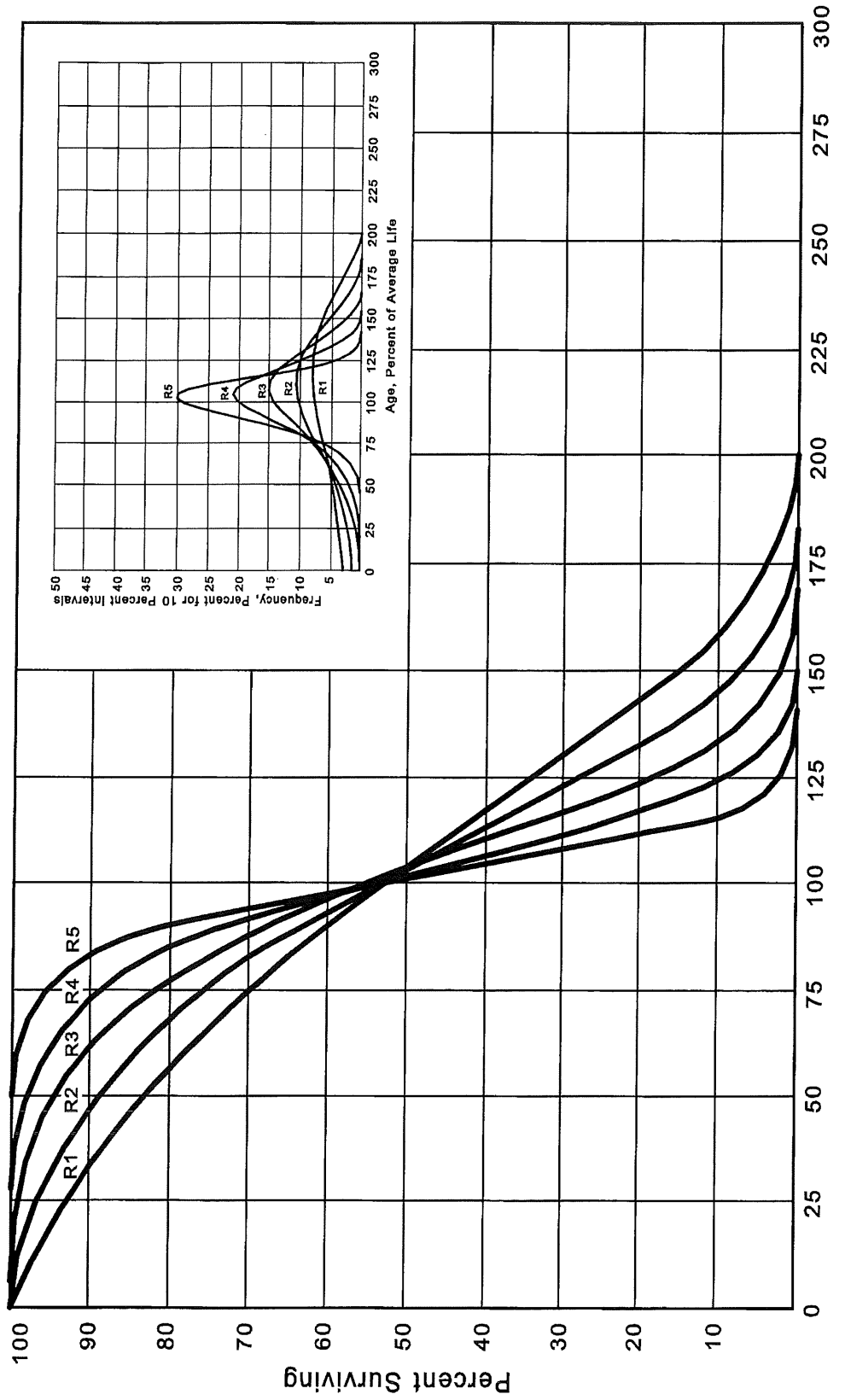


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

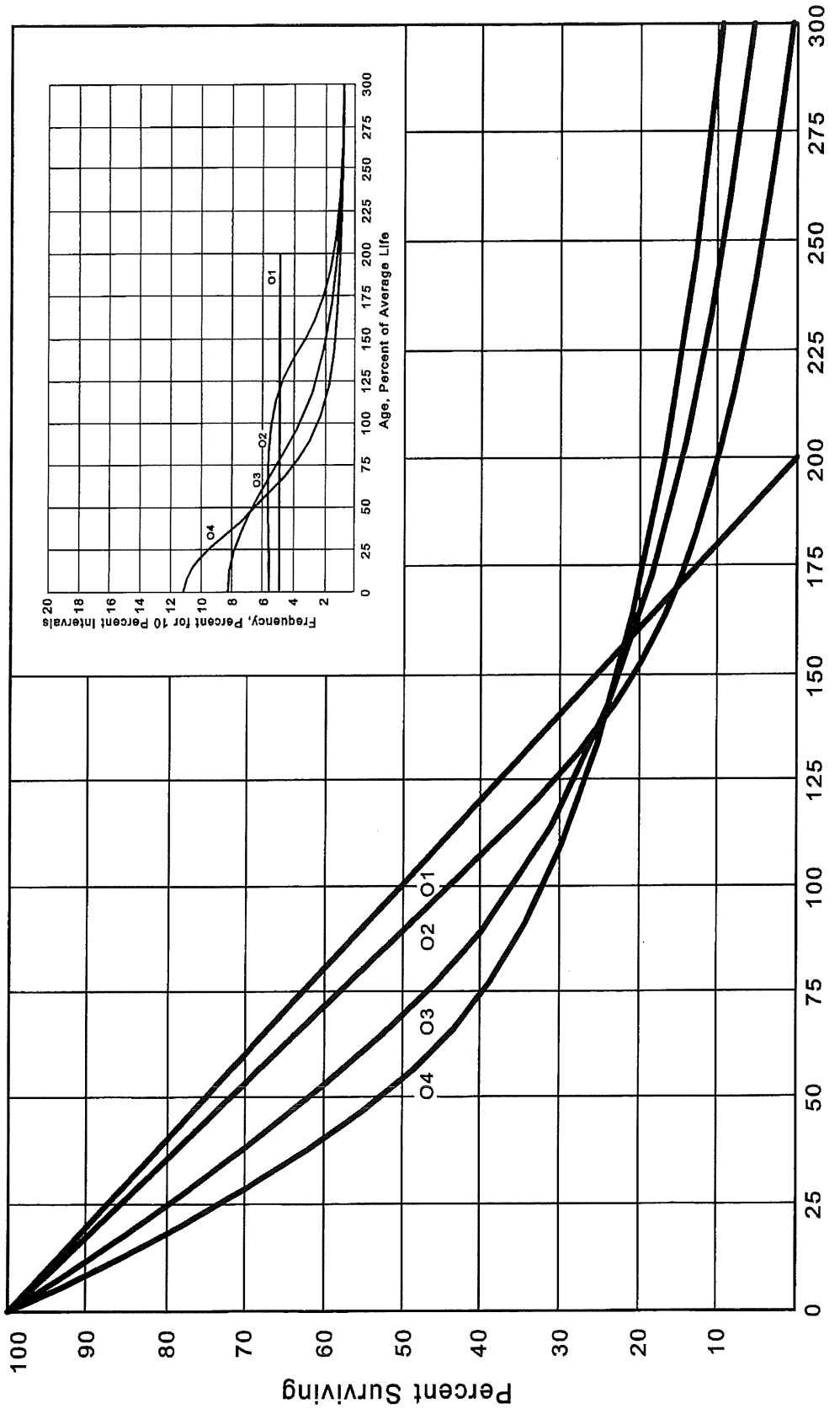


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

Experiment Station's Bulletin 125.[1] These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[2] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Survivor curves for groups in which all property is expected to be retired concurrently, such as power plants, are obtained by truncating smooth survivor curves at an age before zero percent surviving is reached. Such groups to which truncated survivor curves are applicable are designated as life span groups. In life span groups of one or more vintages, future retirements of all property included in the group are anticipated to occur at a specific date or over a restricted range of future dates which are represented by an estimated probable retirement date. Survivor curves for life span groups can be developed using both available historical experience and known or forecasted retirement dates. The life span of both the original installation and a subsequent addition is the number of years which elapse between its installation and the final retirement of the group. During the life of the group as a whole, interim retirements normally occur between age zero and the maximum age to produce a survivor pattern which is referred to as an "interim survivor curve".

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available or for

[1] Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

[2] Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"[3] "Engineering Valuation and Depreciation,"[4] and "Depreciation Systems."[5]

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2006-2015 during which there were placements during the years 2001-2015. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-12 and II-13. In Schedule 1, the year of installation (year placed) and the year of retirement

[3]Winfrey, Robley, Supra Note 1.
[4]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.
[5]Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2001 were retired in 2006. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stairstep line drawn on the table beginning with the 2006 retirements of 2001 installations and ending with the 2015 retirements of the 2010 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements but are used in developing the exposures at the beginning of each age interval.

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2006-2015
SUMMARIZED BY AGE INTERVAL

Experience Band 2006-2015

Placement Band 2001-2015

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2001	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2002	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2003	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2004	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2005	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2006	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2007		5	11	12	13	14	15	16	18	20	113	7½-8½
2008			6	12	13	15	16	17	19	19	124	6½-7½
2009				6	13	15	16	17	19	19	131	5½-6½
2010					7	14	16	17	19	20	143	4½-5½
2011						8	18	20	22	23	146	3½-4½
2012							9	20	22	25	150	2½-3½
2013								11	23	25	151	1½-2½
2014									11	24	153	½-1½
2015										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2006-2015
SUMMARIZED BY AGE INTERVAL

Experience Band 2006-2015

Placement Band 2001-2015

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2001	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2002	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2003	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2004	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2005	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2006	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2007		-	-	-	-	-	-	-	-	-	6	7½-8½
2008			-	-	-	-	-	-	-	-	-	6½-7½
2009				-	-	-	-	(12)[b]	-	-	-	5½-6½
2010					-	-	-	-	22[a]	-	-	4½-5½
2011						-	-	(19)[b]	-	-	10	3½-4½
2012							-	-	-	-	-	2½-3½
2013								-	-	(102)[c]	(121)	1½-2½
2014									-	-	-	½-1½
2015											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year
[b] Transfer Affecting Exposures at End of Year
[c] Sale with Continued Use
Parentheses Denote Credit Amount.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-15.

The surviving plant at the beginning of each year from 2006 through 2015 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year". The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2011 are calculated in the following manner:

Exposures at age	0	=	amount of addition	=	$750,000
Exposures at age	½	=	$750,000- $ 8,000	=	$742,000
Exposures at age	1½	=	$742,000- $18,000	=	$724,000
Exposures at age	2½	=	$724,000- $20,000 - $19,000	=	$685,000
Exposures at age	3½	=	$685,000- $22,000	=	$663,000

For the entire experience band 2006-2015 the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789,

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2006-2015
SUMMARIZED BY AGE INTERVAL

Experience Band 2006-2015

Placement Band 2001-2015

Year Placed	Exposures, Thousands of Dollars Annual Survivors at the Beginning of the Year 2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Total at Beginning of Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2001	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2002	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2003	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2004	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2005	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2006	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2007		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2008			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2009				580[a]	574	561	546	530	501	482	3,057	5½-6½
2010					660[a]	653	639	623	628	609	3,789	4½-5½
2011						750[a]	742	724	685	663	4,332	3½-4½
2012							850[a]	841	821	799	4,955	2½-3½
2013								960[a]	949	926	5,719	1½-2½
2014									1,080[a]	1,069	6,579	½-1½
2015										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.

Original Life Table

The original life table, illustrated in Schedule 4 on page II-17, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval.

The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15				
Exposures at age 4½	=	3,789,000				
Retirements from age 4½ to 5½	=	143,000				
Retirement Ratio	=	143,000	+	3,789,000	=	0.0377
Survivor Ratio	=	1.000	-	0.0377	=	0.9623
Percent surviving at age 5½	=	(88.15)	x	(0.9623)	=	84.83

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2006-2015 Placement Band 2001-2015

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval (1)	Exposures at Beginning of Age Interval (2)	Retirements During Age Interval (3)	Retirement Ratio (4)	Survivor Ratio (5)	Percent Surviving at Beginning of Age Interval (6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
					35.66
Total	44,780	1,606			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 divided by Column 2.
Column 5 = 1.0000 minus Column 4.
Column 6 = Column 5 multiplied by Column 6 as of the Preceding Age Interval.

The totals of the exposures and retirements (Columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

The original survivor curve is plotted from the original life table (Column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the SO type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life

appears to be the best fit and appears to be better than either the L1 or the SO. In Figure 9, the three fittings, 12-L1, 12-SO, and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

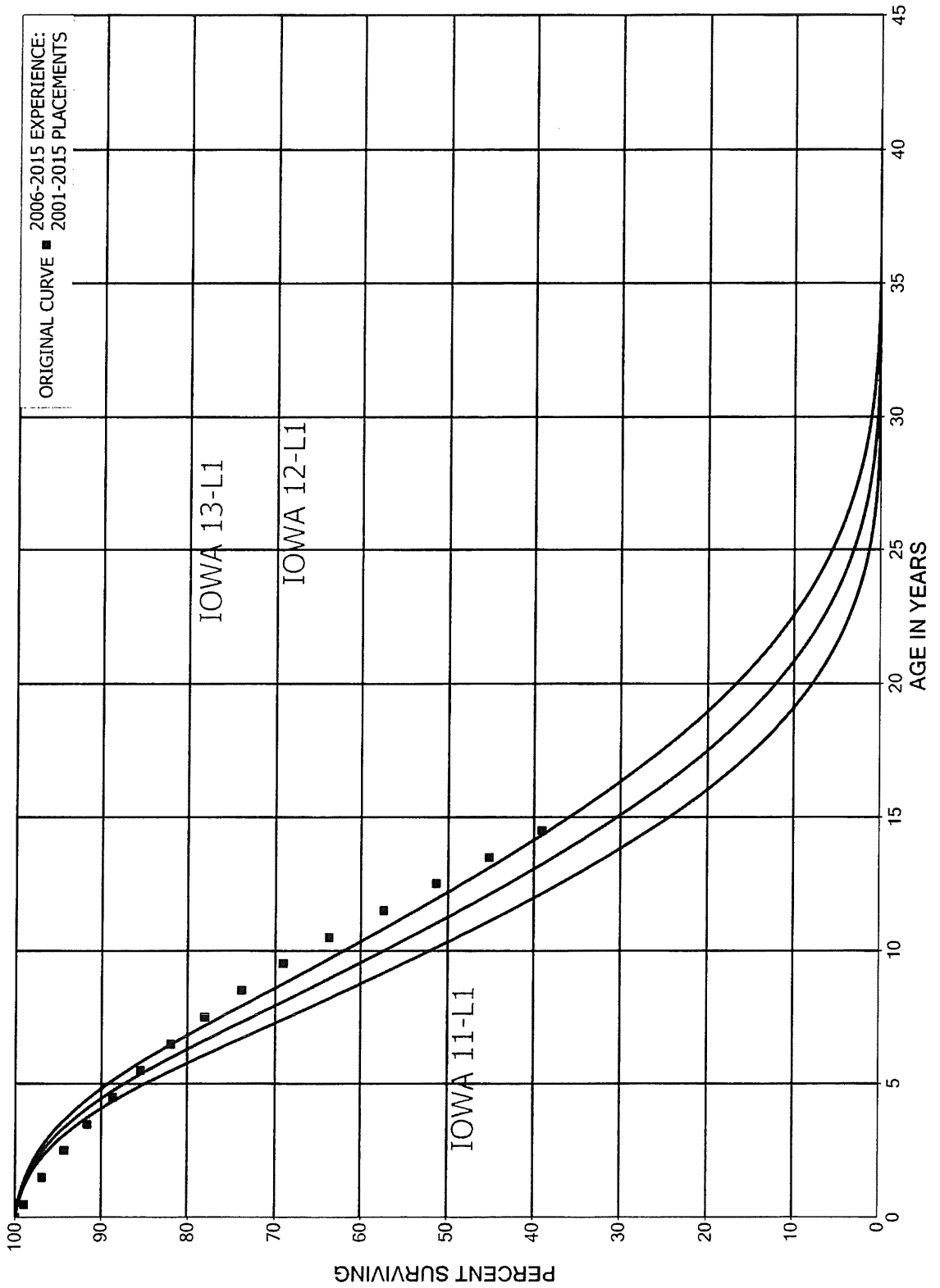


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

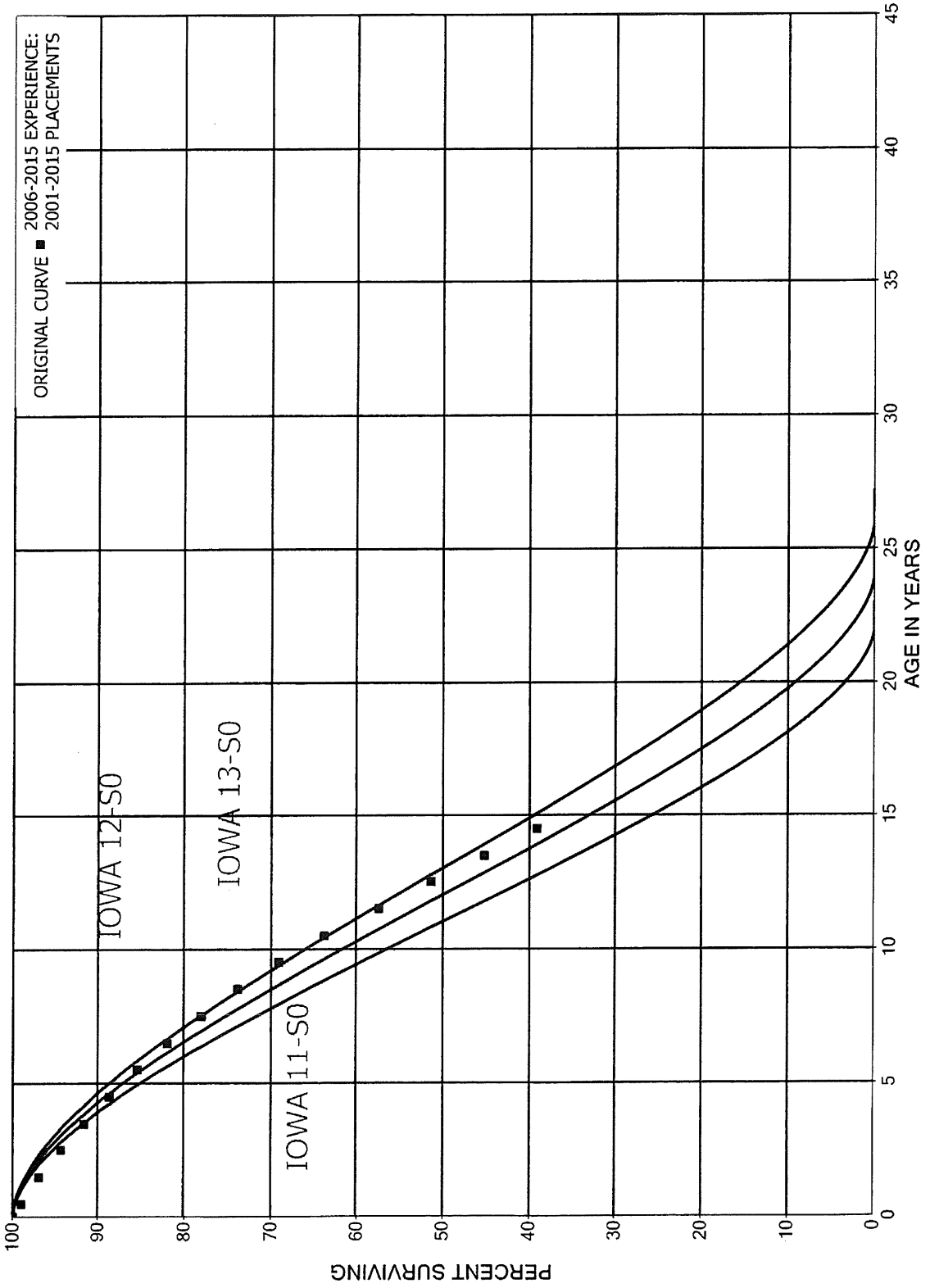


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

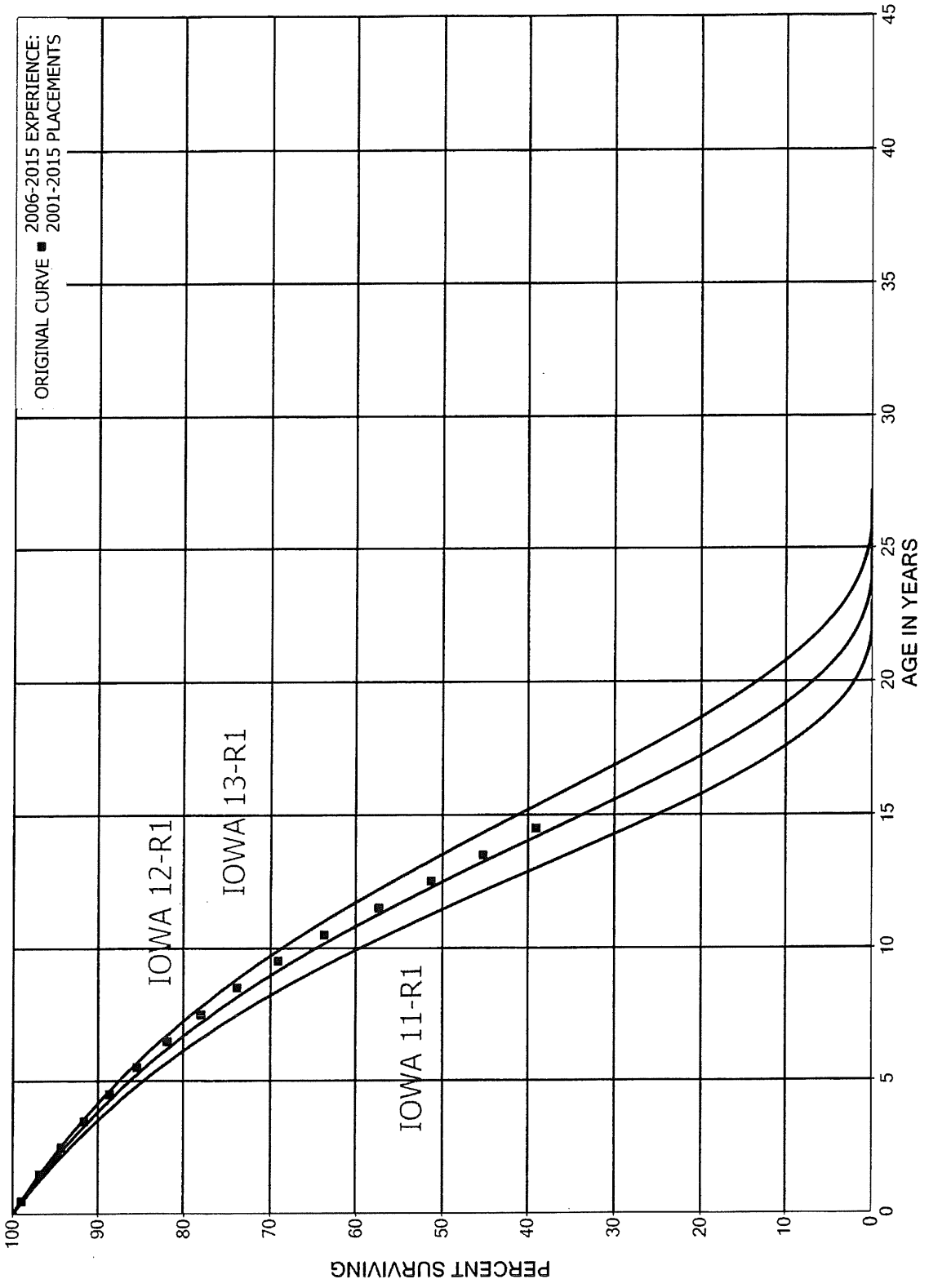
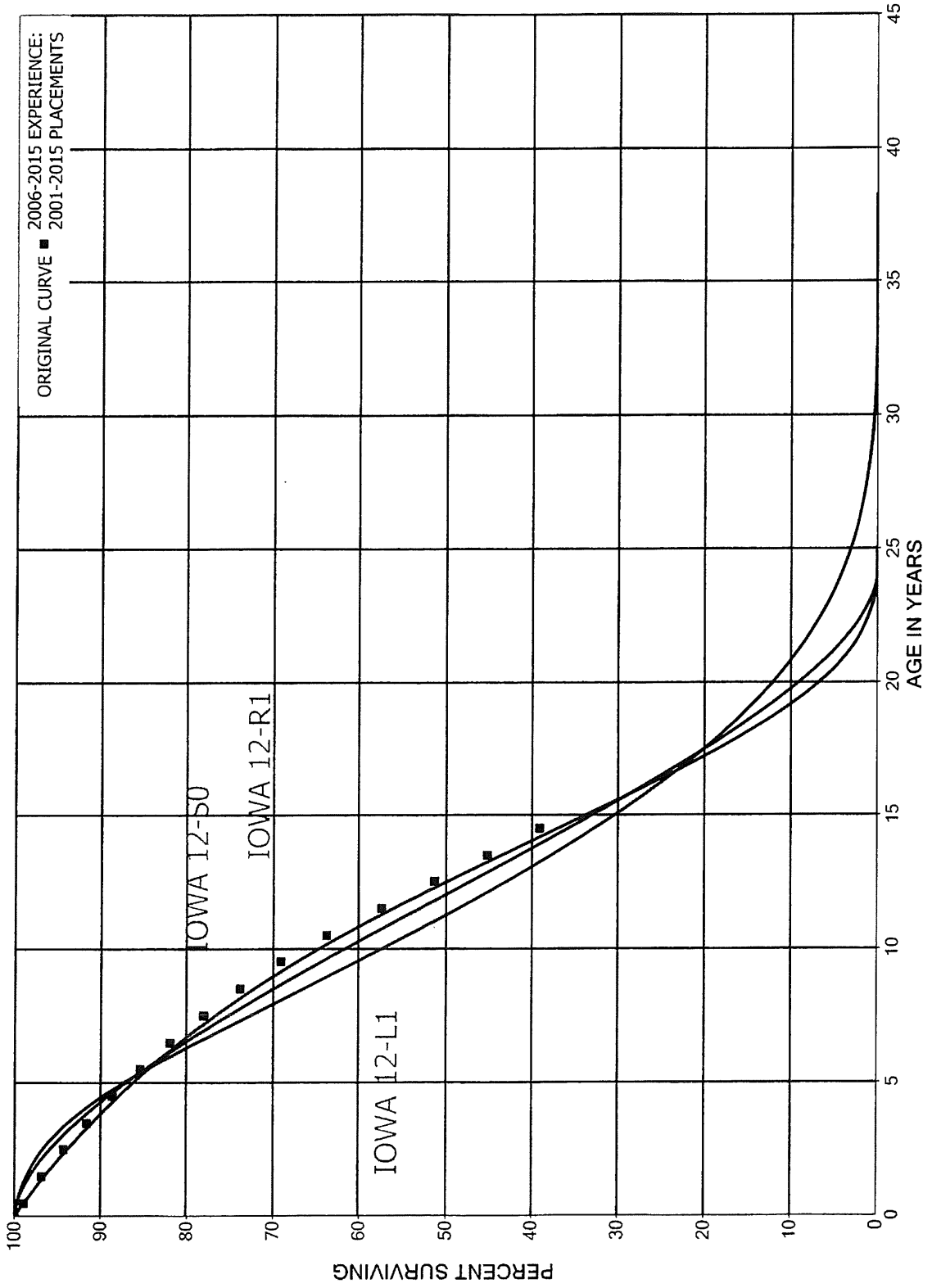


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

Judgment

The survivor curve estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during the field trips and other conversations with management; and the survivor curve estimates from previous studies of this Company and other electric companies.

The statistical analyses resulted in good to excellent indications of the survivor patterns experienced for most of the major accounts. Generally, the estimates of the survivor patterns prior to the period of known retirement data were based on experience bands encompassing the earlier years of the known experience. The estimates of future survivor curves generally were based on experience bands of more recent historical data.

The plant accounts or subaccounts for which the statistical analyses were significant factors in the judgments of the survivor curves are as follows:

Account Number and Title	
Transmission Plant	
352	Structures and Improvements
353	Station Equipment
355	Poles and Fixtures
Distribution Plant	
361	Structures and Improvements
362	Station Equipment
364.2	Poles, Towers and Fixtures - Towers
364.4	Poles, Towers and Fixtures - Poles
365	Overhead Conductors and Devices
367	Underground Conductors and Devices
369	Services
371.4	Area Lighting Fixtures
373.2	Street Lighting and Signal Systems

General Plant
- 390.2 Structures and Improvements - Buildings
- 390.4 Structures and Improvements - Air Conditioners
- 392.4 Transportation Equipment - Trailers

Account 365, Overhead Conductors and Devices, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. It is a significant account and serves as a typical illustration. Aged plant accounting data have been compiled for the years 1912 through 2012. These data were coded by type of transaction, year in which the transaction took place, and year in which the plant was placed in service. The data were analyzed by the retirement rate method to obtain an indication of the experienced service life characteristics.

The estimated Iowa 49-R0.5 survivor curve is based on the experience band, 1912 through 2012. The estimated survivor curve is an excellent fit of the observed data, has an average service life slightly longer than the previous estimates for this account, and is within the typical range of lives used by the electric utility industry.

For Account 364.4, Poles, Towers and Fixtures - Poles, the estimate of survivor characteristics is based on the 1912-2012 experience band. Most retirements have been due to wear and tear. Typical service lives for poles and fixtures range from 35 to 50 years. Most of the poles included in this account are wood poles. Wood poles are a natural product subject to decay and rot. The climate and pole treatment are the predominant factors regarding the service life of wood poles. This is the reason for the wide range of lives experienced within the industry. During the past 15 to 20 years, PPL Electric Utilities Corporation has embarked on a change to the pole treatment plan in order to maintain reasonable service lives of poles. The Iowa 49-O1 survivor curve reflects the outlook of management, is within the range of estimates used by other

utilities and is a reasonable interpretation of a significant portion of the survivor curve through age 63.

The estimate for Account 367, Underground Conductors and Devices, the 48-S1.5, is based on management's expectation of a shorter life for the direct buried conductor which represents a significant portion of the conductor in this account. Most of the remaining direct buried conductor included in this account was added between the early 1970s and 1983. The Company has an active program in place to remove the remaining investment of direct buried conductor which has increased the average service life . Management's expectation of retirements to be high for the next five years is reflected in the 48 year average service life.

The life span technique also was used for large office buildings and service centers in Account 390.2, Structures and Improvements. For these large structures in Account 390.2, a life span was estimated for each structure based on its type of construction, use, age, condition and management's plans within the foreseeable future. In Account 390.2, Structures and Improvements - Buildings - Major, an interim survivor curve was estimated for each location, since interim retirements are normal for such structures and, in fact, have been experienced.

Generally, the survivor curve estimates for the remainder of the accounts, which comprise a minor portion of the total depreciable original cost, were based on judgments which considered the nature of the plant and equipment, reviews of available historical retirement data, and a general knowledge of the service lives for similar equipment in other electric companies.

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally, the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Remaining Life Annual Accruals

For the purpose of calculating remaining life accrual rates as of December 31, 2015 the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and accrued depreciation calculated by the average service life procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, 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 of the vintage. The average remaining life is a directly-

weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future whole life depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure.

$$Ratio = 1 - \frac{Average\ Remaining\ Life}{Average\ Service\ Life}.$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other

utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

Account	Amortization Period, Years
303, Miscellaneous Intangible Plant	
Software	5
Fiber Optic	15
391, Office Furniture and Equipment	
Furniture	20
Equipment	15
Computers	5
Power Management System	7
393, Stores Equipment	25
394, Tools, Shop and Garage Equipment	
L&S Line Crews	20
Construction Department	20
Other	20
Garage Equipment	20
395, Laboratory Equipment	20
397, Communication Equipment	15
398, Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of December 31, 2015, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization

period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual depreciation accrual rates are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2015. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2015, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

The average service life and survivor curve estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other electric utility companies. The results of the statistical analyses of service life are presented in the section titled, "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s),

when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

The tables of the calculated annual depreciation accruals are presented in account sequence in the section titled "Detailed Depreciation Calculations." The tables indicate the estimated survivor curve and salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life and the calculated annual accrual amount.

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages V-4 through V-9 summarize the results of the depreciation study at December 31, 2015. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2015, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to December 31, 2015. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended December 31, 2015. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2011 through 2015.

PPL ELECTRIC UTILITIES CORPORATION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT DECEMBER 31, 2015

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AT DECEMBER 31, 2015	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
303.2	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE	5-SQ	134,189,733.01	70,634,021	63,555,712	22,126,936	2.9	16.49
303.4	MISCELLANEOUS INTANGIBLE PLANT - FIBER OPTIC	15-SQ	1,035,137.10	1,035,137	0	0	-	-
303.5	SMART METER SOFTWARE	5-SQ	4,038,091.97	1,987,229	2,050,863	752,853	2.7	18.64
	TOTAL INTANGIBLE PLANT		**139,262,962.08**	**73,656,387**	**65,606,575**	**22,879,789**	**2.9**	**16.43**
	TRANSMISSION PLANT							
350.4	LAND RIGHTS	75-S4	163,256,411.23	43,795,004	119,461,407	2,013,682	59.3	1.23
352	STRUCTURES AND IMPROVEMENTS	60-R4	81,719,069.83	17,817,963	63,901,107	1,263,602	50.6	1.55
353	STATION EQUIPMENT	48-R1	970,027,161.55	186,213,163	783,813,999	19,078,131	41.1	1.97
354	TOWERS AND FIXTURES	70-R3	777,803,030.55	149,817,851	627,985,180	10,363,950	60.6	1.33
354.2	TOWERS AND FIXTURES - CLEARING R/W	75-R4	15,050,591.51	7,241,876	7,808,716	145,103	53.8	0.96
355	POLES AND FIXTURES	55-R0.5	483,145,270.60	31,574,304	451,570,967	8,687,654	52.0	1.80
355.2	POLES AND FIXTURES - CLEARING R/W	75-R4	11,842,528.53	4,190,990	7,651,539	129,698	59.0	1.10
356	OVERHEAD CONDUCTORS AND DEVICES	60-R3	614,053,194.33	90,430,863	523,622,331	10,329,428	50.7	1.68
357	UNDERGROUND CONDUIT	55-S4	31,400,117.66	3,442,275	27,957,843	567,510	49.3	1.81
358	UNDERGROUND CONDUCTORS AND DEVICES	35-S4	30,224,004.04	10,166,157	20,057,847	871,772	23.0	2.88
359	ROADS AND TRAILS	75-R4	9,821,586.46	3,210,469	6,611,117	121,183	54.6	1.23
	TOTAL TRANSMISSION PLANT		**3,188,342,966.29**	**547,900,915**	**2,640,442,053**	**53,571,713**	**49.3**	**1.68**
	DISTRIBUTION PLANT							
360.4	LAND RIGHTS	70-R4	74,384,504.91	32,439,378	41,945,127	834,603	50.3	1.12
361	STRUCTURES AND IMPROVEMENTS	67-R2.5	38,203,494.43	14,942,815	23,260,679	454,539	51.2	1.19
362	STATION EQUIPMENT	54-S0.5	513,582,571.54	130,882,883	382,699,689	8,627,664	44.4	1.68
364.2	POLES, TOWERS AND FIXTURES - TOWERS	60-R3	19,422,913.66	7,193,141	12,229,773	293,384	41.7	1.51
364.4	POLES, TOWERS AND FIXTURES - POLES	49-O1	1,056,876,518.26	312,487,091	744,389,427	17,806,154	41.8	1.68
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	60-S3	153,514.04	63,545	89,969	2,251	40.0	1.47
364.8	POLES, TOWERS AND FIXTURES - CLEARING POLES	65-R3	38,726,546.91	20,451,632	18,274,915	413,378	44.2	1.07
365	OVERHEAD CONDUCTORS AND DEVICES	49-R0.5	936,726,402.47	262,539,421	674,186,981	16,226,501	41.5	1.73
366	UNDERGROUND CONDUIT	60-R3	190,694,266.52	55,707,043	134,987,224	3,027,661	44.6	1.59
367	UNDERGROUND CONDUCTORS AND DEVICES	48-S1.5	559,523,764.29	183,130,054	376,393,710	10,190,337	36.9	1.82
368.2	LINE TRANSFORMERS - OVERHEAD	34-SQ	271,996,204.77	109,455,682	162,540,523	9,632,274	16.9	3.54
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	48-SQ	205,475,674.75	79,931,778	125,543,897	4,081,169	30.8	1.99
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	35-SQ	101,807.75	79,860	21,948	3,348	6.6	3.29
369	SERVICES	45-R1.5	669,717,331.51	322,934,963	346,782,369	10,130,245	34.2	1.51
370.1	METERS	28-SQ	63,754,556.69	41,979,233	21,775,324	2,637,608	8.3	4.14
370.2	METERS - AMR	15-SQ	231,262,902.82	153,074,638	78,188,265	18,051,604	4.3	7.81
370.4	METERS - SMART METERS	15-SQ	3,676,828.42	800,811	2,876,017	244,309	11.8	6.64
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	35-S3	319,228.36	62,938	256,290	24,304	10.5	7.61
371.4	AREA LIGHTING FIXTURES	21-L0.5	8,753,314.66	5,252,248	3,501,067	213,789	16.4	2.44
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	33-L1.5	111,850,652.74	55,269,958	56,580,695	2,345,435	24.1	2.10
	TOTAL DISTRIBUTION PLANT		**4,995,202,999.50**	**1,788,679,112**	**3,206,523,889**	**105,240,557**	**30.5**	**2.11**

PPL ELECTRIC UTILITIES CORPORATION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT DECEMBER 31, 2015

	DEPRECIABLE GROUP	SURVIVOR CURVE		ORIGINAL COST AT DECEMBER 31, 2015	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
	GENERAL PLANT								
389.4	LAND RIGHTS	70-R4		4,398.53	1,780	2,619	96	27.3	2.18
390.2	STRUCTURES AND IMPROVEMENTS								
	- BUILDINGS - MAJOR	55-S0	*	386,631,854.10	97,915,918	288,715,937	18,692,727	15.4	4.83
	- BUILDINGS - MINOR	45-R3		4,903,172.80	1,257,067	3,646,106	149,423	24.4	3.05
	TOTAL ACCOUNT 390.2			391,535,026.90	99,172,985	292,362,043	18,842,150	15.5	4.81
390.21	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	10-SQ		741,657.92	515,161	226,497	64,713	3.5	8.73
390.4	STRUCTURES AND IMPROVEMENTS - AIR COND.	30-S1		45,025,200.46	13,117,713	31,907,487	1,467,797	21.7	3.26
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ		22,279,388.67	9,308,378	12,971,011	1,183,360	11.0	5.31
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15-SQ		2,929,174.30	1,312,679	1,616,495	211,226	7.7	7.21
391.6	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5-SQ		35,993,422.03	7,232,705	28,760,717	7,025,345	4.1	19.52
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		8,530,748.99	5,740,530	2,790,219	1,025,923	2.7	12.03
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	8-R1		21,429,879.01	14,040,963	7,388,916	1,309,099	5.6	6.11
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	11-R4		78,454,857.42	44,923,135	33,531,722	5,706,359	5.9	7.27
392.4	TRANSPORTATION EQUIPMENT -TRAILERS	24-L1.5		7,952,512.74	2,932,869	5,019,644	273,817	18.3	3.44
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	16-L4		3,705,614.99	1,759,643	1,945,972	209,126	9.3	5.64
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	13-L3		653,798.58	330,636	323,163	73,811	4.4	11.29
393.0	STORES EQUIPMENT	25-SQ		2,264,140.41	1,203,059	1,061,081	119,516	8.9	5.28
394.0	TOOLS AND WORK EQUIPMENT - L&S LINE CREWS	20-SQ		4,761,532.47	2,420,577	2,340,955	279,801	8.4	5.88
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	20-SQ		274,669.06	161,290	113,379	21,042	5.4	7.66
394.4	TOOLS AND WORK EQUIPMENT - CONST. DEPT.	20-SQ		1,353,413.69	651,612	701,802	78,996	8.9	5.84
394.6	TOOLS AND WORK EQUIPMENT - OTHER	20-SQ		25,517,596.81	7,270,454	18,247,143	1,310,598	13.9	5.14
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	20-SQ		1,816,701.72	512,255	1,304,447	96,142	13.6	5.29
395.0	LABORATORY EQUIPMENT	20-SQ		4,722,932.70	1,874,748	2,848,185	236,339	12.1	5.00
396.0	POWER OPERATED EQUIPMENT	13-S0		2,238,834.57	1,399,665	839,170	98,145	8.6	4.38
397.0	COMMUNICATION EQUIPMENT	15-SQ		6,200,712.65	3,586,669	2,614,044	233,246	11.2	3.76
398.0	MISCELLANEOUS EQUIPMENT	20-SQ		3,622,401.89	752,878	2,869,524	192,212	14.9	5.31
	TOTAL GENERAL PLANT			**710,164,010.95**	**258,377,778**	**451,786,235**	**40,058,859**	**11.3**	**5.64**
	TOTAL DEPRECIABLE PLANT			**9,032,972,938.82**	**2,668,614,192**	**6,364,358,752**	**221,750,918**		
	NONDEPRECIABLE PLANT								
301.0	ORGANIZATION			476,251.80					
302.0	FRANCHISES AND CONSENTS			147,083.87					
350.2	LAND			29,125,486.34					
360.2	LAND			17,806,278.25					
389.2	LAND			10,365,419.90					
	TOTAL NONDEPRECIABLE PLANT			**57,920,520.16**					
	TOTAL UTILITY PLANT			**9,090,893,458.98**					

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

PPL ELECTRIC UTILITIES CORPORATION

TABLE 2. BRINGFORWARD OF THE BOOK RESERVE FROM DECEMBER 31, 2014 TO DECEMBER 31, 2015

	DEPRECIABLE GROUP	BOOK RESERVE AT 12/31/14	ANNUAL ACCRUALS	RETIREMENTS	AMORTIZATION OF NET SALVAGE	GROSS SALVAGE	COST OF REMOVAL	MISC. DEBITS AND CREDITS	BOOK RESERVE AT 12/31/15
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	INTANGIBLE PLANT								
303.2	MISC. INTANGIBLE PLANT - SOFTWARE	53,705,857	20,591,429	3,663,265	-	-	-		70,634,021
303.4	MISC. INTANGIBLE PLANT - FIBER OPTICS	1,035,137	-	-	-	-	-		1,035,137
303.5	SMART METER SOFTWARE	1,142,864	844,365	-	-	-	-		1,987,229
	TOTAL INTANGIBLE PLANT	**55,883,858**	**21,435,794**	**3,663,265**	-	-	-	-	**73,656,387**
	TRANSMISSION PLANT								
350.4	LAND RIGHTS	41,797,727	1,997,611	-	(334)	-	-		43,795,004
352	STRUCTURES AND IMPROVEMENTS	17,640,702	945,214	711,555	7,642	-	64,040		17,817,963
353	STATION EQUIPMENT	178,186,669	16,921,958	8,624,416	1,281,348	172,488	1,724,883		186,213,163
354	TOWERS AND FIXTURES	140,161,157	9,913,234	521,086	738,735	26,054	500,243		149,817,851
354.2	TOWERS AND FIXTURES - CLEARING R/W	7,118,915	122,963	-	(2)	-	-		7,241,876
355	POLES AND FIXTURES	35,229,597	4,853,123	5,170,838	1,626,426	-	4,964,004		31,574,304
355.2	POLES AND FIXTURES - CLEARING R/W	4,073,107	117,883	-	-	-	-		4,190,990
356	OVERHEAD CONDUCTORS AND DEVICES	104,512,737	7,985,708	12,965,302	2,436,838	518,612	12,057,731		90,430,863
357	UNDERGROUND CONDUIT	2,873,933	568,342	-	-	-	-		3,442,275
358	UNDERGROUND CONDUCTORS AND DEVICES	9,233,480	888,586	-	44,091	-	-		10,166,157
359	ROADS AND TRAILS	3,090,617	119,852	-	-	-	-		3,210,469
	TOTAL TRANSMISSION PLANT	**543,918,641**	**44,434,474**	**27,993,197**	**6,134,744**	**717,155**	**19,310,901**	-	**547,900,915**
	DISTRIBUTION PLANT								
360.4	LAND RIGHTS	31,639,910	825,814	25,755	181	-	773		32,439,378
361	STRUCTURES AND IMPROVEMENTS	14,526,677	439,849	23,669	2,087	-	2,130		14,942,815
362	STATION EQUIPMENT	125,524,714	8,104,522	2,455,289	715,605	98,212	1,104,880		130,882,883
364.2	TOWERS AND FIXTURES	6,900,150	293,286	-	(295)	-	-		7,193,141
364.4	POLES AND FIXTURES	297,568,590	17,465,331	3,026,043	10,011,250	3,812,815	13,344,851		312,487,091
364.6	TOWERS AND FIXTURES - CLEARING R/W	61,288	2,257	-	-	-	-		63,545
364.8	POLES AND FIXTURES - CLEARING R/W	20,041,660	412,991	4,561	(2,015)	-	(3,558)		20,451,632
365	OVERHEAD CONDUCTORS AND DEVICES	260,001,810	15,257,673	12,549,934	457,369	1,756,991	2,384,488		262,539,421
366	UNDERGROUND CONDUIT	53,244,624	2,897,059	300,823	109,849	3,008	246,675		55,707,043
367	UNDERGROUND CONDUCTORS AND DEVICES	175,033,679	9,794,311	1,644,244	291,599	32,885	378,176		183,130,054
368.2	LINE TRANSFORMERS - OVERHEAD	107,164,565	9,569,574	6,143,356	2,550,912	-	3,686,013		109,455,682
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	76,737,880	3,925,640	547,818	194,071	76,695	454,689		79,931,778
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	103,899	3,937	27,976	-	-	-		79,860
369	SERVICES	313,886,189	9,891,771	831,072	495,029	8,311	515,265		322,934,963
370.1	METERS	43,110,554	2,784,174	3,819,862	248,155	-	343,788		41,979,233
370.2	METERS - AMR	135,051,244	17,733,494	-	289,900	-	-		153,074,638
370.4	METERS - SMART METERS	556,670	244,141	-	-	-	-		800,811
371.2	INSTALLATIONS ON CUSTOMERS PREMISES	37,464	25,474	-	-	-	-		62,938
371.4	AREA LIGHTING FIXTURES	5,069,395	205,162	22,763	3,414	-	2,959		5,252,248
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	53,362,278	2,290,846	403,349	121,020	12,100	112,938		55,269,958
	TOTAL DISTRIBUTION PLANT	**1,719,623,240**	**102,167,306**	**31,826,516**	**15,488,133**	**5,801,016**	**22,574,066**	-	**1,788,679,112**

PPL ELECTRIC UTILITIES CORPORATION

TABLE 2. BRINGFORWARD OF THE BOOK RESERVE FROM DECEMBER 31, 2014 TO DECEMBER 31, 2015

	DEPRECIABLE GROUP (1)	BOOK RESERVE AT 12/31/14 (2)	ANNUAL ACCRUALS (3)	RETIREMENTS (4)	AMORTIZATION OF NET SALVAGE (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	MISC. DEBITS AND CREDITS (8)	BOOK RESERVE AT 12/31/15 (9)
	GENERAL PLANT								
389.4	LAND RIGHTS	1,683	97	-	-	-	-		1,780
390.2	STRUCTURES AND IMPROVEMENTS - BUILDINGS	82,079,242	18,274,491	1,307,701	349,263	-	222,309		99,172,985
390.21	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	450,414	64,747	-	-	-	-		515,161
390.4	STRUCTURES AND IMPROVEMENTS - A.C. EQUIPMENT	13,134,632	1,394,472	1,308,255	106,186	-	209,321		13,117,713
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	8,731,354	1,202,645	625,464	(157)	-	-		9,308,378
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	1,103,286	210,029	636	-	-	-		1,312,679
391.6	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	1,768,086	6,043,213	578,594	-	-	-		7,232,705
391.8	OFFICE FURNITURE AND EQUIPMENT - POWER MGMT. SYS.	38,155,394	-	-	-	-	-		38,155,394
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	4,947,590	925,402	137,277	(10,286)	15,100	-		5,740,530
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	13,820,652	1,119,325	1,131,910	(344,379)	577,274	-		14,040,963
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	42,852,850	5,479,437	3,728,729	(799,042)	1,118,619	-		44,923,135
392.4	TRANSPORTATION EQUIPMENT - TRAILERS	2,687,255	261,942	25,224	(43,570)	52,467	-		2,932,869
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	1,631,832	204,140	77,468	(4,284)	5,423	-		1,759,643
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	244,988	85,648	-	-	-	-		330,636
393	STORES EQUIPMENT	1,112,774	121,500	30,836	(687)	308	-		1,203,059
394	TOOLS AND WORK EQUIPMENT - L&S LINE CREWS	2,142,747	278,571	741	-	-	-		2,420,577
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	149,508	22,369	10,587	-	-	-		161,290
394.4	TOOLS AND WORK EQUIPMENT - CONST. DEPT.	573,441	77,821	-	350	-	-		651,612
394.6	TOOLS AND WORK EQUIPMENT - OTHER	7,897,877	1,363,578	2,062,703	(10,806)	82,508	-		7,270,454
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIP.	604,185	110,675	203,399	795	-	-		512,255
395	LABORATORY EQUIPMENT	1,682,767	239,793	47,812	-	-	-		1,874,748
396	POWER OPERATED EQUIPMENT	1,296,455	103,210	-	-	-	-		1,399,665
397	COMMUNICATION EQUIPMENT	4,361,812	209,589	984,838	107	-	-		3,586,669
398	MISCELLANEOUS EQUIPMENT	713,631	193,513	155,309	(2,064)	3,106	-		752,878
	TOTAL GENERAL PLANT	**232,144,455**	**37,986,207**	**12,417,485**	**(758,573)**	**1,854,805**	**431,630**	**-**	**258,377,778**
TOTAL DEPRECIABLE PLANT		**2,551,570,194**	**206,023,781**	**75,900,463**	**20,864,303**	**8,372,976**	**42,316,597**	**-**	**2,668,614,192**

PPL ELECTRIC UTILITIES CORPORATION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015

ACCOUNT (1)	ORIGINAL COST AT DECEMBER 31, 2014 (2)	ORIGINAL COST AT DECEMBER 31, 2015 (3)	AVERAGE BALANCE (4) = ((2)+(3))/2	ANNUAL ACCRUAL RATE, % (5)	DEPRECIATION ACCRUALS (3)
DEPRECIABLE PLANT					
303.2	101,544,997.92	134,189,733.01	117,867,365.47	17.47	20,591,429
303.4	1,035,137.10	1,035,137.10	1,035,137.10	-	-
303.5	4,038,091.97	4,038,091.97	4,038,091.97	20.91	844,365
350.4	161,558,411.23	163,256,411.23	162,407,411.23	1.23	1,997,611
352	49,560,625.07	81,719,069.83	65,639,847.45	1.44	945,214
353	783,543,577.78	970,027,161.55	876,785,369.67	1.93	16,921,958
354	724,202,116.76	777,803,030.55	751,002,573.66	1.32	9,913,234
354.2	12,581,591.51	15,050,591.51	13,816,091.51	0.89	122,963
355	119,727,108.33	483,145,270.60	301,436,189.47	1.61	4,853,123
355.2	10,399,528.53	11,842,528.53	11,121,028.53	1.06	117,883
356	409,755,496.14	614,053,194.33	511,904,345.24	1.56	7,985,708
357	31,400,117.66	31,400,117.66	31,400,117.66	1.81	568,342
358	30,224,004.04	30,224,004.04	30,224,004.04	2.94	888,586
359	9,666,586.46	9,821,586.46	9,744,086.46	1.23	119,852
360.4	73,082,260.04	74,384,504.91	73,733,382.48	1.12	825,814
361	36,347,162.97	38,203,494.43	37,275,328.70	1.18	439,849
362	462,865,860.71	513,582,571.54	488,224,216.13	1.66	8,104,522
364.2	19,422,913.66	19,422,913.66	19,422,913.66	1.51	293,286
364.4	1,010,026,561.53	1,056,876,518.26	1,033,451,539.90	1.69	17,465,331
364.6	153,514.04	153,514.04	153,514.04	1.47	2,257
364.8	38,468,108.24	38,726,546.91	38,597,327.58	1.07	412,991
365	868,915,336.70	936,726,402.47	902,820,869.59	1.69	15,257,673
366	176,022,089.20	190,694,266.52	183,358,177.86	1.58	2,897,059
367	528,733,008.33	559,523,764.29	544,128,386.31	1.80	9,794,311
368.2	253,804,560.36	271,996,204.77	262,900,382.57	3.64	9,569,574
368.4	193,066,493.12	205,475,674.75	199,271,083.94	1.97	3,925,640
368.6	129,784.23	101,807.75	115,795.99	3.40	3,937
369	649,185,403.68	669,717,331.51	659,451,367.60	1.50	9,891,771
370.1	67,574,419.07	63,754,556.69	65,664,487.88	4.24	2,784,174
370.2	215,987,902.82	231,262,902.82	223,625,402.82	7.93	17,733,494
370.4	3,676,828.42	3,676,828.42	3,676,828.42	6.64	244,141
371.2	319,228.36	319,228.36	319,228.36	7.98	25,474
371.4	8,415,078.08	8,753,314.66	8,584,196.37	2.39	205,162
373.2	108,423,001.95	111,850,652.74	110,136,827.35	2.08	2,290,846
389.4	4,398.53	4,398.53	4,398.53	2.21	97
390.2	376,300,728.18	391,535,026.90	383,917,877.54	4.76	18,274,491
390.21	741,657.92	741,657.92	741,657.92	8.73	64,747
390.4	42,677,455.87	45,025,200.46	43,851,328.17	3.18	1,394,472
391.2	22,511,852.61	22,279,388.67	22,395,620.64	5.37	1,202,645
391.4	2,888,810.25	2,929,174.30	2,908,992.28	7.22	210,029
391.6	9,122,015.98	35,993,422.03	22,557,719.01	26.79	6,043,213
391.8	38,155,394.44	38,155,394.44	38,155,394.44	-	-
392.1	7,154,026.04	8,530,748.99	7,842,387.52	11.80	925,402
392.2	19,721,788.80	21,429,879.01	20,575,833.91	5.44	1,119,325
392.3	74,388,586.77	78,454,857.42	76,421,722.10	7.17	5,479,437
392.4	7,365,737.08	7,952,512.74	7,659,124.91	3.42	261,942
392.5	3,585,082.51	3,705,614.99	3,645,348.75	5.60	204,140
392.6	653,798.58	653,798.58	653,798.58	13.10	85,648
393.0	2,294,976.82	2,264,140.41	2,279,558.62	5.33	121,500
394.0	4,762,273.30	4,761,532.47	4,761,902.89	5.85	278,571
394.2	285,256.40	274,669.06	279,962.73	7.99	22,369
394.4	1,353,413.69	1,353,413.69	1,353,413.69	5.75	77,821
394.6	24,985,299.92	25,517,596.81	25,251,448.37	5.40	1,363,578
394.8	1,993,100.94	1,816,701.72	1,904,901.33	5.81	110,675
395.0	4,717,745.08	4,722,932.70	4,720,338.89	5.08	239,793
396.0	2,238,834.57	2,238,834.57	2,238,834.57	4.61	103,210
397.0	7,106,551.13	6,200,712.65	6,653,631.89	3.15	209,589
398.0	2,774,710.65	3,622,401.89	3,198,556.27	6.05	193,513
DEPRECIABLE	7,821,640,402.07	9,032,972,938.82	8,427,306,670.56		206,023,781
NONDEPRECIABLE	44,170,012.93	57,920,520.16			
TOTAL UTILITY PLANT	7,865,810,415.00	9,090,893,458.98	8,427,306,670.56		206,023,781

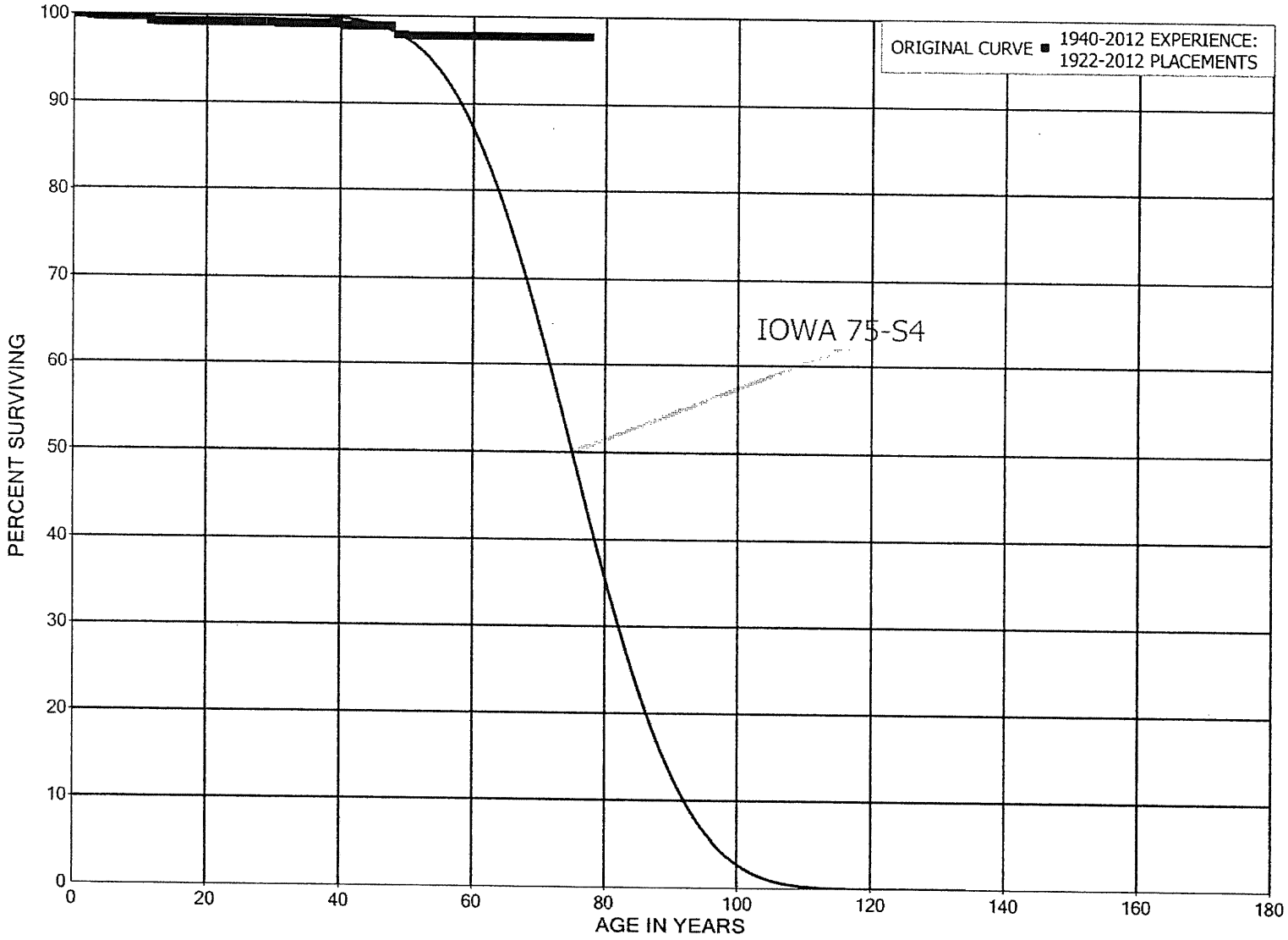
PPL ELECTRIC UTILITIES CORPORATION

TABLE 4. SUMMARY OF NET SALVAGE BY FUNCTION
AND AMORTIZATION FOR THE PERIOD, 2011-2015

FUNCTION	2011	2012	2013	2014	2015	TOTAL SALVAGE	5-YEAR AMORTIZATION
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/5
TRANSMISSION							
COST OF REMOVAL	3,496,954	8,056,670	1,715,721	16,947,230	19,310,901	49,527,476	
GROSS SALVAGE	(173,823)	(329,737)	(155,653)	(815,778)	(717,155)	(2,192,145)	
NET SALVAGE	3,323,131	7,726,933	1,560,069	16,131,452	18,593,746	47,335,331	9,467,066
DISTRIBUTION							
COST OF REMOVAL	21,414,948	25,611,280	21,435,402	18,695,565	22,574,066	109,731,261	
GROSS SALVAGE	(10,805,598)	(8,425,847)	(294,672)	(3,034,429)	(5,801,016)	(28,361,562)	
NET SALVAGE	10,609,350	17,185,432	21,140,730	15,661,136	16,773,050	81,369,699	16,273,940
GENERAL							
COST OF REMOVAL	477,944	313,961	797,412	246,108	431,630	2,267,056	
GROSS SALVAGE	(1,041,743)	(1,266,676)	(1,181,493)	(932,563)	(1,854,805)	(6,277,280)	
NET SALVAGE	(563,798)	(952,715)	(384,081)	(686,454)	(1,423,175)	(4,010,224)	(802,045)
TOTAL							
COST OF REMOVAL	25,389,846	33,981,910	23,948,536	35,888,903	42,316,597	161,525,793	
GROSS SALVAGE	(12,021,163)	(10,022,260)	(1,631,818)	(4,782,770)	(8,372,976)	(36,830,987)	
NET SALVAGE	13,368,683	23,959,650	22,316,718	31,106,134	33,943,621	124,694,806	24,938,961

PART VI. SERVICE LIFE STATISTICS

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 350.4 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

ACCOUNT 350.4 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2012 EXPERIENCE BAND 1940-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	59,518,048	193	0.0000	1.0000	100.00
0.5	35,233,316		0.0000	1.0000	100.00
1.5	31,009,630	52,484	0.0017	0.9983	100.00
2.5	28,727,390	24,819	0.0009	0.9991	99.83
3.5	28,162,434		0.0000	1.0000	99.74
4.5	28,683,123	1,047	0.0000	1.0000	99.74
5.5	26,605,446		0.0000	1.0000	99.74
6.5	28,413,185		0.0000	1.0000	99.74
7.5	29,568,621	19	0.0000	1.0000	99.74
8.5	30,760,944	714	0.0000	1.0000	99.74
9.5	30,529,672		0.0000	1.0000	99.74
10.5	31,072,428	151,210	0.0049	0.9951	99.74
11.5	32,019,225	12,789	0.0004	0.9996	99.25
12.5	34,587,753	62	0.0000	1.0000	99.21
13.5	36,353,372	2,198	0.0001	0.9999	99.21
14.5	37,463,605	271	0.0000	1.0000	99.21
15.5	38,686,060	4,938	0.0001	0.9999	99.21
16.5	38,103,967	4,363	0.0001	0.9999	99.19
17.5	37,047,266	3,353	0.0001	0.9999	99.18
18.5	35,040,490	11,050	0.0003	0.9997	99.17
19.5	34,030,769	2,468	0.0001	0.9999	99.14
20.5	34,360,797	1	0.0000	1.0000	99.13
21.5	33,561,400		0.0000	1.0000	99.13
22.5	31,093,858	447	0.0000	1.0000	99.13
23.5	33,175,064		0.0000	1.0000	99.13
24.5	32,262,886	271	0.0000	1.0000	99.13
25.5	32,345,536	793	0.0000	1.0000	99.13
26.5	31,510,597	1,700	0.0001	0.9999	99.13
27.5	32,530,481		0.0000	1.0000	99.12
28.5	32,823,926		0.0000	1.0000	99.12
29.5	33,174,658	2,452	0.0001	0.9999	99.12
30.5	33,123,231		0.0000	1.0000	99.12
31.5	32,234,295		0.0000	1.0000	99.12
32.5	32,555,582		0.0000	1.0000	99.12
33.5	30,259,004		0.0000	1.0000	99.12
34.5	29,830,044	476	0.0000	1.0000	99.12
35.5	28,974,252		0.0000	1.0000	99.12
36.5	26,535,642	25,615	0.0010	0.9990	99.12
37.5	24,337,951		0.0000	1.0000	99.02
38.5	23,737,639		0.0000	1.0000	99.02

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

ACCOUNT 350.4 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2012 EXPERIENCE BAND 1940-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	21,084,864	38,106	0.0018	0.9982	99.02
40.5	19,017,691	487	0.0000	1.0000	98.84
41.5	15,875,388		0.0000	1.0000	98.84
42.5	12,926,001		0.0000	1.0000	98.84
43.5	11,356,421		0.0000	1.0000	98.84
44.5	8,109,943		0.0000	1.0000	98.84
45.5	5,193,675		0.0000	1.0000	98.84
46.5	4,801,690	891	0.0002	0.9998	98.84
47.5	4,386,785	46,103	0.0105	0.9895	98.82
48.5	3,830,542		0.0000	1.0000	97.78
49.5	3,846,940	585	0.0002	0.9998	97.78
50.5	3,733,534		0.0000	1.0000	97.77
51.5	3,578,218		0.0000	1.0000	97.77
52.5	3,575,211		0.0000	1.0000	97.77
53.5	3,474,018		0.0000	1.0000	97.77
54.5	2,708,904		0.0000	1.0000	97.77
55.5	2,580,684		0.0000	1.0000	97.77
56.5	2,454,349		0.0000	1.0000	97.77
57.5	2,137,064		0.0000	1.0000	97.77
58.5	1,695,210		0.0000	1.0000	97.77
59.5	1,458,493		0.0000	1.0000	97.77
60.5	1,282,196		0.0000	1.0000	97.77
61.5	1,098,587	4	0.0000	1.0000	97.77
62.5	980,814		0.0000	1.0000	97.77
63.5	914,197		0.0000	1.0000	97.77
64.5	884,110		0.0000	1.0000	97.77
65.5	808,731		0.0000	1.0000	97.77
66.5	805,026		0.0000	1.0000	97.77
67.5	804,339		0.0000	1.0000	97.77
68.5	799,450		0.0000	1.0000	97.77
69.5	798,523		0.0000	1.0000	97.77
70.5	798,218		0.0000	1.0000	97.77
71.5	792,077		0.0000	1.0000	97.77
72.5	786,585		0.0000	1.0000	97.77
73.5	786,495		0.0000	1.0000	97.77
74.5	783,205		0.0000	1.0000	97.77
75.5	533,536		0.0000	1.0000	97.77
76.5	533,536		0.0000	1.0000	97.77
77.5	532,575		0.0000	1.0000	97.77
78.5	530,434		0.0000	1.0000	97.77

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

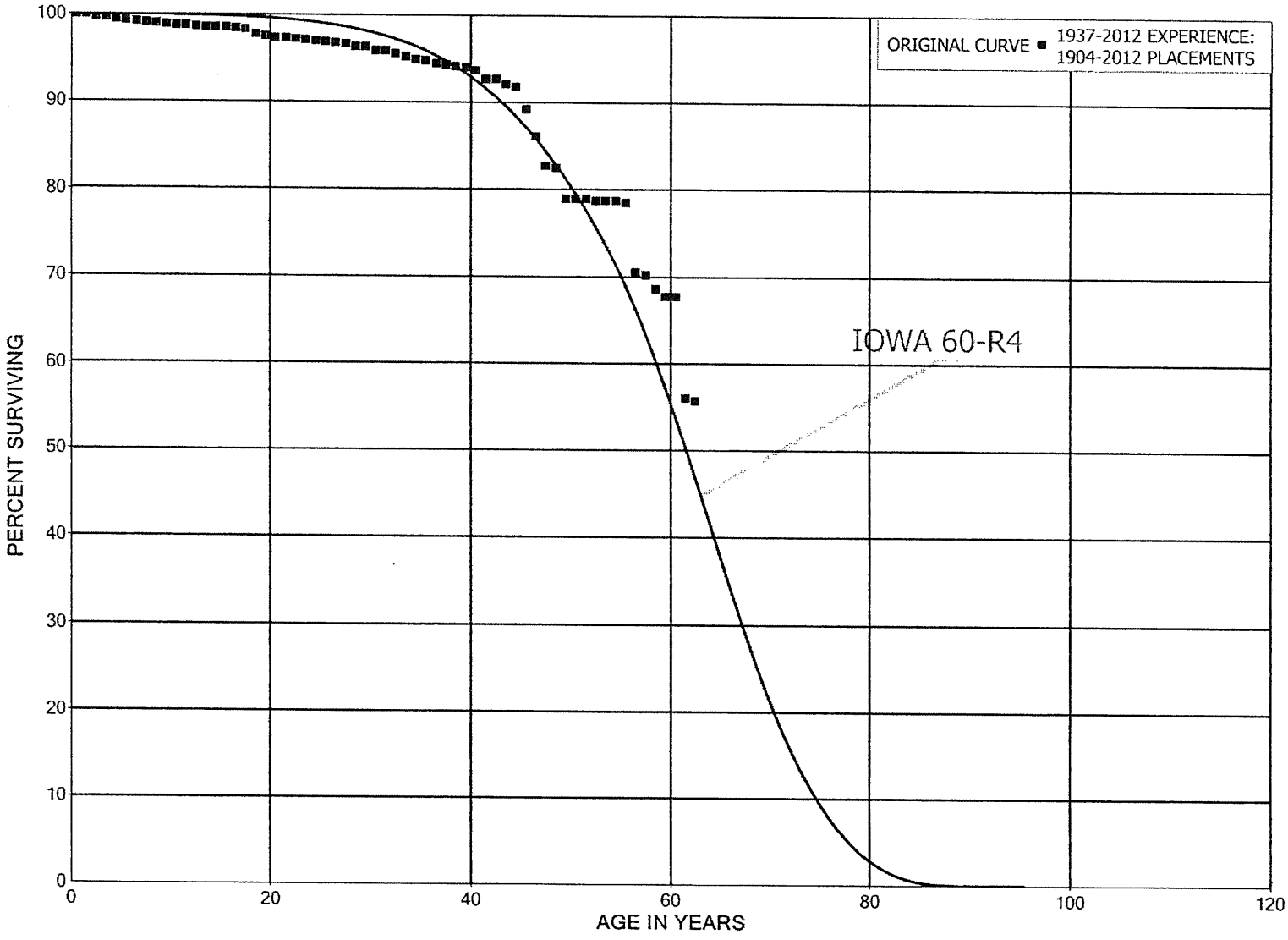
ACCOUNT 350.4 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2012 EXPERIENCE BAND 1940-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	338,915		0.0000	1.0000	97.77
80.5	337,921		0.0000	1.0000	97.77
81.5	337,921		0.0000	1.0000	97.77
82.5	335,477		0.0000	1.0000	97.77
83.5	330,092		0.0000	1.0000	97.77
84.5	215,168		0.0000	1.0000	97.77
85.5	215,168		0.0000	1.0000	97.77
86.5					97.77

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2012 EXPERIENCE BAND 1937-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,816,072	113	0.0000	1.0000	100.00
0.5	12,624,660	10,542	0.0008	0.9992	100.00
1.5	12,430,009	26,445	0.0021	0.9979	99.92
2.5	12,212,089	9,052	0.0007	0.9993	99.70
3.5	12,085,661	28,759	0.0024	0.9976	99.63
4.5	11,326,322	9,123	0.0008	0.9992	99.39
5.5	12,262,868	18,423	0.0015	0.9985	99.31
6.5	12,599,360	16,603	0.0013	0.9987	99.16
7.5	12,550,757	16,083	0.0013	0.9987	99.03
8.5	15,727,116	11,279	0.0007	0.9993	98.91
9.5	18,031,537	15,666	0.0009	0.9991	98.83
10.5	18,328,877	6,210	0.0003	0.9997	98.75
11.5	17,842,469	23,065	0.0013	0.9987	98.72
12.5	17,567,639	7,700	0.0004	0.9996	98.59
13.5	17,291,908	6,393	0.0004	0.9996	98.54
14.5	17,827,141	5,293	0.0003	0.9997	98.51
15.5	17,857,792	20,299	0.0011	0.9989	98.48
16.5	16,206,776	22,113	0.0014	0.9986	98.37
17.5	16,276,000	92,808	0.0057	0.9943	98.23
18.5	16,112,890	33,623	0.0021	0.9979	97.67
19.5	11,871,249	16,560	0.0014	0.9986	97.47
20.5	9,968,185	8,721	0.0009	0.9991	97.33
21.5	10,850,383	12,915	0.0012	0.9988	97.25
22.5	11,053,218	13,530	0.0012	0.9988	97.13
23.5	11,091,990	10,180	0.0009	0.9991	97.01
24.5	11,243,872	10,724	0.0010	0.9990	96.92
25.5	10,788,691	10,017	0.0009	0.9991	96.83
26.5	11,132,880	20,239	0.0018	0.9982	96.74
27.5	11,816,658	28,793	0.0024	0.9976	96.57
28.5	10,751,527	7,816	0.0007	0.9993	96.33
29.5	11,059,854	45,950	0.0042	0.9958	96.26
30.5	10,617,146	6,821	0.0006	0.9994	95.86
31.5	8,846,755	24,006	0.0027	0.9973	95.80
32.5	7,762,454	26,823	0.0035	0.9965	95.54
33.5	7,708,133	26,110	0.0034	0.9966	95.21
34.5	8,005,979	17,526	0.0022	0.9978	94.89
35.5	7,606,448	24,094	0.0032	0.9968	94.68
36.5	7,079,034	7,326	0.0010	0.9990	94.38
37.5	6,737,287	11,499	0.0017	0.9983	94.28
38.5	5,968,685	7,133	0.0012	0.9988	94.12

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

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2012 EXPERIENCE BAND 1937-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,269,877	24,905	0.0047	0.9953	94.01
40.5	4,297,412	42,037	0.0098	0.9902	93.56
41.5	3,517,540	3,139	0.0009	0.9991	92.65
42.5	2,699,972	14,798	0.0055	0.9945	92.57
43.5	2,385,910	9,230	0.0039	0.9961	92.06
44.5	1,930,614	53,251	0.0276	0.9724	91.70
45.5	1,231,609	42,360	0.0344	0.9656	89.17
46.5	1,055,642	41,707	0.0395	0.9605	86.11
47.5	1,346,656	2,360	0.0018	0.9982	82.70
48.5	1,564,790	68,409	0.0437	0.9563	82.56
49.5	1,634,357		0.0000	1.0000	78.95
50.5	1,674,901	109	0.0001	0.9999	78.95
51.5	1,476,239	3,177	0.0022	0.9978	78.94
52.5	1,628,153		0.0000	1.0000	78.77
53.5	1,704,937	1,199	0.0007	0.9993	78.77
54.5	1,662,391	5,456	0.0033	0.9967	78.72
55.5	1,623,031	165,397	0.1019	0.8981	78.46
56.5	1,295,475	4,433	0.0034	0.9966	70.47
57.5	1,253,424	28,048	0.0224	0.9776	70.22
58.5	851,910	11,634	0.0137	0.9863	68.65
59.5	579,355		0.0000	1.0000	67.71
60.5	443,215	76,093	0.1717	0.8283	67.71
61.5	328,166	1,845	0.0056	0.9944	56.09
62.5	325,038	3,780	0.0116	0.9884	55.77
63.5	214,095	421	0.0020	0.9980	55.13
64.5	169,898		0.0000	1.0000	55.02
65.5	138,800	21	0.0001	0.9999	55.02
66.5	272,985		0.0000	1.0000	55.01
67.5	272,963	6,470	0.0237	0.9763	55.01
68.5	128,219	150	0.0012	0.9988	53.70
69.5	133,181		0.0000	1.0000	53.64
70.5	131,871	16	0.0001	0.9999	53.64
71.5	138,480		0.0000	1.0000	53.64
72.5	200,019		0.0000	1.0000	53.64
73.5	343,207	82,082	0.2392	0.7608	53.64
74.5	263,268		0.0000	1.0000	40.81
75.5	259,871		0.0000	1.0000	40.81
76.5	260,041		0.0000	1.0000	40.81
77.5	279,996		0.0000	1.0000	40.81
78.5	283,659		0.0000	1.0000	40.81

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

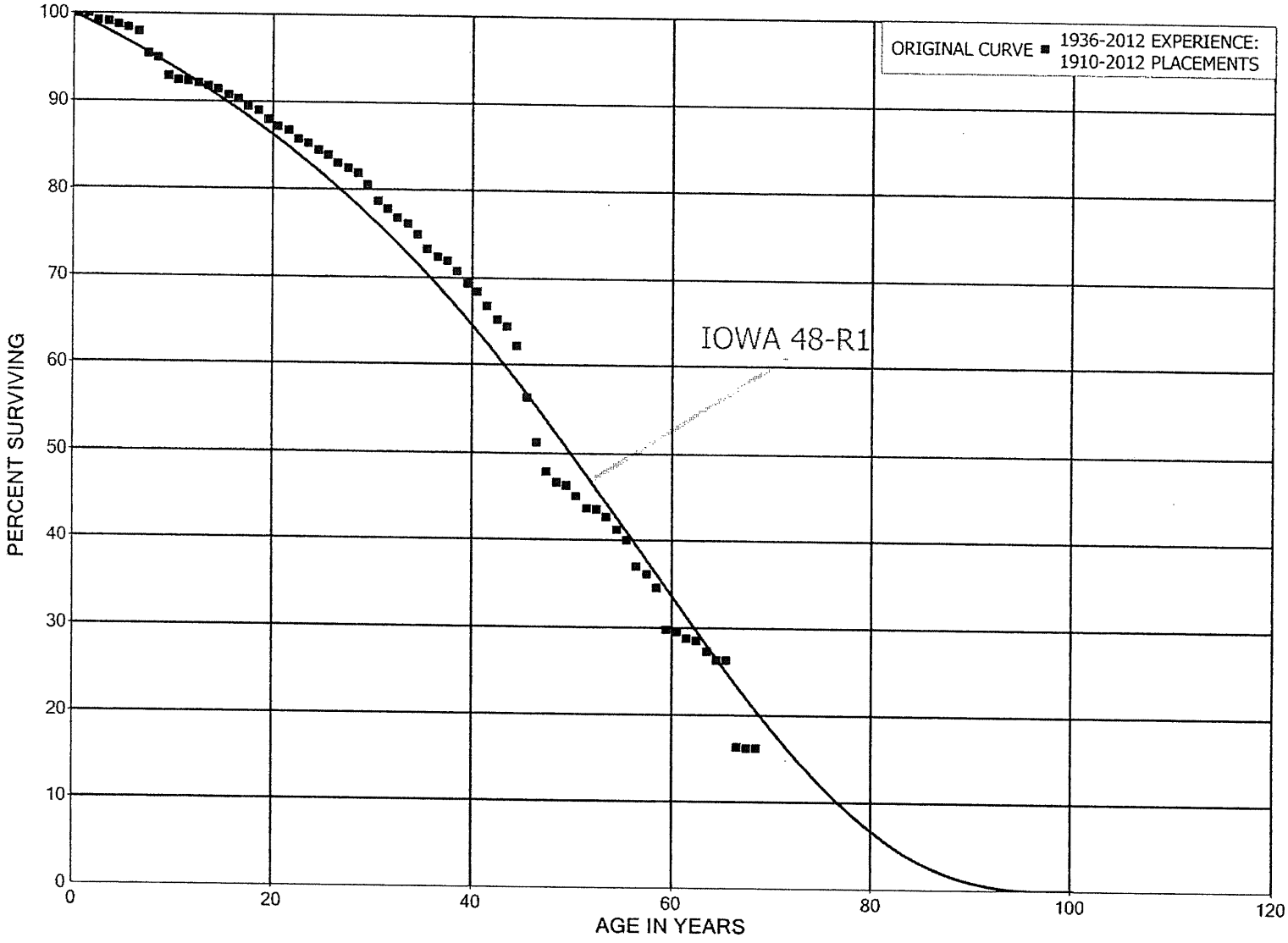
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2012 EXPERIENCE BAND 1937-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	284,066		0.0000	1.0000	40.81
80.5	278,869		0.0000	1.0000	40.81
81.5	278,869		0.0000	1.0000	40.81
82.5	255,125		0.0000	1.0000	40.81
83.5	184,300		0.0000	1.0000	40.81
84.5	40,883		0.0000	1.0000	40.81
85.5	38,740		0.0000	1.0000	40.81
86.5	24,196		0.0000	1.0000	40.81
87.5	24,025		0.0000	1.0000	40.81
88.5	10,468		0.0000	1.0000	40.81
89.5	6,805		0.0000	1.0000	40.81
90.5	6,398		0.0000	1.0000	40.81
91.5	6,398		0.0000	1.0000	40.81
92.5	6,398		0.0000	1.0000	40.81
93.5	6,398		0.0000	1.0000	40.81
94.5	6,398		0.0000	1.0000	40.81
95.5	6,398		0.0000	1.0000	40.81
96.5	6,398		0.0000	1.0000	40.81
97.5	6,398		0.0000	1.0000	40.81
98.5	6,398		0.0000	1.0000	40.81
99.5					40.81

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 353 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2012 EXPERIENCE BAND 1936-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	421,936,964	873	0.0000	1.0000	100.00
0.5	340,926,801	51,893	0.0002	0.9998	100.00
1.5	298,290,842	2,502,404	0.0084	0.9916	99.98
2.5	255,860,166	216,548	0.0008	0.9992	99.15
3.5	250,129,068	781,809	0.0031	0.9969	99.06
4.5	230,703,284	752,556	0.0033	0.9967	98.75
5.5	228,818,553	990,114	0.0043	0.9957	98.43
6.5	224,413,678	6,051,511	0.0270	0.9730	98.00
7.5	220,710,441	934,321	0.0042	0.9958	95.36
8.5	240,654,764	5,506,361	0.0229	0.9771	94.96
9.5	257,542,771	1,141,074	0.0044	0.9956	92.79
10.5	256,792,564	391,438	0.0015	0.9985	92.37
11.5	243,357,365	514,845	0.0021	0.9979	92.23
12.5	238,508,706	917,008	0.0038	0.9962	92.04
13.5	234,306,813	625,027	0.0027	0.9973	91.68
14.5	233,043,568	1,722,754	0.0074	0.9926	91.44
15.5	227,550,491	1,282,092	0.0056	0.9944	90.76
16.5	209,622,234	2,031,174	0.0097	0.9903	90.25
17.5	193,293,820	908,587	0.0047	0.9953	89.38
18.5	184,991,306	2,079,026	0.0112	0.9888	88.96
19.5	154,437,676	1,459,227	0.0094	0.9906	87.96
20.5	131,884,319	585,121	0.0044	0.9956	87.13
21.5	134,860,921	1,498,409	0.0111	0.9889	86.74
22.5	130,761,338	806,662	0.0062	0.9938	85.78
23.5	126,078,020	1,085,568	0.0086	0.9914	85.25
24.5	126,438,047	865,047	0.0068	0.9932	84.51
25.5	120,840,839	1,295,272	0.0107	0.9893	83.94
26.5	121,842,339	718,100	0.0059	0.9941	83.04
27.5	122,373,532	931,133	0.0076	0.9924	82.55
28.5	112,511,248	1,733,920	0.0154	0.9846	81.92
29.5	113,505,198	2,726,877	0.0240	0.9760	80.66
30.5	98,024,291	1,135,241	0.0116	0.9884	78.72
31.5	83,753,079	1,081,776	0.0129	0.9871	77.81
32.5	76,041,036	605,222	0.0080	0.9920	76.80
33.5	75,017,250	1,261,914	0.0168	0.9832	76.19
34.5	74,148,867	1,562,809	0.0211	0.9789	74.91
35.5	69,953,779	854,296	0.0122	0.9878	73.33
36.5	62,614,006	457,835	0.0073	0.9927	72.43
37.5	57,350,678	967,361	0.0169	0.9831	71.90
38.5	50,252,941	996,920	0.0198	0.9802	70.69

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

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2012 EXPERIENCE BAND 1936-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	43,215,186	563,783	0.0130	0.9870	69.29
40.5	39,464,399	930,696	0.0236	0.9764	68.39
41.5	32,422,736	767,179	0.0237	0.9763	66.77
42.5	24,127,458	305,330	0.0127	0.9873	65.19
43.5	19,809,970	666,113	0.0336	0.9664	64.37
44.5	15,919,269	1,521,245	0.0956	0.9044	62.20
45.5	10,958,928	987,858	0.0901	0.9099	56.26
46.5	8,605,669	568,539	0.0661	0.9339	51.19
47.5	9,854,608	238,063	0.0242	0.9758	47.81
48.5	11,280,881	94,836	0.0084	0.9916	46.65
49.5	11,673,578	296,762	0.0254	0.9746	46.26
50.5	11,968,253	378,706	0.0316	0.9684	45.08
51.5	10,177,713	41,366	0.0041	0.9959	43.66
52.5	11,365,170	223,960	0.0197	0.9803	43.48
53.5	11,474,385	393,233	0.0343	0.9657	42.62
54.5	10,658,635	320,112	0.0300	0.9700	41.16
55.5	10,116,440	745,506	0.0737	0.9263	39.93
56.5	8,282,820	194,380	0.0235	0.9765	36.98
57.5	7,902,071	362,009	0.0458	0.9542	36.12
58.5	5,071,778	700,114	0.1380	0.8620	34.46
59.5	2,846,734	14,140	0.0050	0.9950	29.70
60.5	2,519,490	66,526	0.0264	0.9736	29.56
61.5	2,065,782	20,817	0.0101	0.9899	28.78
62.5	1,876,858	80,706	0.0430	0.9570	28.49
63.5	899,562	32,338	0.0359	0.9641	27.26
64.5	699,742	839	0.0012	0.9988	26.28
65.5	515,660	196,448	0.3810	0.6190	26.25
66.5	1,048,185	1,624	0.0015	0.9985	16.25
67.5	1,072,070	91	0.0001	0.9999	16.22
68.5	332,492	145	0.0004	0.9996	16.22
69.5	335,224		0.0000	1.0000	16.22
70.5	241,164	3,954	0.0164	0.9836	16.22
71.5	236,993	8,557	0.0361	0.9639	15.95
72.5	443,277	4,317	0.0097	0.9903	15.37
73.5	603,438	1,753	0.0029	0.9971	15.22
74.5	598,120	10,373	0.0173	0.9827	15.18
75.5	794,916	1,932	0.0024	0.9976	14.92
76.5	836,144		0.0000	1.0000	14.88
77.5	841,253	45,247	0.0538	0.9462	14.88
78.5	811,626		0.0000	1.0000	14.08

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

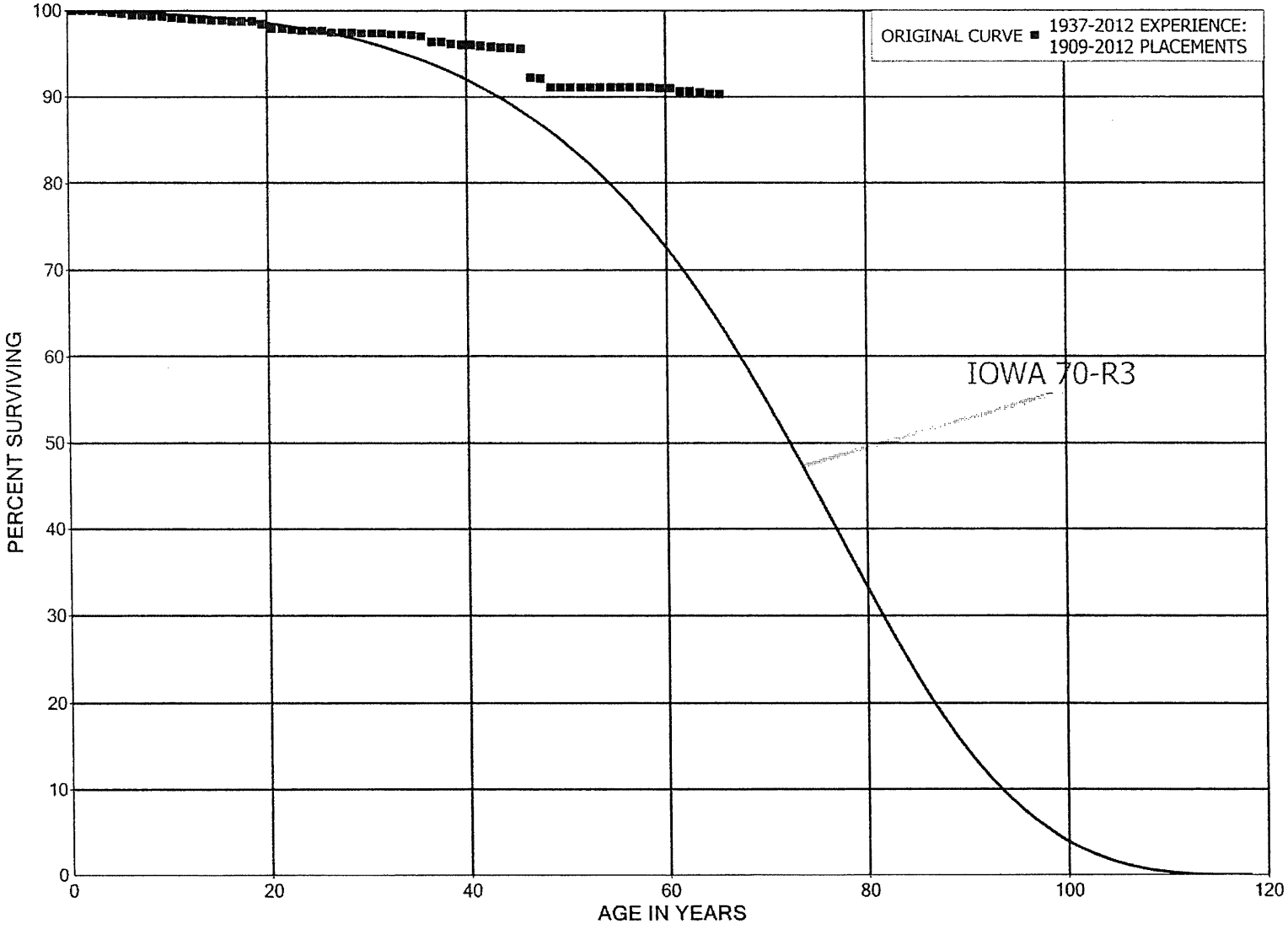
ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2012 EXPERIENCE BAND 1936-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	838,339		0.0000	1.0000	14.08
80.5	837,907	1,133	0.0014	0.9986	14.08
81.5	843,564	7,707	0.0091	0.9909	14.06
82.5	592,890		0.0000	1.0000	13.93
83.5	331,405		0.0000	1.0000	13.93
84.5	199,509		0.0000	1.0000	13.93
85.5	182,265	639	0.0035	0.9965	13.93
86.5	95,624	617	0.0065	0.9935	13.88
87.5	90,494		0.0000	1.0000	13.79
88.5	74,157	1,333	0.0180	0.9820	13.79
89.5	56,514		0.0000	1.0000	13.55
90.5	3,581	2,921	0.8158	0.1842	13.55
91.5	686		0.0000	1.0000	2.50
92.5	562		0.0000	1.0000	2.50
93.5	562		0.0000	1.0000	2.50
94.5	402		0.0000	1.0000	2.50
95.5	375		0.0000	1.0000	2.50
96.5	375		0.0000	1.0000	2.50
97.5	375		0.0000	1.0000	2.50
98.5	349		0.0000	1.0000	2.50
99.5					2.50

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 354 TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2012 EXPERIENCE BAND 1937-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	298,682,314	153,543	0.0005	0.9995	100.00
0.5	254,083,207	44,001	0.0002	0.9998	99.95
1.5	231,936,329	81,110	0.0003	0.9997	99.93
2.5	201,545,807	221,875	0.0011	0.9989	99.90
3.5	189,414,420	90,364	0.0005	0.9995	99.79
4.5	159,576,042	275,821	0.0017	0.9983	99.74
5.5	150,318,760	199,274	0.0013	0.9987	99.57
6.5	155,445,962	132,743	0.0009	0.9991	99.43
7.5	156,385,391	174,054	0.0011	0.9989	99.35
8.5	150,151,737	1,295	0.0000	1.0000	99.24
9.5	152,391,486	118,702	0.0008	0.9992	99.24
10.5	157,922,076	159,533	0.0010	0.9990	99.16
11.5	163,093,808	189,385	0.0012	0.9988	99.06
12.5	174,395,290	12,516	0.0001	0.9999	98.95
13.5	178,118,237	95,386	0.0005	0.9995	98.94
14.5	179,020,426	53,174	0.0003	0.9997	98.89
15.5	177,482,152	203,598	0.0011	0.9989	98.86
16.5	169,512,321	48,121	0.0003	0.9997	98.74
17.5	161,210,580	46,739	0.0003	0.9997	98.71
18.5	154,146,196	495,388	0.0032	0.9968	98.69
19.5	147,233,721	775,165	0.0053	0.9947	98.37
20.5	139,034,616	59,896	0.0004	0.9996	97.85
21.5	133,590,467	47,387	0.0004	0.9996	97.81
22.5	122,500,372	183,493	0.0015	0.9985	97.77
23.5	121,064,319	11,943	0.0001	0.9999	97.63
24.5	119,216,011	46,907	0.0004	0.9996	97.62
25.5	116,861,495	249,974	0.0021	0.9979	97.58
26.5	114,817,490	18,234	0.0002	0.9998	97.37
27.5	114,420,241	15,461	0.0001	0.9999	97.36
28.5	114,502,800	8,558	0.0001	0.9999	97.34
29.5	113,186,069	4,993	0.0000	1.0000	97.34
30.5	112,875,378	34,118	0.0003	0.9997	97.33
31.5	93,285,481	89,670	0.0010	0.9990	97.30
32.5	83,858,537	49,950	0.0006	0.9994	97.21
33.5	82,139,024	38,140	0.0005	0.9995	97.15
34.5	80,661,048	146,109	0.0018	0.9982	97.10
35.5	80,874,607	550,725	0.0068	0.9932	96.93
36.5	73,928,201	28,971	0.0004	0.9996	96.27
37.5	69,853,533	87,639	0.0013	0.9987	96.23
38.5	69,221,991	73,054	0.0011	0.9989	96.11

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

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2012 EXPERIENCE BAND 1937-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	59,757,845	18,372	0.0003	0.9997	96.01
40.5	54,357,241	60,470	0.0011	0.9989	95.98
41.5	43,341,050	56,908	0.0013	0.9987	95.87
42.5	36,645,240	54,486	0.0015	0.9985	95.75
43.5	30,797,860	2,789	0.0001	0.9999	95.60
44.5	21,804,057	16,647	0.0008	0.9992	95.60
45.5	11,209,349	397,142	0.0354	0.9646	95.52
46.5	10,398,108	4,240	0.0004	0.9996	92.14
47.5	9,319,009	99,962	0.0107	0.9893	92.10
48.5	8,484,305		0.0000	1.0000	91.11
49.5	8,484,983	1,913	0.0002	0.9998	91.11
50.5	8,463,610	1,200	0.0001	0.9999	91.09
51.5	7,802,109		0.0000	1.0000	91.08
52.5	7,338,825		0.0000	1.0000	91.08
53.5	7,424,853		0.0000	1.0000	91.08
54.5	6,802,291		0.0000	1.0000	91.08
55.5	6,940,839		0.0000	1.0000	91.08
56.5	6,055,398	4,427	0.0007	0.9993	91.08
57.5	5,963,560		0.0000	1.0000	91.01
58.5	4,908,675	3,290	0.0007	0.9993	91.01
59.5	4,230,357		0.0000	1.0000	90.95
60.5	3,308,901	11,712	0.0035	0.9965	90.95
61.5	3,239,904		0.0000	1.0000	90.63
62.5	2,895,624	3,290	0.0011	0.9989	90.63
63.5	1,926,828	5,300	0.0028	0.9972	90.53
64.5	1,721,404		0.0000	1.0000	90.28
65.5	1,587,903		0.0000	1.0000	90.28
66.5	1,593,846	3,533	0.0022	0.9978	90.28
67.5	1,851,635	1,301	0.0007	0.9993	90.08
68.5	1,847,250		0.0000	1.0000	90.01
69.5	1,891,631	3,533	0.0019	0.9981	90.01
70.5	1,901,435		0.0000	1.0000	89.85
71.5	1,803,456	2,069	0.0011	0.9989	89.85
72.5	1,793,150	2,069	0.0012	0.9988	89.74
73.5	1,793,477	6,842	0.0038	0.9962	89.64
74.5	1,777,436		0.0000	1.0000	89.30
75.5	1,703,588	631	0.0004	0.9996	89.30
76.5	1,793,956	2,384	0.0013	0.9987	89.26
77.5	1,565,764		0.0000	1.0000	89.15
78.5	1,812,891		0.0000	1.0000	89.15

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

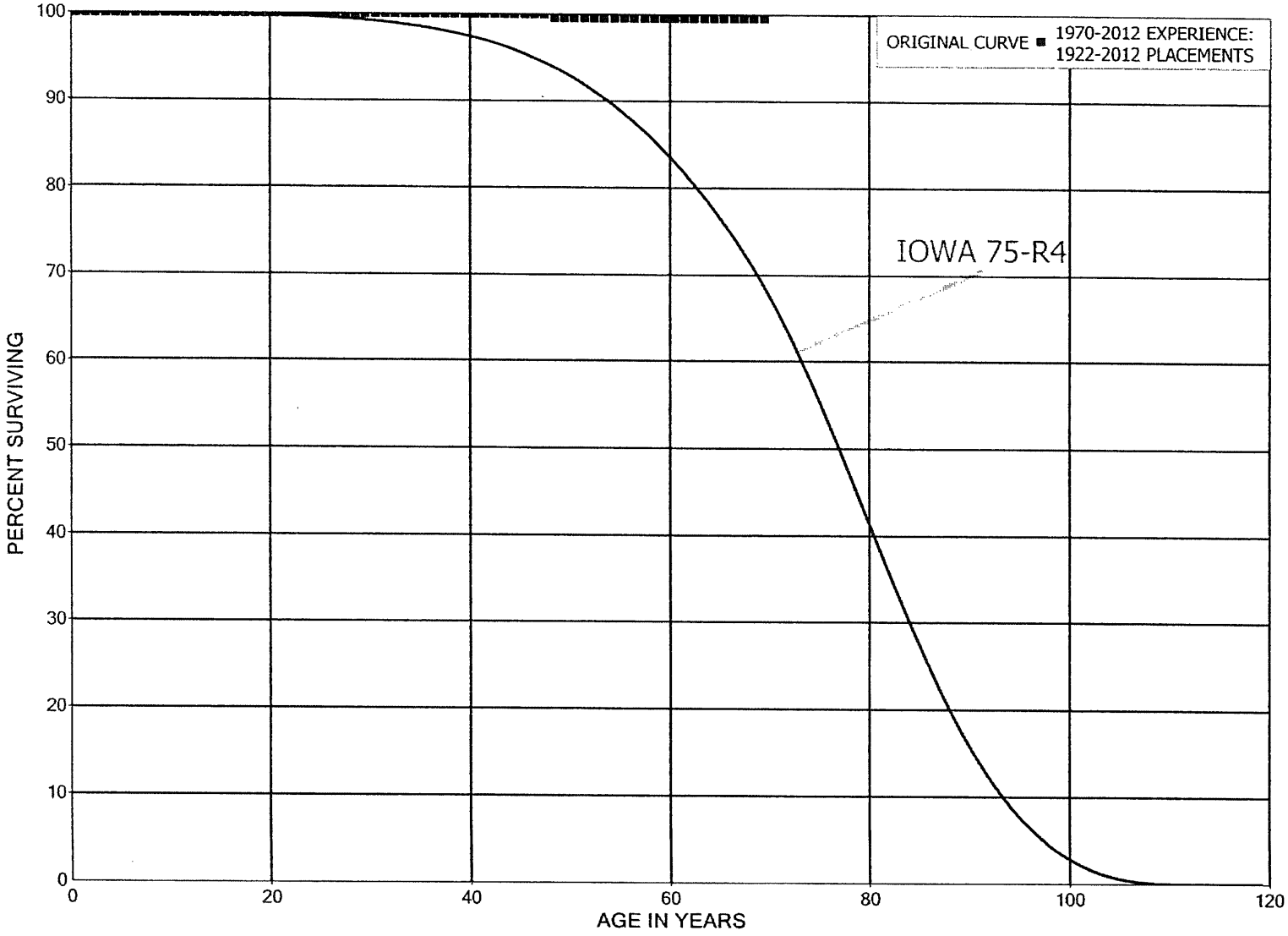
ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2012 EXPERIENCE BAND 1937-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,089,278	1,992	0.0010	0.9990	89.15
80.5	1,988,609		0.0000	1.0000	89.06
81.5	1,991,023	2,675	0.0013	0.9987	89.06
82.5	1,984,404		0.0000	1.0000	88.94
83.5	1,933,575	1,059	0.0005	0.9995	88.94
84.5	1,637,457	3,527	0.0022	0.9978	88.89
85.5	1,739,682		0.0000	1.0000	88.70
86.5	849,538	3,177	0.0037	0.9963	88.70
87.5	818,758		0.0000	1.0000	88.37
88.5	686,079		0.0000	1.0000	88.37
89.5	371,571		0.0000	1.0000	88.37
90.5	300,635	259	0.0009	0.9991	88.37
91.5	297,635	394	0.0013	0.9987	88.29
92.5	314,359		0.0000	1.0000	88.18
93.5	317,607		0.0000	1.0000	88.18
94.5	317,607	16,523	0.0520	0.9480	88.18
95.5	193,333	1,004	0.0052	0.9948	83.59
96.5	192,329		0.0000	1.0000	83.16
97.5	192,329		0.0000	1.0000	83.16
98.5	74,646		0.0000	1.0000	83.16
99.5	26,094		0.0000	1.0000	83.16
100.5	26,094		0.0000	1.0000	83.16
101.5	26,094		0.0000	1.0000	83.16
102.5	5,057		0.0000	1.0000	83.16
103.5					83.16

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 354.2 TOWERS AND FIXTURES - CLEARING R/W
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

ACCOUNT 354.2 TOWERS AND FIXTURES - CLEARING R/W

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2012 EXPERIENCE BAND 1970-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,356,238		0.0000	1.0000	100.00
0.5	3,987,081		0.0000	1.0000	100.00
1.5	4,135,595		0.0000	1.0000	100.00
2.5	5,025,149	4,122	0.0008	0.9992	100.00
3.5	5,025,846		0.0000	1.0000	99.92
4.5	5,369,973		0.0000	1.0000	99.92
5.5	5,565,999		0.0000	1.0000	99.92
6.5	5,711,641		0.0000	1.0000	99.92
7.5	5,752,402		0.0000	1.0000	99.92
8.5	6,113,958		0.0000	1.0000	99.92
9.5	6,546,678		0.0000	1.0000	99.92
10.5	6,969,586		0.0000	1.0000	99.92
11.5	7,173,711		0.0000	1.0000	99.92
12.5	7,935,161		0.0000	1.0000	99.92
13.5	8,292,162		0.0000	1.0000	99.92
14.5	8,025,634		0.0000	1.0000	99.92
15.5	8,136,656		0.0000	1.0000	99.92
16.5	8,441,179		0.0000	1.0000	99.92
17.5	8,530,615		0.0000	1.0000	99.92
18.5	8,248,942		0.0000	1.0000	99.92
19.5	7,997,494		0.0000	1.0000	99.92
20.5	7,590,417		0.0000	1.0000	99.92
21.5	7,404,745		0.0000	1.0000	99.92
22.5	6,645,774		0.0000	1.0000	99.92
23.5	7,345,260		0.0000	1.0000	99.92
24.5	7,312,389		0.0000	1.0000	99.92
25.5	7,231,727		0.0000	1.0000	99.92
26.5	6,897,060		0.0000	1.0000	99.92
27.5	6,877,834		0.0000	1.0000	99.92
28.5	6,882,458		0.0000	1.0000	99.92
29.5	6,717,698		0.0000	1.0000	99.92
30.5	6,726,280		0.0000	1.0000	99.92
31.5	5,613,100		0.0000	1.0000	99.92
32.5	4,397,001		0.0000	1.0000	99.92
33.5	3,577,724		0.0000	1.0000	99.92
34.5	3,608,483		0.0000	1.0000	99.92
35.5	3,625,034		0.0000	1.0000	99.92
36.5	3,573,248		0.0000	1.0000	99.92
37.5	3,518,727		0.0000	1.0000	99.92
38.5	3,509,888		0.0000	1.0000	99.92

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

ACCOUNT 354.2 TOWERS AND FIXTURES - CLEARING R/W

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2012 EXPERIENCE BAND 1970-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,057,678		0.0000	1.0000	99.92
40.5	2,842,334		0.0000	1.0000	99.92
41.5	2,438,162		0.0000	1.0000	99.92
42.5	2,216,952		0.0000	1.0000	99.92
43.5	2,164,661		0.0000	1.0000	99.92
44.5	1,988,806		0.0000	1.0000	99.92
45.5	1,162,501		0.0000	1.0000	99.92
46.5	1,156,508		0.0000	1.0000	99.92
47.5	1,095,507	4,177	0.0038	0.9962	99.92
48.5	1,061,798		0.0000	1.0000	99.54
49.5	1,153,343		0.0000	1.0000	99.54
50.5	1,157,785		0.0000	1.0000	99.54
51.5	1,136,643		0.0000	1.0000	99.54
52.5	1,146,523		0.0000	1.0000	99.54
53.5	1,175,899		0.0000	1.0000	99.54
54.5	1,182,818		0.0000	1.0000	99.54
55.5	1,196,787		0.0000	1.0000	99.54
56.5	1,022,362		0.0000	1.0000	99.54
57.5	962,702		0.0000	1.0000	99.54
58.5	770,751		0.0000	1.0000	99.54
59.5	586,989		0.0000	1.0000	99.54
60.5	467,136		0.0000	1.0000	99.54
61.5	407,126		0.0000	1.0000	99.54
62.5	375,946		0.0000	1.0000	99.54
63.5	234,400		0.0000	1.0000	99.54
64.5	205,513		0.0000	1.0000	99.54
65.5	190,812		0.0000	1.0000	99.54
66.5	183,513		0.0000	1.0000	99.54
67.5	208,336		0.0000	1.0000	99.54
68.5	204,917		0.0000	1.0000	99.54
69.5	206,402		0.0000	1.0000	99.54
70.5	207,135		0.0000	1.0000	99.54
71.5	201,259		0.0000	1.0000	99.54
72.5	199,917		0.0000	1.0000	99.54
73.5	200,135		0.0000	1.0000	99.54
74.5	199,115		0.0000	1.0000	99.54
75.5	180,753		0.0000	1.0000	99.54
76.5	182,166		0.0000	1.0000	99.54
77.5	171,848		0.0000	1.0000	99.54
78.5	192,491		0.0000	1.0000	99.54

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

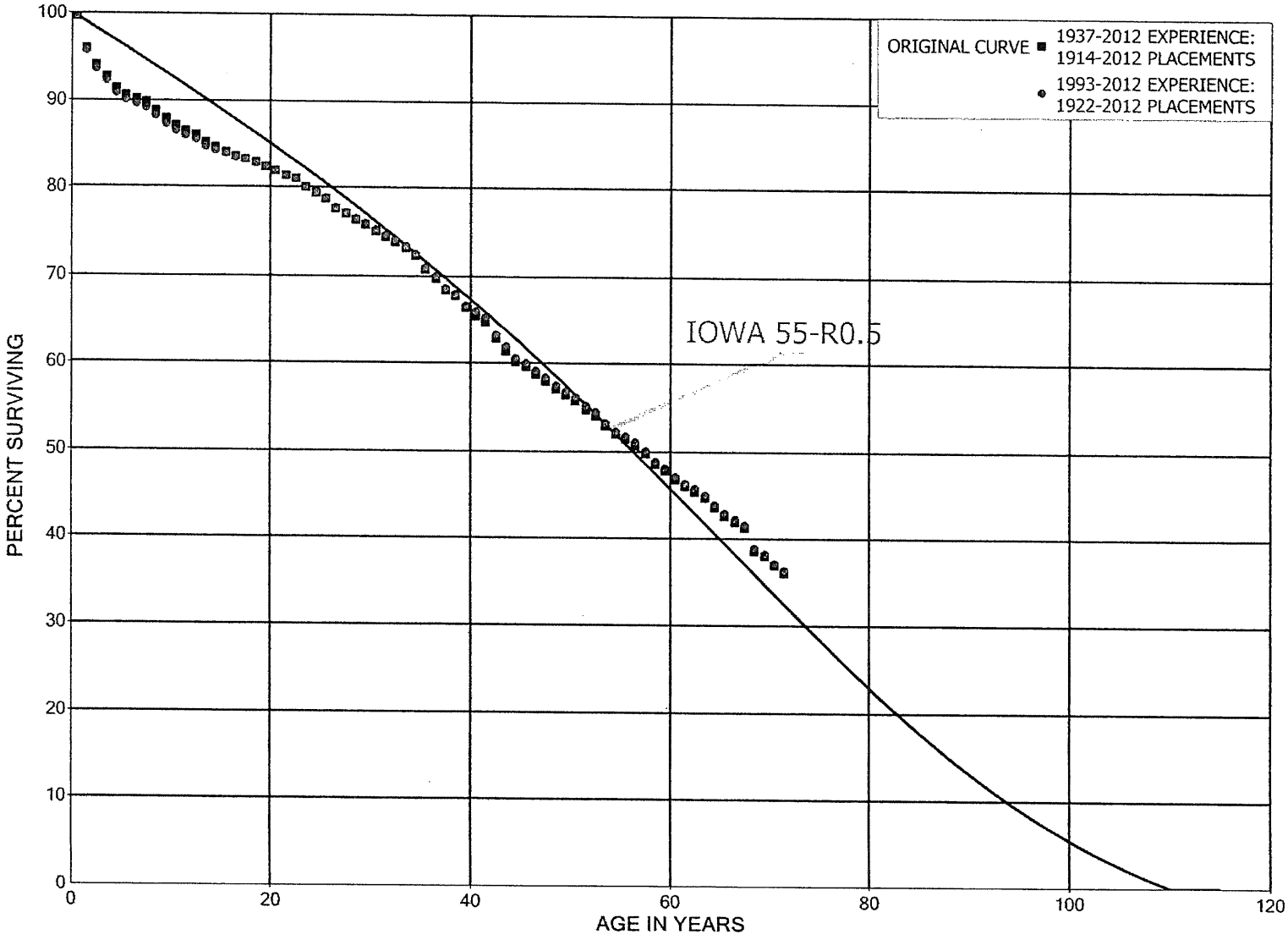
ACCOUNT 354.2 TOWERS AND FIXTURES - CLEARING R/W

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2012 EXPERIENCE BAND 1970-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	249,267		0.0000	1.0000	99.54
80.5	255,776		0.0000	1.0000	99.54
81.5	255,776		0.0000	1.0000	99.54
82.5	253,421		0.0000	1.0000	99.54
83.5	250,144		0.0000	1.0000	99.54
84.5	228,623		0.0000	1.0000	99.54
85.5	220,973		0.0000	1.0000	99.54
86.5	121,250		0.0000	1.0000	99.54
87.5	105,930		0.0000	1.0000	99.54
88.5	84,661		0.0000	1.0000	99.54
89.5	11,279		0.0000	1.0000	99.54
90.5					99.54

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 355 POLES AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2012 EXPERIENCE BAND 1937-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	36,326,588	122,649	0.0034	0.9966	100.00
0.5	33,419,499	1,225,760	0.0367	0.9633	99.66
1.5	30,071,954	614,183	0.0204	0.9796	96.01
2.5	27,308,763	374,022	0.0137	0.9863	94.05
3.5	24,015,769	350,687	0.0146	0.9854	92.76
4.5	23,683,621	198,246	0.0084	0.9916	91.40
5.5	21,090,912	108,038	0.0051	0.9949	90.64
6.5	17,714,257	73,675	0.0042	0.9958	90.17
7.5	14,747,581	153,538	0.0104	0.9896	89.80
8.5	11,463,962	122,923	0.0107	0.9893	88.86
9.5	9,934,558	85,962	0.0087	0.9913	87.91
10.5	8,301,502	58,471	0.0070	0.9930	87.15
11.5	8,987,726	48,996	0.0055	0.9945	86.54
12.5	12,238,028	130,058	0.0106	0.9894	86.07
13.5	15,666,010	99,544	0.0064	0.9936	85.15
14.5	18,907,646	122,101	0.0065	0.9935	84.61
15.5	22,117,328	110,990	0.0050	0.9950	84.06
16.5	25,460,994	91,810	0.0036	0.9964	83.64
17.5	26,108,804	136,477	0.0052	0.9948	83.34
18.5	26,030,935	144,162	0.0055	0.9945	82.90
19.5	25,527,027	158,795	0.0062	0.9938	82.44
20.5	27,661,278	181,700	0.0066	0.9934	81.93
21.5	27,227,453	108,921	0.0040	0.9960	81.39
22.5	25,621,028	328,904	0.0128	0.9872	81.07
23.5	27,930,147	202,415	0.0072	0.9928	80.03
24.5	24,872,414	234,434	0.0094	0.9906	79.45
25.5	24,814,190	348,827	0.0141	0.9859	78.70
26.5	23,024,548	153,737	0.0067	0.9933	77.59
27.5	25,361,221	211,961	0.0084	0.9916	77.07
28.5	26,478,807	195,631	0.0074	0.9926	76.43
29.5	27,427,547	273,872	0.0100	0.9900	75.87
30.5	27,038,324	260,229	0.0096	0.9904	75.11
31.5	28,205,261	215,897	0.0077	0.9923	74.39
32.5	28,056,320	253,522	0.0090	0.9910	73.82
33.5	23,424,354	280,454	0.0120	0.9880	73.15
34.5	22,208,830	470,497	0.0212	0.9788	72.27
35.5	19,284,735	287,510	0.0149	0.9851	70.74
36.5	17,825,222	338,784	0.0190	0.9810	69.69
37.5	14,456,207	146,398	0.0101	0.9899	68.36
38.5	13,059,267	247,719	0.0190	0.9810	67.67

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

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2012 EXPERIENCE BAND 1937-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,389,155	161,579	0.0142	0.9858	66.39
40.5	9,198,035	97,732	0.0106	0.9894	65.44
41.5	7,638,657	228,289	0.0299	0.9701	64.75
42.5	6,012,182	132,709	0.0221	0.9779	62.81
43.5	5,355,187	108,309	0.0202	0.9798	61.43
44.5	4,626,518	44,917	0.0097	0.9903	60.19
45.5	3,936,000	58,104	0.0148	0.9852	59.60
46.5	3,382,004	42,806	0.0127	0.9873	58.72
47.5	3,855,297	60,259	0.0156	0.9844	57.98
48.5	3,723,353	41,145	0.0111	0.9889	57.07
49.5	3,627,899	46,833	0.0129	0.9871	56.44
50.5	3,557,538	59,986	0.0169	0.9831	55.71
51.5	3,416,152	43,118	0.0126	0.9874	54.77
52.5	3,500,924	74,506	0.0213	0.9787	54.08
53.5	3,246,226	62,311	0.0192	0.9808	52.93
54.5	2,986,021	33,010	0.0111	0.9889	51.91
55.5	2,618,720	35,033	0.0134	0.9866	51.34
56.5	2,450,941	46,708	0.0191	0.9809	50.65
57.5	2,227,164	53,786	0.0242	0.9758	49.69
58.5	1,500,254	23,508	0.0157	0.9843	48.49
59.5	1,231,787	27,027	0.0219	0.9781	47.73
60.5	1,129,209	17,932	0.0159	0.9841	46.68
61.5	905,207	11,952	0.0132	0.9868	45.94
62.5	720,998	12,118	0.0168	0.9832	45.33
63.5	499,220	11,496	0.0230	0.9770	44.57
64.5	459,762	11,201	0.0244	0.9756	43.55
65.5	218,822	3,379	0.0154	0.9846	42.48
66.5	181,616	2,876	0.0158	0.9842	41.83
67.5	174,416	11,045	0.0633	0.9367	41.17
68.5	162,152	2,623	0.0162	0.9838	38.56
69.5	144,831	4,240	0.0293	0.9707	37.94
70.5	64,469	1,514	0.0235	0.9765	36.83
71.5	30,835	857	0.0278	0.9722	35.96
72.5	39,917	405	0.0102	0.9898	34.96
73.5	44,266	3,092	0.0699	0.9301	34.61
74.5	52,860	889	0.0168	0.9832	32.19
75.5	71,976	4,799	0.0667	0.9333	31.65
76.5	78,647	3,697	0.0470	0.9530	29.54
77.5	77,157	1,934	0.0251	0.9749	28.15
78.5	92,960	2,317	0.0249	0.9751	27.44

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

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2012 EXPERIENCE BAND 1937-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	90,162	3,278	0.0364	0.9636	26.76
80.5	85,972	1,761	0.0205	0.9795	25.79
81.5	77,501	5,849	0.0755	0.9245	25.26
82.5	64,892	2,413	0.0372	0.9628	23.35
83.5	58,428	6,623	0.1134	0.8866	22.48
84.5	50,153	1,897	0.0378	0.9622	19.93
85.5	42,087	2,126	0.0505	0.9495	19.18
86.5	19,481	836	0.0429	0.9571	18.21
87.5	14,964	421	0.0281	0.9719	17.43
88.5	12,519	159	0.0127	0.9873	16.94
89.5					16.72

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

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2012 EXPERIENCE BAND 1993-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	34,127,808	121,490	0.0036	0.9964	100.00
0.5	31,219,105	1,223,466	0.0392	0.9608	99.64
1.5	27,873,710	609,204	0.0219	0.9781	95.74
2.5	25,122,695	367,784	0.0146	0.9854	93.65
3.5	22,010,560	343,168	0.0156	0.9844	92.28
4.5	21,815,442	187,955	0.0086	0.9914	90.84
5.5	19,280,795	101,231	0.0053	0.9947	90.05
6.5	15,923,424	63,548	0.0040	0.9960	89.58
7.5	12,993,014	137,527	0.0106	0.9894	89.22
8.5	9,753,477	115,761	0.0119	0.9881	88.28
9.5	8,117,378	68,633	0.0085	0.9915	87.23
10.5	6,513,800	43,821	0.0067	0.9933	86.49
11.5	7,259,174	30,837	0.0042	0.9958	85.91
12.5	10,705,750	97,461	0.0091	0.9909	85.55
13.5	14,240,631	76,523	0.0054	0.9946	84.77
14.5	18,365,453	86,916	0.0047	0.9953	84.31
15.5	21,643,351	102,483	0.0047	0.9953	83.91
16.5	25,062,589	80,819	0.0032	0.9968	83.52
17.5	25,761,255	126,299	0.0049	0.9951	83.25
18.5	25,698,220	138,556	0.0054	0.9946	82.84
19.5	25,199,919	151,385	0.0060	0.9940	82.39
20.5	27,341,580	172,740	0.0063	0.9937	81.90
21.5	26,915,748	100,726	0.0037	0.9963	81.38
22.5	25,315,852	305,230	0.0121	0.9879	81.08
23.5	27,649,420	197,765	0.0072	0.9928	80.10
24.5	24,596,337	229,445	0.0093	0.9907	79.53
25.5	24,543,102	344,676	0.0140	0.9860	78.78
26.5	22,860,171	145,579	0.0064	0.9936	77.68
27.5	25,197,596	206,984	0.0082	0.9918	77.18
28.5	26,320,159	187,179	0.0071	0.9929	76.55
29.5	27,277,350	252,477	0.0093	0.9907	76.00
30.5	26,909,523	252,362	0.0094	0.9906	75.30
31.5	28,084,326	211,178	0.0075	0.9925	74.59
32.5	27,940,104	250,772	0.0090	0.9910	74.03
33.5	23,359,778	275,025	0.0118	0.9882	73.37
34.5	22,149,683	468,884	0.0212	0.9788	72.51
35.5	19,227,202	285,490	0.0148	0.9852	70.97
36.5	17,769,708	323,302	0.0182	0.9818	69.92
37.5	14,416,177	145,330	0.0101	0.9899	68.64
38.5	13,020,429	247,719	0.0190	0.9810	67.95

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

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2012 EXPERIENCE BAND 1993-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,350,376	123,540	0.0109	0.9891	66.66
40.5	9,197,295	97,101	0.0106	0.9894	65.93
41.5	7,638,549	228,289	0.0299	0.9701	65.24
42.5	6,012,073	132,638	0.0221	0.9779	63.29
43.5	5,355,150	108,309	0.0202	0.9798	61.89
44.5	4,626,480	44,917	0.0097	0.9903	60.64
45.5	3,935,963	58,104	0.0148	0.9852	60.05
46.5	3,381,967	42,806	0.0127	0.9873	59.16
47.5	3,855,260	60,259	0.0156	0.9844	58.42
48.5	3,723,317	41,145	0.0111	0.9889	57.50
49.5	3,627,863	46,833	0.0129	0.9871	56.87
50.5	3,557,502	59,986	0.0169	0.9831	56.13
51.5	3,416,116	43,118	0.0126	0.9874	55.19
52.5	3,500,888	74,506	0.0213	0.9787	54.49
53.5	3,246,191	62,311	0.0192	0.9808	53.33
54.5	2,985,986	33,010	0.0111	0.9889	52.31
55.5	2,618,718	35,033	0.0134	0.9866	51.73
56.5	2,450,939	46,708	0.0191	0.9809	51.04
57.5	2,227,163	53,786	0.0242	0.9758	50.06
58.5	1,500,253	23,508	0.0157	0.9843	48.86
59.5	1,231,786	27,027	0.0219	0.9781	48.09
60.5	1,129,208	17,932	0.0159	0.9841	47.03
61.5	905,206	11,952	0.0132	0.9868	46.29
62.5	720,998	12,118	0.0168	0.9832	45.68
63.5	499,219	11,496	0.0230	0.9770	44.91
64.5	459,762	11,201	0.0244	0.9756	43.87
65.5	218,822	3,379	0.0154	0.9846	42.81
66.5	181,616	2,876	0.0158	0.9842	42.14
67.5	174,416	11,045	0.0633	0.9367	41.48
68.5	162,152	2,623	0.0162	0.9838	38.85
69.5	144,831	4,240	0.0293	0.9707	38.22
70.5	64,469	1,514	0.0235	0.9765	37.10
71.5	30,835	857	0.0278	0.9722	36.23
72.5	39,917	405	0.0102	0.9898	35.22
73.5	44,266	3,092	0.0699	0.9301	34.87
74.5	52,860	889	0.0168	0.9832	32.43
75.5	71,976	4,799	0.0667	0.9333	31.89
76.5	78,647	3,697	0.0470	0.9530	29.76
77.5	77,157	1,934	0.0251	0.9749	28.36
78.5	92,960	2,317	0.0249	0.9751	27.65

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

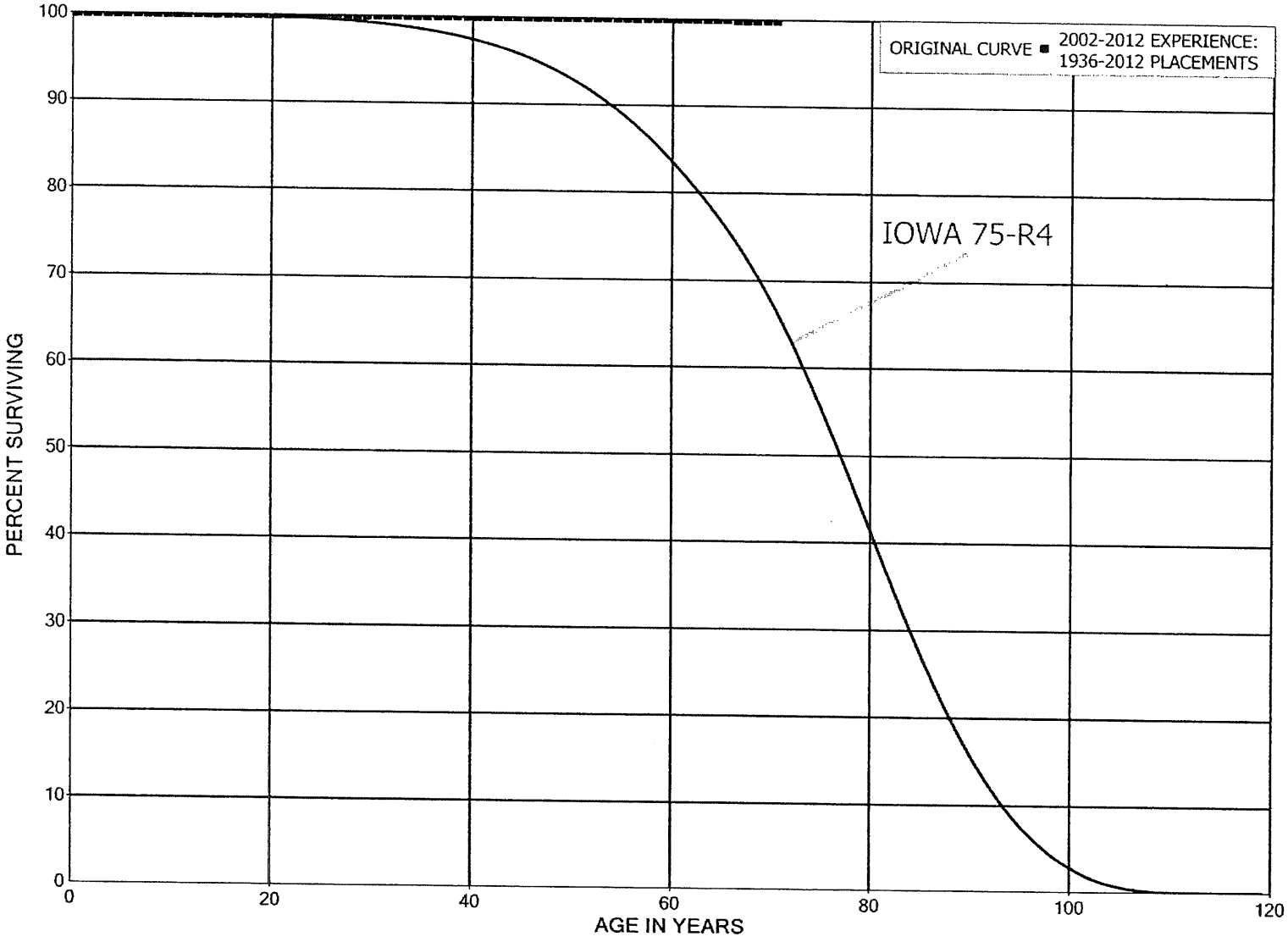
ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2012 EXPERIENCE BAND 1993-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	90,162	3,278	0.0364	0.9636	26.96
80.5	85,972	1,761	0.0205	0.9795	25.98
81.5	77,501	5,849	0.0755	0.9245	25.45
82.5	64,892	2,413	0.0372	0.9628	23.53
83.5	58,428	6,623	0.1134	0.8866	22.65
84.5	50,153	1,897	0.0378	0.9622	20.09
85.5	42,087	2,126	0.0505	0.9495	19.33
86.5	19,481	836	0.0429	0.9571	18.35
87.5	14,964	421	0.0281	0.9719	17.56
88.5	12,519	159	0.0127	0.9873	17.07
89.5					16.85

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 355.2 POLES AND FIXTURES - CLEARING R/W
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

ACCOUNT 355.2 POLES AND FIXTURES - CLEARING R/W

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2012 EXPERIENCE BAND 2002-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	65,274		0.0000	1.0000	100.00
0.5	64,228		0.0000	1.0000	100.00
1.5	1		0.0000	1.0000	100.00
2.5	1		0.0000	1.0000	100.00
3.5	44,141		0.0000	1.0000	100.00
4.5	212,510		0.0000	1.0000	100.00
5.5	383,132		0.0000	1.0000	100.00
6.5	654,933		0.0000	1.0000	100.00
7.5	838,162		0.0000	1.0000	100.00
8.5	1,170,058		0.0000	1.0000	100.00
9.5	1,423,066		0.0000	1.0000	100.00
10.5	1,654,253		0.0000	1.0000	100.00
11.5	1,904,908		0.0000	1.0000	100.00
12.5	2,414,944		0.0000	1.0000	100.00
13.5	2,831,560		0.0000	1.0000	100.00
14.5	3,194,728		0.0000	1.0000	100.00
15.5	3,447,768		0.0000	1.0000	100.00
16.5	3,722,515		0.0000	1.0000	100.00
17.5	3,708,332		0.0000	1.0000	100.00
18.5	3,472,780		0.0000	1.0000	100.00
19.5	3,341,523		0.0000	1.0000	100.00
20.5	3,345,380		0.0000	1.0000	100.00
21.5	3,158,034		0.0000	1.0000	100.00
22.5	2,768,537		0.0000	1.0000	100.00
23.5	2,929,727		0.0000	1.0000	100.00
24.5	2,428,927		0.0000	1.0000	100.00
25.5	2,216,661		0.0000	1.0000	100.00
26.5	1,812,815		0.0000	1.0000	100.00
27.5	1,761,108		0.0000	1.0000	100.00
28.5	1,718,338		0.0000	1.0000	100.00
29.5	1,655,327		0.0000	1.0000	100.00
30.5	1,574,794		0.0000	1.0000	100.00
31.5	1,640,740		0.0000	1.0000	100.00
32.5	1,542,123		0.0000	1.0000	100.00
33.5	1,140,684		0.0000	1.0000	100.00
34.5	1,049,000		0.0000	1.0000	100.00
35.5	915,570		0.0000	1.0000	100.00
36.5	883,921		0.0000	1.0000	100.00
37.5	684,591		0.0000	1.0000	100.00
38.5	643,208		0.0000	1.0000	100.00

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

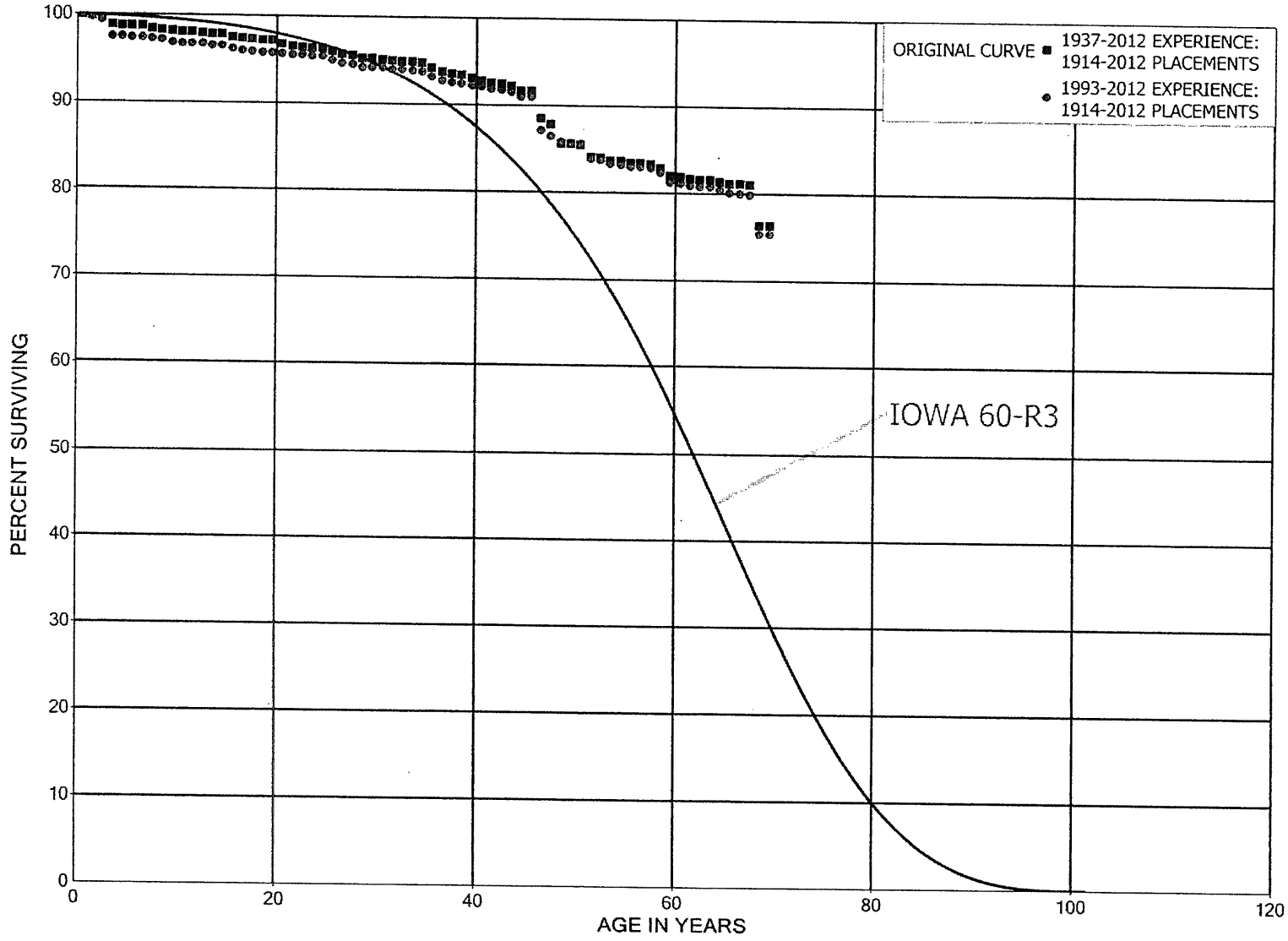
ACCOUNT 355.2 POLES AND FIXTURES - CLEARING R/W

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2012 EXPERIENCE BAND 2002-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	601,907		0.0000	1.0000	100.00
40.5	464,301		0.0000	1.0000	100.00
41.5	362,006		0.0000	1.0000	100.00
42.5	301,611		0.0000	1.0000	100.00
43.5	208,297	46	0.0002	0.9998	100.00
44.5	225,637		0.0000	1.0000	99.98
45.5	185,328		0.0000	1.0000	99.98
46.5	154,008		0.0000	1.0000	99.98
47.5	166,181		0.0000	1.0000	99.98
48.5	154,524		0.0000	1.0000	99.98
49.5	204,473	36	0.0002	0.9998	99.98
50.5	195,900		0.0000	1.0000	99.96
51.5	209,020		0.0000	1.0000	99.96
52.5	209,020		0.0000	1.0000	99.96
53.5	224,324		0.0000	1.0000	99.96
54.5	174,050		0.0000	1.0000	99.96
55.5	174,149		0.0000	1.0000	99.96
56.5	177,559		0.0000	1.0000	99.96
57.5	156,105		0.0000	1.0000	99.96
58.5	156,768		0.0000	1.0000	99.96
59.5	91,707		0.0000	1.0000	99.96
60.5	96,969		0.0000	1.0000	99.96
61.5	69,333		0.0000	1.0000	99.96
62.5	70,063		0.0000	1.0000	99.96
63.5	54,791		0.0000	1.0000	99.96
64.5	52,143		0.0000	1.0000	99.96
65.5	27,368	32	0.0012	0.9988	99.96
66.5	31,521		0.0000	1.0000	99.84
67.5	31,055		0.0000	1.0000	99.84
68.5	30,392		0.0000	1.0000	99.84
69.5	30,392		0.0000	1.0000	99.84
70.5	13,938		0.0000	1.0000	99.84
71.5	9,358		0.0000	1.0000	99.84
72.5	8,628		0.0000	1.0000	99.84
73.5	8,597		0.0000	1.0000	99.84
74.5	8,541		0.0000	1.0000	99.84
75.5	7,563		0.0000	1.0000	99.84
76.5					99.84

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2012 EXPERIENCE BAND 1937-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	153,633,933	89,148	0.0006	0.9994	100.00
0.5	124,224,138	164,501	0.0013	0.9987	99.94
1.5	117,083,189	212,992	0.0018	0.9982	99.81
2.5	110,397,326	883,331	0.0080	0.9920	99.63
3.5	106,314,733	66,178	0.0006	0.9994	98.83
4.5	97,887,417	24,471	0.0002	0.9998	98.77
5.5	95,824,919	58,219	0.0006	0.9994	98.74
6.5	100,739,726	275,902	0.0027	0.9973	98.68
7.5	104,766,887	128,941	0.0012	0.9988	98.41
8.5	105,418,632	136,896	0.0013	0.9987	98.29
9.5	109,704,993	59,630	0.0005	0.9995	98.17
10.5	112,955,928	113,360	0.0010	0.9990	98.11
11.5	113,792,812	47,199	0.0004	0.9996	98.01
12.5	119,008,701	150,069	0.0013	0.9987	97.97
13.5	120,984,668	69,484	0.0006	0.9994	97.85
14.5	121,627,717	306,481	0.0025	0.9975	97.79
15.5	119,007,507	243,955	0.0020	0.9980	97.55
16.5	109,532,068	45,493	0.0004	0.9996	97.35
17.5	102,657,788	133,070	0.0013	0.9987	97.31
18.5	97,873,154	13,778	0.0001	0.9999	97.18
19.5	93,664,236	426,160	0.0045	0.9955	97.17
20.5	86,630,607	184,405	0.0021	0.9979	96.72
21.5	83,928,138	60,476	0.0007	0.9993	96.52
22.5	78,441,821	113,981	0.0015	0.9985	96.45
23.5	80,317,298	26,620	0.0003	0.9997	96.31
24.5	80,194,739	319,423	0.0040	0.9960	96.28
25.5	81,869,356	252,800	0.0031	0.9969	95.89
26.5	82,165,322	117,566	0.0014	0.9986	95.60
27.5	84,877,611	222,992	0.0026	0.9974	95.46
28.5	87,353,800	67,170	0.0008	0.9992	95.21
29.5	90,623,055	29,277	0.0003	0.9997	95.14
30.5	91,609,534	116,023	0.0013	0.9987	95.11
31.5	76,831,273	89,587	0.0012	0.9988	94.99
32.5	70,114,486	56,159	0.0008	0.9992	94.87
33.5	67,961,767	65,234	0.0010	0.9990	94.80
34.5	66,780,525	351,978	0.0053	0.9947	94.71
35.5	64,008,910	332,367	0.0052	0.9948	94.21
36.5	55,995,122	108,246	0.0019	0.9981	93.72
37.5	50,524,819	86,833	0.0017	0.9983	93.54
38.5	47,649,778	172,203	0.0036	0.9964	93.38

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

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2012 EXPERIENCE BAND 1937-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	38,375,685	138,924	0.0036	0.9964	93.04
40.5	32,757,833	83,458	0.0025	0.9975	92.70
41.5	27,490,773	28,598	0.0010	0.9990	92.47
42.5	23,756,569	39,458	0.0017	0.9983	92.37
43.5	20,710,142	134,799	0.0065	0.9935	92.22
44.5	15,766,626	4,755	0.0003	0.9997	91.62
45.5	7,758,735	260,034	0.0335	0.9665	91.59
46.5	7,105,542	51,799	0.0073	0.9927	88.52
47.5	6,576,448	165,609	0.0252	0.9748	87.87
48.5	6,520,168	3,094	0.0005	0.9995	85.66
49.5	6,540,061	5,598	0.0009	0.9991	85.62
50.5	6,765,305	105,795	0.0156	0.9844	85.55
51.5	6,584,465	8,210	0.0012	0.9988	84.21
52.5	6,647,687	26,716	0.0040	0.9960	84.11
53.5	6,690,991	7,182	0.0011	0.9989	83.77
54.5	6,078,728	14,449	0.0024	0.9976	83.68
55.5	6,448,326	848	0.0001	0.9999	83.48
56.5	6,097,228	6,246	0.0010	0.9990	83.47
57.5	5,894,147	32,776	0.0056	0.9944	83.38
58.5	4,842,150	47,709	0.0099	0.9901	82.92
59.5	4,393,443	8,369	0.0019	0.9981	82.10
60.5	3,774,807	12,039	0.0032	0.9968	81.94
61.5	3,528,175	809	0.0002	0.9998	81.68
62.5	3,234,381	1,134	0.0004	0.9996	81.66
63.5	2,524,188	6,666	0.0026	0.9974	81.64
64.5	2,238,075	5,401	0.0024	0.9976	81.42
65.5	1,807,525	2,301	0.0013	0.9987	81.22
66.5	2,287,199	1,871	0.0008	0.9992	81.12
67.5	2,346,585	134,043	0.0571	0.9429	81.05
68.5	2,203,700	924	0.0004	0.9996	76.42
69.5	2,183,058	3,251	0.0015	0.9985	76.39
70.5	2,157,652	1,931	0.0009	0.9991	76.28
71.5	2,084,587	5,755	0.0028	0.9972	76.21
72.5	2,127,180	7,568	0.0036	0.9964	76.00
73.5	2,123,714	15,856	0.0075	0.9925	75.73
74.5	2,164,265	24,807	0.0115	0.9885	75.16
75.5	1,986,915	98,247	0.0494	0.9506	74.30
76.5	1,376,286	1,458	0.0011	0.9989	70.63
77.5	1,348,327	2,284	0.0017	0.9983	70.55
78.5	1,365,904	138	0.0001	0.9999	70.43

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

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2012 EXPERIENCE BAND 1937-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,253,068	5,115	0.0041	0.9959	70.43
80.5	1,269,962	10,159	0.0080	0.9920	70.14
81.5	1,232,459	18,741	0.0152	0.9848	69.58
82.5	1,127,214	4,156	0.0037	0.9963	68.52
83.5	1,077,639	3,385	0.0031	0.9969	68.27
84.5	864,154	30,103	0.0348	0.9652	68.05
85.5	834,050	10,302	0.0124	0.9876	65.68
86.5	118,110	13,082	0.1108	0.8892	64.87
87.5	99,749		0.0000	1.0000	57.69
88.5	70,813		0.0000	1.0000	57.69
89.5	41,483		0.0000	1.0000	57.69
90.5	9,041		0.0000	1.0000	57.69
91.5	9,041		0.0000	1.0000	57.69
92.5	9,041		0.0000	1.0000	57.69
93.5	9,041	391	0.0432	0.9568	57.69
94.5	8,651		0.0000	1.0000	55.19
95.5	8,651		0.0000	1.0000	55.19
96.5	8,651		0.0000	1.0000	55.19
97.5	8,651		0.0000	1.0000	55.19
98.5					55.19

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

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2012 EXPERIENCE BAND 1993-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	83,743,818	10,302	0.0001	0.9999	100.00
0.5	58,359,344	148,762	0.0025	0.9975	99.99
1.5	51,226,221	185,325	0.0036	0.9964	99.73
2.5	44,568,024	818,072	0.0184	0.9816	99.37
3.5	40,443,695	36,145	0.0009	0.9991	97.55
4.5	32,046,413	10,262	0.0003	0.9997	97.46
5.5	30,007,952	25,287	0.0008	0.9992	97.43
6.5	35,251,822	25,218	0.0007	0.9993	97.35
7.5	39,607,867	44,874	0.0011	0.9989	97.28
8.5	39,919,671	136,767	0.0034	0.9966	97.17
9.5	44,369,225	38,779	0.0009	0.9991	96.83
10.5	47,872,519	6,308	0.0001	0.9999	96.75
11.5	64,572,554	22,785	0.0004	0.9996	96.74
12.5	78,351,318	134,664	0.0017	0.9983	96.70
13.5	80,772,964	29,854	0.0004	0.9996	96.54
14.5	82,806,608	300,600	0.0036	0.9964	96.50
15.5	80,197,800	184,174	0.0023	0.9977	96.15
16.5	75,711,539	37,095	0.0005	0.9995	95.93
17.5	70,970,306	122,447	0.0017	0.9983	95.88
18.5	66,624,342	13,457	0.0002	0.9998	95.72
19.5	67,428,829	45,217	0.0007	0.9993	95.70
20.5	63,090,315	63,870	0.0010	0.9990	95.63
21.5	63,734,314	57,209	0.0009	0.9991	95.54
22.5	60,265,913	40,654	0.0007	0.9993	95.45
23.5	63,064,675	17,963	0.0003	0.9997	95.39
24.5	66,923,800	301,582	0.0045	0.9955	95.36
25.5	75,845,126	250,266	0.0033	0.9967	94.93
26.5	76,356,985	112,300	0.0015	0.9985	94.62
27.5	79,527,100	216,084	0.0027	0.9973	94.48
28.5	82,384,336	60,589	0.0007	0.9993	94.22
29.5	85,661,521	24,232	0.0003	0.9997	94.15
30.5	86,653,045	115,670	0.0013	0.9987	94.13
31.5	72,211,034	77,203	0.0011	0.9989	94.00
32.5	65,661,202	55,693	0.0008	0.9992	93.90
33.5	63,548,819	62,866	0.0010	0.9990	93.82
34.5	62,850,005	351,793	0.0056	0.9944	93.73
35.5	60,078,575	332,367	0.0055	0.9945	93.20
36.5	52,458,005	75,778	0.0014	0.9986	92.69
37.5	47,109,368	70,713	0.0015	0.9985	92.55
38.5	44,733,195	133,546	0.0030	0.9970	92.41

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

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2012 EXPERIENCE BAND 1993-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	35,767,030	26,223	0.0007	0.9993	92.14
40.5	30,771,156	82,722	0.0027	0.9973	92.07
41.5	25,504,832	28,598	0.0011	0.9989	91.82
42.5	21,770,629	39,094	0.0018	0.9982	91.72
43.5	19,213,883	134,799	0.0070	0.9930	91.56
44.5	14,270,368	937	0.0001	0.9999	90.91
45.5	6,266,296	260,034	0.0415	0.9585	90.91
46.5	5,613,103	39,522	0.0070	0.9930	87.13
47.5	5,096,286	43,055	0.0084	0.9916	86.52
48.5	5,162,560	2,740	0.0005	0.9995	85.79
49.5	5,182,806	5,235	0.0010	0.9990	85.74
50.5	5,408,413	104,978	0.0194	0.9806	85.66
51.5	5,258,991	8,210	0.0016	0.9984	84.00
52.5	5,342,085	26,576	0.0050	0.9950	83.86
53.5	5,404,810	7,182	0.0013	0.9987	83.45
54.5	4,796,373	14,449	0.0030	0.9970	83.34
55.5	5,284,944	848	0.0002	0.9998	83.08
56.5	4,934,588	6,246	0.0013	0.9987	83.07
57.5	4,731,508	32,776	0.0069	0.9931	82.97
58.5	3,679,511	47,709	0.0130	0.9870	82.39
59.5	3,372,253	8,369	0.0025	0.9975	81.32
60.5	2,753,618	7,452	0.0027	0.9973	81.12
61.5	2,512,587	809	0.0003	0.9997	80.90
62.5	2,237,969	1,134	0.0005	0.9995	80.88
63.5	1,553,486	6,666	0.0043	0.9957	80.83
64.5	1,530,157	5,401	0.0035	0.9965	80.49
65.5	1,099,607	2,301	0.0021	0.9979	80.20
66.5	2,287,198	1,871	0.0008	0.9992	80.04
67.5	2,346,584	134,043	0.0571	0.9429	79.97
68.5	2,203,700	924	0.0004	0.9996	75.40
69.5	2,183,058	3,251	0.0015	0.9985	75.37
70.5	2,157,652	1,931	0.0009	0.9991	75.26
71.5	2,084,587	5,755	0.0028	0.9972	75.19
72.5	2,127,180	7,568	0.0036	0.9964	74.98
73.5	2,123,714	15,856	0.0075	0.9925	74.72
74.5	2,164,265	24,807	0.0115	0.9885	74.16
75.5	1,986,915	98,247	0.0494	0.9506	73.31
76.5	1,376,286	1,458	0.0011	0.9989	69.68
77.5	1,348,327	2,284	0.0017	0.9983	69.61
78.5	1,365,904	138	0.0001	0.9999	69.49

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

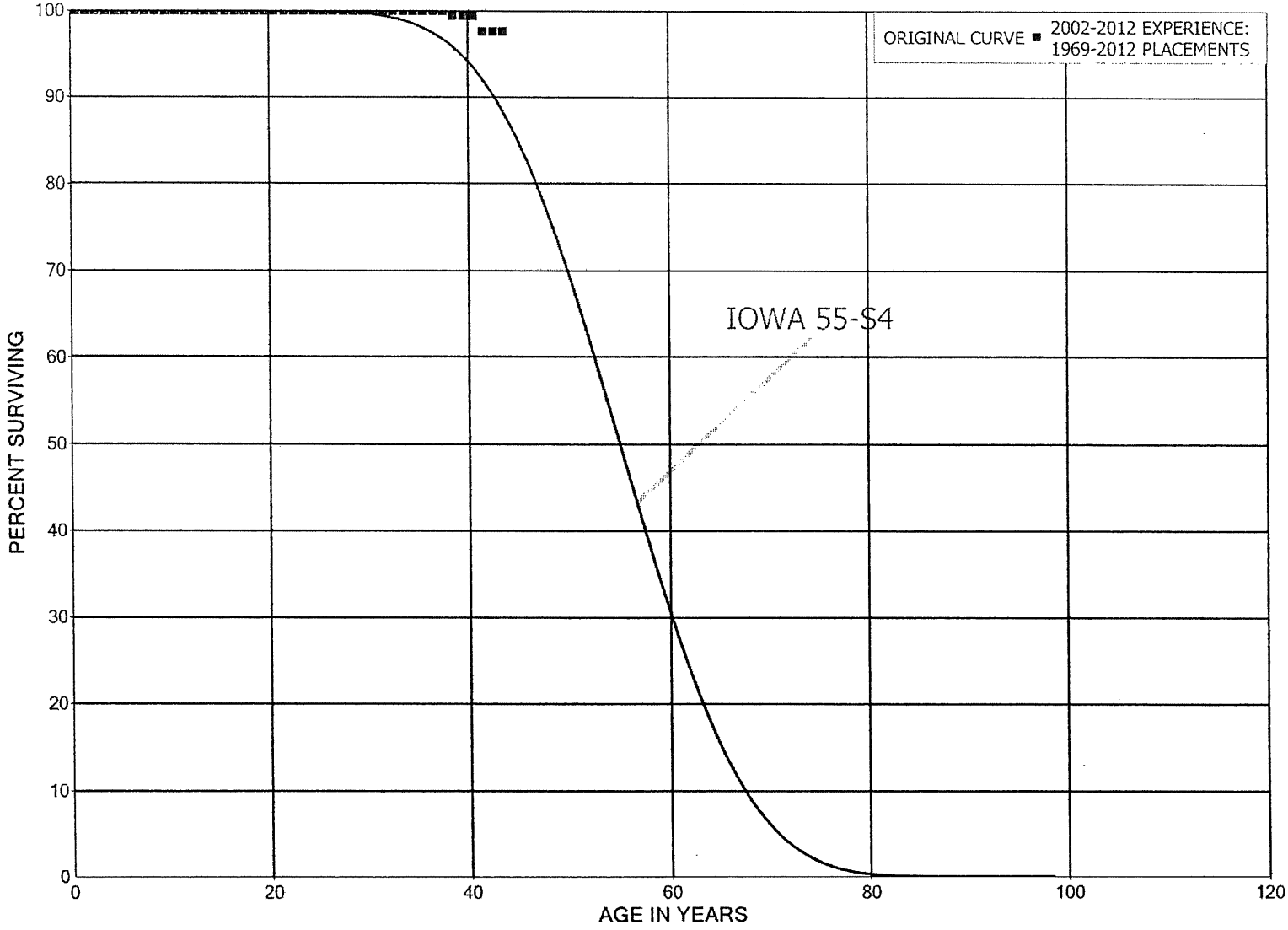
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2012 EXPERIENCE BAND 1993-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,253,068	5,115	0.0041	0.9959	69.49
80.5	1,269,962	10,159	0.0080	0.9920	69.20
81.5	1,232,459	18,741	0.0152	0.9848	68.65
82.5	1,127,214	4,156	0.0037	0.9963	67.60
83.5	1,077,639	3,385	0.0031	0.9969	67.36
84.5	864,154	30,103	0.0348	0.9652	67.14
85.5	834,050	10,302	0.0124	0.9876	64.80
86.5	118,110	13,082	0.1108	0.8892	64.00
87.5	99,749		0.0000	1.0000	56.91
88.5	70,813		0.0000	1.0000	56.91
89.5	41,483		0.0000	1.0000	56.91
90.5	9,041		0.0000	1.0000	56.91
91.5	9,041		0.0000	1.0000	56.91
92.5	9,041		0.0000	1.0000	56.91
93.5	9,041	391	0.0432	0.9568	56.91
94.5	8,651		0.0000	1.0000	54.46
95.5	8,651		0.0000	1.0000	54.46
96.5	8,651		0.0000	1.0000	54.46
97.5	8,651		0.0000	1.0000	54.46
98.5					54.46

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 357 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1969-2012 EXPERIENCE BAND 2002-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,217,119		0.0000	1.0000	100.00
0.5	2,214,155		0.0000	1.0000	100.00
1.5	2,214,155		0.0000	1.0000	100.00
2.5	2,048,057		0.0000	1.0000	100.00
3.5	69,579		0.0000	1.0000	100.00
4.5	69,579		0.0000	1.0000	100.00
5.5	69,579		0.0000	1.0000	100.00
6.5	334,523		0.0000	1.0000	100.00
7.5	334,523		0.0000	1.0000	100.00
8.5	595,691		0.0000	1.0000	100.00
9.5	595,691		0.0000	1.0000	100.00
10.5	838,594		0.0000	1.0000	100.00
11.5	1,326,776		0.0000	1.0000	100.00
12.5	1,326,776		0.0000	1.0000	100.00
13.5	1,326,776		0.0000	1.0000	100.00
14.5	1,326,776		0.0000	1.0000	100.00
15.5	1,327,074		0.0000	1.0000	100.00
16.5	1,062,131		0.0000	1.0000	100.00
17.5	2,651,739		0.0000	1.0000	100.00
18.5	2,352,631		0.0000	1.0000	100.00
19.5	2,352,631		0.0000	1.0000	100.00
20.5	2,078,089		0.0000	1.0000	100.00
21.5	1,589,906		0.0000	1.0000	100.00
22.5	1,589,906		0.0000	1.0000	100.00
23.5	1,806,415		0.0000	1.0000	100.00
24.5	1,806,415		0.0000	1.0000	100.00
25.5	1,806,117		0.0000	1.0000	100.00
26.5	1,806,117		0.0000	1.0000	100.00
27.5	216,509		0.0000	1.0000	100.00
28.5	216,509		0.0000	1.0000	100.00
29.5	676,475		0.0000	1.0000	100.00
30.5	676,475		0.0000	1.0000	100.00
31.5	1,036,589		0.0000	1.0000	100.00
32.5	1,086,673		0.0000	1.0000	100.00
33.5	984,951		0.0000	1.0000	100.00
34.5	984,951		0.0000	1.0000	100.00
35.5	984,951		0.0000	1.0000	100.00
36.5	984,951		0.0000	1.0000	100.00
37.5	984,951	5,613	0.0057	0.9943	100.00
38.5	979,338		0.0000	1.0000	99.43

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

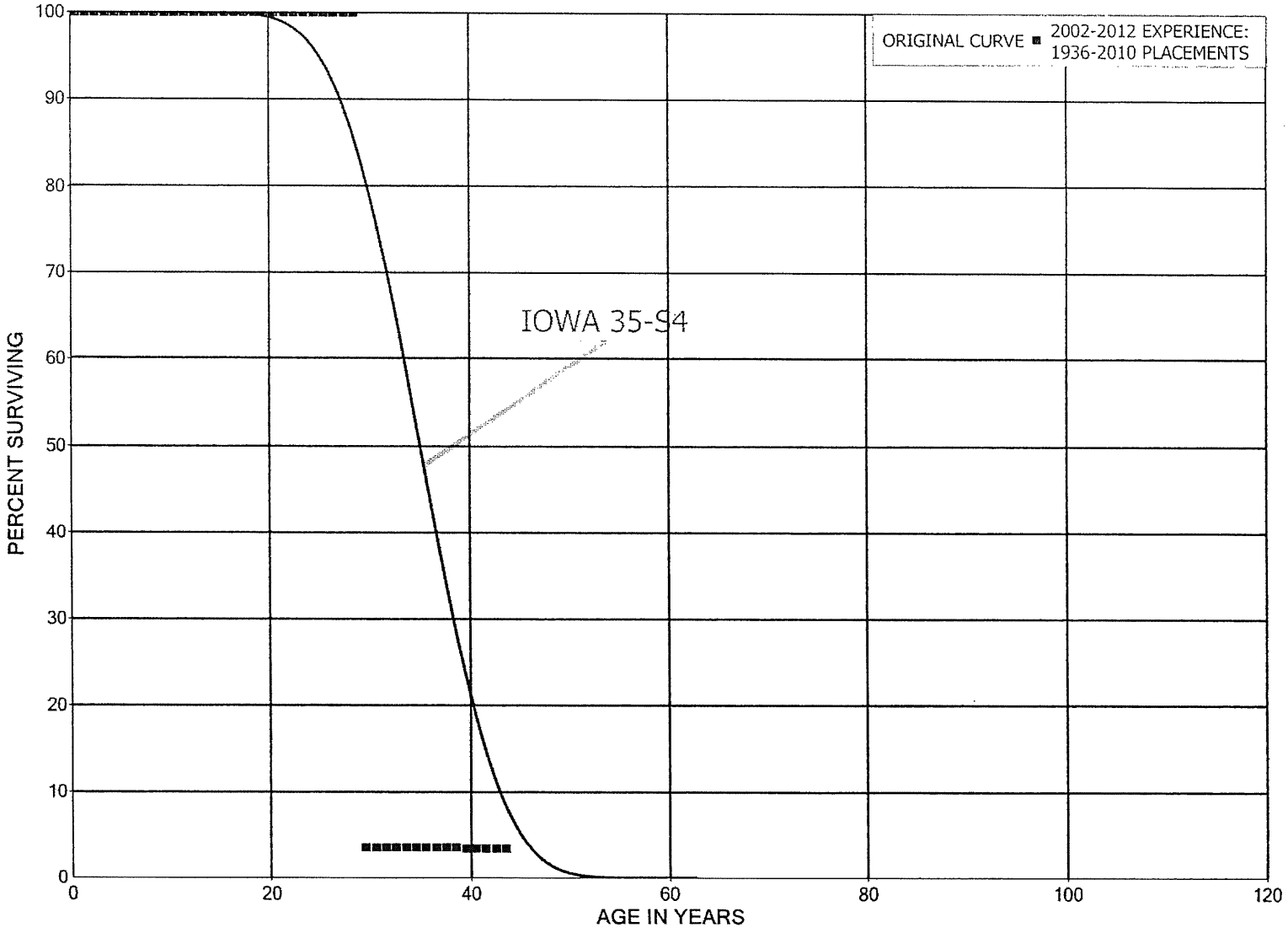
ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1969-2012 EXPERIENCE BAND 2002-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	519,373		0.0000	1.0000	99.43
40.5	519,373	9,667	0.0186	0.9814	99.43
41.5	149,591		0.0000	1.0000	97.58
42.5	109,175		0.0000	1.0000	97.58
43.5					97.58

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2010 EXPERIENCE BAND 2002-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,460,861		0.0000	1.0000	100.00
0.5	9,460,861		0.0000	1.0000	100.00
1.5	8,954,219		0.0000	1.0000	100.00
2.5	4,798,162		0.0000	1.0000	100.00
3.5	2,321,900		0.0000	1.0000	100.00
4.5	2,321,900		0.0000	1.0000	100.00
5.5	170,168		0.0000	1.0000	100.00
6.5	3,434,180		0.0000	1.0000	100.00
7.5	3,434,180		0.0000	1.0000	100.00
8.5	5,238,799		0.0000	1.0000	100.00
9.5	5,451,676		0.0000	1.0000	100.00
10.5	6,335,725		0.0000	1.0000	100.00
11.5	8,201,396		0.0000	1.0000	100.00
12.5	8,293,050		0.0000	1.0000	100.00
13.5	8,293,050		0.0000	1.0000	100.00
14.5	8,293,051		0.0000	1.0000	100.00
15.5	8,293,667		0.0000	1.0000	100.00
16.5	5,029,655		0.0000	1.0000	100.00
17.5	6,833,434		0.0000	1.0000	100.00
18.5	5,024,756		0.0000	1.0000	100.00
19.5	4,811,880		0.0000	1.0000	100.00
20.5	3,761,721		0.0000	1.0000	100.00
21.5	1,896,051		0.0000	1.0000	100.00
22.5	1,804,396		0.0000	1.0000	100.00
23.5	2,793,119		0.0000	1.0000	100.00
24.5	2,793,119		0.0000	1.0000	100.00
25.5	2,792,502		0.0000	1.0000	100.00
26.5	2,792,502		0.0000	1.0000	100.00
27.5	988,723		0.0000	1.0000	100.00
28.5	988,723	954,153	0.9650	0.0350	100.00
29.5	663,033		0.0000	1.0000	3.50
30.5	701,118		0.0000	1.0000	3.50
31.5	1,318,085		0.0000	1.0000	3.50
32.5	1,390,079		0.0000	1.0000	3.50
33.5	1,519,840		0.0000	1.0000	3.50
34.5	1,519,840		0.0000	1.0000	3.50
35.5	1,519,840		0.0000	1.0000	3.50
36.5	1,519,840		0.0000	1.0000	3.50
37.5	1,519,840	10,244	0.0067	0.9933	3.50
38.5	1,509,596	48,793	0.0323	0.9677	3.47

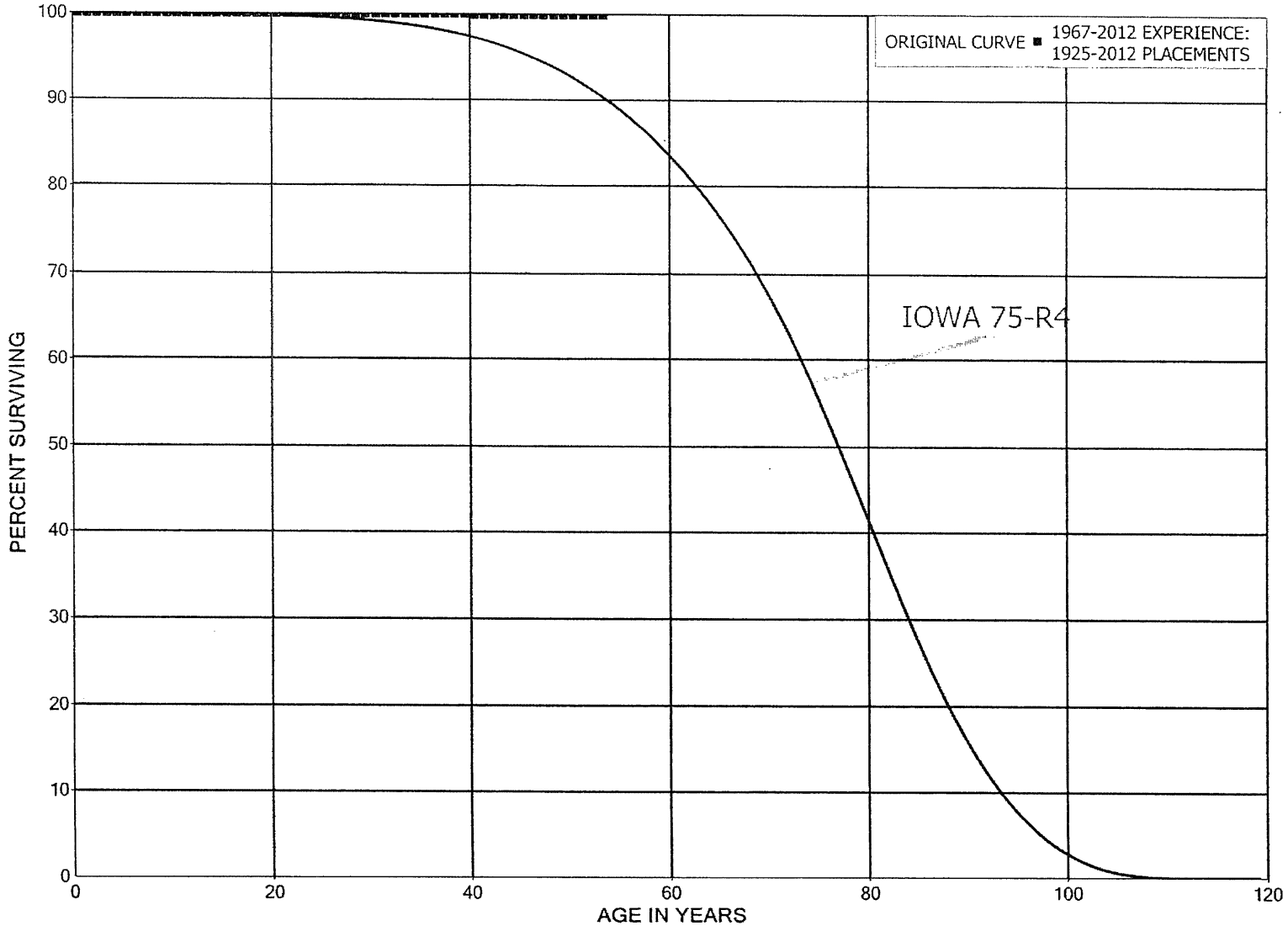
PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2010			EXPERIENCE BAND 2002-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	841,251		0.0000	1.0000	3.36
40.5	841,251		0.0000	1.0000	3.36
41.5	224,284		0.0000	1.0000	3.36
42.5	162,998		0.0000	1.0000	3.36
43.5					3.36
44.5					
45.5					
46.5					
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5					
62.5					
63.5					
64.5					
65.5					
66.5	40,218		0.0000		
67.5	40,218		0.0000		
68.5	40,218		0.0000		
69.5	40,218		0.0000		
70.5	40,218		0.0000		
71.5	40,218		0.0000		
72.5	40,218		0.0000		
73.5	40,218		0.0000		
74.5	40,218		0.0000		
75.5	40,218		0.0000		
76.5					

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 359 ROADS AND TRAILS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2012 EXPERIENCE BAND 1967-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,239,714		0.0000	1.0000	100.00
0.5	5,999,920		0.0000	1.0000	100.00
1.5	5,943,392		0.0000	1.0000	100.00
2.5	5,660,328		0.0000	1.0000	100.00
3.5	5,639,133		0.0000	1.0000	100.00
4.5	5,639,133		0.0000	1.0000	100.00
5.5	5,656,440		0.0000	1.0000	100.00
6.5	5,562,655		0.0000	1.0000	100.00
7.5	5,562,655		0.0000	1.0000	100.00
8.5	5,560,498		0.0000	1.0000	100.00
9.5	5,560,498		0.0000	1.0000	100.00
10.5	5,601,063		0.0000	1.0000	100.00
11.5	5,583,152		0.0000	1.0000	100.00
12.5	5,583,152		0.0000	1.0000	100.00
13.5	5,583,152		0.0000	1.0000	100.00
14.5	5,583,152		0.0000	1.0000	100.00
15.5	5,583,152		0.0000	1.0000	100.00
16.5	5,583,152		0.0000	1.0000	100.00
17.5	5,578,622		0.0000	1.0000	100.00
18.5	5,578,240		0.0000	1.0000	100.00
19.5	5,576,451		0.0000	1.0000	100.00
20.5	5,423,369		0.0000	1.0000	100.00
21.5	5,423,369		0.0000	1.0000	100.00
22.5	5,425,419		0.0000	1.0000	100.00
23.5	5,345,697		0.0000	1.0000	100.00
24.5	5,345,697		0.0000	1.0000	100.00
25.5	5,345,697		0.0000	1.0000	100.00
26.5	5,345,697		0.0000	1.0000	100.00
27.5	5,339,692		0.0000	1.0000	100.00
28.5	5,339,692		0.0000	1.0000	100.00
29.5	5,330,797		0.0000	1.0000	100.00
30.5	5,307,152		0.0000	1.0000	100.00
31.5	3,156,865		0.0000	1.0000	100.00
32.5	1,813,125		0.0000	1.0000	100.00
33.5	1,732,241		0.0000	1.0000	100.00
34.5	1,510,648		0.0000	1.0000	100.00
35.5	1,510,648		0.0000	1.0000	100.00
36.5	1,414,885		0.0000	1.0000	100.00
37.5	1,386,256	293	0.0002	0.9998	100.00
38.5	1,385,963		0.0000	1.0000	99.98

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

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2012 EXPERIENCE BAND 1967-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	949,763	1,096	0.0012	0.9988	99.98
40.5	821,068		0.0000	1.0000	99.86
41.5	530,967		0.0000	1.0000	99.86
42.5	325,510		0.0000	1.0000	99.86
43.5	263,066		0.0000	1.0000	99.86
44.5	217,726		0.0000	1.0000	99.86
45.5	92,860		0.0000	1.0000	99.86
46.5	92,860		0.0000	1.0000	99.86
47.5	77,561		0.0000	1.0000	99.86
48.5	70,529		0.0000	1.0000	99.86
49.5	70,529		0.0000	1.0000	99.86
50.5	70,529		0.0000	1.0000	99.86
51.5	53,222		0.0000	1.0000	99.86
52.5	53,222		0.0000	1.0000	99.86
53.5	53,222		0.0000	1.0000	99.86
54.5	53,222		0.0000	1.0000	99.86
55.5	53,222		0.0000	1.0000	99.86
56.5	12,657		0.0000	1.0000	99.86
57.5	12,657		0.0000	1.0000	99.86
58.5	12,657		0.0000	1.0000	99.86
59.5	12,657		0.0000	1.0000	99.86
60.5	12,657		0.0000	1.0000	99.86
61.5	12,657		0.0000	1.0000	99.86
62.5	12,657		0.0000	1.0000	99.86
63.5	12,383		0.0000	1.0000	99.86
64.5	12,383		0.0000	1.0000	99.86
65.5	12,383		0.0000	1.0000	99.86
66.5	12,383		0.0000	1.0000	99.86
67.5	12,383		0.0000	1.0000	99.86
68.5	10,333		0.0000	1.0000	99.86
69.5	2,408		0.0000	1.0000	99.86
70.5	2,408		0.0000	1.0000	99.86
71.5	2,408		0.0000	1.0000	99.86
72.5	2,408		0.0000	1.0000	99.86
73.5	2,408		0.0000	1.0000	99.86
74.5	2,408		0.0000	1.0000	99.86
75.5	2,408		0.0000	1.0000	99.86
76.5	2,408		0.0000	1.0000	99.86
77.5	2,408		0.0000	1.0000	99.86
78.5	2,408		0.0000	1.0000	99.86

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

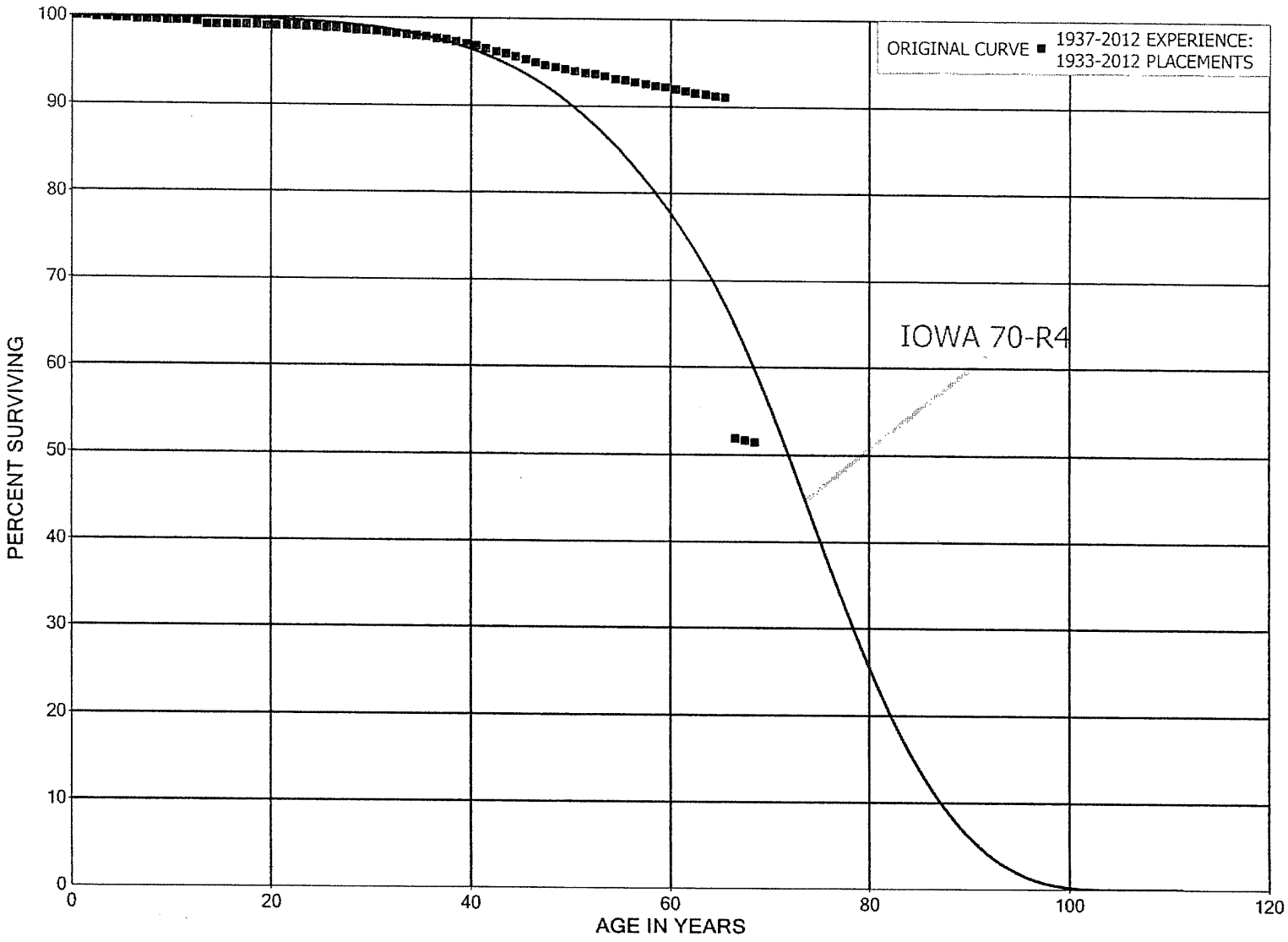
ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2012 EXPERIENCE BAND 1967-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,408		0.0000	1.0000	99.86
80.5	2,408		0.0000	1.0000	99.86
81.5	2,408		0.0000	1.0000	99.86
82.5	2,408		0.0000	1.0000	99.86
83.5	2,408		0.0000	1.0000	99.86
84.5	2,408		0.0000	1.0000	99.86
85.5	2,408		0.0000	1.0000	99.86
86.5	32		0.0000	1.0000	99.86
87.5					99.86

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 360.4 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

ACCOUNT 360.4 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1933-2012 EXPERIENCE BAND 1937-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	101,450,250	18,573	0.0002	0.9998	100.00
0.5	109,494,619	47,987	0.0004	0.9996	99.98
1.5	109,710,589	54,307	0.0005	0.9995	99.94
2.5	108,874,976	65,300	0.0006	0.9994	99.89
3.5	108,774,043	80,672	0.0007	0.9993	99.83
4.5	106,096,726	78,073	0.0007	0.9993	99.75
5.5	103,712,928	48,547	0.0005	0.9995	99.68
6.5	100,347,925	23,644	0.0002	0.9998	99.63
7.5	97,406,934	29,024	0.0003	0.9997	99.61
8.5	94,425,506	20,438	0.0002	0.9998	99.58
9.5	91,877,602	36,518	0.0004	0.9996	99.56
10.5	90,586,721	40,591	0.0004	0.9996	99.52
11.5	89,281,760	36,559	0.0004	0.9996	99.48
12.5	86,209,523	352,335	0.0041	0.9959	99.43
13.5	84,056,473	1,053	0.0000	1.0000	99.03
14.5	81,230,035	958	0.0000	1.0000	99.03
15.5	77,291,180	1,287	0.0000	1.0000	99.03
16.5	74,098,772	3,032	0.0000	1.0000	99.02
17.5	68,190,745	5,774	0.0001	0.9999	99.02
18.5	65,678,203	11,027	0.0002	0.9998	99.01
19.5	62,599,092	12,875	0.0002	0.9998	99.00
20.5	58,122,118	15,286	0.0003	0.9997	98.97
21.5	55,277,086	19,793	0.0004	0.9996	98.95
22.5	53,169,282	20,203	0.0004	0.9996	98.91
23.5	48,395,822	27,544	0.0006	0.9994	98.88
24.5	46,520,629	24,775	0.0005	0.9995	98.82
25.5	43,080,966	27,022	0.0006	0.9994	98.77
26.5	41,431,323	28,899	0.0007	0.9993	98.71
27.5	37,121,665	29,101	0.0008	0.9992	98.64
28.5	35,329,983	27,987	0.0008	0.9992	98.56
29.5	33,285,629	29,265	0.0009	0.9991	98.48
30.5	30,444,181	28,536	0.0009	0.9991	98.39
31.5	26,373,212	27,750	0.0011	0.9989	98.30
32.5	23,833,123	29,535	0.0012	0.9988	98.20
33.5	22,360,246	29,328	0.0013	0.9987	98.08
34.5	18,849,842	27,057	0.0014	0.9986	97.95
35.5	16,717,569	27,188	0.0016	0.9984	97.81
36.5	15,267,642	29,770	0.0019	0.9981	97.65
37.5	14,534,870	29,642	0.0020	0.9980	97.46
38.5	13,387,794	28,940	0.0022	0.9978	97.26

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

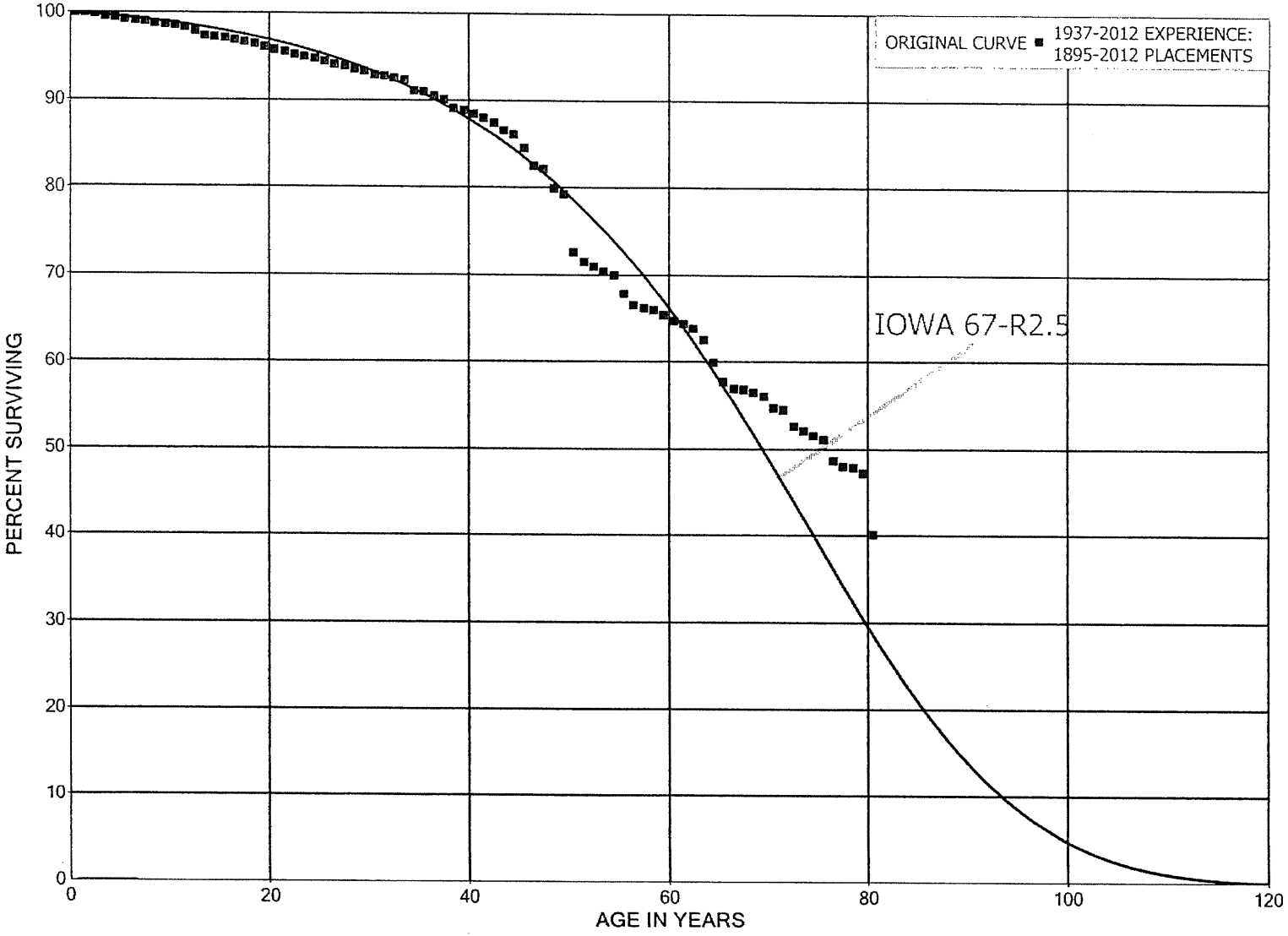
ACCOUNT 360.4 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1933-2012 EXPERIENCE BAND 1937-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,717,203	29,980	0.0026	0.9974	97.05
40.5	10,893,043	31,505	0.0029	0.9971	96.80
41.5	10,010,287	31,116	0.0031	0.9969	96.52
42.5	9,397,887	30,580	0.0033	0.9967	96.22
43.5	8,640,186	29,636	0.0034	0.9966	95.91
44.5	8,120,188	28,299	0.0035	0.9965	95.58
45.5	7,256,526	23,008	0.0032	0.9968	95.25
46.5	6,925,403	20,859	0.0030	0.9970	94.94
47.5	6,170,619	15,790	0.0026	0.9974	94.66
48.5	5,201,396	12,449	0.0024	0.9976	94.42
49.5	4,532,433	11,346	0.0025	0.9975	94.19
50.5	4,149,627	8,582	0.0021	0.9979	93.95
51.5	3,646,940	6,200	0.0017	0.9983	93.76
52.5	2,984,841	7,419	0.0025	0.9975	93.60
53.5	2,522,441	6,889	0.0027	0.9973	93.37
54.5	2,355,271	4,440	0.0019	0.9981	93.11
55.5	2,051,541	4,412	0.0022	0.9978	92.94
56.5	1,852,759	4,186	0.0023	0.9977	92.74
57.5	1,637,172	3,489	0.0021	0.9979	92.53
58.5	1,526,231	3,043	0.0020	0.9980	92.33
59.5	1,303,689	2,783	0.0021	0.9979	92.15
60.5	1,102,143	2,096	0.0019	0.9981	91.95
61.5	813,457	1,969	0.0024	0.9976	91.77
62.5	643,781	1,293	0.0020	0.9980	91.55
63.5	557,717	1,138	0.0020	0.9980	91.37
64.5	311,915	552	0.0018	0.9982	91.18
65.5	209,272	90,123	0.4306	0.5694	91.02
66.5	66,212	271	0.0041	0.9959	51.82
67.5	30,729	151	0.0049	0.9951	51.61
68.5					51.36

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1895-2012 EXPERIENCE BAND 1937-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	53,786,747	13,812	0.0003	0.9997	100.00
0.5	53,061,455	21,232	0.0004	0.9996	99.97
1.5	52,090,272	46,467	0.0009	0.9991	99.93
2.5	50,129,508	169,834	0.0034	0.9966	99.85
3.5	47,948,065	75,320	0.0016	0.9984	99.51
4.5	47,250,240	57,644	0.0012	0.9988	99.35
5.5	45,282,724	76,795	0.0017	0.9983	99.23
6.5	44,631,961	67,393	0.0015	0.9985	99.06
7.5	44,486,924	65,396	0.0015	0.9985	98.91
8.5	40,071,634	60,738	0.0015	0.9985	98.77
9.5	37,660,711	47,768	0.0013	0.9987	98.62
10.5	37,290,410	95,650	0.0026	0.9974	98.49
11.5	36,762,524	144,902	0.0039	0.9961	98.24
12.5	36,049,564	191,601	0.0053	0.9947	97.85
13.5	35,953,228	49,818	0.0014	0.9986	97.33
14.5	35,545,116	57,885	0.0016	0.9984	97.20
15.5	34,909,053	63,475	0.0018	0.9982	97.04
16.5	34,281,915	97,374	0.0028	0.9972	96.86
17.5	32,160,075	70,503	0.0022	0.9978	96.59
18.5	30,894,585	95,012	0.0031	0.9969	96.37
19.5	28,694,629	92,077	0.0032	0.9968	96.08
20.5	26,655,969	70,154	0.0026	0.9974	95.77
21.5	24,887,228	76,792	0.0031	0.9969	95.52
22.5	23,576,182	59,611	0.0025	0.9975	95.22
23.5	23,290,933	68,835	0.0030	0.9970	94.98
24.5	22,583,413	63,499	0.0028	0.9972	94.70
25.5	21,929,096	78,034	0.0036	0.9964	94.44
26.5	20,972,027	55,512	0.0026	0.9974	94.10
27.5	19,648,549	80,347	0.0041	0.9959	93.85
28.5	18,311,491	38,772	0.0021	0.9979	93.47
29.5	17,614,728	77,221	0.0044	0.9956	93.27
30.5	16,786,097	21,238	0.0013	0.9987	92.86
31.5	16,226,698	39,994	0.0025	0.9975	92.74
32.5	15,268,955	42,136	0.0028	0.9972	92.51
33.5	13,581,414	172,480	0.0127	0.9873	92.26
34.5	12,596,477	21,316	0.0017	0.9983	91.09
35.5	11,973,584	52,523	0.0044	0.9956	90.93
36.5	11,366,783	64,868	0.0057	0.9943	90.53
37.5	10,030,440	102,164	0.0102	0.9898	90.02
38.5	9,293,501	33,096	0.0036	0.9964	89.10

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

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2012 EXPERIENCE BAND 1937-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,231,434	36,977	0.0045	0.9955	88.78
40.5	7,660,714	33,088	0.0043	0.9957	88.38
41.5	7,107,102	52,881	0.0074	0.9926	88.00
42.5	6,687,397	64,237	0.0096	0.9904	87.35
43.5	6,245,384	29,753	0.0048	0.9952	86.51
44.5	5,836,490	107,104	0.0184	0.9816	86.10
45.5	5,153,464	125,729	0.0244	0.9756	84.52
46.5	4,849,491	19,470	0.0040	0.9960	82.45
47.5	4,341,320	117,131	0.0270	0.9730	82.12
48.5	3,917,501	28,313	0.0072	0.9928	79.91
49.5	3,646,141	306,170	0.0840	0.9160	79.33
50.5	3,278,708	50,967	0.0155	0.9845	72.67
51.5	3,224,855	29,015	0.0090	0.9910	71.54
52.5	3,019,693	20,941	0.0069	0.9931	70.90
53.5	2,780,449	18,532	0.0067	0.9933	70.40
54.5	2,708,737	82,103	0.0303	0.9697	69.93
55.5	2,590,464	49,220	0.0190	0.9810	67.82
56.5	2,426,696	12,730	0.0052	0.9948	66.53
57.5	2,327,118	6,605	0.0028	0.9972	66.18
58.5	2,208,373	19,476	0.0088	0.9912	65.99
59.5	2,087,967	22,661	0.0109	0.9891	65.41
60.5	2,034,546	8,889	0.0044	0.9956	64.70
61.5	1,964,068	17,878	0.0091	0.9909	64.42
62.5	1,829,588	36,904	0.0202	0.9798	63.83
63.5	1,609,992	67,302	0.0418	0.9582	62.54
64.5	1,469,485	54,522	0.0371	0.9629	59.93
65.5	1,379,503	16,597	0.0120	0.9880	57.70
66.5	1,215,152	4,656	0.0038	0.9962	57.01
67.5	1,210,256	6,195	0.0051	0.9949	56.79
68.5	1,339,740	11,065	0.0083	0.9917	56.50
69.5	1,319,817	30,073	0.0228	0.9772	56.03
70.5	1,284,554	5,332	0.0042	0.9958	54.76
71.5	1,243,609	42,757	0.0344	0.9656	54.53
72.5	1,111,987	13,096	0.0118	0.9882	52.65
73.5	953,679	8,809	0.0092	0.9908	52.03
74.5	904,443	8,522	0.0094	0.9906	51.55
75.5	853,074	40,492	0.0475	0.9525	51.07
76.5	811,643	10,821	0.0133	0.9867	48.64
77.5	630,139	2,719	0.0043	0.9957	48.00
78.5	622,486	7,435	0.0119	0.9881	47.79

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

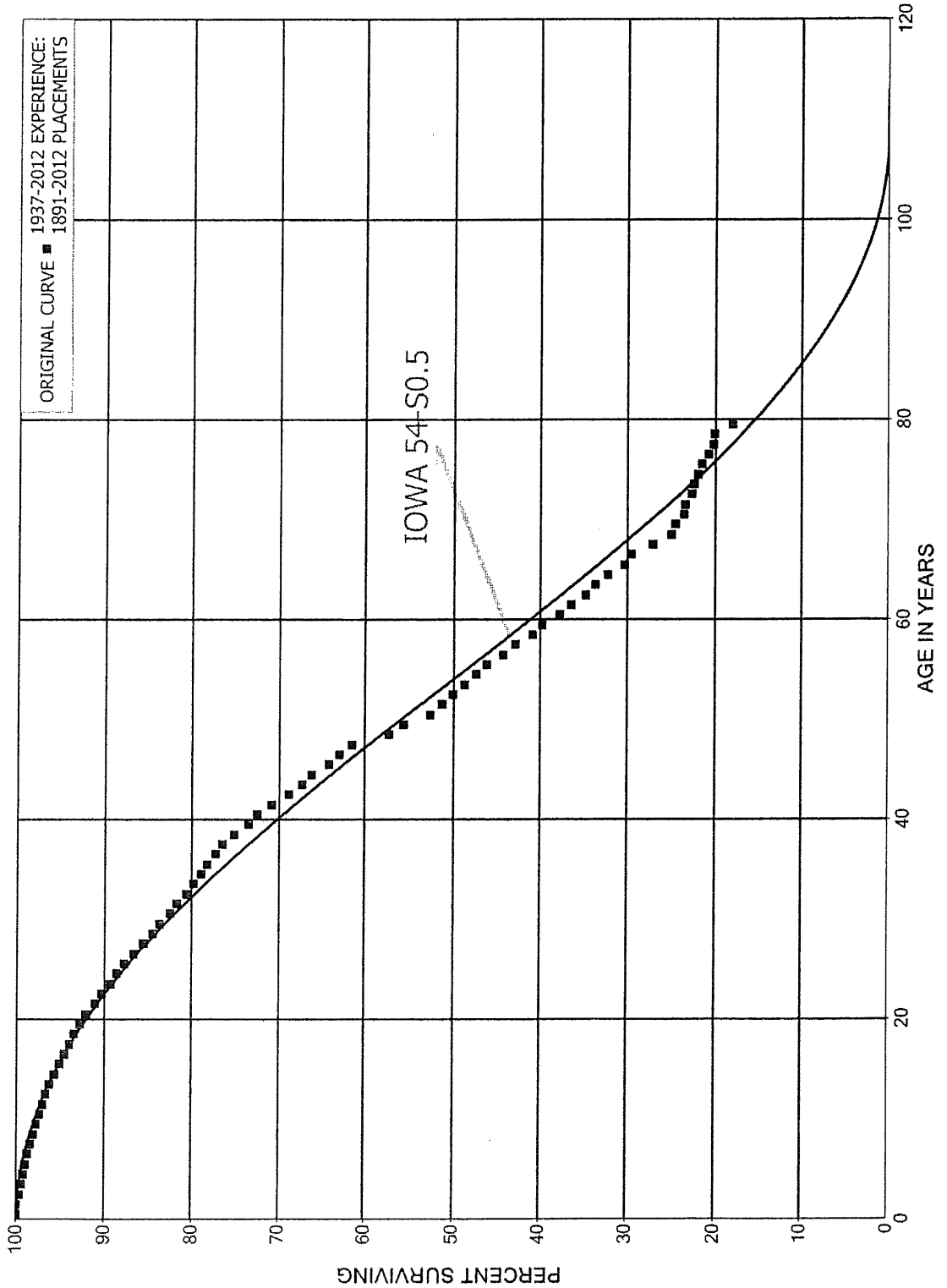
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2012 EXPERIENCE BAND 1937-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	606,828	92,067	0.1517	0.8483	47.22
80.5	509,837	2,074	0.0041	0.9959	40.05
81.5	490,346		0.0000	1.0000	39.89
82.5	432,273		0.0000	1.0000	39.89
83.5	391,857		0.0000	1.0000	39.89
84.5	349,797	1,058	0.0030	0.9970	39.89
85.5	254,138	855	0.0034	0.9966	39.77
86.5	247,708	305	0.0012	0.9988	39.64
87.5	235,420		0.0000	1.0000	39.59
88.5	146,232	1,593	0.0109	0.9891	39.59
89.5	138,605	60,941	0.4397	0.5603	39.16
90.5	40,278	932	0.0231	0.9769	21.94
91.5	38,076	2,738	0.0719	0.9281	21.43
92.5	32,601		0.0000	1.0000	19.89
93.5	27,976	444	0.0159	0.9841	19.89
94.5	27,319		0.0000	1.0000	19.58
95.5	27,319		0.0000	1.0000	19.58
96.5	27,319		0.0000	1.0000	19.58
97.5	27,319		0.0000	1.0000	19.58
98.5	14,042		0.0000	1.0000	19.58
99.5	14,042		0.0000	1.0000	19.58
100.5	14,042		0.0000	1.0000	19.58
101.5	12,851		0.0000	1.0000	19.58
102.5	12,851		0.0000	1.0000	19.58
103.5	7,877		0.0000	1.0000	19.58
104.5	7,800		0.0000	1.0000	19.58
105.5	3,256		0.0000	1.0000	19.58
106.5	728		0.0000	1.0000	19.58
107.5	706		0.0000	1.0000	19.58
108.5	691		0.0000	1.0000	19.58
109.5					19.58

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 362 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2012 EXPERIENCE BAND 1937-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	663,798,467	228,833	0.0003	0.9997	100.00
0.5	633,559,999	468,719	0.0007	0.9993	99.97
1.5	595,112,583	1,606,449	0.0027	0.9973	99.89
2.5	548,621,873	1,200,122	0.0022	0.9978	99.62
3.5	521,978,005	1,206,856	0.0023	0.9977	99.40
4.5	492,786,828	1,012,161	0.0021	0.9979	99.17
5.5	467,825,444	1,294,958	0.0028	0.9972	98.97
6.5	458,055,718	1,564,714	0.0034	0.9966	98.70
7.5	446,451,416	1,519,209	0.0034	0.9966	98.36
8.5	411,025,452	1,149,896	0.0028	0.9972	98.02
9.5	382,847,251	1,801,723	0.0047	0.9953	97.75
10.5	373,362,511	1,343,182	0.0036	0.9964	97.29
11.5	361,613,114	1,226,648	0.0034	0.9966	96.94
12.5	351,583,675	1,747,899	0.0050	0.9950	96.61
13.5	341,521,446	1,974,911	0.0058	0.9942	96.13
14.5	329,674,199	1,868,593	0.0057	0.9943	95.58
15.5	318,637,938	1,635,702	0.0051	0.9949	95.03
16.5	305,934,282	1,938,664	0.0063	0.9937	94.55
17.5	291,037,847	1,754,650	0.0060	0.9940	93.95
18.5	281,248,106	2,104,696	0.0075	0.9925	93.38
19.5	263,628,544	1,799,957	0.0068	0.9932	92.68
20.5	239,303,029	2,598,340	0.0109	0.9891	92.05
21.5	221,047,605	1,835,523	0.0083	0.9917	91.05
22.5	209,010,224	2,339,399	0.0112	0.9888	90.29
23.5	200,188,786	1,448,886	0.0072	0.9928	89.28
24.5	190,340,123	1,917,007	0.0101	0.9899	88.64
25.5	179,622,554	2,347,347	0.0131	0.9869	87.74
26.5	169,097,214	2,208,752	0.0131	0.9869	86.60
27.5	157,977,821	1,868,242	0.0118	0.9882	85.47
28.5	147,435,258	1,295,959	0.0088	0.9912	84.46
29.5	141,603,179	1,993,842	0.0141	0.9859	83.71
30.5	132,656,895	1,235,350	0.0093	0.9907	82.53
31.5	125,482,572	1,737,294	0.0138	0.9862	81.77
32.5	114,344,455	1,188,255	0.0104	0.9896	80.63
33.5	104,153,547	1,058,263	0.0102	0.9898	79.80
34.5	98,251,017	816,483	0.0083	0.9917	78.98
35.5	89,286,701	1,166,485	0.0131	0.9869	78.33
36.5	85,543,015	893,223	0.0104	0.9896	77.31
37.5	77,628,551	1,360,022	0.0175	0.9825	76.50
38.5	71,259,766	1,576,038	0.0221	0.9779	75.16

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

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2012 EXPERIENCE BAND 1937-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	63,493,271	848,064	0.0134	0.9866	73.50
40.5	56,851,511	1,291,225	0.0227	0.9773	72.51
41.5	51,438,744	1,464,174	0.0285	0.9715	70.87
42.5	47,893,786	1,074,683	0.0224	0.9776	68.85
43.5	43,440,359	696,627	0.0160	0.9840	67.30
44.5	39,061,484	1,231,814	0.0315	0.9685	66.23
45.5	32,633,359	633,878	0.0194	0.9806	64.14
46.5	30,894,498	696,209	0.0225	0.9775	62.89
47.5	27,131,947	1,829,589	0.0674	0.9326	61.47
48.5	22,783,802	683,667	0.0300	0.9700	57.33
49.5	21,177,183	1,146,100	0.0541	0.9459	55.61
50.5	19,089,333	495,339	0.0259	0.9741	52.60
51.5	18,260,984	429,696	0.0235	0.9765	51.23
52.5	16,026,069	416,021	0.0260	0.9740	50.03
53.5	14,618,066	397,667	0.0272	0.9728	48.73
54.5	13,970,333	349,887	0.0250	0.9750	47.40
55.5	13,032,064	541,600	0.0416	0.9584	46.22
56.5	12,054,110	389,308	0.0323	0.9677	44.30
57.5	11,221,691	530,933	0.0473	0.9527	42.87
58.5	10,131,113	279,776	0.0276	0.9724	40.84
59.5	9,315,467	466,622	0.0501	0.9499	39.71
60.5	8,665,367	303,008	0.0350	0.9650	37.72
61.5	7,619,570	342,396	0.0449	0.9551	36.40
62.5	6,771,837	218,656	0.0323	0.9677	34.77
63.5	5,775,161	254,132	0.0440	0.9560	33.64
64.5	5,188,690	302,424	0.0583	0.9417	32.16
65.5	4,823,419	129,092	0.0268	0.9732	30.29
66.5	3,827,932	308,415	0.0806	0.9194	29.48
67.5	3,477,058	274,856	0.0790	0.9210	27.10
68.5	3,905,171	78,838	0.0202	0.9798	24.96
69.5	3,818,214	148,122	0.0388	0.9612	24.46
70.5	3,640,759	14,708	0.0040	0.9960	23.51
71.5	3,467,688	115,533	0.0333	0.9667	23.41
72.5	3,117,768	40,072	0.0129	0.9871	22.63
73.5	2,898,290	58,130	0.0201	0.9799	22.34
74.5	2,641,837	49,417	0.0187	0.9813	21.89
75.5	2,233,159	77,573	0.0347	0.9653	21.48
76.5	2,062,408	54,889	0.0266	0.9734	20.74
77.5	1,240,195	7,780	0.0063	0.9937	20.19
78.5	1,195,564	129,012	0.1079	0.8921	20.06

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

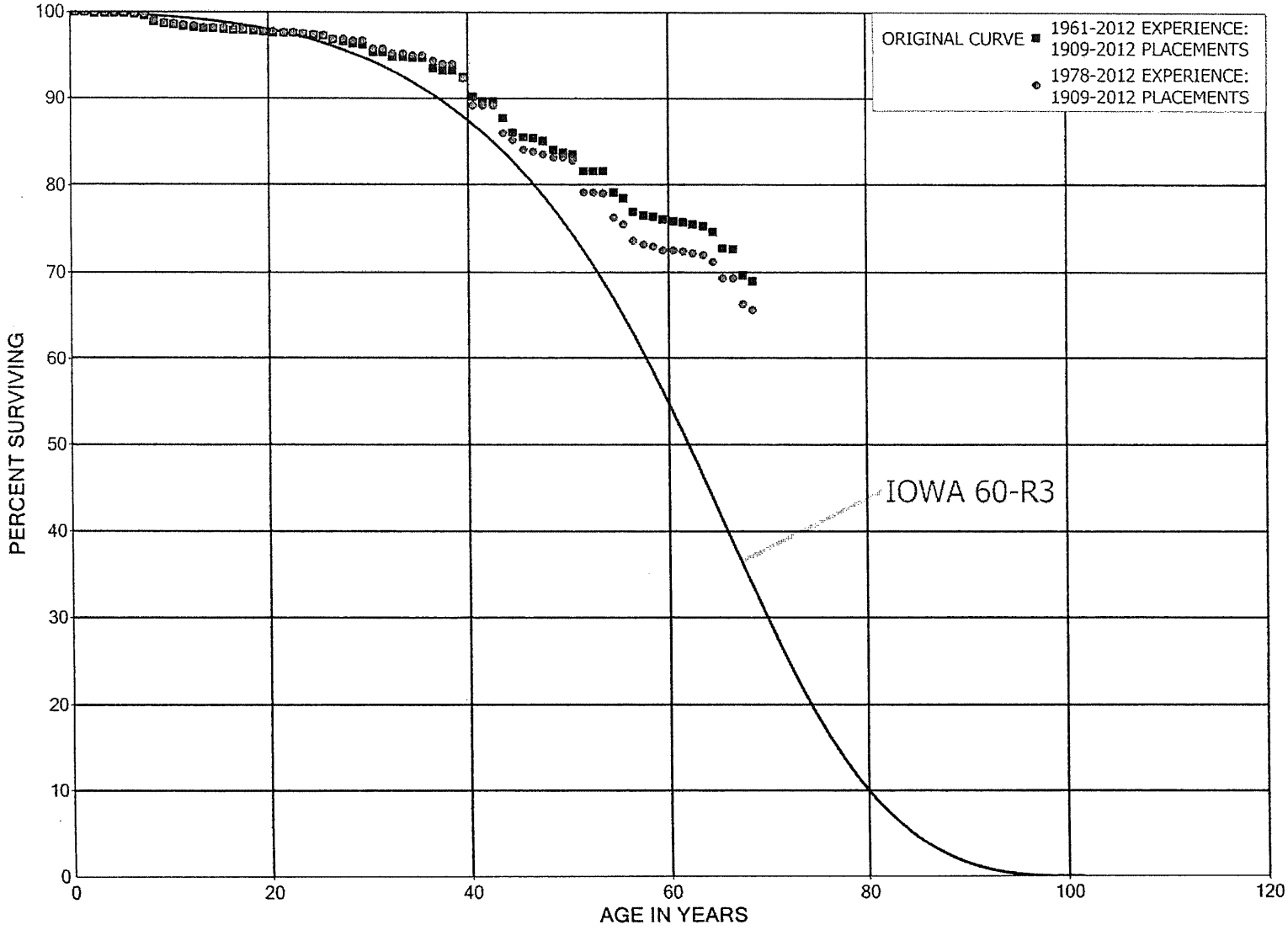
ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2012 EXPERIENCE BAND 1937-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,022,042	19,345	0.0189	0.9811	17.89
80.5	993,220	9,958	0.0100	0.9900	17.56
81.5	956,671	14,183	0.0148	0.9852	17.38
82.5	795,109	86,253	0.1085	0.8915	17.12
83.5	571,370	18,209	0.0319	0.9681	15.26
84.5	490,790	21,258	0.0433	0.9567	14.78
85.5	333,136	10,728	0.0322	0.9678	14.14
86.5	237,208	2,207	0.0093	0.9907	13.68
87.5	192,633		0.0000	1.0000	13.56
88.5	135,884	17	0.0001	0.9999	13.56
89.5	113,491	287	0.0025	0.9975	13.55
90.5	31,493		0.0000	1.0000	13.52
91.5	21,380		0.0000	1.0000	13.52
92.5	21,127	3,414	0.1616	0.8384	13.52
93.5	6,643		0.0000	1.0000	11.33
94.5	6,418		0.0000	1.0000	11.33
95.5	6,418		0.0000	1.0000	11.33
96.5	6,297		0.0000	1.0000	11.33
97.5	6,087		0.0000	1.0000	11.33
98.5	1,899		0.0000	1.0000	11.33
99.5					11.33

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2012 EXPERIENCE BAND 1961-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	122,080,661		0.0000	1.0000	100.00
0.5	122,012,699		0.0000	1.0000	100.00
1.5	122,043,025	152,951	0.0013	0.9987	100.00
2.5	121,717,979		0.0000	1.0000	99.87
3.5	121,720,830	64,599	0.0005	0.9995	99.87
4.5	120,016,763	47,232	0.0004	0.9996	99.82
5.5	114,410,424	27,106	0.0002	0.9998	99.78
6.5	104,185,478	216,862	0.0021	0.9979	99.76
7.5	97,613,525	652,391	0.0067	0.9933	99.55
8.5	89,918,642	283,925	0.0032	0.9968	98.89
9.5	81,918,303	87,701	0.0011	0.9989	98.57
10.5	74,426,766	136,741	0.0018	0.9982	98.47
11.5	67,615,103	66,530	0.0010	0.9990	98.29
12.5	55,680,652	77,056	0.0014	0.9986	98.19
13.5	49,918,323	15,591	0.0003	0.9997	98.05
14.5	44,744,543	23,640	0.0005	0.9995	98.02
15.5	38,686,620	50,709	0.0013	0.9987	97.97
16.5	34,505,285	13,555	0.0004	0.9996	97.84
17.5	32,049,755	10,325	0.0003	0.9997	97.81
18.5	30,362,928	58,184	0.0019	0.9981	97.77
19.5	27,528,586	11,983	0.0004	0.9996	97.59
20.5	26,165,402	9,199	0.0004	0.9996	97.54
21.5	25,282,311	6,447	0.0003	0.9997	97.51
22.5	23,472,766	27,359	0.0012	0.9988	97.48
23.5	20,195,713	26,101	0.0013	0.9987	97.37
24.5	19,263,802	16,518	0.0009	0.9991	97.25
25.5	17,605,236	75,747	0.0043	0.9957	97.16
26.5	16,893,306	42,056	0.0025	0.9975	96.74
27.5	15,609,803	40,874	0.0026	0.9974	96.50
28.5	15,471,821	9,609	0.0006	0.9994	96.25
29.5	14,849,908	136,806	0.0092	0.9908	96.19
30.5	13,210,769	216	0.0000	1.0000	95.30
31.5	11,570,818	67,226	0.0058	0.9942	95.30
32.5	10,418,813	271	0.0000	1.0000	94.75
33.5	7,602,244	13,404	0.0018	0.9982	94.75
34.5	5,475,464		0.0000	1.0000	94.58
35.5	3,495,509	44,661	0.0128	0.9872	94.58
36.5	3,704,471	7,800	0.0021	0.9979	93.37
37.5	4,655,221	718	0.0002	0.9998	93.17
38.5	4,406,784	37,343	0.0085	0.9915	93.16

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

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2012 EXPERIENCE BAND 1961-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,202,716	102,124	0.0243	0.9757	92.37
40.5	4,057,347	24,988	0.0062	0.9938	90.13
41.5	4,007,595	103	0.0000	1.0000	89.57
42.5	3,978,903	80,497	0.0202	0.9798	89.57
43.5	3,978,242	78,074	0.0196	0.9804	87.76
44.5	3,886,988	26,140	0.0067	0.9933	86.03
45.5	3,791,529	4,391	0.0012	0.9988	85.46
46.5	3,968,637	11,053	0.0028	0.9972	85.36
47.5	3,997,011	48,040	0.0120	0.9880	85.12
48.5	3,928,682	18,629	0.0047	0.9953	84.10
49.5	3,737,640	7,835	0.0021	0.9979	83.70
50.5	3,765,601	84,452	0.0224	0.9776	83.52
51.5	3,558,919	228	0.0001	0.9999	81.65
52.5	3,213,664	2,196	0.0007	0.9993	81.64
53.5	3,068,127	92,427	0.0301	0.9699	81.59
54.5	2,760,497	21,525	0.0078	0.9922	79.13
55.5	2,598,302	53,126	0.0204	0.9796	78.51
56.5	2,530,964	13,174	0.0052	0.9948	76.91
57.5	2,516,986	5,456	0.0022	0.9978	76.51
58.5	2,504,424	10,482	0.0042	0.9958	76.34
59.5	2,493,627	4,512	0.0018	0.9982	76.02
60.5	2,385,674	4,651	0.0019	0.9981	75.88
61.5	2,311,792	5,883	0.0025	0.9975	75.74
62.5	2,303,745	7,400	0.0032	0.9968	75.54
63.5	2,285,552	20,855	0.0091	0.9909	75.30
64.5	2,256,112	57,527	0.0255	0.9745	74.61
65.5	2,193,401	1,854	0.0008	0.9992	72.71
66.5	2,174,187	92,324	0.0425	0.9575	72.65
67.5	1,819,841	16,232	0.0089	0.9911	69.56
68.5	1,799,661		0.0000	1.0000	68.94
69.5	1,755,100	14,109	0.0080	0.9920	68.94
70.5	1,640,626	5,682	0.0035	0.9965	68.39
71.5	1,631,952		0.0000	1.0000	68.15
72.5	1,621,932	3,427	0.0021	0.9979	68.15
73.5	1,615,001		0.0000	1.0000	68.01
74.5	1,599,339	2,692	0.0017	0.9983	68.01
75.5	1,575,284	83,203	0.0528	0.9472	67.89
76.5	1,383,670	2,188	0.0016	0.9984	64.31
77.5	1,352,169	5,487	0.0041	0.9959	64.21
78.5	1,095,802	104,772	0.0956	0.9044	63.95

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

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2012 EXPERIENCE BAND 1961-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	618,310		0.0000	1.0000	57.83
80.5	536,504	1,321	0.0025	0.9975	57.83
81.5	530,880	203	0.0004	0.9996	57.69
82.5	526,756	2,057	0.0039	0.9961	57.67
83.5	521,766	697	0.0013	0.9987	57.44
84.5	512,735	78	0.0002	0.9998	57.37
85.5	385,710		0.0000	1.0000	57.36
86.5	378,365		0.0000	1.0000	57.36
87.5	361,766	24	0.0001	0.9999	57.36
88.5	238,207		0.0000	1.0000	57.35
89.5	124,763		0.0000	1.0000	57.35
90.5	124,634		0.0000	1.0000	57.35
91.5	124,504	39	0.0003	0.9997	57.35
92.5	103,411		0.0000	1.0000	57.34
93.5	97,316		0.0000	1.0000	57.34
94.5	97,158		0.0000	1.0000	57.34
95.5	97,090		0.0000	1.0000	57.34
96.5	95,579		0.0000	1.0000	57.34
97.5	95,579		0.0000	1.0000	57.34
98.5	44,791		0.0000	1.0000	57.34
99.5	43,946		0.0000	1.0000	57.34
100.5	43,946		0.0000	1.0000	57.34
101.5	43,946		0.0000	1.0000	57.34
102.5					57.34

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

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2012 EXPERIENCE BAND 1978-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	104,492,800		0.0000	1.0000	100.00
0.5	106,157,222		0.0000	1.0000	100.00
1.5	106,763,768		0.0000	1.0000	100.00
2.5	108,026,690		0.0000	1.0000	100.00
3.5	108,231,492	64,599	0.0006	0.9994	100.00
4.5	106,967,596	44,221	0.0004	0.9996	99.94
5.5	102,852,324	27,106	0.0003	0.9997	99.90
6.5	94,313,298	190,760	0.0020	0.9980	99.87
7.5	88,568,667	611,973	0.0069	0.9931	99.67
8.5	84,211,917	217,010	0.0026	0.9974	98.98
9.5	78,328,483	68,115	0.0009	0.9991	98.73
10.5	72,618,554	136,108	0.0019	0.9981	98.64
11.5	65,724,325	65,371	0.0010	0.9990	98.46
12.5	53,563,700	77,056	0.0014	0.9986	98.36
13.5	47,983,979	15,349	0.0003	0.9997	98.22
14.5	42,979,126	23,146	0.0005	0.9995	98.19
15.5	36,969,170	49,881	0.0013	0.9987	98.13
16.5	32,809,467	13,521	0.0004	0.9996	98.00
17.5	30,384,180	10,090	0.0003	0.9997	97.96
18.5	28,639,869	57,969	0.0020	0.9980	97.93
19.5	25,686,160	11,573	0.0005	0.9995	97.73
20.5	24,325,309	9,118	0.0004	0.9996	97.68
21.5	23,444,446	6,328	0.0003	0.9997	97.65
22.5	21,670,006	21,991	0.0010	0.9990	97.62
23.5	18,406,368	26,004	0.0014	0.9986	97.52
24.5	17,774,588	11,348	0.0006	0.9994	97.39
25.5	15,866,447	75,575	0.0048	0.9952	97.32
26.5	15,275,376	3,554	0.0002	0.9998	96.86
27.5	14,320,308	40,524	0.0028	0.9972	96.84
28.5	14,253,056		0.0000	1.0000	96.56
29.5	13,907,144	118,578	0.0085	0.9915	96.56
30.5	12,415,828	216	0.0000	1.0000	95.74
31.5	10,783,773	67,226	0.0062	0.9938	95.74
32.5	9,594,927	271	0.0000	1.0000	95.14
33.5	6,643,028	13,208	0.0020	0.9980	95.14
34.5	4,381,532		0.0000	1.0000	94.95
35.5	2,476,565	17,925	0.0072	0.9928	94.95
36.5	2,471,143	7,800	0.0032	0.9968	94.26
37.5	2,419,936	47	0.0000	1.0000	93.96
38.5	2,082,412	37,116	0.0178	0.9822	93.96

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

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2012 EXPERIENCE BAND 1978-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,884,513	64,284	0.0341	0.9659	92.29
40.5	1,783,545		0.0000	1.0000	89.14
41.5	1,773,685		0.0000	1.0000	89.14
42.5	2,033,250	73,153	0.0360	0.9640	89.14
43.5	1,910,936	16,499	0.0086	0.9914	85.93
44.5	1,950,109	26,140	0.0134	0.9866	85.19
45.5	1,962,953	4,311	0.0022	0.9978	84.05
46.5	1,959,999	9,486	0.0048	0.9952	83.86
47.5	1,915,336	6,616	0.0035	0.9965	83.46
48.5	1,891,951		0.0000	1.0000	83.17
49.5	1,745,049	6,411	0.0037	0.9963	83.17
50.5	1,830,156	80,979	0.0442	0.9558	82.86
51.5	1,752,963		0.0000	1.0000	79.20
52.5	1,454,839	2,196	0.0015	0.9985	79.20
53.5	1,632,099	58,316	0.0357	0.9643	79.08
54.5	2,185,295	21,525	0.0098	0.9902	76.25
55.5	2,113,965	53,126	0.0251	0.9749	75.50
56.5	2,049,497	13,174	0.0064	0.9936	73.60
57.5	2,039,457	5,456	0.0027	0.9973	73.13
58.5	2,029,741	10,482	0.0052	0.9948	72.94
59.5	2,019,102		0.0000	1.0000	72.56
60.5	2,048,810	4,651	0.0023	0.9977	72.56
61.5	1,976,439	5,883	0.0030	0.9970	72.39
62.5	1,968,392	7,400	0.0038	0.9962	72.18
63.5	2,132,230	20,855	0.0098	0.9902	71.91
64.5	2,186,071	57,527	0.0263	0.9737	71.20
65.5	2,123,360	1,854	0.0009	0.9991	69.33
66.5	2,104,147	92,324	0.0439	0.9561	69.27
67.5	1,814,784	16,232	0.0089	0.9911	66.23
68.5	1,799,661		0.0000	1.0000	65.64
69.5	1,755,100	14,109	0.0080	0.9920	65.64
70.5	1,640,626	5,682	0.0035	0.9965	65.11
71.5	1,631,952		0.0000	1.0000	64.88
72.5	1,621,932	3,427	0.0021	0.9979	64.88
73.5	1,615,001		0.0000	1.0000	64.75
74.5	1,599,339	2,692	0.0017	0.9983	64.75
75.5	1,575,284	83,203	0.0528	0.9472	64.64
76.5	1,383,670	2,188	0.0016	0.9984	61.22
77.5	1,352,169	5,487	0.0041	0.9959	61.13
78.5	1,095,802	104,772	0.0956	0.9044	60.88

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

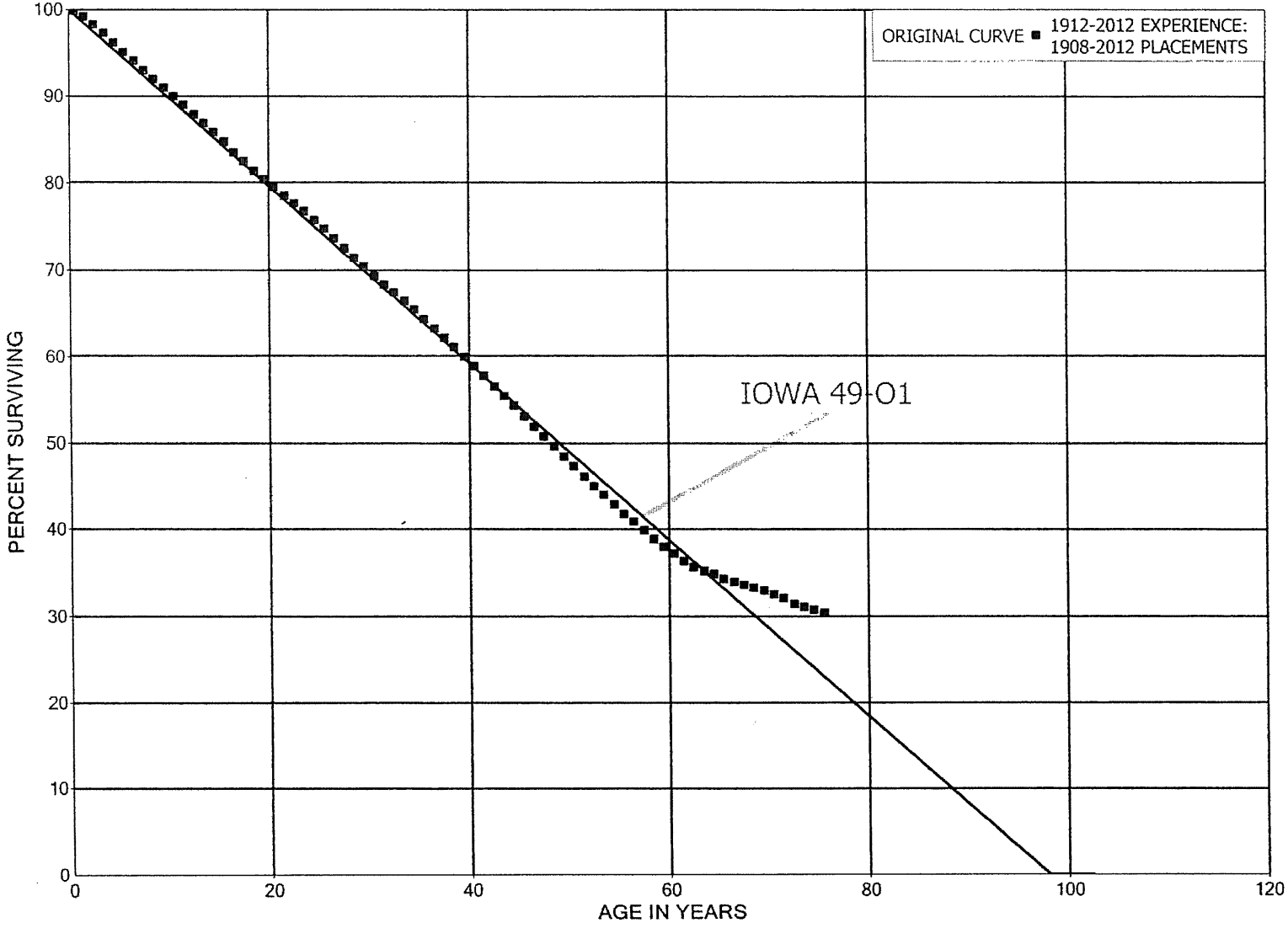
ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2012 EXPERIENCE BAND 1978-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	618,310		0.0000	1.0000	55.06
80.5	536,504	1,321	0.0025	0.9975	55.06
81.5	530,880	203	0.0004	0.9996	54.92
82.5	526,756	2,057	0.0039	0.9961	54.90
83.5	521,766	697	0.0013	0.9987	54.69
84.5	512,735	78	0.0002	0.9998	54.61
85.5	385,710		0.0000	1.0000	54.61
86.5	378,365		0.0000	1.0000	54.61
87.5	361,766	24	0.0001	0.9999	54.61
88.5	238,207		0.0000	1.0000	54.60
89.5	124,763		0.0000	1.0000	54.60
90.5	124,634		0.0000	1.0000	54.60
91.5	124,504	39	0.0003	0.9997	54.60
92.5	103,411		0.0000	1.0000	54.59
93.5	97,316		0.0000	1.0000	54.59
94.5	97,158		0.0000	1.0000	54.59
95.5	97,090		0.0000	1.0000	54.59
96.5	95,579		0.0000	1.0000	54.59
97.5	95,579		0.0000	1.0000	54.59
98.5	44,791		0.0000	1.0000	54.59
99.5	43,946		0.0000	1.0000	54.59
100.5	43,946		0.0000	1.0000	54.59
101.5	43,946		0.0000	1.0000	54.59
102.5					54.59

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2012 EXPERIENCE BAND 1912-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,261,437,325	2,369,837	0.0019	0.9981	100.00
0.5	1,191,630,649	7,620,827	0.0064	0.9936	99.81
1.5	1,125,920,462	10,188,370	0.0090	0.9910	99.17
2.5	1,075,626,829	10,986,896	0.0102	0.9898	98.28
3.5	1,032,525,465	11,121,368	0.0108	0.9892	97.27
4.5	990,080,765	11,727,540	0.0118	0.9882	96.22
5.5	947,431,983	10,522,650	0.0111	0.9889	95.09
6.5	904,229,405	9,832,736	0.0109	0.9891	94.03
7.5	870,649,622	9,543,816	0.0110	0.9890	93.01
8.5	837,345,999	9,124,841	0.0109	0.9891	91.99
9.5	803,572,443	9,078,370	0.0113	0.9887	90.98
10.5	763,839,092	9,035,581	0.0118	0.9882	89.96
11.5	732,569,012	8,342,588	0.0114	0.9886	88.89
12.5	696,550,765	7,945,897	0.0114	0.9886	87.88
13.5	662,120,593	7,992,478	0.0121	0.9879	86.88
14.5	633,118,053	8,167,883	0.0129	0.9871	85.83
15.5	603,229,166	8,413,379	0.0139	0.9861	84.72
16.5	574,589,784	7,166,031	0.0125	0.9875	83.54
17.5	545,010,214	7,149,865	0.0131	0.9869	82.50
18.5	516,836,649	6,307,487	0.0122	0.9878	81.42
19.5	488,880,011	5,856,515	0.0120	0.9880	80.42
20.5	461,717,953	5,370,123	0.0116	0.9884	79.46
21.5	436,509,852	5,221,133	0.0120	0.9880	78.53
22.5	411,363,862	4,815,848	0.0117	0.9883	77.60
23.5	383,604,060	4,909,928	0.0128	0.9872	76.69
24.5	360,457,897	4,663,694	0.0129	0.9871	75.71
25.5	333,920,612	4,950,547	0.0148	0.9852	74.73
26.5	310,226,564	4,751,768	0.0153	0.9847	73.62
27.5	287,165,717	4,406,048	0.0153	0.9847	72.49
28.5	266,839,491	3,860,096	0.0145	0.9855	71.38
29.5	250,371,311	3,653,840	0.0146	0.9854	70.35
30.5	233,236,119	3,303,157	0.0142	0.9858	69.32
31.5	216,977,041	3,052,117	0.0141	0.9859	68.34
32.5	199,354,238	3,058,773	0.0153	0.9847	67.38
33.5	181,918,199	2,719,901	0.0150	0.9850	66.34
34.5	164,845,217	2,687,349	0.0163	0.9837	65.35
35.5	149,083,337	2,538,457	0.0170	0.9830	64.29
36.5	133,525,431	2,443,877	0.0183	0.9817	63.19
37.5	119,748,829	1,952,692	0.0163	0.9837	62.03
38.5	107,003,338	1,868,783	0.0175	0.9825	61.02

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

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2012 EXPERIENCE BAND 1912-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	91,722,973	1,747,308	0.0190	0.9810	59.96
40.5	81,697,991	1,563,189	0.0191	0.9809	58.81
41.5	73,934,333	1,458,644	0.0197	0.9803	57.69
42.5	67,046,475	1,341,363	0.0200	0.9800	56.55
43.5	59,651,454	1,280,328	0.0215	0.9785	55.42
44.5	53,611,857	1,155,367	0.0216	0.9784	54.23
45.5	47,963,219	1,064,213	0.0222	0.9778	53.06
46.5	43,460,209	957,842	0.0220	0.9780	51.88
47.5	39,181,015	894,414	0.0228	0.9772	50.74
48.5	34,893,032	808,062	0.0232	0.9768	49.58
49.5	31,194,812	774,537	0.0248	0.9752	48.43
50.5	28,545,970	672,416	0.0236	0.9764	47.23
51.5	25,882,905	648,638	0.0251	0.9749	46.12
52.5	23,497,360	549,122	0.0234	0.9766	44.96
53.5	21,099,852	513,656	0.0243	0.9757	43.91
54.5	19,462,004	487,590	0.0251	0.9749	42.84
55.5	17,471,151	408,188	0.0234	0.9766	41.77
56.5	15,737,278	384,187	0.0244	0.9756	40.79
57.5	14,046,221	333,041	0.0237	0.9763	39.80
58.5	12,994,082	302,578	0.0233	0.9767	38.85
59.5	11,954,836	251,957	0.0211	0.9789	37.95
60.5	10,765,189	236,526	0.0220	0.9780	37.15
61.5	9,882,317	206,809	0.0209	0.9791	36.33
62.5	9,270,404	104,952	0.0113	0.9887	35.57
63.5	8,802,907	95,691	0.0109	0.9891	35.17
64.5	8,225,541	111,490	0.0136	0.9864	34.79
65.5	7,065,663	79,775	0.0113	0.9887	34.32
66.5	6,123,285	64,244	0.0105	0.9895	33.93
67.5	5,555,516	47,329	0.0085	0.9915	33.57
68.5	4,613,467	51,284	0.0111	0.9889	33.29
69.5	4,326,147	50,498	0.0117	0.9883	32.92
70.5	4,131,775	62,356	0.0151	0.9849	32.53
71.5	3,789,490	72,476	0.0191	0.9809	32.04
72.5	3,524,667	44,758	0.0127	0.9873	31.43
73.5	3,312,300	34,196	0.0103	0.9897	31.03
74.5	3,140,259	30,904	0.0098	0.9902	30.71
75.5	2,825,271	32,997	0.0117	0.9883	30.41
76.5	487,128	6,219	0.0128	0.9872	30.05
77.5	456,898	6,450	0.0141	0.9859	29.67
78.5	434,957	7,735	0.0178	0.9822	29.25

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

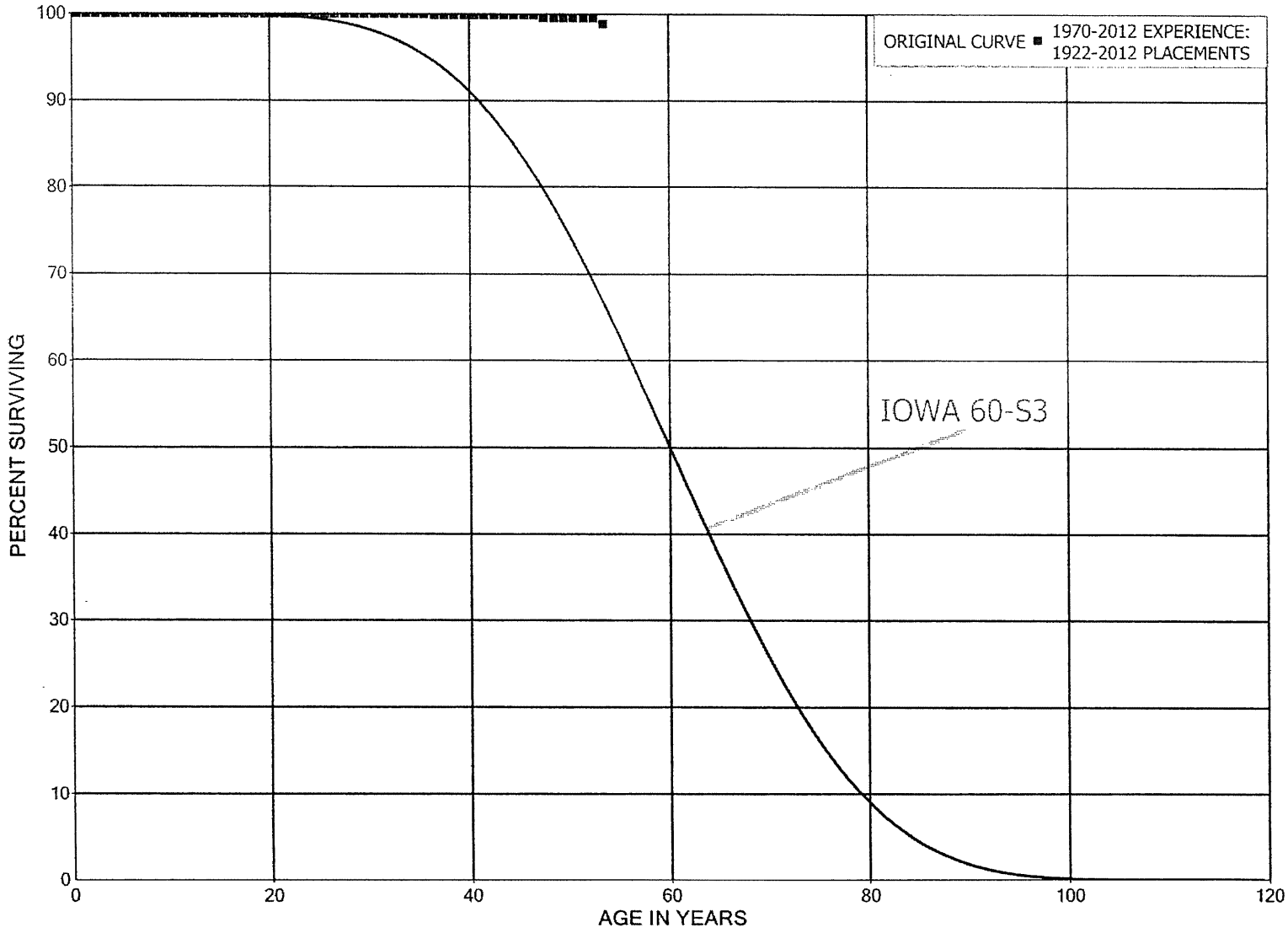
ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2012 EXPERIENCE BAND 1912-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	396,172	7,012	0.0177	0.9823	28.73
80.5	379,778	7,738	0.0204	0.9796	28.22
81.5	346,491	8,241	0.0238	0.9762	27.65
82.5	275,311	5,841	0.0212	0.9788	26.99
83.5	231,823	6,982	0.0301	0.9699	26.42
84.5	168,956	4,456	0.0264	0.9736	25.62
85.5	111,424	4,170	0.0374	0.9626	24.94
86.5	83,822	4,283	0.0511	0.9489	24.01
87.5	70,014	5,430	0.0776	0.9224	22.78
88.5	40,253	13,258	0.3294	0.6706	21.02
89.5	23,699	2,644	0.1116	0.8884	14.09
90.5	20,224	5,751	0.2843	0.7157	12.52
91.5	13,978	6,360	0.4550	0.5450	8.96
92.5	6,796	4,043	0.5949	0.4051	4.88
93.5	2,753	1,916	0.6961	0.3039	1.98
94.5	837	589	0.7041	0.2959	0.60
95.5	247	137	0.5540	0.4460	0.18
96.5	110	74	0.6706	0.3294	0.08
97.5	36	36	0.9967	0.0033	0.03
98.5	0	0	0.9167	0.0833	0.00
99.5	0		0.0000	1.0000	0.00
100.5	0		0.0000	1.0000	0.00
101.5	0	0	1.0000		0.00
102.5					

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 364.6 POLES, TOWERS AND FIXTURES - CLEARING TOWERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

ACCOUNT 364.6 POLES, TOWERS AND FIXTURES - CLEARING TOWERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2012 EXPERIENCE BAND 1970-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,957,449		0.0000	1.0000	100.00
0.5	4,808,057		0.0000	1.0000	100.00
1.5	4,840,855		0.0000	1.0000	100.00
2.5	4,858,265		0.0000	1.0000	100.00
3.5	4,860,008		0.0000	1.0000	100.00
4.5	4,508,570		0.0000	1.0000	100.00
5.5	4,344,225		0.0000	1.0000	100.00
6.5	4,202,109		0.0000	1.0000	100.00
7.5	4,161,349		0.0000	1.0000	100.00
8.5	3,882,197		0.0000	1.0000	100.00
9.5	3,471,403		0.0000	1.0000	100.00
10.5	3,050,116		0.0000	1.0000	100.00
11.5	2,860,051		0.0000	1.0000	100.00
12.5	2,098,606		0.0000	1.0000	100.00
13.5	1,917,748		0.0000	1.0000	100.00
14.5	1,895,486	1,538	0.0008	0.9992	100.00
15.5	1,814,575		0.0000	1.0000	99.92
16.5	1,551,698		0.0000	1.0000	99.92
17.5	1,344,775		0.0000	1.0000	99.92
18.5	1,406,037		0.0000	1.0000	99.92
19.5	1,278,435		0.0000	1.0000	99.92
20.5	1,311,256		0.0000	1.0000	99.92
21.5	1,341,538		0.0000	1.0000	99.92
22.5	1,356,012		0.0000	1.0000	99.92
23.5	482,430		0.0000	1.0000	99.92
24.5	481,243		0.0000	1.0000	99.92
25.5	484,428		0.0000	1.0000	99.92
26.5	481,197		0.0000	1.0000	99.92
27.5	472,615		0.0000	1.0000	99.92
28.5	473,868		0.0000	1.0000	99.92
29.5	475,536		0.0000	1.0000	99.92
30.5	460,945		0.0000	1.0000	99.92
31.5	448,858		0.0000	1.0000	99.92
32.5	436,796		0.0000	1.0000	99.92
33.5	363,781		0.0000	1.0000	99.92
34.5	356,620		0.0000	1.0000	99.92
35.5	339,947	111	0.0003	0.9997	99.92
36.5	339,577		0.0000	1.0000	99.89
37.5	345,938		0.0000	1.0000	99.89
38.5	345,938		0.0000	1.0000	99.89

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

ACCOUNT 364.6 POLES, TOWERS AND FIXTURES - CLEARING TOWERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2012 EXPERIENCE BAND 1970-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	346,264		0.0000	1.0000	99.89
40.5	346,482		0.0000	1.0000	99.89
41.5	346,858		0.0000	1.0000	99.89
42.5	354,508		0.0000	1.0000	99.89
43.5	354,331		0.0000	1.0000	99.89
44.5	364,741		0.0000	1.0000	99.89
45.5	387,277		0.0000	1.0000	99.89
46.5	463,758	1,802	0.0039	0.9961	99.89
47.5	462,572		0.0000	1.0000	99.50
48.5	460,422		0.0000	1.0000	99.50
49.5	364,307		0.0000	1.0000	99.50
50.5	359,864		0.0000	1.0000	99.50
51.5	298,603		0.0000	1.0000	99.50
52.5	265,754	1,823	0.0069	0.9931	99.50
53.5	232,933		0.0000	1.0000	98.82
54.5	202,650		0.0000	1.0000	98.82
55.5	188,176	145	0.0008	0.9992	98.82
56.5	186,312		0.0000	1.0000	98.74
57.5	185,497		0.0000	1.0000	98.74
58.5	181,453		0.0000	1.0000	98.74
59.5	181,453		0.0000	1.0000	98.74
60.5	177,416		0.0000	1.0000	98.74
61.5	176,164		0.0000	1.0000	98.74
62.5	174,495		0.0000	1.0000	98.74
63.5	174,495		0.0000	1.0000	98.74
64.5	173,099		0.0000	1.0000	98.74
65.5	170,847		0.0000	1.0000	98.74
66.5	170,815		0.0000	1.0000	98.74
67.5	145,177		0.0000	1.0000	98.74
68.5	144,551		0.0000	1.0000	98.74
69.5	143,067	1,590	0.0111	0.9889	98.74
70.5	136,706		0.0000	1.0000	97.64
71.5	136,706		0.0000	1.0000	97.64
72.5	136,380		0.0000	1.0000	97.64
73.5	136,162		0.0000	1.0000	97.64
74.5	135,786		0.0000	1.0000	97.64
75.5	128,136		0.0000	1.0000	97.64
76.5	126,691		0.0000	1.0000	97.64
77.5	111,371	1,772	0.0159	0.9841	97.64
78.5	88,330	3,669	0.0415	0.9585	96.09

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

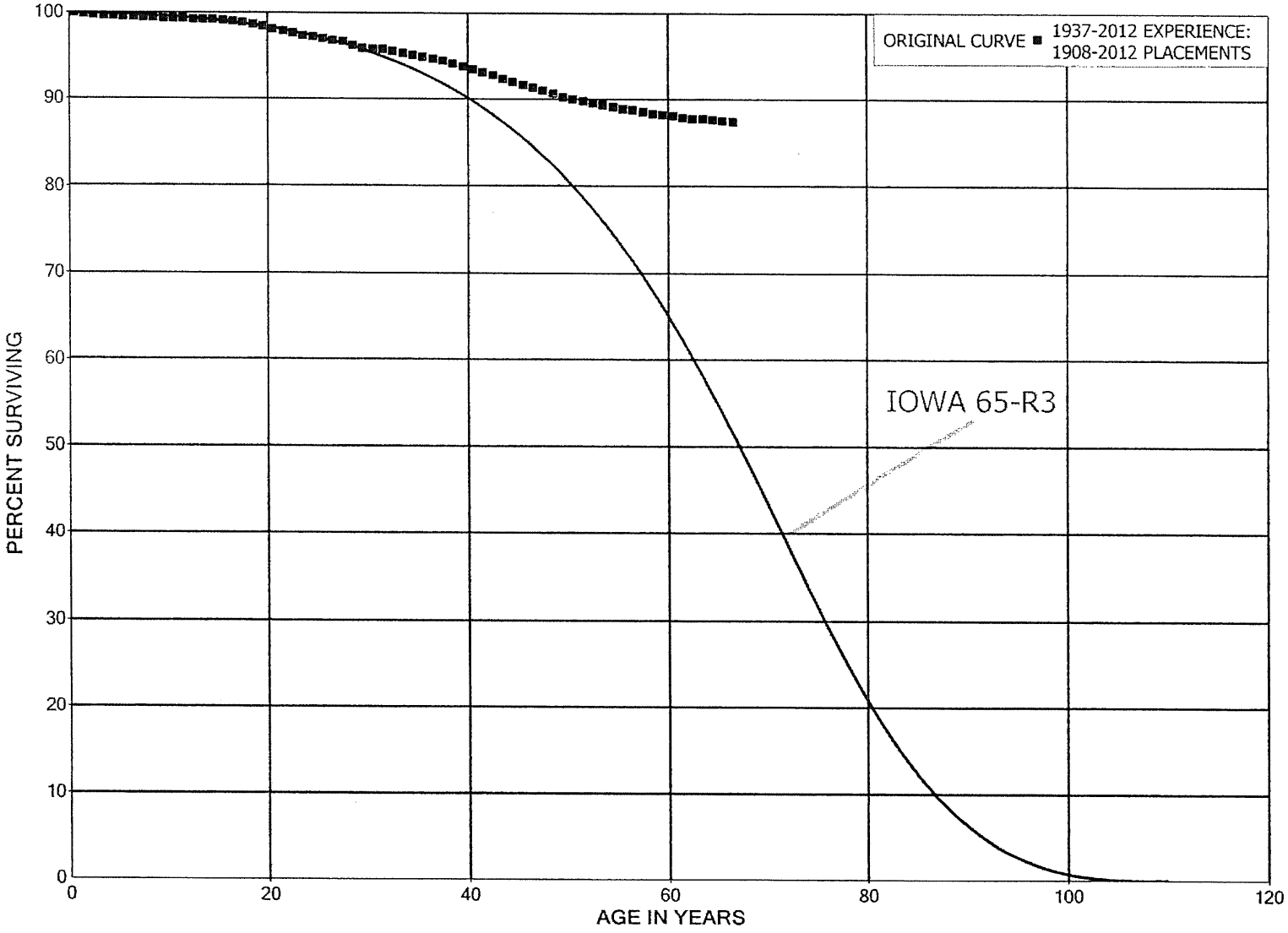
ACCOUNT 364.6 POLES, TOWERS AND FIXTURES - CLEARING TOWERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2012 EXPERIENCE BAND 1970-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	11,279		0.0000	1.0000	92.10
80.5					92.10

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

ACCOUNT 364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2012 EXPERIENCE BAND 1937-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	39,154,131	36,988	0.0009	0.9991	100.00
0.5	43,123,138	48,727	0.0011	0.9989	99.91
1.5	43,911,702	38,339	0.0009	0.9991	99.79
2.5	44,701,006	32,647	0.0007	0.9993	99.71
3.5	44,767,181	28,841	0.0006	0.9994	99.63
4.5	43,928,834	24,247	0.0006	0.9994	99.57
5.5	42,610,144	17,756	0.0004	0.9996	99.51
6.5	41,385,386	19,804	0.0005	0.9995	99.47
7.5	40,389,415	20,027	0.0005	0.9995	99.42
8.5	39,059,787	17,725	0.0005	0.9995	99.38
9.5	38,155,796	16,706	0.0004	0.9996	99.33
10.5	37,907,902	15,030	0.0004	0.9996	99.29
11.5	37,641,911	13,223	0.0004	0.9996	99.25
12.5	37,088,045	10,914	0.0003	0.9997	99.21
13.5	36,636,252	17,005	0.0005	0.9995	99.18
14.5	35,443,478	23,984	0.0007	0.9993	99.14
15.5	33,933,751	31,827	0.0009	0.9991	99.07
16.5	32,631,388	52,076	0.0016	0.9984	98.98
17.5	30,888,314	63,753	0.0021	0.9979	98.82
18.5	29,275,824	73,178	0.0025	0.9975	98.62
19.5	27,688,791	75,909	0.0027	0.9973	98.37
20.5	25,835,086	73,754	0.0029	0.9971	98.10
21.5	24,316,005	63,165	0.0026	0.9974	97.82
22.5	22,823,542	68,070	0.0030	0.9970	97.56
23.5	21,051,433	23,307	0.0011	0.9989	97.27
24.5	19,745,636	36,964	0.0019	0.9981	97.17
25.5	18,333,686	41,382	0.0023	0.9977	96.98
26.5	17,009,471	34,757	0.0020	0.9980	96.77
27.5	15,568,081	63,864	0.0041	0.9959	96.57
28.5	14,186,140	49,712	0.0035	0.9965	96.17
29.5	13,346,138	9,185	0.0007	0.9993	95.83
30.5	12,415,750	10,972	0.0009	0.9991	95.77
31.5	11,405,663	19,261	0.0017	0.9983	95.68
32.5	10,328,334	24,097	0.0023	0.9977	95.52
33.5	9,483,264	18,887	0.0020	0.9980	95.30
34.5	9,217,575	27,433	0.0030	0.9970	95.11
35.5	8,572,017	20,158	0.0024	0.9976	94.83
36.5	8,260,847	22,819	0.0028	0.9972	94.60
37.5	7,813,378	22,594	0.0029	0.9971	94.34
38.5	7,537,165	24,648	0.0033	0.9967	94.07

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

ACCOUNT 364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2012 EXPERIENCE BAND 1937-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,192,455	25,487	0.0035	0.9965	93.76
40.5	6,789,307	25,364	0.0037	0.9963	93.43
41.5	6,467,887	24,804	0.0038	0.9962	93.08
42.5	6,310,190	26,196	0.0042	0.9958	92.72
43.5	6,058,352	25,444	0.0042	0.9958	92.34
44.5	5,921,546	23,324	0.0039	0.9961	91.95
45.5	5,670,820	20,144	0.0036	0.9964	91.59
46.5	5,567,486	18,798	0.0034	0.9966	91.26
47.5	5,418,460	20,455	0.0038	0.9962	90.96
48.5	5,319,998	24,365	0.0046	0.9954	90.61
49.5	5,180,162	15,631	0.0030	0.9970	90.20
50.5	4,970,506	12,922	0.0026	0.9974	89.92
51.5	4,688,283	12,026	0.0026	0.9974	89.69
52.5	4,676,257	10,472	0.0022	0.9978	89.46
53.5	4,650,482	10,306	0.0022	0.9978	89.26
54.5	4,115,304	8,841	0.0021	0.9979	89.06
55.5	3,668,075	7,886	0.0021	0.9979	88.87
56.5	3,656,779	6,892	0.0019	0.9981	88.68
57.5	3,219,081	6,571	0.0020	0.9980	88.51
58.5	3,211,847	5,948	0.0019	0.9981	88.33
59.5	2,706,250	4,494	0.0017	0.9983	88.17
60.5	2,429,866	4,505	0.0019	0.9981	88.02
61.5	1,973,426	2,885	0.0015	0.9985	87.86
62.5	1,969,810	1,056	0.0005	0.9995	87.73
63.5	1,747,123	1,417	0.0008	0.9992	87.68
64.5	1,440,010	2,359	0.0016	0.9984	87.61
65.5	936,285	1,116	0.0012	0.9988	87.47
66.5	657,476	458	0.0007	0.9993	87.36
67.5	588,880	387	0.0007	0.9993	87.30
68.5	530,155	551	0.0010	0.9990	87.25
69.5	529,604	671	0.0013	0.9987	87.16
70.5	464,212	622	0.0013	0.9987	87.05
71.5	400,162	630	0.0016	0.9984	86.93
72.5	382,622	392	0.0010	0.9990	86.79
73.5	376,056	602	0.0016	0.9984	86.70
74.5	355,950	426	0.0012	0.9988	86.56
75.5	270,234	351	0.0013	0.9987	86.46
76.5	25,369		0.0000	1.0000	86.35
77.5	25,369		0.0000	1.0000	86.35
78.5	25,369		0.0000	1.0000	86.35

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

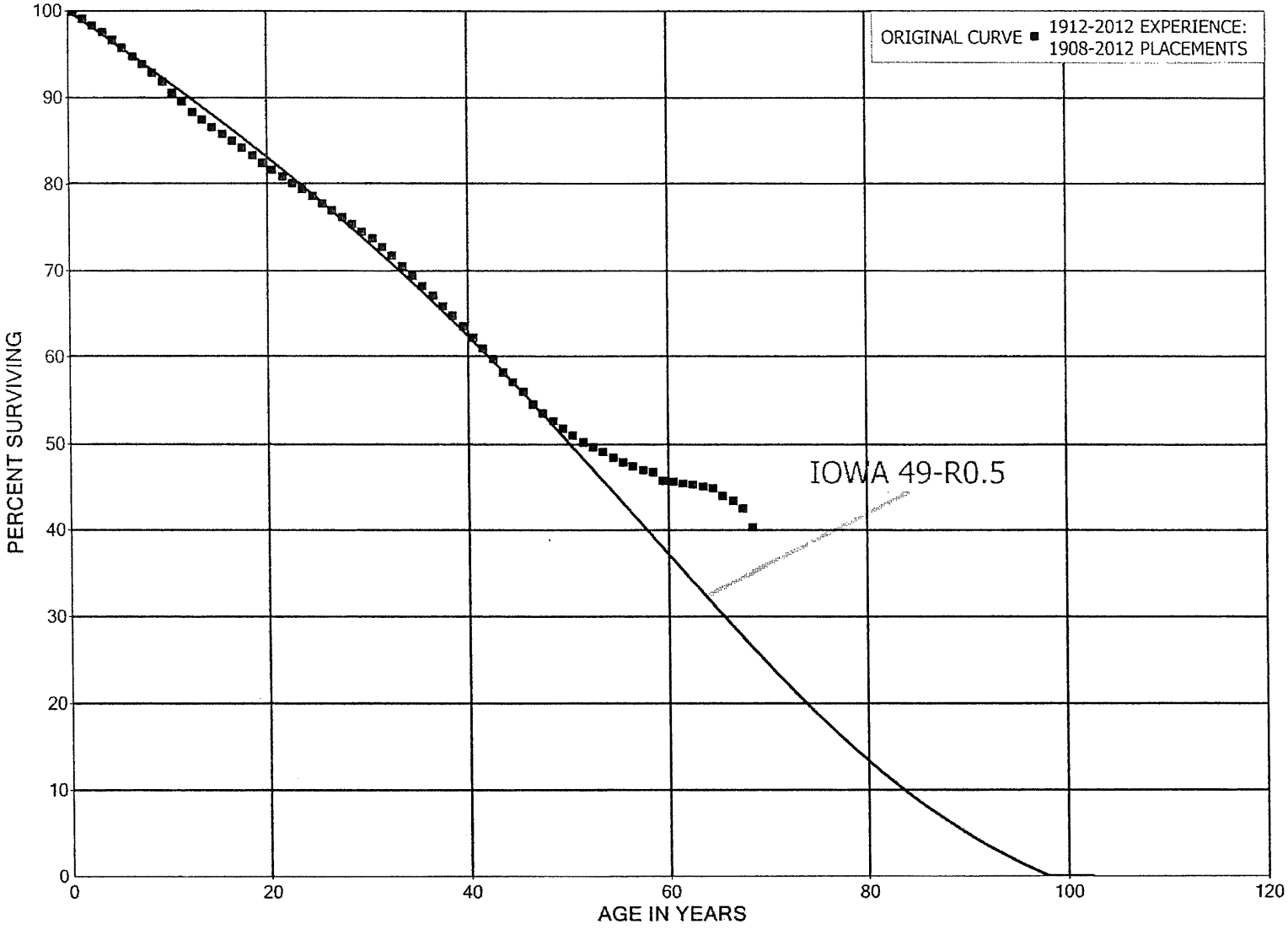
ACCOUNT 364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2012 EXPERIENCE BAND 1937-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	25,369		0.0000	1.0000	86.35
80.5	25,369		0.0000	1.0000	86.35
81.5	25,369		0.0000	1.0000	86.35
82.5	25,369		0.0000	1.0000	86.35
83.5	25,369		0.0000	1.0000	86.35
84.5	925		0.0000	1.0000	86.35
85.5	925		0.0000	1.0000	86.35
86.5	925		0.0000	1.0000	86.35
87.5	925		0.0000	1.0000	86.35
88.5	925		0.0000	1.0000	86.35
89.5	925		0.0000	1.0000	86.35
90.5	925		0.0000	1.0000	86.35
91.5	925		0.0000	1.0000	86.35
92.5	925		0.0000	1.0000	86.35
93.5	925		0.0000	1.0000	86.35
94.5	925		0.0000	1.0000	86.35
95.5	925		0.0000	1.0000	86.35
96.5	925		0.0000	1.0000	86.35
97.5	925		0.0000	1.0000	86.35
98.5	925		0.0000	1.0000	86.35
99.5	925		0.0000	1.0000	86.35
100.5	925		0.0000	1.0000	86.35
101.5	925		0.0000	1.0000	86.35
102.5	925		0.0000	1.0000	86.35
103.5	925		0.0000	1.0000	86.35
104.5					86.35

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2012 EXPERIENCE BAND 1912-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,022,968,787	1,894,193	0.0019	0.9981	100.00
0.5	968,190,476	7,551,908	0.0078	0.9922	99.81
1.5	901,010,577	6,578,066	0.0073	0.9927	99.04
2.5	849,647,710	7,247,696	0.0085	0.9915	98.31
3.5	817,845,952	7,384,336	0.0090	0.9910	97.47
4.5	780,740,012	7,258,503	0.0093	0.9907	96.59
5.5	751,500,021	7,352,497	0.0098	0.9902	95.70
6.5	717,981,493	6,813,714	0.0095	0.9905	94.76
7.5	689,149,986	7,605,738	0.0110	0.9890	93.86
8.5	662,786,019	6,913,026	0.0104	0.9896	92.83
9.5	637,817,228	9,137,156	0.0143	0.9857	91.86
10.5	609,406,192	7,088,907	0.0116	0.9884	90.54
11.5	585,605,572	7,780,638	0.0133	0.9867	89.49
12.5	556,631,871	5,762,364	0.0104	0.9896	88.30
13.5	530,981,634	5,040,890	0.0095	0.9905	87.38
14.5	505,894,239	4,576,405	0.0090	0.9910	86.56
15.5	478,350,672	4,587,282	0.0096	0.9904	85.77
16.5	452,631,111	4,229,239	0.0093	0.9907	84.95
17.5	424,515,652	4,124,040	0.0097	0.9903	84.16
18.5	396,000,395	4,437,742	0.0112	0.9888	83.34
19.5	369,839,807	3,481,388	0.0094	0.9906	82.40
20.5	344,164,040	3,339,280	0.0097	0.9903	81.63
21.5	318,229,682	2,823,897	0.0089	0.9911	80.84
22.5	292,360,729	2,842,964	0.0097	0.9903	80.12
23.5	264,016,628	2,520,012	0.0095	0.9905	79.34
24.5	245,583,904	2,538,502	0.0103	0.9897	78.58
25.5	226,937,712	2,318,426	0.0102	0.9898	77.77
26.5	211,058,407	2,198,381	0.0104	0.9896	76.98
27.5	195,888,362	2,024,669	0.0103	0.9897	76.17
28.5	181,713,619	2,000,306	0.0110	0.9890	75.39
29.5	168,573,779	1,877,261	0.0111	0.9889	74.56
30.5	155,952,130	2,022,215	0.0130	0.9870	73.73
31.5	145,370,193	2,102,336	0.0145	0.9855	72.77
32.5	131,434,352	2,249,605	0.0171	0.9829	71.72
33.5	118,643,388	1,899,825	0.0160	0.9840	70.49
34.5	108,913,435	1,788,454	0.0164	0.9836	69.36
35.5	100,056,000	1,635,748	0.0163	0.9837	68.22
36.5	92,469,895	1,681,855	0.0182	0.9818	67.11
37.5	84,320,970	1,491,687	0.0177	0.9823	65.89
38.5	77,284,943	1,471,725	0.0190	0.9810	64.72

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

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2012 EXPERIENCE BAND 1912-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	68,524,558	1,360,845	0.0199	0.9801	63.49
40.5	61,527,237	1,206,942	0.0196	0.9804	62.23
41.5	55,582,875	1,138,741	0.0205	0.9795	61.01
42.5	50,090,534	1,347,103	0.0269	0.9731	59.76
43.5	43,795,323	821,599	0.0188	0.9812	58.15
44.5	38,712,930	770,216	0.0199	0.9801	57.06
45.5	34,323,681	863,721	0.0252	0.9748	55.92
46.5	31,267,051	583,634	0.0187	0.9813	54.52
47.5	28,711,312	479,530	0.0167	0.9833	53.50
48.5	26,023,369	419,252	0.0161	0.9839	52.61
49.5	23,984,799	368,851	0.0154	0.9846	51.76
50.5	21,992,850	341,083	0.0155	0.9845	50.96
51.5	19,895,346	211,591	0.0106	0.9894	50.17
52.5	18,319,708	222,844	0.0122	0.9878	49.64
53.5	16,766,329	234,542	0.0140	0.9860	49.03
54.5	15,259,834	179,058	0.0117	0.9883	48.35
55.5	13,451,081	103,136	0.0077	0.9923	47.78
56.5	12,210,169	116,152	0.0095	0.9905	47.42
57.5	11,292,397	58,327	0.0052	0.9948	46.96
58.5	10,539,034	212,843	0.0202	0.9798	46.72
59.5	9,521,308	41,343	0.0043	0.9957	45.78
60.5	8,989,083	32,822	0.0037	0.9963	45.58
61.5	8,404,443	27,469	0.0033	0.9967	45.41
62.5	7,957,489	26,347	0.0033	0.9967	45.26
63.5	7,572,819	41,122	0.0054	0.9946	45.11
64.5	7,190,085	151,011	0.0210	0.9790	44.87
65.5	6,636,216	87,162	0.0131	0.9869	43.93
66.5	5,470,915	102,239	0.0187	0.9813	43.35
67.5	4,988,267	260,371	0.0522	0.9478	42.54
68.5	4,341,274	52,903	0.0122	0.9878	40.32
69.5	4,242,913	77,392	0.0182	0.9818	39.83
70.5	4,015,830	68,573	0.0171	0.9829	39.10
71.5	3,790,063	70,422	0.0186	0.9814	38.43
72.5	3,459,377	49,990	0.0145	0.9855	37.72
73.5	3,269,059	52,502	0.0161	0.9839	37.17
74.5	3,040,524	71,805	0.0236	0.9764	36.58
75.5	2,720,564	93,256	0.0343	0.9657	35.71
76.5	1,428,359	13,789	0.0097	0.9903	34.49
77.5	1,344,482	14,271	0.0106	0.9894	34.16
78.5	1,281,199	10,470	0.0082	0.9918	33.79

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

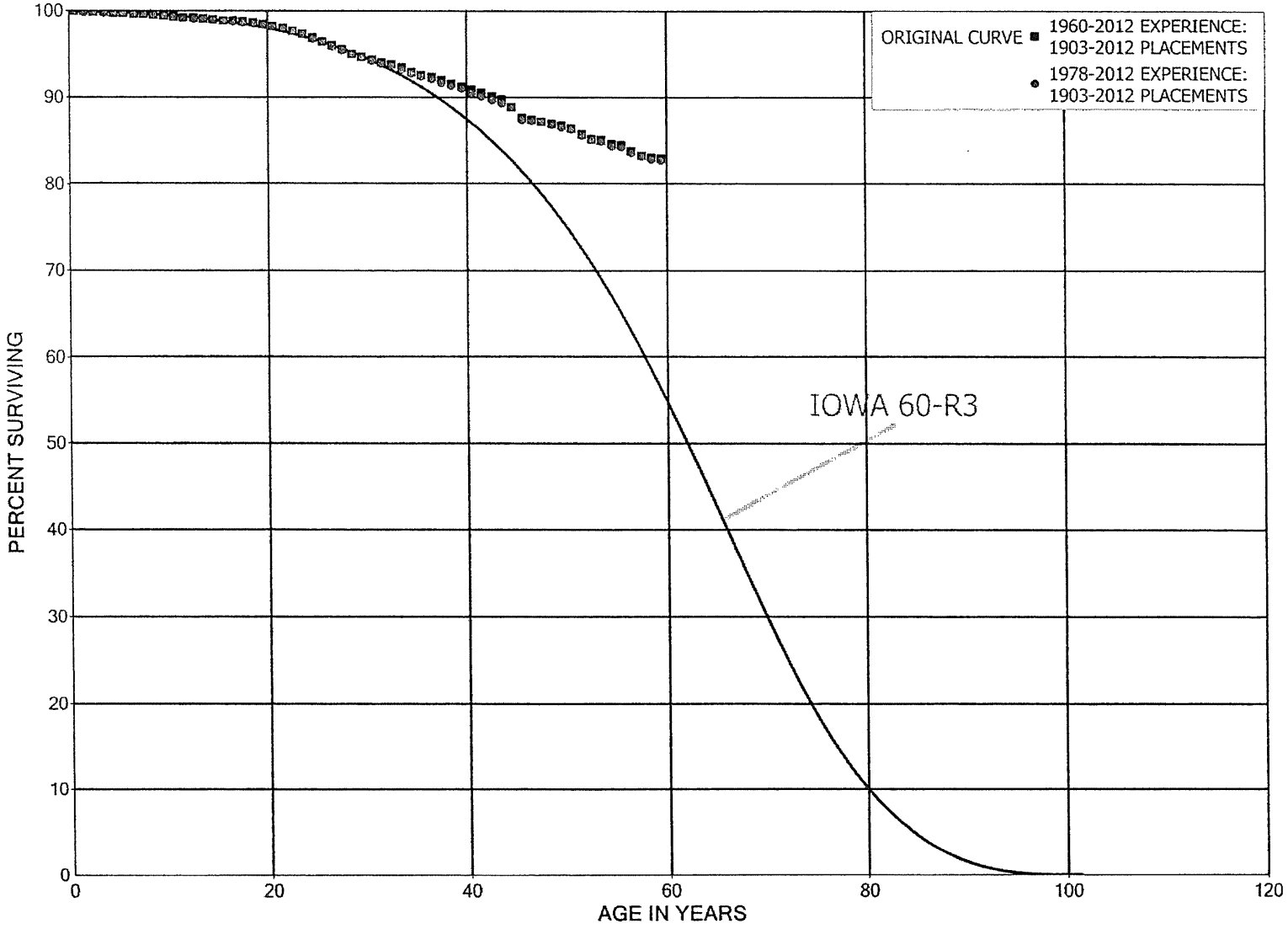
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2012 EXPERIENCE BAND 1912-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,232,239	10,985	0.0089	0.9911	33.52
80.5	1,170,542	8,724	0.0075	0.9925	33.22
81.5	1,130,863	9,137	0.0081	0.9919	32.97
82.5	1,064,280	8,254	0.0078	0.9922	32.71
83.5	1,003,725	11,804	0.0118	0.9882	32.45
84.5	960,319	17,941	0.0187	0.9813	32.07
85.5	871,187	10,526	0.0121	0.9879	31.47
86.5	668,417	7,979	0.0119	0.9881	31.09
87.5	631,880	5,987	0.0095	0.9905	30.72
88.5	561,453	4,387	0.0078	0.9922	30.43
89.5	373,266	2,579	0.0069	0.9931	30.19
90.5	347,294	4,154	0.0120	0.9880	29.98
91.5	335,021	14,405	0.0430	0.9570	29.62
92.5	306,684	7,326	0.0239	0.9761	28.35
93.5	263,847	4,428	0.0168	0.9832	27.67
94.5	247,894	3,963	0.0160	0.9840	27.21
95.5	212,134	4,228	0.0199	0.9801	26.77
96.5	185,092	4,874	0.0263	0.9737	26.24
97.5	120,176	1,794	0.0149	0.9851	25.55
98.5	43,869	2,010	0.0458	0.9542	25.17
99.5	41,319	2,829	0.0685	0.9315	24.01
100.5	38,392	942	0.0245	0.9755	22.37
101.5	37,450	1,145	0.0306	0.9694	21.82
102.5	30,424	1,039	0.0341	0.9659	21.15
103.5	15,613	176	0.0113	0.9887	20.43
104.5					20.20

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 366 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2012 EXPERIENCE BAND 1960-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	164,132,923	92,357	0.0006	0.9994	100.00
0.5	157,045,219	83,202	0.0005	0.9995	99.94
1.5	151,097,141	73,571	0.0005	0.9995	99.89
2.5	146,832,349	70,210	0.0005	0.9995	99.84
3.5	142,766,013	62,293	0.0004	0.9996	99.79
4.5	137,811,430	64,982	0.0005	0.9995	99.75
5.5	132,317,527	53,668	0.0004	0.9996	99.70
6.5	125,378,473	69,457	0.0006	0.9994	99.66
7.5	120,050,539	74,230	0.0006	0.9994	99.61
8.5	114,658,431	187,956	0.0016	0.9984	99.55
9.5	110,489,821	70,944	0.0006	0.9994	99.38
10.5	105,840,023	119,087	0.0011	0.9989	99.32
11.5	101,028,581	63,581	0.0006	0.9994	99.21
12.5	96,612,270	76,981	0.0008	0.9992	99.15
13.5	93,202,622	66,434	0.0007	0.9993	99.07
14.5	90,091,798	105,435	0.0012	0.9988	99.00
15.5	85,696,543	72,865	0.0009	0.9991	98.88
16.5	81,981,051	94,914	0.0012	0.9988	98.80
17.5	74,369,330	75,441	0.0010	0.9990	98.68
18.5	66,580,826	110,626	0.0017	0.9983	98.58
19.5	60,912,471	171,886	0.0028	0.9972	98.42
20.5	55,622,534	104,543	0.0019	0.9981	98.14
21.5	49,746,423	165,243	0.0033	0.9967	97.96
22.5	45,822,313	168,106	0.0037	0.9963	97.63
23.5	41,632,354	208,534	0.0050	0.9950	97.27
24.5	38,550,370	149,697	0.0039	0.9961	96.78
25.5	34,967,537	176,306	0.0050	0.9950	96.41
26.5	32,434,058	146,128	0.0045	0.9955	95.92
27.5	30,757,625	154,979	0.0050	0.9950	95.49
28.5	29,678,468	106,151	0.0036	0.9964	95.01
29.5	28,359,510	106,902	0.0038	0.9962	94.67
30.5	27,227,640	110,342	0.0041	0.9959	94.31
31.5	25,508,020	60,666	0.0024	0.9976	93.93
32.5	23,742,812	86,307	0.0036	0.9964	93.71
33.5	22,025,271	121,574	0.0055	0.9945	93.37
34.5	19,820,097	63,864	0.0032	0.9968	92.85
35.5	18,577,084	55,574	0.0030	0.9970	92.55
36.5	16,015,942	65,710	0.0041	0.9959	92.28
37.5	13,809,133	60,366	0.0044	0.9956	91.90
38.5	12,334,973	40,087	0.0032	0.9968	91.49

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

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2012 EXPERIENCE BAND 1960-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,200,022	41,606	0.0045	0.9955	91.20
40.5	7,570,889	24,150	0.0032	0.9968	90.78
41.5	6,527,397	30,208	0.0046	0.9954	90.50
42.5	5,937,465	21,861	0.0037	0.9963	90.08
43.5	5,293,139	55,692	0.0105	0.9895	89.74
44.5	4,725,257	60,923	0.0129	0.9871	88.80
45.5	3,926,489	11,483	0.0029	0.9971	87.66
46.5	3,713,043	8,631	0.0023	0.9977	87.40
47.5	3,608,587	11,276	0.0031	0.9969	87.20
48.5	3,387,208	8,482	0.0025	0.9975	86.92
49.5	3,286,620	11,720	0.0036	0.9964	86.71
50.5	3,236,195	23,157	0.0072	0.9928	86.40
51.5	3,107,511	20,031	0.0064	0.9936	85.78
52.5	2,999,775	4,658	0.0016	0.9984	85.23
53.5	2,871,977	17,081	0.0059	0.9941	85.09
54.5	2,781,899	3,873	0.0014	0.9986	84.59
55.5	2,677,495	19,885	0.0074	0.9926	84.47
56.5	2,651,338	16,921	0.0064	0.9936	83.84
57.5	2,531,736	7,670	0.0030	0.9970	83.31
58.5	2,404,670	2,666	0.0011	0.9989	83.05
59.5	2,209,662	8,991	0.0041	0.9959	82.96
60.5	1,857,100	15,894	0.0086	0.9914	82.63
61.5	1,743,718	15,434	0.0089	0.9911	81.92
62.5	1,632,869	6,539	0.0040	0.9960	81.19
63.5	1,408,732	5,251	0.0037	0.9963	80.87
64.5	1,321,188	12,381	0.0094	0.9906	80.57
65.5	1,285,392	10,545	0.0082	0.9918	79.81
66.5	1,241,368	5,328	0.0043	0.9957	79.16
67.5	1,227,134	4,291	0.0035	0.9965	78.82
68.5	1,222,313	8,049	0.0066	0.9934	78.54
69.5	1,213,628	4,761	0.0039	0.9961	78.02
70.5	1,197,040	5,515	0.0046	0.9954	77.72
71.5	1,161,188	266	0.0002	0.9998	77.36
72.5	1,099,232	339	0.0003	0.9997	77.34
73.5	1,059,293	4,992	0.0047	0.9953	77.32
74.5	1,043,119	13,351	0.0128	0.9872	76.95
75.5	1,014,137	13,671	0.0135	0.9865	75.97
76.5	989,503	9,389	0.0095	0.9905	74.94
77.5	941,317	5,383	0.0057	0.9943	74.23
78.5	915,791	1,228	0.0013	0.9987	73.81

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

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2012 EXPERIENCE BAND 1960-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	886,659	1,568	0.0018	0.9982	73.71
80.5	616,711	985	0.0016	0.9984	73.58
81.5	546,246	867	0.0016	0.9984	73.46
82.5	507,928	478	0.0009	0.9991	73.35
83.5	481,421	2,807	0.0058	0.9942	73.28
84.5	426,221	1,517	0.0036	0.9964	72.85
85.5	386,053	1,817	0.0047	0.9953	72.59
86.5	319,811	1,995	0.0062	0.9938	72.25
87.5	309,376	385	0.0012	0.9988	71.80
88.5	273,062	3,774	0.0138	0.9862	71.71
89.5	259,502	2,393	0.0092	0.9908	70.72
90.5	213,835	766	0.0036	0.9964	70.07
91.5	212,434	395	0.0019	0.9981	69.81
92.5	209,966	790	0.0038	0.9962	69.68
93.5	204,904	696	0.0034	0.9966	69.42
94.5	204,208	2,554	0.0125	0.9875	69.19
95.5	219,465	720	0.0033	0.9967	68.32
96.5	115,674	317	0.0027	0.9973	68.10
97.5	96,842	140	0.0014	0.9986	67.91
98.5	88,869	146	0.0016	0.9984	67.81
99.5	86,330	12	0.0001	0.9999	67.70
100.5	62,948	119	0.0019	0.9981	67.69
101.5	61,507	237	0.0038	0.9962	67.56
102.5	61,274	0	0.0000	1.0000	67.30
103.5	50,665	34	0.0007	0.9993	67.30
104.5	46,512	46	0.0010	0.9990	67.26
105.5	29,182		0.0000	1.0000	67.19
106.5	29,182	239	0.0082	0.9918	67.19
107.5	28,943	4	0.0001	0.9999	66.64
108.5	31,802	1	0.0000	1.0000	66.63
109.5					66.63

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

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2012 EXPERIENCE BAND 1978-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	144,273,329	92,357	0.0006	0.9994	100.00
0.5	138,314,270	80,333	0.0006	0.9994	99.94
1.5	134,903,741	73,571	0.0005	0.9995	99.88
2.5	132,835,008	70,210	0.0005	0.9995	99.82
3.5	130,218,270	61,736	0.0005	0.9995	99.77
4.5	128,942,672	64,934	0.0005	0.9995	99.72
5.5	125,018,828	53,668	0.0004	0.9996	99.67
6.5	119,418,451	69,204	0.0006	0.9994	99.63
7.5	114,559,769	74,230	0.0006	0.9994	99.57
8.5	110,227,532	181,398	0.0016	0.9984	99.51
9.5	106,601,823	70,492	0.0007	0.9993	99.34
10.5	102,656,480	118,944	0.0012	0.9988	99.28
11.5	98,117,961	62,364	0.0006	0.9994	99.16
12.5	93,848,374	72,340	0.0008	0.9992	99.10
13.5	90,821,177	66,373	0.0007	0.9993	99.02
14.5	87,817,600	81,090	0.0009	0.9991	98.95
15.5	83,517,495	69,508	0.0008	0.9992	98.86
16.5	79,939,461	94,880	0.0012	0.9988	98.78
17.5	72,435,868	75,441	0.0010	0.9990	98.66
18.5	64,746,851	110,626	0.0017	0.9983	98.56
19.5	59,147,118	149,629	0.0025	0.9975	98.39
20.5	53,945,695	104,256	0.0019	0.9981	98.14
21.5	48,127,688	165,178	0.0034	0.9966	97.95
22.5	44,275,887	168,106	0.0038	0.9962	97.62
23.5	40,216,481	208,534	0.0052	0.9948	97.24
24.5	37,305,505	149,697	0.0040	0.9960	96.74
25.5	34,028,997	176,262	0.0052	0.9948	96.35
26.5	31,548,248	146,128	0.0046	0.9954	95.85
27.5	29,707,356	154,979	0.0052	0.9948	95.41
28.5	28,787,235	105,864	0.0037	0.9963	94.91
29.5	27,493,061	106,792	0.0039	0.9961	94.56
30.5	26,360,259	110,342	0.0042	0.9958	94.19
31.5	24,601,804	60,666	0.0025	0.9975	93.80
32.5	22,772,420	86,122	0.0038	0.9962	93.57
33.5	20,986,194	121,209	0.0058	0.9942	93.22
34.5	18,753,013	63,864	0.0034	0.9966	92.68
35.5	17,499,701	55,574	0.0032	0.9968	92.36
36.5	14,959,721	65,103	0.0044	0.9956	92.07
37.5	12,753,550	60,366	0.0047	0.9953	91.67
38.5	11,322,375	40,087	0.0035	0.9965	91.23

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

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2012 EXPERIENCE BAND 1978-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,199,877	41,606	0.0051	0.9949	90.91
40.5	6,590,723	24,150	0.0037	0.9963	90.45
41.5	5,565,549	30,068	0.0054	0.9946	90.12
42.5	5,008,264	21,681	0.0043	0.9957	89.63
43.5	4,309,814	21,036	0.0049	0.9951	89.24
44.5	3,807,053	60,923	0.0160	0.9840	88.81
45.5	3,285,613	4,585	0.0014	0.9986	87.39
46.5	3,158,668	5,139	0.0016	0.9984	87.26
47.5	3,064,233	11,276	0.0037	0.9963	87.12
48.5	2,868,919	8,400	0.0029	0.9971	86.80
49.5	2,833,913	7,502	0.0026	0.9974	86.55
50.5	2,847,008	23,157	0.0081	0.9919	86.32
51.5	2,780,240	15,387	0.0055	0.9945	85.62
52.5	2,684,992	4,658	0.0017	0.9983	85.14
53.5	2,580,664	17,081	0.0066	0.9934	84.99
54.5	2,504,440	3,873	0.0015	0.9985	84.43
55.5	2,464,738	19,885	0.0081	0.9919	84.30
56.5	2,389,041	13,863	0.0058	0.9942	83.62
57.5	2,273,880	7,670	0.0034	0.9966	83.14
58.5	2,151,510	2,666	0.0012	0.9988	82.86
59.5	1,956,502	5,526	0.0028	0.9972	82.75
60.5	1,615,398	15,708	0.0097	0.9903	82.52
61.5	1,590,955	15,434	0.0097	0.9903	81.72
62.5	1,501,078	6,539	0.0044	0.9956	80.92
63.5	1,284,823	5,251	0.0041	0.9959	80.57
64.5	1,201,163	12,381	0.0103	0.9897	80.24
65.5	1,197,798	10,545	0.0088	0.9912	79.42
66.5	1,155,025	5,328	0.0046	0.9954	78.72
67.5	1,140,790	4,291	0.0038	0.9962	78.35
68.5	1,147,962	8,049	0.0070	0.9930	78.06
69.5	1,147,209	4,761	0.0041	0.9959	77.51
70.5	1,151,445	2,770	0.0024	0.9976	77.19
71.5	1,118,338	266	0.0002	0.9998	77.00
72.5	1,056,382	339	0.0003	0.9997	76.99
73.5	1,016,443	4,992	0.0049	0.9951	76.96
74.5	1,043,119	13,351	0.0128	0.9872	76.58
75.5	1,014,137	13,671	0.0135	0.9865	75.60
76.5	989,503	9,389	0.0095	0.9905	74.58
77.5	941,317	5,383	0.0057	0.9943	73.88
78.5	915,791	1,228	0.0013	0.9987	73.45

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

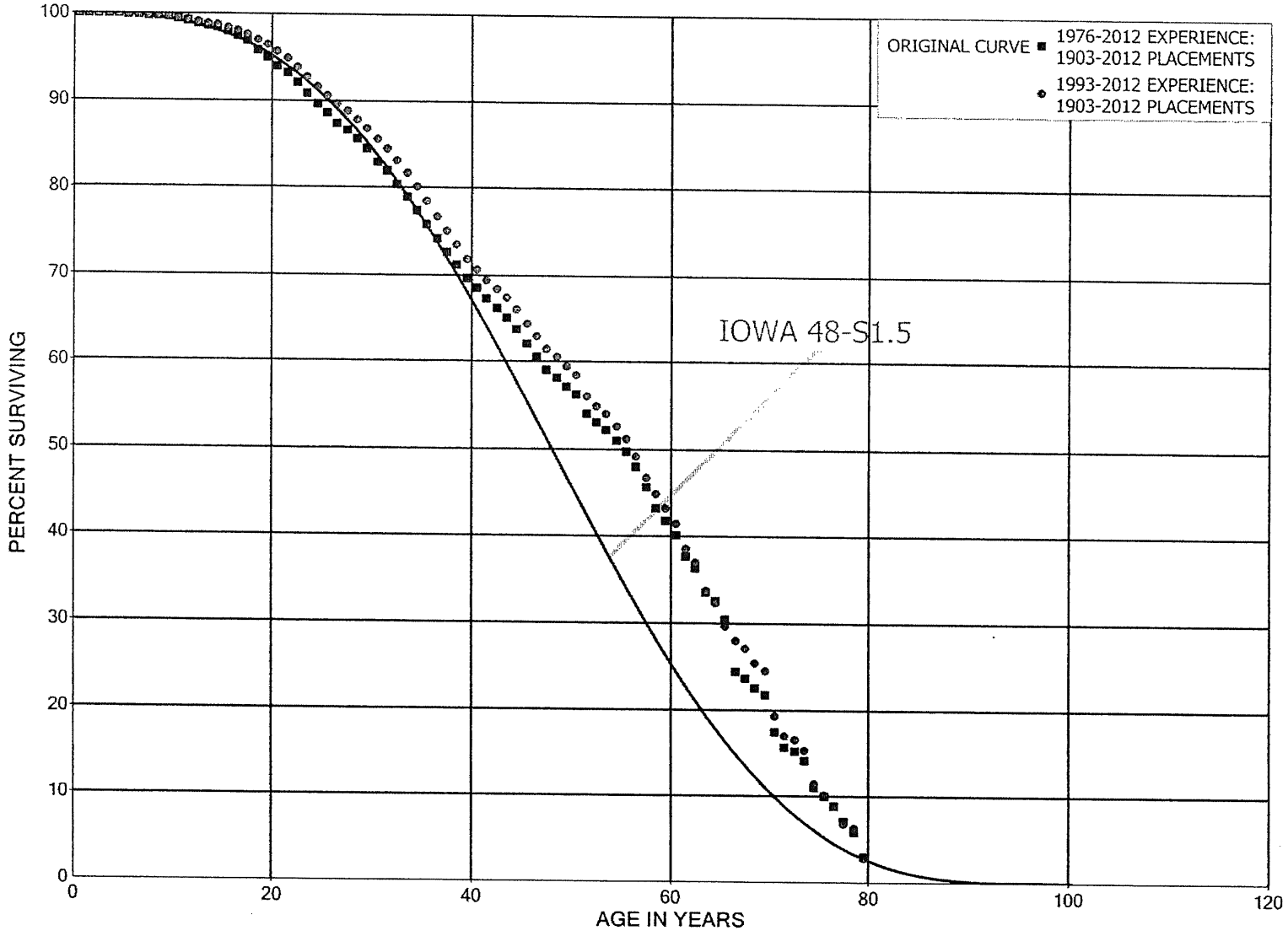
ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2012 EXPERIENCE BAND 1978-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	886,659	1,568	0.0018	0.9982	73.35
80.5	616,711	985	0.0016	0.9984	73.23
81.5	546,246	867	0.0016	0.9984	73.11
82.5	507,928	478	0.0009	0.9991	72.99
83.5	481,421	2,807	0.0058	0.9942	72.92
84.5	426,221	1,517	0.0036	0.9964	72.50
85.5	386,053	1,817	0.0047	0.9953	72.24
86.5	319,811	1,995	0.0062	0.9938	71.90
87.5	309,376	385	0.0012	0.9988	71.45
88.5	273,062	3,774	0.0138	0.9862	71.36
89.5	259,502	2,393	0.0092	0.9908	70.38
90.5	213,835	766	0.0036	0.9964	69.73
91.5	212,434	395	0.0019	0.9981	69.48
92.5	209,966	790	0.0038	0.9962	69.35
93.5	204,904	696	0.0034	0.9966	69.09
94.5	204,208	2,554	0.0125	0.9875	68.85
95.5	219,465	720	0.0033	0.9967	67.99
96.5	115,674	317	0.0027	0.9973	67.77
97.5	96,842	140	0.0014	0.9986	67.58
98.5	88,869	146	0.0016	0.9984	67.49
99.5	86,330	12	0.0001	0.9999	67.38
100.5	62,948	119	0.0019	0.9981	67.37
101.5	61,507	237	0.0038	0.9962	67.24
102.5	61,274	0	0.0000	1.0000	66.98
103.5	50,665	34	0.0007	0.9993	66.98
104.5	46,512	46	0.0010	0.9990	66.93
105.5	29,182		0.0000	1.0000	66.87
106.5	29,182	239	0.0082	0.9918	66.87
107.5	28,943	4	0.0001	0.9999	66.32
108.5	31,802	1	0.0000	1.0000	66.31
109.5					66.31

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2012 EXPERIENCE BAND 1976-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	486,812,405	11,559	0.0000	1.0000	100.00
0.5	466,699,118	48,913	0.0001	0.9999	100.00
1.5	439,714,684	72,517	0.0002	0.9998	99.99
2.5	419,360,322	128,345	0.0003	0.9997	99.97
3.5	402,005,340	105,768	0.0003	0.9997	99.94
4.5	382,083,292	157,272	0.0004	0.9996	99.91
5.5	355,777,754	160,527	0.0005	0.9995	99.87
6.5	330,076,267	241,989	0.0007	0.9993	99.83
7.5	309,658,260	212,459	0.0007	0.9993	99.75
8.5	291,067,139	365,414	0.0013	0.9987	99.69
9.5	277,150,519	427,844	0.0015	0.9985	99.56
10.5	260,215,043	705,632	0.0027	0.9973	99.41
11.5	244,889,137	664,440	0.0027	0.9973	99.14
12.5	232,642,748	539,005	0.0023	0.9977	98.87
13.5	220,032,689	656,457	0.0030	0.9970	98.64
14.5	208,554,540	953,840	0.0046	0.9954	98.35
15.5	193,899,753	993,587	0.0051	0.9949	97.90
16.5	178,597,864	1,080,450	0.0060	0.9940	97.39
17.5	160,920,340	1,736,910	0.0108	0.9892	96.80
18.5	140,603,186	1,211,363	0.0086	0.9914	95.76
19.5	125,070,377	1,238,218	0.0099	0.9901	94.93
20.5	109,646,804	1,008,549	0.0092	0.9908	93.99
21.5	93,540,186	1,063,981	0.0114	0.9886	93.13
22.5	79,678,253	1,034,002	0.0130	0.9870	92.07
23.5	70,438,634	991,963	0.0141	0.9859	90.88
24.5	63,242,116	703,884	0.0111	0.9889	89.60
25.5	55,804,436	733,612	0.0131	0.9869	88.60
26.5	50,659,221	500,877	0.0099	0.9901	87.43
27.5	45,855,681	492,145	0.0107	0.9893	86.57
28.5	42,516,228	579,707	0.0136	0.9864	85.64
29.5	38,897,187	716,326	0.0184	0.9816	84.47
30.5	35,276,600	434,494	0.0123	0.9877	82.92
31.5	31,296,553	560,626	0.0179	0.9821	81.90
32.5	28,068,541	528,066	0.0188	0.9812	80.43
33.5	24,895,266	488,460	0.0196	0.9804	78.92
34.5	21,541,320	426,672	0.0198	0.9802	77.37
35.5	18,575,433	413,437	0.0223	0.9777	75.84
36.5	15,052,188	310,230	0.0206	0.9794	74.15
37.5	12,300,097	238,884	0.0194	0.9806	72.62
38.5	10,342,005	223,961	0.0217	0.9783	71.21

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

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2012 EXPERIENCE BAND 1976-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,215,362	117,587	0.0163	0.9837	69.67
40.5	5,439,663	98,281	0.0181	0.9819	68.53
41.5	4,378,525	75,186	0.0172	0.9828	67.29
42.5	3,880,586	64,670	0.0167	0.9833	66.14
43.5	3,417,068	71,623	0.0210	0.9790	65.04
44.5	2,975,091	74,947	0.0252	0.9748	63.67
45.5	2,615,251	59,109	0.0226	0.9774	62.07
46.5	2,304,920	60,157	0.0261	0.9739	60.67
47.5	2,043,506	30,240	0.0148	0.9852	59.08
48.5	1,820,746	33,742	0.0185	0.9815	58.21
49.5	1,645,203	23,825	0.0145	0.9855	57.13
50.5	1,496,070	59,129	0.0395	0.9605	56.30
51.5	1,395,212	27,357	0.0196	0.9804	54.08
52.5	1,289,259	20,080	0.0156	0.9844	53.02
53.5	850,556	21,034	0.0247	0.9753	52.19
54.5	788,304	18,859	0.0239	0.9761	50.90
55.5	695,219	24,871	0.0358	0.9642	49.68
56.5	625,272	29,861	0.0478	0.9522	47.90
57.5	478,185	25,585	0.0535	0.9465	45.62
58.5	419,763	14,499	0.0345	0.9655	43.18
59.5	363,961	13,880	0.0381	0.9619	41.69
60.5	292,749	18,388	0.0628	0.9372	40.10
61.5	217,955	7,635	0.0350	0.9650	37.58
62.5	174,373	13,055	0.0749	0.9251	36.26
63.5	111,538	3,549	0.0318	0.9682	33.55
64.5	104,043	6,674	0.0641	0.9359	32.48
65.5	100,659	19,807	0.1968	0.8032	30.40
66.5	80,032	2,454	0.0307	0.9693	24.41
67.5	76,252	3,801	0.0499	0.9501	23.67
68.5	71,979	2,305	0.0320	0.9680	22.49
69.5	67,369	13,430	0.1994	0.8006	21.77
70.5	51,010	5,282	0.1036	0.8964	17.43
71.5	42,787	1,175	0.0275	0.9725	15.62
72.5	32,669	2,407	0.0737	0.9263	15.19
73.5	27,274	5,974	0.2190	0.7810	14.07
74.5	19,620	1,864	0.0950	0.9050	10.99
75.5	17,568	1,943	0.1106	0.8894	9.95
76.5	15,613	3,118	0.1997	0.8003	8.85
77.5	11,796	1,999	0.1694	0.8306	7.08
78.5	9,779	4,866	0.4976	0.5024	5.88

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

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2012 EXPERIENCE BAND 1976-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,640	276	0.0594	0.9406	2.95
80.5	4,152	67	0.0161	0.9839	2.78
81.5	4,030	268	0.0664	0.9336	2.73
82.5	3,681	40	0.0108	0.9892	2.55
83.5	3,593	470	0.1308	0.8692	2.52
84.5	2,319	150	0.0648	0.9352	2.19
85.5	2,160	124	0.0575	0.9425	2.05
86.5	2,026	41	0.0202	0.9798	1.93
87.5	1,983	140	0.0704	0.9296	1.90
88.5	1,836	71	0.0388	0.9612	1.76
89.5	1,720	18	0.0105	0.9895	1.69
90.5	1,673	382	0.2284	0.7716	1.68
91.5	1,291	85	0.0657	0.9343	1.29
92.5	1,206	99	0.0818	0.9182	1.21
93.5	1,108	56	0.0506	0.9494	1.11
94.5	1,052	112	0.1061	0.8939	1.05
95.5	938	312	0.3327	0.6673	0.94
96.5	626	53	0.0850	0.9150	0.63
97.5	573	82	0.1431	0.8569	0.57
98.5	491	90	0.1843	0.8157	0.49
99.5	400	72	0.1806	0.8194	0.40
100.5	312	155	0.4962	0.5038	0.33
101.5	157	82	0.5232	0.4768	0.17
102.5	75		0.0000	1.0000	0.08
103.5	75		0.0000	1.0000	0.08
104.5	74		0.0000	1.0000	0.08
105.5	74		0.0000	1.0000	0.08
106.5	74	1	0.0083	0.9917	0.08
107.5	73	42	0.5741	0.4259	0.08
108.5	31	31	1.0000		0.03
109.5					

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

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2012 EXPERIENCE BAND 1993-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	374,026,502	6,668	0.0000	1.0000	100.00
0.5	366,223,246	42,243	0.0001	0.9999	100.00
1.5	354,211,783	65,163	0.0002	0.9998	99.99
2.5	341,966,736	94,989	0.0003	0.9997	99.97
3.5	329,183,631	94,979	0.0003	0.9997	99.94
4.5	312,947,016	111,390	0.0004	0.9996	99.91
5.5	292,878,912	132,424	0.0005	0.9995	99.88
6.5	271,243,663	197,914	0.0007	0.9993	99.83
7.5	256,790,419	175,310	0.0007	0.9993	99.76
8.5	240,772,551	291,910	0.0012	0.9988	99.69
9.5	229,214,651	319,241	0.0014	0.9986	99.57
10.5	215,329,841	370,789	0.0017	0.9983	99.43
11.5	203,137,931	408,756	0.0020	0.9980	99.26
12.5	194,046,834	347,362	0.0018	0.9982	99.06
13.5	185,408,790	388,567	0.0021	0.9979	98.88
14.5	177,645,463	567,390	0.0032	0.9968	98.67
15.5	166,637,315	559,887	0.0034	0.9966	98.36
16.5	155,399,599	648,116	0.0042	0.9958	98.03
17.5	141,333,461	913,812	0.0065	0.9935	97.62
18.5	124,175,715	738,363	0.0059	0.9941	96.99
19.5	114,015,333	970,016	0.0085	0.9915	96.41
20.5	101,471,200	824,951	0.0081	0.9919	95.59
21.5	87,960,276	924,368	0.0105	0.9895	94.82
22.5	74,750,287	911,532	0.0122	0.9878	93.82
23.5	66,151,291	760,936	0.0115	0.9885	92.67
24.5	59,609,815	613,451	0.0103	0.9897	91.61
25.5	52,595,012	584,256	0.0111	0.9889	90.67
26.5	47,773,908	464,952	0.0097	0.9903	89.66
27.5	43,212,911	466,324	0.0108	0.9892	88.79
28.5	40,151,047	457,027	0.0114	0.9886	87.83
29.5	36,821,010	519,960	0.0141	0.9859	86.83
30.5	33,545,200	431,577	0.0129	0.9871	85.60
31.5	29,634,544	483,063	0.0163	0.9837	84.50
32.5	26,575,419	447,173	0.0168	0.9832	83.12
33.5	23,924,046	455,698	0.0190	0.9810	81.72
34.5	20,625,655	423,968	0.0206	0.9794	80.17
35.5	17,723,155	410,636	0.0232	0.9768	78.52
36.5	14,245,815	309,852	0.0218	0.9782	76.70
37.5	11,635,708	238,781	0.0205	0.9795	75.03
38.5	9,765,442	222,384	0.0228	0.9772	73.49

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

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2012 EXPERIENCE BAND 1993-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,704,409	116,876	0.0174	0.9826	71.82
40.5	4,978,780	79,470	0.0160	0.9840	70.57
41.5	4,031,914	58,029	0.0144	0.9856	69.44
42.5	3,614,453	54,478	0.0151	0.9849	68.44
43.5	3,269,628	66,593	0.0204	0.9796	67.41
44.5	2,853,508	70,653	0.0248	0.9752	66.04
45.5	2,500,088	55,961	0.0224	0.9776	64.40
46.5	2,196,156	50,955	0.0232	0.9768	62.96
47.5	1,943,233	27,724	0.0143	0.9857	61.50
48.5	1,723,795	33,319	0.0193	0.9807	60.62
49.5	1,551,852	23,822	0.0154	0.9846	59.45
50.5	1,407,686	58,842	0.0418	0.9582	58.54
51.5	1,303,365	27,334	0.0210	0.9790	56.09
52.5	1,214,805	20,080	0.0165	0.9835	54.91
53.5	783,870	20,848	0.0266	0.9734	54.01
54.5	732,281	18,857	0.0258	0.9742	52.57
55.5	640,770	24,869	0.0388	0.9612	51.22
56.5	572,715	28,927	0.0505	0.9495	49.23
57.5	453,577	18,460	0.0407	0.9593	46.74
58.5	389,258	14,499	0.0372	0.9628	44.84
59.5	333,735	13,707	0.0411	0.9589	43.17
60.5	263,426	18,388	0.0698	0.9302	41.40
61.5	189,852	7,635	0.0402	0.9598	38.51
62.5	146,917	13,055	0.0889	0.9111	36.96
63.5	84,477	3,549	0.0420	0.9580	33.67
64.5	80,393	6,674	0.0830	0.9170	32.26
65.5	73,353	3,901	0.0532	0.9468	29.58
66.5	69,041	2,454	0.0355	0.9645	28.01
67.5	65,362	3,801	0.0582	0.9418	27.01
68.5	66,143	2,305	0.0348	0.9652	25.44
69.5	61,951	13,430	0.2168	0.7832	24.56
70.5	45,620	5,282	0.1158	0.8842	19.23
71.5	37,397	1,028	0.0275	0.9725	17.01
72.5	27,352	2,069	0.0757	0.9243	16.54
73.5	22,295	5,695	0.2554	0.7446	15.29
74.5	14,932	1,687	0.1130	0.8870	11.38
75.5	13,172	1,706	0.1295	0.8705	10.10
76.5	12,017	2,841	0.2364	0.7636	8.79
77.5	8,477	528	0.0623	0.9377	6.71
78.5	7,931	4,415	0.5567	0.4433	6.29

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

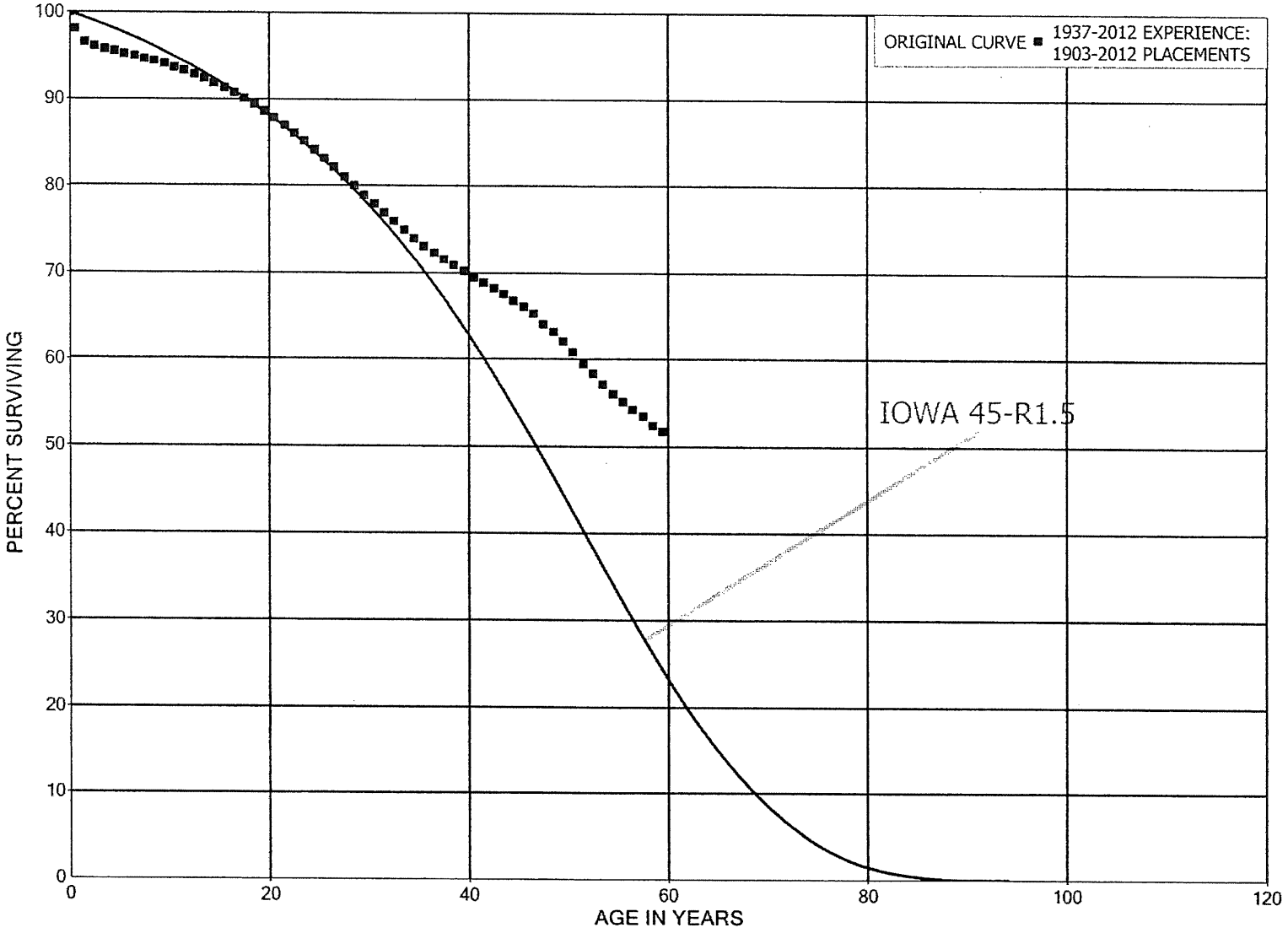
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2012 EXPERIENCE BAND 1993-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,243	276	0.0851	0.9149	2.79
80.5	2,858	66	0.0230	0.9770	2.55
81.5	2,737	267	0.0977	0.9023	2.49
82.5	3,607	40	0.0110	0.9890	2.25
83.5	3,519	470	0.1336	0.8664	2.23
84.5	2,245	150	0.0669	0.9331	1.93
85.5	2,087	124	0.0595	0.9405	1.80
86.5	1,952	41	0.0210	0.9790	1.69
87.5	1,910	140	0.0731	0.9269	1.66
88.5	1,763	71	0.0405	0.9595	1.54
89.5	1,720	18	0.0105	0.9895	1.47
90.5	1,673	382	0.2284	0.7716	1.46
91.5	1,291	85	0.0657	0.9343	1.12
92.5	1,206	99	0.0818	0.9182	1.05
93.5	1,108	56	0.0506	0.9494	0.97
94.5	1,052	112	0.1061	0.8939	0.92
95.5	938	312	0.3327	0.6673	0.82
96.5	626	53	0.0850	0.9150	0.55
97.5	573	82	0.1431	0.8569	0.50
98.5	491	90	0.1843	0.8157	0.43
99.5	400	72	0.1806	0.8194	0.35
100.5	312	155	0.4962	0.5038	0.29
101.5	157	82	0.5232	0.4768	0.14
102.5	75		0.0000	1.0000	0.07
103.5	75		0.0000	1.0000	0.07
104.5	74		0.0000	1.0000	0.07
105.5	74		0.0000	1.0000	0.07
106.5	74	1	0.0083	0.9917	0.07
107.5	73	42	0.5741	0.4259	0.07
108.5	31	31	1.0000		0.03
109.5					

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 369 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

ACCOUNT 369 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2012 EXPERIENCE BAND 1937-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	701,598,915	13,956,909	0.0199	0.9801	100.00
0.5	667,652,512	10,066,603	0.0151	0.9849	98.01
1.5	635,322,360	2,758,619	0.0043	0.9957	96.53
2.5	614,765,292	2,290,846	0.0037	0.9963	96.11
3.5	599,113,908	1,800,051	0.0030	0.9970	95.76
4.5	581,924,239	1,593,170	0.0027	0.9973	95.47
5.5	563,687,459	1,555,114	0.0028	0.9972	95.21
6.5	546,516,670	1,615,137	0.0030	0.9970	94.94
7.5	524,774,132	1,715,149	0.0033	0.9967	94.66
8.5	500,993,923	1,772,839	0.0035	0.9965	94.35
9.5	478,699,196	1,888,180	0.0039	0.9961	94.02
10.5	452,089,461	1,911,016	0.0042	0.9958	93.65
11.5	432,314,100	1,976,001	0.0046	0.9954	93.25
12.5	413,159,528	2,030,435	0.0049	0.9951	92.83
13.5	395,300,083	2,173,141	0.0055	0.9945	92.37
14.5	378,336,278	2,265,632	0.0060	0.9940	91.86
15.5	358,918,195	2,267,341	0.0063	0.9937	91.31
16.5	336,817,491	2,360,742	0.0070	0.9930	90.74
17.5	313,603,235	2,438,438	0.0078	0.9922	90.10
18.5	290,625,619	2,553,089	0.0088	0.9912	89.40
19.5	268,614,229	2,394,573	0.0089	0.9911	88.61
20.5	248,256,656	2,345,312	0.0094	0.9906	87.82
21.5	227,727,205	2,316,235	0.0102	0.9898	86.99
22.5	207,528,932	2,240,355	0.0108	0.9892	86.11
23.5	186,731,314	2,146,025	0.0115	0.9885	85.18
24.5	166,677,303	2,013,651	0.0121	0.9879	84.20
25.5	148,485,799	1,836,896	0.0124	0.9876	83.18
26.5	133,448,380	1,694,632	0.0127	0.9873	82.15
27.5	120,012,731	1,584,445	0.0132	0.9868	81.11
28.5	108,268,326	1,435,960	0.0133	0.9867	80.04
29.5	99,849,998	1,272,801	0.0127	0.9873	78.98
30.5	92,136,360	1,214,487	0.0132	0.9868	77.97
31.5	84,244,773	1,119,066	0.0133	0.9867	76.94
32.5	75,938,661	1,006,090	0.0132	0.9868	75.92
33.5	67,472,892	852,101	0.0126	0.9874	74.92
34.5	59,517,173	742,202	0.0125	0.9875	73.97
35.5	53,171,878	585,093	0.0110	0.9890	73.05
36.5	46,920,146	497,850	0.0106	0.9894	72.24
37.5	41,612,234	397,357	0.0095	0.9905	71.48
38.5	36,253,934	342,772	0.0095	0.9905	70.80

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

ACCOUNT 369 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2012 EXPERIENCE BAND 1937-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	29,686,058	293,239	0.0099	0.9901	70.13
40.5	23,796,496	221,006	0.0093	0.9907	69.43
41.5	19,004,882	179,470	0.0094	0.9906	68.79
42.5	15,235,971	151,629	0.0100	0.9900	68.14
43.5	11,589,495	121,832	0.0105	0.9895	67.46
44.5	9,325,133	100,077	0.0107	0.9893	66.75
45.5	7,602,154	83,223	0.0109	0.9891	66.04
46.5	6,310,291	118,482	0.0188	0.9812	65.31
47.5	5,437,412	76,919	0.0141	0.9859	64.09
48.5	4,782,511	88,513	0.0185	0.9815	63.18
49.5	4,186,821	82,243	0.0196	0.9804	62.01
50.5	3,398,658	70,208	0.0207	0.9793	60.79
51.5	2,740,909	52,010	0.0190	0.9810	59.54
52.5	2,274,846	49,053	0.0216	0.9784	58.41
53.5	1,890,842	34,272	0.0181	0.9819	57.15
54.5	1,586,398	25,116	0.0158	0.9842	56.11
55.5	1,298,285	21,832	0.0168	0.9832	55.22
56.5	1,037,646	15,993	0.0154	0.9846	54.29
57.5	835,927	16,278	0.0195	0.9805	53.46
58.5	696,850	8,917	0.0128	0.9872	52.42
59.5	566,527	6,290	0.0111	0.9889	51.75
60.5	480,135	5,495	0.0114	0.9886	51.17
61.5	405,279	3,325	0.0082	0.9918	50.59
62.5	345,742	4,028	0.0116	0.9884	50.17
63.5	299,698	3,911	0.0131	0.9869	49.59
64.5	264,775	8,369	0.0316	0.9684	48.94
65.5	233,855	4,584	0.0196	0.9804	47.39
66.5	217,435	2,773	0.0128	0.9872	46.46
67.5	210,465	5,870	0.0279	0.9721	45.87
68.5	196,576	2,496	0.0127	0.9873	44.59
69.5	193,610	11,970	0.0618	0.9382	44.02
70.5	179,582	2,318	0.0129	0.9871	41.30
71.5	172,906	1,449	0.0084	0.9916	40.77
72.5	167,693	2,500	0.0149	0.9851	40.43
73.5	163,714	5,511	0.0337	0.9663	39.83
74.5	155,621	1,686	0.0108	0.9892	38.48
75.5	151,808		0.0000	1.0000	38.07
76.5	148,858	43	0.0003	0.9997	38.07
77.5	146,606		0.0000	1.0000	38.06
78.5	142,838		0.0000	1.0000	38.06

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

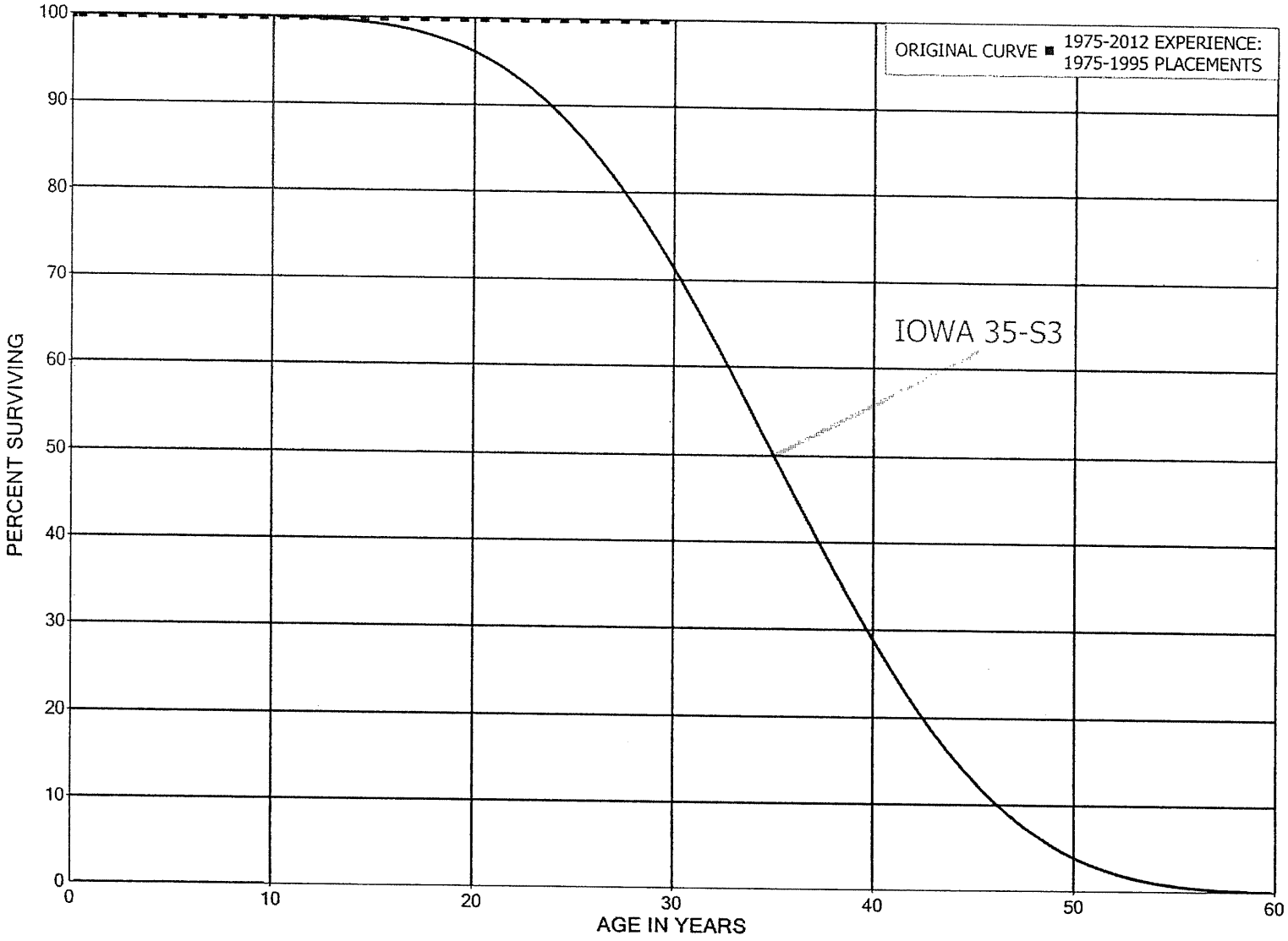
ACCOUNT 369 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2012 EXPERIENCE BAND 1937-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	112,338		0.0000	1.0000	38.06
80.5	106,460		0.0000	1.0000	38.06
81.5	86,746		0.0000	1.0000	38.06
82.5	74,073		0.0000	1.0000	38.06
83.5	70,362		0.0000	1.0000	38.06
84.5	65,971		0.0000	1.0000	38.06
85.5	58,095		0.0000	1.0000	38.06
86.5	55,587		0.0000	1.0000	38.06
87.5	39,524		0.0000	1.0000	38.06
88.5	34,988		0.0000	1.0000	38.06
89.5	30,135		0.0000	1.0000	38.06
90.5	29,859		0.0000	1.0000	38.06
91.5	28,990		0.0000	1.0000	38.06
92.5	28,976		0.0000	1.0000	38.06
93.5	28,976		0.0000	1.0000	38.06
94.5	28,976		0.0000	1.0000	38.06
95.5	3,707		0.0000	1.0000	38.06
96.5	3,128		0.0000	1.0000	38.06
97.5	3,022		0.0000	1.0000	38.06
98.5	3,022		0.0000	1.0000	38.06
99.5	2,994		0.0000	1.0000	38.06
100.5	2,879		0.0000	1.0000	38.06
101.5	2,879		0.0000	1.0000	38.06
102.5	2,875		0.0000	1.0000	38.06
103.5	2,875		0.0000	1.0000	38.06
104.5	2,863		0.0000	1.0000	38.06
105.5	2,863		0.0000	1.0000	38.06
106.5	2,863		0.0000	1.0000	38.06
107.5	2,863		0.0000	1.0000	38.06
108.5					38.06

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 371.2 INSTALLATIONS ON CUSTOMERS' PREMISES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

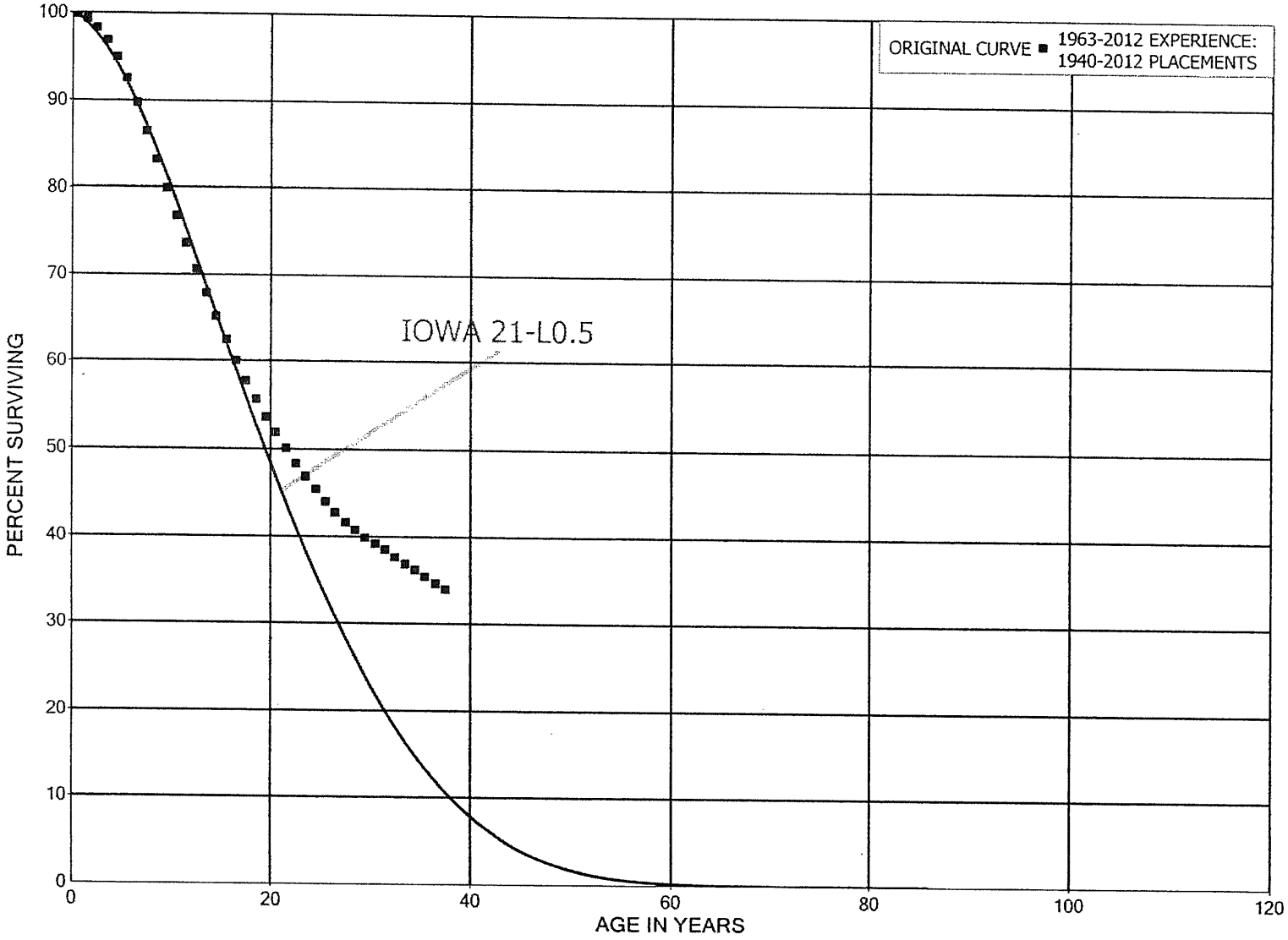
ACCOUNT 371.2 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1975-1995 EXPERIENCE BAND 1975-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	319,228		0.0000	1.0000	100.00
0.5	319,228		0.0000	1.0000	100.00
1.5	319,228		0.0000	1.0000	100.00
2.5	319,228		0.0000	1.0000	100.00
3.5	319,228		0.0000	1.0000	100.00
4.5	319,228		0.0000	1.0000	100.00
5.5	319,228		0.0000	1.0000	100.00
6.5	319,228		0.0000	1.0000	100.00
7.5	319,228		0.0000	1.0000	100.00
8.5	319,228		0.0000	1.0000	100.00
9.5	319,228		0.0000	1.0000	100.00
10.5	319,228		0.0000	1.0000	100.00
11.5	319,228		0.0000	1.0000	100.00
12.5	319,228		0.0000	1.0000	100.00
13.5	319,228		0.0000	1.0000	100.00
14.5	319,228		0.0000	1.0000	100.00
15.5	319,228		0.0000	1.0000	100.00
16.5	319,228		0.0000	1.0000	100.00
17.5	307,361		0.0000	1.0000	100.00
18.5	298,015		0.0000	1.0000	100.00
19.5	298,015		0.0000	1.0000	100.00
20.5	54,150		0.0000	1.0000	100.00
21.5	54,150		0.0000	1.0000	100.00
22.5	54,150		0.0000	1.0000	100.00
23.5	54,150		0.0000	1.0000	100.00
24.5	54,150		0.0000	1.0000	100.00
25.5	54,150		0.0000	1.0000	100.00
26.5	54,150		0.0000	1.0000	100.00
27.5	54,150		0.0000	1.0000	100.00
28.5	54,150		0.0000	1.0000	100.00
29.5	54,150		0.0000	1.0000	100.00
30.5	54,150		0.0000	1.0000	100.00
31.5	54,150		0.0000	1.0000	100.00
32.5	54,150		0.0000	1.0000	100.00
33.5	54,150		0.0000	1.0000	100.00
34.5	54,150		0.0000	1.0000	100.00
35.5	54,150		0.0000	1.0000	100.00
36.5	54,150		0.0000	1.0000	100.00
37.5					100.00

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 371.4 AREA LIGHTING FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

ACCOUNT 371.4 AREA LIGHTING FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2012 EXPERIENCE BAND 1963-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,211,622	20,673	0.0017	0.9983	100.00
0.5	11,751,520	70,149	0.0060	0.9940	99.83
1.5	11,397,773	114,734	0.0101	0.9899	99.23
2.5	10,996,260	162,043	0.0147	0.9853	98.24
3.5	10,581,001	207,231	0.0196	0.9804	96.79
4.5	10,016,043	252,546	0.0252	0.9748	94.89
5.5	9,445,896	288,777	0.0306	0.9694	92.50
6.5	8,880,015	310,978	0.0350	0.9650	89.67
7.5	8,287,682	313,799	0.0379	0.9621	86.53
8.5	7,727,482	310,292	0.0402	0.9598	83.26
9.5	7,170,153	287,094	0.0400	0.9600	79.91
10.5	6,657,395	268,127	0.0403	0.9597	76.71
11.5	6,193,958	249,152	0.0402	0.9598	73.62
12.5	5,757,506	228,923	0.0398	0.9602	70.66
13.5	5,262,141	209,457	0.0398	0.9602	67.85
14.5	4,798,446	190,855	0.0398	0.9602	65.15
15.5	4,374,454	172,970	0.0395	0.9605	62.56
16.5	3,916,876	155,658	0.0397	0.9603	60.09
17.5	3,512,550	127,261	0.0362	0.9638	57.70
18.5	3,181,546	111,749	0.0351	0.9649	55.61
19.5	2,897,303	98,784	0.0341	0.9659	53.65
20.5	2,630,729	87,894	0.0334	0.9666	51.83
21.5	2,401,313	84,297	0.0351	0.9649	50.09
22.5	2,190,479	69,849	0.0319	0.9681	48.34
23.5	1,991,338	60,376	0.0303	0.9697	46.79
24.5	1,812,160	56,159	0.0310	0.9690	45.38
25.5	1,633,881	45,316	0.0277	0.9723	43.97
26.5	1,475,362	39,340	0.0267	0.9733	42.75
27.5	1,333,413	29,147	0.0219	0.9781	41.61
28.5	1,203,011	24,890	0.0207	0.9793	40.70
29.5	1,076,914	19,579	0.0182	0.9818	39.86
30.5	956,316	16,427	0.0172	0.9828	39.13
31.5	817,034	17,553	0.0215	0.9785	38.46
32.5	689,690	14,821	0.0215	0.9785	37.63
33.5	580,116	10,950	0.0189	0.9811	36.83
34.5	523,624	9,913	0.0189	0.9811	36.13
35.5	471,792	10,803	0.0229	0.9771	35.45
36.5	406,783	8,236	0.0202	0.9798	34.64
37.5	353,880	6,383	0.0180	0.9820	33.93
38.5	308,558	5,202	0.0169	0.9831	33.32

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

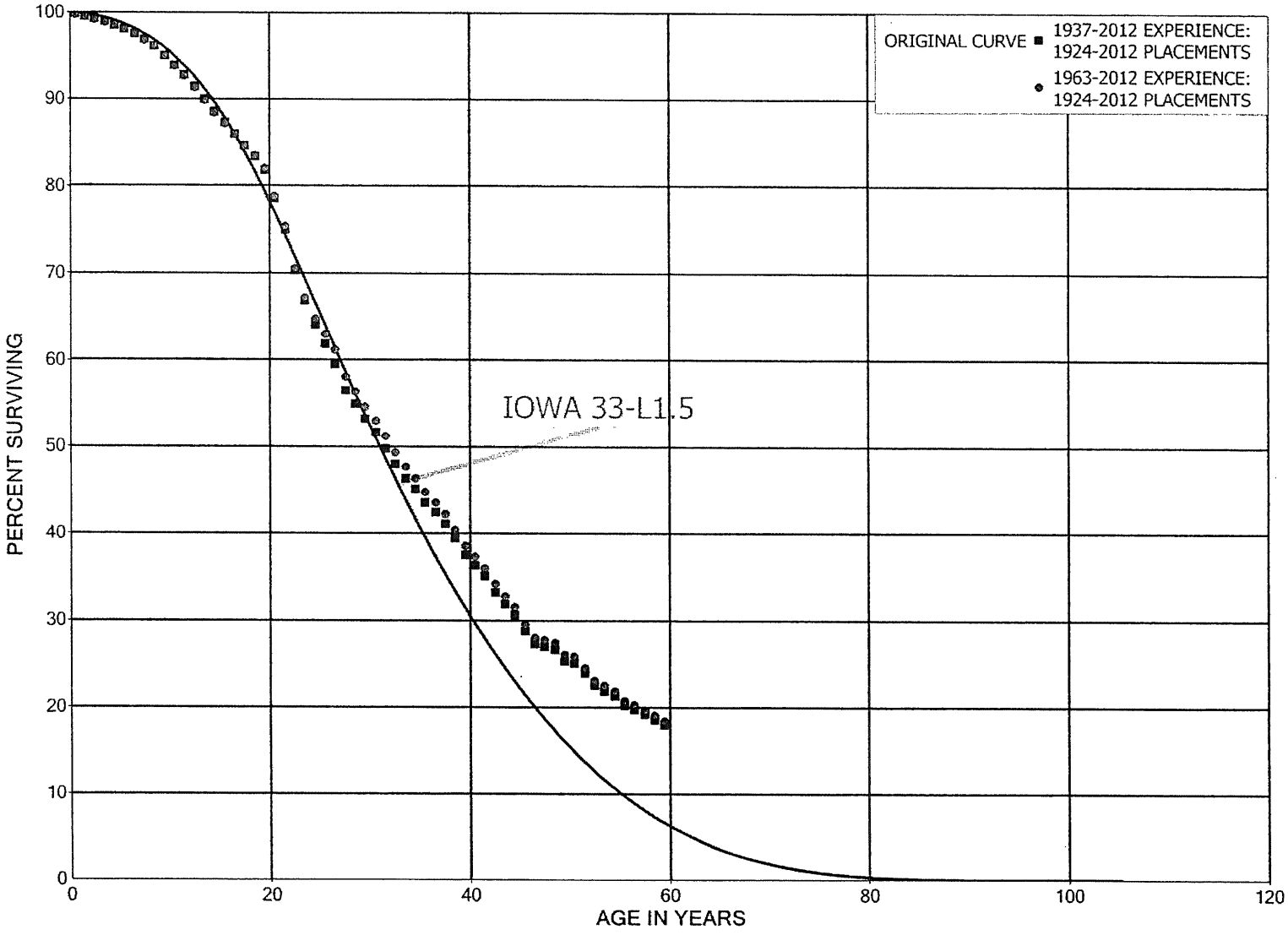
ACCOUNT 371.4 AREA LIGHTING FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2012 EXPERIENCE BAND 1963-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	253,757	5,362	0.0211	0.9789	32.76
40.5	196,767	3,877	0.0197	0.9803	32.07
41.5	150,525	3,484	0.0231	0.9769	31.44
42.5	106,745	2,720	0.0255	0.9745	30.71
43.5	73,762	1,868	0.0253	0.9747	29.93
44.5	44,836	1,498	0.0334	0.9666	29.17
45.5	23,742	1,353	0.0570	0.9430	28.19
46.5	6,009	1,775	0.2954	0.7046	26.59
47.5	32		0.0000	1.0000	18.73
48.5	32		0.0000	1.0000	18.73
49.5	32		0.0000	1.0000	18.73
50.5	32		0.0000	1.0000	18.73
51.5	32		0.0000	1.0000	18.73
52.5	32		0.0000	1.0000	18.73
53.5	32		0.0000	1.0000	18.73
54.5	32		0.0000	1.0000	18.73
55.5	32		0.0000	1.0000	18.73
56.5	32		0.0000	1.0000	18.73
57.5	32		0.0000	1.0000	18.73
58.5	32		0.0000	1.0000	18.73
59.5	32		0.0000	1.0000	18.73
60.5	32		0.0000	1.0000	18.73
61.5	32		0.0000	1.0000	18.73
62.5	32		0.0000	1.0000	18.73
63.5	32		0.0000	1.0000	18.73
64.5	32		0.0000	1.0000	18.73
65.5	32		0.0000	1.0000	18.73
66.5	32		0.0000	1.0000	18.73
67.5	32		0.0000	1.0000	18.73
68.5	32		0.0000	1.0000	18.73
69.5	32		0.0000	1.0000	18.73
70.5	32		0.0000	1.0000	18.73
71.5	32		0.0000	1.0000	18.73
72.5					18.73

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2012 EXPERIENCE BAND 1937-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	122,704,975	262,847	0.0021	0.9979	100.00
0.5	120,924,496	274,451	0.0023	0.9977	99.79
1.5	116,472,527	361,005	0.0031	0.9969	99.56
2.5	111,455,774	388,913	0.0035	0.9965	99.25
3.5	107,551,336	421,682	0.0039	0.9961	98.90
4.5	103,659,648	463,331	0.0045	0.9955	98.52
5.5	98,837,044	556,245	0.0056	0.9944	98.08
6.5	93,340,365	694,056	0.0074	0.9926	97.52
7.5	89,252,934	690,293	0.0077	0.9923	96.80
8.5	85,618,766	965,586	0.0113	0.9887	96.05
9.5	81,790,570	960,078	0.0117	0.9883	94.97
10.5	76,585,365	906,308	0.0118	0.9882	93.85
11.5	72,592,473	1,030,460	0.0142	0.9858	92.74
12.5	68,752,573	1,101,844	0.0160	0.9840	91.43
13.5	64,604,446	1,076,287	0.0167	0.9833	89.96
14.5	60,343,198	808,016	0.0134	0.9866	88.46
15.5	56,956,318	892,743	0.0157	0.9843	87.28
16.5	52,646,372	805,050	0.0153	0.9847	85.91
17.5	47,529,358	665,355	0.0140	0.9860	84.60
18.5	43,376,419	831,818	0.0192	0.9808	83.41
19.5	39,132,325	1,540,374	0.0394	0.9606	81.81
20.5	34,456,078	1,573,799	0.0457	0.9543	78.59
21.5	29,116,855	1,842,887	0.0633	0.9367	75.00
22.5	23,830,837	1,158,239	0.0486	0.9514	70.25
23.5	18,578,313	774,768	0.0417	0.9583	66.84
24.5	12,510,746	433,072	0.0346	0.9654	64.05
25.5	11,225,360	424,393	0.0378	0.9622	61.84
26.5	10,322,417	516,132	0.0500	0.9500	59.50
27.5	9,371,677	268,690	0.0287	0.9713	56.52
28.5	8,827,510	284,613	0.0322	0.9678	54.90
29.5	8,293,615	240,138	0.0290	0.9710	53.13
30.5	7,783,767	273,686	0.0352	0.9648	51.59
31.5	7,237,999	262,576	0.0363	0.9637	49.78
32.5	6,741,236	229,801	0.0341	0.9659	47.97
33.5	6,298,330	173,039	0.0275	0.9725	46.34
34.5	5,867,035	198,638	0.0339	0.9661	45.07
35.5	5,572,519	151,025	0.0271	0.9729	43.54
36.5	5,272,213	155,067	0.0294	0.9706	42.36
37.5	4,865,098	206,825	0.0425	0.9575	41.11
38.5	4,503,597	218,256	0.0485	0.9515	39.37

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

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2012 EXPERIENCE BAND 1937-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,138,611	132,992	0.0321	0.9679	37.46
40.5	3,828,222	130,243	0.0340	0.9660	36.25
41.5	3,478,751	178,480	0.0513	0.9487	35.02
42.5	3,131,460	127,810	0.0408	0.9592	33.22
43.5	2,934,664	114,323	0.0390	0.9610	31.87
44.5	2,629,080	159,399	0.0606	0.9394	30.63
45.5	2,389,791	127,597	0.0534	0.9466	28.77
46.5	2,149,173	18,852	0.0088	0.9912	27.23
47.5	1,992,772	26,609	0.0134	0.9866	26.99
48.5	1,849,269	89,985	0.0487	0.9513	26.63
49.5	1,653,263	14,848	0.0090	0.9910	25.34
50.5	1,525,481	73,726	0.0483	0.9517	25.11
51.5	1,402,031	82,570	0.0589	0.9411	23.90
52.5	1,241,061	33,503	0.0270	0.9730	22.49
53.5	1,172,626	31,562	0.0269	0.9731	21.88
54.5	1,057,827	56,867	0.0538	0.9462	21.29
55.5	971,705	18,693	0.0192	0.9808	20.15
56.5	843,517	26,234	0.0311	0.9689	19.76
57.5	690,336	21,939	0.0318	0.9682	19.15
58.5	600,457	19,602	0.0326	0.9674	18.54
59.5	503,276	5,952	0.0118	0.9882	17.93
60.5	415,134	1,264	0.0030	0.9970	17.72
61.5	386,573	490	0.0013	0.9987	17.67
62.5	355,254	6,300	0.0177	0.9823	17.64
63.5	285,853	401	0.0014	0.9986	17.33
64.5	259,073	12,488	0.0482	0.9518	17.31
65.5	231,347	1,389	0.0060	0.9940	16.47
66.5	226,286	1,060	0.0047	0.9953	16.37
67.5	222,182	767	0.0035	0.9965	16.30
68.5	219,936	785	0.0036	0.9964	16.24
69.5	219,055	3,097	0.0141	0.9859	16.18
70.5	215,557	49,530	0.2298	0.7702	15.95
71.5	165,503	10,863	0.0656	0.9344	12.29
72.5	153,833	7,738	0.0503	0.9497	11.48
73.5	143,623	321	0.0022	0.9978	10.90
74.5	139,847	1,175	0.0084	0.9916	10.88
75.5	133,452	3,206	0.0240	0.9760	10.79
76.5	6,887	1,830	0.2657	0.7343	10.53
77.5	5,057		0.0000	1.0000	7.73
78.5	5,057		0.0000	1.0000	7.73

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

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2012 EXPERIENCE BAND 1937-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,057		0.0000	1.0000	7.73
80.5	5,057		0.0000	1.0000	7.73
81.5	5,057		0.0000	1.0000	7.73
82.5	3,277		0.0000	1.0000	7.73
83.5	1,917		0.0000	1.0000	7.73
84.5	1,917		0.0000	1.0000	7.73
85.5	1,917		0.0000	1.0000	7.73
86.5	1,288		0.0000	1.0000	7.73
87.5	1,288		0.0000	1.0000	7.73
88.5					7.73

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

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2012 EXPERIENCE BAND 1963-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	118,176,684	261,584	0.0022	0.9978	100.00
0.5	114,347,077	266,935	0.0023	0.9977	99.78
1.5	110,119,392	354,745	0.0032	0.9968	99.55
2.5	105,249,666	376,716	0.0036	0.9964	99.23
3.5	101,477,629	395,152	0.0039	0.9961	98.87
4.5	97,942,602	396,901	0.0041	0.9959	98.48
5.5	93,401,455	537,890	0.0058	0.9942	98.09
6.5	88,325,122	672,074	0.0076	0.9924	97.52
7.5	84,810,692	669,527	0.0079	0.9921	96.78
8.5	81,507,053	946,490	0.0116	0.9884	96.01
9.5	77,980,158	937,254	0.0120	0.9880	94.90
10.5	73,238,421	881,219	0.0120	0.9880	93.76
11.5	69,500,420	972,395	0.0140	0.9860	92.63
12.5	65,821,587	1,079,262	0.0164	0.9836	91.34
13.5	61,981,356	1,017,031	0.0164	0.9836	89.84
14.5	57,894,741	756,719	0.0131	0.9869	88.36
15.5	54,613,346	824,122	0.0151	0.9849	87.21
16.5	50,407,356	756,045	0.0150	0.9850	85.89
17.5	45,342,750	596,437	0.0132	0.9868	84.60
18.5	41,273,829	707,705	0.0171	0.9829	83.49
19.5	37,155,351	1,439,887	0.0388	0.9612	82.06
20.5	32,583,828	1,453,860	0.0446	0.9554	78.88
21.5	27,365,577	1,750,860	0.0640	0.9360	75.36
22.5	22,172,716	1,053,180	0.0475	0.9525	70.54
23.5	17,040,909	630,608	0.0370	0.9630	67.19
24.5	11,133,143	299,782	0.0269	0.9731	64.70
25.5	10,004,347	289,666	0.0290	0.9710	62.96
26.5	10,308,026	516,132	0.0501	0.9499	61.14
27.5	9,357,286	268,690	0.0287	0.9713	58.08
28.5	8,813,118	284,613	0.0323	0.9677	56.41
29.5	8,279,224	240,138	0.0290	0.9710	54.59
30.5	7,769,376	273,686	0.0352	0.9648	53.00
31.5	7,227,452	262,576	0.0363	0.9637	51.14
32.5	6,737,173	229,801	0.0341	0.9659	49.28
33.5	6,295,626	173,039	0.0275	0.9725	47.60
34.5	5,864,331	198,638	0.0339	0.9661	46.29
35.5	5,569,815	151,025	0.0271	0.9729	44.72
36.5	5,270,138	155,067	0.0294	0.9706	43.51
37.5	4,863,023	206,825	0.0425	0.9575	42.23
38.5	4,503,597	218,256	0.0485	0.9515	40.43

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

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2012 EXPERIENCE BAND 1963-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,138,611	132,992	0.0321	0.9679	38.47
40.5	3,828,222	130,243	0.0340	0.9660	37.24
41.5	3,478,751	178,480	0.0513	0.9487	35.97
42.5	3,131,460	127,810	0.0408	0.9592	34.12
43.5	2,934,664	114,323	0.0390	0.9610	32.73
44.5	2,629,080	159,399	0.0606	0.9394	31.46
45.5	2,389,791	127,597	0.0534	0.9466	29.55
46.5	2,149,173	18,852	0.0088	0.9912	27.97
47.5	1,992,772	26,609	0.0134	0.9866	27.73
48.5	1,849,269	89,985	0.0487	0.9513	27.36
49.5	1,653,263	14,848	0.0090	0.9910	26.02
50.5	1,525,481	73,726	0.0483	0.9517	25.79
51.5	1,402,031	82,570	0.0589	0.9411	24.54
52.5	1,241,061	33,503	0.0270	0.9730	23.10
53.5	1,172,626	31,562	0.0269	0.9731	22.48
54.5	1,057,827	56,867	0.0538	0.9462	21.87
55.5	971,705	18,693	0.0192	0.9808	20.69
56.5	843,517	26,234	0.0311	0.9689	20.30
57.5	690,336	21,939	0.0318	0.9682	19.67
58.5	600,457	19,602	0.0326	0.9674	19.04
59.5	503,276	5,952	0.0118	0.9882	18.42
60.5	415,134	1,264	0.0030	0.9970	18.20
61.5	386,573	490	0.0013	0.9987	18.15
62.5	355,254	6,300	0.0177	0.9823	18.12
63.5	285,853	401	0.0014	0.9986	17.80
64.5	259,073	12,488	0.0482	0.9518	17.78
65.5	231,347	1,389	0.0060	0.9940	16.92
66.5	226,286	1,060	0.0047	0.9953	16.82
67.5	222,182	767	0.0035	0.9965	16.74
68.5	219,936	785	0.0036	0.9964	16.68
69.5	219,055	3,097	0.0141	0.9859	16.62
70.5	215,557	49,530	0.2298	0.7702	16.39
71.5	165,503	10,863	0.0656	0.9344	12.62
72.5	153,833	7,738	0.0503	0.9497	11.79
73.5	143,623	321	0.0022	0.9978	11.20
74.5	139,847	1,175	0.0084	0.9916	11.17
75.5	133,452	3,206	0.0240	0.9760	11.08
76.5	6,887	1,830	0.2657	0.7343	10.81
77.5	5,057		0.0000	1.0000	7.94
78.5	5,057		0.0000	1.0000	7.94

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

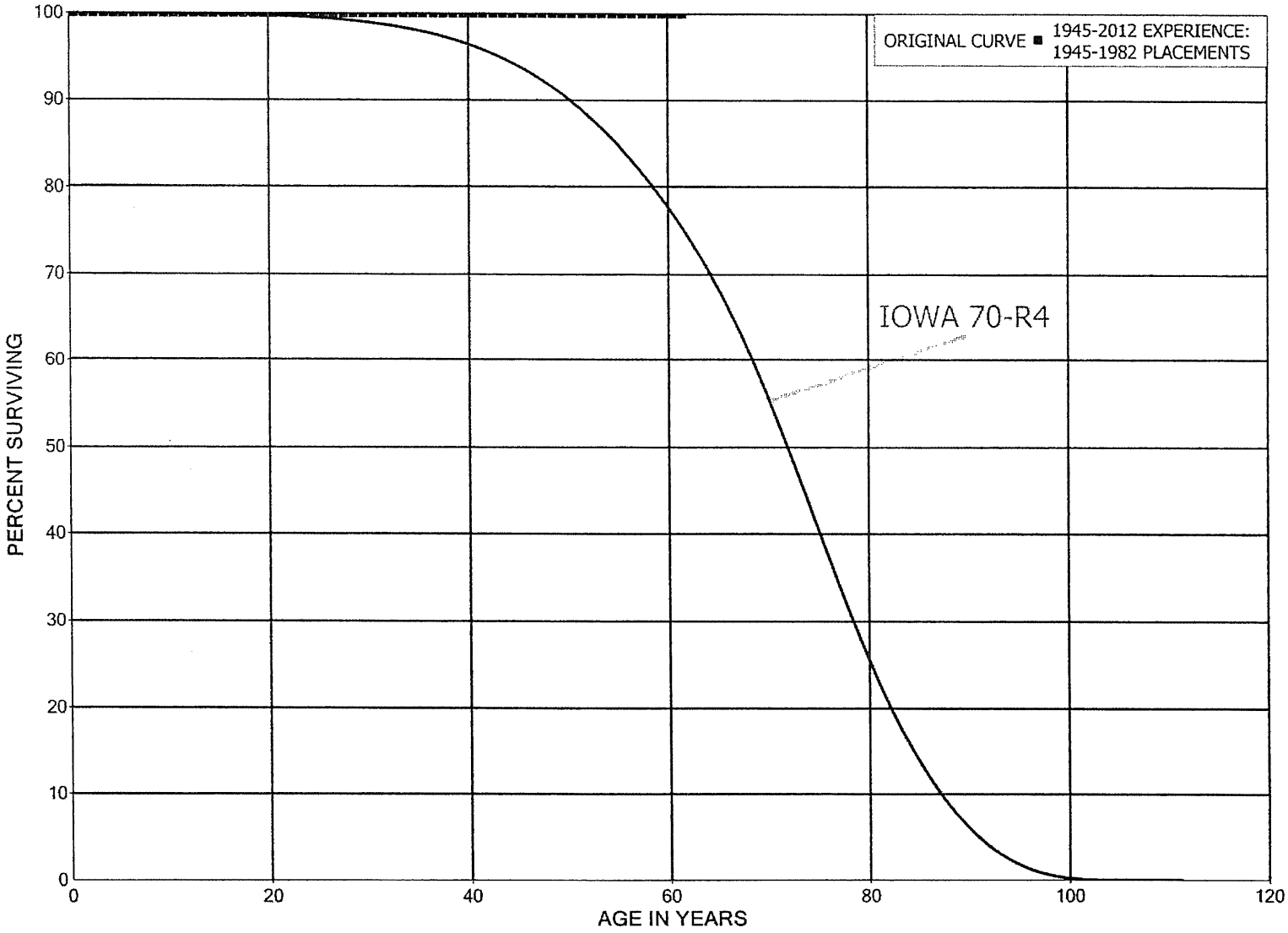
ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2012 EXPERIENCE BAND 1963-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,057		0.0000	1.0000	7.94
80.5	5,057		0.0000	1.0000	7.94
81.5	5,057		0.0000	1.0000	7.94
82.5	3,277		0.0000	1.0000	7.94
83.5	1,917		0.0000	1.0000	7.94
84.5	1,917		0.0000	1.0000	7.94
85.5	1,917		0.0000	1.0000	7.94
86.5	1,288		0.0000	1.0000	7.94
87.5	1,288		0.0000	1.0000	7.94
88.5					7.94

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 389.4 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

ACCOUNT 389.4 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1945-1982 EXPERIENCE BAND 1945-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,399		0.0000	1.0000	100.00
0.5	4,399		0.0000	1.0000	100.00
1.5	4,399		0.0000	1.0000	100.00
2.5	4,399		0.0000	1.0000	100.00
3.5	4,399		0.0000	1.0000	100.00
4.5	4,399		0.0000	1.0000	100.00
5.5	4,399		0.0000	1.0000	100.00
6.5	4,399		0.0000	1.0000	100.00
7.5	4,399		0.0000	1.0000	100.00
8.5	4,399		0.0000	1.0000	100.00
9.5	4,399		0.0000	1.0000	100.00
10.5	4,399		0.0000	1.0000	100.00
11.5	4,399		0.0000	1.0000	100.00
12.5	4,399		0.0000	1.0000	100.00
13.5	4,399		0.0000	1.0000	100.00
14.5	4,399		0.0000	1.0000	100.00
15.5	4,399		0.0000	1.0000	100.00
16.5	4,399		0.0000	1.0000	100.00
17.5	4,399		0.0000	1.0000	100.00
18.5	4,399		0.0000	1.0000	100.00
19.5	4,399		0.0000	1.0000	100.00
20.5	4,399		0.0000	1.0000	100.00
21.5	4,399		0.0000	1.0000	100.00
22.5	4,399		0.0000	1.0000	100.00
23.5	4,399		0.0000	1.0000	100.00
24.5	4,399		0.0000	1.0000	100.00
25.5	4,399		0.0000	1.0000	100.00
26.5	4,399		0.0000	1.0000	100.00
27.5	4,399		0.0000	1.0000	100.00
28.5	4,399		0.0000	1.0000	100.00
29.5	4,399		0.0000	1.0000	100.00
30.5	1,994		0.0000	1.0000	100.00
31.5	1,994		0.0000	1.0000	100.00
32.5	1,994		0.0000	1.0000	100.00
33.5	1,994		0.0000	1.0000	100.00
34.5	1,994		0.0000	1.0000	100.00
35.5	1,166		0.0000	1.0000	100.00
36.5	1,166		0.0000	1.0000	100.00
37.5	1,103		0.0000	1.0000	100.00
38.5	1,003		0.0000	1.0000	100.00

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

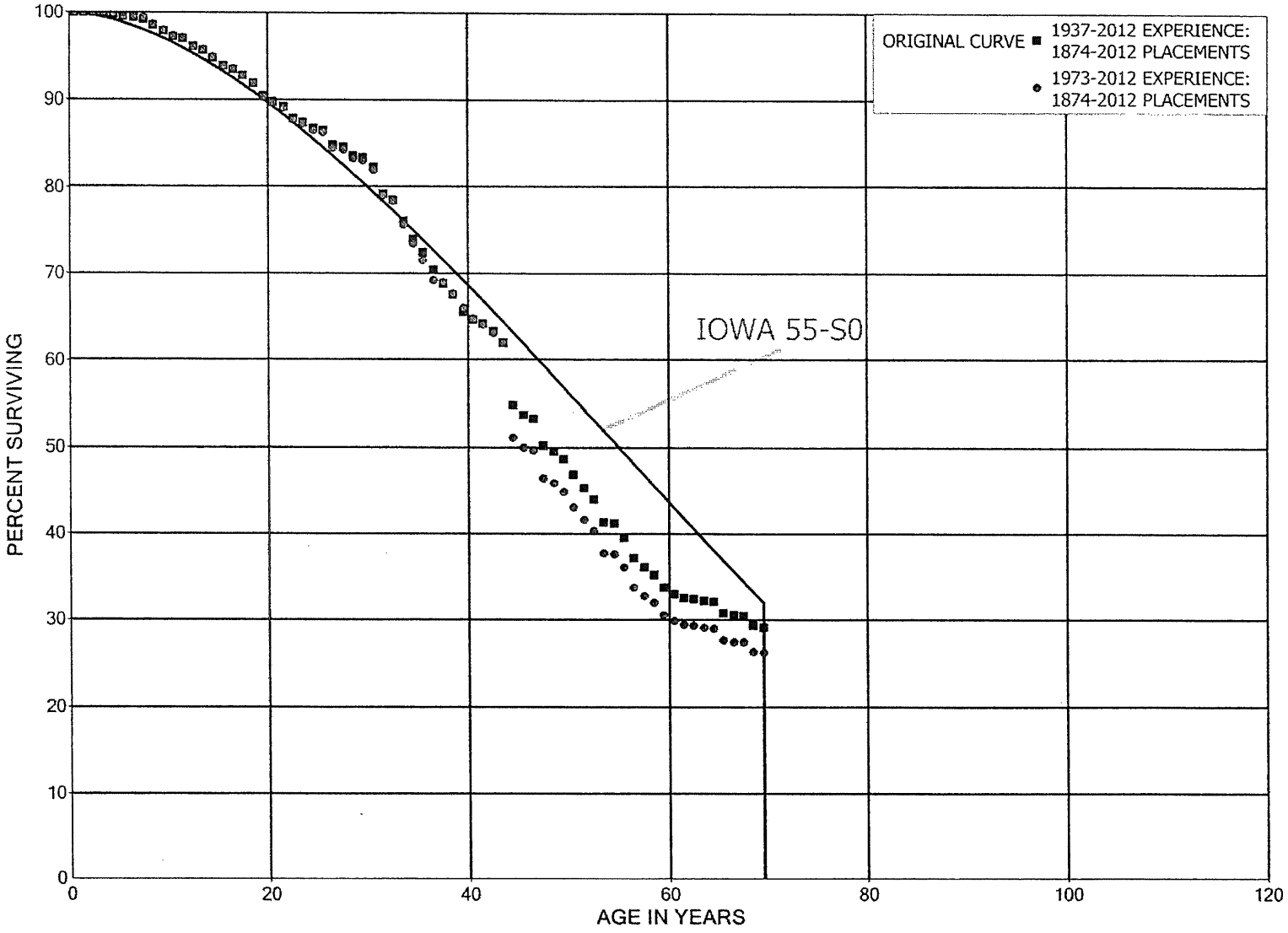
ACCOUNT 389.4 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1945-1982 EXPERIENCE BAND 1945-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,003		0.0000	1.0000	100.00
40.5	1,003		0.0000	1.0000	100.00
41.5	833		0.0000	1.0000	100.00
42.5	833		0.0000	1.0000	100.00
43.5	833		0.0000	1.0000	100.00
44.5	833		0.0000	1.0000	100.00
45.5	833		0.0000	1.0000	100.00
46.5	833		0.0000	1.0000	100.00
47.5	833		0.0000	1.0000	100.00
48.5	833		0.0000	1.0000	100.00
49.5	833		0.0000	1.0000	100.00
50.5	833		0.0000	1.0000	100.00
51.5	833		0.0000	1.0000	100.00
52.5	833		0.0000	1.0000	100.00
53.5	833		0.0000	1.0000	100.00
54.5	833		0.0000	1.0000	100.00
55.5	833		0.0000	1.0000	100.00
56.5	833		0.0000	1.0000	100.00
57.5	833		0.0000	1.0000	100.00
58.5	833		0.0000	1.0000	100.00
59.5	833		0.0000	1.0000	100.00
60.5	833		0.0000	1.0000	100.00
61.5	833		0.0000	1.0000	100.00
62.5	833		0.0000	1.0000	100.00
63.5	833		0.0000	1.0000	100.00
64.5	520		0.0000	1.0000	100.00
65.5	520		0.0000	1.0000	100.00
66.5	147		0.0000	1.0000	100.00
67.5					100.00

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1874-2012 EXPERIENCE BAND 1937-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	396,087,036	1,512	0.0000	1.0000	100.00
0.5	330,978,824	9,549	0.0000	1.0000	100.00
1.5	322,619,626	7,039	0.0000	1.0000	100.00
2.5	298,729,809	151,214	0.0005	0.9995	99.99
3.5	273,186,007	453,782	0.0017	0.9983	99.94
4.5	247,411,655	614,821	0.0025	0.9975	99.78
5.5	231,082,449	412,185	0.0018	0.9982	99.53
6.5	228,270,261	360,917	0.0016	0.9984	99.35
7.5	223,805,893	1,523,774	0.0068	0.9932	99.20
8.5	223,955,436	1,573,496	0.0070	0.9930	98.52
9.5	197,643,677	1,347,687	0.0068	0.9932	97.83
10.5	189,726,337	483,204	0.0025	0.9975	97.16
11.5	184,164,107	1,633,818	0.0089	0.9911	96.91
12.5	175,189,955	731,589	0.0042	0.9958	96.05
13.5	171,209,187	1,604,989	0.0094	0.9906	95.65
14.5	168,129,197	1,675,648	0.0100	0.9900	94.76
15.5	157,641,189	638,796	0.0041	0.9959	93.81
16.5	154,943,312	1,244,186	0.0080	0.9920	93.43
17.5	135,307,325	1,223,875	0.0090	0.9910	92.68
18.5	131,193,706	2,075,883	0.0158	0.9842	91.84
19.5	116,712,888	862,685	0.0074	0.9926	90.39
20.5	93,689,723	547,746	0.0058	0.9942	89.72
21.5	92,363,406	1,375,799	0.0149	0.9851	89.20
22.5	89,056,213	442,019	0.0050	0.9950	87.87
23.5	84,685,239	672,080	0.0079	0.9921	87.43
24.5	82,435,165	247,485	0.0030	0.9970	86.74
25.5	79,236,474	1,458,073	0.0184	0.9816	86.48
26.5	75,963,985	244,797	0.0032	0.9968	84.89
27.5	71,315,916	849,700	0.0119	0.9881	84.61
28.5	70,073,139	161,733	0.0023	0.9977	83.60
29.5	64,045,767	899,648	0.0140	0.9860	83.41
30.5	58,101,865	2,182,185	0.0376	0.9624	82.24
31.5	54,382,599	461,760	0.0085	0.9915	79.15
32.5	52,191,906	1,637,311	0.0314	0.9686	78.48
33.5	46,874,562	1,271,458	0.0271	0.9729	76.02
34.5	44,242,054	957,066	0.0216	0.9784	73.96
35.5	43,096,936	1,188,502	0.0276	0.9724	72.36
36.5	41,397,710	976,658	0.0236	0.9764	70.36
37.5	29,956,683	515,445	0.0172	0.9828	68.70
38.5	28,575,389	832,142	0.0291	0.9709	67.52

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1874-2012 EXPERIENCE BAND 1937-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,847,285	262,572	0.0139	0.9861	65.55
40.5	15,506,027	118,865	0.0077	0.9923	64.64
41.5	13,660,124	172,600	0.0126	0.9874	64.14
42.5	11,343,372	252,646	0.0223	0.9777	63.33
43.5	10,047,375	1,156,201	0.1151	0.8849	61.92
44.5	8,596,585	176,630	0.0205	0.9795	54.80
45.5	8,358,098	59,355	0.0071	0.9929	53.67
46.5	8,270,311	483,873	0.0585	0.9415	53.29
47.5	7,785,099	95,160	0.0122	0.9878	50.17
48.5	7,686,570	145,689	0.0190	0.9810	49.56
49.5	7,540,564	270,402	0.0359	0.9641	48.62
50.5	7,076,595	247,108	0.0349	0.9651	46.88
51.5	6,800,143	202,728	0.0298	0.9702	45.24
52.5	6,597,415	396,555	0.0601	0.9399	43.89
53.5	6,200,860	19,528	0.0031	0.9969	41.25
54.5	6,143,265	241,249	0.0393	0.9607	41.12
55.5	5,256,651	316,243	0.0602	0.9398	39.51
56.5	4,924,105	139,371	0.0283	0.9717	37.13
57.5	4,760,762	115,824	0.0243	0.9757	36.08
58.5	4,623,867	198,501	0.0429	0.9571	35.20
59.5	4,397,378	90,231	0.0205	0.9795	33.69
60.5	4,303,501	57,384	0.0133	0.9867	33.00
61.5	4,243,667	19,517	0.0046	0.9954	32.56
62.5	4,204,356	27,758	0.0066	0.9934	32.41
63.5	4,174,605	15,203	0.0036	0.9964	32.20
64.5	4,141,595	180,199	0.0435	0.9565	32.08
65.5	3,936,084	29,165	0.0074	0.9926	30.68
66.5	3,905,456	13,991	0.0036	0.9964	30.46
67.5	3,883,380	141,622	0.0365	0.9635	30.35
68.5	3,734,331	22,051	0.0059	0.9941	29.24
69.5	3,709,996	5,601	0.0015	0.9985	29.07
70.5	3,702,618	9,049	0.0024	0.9976	29.02
71.5	3,691,665	15,184	0.0041	0.9959	28.95
72.5	3,674,700	113,670	0.0309	0.9691	28.83
73.5	3,559,048	26,403	0.0074	0.9926	27.94
74.5	3,532,474	22,718	0.0064	0.9936	27.73
75.5	3,506,275	144,943	0.0413	0.9587	27.56
76.5	3,016,473	169,359	0.0561	0.9439	26.42
77.5	2,843,806	1,656	0.0006	0.9994	24.93
78.5	2,841,325	9,223	0.0032	0.9968	24.92

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1874-2012 EXPERIENCE BAND 1937-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,832,101	233,409	0.0824	0.9176	24.84
80.5	2,597,077	6,633	0.0026	0.9974	22.79
81.5	2,590,444	3,054	0.0012	0.9988	22.73
82.5	2,581,499		0.0000	1.0000	22.71
83.5	2,475,966	8,498	0.0034	0.9966	22.71
84.5	154,238	113,823	0.7380	0.2620	22.63
85.5	32,216		0.0000	1.0000	5.93
86.5	29,716	7,766	0.2613	0.7387	5.93
87.5	21,950		0.0000	1.0000	4.38
88.5	21,950		0.0000	1.0000	4.38
89.5	21,950		0.0000	1.0000	4.38
90.5	21,950		0.0000	1.0000	4.38
91.5	21,950	4,989	0.2273	0.7727	4.38
92.5	16,961		0.0000	1.0000	3.38
93.5	16,961		0.0000	1.0000	3.38
94.5	1,033		0.0000	1.0000	3.38
95.5					3.38

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1874-2012 EXPERIENCE BAND 1973-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	374,180,540		0.0000	1.0000	100.00
0.5	313,351,024	2,923	0.0000	1.0000	100.00
1.5	307,379,183	3,505	0.0000	1.0000	100.00
2.5	287,630,458	134,663	0.0005	0.9995	100.00
3.5	263,743,032	422,102	0.0016	0.9984	99.95
4.5	238,874,523	594,796	0.0025	0.9975	99.79
5.5	223,119,736	121,455	0.0005	0.9995	99.54
6.5	220,422,081	317,546	0.0014	0.9986	99.49
7.5	215,142,373	1,505,106	0.0070	0.9930	99.35
8.5	211,815,608	1,535,326	0.0072	0.9928	98.65
9.5	185,497,444	1,276,239	0.0069	0.9931	97.94
10.5	177,830,297	439,933	0.0025	0.9975	97.26
11.5	171,237,836	1,615,245	0.0094	0.9906	97.02
12.5	161,997,071	716,852	0.0044	0.9956	96.11
13.5	157,953,188	1,428,891	0.0090	0.9910	95.68
14.5	155,059,477	1,605,502	0.0104	0.9896	94.81
15.5	147,014,996	561,920	0.0038	0.9962	93.83
16.5	144,899,935	1,182,981	0.0082	0.9918	93.47
17.5	125,793,638	1,189,087	0.0095	0.9905	92.71
18.5	122,027,483	2,053,215	0.0168	0.9832	91.83
19.5	107,773,660	821,792	0.0076	0.9924	90.29
20.5	84,885,135	475,768	0.0056	0.9944	89.60
21.5	84,312,752	1,344,357	0.0159	0.9841	89.10
22.5	81,025,794	379,063	0.0047	0.9953	87.68
23.5	76,778,797	642,221	0.0084	0.9916	87.27
24.5	74,625,813	218,833	0.0029	0.9971	86.54
25.5	71,464,678	1,433,800	0.0201	0.9799	86.28
26.5	68,278,269	212,077	0.0031	0.9969	84.55
27.5	63,660,706	800,165	0.0126	0.9874	84.29
28.5	62,475,861	138,730	0.0022	0.9978	83.23
29.5	56,439,217	705,222	0.0125	0.9875	83.05
30.5	50,662,410	1,799,376	0.0355	0.9645	82.01
31.5	47,333,699	450,922	0.0095	0.9905	79.10
32.5	45,176,590	1,601,007	0.0354	0.9646	78.34
33.5	39,905,164	1,167,576	0.0293	0.9707	75.57
34.5	37,360,464	928,714	0.0249	0.9751	73.36
35.5	36,241,376	1,185,767	0.0327	0.9673	71.53
36.5	35,117,790	116,686	0.0033	0.9967	69.19
37.5	24,574,664	485,181	0.0197	0.9803	68.96
38.5	23,281,641	586,997	0.0252	0.9748	67.60

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1874-2012 EXPERIENCE BAND 1973-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,802,472	240,848	0.0174	0.9826	65.90
40.5	10,479,902	101,647	0.0097	0.9903	64.75
41.5	8,535,496	147,112	0.0172	0.9828	64.12
42.5	6,498,638	110,083	0.0169	0.9831	63.01
43.5	5,913,899	1,037,119	0.1754	0.8246	61.95
44.5	7,331,819	161,482	0.0220	0.9780	51.08
45.5	7,121,081	43,646	0.0061	0.9939	49.96
46.5	7,065,858	464,623	0.0658	0.9342	49.65
47.5	6,750,779	87,295	0.0129	0.9871	46.39
48.5	6,867,506	144,187	0.0210	0.9790	45.79
49.5	6,800,168	261,530	0.0385	0.9615	44.82
50.5	6,371,947	222,054	0.0348	0.9652	43.10
51.5	6,118,470	201,233	0.0329	0.9671	41.60
52.5	5,975,445	373,232	0.0625	0.9375	40.23
53.5	5,615,431	17,900	0.0032	0.9968	37.72
54.5	5,588,386	226,986	0.0406	0.9594	37.60
55.5	4,721,456	309,017	0.0654	0.9346	36.07
56.5	4,428,536	126,567	0.0286	0.9714	33.71
57.5	4,283,774	101,493	0.0237	0.9763	32.75
58.5	4,236,979	198,501	0.0468	0.9532	31.97
59.5	4,012,900	88,731	0.0221	0.9779	30.47
60.5	3,986,814	50,035	0.0126	0.9874	29.80
61.5	3,967,214	19,410	0.0049	0.9951	29.42
62.5	3,950,692	26,933	0.0068	0.9932	29.28
63.5	3,935,356	14,651	0.0037	0.9963	29.08
64.5	3,911,502	177,938	0.0455	0.9545	28.97
65.5	3,740,815	27,897	0.0075	0.9925	27.65
66.5	3,713,675	13,991	0.0038	0.9962	27.45
67.5	3,697,160	137,931	0.0373	0.9627	27.35
68.5	3,553,192	20,553	0.0058	0.9942	26.33
69.5	3,532,765	4,475	0.0013	0.9987	26.17
70.5	3,542,623	5,099	0.0014	0.9986	26.14
71.5	3,545,780	7,008	0.0020	0.9980	26.10
72.5	3,543,289	113,670	0.0321	0.9679	26.05
73.5	3,427,637	26,403	0.0077	0.9923	25.21
74.5	3,401,063	22,718	0.0067	0.9933	25.02
75.5	3,374,864	144,943	0.0429	0.9571	24.85
76.5	2,885,062	169,359	0.0587	0.9413	23.79
77.5	2,829,180	1,656	0.0006	0.9994	22.39
78.5	2,826,698	9,223	0.0033	0.9967	22.38

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

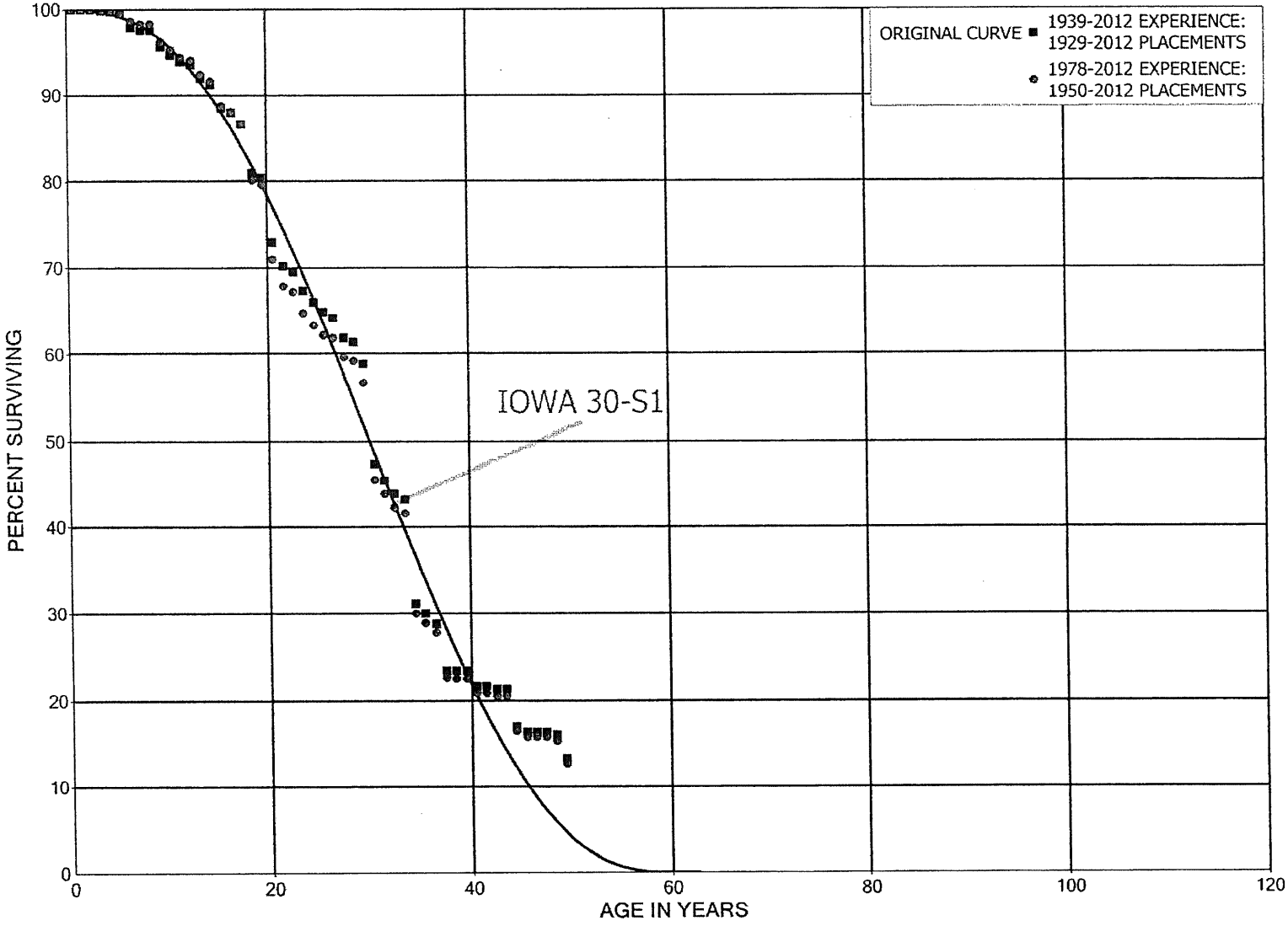
ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1874-2012 EXPERIENCE BAND 1973-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,820,475	229,548	0.0814	0.9186	22.30
80.5	2,589,311	6,633	0.0026	0.9974	20.49
81.5	2,582,976	3,054	0.0012	0.9988	20.44
82.5	2,574,031		0.0000	1.0000	20.41
83.5	2,468,498	8,498	0.0034	0.9966	20.41
84.5	146,770	113,823	0.7755	0.2245	20.34
85.5	24,748		0.0000	1.0000	4.57
86.5	22,248	298	0.0134	0.9866	4.57
87.5	21,950		0.0000	1.0000	4.51
88.5	21,950		0.0000	1.0000	4.51
89.5	21,950		0.0000	1.0000	4.51
90.5	21,950		0.0000	1.0000	4.51
91.5	21,950	4,989	0.2273	0.7727	4.51
92.5	16,961		0.0000	1.0000	3.48
93.5	16,961		0.0000	1.0000	3.48
94.5	1,033		0.0000	1.0000	3.48
95.5					3.48

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - AIR COND.
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - AIR COND.

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2012 EXPERIENCE BAND 1939-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	44,880,007		0.0000	1.0000	100.00
0.5	43,655,389		0.0000	1.0000	100.00
1.5	37,054,189	181	0.0000	1.0000	100.00
2.5	36,477,312	58,138	0.0016	0.9984	100.00
3.5	36,419,174	30,516	0.0008	0.9992	99.84
4.5	36,388,658	90,095	0.0025	0.9975	99.76
5.5	35,745,330	603,227	0.0169	0.9831	99.51
6.5	34,179,531	102,532	0.0030	0.9970	97.83
7.5	31,376,635	20,613	0.0007	0.9993	97.54
8.5	29,619,761	578,599	0.0195	0.9805	97.47
9.5	27,425,859	263,587	0.0096	0.9904	95.57
10.5	25,912,813	220,254	0.0085	0.9915	94.65
11.5	24,029,732	80,246	0.0033	0.9967	93.85
12.5	18,714,019	310,841	0.0166	0.9834	93.53
13.5	17,890,727	149,989	0.0084	0.9916	91.98
14.5	17,116,009	501,130	0.0293	0.9707	91.21
15.5	15,579,281	101,654	0.0065	0.9935	88.54
16.5	15,377,605	232,318	0.0151	0.9849	87.96
17.5	13,128,729	866,748	0.0660	0.9340	86.63
18.5	12,097,446	69,635	0.0058	0.9942	80.91
19.5	11,169,219	1,037,945	0.0929	0.9071	80.45
20.5	9,441,022	365,868	0.0388	0.9612	72.97
21.5	8,624,921	78,775	0.0091	0.9909	70.14
22.5	8,287,006	265,516	0.0320	0.9680	69.50
23.5	7,274,371	143,516	0.0197	0.9803	67.27
24.5	6,831,238	114,782	0.0168	0.9832	65.95
25.5	5,945,831	58,561	0.0098	0.9902	64.84
26.5	5,814,633	210,314	0.0362	0.9638	64.20
27.5	5,465,352	42,586	0.0078	0.9922	61.88
28.5	5,422,409	226,867	0.0418	0.9582	61.40
29.5	5,188,485	1,021,718	0.1969	0.8031	58.83
30.5	4,070,162	155,869	0.0383	0.9617	47.24
31.5	3,913,675	133,426	0.0341	0.9659	45.43
32.5	3,780,249	61,511	0.0163	0.9837	43.89
33.5	3,685,435	1,029,727	0.2794	0.7206	43.17
34.5	2,655,491	102,543	0.0386	0.9614	31.11
35.5	2,552,630	96,318	0.0377	0.9623	29.91
36.5	2,404,907	447,749	0.1862	0.8138	28.78
37.5	1,909,264	4,974	0.0026	0.9974	23.42
38.5	1,904,289		0.0000	1.0000	23.36

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

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - AIR COND.

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2012 EXPERIENCE BAND 1939-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,596,997	117,470	0.0736	0.9264	23.36
40.5	1,349,262	250	0.0002	0.9998	21.64
41.5	1,331,734	24,246	0.0182	0.9818	21.64
42.5	1,307,487		0.0000	1.0000	21.24
43.5	1,307,239	260,566	0.1993	0.8007	21.24
44.5	1,046,673	45,175	0.0432	0.9568	17.01
45.5	1,001,006		0.0000	1.0000	16.28
46.5	1,001,006		0.0000	1.0000	16.28
47.5	1,001,006	23,080	0.0231	0.9769	16.28
48.5	973,637	169,039	0.1736	0.8264	15.90
49.5	804,598	31,457	0.0391	0.9609	13.14
50.5	667,474	24,343	0.0365	0.9635	12.63
51.5	642,545	19,851	0.0309	0.9691	12.17
52.5	622,443		0.0000	1.0000	11.79
53.5	622,443		0.0000	1.0000	11.79
54.5	622,443		0.0000	1.0000	11.79
55.5	615,372	162,585	0.2642	0.7358	11.79
56.5	445,150		0.0000	1.0000	8.67
57.5	426,240	79,872	0.1874	0.8126	8.67
58.5	345,618		0.0000	1.0000	7.05
59.5	165,054		0.0000	1.0000	7.05
60.5	165,054	13,990	0.0848	0.9152	7.05
61.5	6,133		0.0000	1.0000	6.45
62.5					6.45

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

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - AIR COND.

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2012 EXPERIENCE BAND 1978-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	37,717,784		0.0000	1.0000	100.00
0.5	36,498,759		0.0000	1.0000	100.00
1.5	30,037,648	181	0.0000	1.0000	100.00
2.5	30,497,729	56,883	0.0019	0.9981	100.00
3.5	30,523,848	28,646	0.0009	0.9991	99.81
4.5	33,250,580	87,728	0.0026	0.9974	99.72
5.5	32,857,377	274,580	0.0084	0.9916	99.46
6.5	31,777,609	99,259	0.0031	0.9969	98.62
7.5	29,323,363	14,108	0.0005	0.9995	98.32
8.5	27,673,120	575,664	0.0208	0.9792	98.27
9.5	25,490,939	255,993	0.0100	0.9900	96.23
10.5	24,030,186	219,693	0.0091	0.9909	95.26
11.5	22,147,918	75,111	0.0034	0.9966	94.39
12.5	16,837,341	301,996	0.0179	0.9821	94.07
13.5	16,030,410	131,241	0.0082	0.9918	92.38
14.5	15,280,413	490,736	0.0321	0.9679	91.62
15.5	13,875,985	101,270	0.0073	0.9927	88.68
16.5	13,715,988	224,707	0.0164	0.9836	88.03
17.5	11,475,503	855,357	0.0745	0.9255	86.59
18.5	10,456,381	69,635	0.0067	0.9933	80.14
19.5	9,542,659	1,033,579	0.1083	0.8917	79.60
20.5	8,300,735	365,045	0.0440	0.9560	70.98
21.5	7,524,642	78,387	0.0104	0.9896	67.86
22.5	7,344,870	265,516	0.0361	0.9639	67.15
23.5	6,597,038	142,304	0.0216	0.9784	64.73
24.5	6,460,470	114,782	0.0178	0.9822	63.33
25.5	5,575,063	30,119	0.0054	0.9946	62.20
26.5	5,802,204	210,314	0.0362	0.9638	61.87
27.5	5,465,315	42,586	0.0078	0.9922	59.63
28.5	5,422,372	226,867	0.0418	0.9582	59.16
29.5	5,188,448	1,021,718	0.1969	0.8031	56.69
30.5	4,070,125	155,869	0.0383	0.9617	45.52
31.5	3,913,638	133,426	0.0341	0.9659	43.78
32.5	3,780,212	61,511	0.0163	0.9837	42.29
33.5	3,685,398	1,029,727	0.2794	0.7206	41.60
34.5	2,655,454	102,507	0.0386	0.9614	29.98
35.5	2,552,630	96,318	0.0377	0.9623	28.82
36.5	2,404,907	447,749	0.1862	0.8138	27.73
37.5	1,909,264	4,974	0.0026	0.9974	22.57
38.5	1,904,289		0.0000	1.0000	22.51

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

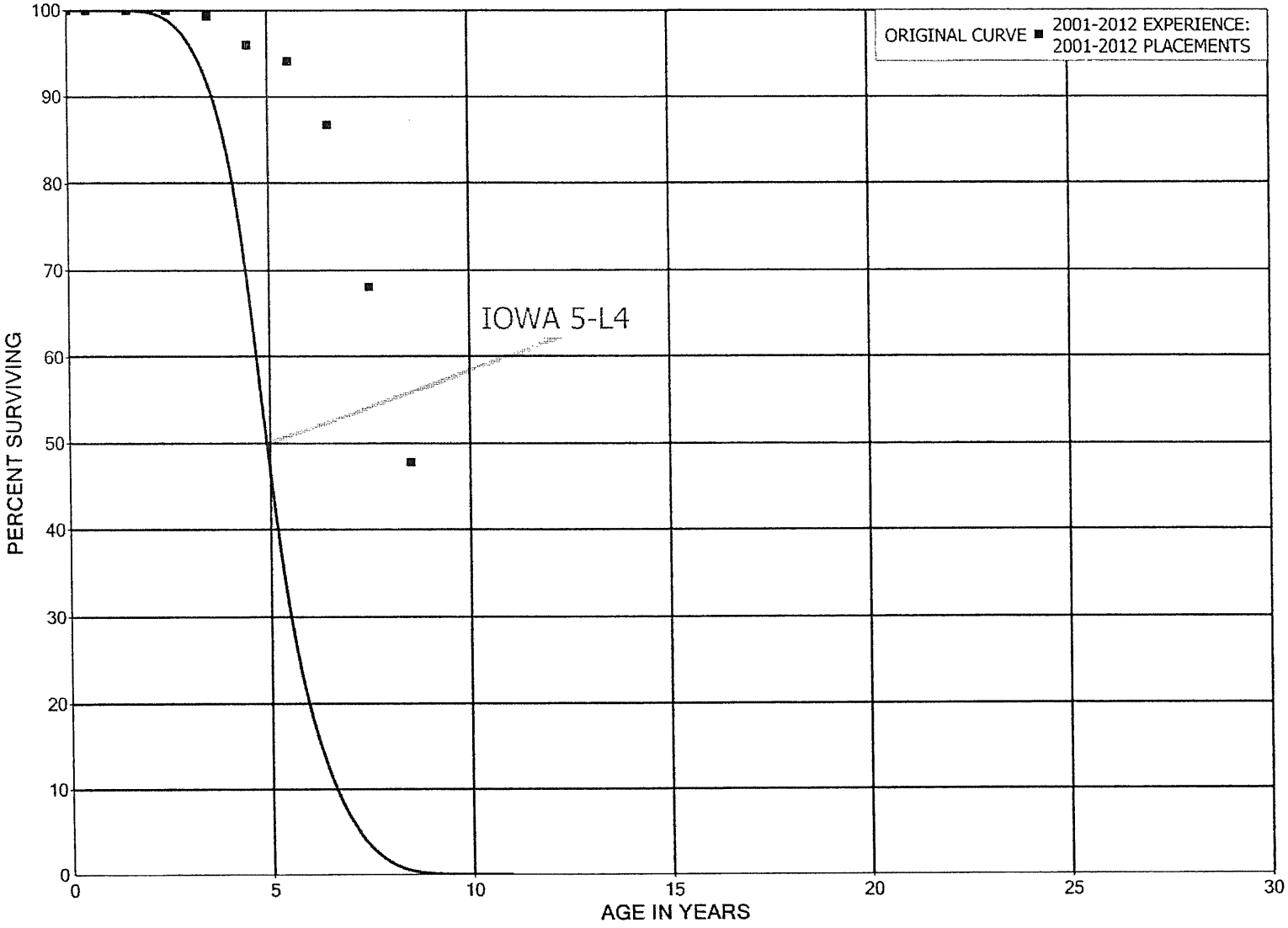
ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - AIR COND.

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2012 EXPERIENCE BAND 1978-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,596,997	117,470	0.0736	0.9264	22.51
40.5	1,349,262	250	0.0002	0.9998	20.85
41.5	1,331,734	24,246	0.0182	0.9818	20.85
42.5	1,307,487		0.0000	1.0000	20.47
43.5	1,307,239	260,566	0.1993	0.8007	20.47
44.5	1,046,673	45,175	0.0432	0.9568	16.39
45.5	1,001,006		0.0000	1.0000	15.68
46.5	1,001,006		0.0000	1.0000	15.68
47.5	1,001,006	23,080	0.0231	0.9769	15.68
48.5	973,637	169,039	0.1736	0.8264	15.32
49.5	804,598	31,457	0.0391	0.9609	12.66
50.5	667,474	24,343	0.0365	0.9635	12.17
51.5	642,545	19,851	0.0309	0.9691	11.72
52.5	622,443		0.0000	1.0000	11.36
53.5	622,443		0.0000	1.0000	11.36
54.5	622,443		0.0000	1.0000	11.36
55.5	615,372	162,585	0.2642	0.7358	11.36
56.5	445,150		0.0000	1.0000	8.36
57.5	426,240	79,872	0.1874	0.8126	8.36
58.5	345,618		0.0000	1.0000	6.79
59.5	165,054		0.0000	1.0000	6.79
60.5	165,054	13,990	0.0848	0.9152	6.79
61.5	6,133		0.0000	1.0000	6.22
62.5					6.22

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

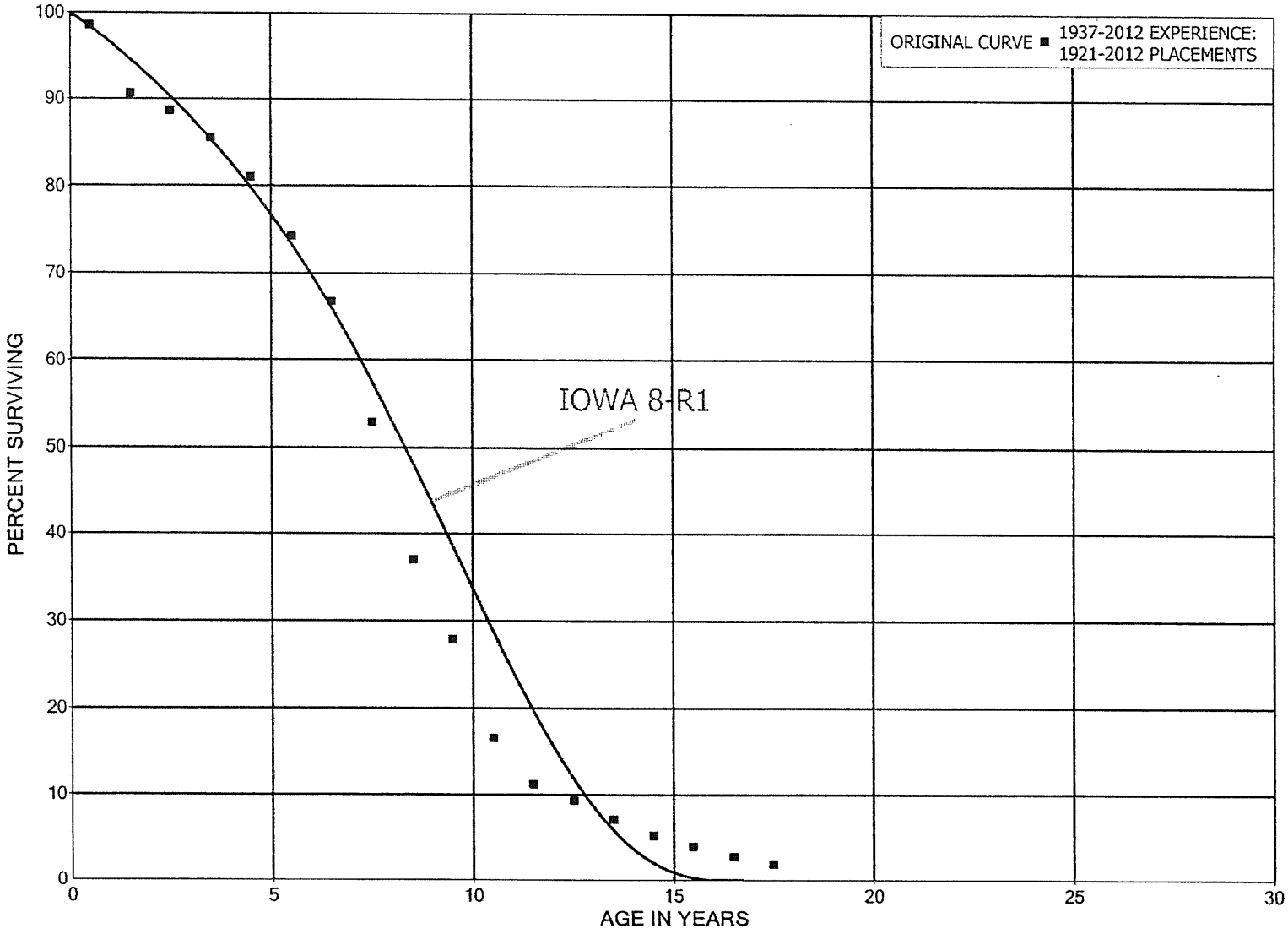
ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES

ORIGINAL LIFE TABLE

PLACEMENT BAND 2001-2012 EXPERIENCE BAND 2001-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,747,036		0.0000	1.0000	100.00
0.5	4,756,005		0.0000	1.0000	100.00
1.5	3,899,772		0.0000	1.0000	100.00
2.5	2,822,306	20,678	0.0073	0.9927	100.00
3.5	1,605,401	53,229	0.0332	0.9668	99.27
4.5	1,552,173	30,170	0.0194	0.9806	95.98
5.5	1,490,473	117,195	0.0786	0.9214	94.11
6.5	133,737	28,762	0.2151	0.7849	86.71
7.5	79,389	23,774	0.2995	0.7005	68.06
8.5	43,906		0.0000	1.0000	47.68
9.5	1,678		0.0000	1.0000	47.68
10.5					47.68

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

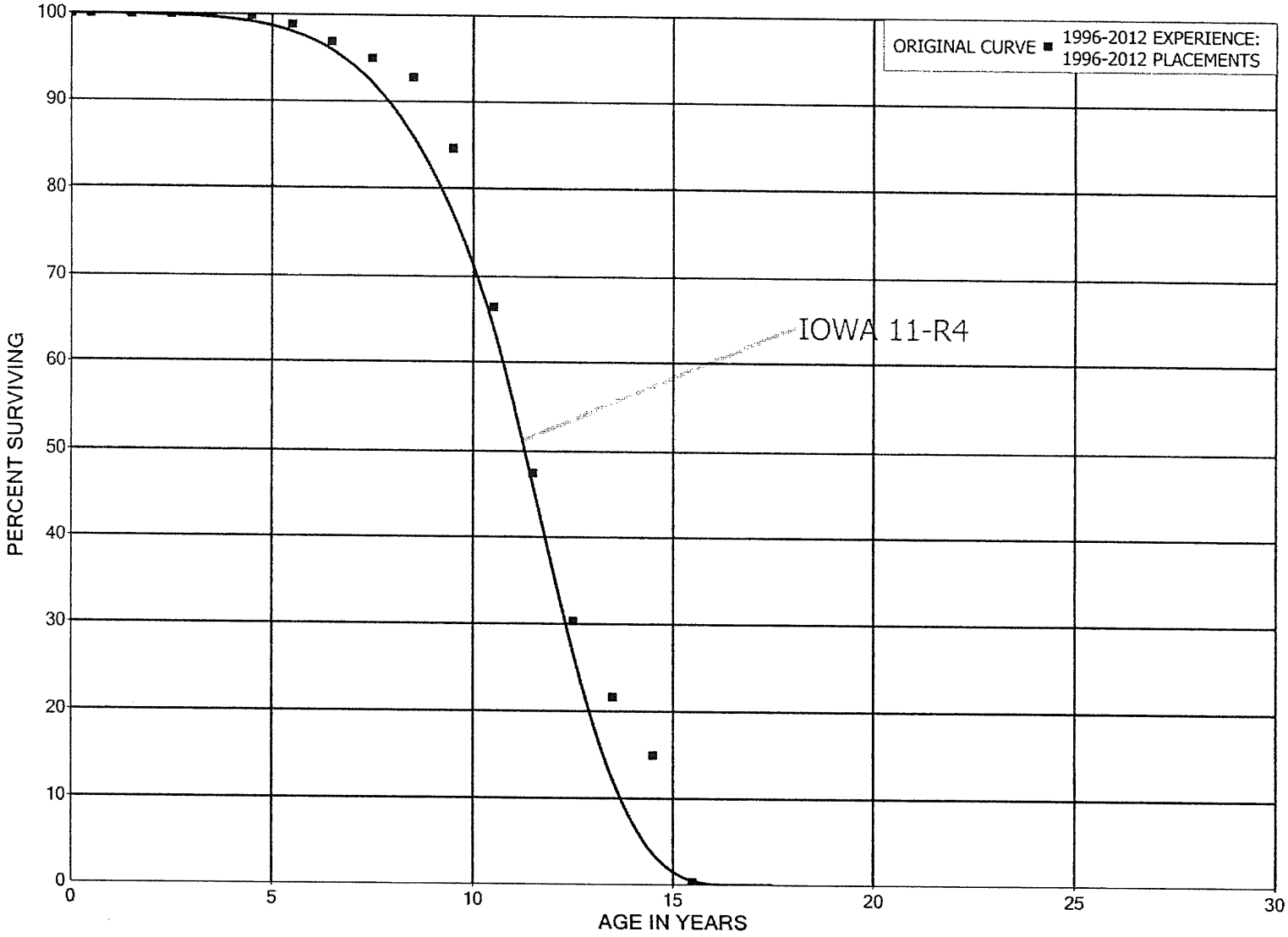
ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2012 EXPERIENCE BAND 1937-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,498,169	507,045	0.0151	0.9849	100.00
0.5	32,190,876	2,581,703	0.0802	0.9198	98.49
1.5	27,708,277	618,193	0.0223	0.9777	90.59
2.5	23,906,510	827,068	0.0346	0.9654	88.57
3.5	20,008,772	1,030,484	0.0515	0.9485	85.50
4.5	18,781,568	1,573,197	0.0838	0.9162	81.10
5.5	17,242,701	1,771,415	0.1027	0.8973	74.31
6.5	8,728,851	1,801,735	0.2064	0.7936	66.67
7.5	6,321,782	1,909,608	0.3021	0.6979	52.91
8.5	3,981,896	975,931	0.2451	0.7549	36.93
9.5	2,900,659	1,179,071	0.4065	0.5935	27.88
10.5	1,421,225	463,836	0.3264	0.6736	16.55
11.5	945,613	155,139	0.1641	0.8359	11.15
12.5	782,216	191,759	0.2451	0.7549	9.32
13.5	590,154	153,031	0.2593	0.7407	7.03
14.5	452,994	112,414	0.2482	0.7518	5.21
15.5	344,966	107,244	0.3109	0.6891	3.92
16.5	237,722	79,259	0.3334	0.6666	2.70
17.5	158,463	49,895	0.3149	0.6851	1.80
18.5	108,569	24,049	0.2215	0.7785	1.23
19.5	84,520	37,869	0.4481	0.5519	0.96
20.5	46,651	10,511	0.2253	0.7747	0.53
21.5	36,139	6,775	0.1875	0.8125	0.41
22.5	29,364	5,246	0.1786	0.8214	0.33
23.5	24,118	12,667	0.5252	0.4748	0.27
24.5	11,451	10,320	0.9013	0.0987	0.13
25.5	1,131	75	0.0659	0.9341	0.01
26.5	1,056		0.0000	1.0000	0.01
27.5	1,056	1,026	0.9716	0.0284	0.01
28.5	30	30	1.0000		0.00
29.5					

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

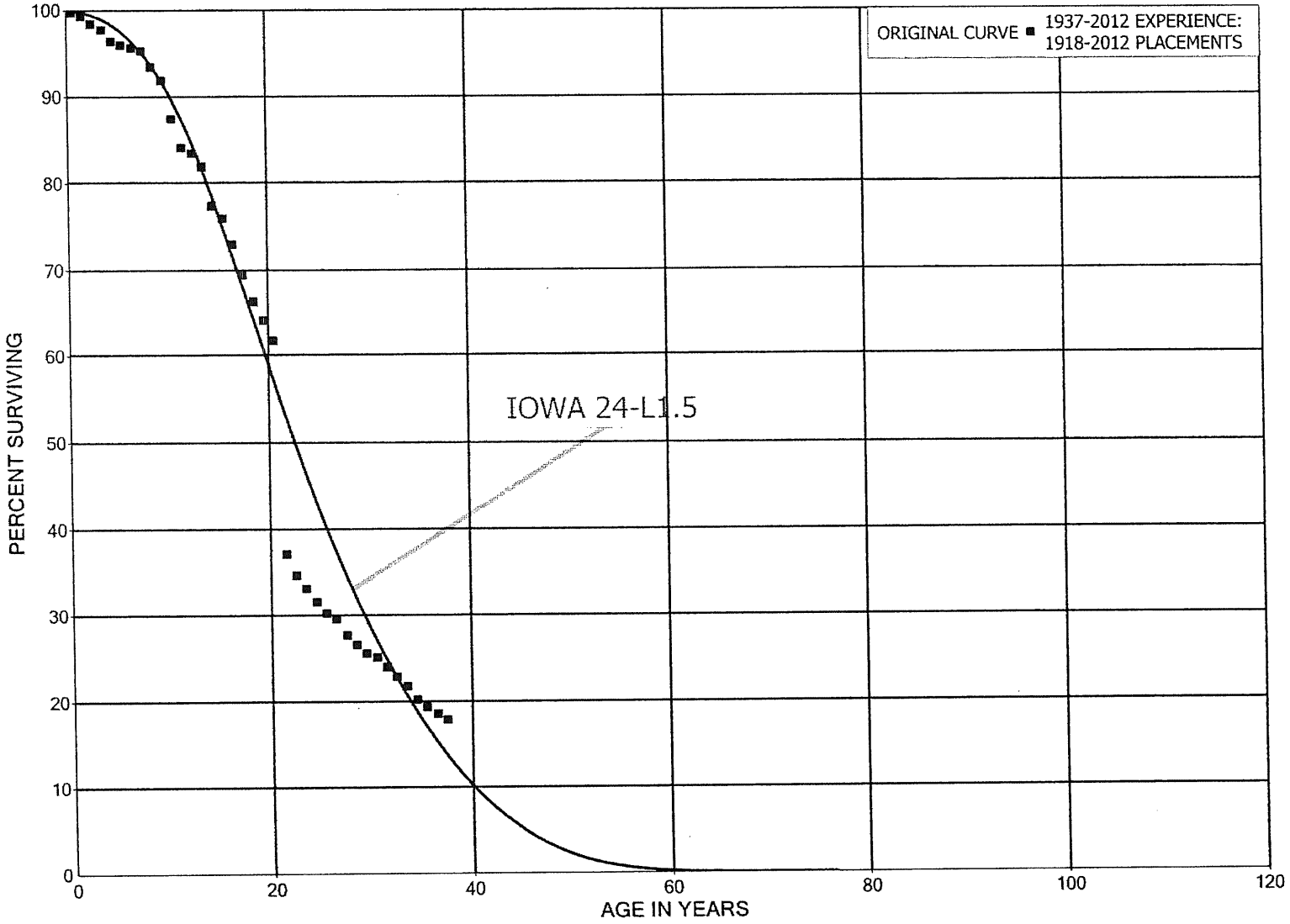
ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1996-2012 EXPERIENCE BAND 1996-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	79,703,187		0.0000	1.0000	100.00
0.5	76,778,351		0.0000	1.0000	100.00
1.5	68,528,895	60,779	0.0009	0.9991	100.00
2.5	63,950,856		0.0000	1.0000	99.91
3.5	50,485,703	36,819	0.0007	0.9993	99.91
4.5	50,292,314	494,350	0.0098	0.9902	99.84
5.5	49,407,489	998,336	0.0202	0.9798	98.86
6.5	28,053,959	545,899	0.0195	0.9805	96.86
7.5	22,048,106	520,840	0.0236	0.9764	94.97
8.5	17,524,382	1,537,970	0.0878	0.9122	92.73
9.5	12,638,262	2,714,052	0.2147	0.7853	84.59
10.5	6,503,171	1,862,264	0.2864	0.7136	66.43
11.5	3,117,731	1,126,422	0.3613	0.6387	47.40
12.5	880,234	250,516	0.2846	0.7154	30.28
13.5	118,632	36,705	0.3094	0.6906	21.66
14.5	69,817	68,306	0.9784	0.0216	14.96
15.5					0.32

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - TRAILERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2012 EXPERIENCE BAND 1937-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,180,709	22,521	0.0031	0.9969	100.00
0.5	6,856,274	27,851	0.0041	0.9959	99.69
1.5	6,767,424	57,202	0.0085	0.9915	99.28
2.5	5,651,275	38,306	0.0068	0.9932	98.44
3.5	4,148,897	60,392	0.0146	0.9854	97.77
4.5	4,005,925	16,206	0.0040	0.9960	96.35
5.5	3,866,183	11,774	0.0030	0.9970	95.96
6.5	2,807,611	10,480	0.0037	0.9963	95.67
7.5	2,346,504	46,581	0.0199	0.9801	95.31
8.5	2,030,928	34,466	0.0170	0.9830	93.42
9.5	1,978,117	96,451	0.0488	0.9512	91.84
10.5	1,491,744	56,518	0.0379	0.9621	87.36
11.5	1,233,902	10,212	0.0083	0.9917	84.05
12.5	965,425	17,104	0.0177	0.9823	83.35
13.5	785,741	42,720	0.0544	0.9456	81.88
14.5	619,138	12,081	0.0195	0.9805	77.42
15.5	510,340	19,773	0.0387	0.9613	75.91
16.5	490,677	23,996	0.0489	0.9511	72.97
17.5	466,681	21,104	0.0452	0.9548	69.40
18.5	425,114	13,894	0.0327	0.9673	66.26
19.5	397,868	14,948	0.0376	0.9624	64.10
20.5	382,122	152,221	0.3984	0.6016	61.69
21.5	221,895	14,985	0.0675	0.9325	37.12
22.5	206,910	9,561	0.0462	0.9538	34.61
23.5	191,521	8,582	0.0448	0.9552	33.01
24.5	182,939	8,117	0.0444	0.9556	31.53
25.5	162,390	3,523	0.0217	0.9783	30.13
26.5	156,866	10,020	0.0639	0.9361	29.48
27.5	146,846	5,601	0.0381	0.9619	27.60
28.5	141,245	5,642	0.0399	0.9601	26.54
29.5	132,103	2,321	0.0176	0.9824	25.48
30.5	128,717	5,412	0.0420	0.9580	25.03
31.5	123,305	6,010	0.0487	0.9513	23.98
32.5	117,294	5,734	0.0489	0.9511	22.81
33.5	111,560	8,051	0.0722	0.9278	21.70
34.5	103,509	4,587	0.0443	0.9557	20.13
35.5	98,922	3,754	0.0379	0.9621	19.24
36.5	92,165	3,099	0.0336	0.9664	18.51
37.5	88,306	2,457	0.0278	0.9722	17.89
38.5	85,849	5,212	0.0607	0.9393	17.39

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

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2012 EXPERIENCE BAND 1937-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	63,606	2,412	0.0379	0.9621	16.33
40.5	56,833	1,264	0.0222	0.9778	15.71
41.5	55,570	1,395	0.0251	0.9749	15.36
42.5	53,175	83	0.0016	0.9984	14.98
43.5	50,424	1,086	0.0215	0.9785	14.96
44.5	45,499	1,902	0.0418	0.9582	14.63
45.5	40,032	1,303	0.0325	0.9675	14.02
46.5	36,254	895	0.0247	0.9753	13.57
47.5	30,345	1,717	0.0566	0.9434	13.23
48.5	26,546	933	0.0351	0.9649	12.48
49.5	25,613	1,421	0.0555	0.9445	12.04
50.5	24,192	1,568	0.0648	0.9352	11.37
51.5	20,457	719	0.0351	0.9649	10.64
52.5	16,427	676	0.0411	0.9589	10.26
53.5	14,042	798	0.0569	0.9431	9.84
54.5	10,944	82	0.0075	0.9925	9.28
55.5	10,861	1,854	0.1707	0.8293	9.21
56.5	9,007	331	0.0367	0.9633	7.64
57.5	8,676		0.0000	1.0000	7.36
58.5	8,676		0.0000	1.0000	7.36
59.5	8,676	184	0.0212	0.9788	7.36
60.5	8,040	741	0.0921	0.9079	7.20
61.5	7,300		0.0000	1.0000	6.54
62.5	6,861		0.0000	1.0000	6.54
63.5	6,622	780	0.1178	0.8822	6.54
64.5	5,398	21	0.0039	0.9961	5.77
65.5	4,902		0.0000	1.0000	5.75
66.5	4,732		0.0000	1.0000	5.75
67.5	4,732		0.0000	1.0000	5.75
68.5	4,732		0.0000	1.0000	5.75
69.5	4,732		0.0000	1.0000	5.75
70.5	4,732		0.0000	1.0000	5.75
71.5	4,640		0.0000	1.0000	5.75
72.5	4,640		0.0000	1.0000	5.75
73.5	4,640		0.0000	1.0000	5.75
74.5	4,472		0.0000	1.0000	5.75
75.5	4,472		0.0000	1.0000	5.75
76.5	3,816		0.0000	1.0000	5.75
77.5	3,816		0.0000	1.0000	5.75
78.5	3,749		0.0000	1.0000	5.75

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

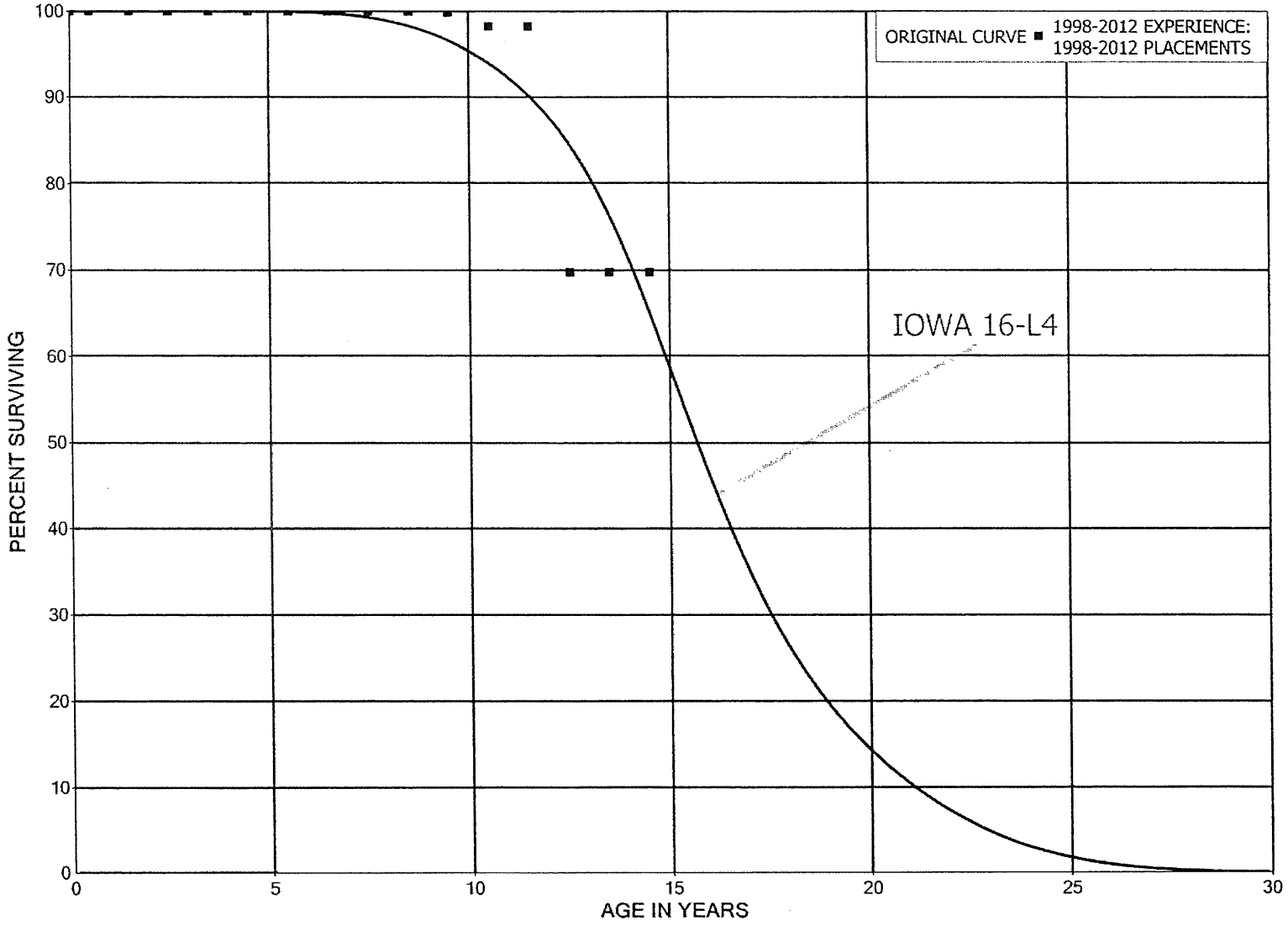
ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2012 EXPERIENCE BAND 1937-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,654		0.0000	1.0000	5.75
80.5	3,654		0.0000	1.0000	5.75
81.5	3,654		0.0000	1.0000	5.75
82.5	2,789		0.0000	1.0000	5.75
83.5	2,789		0.0000	1.0000	5.75
84.5	2,430		0.0000	1.0000	5.75
85.5	1,169		0.0000	1.0000	5.75
86.5	484		0.0000	1.0000	5.75
87.5					5.75

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

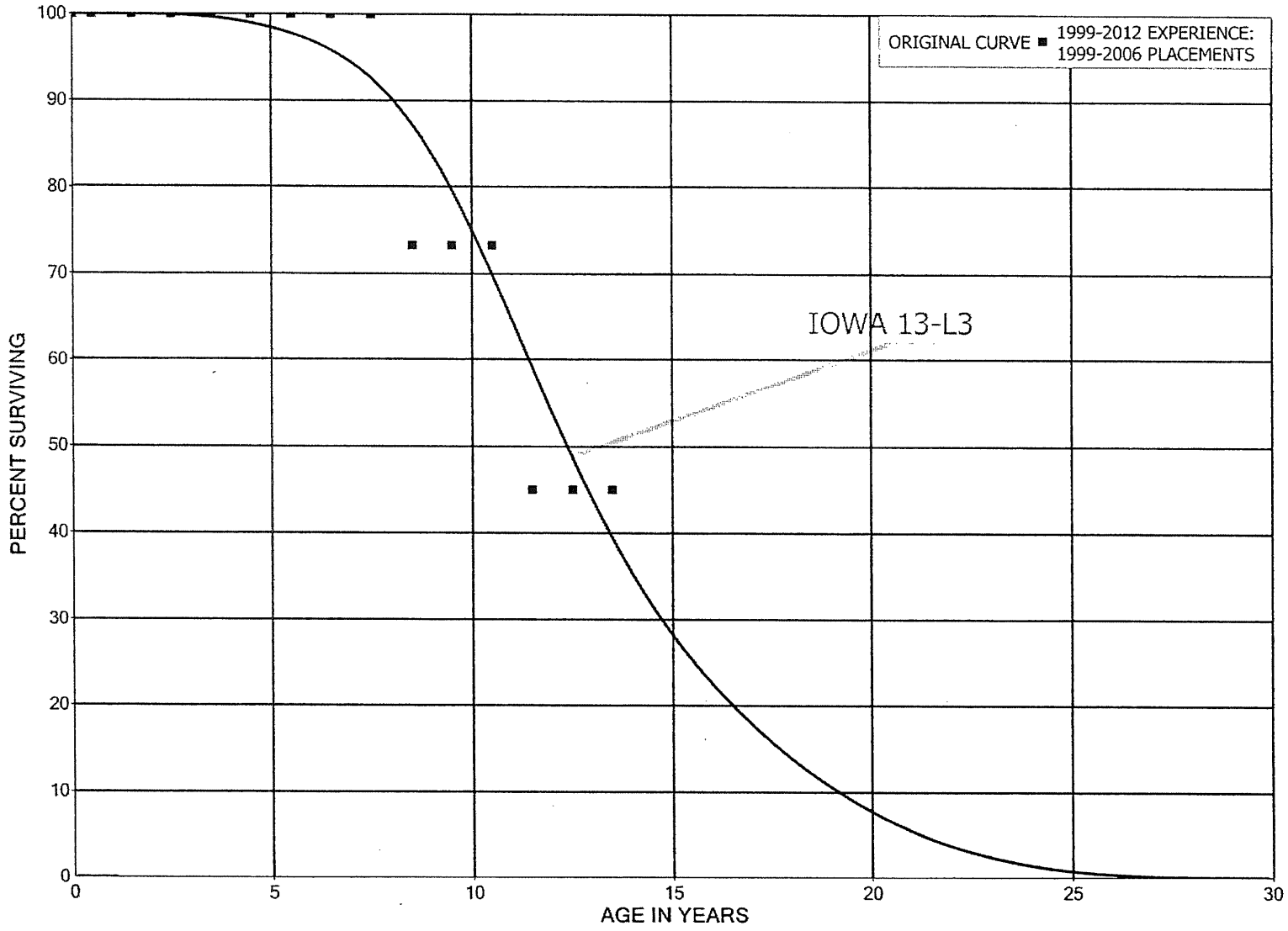
ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1998-2012 EXPERIENCE BAND 1998-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,379,545		0.0000	1.0000	100.00
0.5	2,999,599		0.0000	1.0000	100.00
1.5	2,871,319		0.0000	1.0000	100.00
2.5	2,849,668		0.0000	1.0000	100.00
3.5	2,196,977		0.0000	1.0000	100.00
4.5	2,047,472		0.0000	1.0000	100.00
5.5	2,015,740		0.0000	1.0000	100.00
6.5	1,550,829		0.0000	1.0000	100.00
7.5	967,359		0.0000	1.0000	100.00
8.5	687,467	1,125	0.0016	0.9984	100.00
9.5	686,342	11,540	0.0168	0.9832	99.84
10.5	674,802		0.0000	1.0000	98.16
11.5	674,802	195,128	0.2892	0.7108	98.16
12.5	479,674		0.0000	1.0000	69.77
13.5	115,692		0.0000	1.0000	69.77
14.5					69.77

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

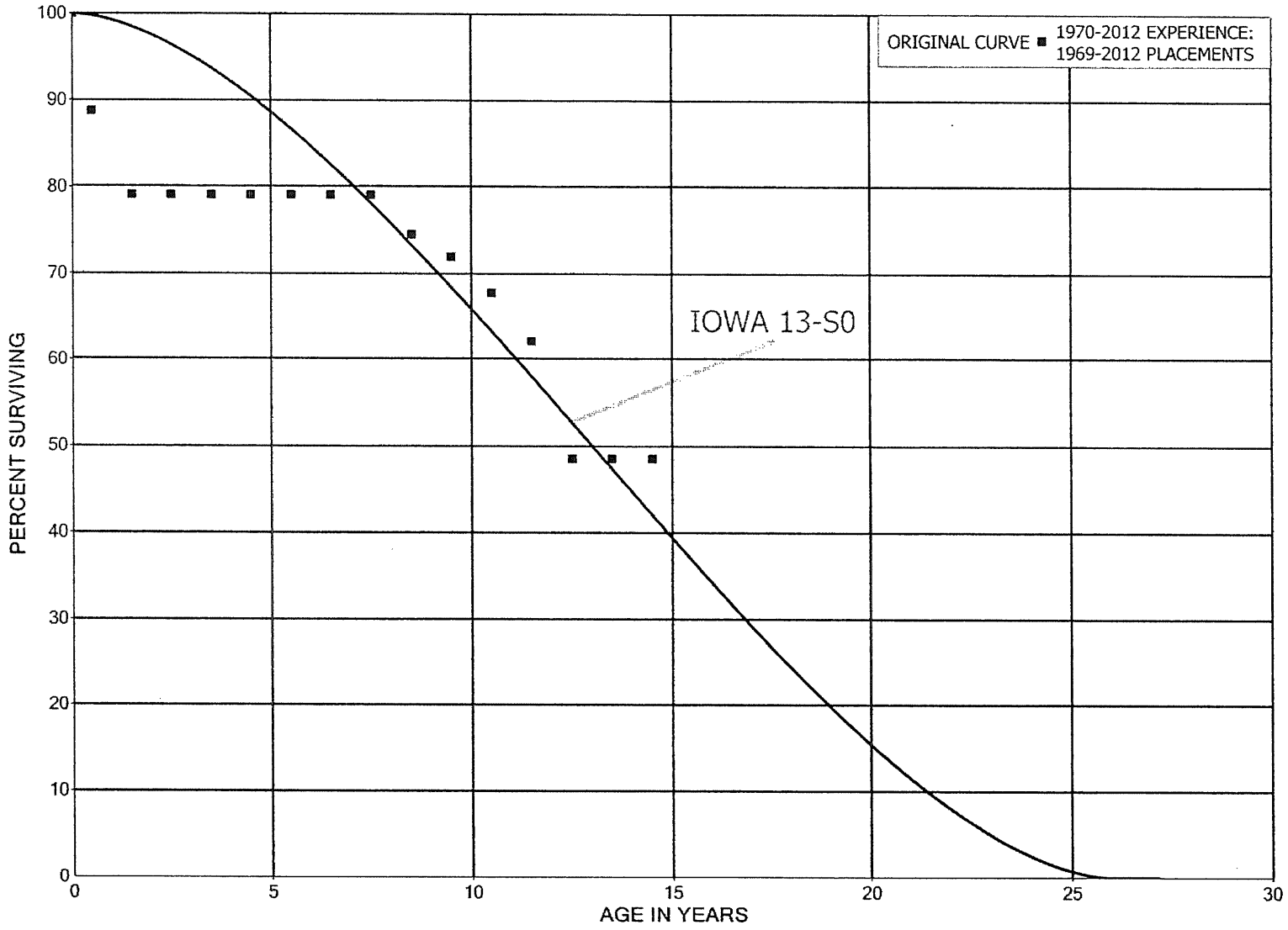
ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1999-2006 EXPERIENCE BAND 1999-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	859,879		0.0000	1.0000	100.00
0.5	859,879		0.0000	1.0000	100.00
1.5	859,879		0.0000	1.0000	100.00
2.5	859,879		0.0000	1.0000	100.00
3.5	859,879		0.0000	1.0000	100.00
4.5	859,879		0.0000	1.0000	100.00
5.5	859,879		0.0000	1.0000	100.00
6.5	400,066		0.0000	1.0000	100.00
7.5	400,066	107,024	0.2675	0.7325	100.00
8.5	293,042		0.0000	1.0000	73.25
9.5	293,042		0.0000	1.0000	73.25
10.5	293,042	113,140	0.3861	0.6139	73.25
11.5	165,818		0.0000	1.0000	44.97
12.5	113,140		0.0000	1.0000	44.97
13.5					44.97

PPL ELECTRIC UTILITIES CORPORATION
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 396 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1969-2012 EXPERIENCE BAND 1970-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,111,310	237,666	0.1126	0.8874	100.00
0.5	2,039,870	221,394	0.1085	0.8915	88.74
1.5	1,537,768		0.0000	1.0000	79.11
2.5	1,537,768		0.0000	1.0000	79.11
3.5	1,537,768		0.0000	1.0000	79.11
4.5	1,537,768		0.0000	1.0000	79.11
5.5	1,537,768		0.0000	1.0000	79.11
6.5	1,059,520		0.0000	1.0000	79.11
7.5	546,659	32,090	0.0587	0.9413	79.11
8.5	312,323	10,779	0.0345	0.9655	74.47
9.5	184,436	10,755	0.0583	0.9417	71.90
10.5	130,109	10,755	0.0827	0.9173	67.70
11.5	49,056	10,779	0.2197	0.7803	62.11
12.5	38,277		0.0000	1.0000	48.46
13.5	31,577		0.0000	1.0000	48.46
14.5	1,364		0.0000	1.0000	48.46
15.5	1,364		0.0000	1.0000	48.46
16.5	1,364		0.0000	1.0000	48.46
17.5	1,364		0.0000	1.0000	48.46
18.5					48.46

PART VII. DETAILED DEPRECIATION CALCULATIONS

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

ACCOUNT 303.2 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	18,391,019.55	18,391,020	18,391,020			
2011	15,399,774.12	13,859,797	13,656,534	1,743,240	0.50	1,743,240
2012	33,510,112.50	23,457,079	23,113,066	10,397,046	1.50	6,931,364
2013	14,493,286.49	7,246,643	7,140,367	7,352,919	2.50	2,941,168
2014	16,087,540.35	4,826,262	4,755,482	11,332,058	3.50	3,237,731
2015	36,308,000.00	3,630,800	3,577,552	32,730,448	4.50	7,273,433
	134,189,733.01	71,411,601	70,634,021	63,555,712		22,126,936
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					2.9	16.49

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

ACCOUNT 303.4 MISCELLANEOUS INTANGIBLE PLANT - FIBER OPTICS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	165,743.00	165,743	165,743			
1997	869,394.10	869,394	869,394			
	1,035,137.10	1,035,137	1,035,137			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

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

ACCOUNT 303.5 SMART METER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	191,978.40	191,978	191,978			
2011	478,258.72	430,433	416,278	61,981	0.50	61,981
2013	2,077,530.12	1,038,765	1,004,606	1,072,924	2.50	429,170
2014	1,290,324.73	387,097	374,367	915,958	3.50	261,702
	4,038,091.97	2,048,273	1,987,229	2,050,863		752,853

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.7 18.64

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

ACCOUNT 350.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 75-S4						
NET SALVAGE PERCENT.. 0						
1926	215,168.35	197,066	215,168			
1928	114,923.84	104,566	114,924			
1929	5,384.33	4,882	5,384			
1930	2,444.19	2,208	2,444			
1932	994.78	892	995			
1933	191,518.34	170,963	191,518			
1934	2,141.61	1,904	2,142			
1935	960.67	850	961			
1937	249,668.77	218,842	249,669			
1938	3,290.03	2,869	3,276	14	9.59	1
1939	89.81	78	89	1	9.94	
1940	5,492.63	4,738	5,411	82	10.30	8
1941	6,140.84	5,266	6,013	128	10.68	12
1942	304.75	260	297	8	11.07	1
1943	926.69	785	896	31	11.48	3
1944	4,889.54	4,114	4,698	192	11.90	16
1945	687.27	574	655	32	12.34	3
1946	3,844.09	3,188	3,641	203	12.80	16
1947	75,379.01	62,042	70,848	4,531	13.27	341
1948	30,087.16	24,567	28,054	2,033	13.76	148
1949	66,616.85	53,933	61,588	5,029	14.28	352
1950	117,768.37	94,513	107,928	9,840	14.81	664
1951	183,609.00	145,982	166,703	16,906	15.37	1,100
1952	176,297.96	138,829	158,534	17,764	15.94	1,114
1953	236,716.55	184,513	210,703	26,014	16.54	1,573
1954	446,746.99	344,531	393,434	53,313	17.16	3,107
1955	317,973.16	242,509	276,931	41,042	17.80	2,306
1956	130,179.12	98,138	112,068	18,111	18.46	981
1957	203,535.00	151,593	173,110	30,425	19.14	1,590
1958	795,200.95	584,735	667,733	127,468	19.85	6,422
1959	164,009.00	119,005	135,897	28,112	20.58	1,366
1960	120,775.24	86,442	98,712	22,063	21.32	1,035
1961	338,925.06	239,101	273,039	65,886	22.09	2,983
1962	166,681.00	115,832	132,273	34,408	22.88	1,504
1963	203,052.32	138,914	158,632	44,420	23.69	1,875
1964	864,907.15	582,143	664,773	200,134	24.52	8,162
1965	475,282.94	314,509	359,151	116,132	25.37	4,578
1966	432,671.54	281,353	321,288	111,384	26.23	4,246
1967	3,119,802.24	1,992,087	2,274,845	844,957	27.11	31,168
1968	3,471,949.46	2,175,280	2,484,040	987,909	28.01	35,270
1969	1,733,589.68	1,065,117	1,216,300	517,290	28.92	17,887

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

ACCOUNT 350.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 75-S4						
NET SALVAGE PERCENT.. 0						
1970	3,062,243.50	1,843,869	2,105,589	956,654	29.84	32,059
1971	3,294,524.49	1,942,452	2,218,165	1,076,359	30.78	34,969
1972	2,195,747.09	1,267,100	1,446,953	748,794	31.72	23,606
1973	2,752,932.41	1,553,755	1,774,296	978,636	32.67	29,955
1974	930,569.50	513,181	586,022	344,548	33.64	10,242
1975	2,344,282.94	1,262,795	1,442,037	902,246	34.60	26,076
1976	2,652,641.67	1,394,228	1,592,125	1,060,517	35.58	29,807
1977	2,074,085.68	1,063,031	1,213,918	860,168	36.56	23,528
1978	1,830,994.49	914,527	1,044,335	786,659	37.54	20,955
1979	3,553,220.82	1,727,825	1,973,073	1,580,148	38.53	41,011
1980	939,097.85	444,259	507,317	431,781	39.52	10,926
1981	2,745,182.71	1,262,043	1,441,178	1,304,005	40.52	32,182
1982	1,556,862.85	695,186	793,861	763,002	41.51	18,381
1983	529,004.28	229,165	261,693	267,311	42.51	6,288
1984	262,607.49	110,261	125,911	136,696	43.51	3,142
1985	938,442.83	381,637	435,807	502,636	44.50	11,295
1986	1,513,755.00	595,405	679,917	833,838	45.50	18,326
1987	1,990,797.39	756,503	863,881	1,126,916	46.50	24,235
1988	1,766,296.00	647,648	739,575	1,026,721	47.50	21,615
1989	1,469,609.43	519,257	592,961	876,648	48.50	18,075
1990	2,995,648.13	1,018,520	1,163,089	1,832,559	49.50	37,021
1991	1,182,926.00	386,426	441,276	741,650	50.50	14,686
1992	1,185,336.00	371,401	424,118	761,218	51.50	14,781
1993	1,509,869.56	452,961	517,254	992,616	52.50	18,907
1994	2,226,085.65	638,152	728,732	1,497,354	53.50	27,988
1995	1,973,071.22	539,300	615,848	1,357,223	54.50	24,903
1996	2,090,909.94	543,637	620,801	1,470,109	55.50	26,488
1997	768,071.33	189,460	216,352	551,719	56.50	9,765
1998	653,154.20	152,400	174,032	479,122	57.50	8,333
1999	198,063.04	43,574	49,759	148,304	58.50	2,535
2000	258,194.63	53,361	60,935	197,260	59.50	3,315
2001	248,124.75	47,970	54,779	193,346	60.50	3,196
2002	648,163.71	116,669	133,229	514,935	61.50	8,373
2003	1,692,045.15	282,013	322,042	1,370,003	62.50	21,920
2004	583,152.54	89,415	102,107	481,046	63.50	7,576
2005	548,572.91	76,800	87,701	460,872	64.50	7,145
2006	468,510.01	59,346	67,770	400,740	65.50	6,118
2007	2,846,842.29	322,633	368,428	2,478,414	66.50	37,269
2008	309,762.51	30,976	35,373	274,390	67.50	4,065
2009	558,008.98	48,363	55,228	502,781	68.50	7,340
2010	2,771,471.84	203,232	232,079	2,539,393	69.50	36,538

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

ACCOUNT 350.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 75-S4						
NET SALVAGE PERCENT.. 0						
2011	3,737,185.07	224,231	256,058	3,481,127	70.50	49,378
2012	67,181,734.75	3,135,372	3,580,407	63,601,328	71.50	889,529
2013	714,949.51	23,829	27,211	687,739	72.50	9,486
2014	11,125,032.81	222,501	254,083	10,870,950	73.50	147,904
2015	1,698,000.00	11,326	12,934	1,685,066	74.50	22,618
	163,256,411.23	38,367,708	43,795,004	119,461,407		2,013,682
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					59.3	1.23

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

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 60-R4						
NET SALVAGE PERCENT.. 0						
1937	11,941.99	11,369	11,942			
1938	0.02					
1939	132.28	125	132			
1940	2,901.36	2,724	2,901			
1941	146.93	137	147			
1942	915.62	852	916			
1943	61.62	57	62			
1944	964.94	889	965			
1948	75,864.59	68,379	75,865			
1949	113,605.30	101,790	113,605			
1950	447.25	398	447			
1951	38,121.99	33,719	38,122			
1952	118,430.39	104,021	118,430			
1953	225,797.92	196,821	225,489	309	7.70	40
1954	328,939.70	284,477	325,913	3,027	8.11	373
1955	34,597.85	29,668	33,989	609	8.55	71
1956	145,602.34	123,714	141,734	3,868	9.02	429
1957	30,723.79	25,854	29,620	1,104	9.51	116
1958	37,801.50	31,482	36,068	1,734	10.03	173
1959	846.44	697	799	47	10.58	4
1960	7,841.46	6,384	7,314	527	11.15	47
1961	187,393.08	150,696	172,646	14,747	11.75	1,255
1964	51,676.97	39,903	45,715	5,962	13.67	436
1965	43,672.84	33,235	38,076	5,597	14.34	390
1966	166,514.17	124,831	143,013	23,501	15.02	1,565
1967	731,291.12	539,693	618,303	112,988	15.72	7,188
1968	465,417.47	338,047	387,286	78,131	16.42	4,758
1969	334,686.31	239,076	273,899	60,787	17.14	3,546
1970	796,495.58	559,275	640,737	155,759	17.87	8,716
1971	730,525.36	503,938	577,340	153,185	18.61	8,231
1972	1,019,860.70	690,619	791,212	228,649	19.37	11,804
1973	695,298.10	462,026	529,323	165,975	20.13	8,245
1974	745,019.21	485,380	556,079	188,940	20.91	9,036
1975	368,561.81	235,205	269,464	99,098	21.71	4,565
1976	532,668.24	332,827	381,305	151,363	22.51	6,724
1977	548,289.44	335,098	383,907	164,382	23.33	7,046
1978	2,105.95	1,258	1,441	665	24.16	28
1979	511,589.37	298,425	341,893	169,696	25.00	6,788
1980	1,282,344.71	729,872	836,182	446,163	25.85	17,260
1981	1,883,466.62	1,045,004	1,197,216	686,251	26.71	25,693
1982	777,387.08	419,921	481,085	296,302	27.59	10,739

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

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 60-R4						
NET SALVAGE PERCENT.. 0						
1983	12,936.78	6,798	7,788	5,149	28.47	181
1984	1,690,235.90	863,153	988,877	701,359	29.36	23,888
1985	66,612.69	33,007	37,815	28,798	30.27	951
1986	29,527.52	14,183	16,249	13,279	31.18	426
1987	578,862.71	269,171	308,377	270,486	32.10	8,426
1988	308,165.55	138,520	158,696	149,470	33.03	4,525
1989	131,501.56	57,072	65,385	66,117	33.96	1,947
1990	252,821.17	105,763	121,168	131,653	34.90	3,772
1991	434,439.06	174,862	200,332	234,107	35.85	6,530
1992	2,449,417.93	947,116	1,085,069	1,364,349	36.80	37,075
1993	4,293,064.29	1,591,310	1,823,095	2,469,969	37.76	65,412
1994	77,545.68	27,503	31,509	46,037	38.72	1,189
1995	1,228,364.85	415,802	476,366	751,999	39.69	18,947
1996	1,796,842.73	579,176	663,537	1,133,306	40.66	27,873
1998	10,476.44	3,035	3,477	6,999	42.62	164
1999	40,316.23	11,020	12,625	27,691	43.60	635
2000	351,814.72	90,416	103,586	248,229	44.58	5,568
2001	837,121.76	201,328	230,653	606,469	45.57	13,309
2002	83,066.56	18,607	21,317	61,750	46.56	1,326
2003	66,911.39	13,884	15,906	51,005	47.55	1,073
2004	634,572.60	121,203	138,857	495,716	48.54	10,213
2005	123,870.44	21,615	24,763	99,107	49.53	2,001
2006	112,018.50	17,699	20,277	91,742	50.52	1,816
2007	851,620.55	120,360	137,891	713,730	51.52	13,853
2008	758,722.99	94,711	108,506	650,217	52.51	12,383
2009	529,652.50	57,293	65,638	464,014	53.51	8,672
2010	1,064,642.25	97,415	111,604	953,038	54.51	17,484
2011	160,805.31	12,033	13,786	147,019	55.51	2,649
2012	2,917,736.10	170,192	194,982	2,722,754	56.50	48,190
2013	4,570,567.36	190,456	218,197	4,352,370	57.50	75,693
2014	9,334,866.30	233,372	267,364	9,067,502	58.50	155,000
2015	32,870,000.00	273,807	313,689	32,556,311	59.50	547,165
	81,719,069.83	15,559,768	17,817,963	63,901,107		1,263,602

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 50.6 1.55

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

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 48-R1						
NET SALVAGE PERCENT.. 0						
1925	1,755.41	1,683	1,755			
1926	39,046.95	37,152	39,047			
1927	12,007.14	11,344	12,007			
1928	87,347.09	81,942	87,347			
1929	216,947.04	202,169	216,947			
1930	179,450.77	166,103	179,451			
1931	1,905.73	1,752	1,906			
1932	1,833.93	1,675	1,834			
1933	113.47	103	113			
1934	14,188.05	12,781	14,188			
1935	5,470.93	4,894	5,471			
1936	31.09	28	31			
1937	90,614.47	79,892	90,614			
1938	8,965.51	7,847	8,966			
1939	1,829.71	1,589	1,830			
1940	3,466.04	2,987	3,466			
1941	7,408.52	6,334	7,409			
1942	85,941.52	72,889	85,942			
1943	40.37	34	40			
1944	26,394.87	22,012	26,213	182	7.97	23
1945	3,373.44	2,789	3,321	52	8.32	6
1946	5,677.48	4,652	5,540	137	8.67	16
1947	32,104.33	26,071	31,046	1,058	9.02	117
1948	226,474.87	182,172	216,936	9,539	9.39	1,016
1949	945,815.94	753,702	897,530	48,286	9.75	4,952
1950	113,823.38	89,802	106,939	6,884	10.13	680
1951	445,425.69	347,895	414,283	31,143	10.51	2,963
1952	341,835.45	264,280	314,712	27,123	10.89	2,491
1953	1,311,254.51	1,003,110	1,194,532	116,723	11.28	10,348
1954	2,168,082.71	1,640,523	1,953,581	214,502	11.68	18,365
1955	179,614.28	134,411	160,060	19,554	12.08	1,619
1956	1,178,402.76	872,018	1,038,424	139,979	12.48	11,216
1957	229,067.61	167,506	199,471	29,597	12.90	2,294
1958	419,346.70	302,978	360,795	58,552	13.32	4,396
1959	165,690.45	118,262	140,830	24,860	13.74	1,809
1960	139,886.76	98,561	117,369	22,518	14.18	1,588
1961	1,231,594.05	856,721	1,020,208	211,386	14.61	14,469
1962	32,218.34	22,110	26,329	5,889	15.06	391
1963	23,143.44	15,665	18,654	4,489	15.51	289
1964	353,451.24	235,854	280,862	72,589	15.97	4,545
1965	253,677.01	166,846	198,685	54,992	16.43	3,347

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

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 48-R1						
NET SALVAGE PERCENT.. 0						
1966	1,190,955.07	771,394	918,598	272,357	16.91	16,106
1967	3,886,296.06	2,478,330	2,951,265	935,031	17.39	53,768
1968	2,948,183.83	1,850,604	2,203,751	744,433	17.87	41,658
1969	3,168,332.26	1,955,780	2,328,998	839,334	18.37	45,690
1970	6,814,782.65	4,135,755	4,924,974	1,889,809	18.87	100,149
1971	5,659,449.28	3,375,635	4,019,801	1,639,648	19.37	84,649
1972	3,950,905.81	2,313,729	2,755,254	1,195,652	19.89	60,113
1973	5,877,168.06	3,378,137	4,022,781	1,854,387	20.41	90,857
1974	6,041,744.07	3,406,033	4,056,000	1,985,744	20.94	94,830
1975	5,204,880.71	2,875,697	3,424,461	1,780,420	21.48	82,887
1976	6,051,217.73	3,275,222	3,900,227	2,150,991	22.02	97,684
1977	3,944,253.78	2,089,626	2,488,385	1,455,869	22.57	64,505
1978	1,275,040.96	660,624	786,690	488,351	23.13	21,113
1979	3,174,175.61	1,607,593	1,914,367	1,259,809	23.69	53,179
1980	9,801,035.12	4,845,436	5,770,082	4,030,953	24.27	166,088
1981	15,665,201.29	7,555,170	8,996,909	6,668,292	24.85	268,342
1982	16,850,623.28	7,923,332	9,435,327	7,415,296	25.43	291,596
1983	444,347.64	203,382	242,193	202,155	26.03	7,766
1984	13,168,167.23	5,862,600	6,981,349	6,186,818	26.63	232,325
1985	4,992,228.53	2,160,187	2,572,412	2,419,817	27.23	88,866
1986	3,280,062.26	1,376,937	1,639,695	1,640,367	27.85	58,900
1987	8,483,050.63	3,451,584	4,110,243	4,372,808	28.47	153,594
1988	3,639,848.49	1,433,955	1,707,594	1,932,254	29.09	66,423
1989	4,673,122.42	1,779,665	2,119,275	2,553,847	29.72	85,930
1990	5,026,564.26	1,847,262	2,199,772	2,826,792	30.36	93,109
1991	5,185,942.93	1,835,616	2,185,903	3,000,040	31.01	96,744
1992	27,784,378.93	9,463,915	11,269,896	16,514,483	31.65	521,785
1993	33,145,477.37	10,834,594	12,902,140	20,243,337	32.31	626,535
1994	8,320,975.60	2,607,211	3,104,740	5,216,236	32.96	158,260
1995	17,302,889.96	5,180,139	6,168,655	11,134,235	33.63	331,080
1996	20,399,664.16	5,826,552	6,938,422	13,461,242	34.29	392,570
1997	6,174,699.37	1,677,481	1,997,592	4,177,107	34.96	119,482
1998	5,453,031.02	1,404,155	1,672,107	3,780,924	35.64	106,087
1999	6,177,622.39	1,504,498	1,791,599	4,386,023	36.31	120,794
2000	7,606,159.81	1,744,701	2,077,639	5,528,521	36.99	149,460
2001	17,921,050.59	3,853,026	4,588,292	13,332,759	37.68	353,842
2002	2,815,014.61	565,339	673,222	2,141,793	38.36	55,834
2003	3,685,897.46	687,272	818,423	2,867,474	39.05	73,431
2004	8,201,029.38	1,409,593	1,678,583	6,522,446	39.75	164,087
2005	2,164,219.01	340,864	405,910	1,758,309	40.44	43,479
2006	7,728,383.55	1,104,541	1,315,319	6,413,065	41.14	155,884

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

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 48-R1						
NET SALVAGE PERCENT.. 0						
2007	20,475,150.36	2,623,276	3,123,871	17,351,279	41.85	414,606
2008	22,668,432.61	2,573,774	3,064,923	19,603,510	42.55	460,717
2009	11,640,752.86	1,147,080	1,365,975	10,274,778	43.27	237,457
2010	51,212,483.95	4,289,046	5,107,517	46,104,967	43.98	1,048,317
2011	47,081,661.37	3,236,864	3,854,549	43,227,112	44.70	967,049
2012	91,696,162.49	4,909,413	5,846,267	85,849,895	45.43	1,889,718
2013	64,388,467.43	2,468,010	2,938,976	61,449,491	46.16	1,331,228
2014	129,893,258.26	3,003,132	3,576,214	126,317,044	46.89	2,693,902
2015	195,108,000.00	1,504,283	1,791,342	193,316,658	47.63	4,058,716
	970,027,161.55	156,429,182	186,213,163	783,813,999		19,078,131
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					41.1	1.97

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

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 70-R3						
NET SALVAGE PERCENT.. 0						
1909	4,767.69	4,575	4,768			
1910	20,319.68	19,426	20,320			
1913	45,620.93	43,112	45,621			
1914	113,495.74	106,832	113,496			
1917	104,979.29	97,676	104,979			
1919	1,766.22	1,630	1,766			
1920	3,831.09	3,522	3,831			
1921	2,681.41	2,455	2,681			
1922	69,458.21	63,346	69,458			
1923	448,082.57	406,922	448,083			
1924	244,935.73	221,527	244,936			
1925	27,097.46	24,407	27,097			
1926	874,530.14	784,331	874,530			
1927	16,491.29	14,727	16,491			
1928	290,313.20	258,088	290,313			
1929	51,827.00	45,867	51,827			
1930	7,747.09	6,824	7,747			
1931	322.56	283	323			
1932	97,342.00	84,910	97,342			
1933	164,685.21	142,899	164,685			
1934	3,583.98	3,093	3,584			
1935	250,399.86	214,951	250,400			
1936	16,893.52	14,420	16,894			
1937	11,005.65	9,338	11,006			
1938	19,259.78	16,242	19,260			
1940	17,289.47	14,390	17,289			
1941	97,402.59	80,496	97,403			
1942	81,710.99	67,050	81,711			
1943	46.60	38	46	1	12.99	
1944	6,658.79	5,381	6,563	96	13.43	7
1945	635.18	509	621	14	13.89	1
1946	11,062.04	8,793	10,724	338	14.36	24
1947	137,559.12	108,397	132,201	5,358	14.84	361
1948	203,929.92	159,241	194,211	9,719	15.34	634
1949	959,168.65	741,984	904,925	54,244	15.85	3,422
1950	342,715.43	262,568	320,229	22,486	16.37	1,374
1951	119,739.82	90,814	110,757	8,983	16.91	531
1952	1,013,889.08	760,995	928,111	85,778	17.46	4,913
1953	657,248.11	487,961	595,118	62,130	18.03	3,446
1954	1,055,947.65	775,372	945,645	110,303	18.60	5,930
1955	87,602.60	63,587	77,551	10,052	19.19	524

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

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 70-R3						
NET SALVAGE PERCENT.. 0						
1956	892,200.19	639,966	780,504	111,696	19.79	5,644
1958	809,532.51	566,325	690,691	118,842	21.03	5,651
1959	55,275.02	38,164	46,545	8,730	21.67	403
1960	796,244.72	542,354	661,456	134,789	22.32	6,039
1961	45,611.64	30,638	37,366	8,246	22.98	359
1962	47,003.61	31,123	37,958	9,046	23.65	382
1963	169,061.95	110,301	134,523	34,539	24.33	1,420
1964	747,083.31	480,053	585,474	161,609	25.02	6,459
1965	1,112,992.31	704,046	858,656	254,336	25.72	9,889
1966	413,318.41	257,262	313,757	99,561	26.43	3,767
1967	10,513,851.31	6,437,526	7,851,221	2,662,630	27.14	98,107
1968	8,940,647.46	5,381,018	6,562,701	2,377,946	27.87	85,323
1969	5,824,461.74	3,443,946	4,200,244	1,624,218	28.61	56,771
1970	6,603,151.44	3,834,516	4,676,584	1,926,567	29.35	65,641
1971	10,939,952.11	6,234,241	7,603,294	3,336,658	30.11	110,816
1972	5,390,436.97	3,013,254	3,674,971	1,715,466	30.87	55,571
1973	9,529,874.66	5,222,371	6,369,215	3,160,660	31.64	99,894
1974	877,359.34	471,019	574,456	302,903	32.42	9,343
1975	4,078,952.72	2,144,346	2,615,249	1,463,704	33.20	44,087
1976	6,465,804.65	3,326,204	4,056,646	2,409,159	33.99	70,878
1977	1,643,969.76	826,917	1,008,510	635,460	34.79	18,266
1978	3,230,689.82	1,587,658	1,936,311	1,294,379	35.60	36,359
1979	4,618,073.06	2,215,336	2,701,829	1,916,244	36.42	52,615
1980	10,415,176.80	4,874,303	5,944,711	4,470,466	37.24	120,045
1981	21,166,732.53	9,654,993	11,775,251	9,391,482	38.07	246,690
1982	1,814,626.54	805,948	982,936	831,691	38.91	21,375
1983	1,749,548.60	756,050	922,080	827,469	39.75	20,817
1984	107,250.98	45,045	54,937	52,314	40.60	1,289
1985	1,669,538.00	680,687	830,167	839,371	41.46	20,245
1986	2,428,168.71	960,171	1,171,027	1,257,142	42.32	29,706
1987	4,043,168.18	1,548,533	1,888,594	2,154,574	43.19	49,886
1988	2,506,751.80	928,576	1,132,493	1,374,259	44.07	31,184
1989	4,136,460.46	1,480,274	1,805,345	2,331,115	44.95	51,860
1990	11,520,922.94	3,976,331	4,849,542	6,671,381	45.84	145,536
1991	5,569,120.38	1,851,343	2,257,902	3,311,218	46.73	70,859
1992	7,692,052.07	2,458,149	2,997,964	4,694,088	47.63	98,553
1993	7,926,569.15	2,430,048	2,963,692	4,962,877	48.54	102,243
1994	7,116,010.04	2,089,047	2,547,806	4,568,204	49.45	92,380
1995	9,654,826.66	2,708,855	3,303,726	6,351,101	50.36	126,114
1996	10,371,922.31	2,772,311	3,381,117	6,990,805	51.29	136,300
1997	5,477,021.12	1,391,930	1,697,601	3,779,420	52.21	72,389

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

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 70-R3						
NET SALVAGE PERCENT... 0						
1998	1,435,917.10	345,855	421,806	1,014,111	53.14	19,084
1999	164,052.94	37,311	45,505	118,548	54.08	2,192
2000	157,932.80	33,798	41,220	116,713	55.02	2,121
2001	280,795.90	56,319	68,687	212,109	55.96	3,790
2002	2,635,986.37	492,929	601,177	2,034,809	56.91	35,755
2003	5,612,587.29	973,391	1,187,150	4,425,437	57.86	76,485
2004	13,506,536.19	2,159,155	2,633,310	10,873,226	58.81	184,887
2005	5,630,506.51	822,842	1,003,540	4,626,967	59.77	77,413
2006	4,922,825.48	651,930	795,095	4,127,730	60.73	67,969
2007	14,261,557.51	1,690,993	2,062,339	12,199,219	61.70	197,718
2008	31,057,179.11	3,251,997	3,966,142	27,091,037	62.67	432,281
2009	20,322,899.26	1,846,539	2,252,043	18,070,856	63.64	283,954
2010	24,459,165.36	1,883,356	2,296,945	22,162,220	64.61	343,015
2011	22,517,045.86	1,418,574	1,730,096	20,786,950	65.59	316,923
2012	60,845,981.39	2,989,972	3,646,576	57,199,405	66.56	859,366
2013	166,090,051.10	5,836,404	7,118,091	158,971,960	67.54	2,353,745
2014	142,984,551.06	3,022,693	3,686,483	139,298,068	68.52	2,032,955
2015	54,122,000.00	378,854	462,051	53,659,949	69.51	771,975
	777,803,030.55	123,063,069	149,817,851	627,985,180		10,363,950

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 60.6 1.33

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

ACCOUNT 354.2 TOWERS AND FIXTURES - CLEARING R/W

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 75-R4						
NET SALVAGE PERCENT.. 0						
1922	11,279.00	10,557	11,279			
1923	73,382.02	68,421	73,382			
1924	21,269.00	19,755	21,269			
1925	15,320.00	14,174	15,320			
1926	99,722.98	91,892	99,723			
1927	7,650.00	7,021	7,650			
1928	21,520.89	19,667	21,521			
1929	3,276.80	2,982	3,277			
1930	2,355.17	2,134	2,355			
1932	4,770.18	4,282	4,770			
1933	16,605.58	14,832	16,606			
1934	626.00	556	626			
1935	25,638.00	22,661	25,638			
1936	32.48	29	32			
1937	26,011.63	22,727	26,012			
1938	1,396.00	1,212	1,396			
1940	1,668.45	1,429	1,668			
1941	5,875.84	4,998	5,876			
1942	4,037.00	3,407	4,037			
1944	4,044.00	3,357	4,044			
1945	815.48	671	815			
1946	7,331.43	5,977	7,331			
1947	16,953.18	13,685	16,953			
1948	30,282.10	24,198	30,282			
1949	141,546.19	111,916	141,546			
1950	32,849.00	25,692	32,849			
1951	61,262.00	47,376	61,262			
1952	123,890.28	94,702	123,890			
1953	183,761.60	138,801	183,432	330	18.35	18
1954	195,994.79	146,265	193,296	2,699	19.03	142
1955	60,475.45	44,566	58,896	1,579	19.73	80
1956	176,143.84	128,139	169,342	6,802	20.44	333
1957	505.14	363	480	25	21.15	1
1958	23,363.18	16,547	21,868	1,495	21.88	68
1959	1,622.30	1,133	1,497	125	22.61	6
1960	22,968.21	15,814	20,899	2,069	23.36	89
1961	82,403.87	55,913	73,892	8,512	24.11	353
1963	4,570.89	3,008	3,975	596	25.65	23
1964	31,681.41	20,513	27,109	4,572	26.44	173
1965	71,810.22	45,738	60,445	11,365	27.23	417
1966	6,562.72	4,109	5,430	1,133	28.04	40

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

ACCOUNT 354.2 TOWERS AND FIXTURES - CLEARING R/W

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 75-R4						
NET SALVAGE PERCENT.. 0						
1967	826,810.66	508,761	672,352	154,459	28.85	5,354
1968	180,764.04	109,230	144,353	36,411	29.68	1,227
1969	152,191.49	90,280	119,309	32,882	30.51	1,078
1970	221,210.02	128,744	170,141	51,069	31.35	1,629
1971	429,494.11	245,039	323,831	105,663	32.21	3,280
1972	218,402.44	122,102	161,364	57,038	33.07	1,725
1973	454,238.94	248,682	328,645	125,594	33.94	3,700
1974	8,839.75	4,737	6,260	2,580	34.81	74
1975	54,520.87	28,569	37,755	16,766	35.70	470
1976	68,649.93	35,158	46,463	22,187	36.59	606
1977	859.13	430	568	291	37.49	8
1978	2,040.52	996	1,316	725	38.40	19
1979	892,323.10	424,505	561,004	331,319	39.32	8,426
1980	1,254,173.82	581,272	768,179	485,995	40.24	12,077
1981	1,126,662.20	508,350	671,809	454,853	41.16	11,051
1982	6,009.47	2,636	3,484	2,525	42.10	60
1983	164,760.08	70,209	92,785	71,975	43.04	1,672
1985	31,844.48	12,767	16,872	14,972	44.93	333
1986	337,897.29	131,195	173,380	164,517	45.88	3,586
1987	81,522.00	30,609	40,451	41,071	46.84	877
1988	34,873.00	12,647	16,714	18,159	47.80	380
1989	181,428.00	63,451	83,853	97,575	48.77	2,001
1990	761,450.00	256,555	339,050	422,400	49.73	8,494
1991	185,671.07	60,133	79,469	106,202	50.71	2,094
1992	517,625.39	160,945	212,696	304,929	51.68	5,900
1993	411,899.75	122,693	162,145	249,755	52.66	4,743
1994	281,673.46	80,221	106,016	175,657	53.64	3,275
1995	97,667.53	26,539	35,072	62,596	54.62	1,146
1996	142,116.00	36,761	48,581	93,535	55.60	1,682
1997	164,345.17	40,342	53,314	111,031	56.59	1,962
1998	351,067.13	81,542	107,762	243,305	57.58	4,226
2003	1,042.44	173	229	813	62.53	13
2008	79,121.53	7,902	10,443	68,679	67.51	1,017
2010	3,089.86	226	299	2,791	69.51	40
2012	213,783.87	9,977	13,185	200,599	71.50	2,806

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

ACCOUNT 354.2 TOWERS AND FIXTURES - CLEARING R/W

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 75-R4						
NET SALVAGE PERCENT.. 0						
2013	118,120.78	3,937	5,203	112,918	72.50	1,557
2014	900,127.89	18,003	23,791	876,337	73.50	11,923
2015	2,469,000.00	16,468	21,763	2,447,237	74.50	32,849
	15,050,591.51	5,544,005	7,241,876	7,808,716		145,103
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					53.8	0.96

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

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 55-R0.5						
NET SALVAGE PERCENT.. 0						
1951	38.83	25	28	11	19.37	1
1952	46,081.67	29,476	32,994	13,088	19.82	660
1953	203,271.64	128,394	143,717	59,555	20.26	2,940
1954	482,435.49	300,688	336,573	145,862	20.72	7,040
1955	136,599.11	84,021	94,048	42,551	21.17	2,010
1956	106,208.43	64,440	72,131	34,077	21.63	1,575
1957	303,244.84	181,450	203,105	100,140	22.09	4,533
1958	394,171.17	232,490	260,236	133,935	22.56	5,937
1959	188,414.78	109,520	122,591	65,824	23.03	2,858
1960	89,209.82	51,077	57,173	32,037	23.51	1,363
1961	254,635.10	143,568	160,702	93,933	23.99	3,916
1962	254,060.90	141,027	157,858	96,203	24.47	3,931
1963	185,860.49	101,513	113,628	72,232	24.96	2,894
1964	411,378.19	221,021	247,398	163,980	25.45	6,443
1965	236,828.74	125,088	140,016	96,813	25.95	3,731
1966	644,185.43	334,390	374,297	269,888	26.45	10,204
1967	712,031.66	363,136	406,474	305,558	26.95	11,338
1968	963,525.28	482,466	540,045	423,480	27.46	15,422
1969	1,203,414.59	591,201	661,757	541,658	27.98	19,359
1970	1,411,488.09	680,337	761,531	649,957	28.49	22,814
1971	1,625,910.10	768,324	860,019	765,891	29.01	26,401
1972	2,156,878.22	998,440	1,117,598	1,039,280	29.54	35,182
1973	1,490,424.98	675,565	756,190	734,235	30.07	24,418
1974	1,552,741.30	688,858	771,069	781,672	30.60	25,545
1975	2,905,466.87	1,260,450	1,410,877	1,494,590	31.14	47,996
1976	1,455,768.28	617,246	690,910	764,858	31.68	24,143
1977	3,067,532.22	1,269,958	1,421,520	1,646,012	32.23	51,071
1978	1,403,168.88	566,880	634,534	768,635	32.78	23,448
1979	4,847,199.86	1,909,797	2,137,719	2,709,481	33.33	81,293
1980	1,659,586.12	637,281	713,337	946,249	33.88	27,929
1981	496,430.39	185,576	207,723	288,707	34.44	8,383
1982	2,563,049.51	931,540	1,042,714	1,520,336	35.01	43,426
1983	671,393.73	237,183	265,489	405,905	35.57	11,411
1984	642,219.64	220,224	246,506	395,714	36.14	10,949
1985	1,240,922.96	412,669	461,919	779,004	36.71	21,220
1986	3,214,779.59	1,035,159	1,158,699	2,056,081	37.29	55,138
1987	3,473,239.94	1,082,400	1,211,578	2,261,662	37.86	59,738
1988	4,131,840.86	1,244,056	1,392,526	2,739,315	38.44	71,262
1989	3,365,190.26	977,117	1,093,730	2,271,460	39.03	58,198
1990	3,139,159.73	878,400	983,232	2,155,928	39.61	54,429
1991	842,599.54	226,735	253,794	588,806	40.20	14,647

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

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 55-R0.5						
NET SALVAGE PERCENT.. 0						
1992	630,610.34	163,044	182,502	448,108	40.78	10,988
1993	1,133,997.25	281,027	314,566	819,431	41.37	19,807
1994	715,893.55	169,731	189,987	525,907	41.96	12,534
1995	597,817.94	135,214	151,351	446,467	42.56	10,490
1996	353,396.05	76,139	85,226	268,170	43.15	6,215
1997	589,521.60	120,587	134,978	454,544	43.75	10,390
1998	1,413,607.04	273,985	306,683	1,106,924	44.34	24,964
1999	1,370,082.00	250,602	280,510	1,089,572	44.94	24,245
2000	620,362.62	106,702	119,436	500,927	45.54	11,000
2001	232,688.32	37,484	41,957	190,731	46.14	4,134
2002	2,241,210.72	336,585	376,754	1,864,457	46.74	39,890
2003	2,527,433.36	351,541	393,495	2,133,938	47.35	45,067
2004	3,763,455.34	482,400	539,972	3,223,483	47.95	67,226
2005	3,417,081.85	400,106	447,856	2,969,226	48.56	61,146
2006	3,585,941.55	380,755	426,196	3,159,746	49.16	64,275
2007	2,982,091.33	283,567	317,409	2,664,682	49.77	53,540
2008	1,304,925.45	109,614	122,696	1,182,229	50.38	23,466
2009	2,841,827.33	207,198	231,926	2,609,901	50.99	51,185
2010	2,195,699.00	135,738	151,938	2,043,761	51.60	39,608
2011	2,183,446.50	110,373	123,545	2,059,902	52.22	39,447
2012	3,336,710.91	131,633	147,343	3,189,368	52.83	60,370
2013	1,592,477.21	44,876	50,232	1,542,245	53.45	28,854
2014	20,753,406.11	350,940	392,822	20,360,584	54.07	376,560
2015	368,589,000.00	2,078,842	2,326,939	366,262,061	54.69	6,697,057
	483,145,270.60	28,207,869	31,574,304	451,570,967		8,687,654

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 52.0 1.80

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

ACCOUNT 355.2 POLES AND FIXTURES - CLEARING R/W

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 75-R4						
NET SALVAGE PERCENT.. 0						
1936	7,562.94	6,647	7,563			
1937	977.64	854	978			
1938	55.95	49	56			
1939	31.01	27	31			
1940	730.32	626	730			
1941	4,579.68	3,895	4,580			
1942	16,454.56	13,888	16,455			
1944	662.71	550	663			
1945	466.08	383	466			
1946	3,410.25	2,780	3,410			
1947	25,752.92	20,788	25,753			
1948	2,703.38	2,160	2,703			
1949	15,303.35	12,100	15,303			
1951	32,215.90	24,914	32,216			
1952	11,191.99	8,555	11,192			
1953	65,061.58	49,143	65,062			
1955	21,920.04	16,154	21,920			
1957	25,653.59	18,419	25,146	508	21.15	24
1958	52,977.20	37,522	51,225	1,752	21.88	80
1961	19,095.35	12,957	17,689	1,406	24.11	58
1962	19,765.51	13,209	18,033	1,733	24.88	70
1963	15,112.56	9,944	13,576	1,537	25.65	60
1964	11,656.60	7,547	10,303	1,354	26.44	51
1965	9,747.62	6,209	8,477	1,271	27.23	47
1966	31,319.92	19,610	26,772	4,548	28.04	162
1967	65,961.84	40,588	55,411	10,551	28.85	366
1968	35,638.00	21,535	29,400	6,238	29.68	210
1969	93,313.54	55,354	75,569	17,745	30.51	582
1970	60,394.67	35,150	47,987	12,408	31.35	396
1971	121,390.48	69,257	94,549	26,841	32.21	833
1972	157,371.72	87,982	120,113	37,259	33.07	1,127
1973	56,414.01	30,885	42,164	14,250	33.94	420
1974	53,039.09	28,422	38,802	14,237	34.81	409
1975	209,077.59	109,557	149,567	59,511	35.70	1,667
1976	50,965.31	26,101	35,633	15,332	36.59	419
1977	211,395.49	105,725	144,336	67,059	37.49	1,789
1978	119,972.51	58,547	79,928	40,045	38.40	1,043
1979	502,102.61	238,865	326,098	176,005	39.32	4,476
1980	159,011.08	73,697	100,611	58,400	40.24	1,451
1981	55,444.81	25,017	34,153	21,292	41.16	517
1982	237,904.00	104,361	142,473	95,431	42.10	2,267

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

ACCOUNT 355.2 POLES AND FIXTURES - CLEARING R/W

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 75-R4						
NET SALVAGE PERCENT.. 0						
1983	118,891.21	50,663	69,165	49,726	43.04	1,155
1984	96,343.86	39,848	54,400	41,944	43.98	954
1985	260,784.42	104,556	142,740	118,044	44.93	2,627
1986	454,810.83	176,589	241,079	213,732	45.88	4,659
1987	423,661.38	159,072	217,165	206,496	46.84	4,409
1988	531,537.14	192,773	263,173	268,364	47.80	5,614
1989	430,148.57	150,436	205,375	224,774	48.77	4,609
1990	540,643.83	182,159	248,683	291,961	49.73	5,871
1991	250,654.82	81,180	110,827	139,828	50.71	2,757
1992	231,187.81	71,883	98,134	133,054	51.68	2,575
1993	253,007.09	75,363	102,885	150,122	52.66	2,851
1994	331,896.44	94,524	129,044	202,852	53.64	3,782
1995	183,228.87	49,789	67,972	115,257	54.62	2,110
1996	271,801.63	70,307	95,983	175,819	55.60	3,162
1997	170,621.92	41,883	57,179	113,443	56.59	2,005
1998	168,368.84	39,107	53,389	114,980	57.58	1,997
1999	13,532.66	2,965	4,048	9,485	58.57	162
2000	30,608.10	6,301	8,602	22,006	59.56	369
2011	63,816.71	3,821	5,216	58,601	70.51	831
2013	1,321,601.17	44,049	60,136	1,261,465	72.50	17,400
2014	1,668,575.83	33,372	45,559	1,623,017	73.50	22,082
2015	1,443,000.00	9,625	13,140	1,429,860	74.50	19,193
	11,842,528.53	3,080,238	4,190,990	7,651,539		129,698

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 59.0 1.10

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

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 60-R3						
NET SALVAGE PERCENT.. 0						
1948	18,258.35	15,514	15,077	3,181	9.02	353
1949	146,204.88	123,349	119,874	26,331	9.38	2,807
1950	103,347.51	86,536	84,098	19,250	9.76	1,972
1951	148,723.27	123,564	120,083	28,640	10.15	2,822
1952	337,139.88	277,803	269,977	67,163	10.56	6,360
1953	251,481.24	205,460	199,672	51,809	10.98	4,718
1954	668,632.02	541,371	526,120	142,512	11.42	12,479
1955	135,542.42	108,728	105,665	29,877	11.87	2,517
1956	137,713.63	109,390	106,308	31,406	12.34	2,545
1957	115,869.87	91,093	88,527	27,343	12.83	2,131
1958	673,229.13	523,658	508,906	164,323	13.33	12,327
1959	149,996.12	115,373	112,123	37,873	13.85	2,735
1960	145,963.88	110,981	107,855	38,109	14.38	2,650
1961	97,492.99	73,234	71,171	26,322	14.93	1,763
1963	130,332.21	95,425	92,737	37,595	16.07	2,339
1964	382,830.02	276,530	268,740	114,090	16.66	6,848
1965	597,480.96	425,508	413,521	183,960	17.27	10,652
1966	440,179.58	308,931	300,228	139,952	17.89	7,823
1967	7,084,973.93	4,896,921	4,758,973	2,326,001	18.53	125,526
1968	4,675,187.93	3,180,671	3,091,071	1,584,117	19.18	82,592
1969	2,853,133.19	1,909,688	1,855,892	997,241	19.84	50,264
1970	3,385,850.11	2,228,465	2,165,688	1,220,162	20.51	59,491
1971	4,782,559.42	3,093,503	3,006,358	1,776,201	21.19	83,823
1972	4,846,704.76	3,078,481	2,991,759	1,854,946	21.89	84,739
1973	8,561,569.83	5,336,683	5,186,347	3,375,223	22.60	149,346
1974	2,841,584.74	1,737,146	1,688,210	1,153,375	23.32	49,459
1975	5,168,790.54	3,096,984	3,009,741	2,159,050	24.05	89,773
1976	7,416,644.82	4,352,310	4,229,704	3,186,941	24.79	128,558
1977	3,349,577.33	1,924,332	1,870,123	1,479,454	25.53	57,950
1978	2,845,954.10	1,598,942	1,553,899	1,292,055	26.29	49,146
1979	4,480,884.34	2,460,006	2,390,707	2,090,177	27.06	77,242
1980	8,240,131.95	4,416,711	4,292,291	3,947,841	27.84	141,805
1981	16,379,166.12	8,563,519	8,322,282	8,056,884	28.63	281,414
1982	2,150,319.60	1,095,953	1,065,080	1,085,240	29.42	36,888
1983	909,299.41	451,167	438,457	470,842	30.23	15,575
1984	12,621.56	6,092	5,920	6,702	31.04	216
1985	720,922.82	338,113	328,588	392,335	31.86	12,314
1986	2,534,428.04	1,153,596	1,121,099	1,413,329	32.69	43,234
1987	1,737,429.28	766,502	744,909	992,520	33.53	29,601
1988	1,793,025.96	765,622	744,054	1,048,972	34.38	30,511
1989	2,303,885.71	951,113	924,320	1,379,566	35.23	39,159

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

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 60-R3						
NET SALVAGE PERCENT.. 0						
1990	5,379,745.03	2,143,828	2,083,436	3,296,309	36.09	91,336
1991	3,669,361.45	1,409,035	1,369,342	2,300,019	36.96	62,230
1992	7,949,670.29	2,936,052	2,853,343	5,096,327	37.84	134,681
1993	4,778,929.27	1,694,943	1,647,196	3,131,733	38.72	80,882
1994	4,618,886.52	1,569,636	1,525,419	3,093,468	39.61	78,098
1995	7,418,386.34	2,409,714	2,341,832	5,076,554	40.51	125,316
1996	11,707,166.05	3,627,231	3,525,051	8,182,115	41.41	197,588
1997	4,085,386.59	1,203,841	1,169,928	2,915,459	42.32	68,891
1998	1,276,125.90	356,460	346,418	929,708	43.24	21,501
1999	196,149.04	51,783	50,324	145,825	44.16	3,302
2000	315,802.48	78,531	76,319	239,483	45.08	5,312
2001	2,795,109.38	651,260	632,914	2,162,195	46.02	46,984
2002	1,615,095.45	351,009	341,121	1,273,974	46.96	27,129
2003	556,705.72	112,271	109,108	447,598	47.90	9,344
2004	4,294,117.34	797,976	775,497	3,518,620	48.85	72,029
2005	358,206.92	60,895	59,180	299,027	49.80	6,005
2006	1,438,428.75	221,763	215,516	1,222,913	50.75	24,097
2007	5,261,458.33	726,976	706,497	4,554,961	51.71	88,087
2008	10,265,859.42	1,252,435	1,217,154	9,048,705	52.68	171,767
2009	7,864,919.47	833,681	810,196	7,054,723	53.64	131,520
2010	12,275,225.24	1,100,719	1,069,711	11,205,514	54.62	205,154
2011	6,492,677.57	477,212	463,769	6,028,909	55.59	108,453
2012	22,093,659.17	1,266,629	1,230,948	20,862,711	56.56	368,860
2013	50,518,852.02	2,071,273	2,012,925	48,505,927	57.54	842,995
2014	115,809,207.14	2,857,013	2,776,530	113,032,677	58.52	1,931,522
2015	217,263,000.00	1,775,039	1,725,035	215,537,965	59.51	3,621,878
	614,053,194.33	93,052,173	90,430,863	523,622,331		10,329,428

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 50.7 1.68

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

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 55-S4						
NET SALVAGE PERCENT.. 0						
1969	109,174.86	85,891	88,049	21,126	11.73	1,801
1970	40,416.57	31,356	32,144	8,273	12.33	671
1971	360,114.77	275,257	282,172	77,943	12.96	6,014
1973	459,965.48	340,209	348,756	111,209	14.32	7,766
1979	216,509.06	141,478	145,032	71,477	19.06	3,750
1985	1,589,608.14	878,624	900,697	688,911	24.60	28,005
1987	298.01	154	158	140	26.55	5
1991	488,182.62	217,373	222,834	265,349	30.51	8,697
1992	274,542.54	117,304	120,251	154,292	31.50	4,898
1994	299,107.57	116,924	119,861	179,247	33.50	5,351
1996	264,943.41	93,936	96,296	168,647	35.50	4,751
2002	31,640.21	7,766	7,961	23,679	41.50	571
2004	27,750.82	5,802	5,948	21,803	43.50	501
2009	1,978,477.27	233,816	239,690	1,738,787	48.50	35,851
2010	176,287.08	17,629	18,072	158,215	49.50	3,196
2013	6,071,600.26	275,954	282,886	5,788,714	52.50	110,261
2014	19,011,498.99	518,444	531,468	18,480,031	53.50	345,421
	31,400,117.66	3,357,917	3,442,275	27,957,843		567,510
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.3						1.81

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

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 35-S4						
NET SALVAGE PERCENT.. 0						
1936	40,218.28	40,218	40,218			
1969	162,997.56	153,404	152,217	10,781	2.06	5,233
1970	31,775.00	29,751	29,521	2,254	2.23	1,011
1971	616,966.23	574,661	570,213	46,753	2.40	19,480
1972	0.40					
1973	619,552.39	570,168	565,755	53,797	2.79	19,282
1979	34,570.49	30,254	30,020	4,550	4.37	1,041
1985	1,780,751.06	1,427,147	1,416,101	364,650	6.95	52,468
1987	617.00	474	470	147	8.13	18
1990	91,655.00	64,787	64,286	27,369	10.26	2,668
1991	1,865,670.00	1,276,118	1,266,241	599,429	11.06	54,198
1992	1,050,159.26	693,105	687,741	362,418	11.90	30,455
1993	212,876.15	135,206	134,160	78,716	12.77	6,164
1994	1,808,678.00	1,101,738	1,093,211	715,467	13.68	52,300
1996	3,264,012.00	1,811,984	1,797,959	1,466,053	15.57	94,159
2002	166,109.43	64,070	63,574	102,535	21.50	4,769
2007	2,151,731.73	522,570	518,525	1,633,207	26.50	61,630
2009	2,476,261.90	459,867	456,308	2,019,954	28.50	70,876
2010	4,160,116.36	653,721	648,662	3,511,454	29.50	119,032
2012	537,267.35	53,727	53,311	483,956	31.50	15,364
2013	6,647,343.66	474,820	471,145	6,176,199	32.50	190,037
2014	2,504,674.79	107,350	106,519	2,398,156	33.50	71,587
	30,224,004.04	10,245,140	10,166,157	20,057,847		871,772
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					23.0	2.88

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

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 75-R4						
NET SALVAGE PERCENT.. 0						
1925	31.69	29	32			
1926	2,376.46	2,190	2,376			
1943	7,925.02	6,635	7,501	424	12.21	35
1944	2,050.06	1,702	1,924	126	12.74	10
1949	273.33	216	244	29	15.70	2
1956	40,565.04	29,510	33,360	7,205	20.44	352
1961	17,307.06	11,743	13,275	4,032	24.11	167
1964	7,032.68	4,553	5,147	1,886	26.44	71
1965	15,298.32	9,744	11,015	4,283	27.23	157
1967	124,866.76	76,834	86,858	38,009	28.85	1,317
1968	45,339.97	27,398	30,973	14,367	29.68	484
1969	62,444.09	37,042	41,875	20,569	30.51	674
1970	205,456.82	119,576	135,177	70,280	31.35	2,242
1971	290,132.20	165,529	187,125	103,007	32.21	3,198
1972	129,975.76	72,666	82,147	47,829	33.07	1,446
1973	437,296.06	239,406	270,641	166,655	33.94	4,910
1975	28,921.39	15,155	17,132	11,789	35.70	330
1976	95,763.76	49,043	55,441	40,323	36.59	1,102
1978	221,592.89	108,137	122,245	99,348	38.40	2,587
1979	80,884.16	38,479	43,499	37,385	39.32	951
1980	1,343,740.07	622,783	704,036	639,704	40.24	15,897
1981	2,150,286.42	970,209	1,096,789	1,053,497	41.16	25,595
1982	23,645.37	10,373	11,726	11,919	42.10	283
1983	8,894.52	3,790	4,284	4,611	43.04	107
1985	6,005.50	2,408	2,722	3,284	44.93	73
1989	87,647.15	30,653	34,652	52,995	48.77	1,087
1992	153,081.22	47,598	53,808	99,273	51.68	1,921
1993	1,789.33	533	603	1,186	52.66	23
1994	381.66	109	123	259	53.64	5
1995	4,803.65	1,305	1,475	3,329	54.62	61
2001	17,911.32	3,451	3,901	14,010	60.55	231
2003	0.20					
2004	2,156.46	330	373	1,783	63.53	28
2006	93,785.68	11,855	13,402	80,384	65.52	1,227
2009	21,194.50	1,834	2,073	19,122	68.51	279
2010	290,096.76	21,235	24,006	266,091	69.51	3,828
2011	99,744.02	5,972	6,751	92,993	70.51	1,319
2012	579,262.68	27,034	30,561	548,702	71.50	7,674

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

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 75-R4						
NET SALVAGE PERCENT.. 0						
2013	195,977.85	6,532	7,384	188,594	72.50	2,601
2014	2,770,648.58	55,413	62,644	2,708,005	73.50	36,844
2015	155,000.00	1,034	1,169	153,831	74.50	2,065
	9,821,586.46	2,840,038	3,210,469	6,611,117		121,183
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					54.6	1.23

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

ACCOUNT 360.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 70-R4						
NET SALVAGE PERCENT.. 0						
1944	30,170.19	26,046	30,170			
1945	34,861.72	29,872	34,862			
1946	52,466.90	44,612	52,467			
1947	101,384.24	85,496	101,384			
1948	242,955.74	203,111	242,956			
1949	84,257.40	69,801	84,257			
1950	166,456.61	136,566	166,457			
1951	285,112.53	231,551	285,113			
1952	197,734.77	158,866	197,735			
1953	218,378.62	173,517	218,379			
1954	102,100.21	80,193	102,100			
1955	209,916.03	162,924	209,916			
1956	189,736.54	145,473	189,500	237	16.33	15
1957	223,193.92	168,958	220,092	3,102	17.01	182
1958	129,293.00	96,600	125,835	3,458	17.70	195
1959	391,069.02	288,331	375,593	15,476	18.39	842
1960	536,685.46	390,245	508,350	28,335	19.10	1,484
1961	309,746.57	222,088	289,302	20,445	19.81	1,032
1962	316,869.27	223,890	291,649	25,220	20.54	1,228
1963	435,596.29	303,175	394,929	40,667	21.28	1,911
1964	597,559.35	409,501	533,434	64,125	22.03	2,911
1965	671,084.08	452,693	589,698	81,386	22.78	3,573
1966	267,029.82	177,193	230,819	36,211	23.55	1,538
1967	630,600.28	411,423	535,938	94,662	24.33	3,891
1968	264,553.74	169,616	220,949	43,605	25.12	1,736
1969	562,298.35	354,006	461,144	101,154	25.93	3,901
1970	467,904.61	289,165	376,679	91,226	26.74	3,412
1971	697,670.28	422,991	551,007	146,663	27.56	5,322
1972	626,854.61	372,621	485,392	141,463	28.39	4,983
1973	1,540,116.02	897,010	1,168,484	371,632	29.23	12,714
1974	786,470.68	448,398	584,103	202,368	30.09	6,725
1975	536,081.12	299,058	389,566	146,515	30.95	4,734
1976	1,207,961.06	658,858	858,257	349,704	31.82	10,990
1977	885,936.78	472,080	614,952	270,985	32.70	8,287
1978	2,127,298.35	1,106,493	1,441,366	685,932	33.59	20,421
1979	186,621.91	94,698	123,358	63,264	34.48	1,835
1980	1,251,476.73	618,768	806,034	445,443	35.39	12,587
1981	2,185,427.46	1,052,130	1,370,551	814,876	36.30	22,448
1982	1,303,878.88	610,593	795,385	508,494	37.22	13,662
1983	1,136,300.94	517,176	673,696	462,605	38.14	12,129
1984	1,206,214.69	532,978	694,280	511,935	39.07	13,103

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

ACCOUNT 360.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 70-R4						
NET SALVAGE PERCENT.. 0						
1985	2,320,174.93	994,033	1,294,871	1,025,304	40.01	25,626
1986	942,805.11	391,264	509,678	433,127	40.95	10,577
1987	1,340,903.22	538,279	701,186	639,717	41.90	15,268
1988	992,423.79	384,773	501,222	491,202	42.86	11,461
1989	1,201,752.10	449,624	585,700	616,052	43.81	14,062
1990	1,558,342.41	561,455	731,376	826,966	44.78	18,467
1991	2,535,486.31	878,723	1,144,663	1,390,823	45.74	30,407
1992	2,952,073.14	982,184	1,279,436	1,672,637	46.71	35,809
1993	2,556,610.65	815,201	1,061,917	1,494,694	47.68	31,348
1994	2,283,888.51	696,266	906,987	1,376,902	48.66	28,296
1995	4,983,964.64	1,449,636	1,888,359	3,095,606	49.64	62,361
1996	1,677,236.02	464,360	604,896	1,072,340	50.62	21,184
1997	1,946,963.08	511,779	666,666	1,280,297	51.60	24,812
1998	1,059,733.02	263,566	343,332	716,401	52.59	13,622
1999	328,970.21	77,213	100,581	228,389	53.57	4,263
2000	303,217.46	66,881	87,122	216,095	54.56	3,961
2001	81,429.91	16,810	21,897	59,533	55.55	1,072
2002	70,309.92	13,520	17,612	52,698	56.54	932
2003	1,068,387.34	190,173	247,728	820,659	57.54	14,262
2004	1,176,873.03	192,842	251,204	925,669	58.53	15,815
2005	1,262,397.85	188,994	246,192	1,016,206	59.52	17,073
2006	1,309,061.79	177,286	230,940	1,078,122	60.52	17,814
2007	1,540,280.54	186,590	243,060	1,297,221	61.52	21,086
2008	1,954,946.66	209,179	272,486	1,682,461	62.51	26,915
2009	1,208,633.55	112,052	145,964	1,062,670	63.51	16,732
2010	1,898,947.73	148,934	194,008	1,704,940	64.51	26,429
2011	1,952,241.78	125,217	163,113	1,789,129	65.51	27,311
2012	2,609,090.94	130,455	169,937	2,439,154	66.50	36,679
2013	3,330,985.45	118,949	154,948	3,176,037	67.50	47,052
2014	1,211,049.05	25,953	33,807	1,177,242	68.50	17,186
2015	1,328,000.00	9,482	12,352	1,315,648	69.50	18,930
	74,384,504.91	24,980,437	32,439,378	41,945,127		834,603

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 50.3 1.12

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

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 67-R2.5						
NET SALVAGE PERCENT.. 0						
1903	685.47	653	685			
1904	15.13	14	15			
1905	21.91	21	22			
1906	2,518.15	2,370	2,518			
1907	4,526.04	4,242	4,526			
1908	76.88	72	77			
1909	4,955.27	4,609	4,955			
1911	1,186.48	1,096	1,186			
1914	13,232.57	12,091	13,233			
1918	212.34	191	212			
1919	4,611.67	4,137	4,612			
1920	2,727.70	2,438	2,728			
1921	1,266.05	1,127	1,266			
1922	30,914.43	27,417	30,914			
1923	6,017.09	5,316	6,017			
1924	82,564.03	72,644	82,564			
1925	11,951.28	10,473	11,951			
1926	5,559.65	4,852	5,560			
1927	94,358.39	81,994	94,358			
1928	41,955.50	36,301	41,956			
1929	40,316.92	34,733	40,317			
1930	57,835.54	49,600	57,836			
1931	17,376.44	14,832	17,376			
1932	4,912.39	4,173	4,912			
1933	7,797.61	6,592	7,798			
1934	1,268.49	1,067	1,268			
1935	150,400.84	125,821	150,401			
1936	767.00	638	767			
1937	19,090.90	15,794	19,091			
1938	38,206.34	31,426	38,206			
1939	1,791.09	1,464	1,791			
1940	22,631.55	18,386	22,632			
1941	28,689.08	23,152	28,689			
1942	4,962.81	3,978	4,963			
1943	3,654.23	2,908	3,654			
1944	1,309.34	1,034	1,309			
1945	260.83	204	261			
1946	13,525.67	10,518	13,526			
1947	66,446.63	51,233	66,447			
1948	24,323.11	18,595	24,323			
1949	152,038.40	115,186	152,038			

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

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 67-R2.5						
NET SALVAGE PERCENT.. 0						
1950	116,804.71	87,674	116,805			
1951	55,769.28	41,452	55,693	76	17.20	4
1952	29,465.88	21,682	29,131	335	17.70	19
1953	96,273.19	70,107	94,192	2,081	18.21	114
1954	111,897.33	80,616	108,311	3,586	18.73	191
1955	85,444.34	60,870	81,782	3,662	19.27	190
1956	114,394.09	80,571	108,251	6,143	19.81	310
1957	36,122.05	25,140	33,777	2,345	20.37	115
1958	53,110.23	36,503	49,043	4,067	20.95	194
1959	139,827.59	94,895	127,496	12,332	21.53	573
1960	10,567.77	7,079	9,511	1,057	22.12	48
1961	1,477.81	976	1,311	167	22.73	7
1962	20,694.33	13,485	18,118	2,576	23.34	110
1963	104,964.08	67,412	90,571	14,393	23.97	600
1964	32,081.97	20,298	27,271	4,811	24.61	195
1965	110,406.02	68,782	92,412	17,994	25.26	712
1966	139,193.97	85,365	114,692	24,502	25.91	946
1967	454,207.83	274,014	368,150	86,058	26.58	3,238
1968	346,072.31	205,318	275,854	70,218	27.25	2,577
1969	333,324.62	194,325	261,084	72,241	27.94	2,586
1970	365,546.38	209,345	281,264	84,282	28.63	2,944
1971	522,524.22	293,784	394,712	127,812	29.33	4,358
1972	439,219.65	242,291	325,529	113,691	30.04	3,785
1973	1,011,994.84	547,388	735,440	276,555	30.76	8,991
1974	634,007.62	336,119	451,591	182,417	31.48	5,795
1975	1,230,840.73	638,929	858,430	372,411	32.22	11,558
1976	516,223.29	262,272	352,374	163,849	32.96	4,971
1977	432,954.95	215,122	289,026	143,929	33.71	4,270
1978	496,518.22	241,144	323,988	172,530	34.46	5,007
1979	1,156,183.33	548,412	736,816	419,367	35.22	11,907
1980	693,351.59	320,911	431,158	262,194	35.99	7,285
1981	436,798.15	197,079	264,785	172,013	36.77	4,678
1982	384,814.30	169,087	227,176	157,638	37.56	4,197
1983	353,734.77	151,261	203,226	150,509	38.35	3,925
1984	596,107.79	247,784	332,909	263,199	39.15	6,723
1985	501,845.12	202,610	272,216	229,629	39.95	5,748
1986	495,257.39	193,963	260,598	234,659	40.76	5,757
1987	497,392.86	188,711	253,542	243,851	41.58	5,865
1988	190,341.11	69,886	93,895	96,446	42.40	2,275
1989	273,198.97	96,926	130,224	142,975	43.23	3,307
1990	913,816.33	312,745	420,187	493,629	44.07	11,201

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

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 67-R2.5						
NET SALVAGE PERCENT.. 0						
1991	400,006.52	131,882	177,189	222,818	44.91	4,961
1992	1,401,952.10	444,433	597,116	804,836	45.76	17,588
1993	2,035,426.72	619,441	832,247	1,203,180	46.61	25,814
1994	1,195,480.39	348,471	468,187	727,293	47.47	15,321
1995	713,349.31	198,782	267,073	446,276	48.33	9,234
1996	479,334.76	127,345	171,094	308,241	49.20	6,265
1997	566,822.33	143,230	192,436	374,386	50.07	7,477
1998	101,731.07	24,370	32,742	68,989	50.95	1,354
1999	229,463.11	51,921	69,758	159,705	51.84	3,081
2000	763,623.87	162,751	218,663	544,961	52.72	10,337
2001	146,291.74	29,214	39,250	107,042	53.62	1,996
2002	103,000.05	19,186	25,777	77,223	54.52	1,416
2003	190,630.60	32,949	44,269	146,362	55.42	2,641
2004	851,834.03	135,782	182,429	669,405	56.32	11,886
2005	192,869.25	28,124	37,786	155,083	57.23	2,710
2006	253,287.54	33,457	44,951	208,337	58.15	3,583
2007	164,510.01	19,471	26,160	138,350	59.07	2,342
2008	643,419.55	67,321	90,449	552,971	59.99	9,218
2009	1,618,722.35	147,142	197,692	1,421,030	60.91	23,330
2010	1,087,029.88	83,712	112,471	974,559	61.84	15,759
2011	1,781,883.63	112,490	151,136	1,630,748	62.77	25,980
2012	1,891,256.81	92,861	124,763	1,766,494	63.71	27,727
2013	2,005,845.98	70,646	94,916	1,910,930	64.64	29,563
2014	2,003,990.58	42,465	57,053	1,946,938	65.58	29,688
2015	1,880,000.00	13,179	17,707	1,862,293	66.53	27,992
	38,203,494.43	11,206,350	14,942,815	23,260,679		454,539
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					51.2	1.19

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

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 54-S0.5						
NET SALVAGE PERCENT.. 0						
1913	1,514.28	1,460	1,514			
1914	3,844.07	3,680	3,844			
1915	193.39	184	193			
1916	111.16	105	111			
1918	209.50	195	210			
1919	10,321.27	9,559	10,321			
1920	236.00	217	236			
1921	9,451.33	8,636	9,451			
1922	70,722.83	64,187	70,723			
1923	21,047.05	18,970	21,047			
1924	51,735.01	46,313	51,735			
1925	38,620.46	34,329	38,620			
1926	80,646.28	71,193	80,646			
1927	126,436.17	110,819	126,436			
1928	57,556.51	50,085	57,557			
1929	89,328.66	77,186	89,329			
1930	135,389.83	116,135	135,390			
1931	16,525.09	14,071	16,525			
1932	7,242.95	6,122	7,243			
1933	1,875.52	1,573	1,876			
1934	3,741.33	3,115	3,741			
1935	723,402.06	597,610	723,402			
1936	47,983.15	39,337	47,983			
1937	43,768.42	35,598	43,768			
1938	183,796.22	148,296	183,796			
1939	11,955.26	9,569	11,955			
1940	14,918.51	11,844	14,907	12	11.13	1
1941	144,954.55	114,111	143,626	1,329	11.49	116
1942	26,013.93	20,310	25,563	451	11.84	38
1943	5,024.29	3,889	4,895	129	12.20	11
1944	7,047.24	5,407	6,806	241	12.57	19
1945	9,806.07	7,458	9,387	419	12.93	32
1946	126,443.40	95,300	119,950	6,493	13.30	488
1947	190,464.97	142,249	179,042	11,423	13.67	836
1948	243,549.45	180,227	226,843	16,706	14.04	1,190
1949	598,237.53	438,484	551,899	46,339	14.42	3,214
1950	527,211.28	382,813	481,829	45,382	14.79	3,068
1951	618,229.20	444,439	559,395	58,834	15.18	3,876
1952	143,425.95	102,098	128,506	14,920	15.56	959
1953	442,718.94	311,953	392,641	50,078	15.95	3,140
1954	499,158.83	348,118	438,160	60,999	16.34	3,733

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

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 54-S0.5						
NET SALVAGE PERCENT.. 0						
1955	424,417.36	292,848	368,594	55,823	16.74	3,335
1956	250,469.33	170,968	215,189	35,280	17.14	2,058
1957	368,866.18	249,055	313,474	55,392	17.54	3,158
1958	215,143.07	143,627	180,777	34,366	17.95	1,915
1959	346,791.85	228,883	288,084	58,708	18.36	3,198
1960	401,716.79	262,084	329,873	71,844	18.77	3,828
1961	190,873.64	123,043	154,868	36,006	19.19	1,876
1962	277,873.39	176,914	222,673	55,200	19.62	2,813
1963	328,180.27	206,389	259,772	68,408	20.04	3,414
1964	413,125.95	256,444	322,774	90,352	20.48	4,412
1965	759,608.91	465,329	585,688	173,921	20.92	8,314
1966	866,690.15	523,862	659,361	207,329	21.36	9,706
1967	3,184,628.82	1,898,389	2,389,413	795,216	21.81	36,461
1968	3,111,725.50	1,829,010	2,302,089	809,636	22.26	36,372
1969	2,987,154.56	1,730,339	2,177,897	809,258	22.72	35,619
1970	1,922,594.64	1,097,302	1,381,123	541,472	23.18	23,359
1971	3,640,120.59	2,045,202	2,574,200	1,065,921	23.66	45,052
1972	4,583,025.86	2,535,101	3,190,813	1,392,213	24.13	57,696
1973	5,800,075.77	3,156,749	3,973,252	1,826,824	24.61	74,231
1974	4,741,001.61	2,537,337	3,193,627	1,547,375	25.10	61,648
1975	6,198,219.50	3,259,830	4,102,995	2,095,224	25.60	81,845
1976	2,231,464.54	1,152,931	1,451,140	780,325	26.10	29,898
1977	6,495,153.62	3,294,472	4,146,598	2,348,556	26.61	88,258
1978	2,876,101.19	1,431,119	1,801,282	1,074,819	27.13	39,617
1979	5,856,314.03	2,857,647	3,596,786	2,259,528	27.65	81,719
1980	5,555,899.68	2,656,553	3,343,679	2,212,221	28.18	78,503
1981	3,280,296.85	1,535,671	1,932,877	1,347,420	28.72	46,916
1982	1,897,542.83	869,359	1,094,221	803,322	29.26	27,455
1983	1,307,153.47	585,317	736,711	570,442	29.82	19,130
1984	3,669,763.69	1,605,191	2,020,379	1,649,385	30.38	54,292
1985	2,668,404.00	1,139,008	1,433,616	1,234,788	30.95	39,896
1986	2,638,085.37	1,097,259	1,381,069	1,257,016	31.54	39,855
1987	4,440,942.02	1,799,425	2,264,852	2,176,090	32.12	67,749
1988	3,301,032.08	1,300,838	1,637,304	1,663,728	32.72	50,847
1989	5,499,684.23	2,105,169	2,649,678	2,850,006	33.33	85,509
1990	7,895,970.86	2,931,774	3,690,087	4,205,884	33.95	123,885
1991	6,763,804.85	2,432,467	3,061,632	3,702,173	34.58	107,061
1992	15,652,695.83	5,443,695	6,851,724	8,800,972	35.22	249,886
1993	10,374,579.40	3,483,161	4,384,091	5,990,488	35.87	167,006
1994	7,422,470.53	2,401,318	3,022,426	4,400,045	36.53	120,450
1995	10,073,828.58	3,134,069	3,944,706	6,129,123	37.20	164,761

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

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 54-S0.5						
NET SALVAGE PERCENT.. 0						
1996	7,092,155.67	2,115,803	2,663,062	4,429,094	37.89	116,893
1997	6,519,242.36	1,861,635	2,343,153	4,176,089	38.58	108,245
1998	5,950,242.42	1,620,906	2,040,158	3,910,084	39.29	99,519
1999	6,241,006.26	1,616,857	2,035,062	4,205,944	40.01	105,122
2000	7,822,188.80	1,920,817	2,417,642	5,404,547	40.74	132,659
2001	5,962,243.96	1,381,273	1,738,544	4,223,700	41.49	101,800
2002	5,911,068.66	1,286,189	1,618,866	4,292,203	42.25	101,591
2003	2,612,927.37	531,287	668,706	1,944,221	43.02	45,193
2004	6,988,972.76	1,318,819	1,659,936	5,329,037	43.81	121,640
2005	7,837,504.42	1,362,864	1,715,373	6,122,131	44.61	137,237
2006	6,337,664.97	1,005,787	1,265,937	5,071,728	45.43	111,638
2007	5,524,586.11	791,839	996,651	4,527,935	46.26	97,880
2008	24,244,244.85	3,093,323	3,893,421	20,350,824	47.11	431,985
2009	19,413,646.28	2,167,922	2,728,662	16,684,984	47.97	347,821
2010	33,233,088.23	3,169,440	3,989,225	29,243,863	48.85	598,646
2011	33,165,015.76	2,616,388	3,293,125	29,871,891	49.74	600,561
2012	32,941,214.21	2,037,414	2,564,397	30,376,817	50.66	599,621
2013	47,521,168.52	2,120,870	2,669,440	44,851,729	51.59	869,388
2014	38,844,040.60	1,050,343	1,322,017	37,522,024	52.54	714,161
2015	53,172,000.00	482,270	607,011	52,564,989	53.51	982,340
	513,582,571.54	104,074,438	130,882,883	382,699,689		8,627,664
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					44.4	1.68

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

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 60-R3						
NET SALVAGE PERCENT.. 0						
1910	43,946.36	43,946	43,946			
1913	844.85	845	845			
1914	50,788.10	50,788	50,788			
1916	1,510.79	1,498	1,511			
1917	68.28	67	68			
1918	158.11	156	158			
1919	1,036.95	1,017	1,037			
1920	16.84	16	17			
1921	130.13	127	130			
1922	129.37	125	129			
1923	61,881.31	59,685	61,881			
1924	5,457.80	5,242	5,458			
1925	16,598.86	15,871	16,599			
1926	7,344.95	6,992	7,345			
1927	4,422.02	4,191	4,422			
1928	8,333.34	7,863	8,333			
1929	1,124.23	1,056	1,124			
1931	1,562.67	1,454	1,563			
1932	8,878.64	8,225	8,879			
1933	2,413.40	2,226	2,413			
1934	124.86	115	125			
1935	1,709.39	1,562	1,709			
1936	324.54	295	325			
1937	1,050.43	950	1,050			
1938	392.33	353	392			
1939	1,107.75	992	1,108			
1940	799.59	713	800			
1941	2,665.05	2,363	2,665			
1942	1,056.91	932	1,057			
1943	132.69	116	133			
1944	320.06	279	320			
1945	59.46	52	59			
1946	272.06	234	272			
1947	136.64	117	137			
1948	84.66	72	85			
1949	10,791.89	9,105	10,693	99	9.38	11
1950	1,558.47	1,305	1,533	25	9.76	3
1951	6,050.00	5,027	5,904	146	10.15	14
1952	5,104.42	4,206	4,939	165	10.56	16
1953	268.46	219	257	11	10.98	1
1954	393.27	318	373	20	11.42	2

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

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 60-R3						
NET SALVAGE PERCENT.. 0						
1955	163.00	131	154	9	11.87	1
1956	3,066.88	2,436	2,861	206	12.34	17
1957	2,122.35	1,669	1,960	162	12.83	13
1959	1,798.03	1,383	1,624	174	13.85	13
1960	141.57	108	127	15	14.38	1
1961	6,820.37	5,123	6,016	804	14.93	54
1962	1,466.06	1,088	1,278	188	15.49	12
1963	2,058.08	1,507	1,770	288	16.07	18
1964	1,066.30	770	904	162	16.66	10
1965	680.91	485	570	111	17.27	6
1967	69,319.17	47,911	56,266	13,053	18.53	704
1968	548.05	373	438	110	19.18	6
1969	3,678.30	2,462	2,891	787	19.84	40
1970	8,592.28	5,655	6,641	1,951	20.51	95
1971	6,591.76	4,264	5,008	1,584	21.19	75
1978	89,680.62	50,385	59,171	30,510	26.29	1,161
1980	11,907.48	6,382	7,495	4,412	27.84	158
1983	170,423.08	84,559	99,304	71,119	30.23	2,353
1985	19,239.86	9,023	10,596	8,644	31.86	271
1987	167,402.43	73,853	86,731	80,671	33.53	2,406
1988	250,583.81	106,999	125,657	124,927	34.38	3,634
1989	364,455.79	150,458	176,695	187,761	35.23	5,330
1990	1,323,204.37	527,297	619,246	703,958	36.09	19,506
1991	657,915.46	252,640	296,695	361,220	36.96	9,773
1992	1,047,249.55	386,781	454,227	593,023	37.84	15,672
1993	1,360,824.96	482,644	566,807	794,018	38.72	20,507
1994	1,692,653.76	575,215	675,520	1,017,134	39.61	25,679
1995	1,034,453.58	336,022	394,617	639,837	40.51	15,795
1996	1,482,313.48	459,265	539,351	942,962	41.41	22,771
1997	2,025,820.89	596,949	701,045	1,324,776	42.32	31,304
1998	2,735,320.76	764,057	897,293	1,838,028	43.24	42,508
1999	1,701,082.88	449,086	527,397	1,173,686	44.16	26,578
2000	445,495.60	110,781	130,099	315,397	45.08	6,996
2001	1,213,384.60	282,719	332,019	881,366	46.02	19,152
2002	281,749.36	61,233	71,911	209,838	46.96	4,468
2004	22,206.08	4,127	4,847	17,359	48.85	355
2007	57,346.12	7,924	9,306	48,040	51.71	929
2008	233,562.81	28,495	33,464	200,099	52.68	3,798
2009	609.15	65	76	533	53.64	10
2010	45,230.08	4,056	4,763	40,467	54.62	741
2011	28,722.67	2,111	2,479	26,244	55.59	472

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

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 60-R3						
NET SALVAGE PERCENT.. 0						
2012	177,359.60	10,168	11,941	165,419	56.56	2,925
2013	157,873.74	6,473	7,602	150,272	57.54	2,612
2014	265,678.05	6,554	7,697	257,981	58.52	4,408
	19,422,913.66	6,152,401	7,193,141	12,229,773		293,384
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					41.7	1.51

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, 2015

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-O1						
NET SALVAGE PERCENT.. 0						
1924	2,328.11	2,174	2,328			
1925	9,031.18	8,340	9,031			
1926	17,418.21	15,908	17,418			
1927	47,792.73	43,160	47,793			
1928	48,586.81	43,381	48,587			
1929	31,601.24	27,893	31,601			
1930	54,281.49	47,358	54,281			
1931	24,925.09	21,491	24,925			
1932	9,055.34	7,716	9,055			
1933	11,905.97	10,023	11,906			
1934	12,523.69	10,415	12,524			
1935	12,120.24	9,956	12,120			
1936	2,189,218.14	1,775,938	2,189,218			
1937	264,613.75	211,961	264,614			
1938	128,542.28	101,654	128,542			
1939	149,928.91	117,036	149,929			
1940	178,208.16	137,293	178,208			
1941	263,145.12	200,043	263,145			
1942	137,332.08	102,999	137,332			
1943	230,047.61	170,189	230,048			
1944	872,865.72	636,834	872,866			
1945	490,818.05	353,090	490,818			
1946	838,169.90	594,413	838,170			
1947	1,016,789.12	710,715	1,016,789			
1948	470,642.27	324,169	470,642			
1949	350,846.76	238,074	350,847			
1950	384,403.70	256,924	384,404			
1951	592,014.12	389,640	592,014			
1952	822,881.92	533,195	822,882			
1953	697,513.01	444,846	697,513			
1954	693,883.96	435,447	693,884			
1955	1,277,637.81	788,750	1,277,638			
1956	1,264,060.48	767,462	1,257,917	6,143	19.25	319
1957	1,175,481.22	701,692	1,150,116	25,365	19.75	1,284
1958	1,063,626.63	624,062	1,022,876	40,751	20.25	2,012
1959	1,588,768.70	915,973	1,501,336	87,433	20.75	4,214
1960	1,489,719.04	843,673	1,382,832	106,887	21.25	5,030
1961	1,691,596.24	940,731	1,541,916	149,680	21.75	6,882
1962	1,679,089.36	916,648	1,502,442	176,647	22.25	7,939
1963	2,457,252.34	1,316,375	2,157,619	299,633	22.75	13,171
1964	2,571,670.75	1,351,439	2,215,091	356,580	23.25	15,337

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, 2015

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						
1965	3,055,143.83	1,574,346	2,580,449	474,695	23.75	19,987
1966	3,227,314.64	1,630,117	2,671,862	555,453	24.25	22,905
1967	3,978,086.95	1,968,755	3,226,910	751,177	24.75	30,351
1968	4,097,460.93	1,985,998	3,255,172	842,289	25.25	33,358
1969	5,774,198.18	2,739,799	4,490,698	1,283,500	25.75	49,845
1970	5,223,430.72	2,425,187	3,975,030	1,248,401	26.25	47,558
1971	5,763,542.33	2,617,109	4,289,602	1,473,940	26.75	55,101
1972	7,862,111.64	3,489,834	5,720,052	2,142,060	27.25	78,608
1973	12,968,484.55	5,624,043	9,218,151	3,750,334	27.75	135,147
1974	10,169,451.83	4,306,458	7,058,548	3,110,904	28.25	110,120
1975	10,898,717.10	4,504,113	7,382,517	3,516,200	28.75	122,303
1976	12,143,893.81	4,894,718	8,022,742	4,121,152	29.25	140,894
1977	11,979,792.30	4,706,381	7,714,047	4,265,745	29.75	143,386
1978	12,958,906.22	4,958,725	8,127,654	4,831,252	30.25	159,711
1979	12,737,918.55	4,744,238	7,776,097	4,961,822	30.75	161,360
1980	12,439,575.55	4,506,112	7,385,793	5,053,783	31.25	161,721
1981	10,821,072.87	3,809,450	6,243,922	4,577,151	31.75	144,162
1982	10,681,254.26	3,651,280	5,984,671	4,696,583	32.25	145,630
1983	10,630,267.72	3,525,316	5,778,209	4,852,059	32.75	148,154
1984	13,797,625.28	4,434,971	7,269,189	6,528,436	33.25	196,344
1985	14,349,005.45	4,465,697	7,319,551	7,029,454	33.75	208,280
1986	16,611,215.41	5,000,308	8,195,811	8,415,404	34.25	245,705
1987	17,781,708.90	5,171,277	8,476,040	9,305,669	34.75	267,789
1988	16,540,204.98	4,641,347	7,607,452	8,932,753	35.25	253,411
1989	16,568,074.10	4,480,173	7,343,278	9,224,796	35.75	258,036
1990	17,941,626.30	4,668,411	7,651,811	10,289,815	36.25	283,857
1991	19,042,209.37	4,760,552	7,802,836	11,239,373	36.75	305,833
1992	18,209,400.71	4,366,614	7,157,148	11,052,253	37.25	296,705
1993	20,634,353.80	4,737,441	7,764,956	12,869,398	37.75	340,911
1994	20,048,677.29	4,398,479	7,209,376	12,839,301	38.25	335,668
1995	20,886,020.82	4,368,938	7,160,957	13,725,064	38.75	354,195
1996	16,290,357.33	3,241,455	5,312,943	10,977,414	39.25	279,679
1997	17,610,110.65	3,324,437	5,448,956	12,161,155	39.75	305,941
1998	16,056,792.61	2,867,261	4,699,616	11,357,177	40.25	282,166
1999	21,556,485.07	3,629,465	5,948,915	15,607,570	40.75	383,008
2000	23,569,213.62	3,727,707	6,109,940	17,459,274	41.25	423,255
2001	21,247,396.29	3,143,765	5,152,823	16,094,573	41.75	385,499
2002	29,781,819.63	4,102,743	6,724,647	23,057,173	42.25	545,732
2003	23,404,119.35	2,985,195	4,892,917	18,511,202	42.75	433,011
2004	22,820,885.77	2,678,031	4,389,457	18,431,429	43.25	426,160
2005	23,000,998.29	2,464,327	4,039,183	18,961,815	43.75	433,413

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, 2015

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						
2006	32,087,826.22	3,110,594	5,098,454	26,989,372	44.25	609,929
2007	30,089,239.61	2,609,640	4,277,360	25,811,880	44.75	576,802
2008	29,806,523.10	2,281,093	3,738,851	26,067,672	45.25	576,081
2009	31,117,713.32	2,064,038	3,383,085	27,734,628	45.75	606,221
2010	38,059,609.43	2,135,905	3,500,879	34,558,730	46.25	747,216
2011	55,820,349.73	2,563,270	4,201,357	51,618,993	46.75	1,104,150
2012	63,655,093.27	2,273,123	3,725,788	59,929,305	47.25	1,268,345
2013	53,483,334.00	1,364,360	2,236,269	51,247,065	47.75	1,073,237
2014	50,409,567.33	771,770	1,264,978	49,144,589	48.25	1,018,541
2015	49,876,000.00	254,368	416,925	49,459,075	48.75	1,014,545
	1,056,876,518.26	191,897,814	312,487,091	744,389,427		17,806,154
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					41.8	1.68

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

ACCOUNT 364.6 POLES, TOWERS AND FIXTURES - CLEARING TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 60-S3						
NET SALVAGE PERCENT.. 0						
1995	143,709.11	48,933	60,602	83,107	39.57	2,100
2000	501.02	129	160	341	44.51	8
2001	9,302.74	2,247	2,783	6,520	45.51	143
2002	1.17			1	46.50	
	153,514.04	51,309	63,545	89,969		2,251

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.0 1.47

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

ACCOUNT 364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 65-R3						
NET SALVAGE PERCENT.. 0						
1908	924.17	916	924			
1928	24,434.87	22,349	24,435			
1936	243,906.75	214,975	243,907			
1937	85,135.16	74,644	85,135			
1938	19,476.41	16,986	19,476			
1939	6,156.64	5,339	6,157			
1940	16,890.31	14,565	16,890			
1941	63,335.60	54,284	63,336			
1942	64,635.95	55,060	64,636			
1944	58,270.80	48,984	58,271			
1945	68,090.68	56,830	68,091			
1946	269,629.07	223,377	269,629			
1947	499,886.82	410,982	499,887			
1948	305,300.11	248,984	305,300			
1949	221,423.68	179,081	221,424			
1951	446,958.02	355,162	446,958			
1952	254,919.19	200,642	254,919			
1953	499,326.57	389,245	499,327			
1955	429,867.10	328,152	429,867			
1957	412,409.24	307,847	412,409			
1958	521,770.14	384,905	515,757	6,013	17.05	353
1961	236,940.75	168,263	225,466	11,475	18.84	609
1962	182,702.53	128,005	171,521	11,182	19.46	575
1963	50,363.12	34,789	46,616	3,747	20.10	186
1964	77,976.38	53,084	71,130	6,846	20.75	330
1965	108,253.14	72,597	97,277	10,976	21.41	513
1966	83,159.93	54,911	73,579	9,581	22.08	434
1967	201,685.98	131,066	175,623	26,063	22.76	1,145
1968	58,303.24	37,269	49,939	8,364	23.45	357
1969	225,565.38	141,725	189,906	35,659	24.16	1,476
1970	132,849.46	82,019	109,902	22,947	24.87	923
1971	276,898.21	167,886	224,960	51,938	25.59	2,030
1972	357,773.97	212,847	285,206	72,568	26.33	2,756
1973	304,878.76	177,909	238,391	66,488	27.07	2,456
1974	241,897.95	138,366	185,405	56,493	27.82	2,031
1975	414,843.02	232,441	311,461	103,382	28.58	3,617
1976	271,657.10	148,993	199,645	72,012	29.35	2,454
1977	552,062.45	296,159	396,841	155,221	30.13	5,152
1978	218,484.64	114,586	153,541	64,944	30.91	2,101
1979	727,562.66	372,621	499,297	228,266	31.71	7,199
1980	997,547.39	498,624	668,136	329,411	32.51	10,133

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

ACCOUNT 364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 65-R3						
NET SALVAGE PERCENT.. 0						
1981	877,615.60	427,732	573,143	304,473	33.32	9,138
1982	763,735.47	362,599	485,868	277,867	34.14	8,139
1983	734,324.74	339,368	454,739	279,586	34.96	7,997
1984	1,265,816.18	568,643	761,958	503,858	35.80	14,074
1985	1,197,417.01	522,445	700,055	497,362	36.64	13,574
1986	1,231,734.21	521,307	698,530	533,204	37.49	14,223
1987	1,163,465.22	477,195	639,422	524,043	38.34	13,668
1988	1,251,569.79	496,585	665,404	586,166	39.21	14,949
1989	1,202,265.98	460,925	617,621	584,645	40.08	14,587
1990	1,276,770.95	472,405	633,003	643,768	40.95	15,721
1991	1,389,659.20	495,358	663,760	725,899	41.83	17,354
1992	1,542,138.40	528,599	708,301	833,837	42.72	19,519
1993	1,394,834.27	458,789	614,759	780,075	43.62	17,883
1994	1,452,273.03	457,582	613,141	839,132	44.52	18,848
1995	1,521,820.61	458,190	613,956	907,865	45.43	19,984
1996	815,655.47	234,158	313,762	501,893	46.34	10,831
1997	1,061,991.71	289,839	388,372	673,620	47.26	14,253
1998	644,181.03	166,695	223,364	420,817	48.18	8,734
1999	10,729.17	2,623	3,515	7,214	49.11	147
2000	0.06					
2001	266.83	58	78	189	50.99	4
2002	0.01					
2003	633,213.42	118,069	158,208	475,005	52.88	8,983
2004	1,002,081.39	172,208	230,752	771,329	53.83	14,329
2005	792,884.94	124,665	167,046	625,839	54.78	11,425
2006	935,138.02	133,220	178,509	756,629	55.74	13,574
2007	1,123,751.39	143,323	192,047	931,704	56.71	16,429
2008	641,096.93	72,297	96,875	544,222	57.67	9,437
2009	516,223.87	50,513	67,685	448,539	58.64	7,649
2010	174,496.34	14,469	19,388	155,108	59.61	2,602
2011	146,355.48	9,930	13,306	133,049	60.59	2,196
2012	221,288.86	11,711	15,692	205,597	61.56	3,340
2013	898,942.10	34,025	45,592	853,350	62.54	13,645
2014	345,655.89	7,871	10,547	335,109	63.52	5,276
2015	263,000.00	1,983	2,657	260,343	64.51	4,036
	38,726,546.91	15,492,848	20,451,632	18,274,915		413,378

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.2 1.07

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

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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-R0.5						
NET SALVAGE PERCENT.. 0						
1927	20,626.91	18,741	20,627			
1928	18,505.91	16,648	18,506			
1929	35,829.56	31,918	35,830			
1930	43,035.73	37,959	43,036			
1931	24,470.44	21,379	24,470			
1932	13,948.36	12,067	13,948			
1933	6,098.19	5,225	6,098			
1934	9,463.40	8,030	9,463			
1935	35,997.60	30,253	35,998			
1936	1,067,968.31	888,806	1,067,968			
1937	178,219.91	146,867	178,220			
1938	111,779.85	91,203	111,780			
1939	112,550.69	90,914	112,551			
1940	181,578.68	145,227	181,579			
1941	126,583.08	100,207	126,583			
1942	116,778.99	91,516	116,779			
1943	42,365.65	32,855	42,366			
1944	345,086.92	264,802	345,087			
1945	316,234.02	240,079	316,234			
1946	391,219.46	293,814	391,219			
1947	288,648.37	214,365	288,648			
1948	328,493.72	241,275	328,494			
1949	341,067.47	247,656	341,067			
1950	399,196.75	286,527	399,197			
1951	437,361.87	310,168	437,362			
1952	418,385.61	293,213	418,386			
1953	749,420.70	518,779	749,421			
1954	642,789.88	439,328	642,790			
1955	771,925.73	520,811	771,926			
1956	945,774.51	629,810	945,775			
1957	1,042,631.57	685,155	1,033,424	9,208	16.80	548
1958	962,960.93	624,153	941,414	21,547	17.24	1,250
1959	1,019,190.30	651,242	982,273	36,917	17.69	2,087
1960	1,043,226.40	657,024	990,994	52,232	18.14	2,879
1961	1,383,098.20	858,365	1,294,677	88,421	18.59	4,756
1962	1,360,207.25	831,672	1,254,416	105,791	19.04	5,556
1963	1,406,317.70	846,378	1,276,597	129,721	19.51	6,649
1964	1,580,277.21	936,235	1,412,129	168,148	19.97	8,420
1965	1,687,732.28	983,712	1,483,739	203,993	20.44	9,980
1966	2,026,255.64	1,161,166	1,751,394	274,862	20.92	13,139
1967	3,336,083.83	1,879,116	2,834,283	501,801	21.40	23,449

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

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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-R0.5						
NET SALVAGE PERCENT.. 0						
1968	3,674,201.29	2,033,560	3,067,232	606,969	21.88	27,741
1969	4,600,830.36	2,500,413	3,771,389	829,441	22.37	37,078
1970	4,171,790.11	2,225,525	3,356,774	815,016	22.86	35,652
1971	4,546,780.91	2,379,194	3,588,554	958,227	23.36	41,020
1972	5,505,663.69	2,823,635	4,258,907	1,246,757	23.87	52,231
1973	6,972,216.69	3,504,585	5,285,988	1,686,229	24.37	69,193
1974	5,121,790.81	2,520,126	3,801,122	1,320,669	24.89	53,060
1975	6,035,045.20	2,906,659	4,384,133	1,650,912	25.40	64,997
1976	5,545,654.90	2,611,005	3,938,196	1,607,459	25.93	61,992
1977	5,790,262.95	2,664,679	4,019,153	1,771,110	26.45	66,961
1978	5,824,182.34	2,617,329	3,947,734	1,876,448	26.98	69,550
1979	7,777,483.16	3,409,415	5,142,443	2,635,040	27.52	95,750
1980	9,660,847.17	4,128,563	6,227,138	3,433,709	28.06	122,370
1981	6,131,029.64	2,552,532	3,850,001	2,281,029	28.60	79,756
1982	7,160,859.63	2,900,864	4,375,392	2,785,468	29.15	95,556
1983	6,695,140.66	2,637,082	3,977,528	2,717,613	29.70	91,502
1984	9,217,326.04	3,525,166	5,317,031	3,900,295	30.26	128,893
1985	9,169,425.53	3,402,040	5,131,319	4,038,107	30.82	131,022
1986	10,198,567.56	3,667,303	5,531,417	4,667,151	31.38	148,730
1987	12,007,135.06	4,178,003	6,301,709	5,705,426	31.95	178,574
1988	13,715,148.49	4,612,816	6,957,540	6,757,608	32.52	207,799
1989	20,573,582.15	6,680,036	10,075,541	10,498,041	33.09	317,257
1990	22,509,559.65	7,042,341	10,622,008	11,887,552	33.67	353,061
1991	20,858,618.12	6,278,861	9,470,447	11,388,171	34.25	332,501
1992	20,261,108.75	5,859,107	8,837,329	11,423,780	34.83	327,987
1993	20,279,209.79	5,620,180	8,476,954	11,802,256	35.42	333,209
1994	23,665,962.48	6,278,817	9,470,380	14,195,582	36.00	394,322
1995	22,767,865.54	5,766,417	8,697,524	14,070,342	36.59	384,541
1996	18,092,033.49	4,364,160	6,582,491	11,509,542	37.18	309,563
1997	20,565,891.22	4,713,291	7,109,087	13,456,804	37.77	356,283
1998	17,603,415.34	3,818,885	5,760,049	11,843,366	38.37	308,662
1999	17,005,193.81	3,484,364	5,255,489	11,749,705	38.96	301,584
2000	14,974,269.02	2,884,793	4,351,152	10,623,117	39.56	268,532
2001	12,483,053.12	2,252,068	3,396,809	9,086,244	40.16	226,251
2002	14,564,867.40	2,449,228	3,694,186	10,870,681	40.76	266,700
2003	12,780,363.54	1,992,714	3,005,623	9,774,741	41.36	236,333
2004	13,608,432.66	1,955,124	2,948,926	10,659,507	41.96	254,040
2005	16,723,481.35	2,194,455	3,309,911	13,413,570	42.57	315,094
2006	18,768,523.84	2,233,079	3,368,167	15,400,357	43.17	356,737
2007	18,049,695.60	1,922,834	2,900,223	15,149,473	43.78	346,036
2008	26,548,700.24	2,497,702	3,767,300	22,781,400	44.39	513,210

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

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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-R0.5						
NET SALVAGE PERCENT.. 0						
2009	22,149,875.11	1,808,094	2,727,160	19,422,715	45.00	431,616
2010	41,821,752.31	2,893,229	4,363,876	37,457,876	45.61	821,265
2011	54,190,173.86	3,074,209	4,636,849	49,553,325	46.22	1,072,119
2012	49,197,537.69	2,178,959	3,286,538	45,911,000	46.83	980,376
2013	83,954,042.27	2,655,466	4,005,256	79,948,786	47.45	1,684,906
2014	57,477,424.35	1,090,922	1,645,445	55,831,979	48.07	1,161,472
2015	80,361,000.00	508,685	767,253	79,593,747	48.69	1,634,704
	936,726,402.47	174,683,174	262,539,421	674,186,981		16,226,501
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					41.5	1.73

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

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 60-R3						
NET SALVAGE PERCENT.. 0						
1903	27,782.88	27,783	27,783			
1907	15,548.18	15,548	15,548			
1908	3,731.16	3,731	3,731			
1909	9,618.79	9,619	9,619			
1911	1,206.51	1,207	1,207			
1912	21,515.11	21,515	21,515			
1913	2,224.46	2,224	2,224			
1914	7,219.77	7,220	7,220			
1915	17,215.50	17,118	17,216			
1916	96,133.48	95,333	96,133			
1917	6,937.84	6,855	6,938			
1919	3,995.70	3,918	3,996			
1920	1,956.83	1,911	1,957			
1921	1,414.66	1,376	1,415			
1922	40,203.42	38,944	40,203			
1923	13,833.90	13,343	13,834			
1924	35,519.12	34,116	35,519			
1925	23,208.17	22,191	23,208			
1926	63,514.27	60,466	63,514			
1927	44,319.65	42,007	44,320			
1928	52,603.18	49,631	52,603			
1929	28,245.76	26,528	28,246			
1930	41,156.32	38,481	41,156			
1931	84,390.91	78,540	84,391			
1932	257,210.49	238,262	257,210			
1933	49,732.95	45,862	49,611	122	4.67	26
1934	21,799.06	20,008	21,644	155	4.93	31
1935	38,453.72	35,127	37,999	455	5.19	88
1936	12,279.50	11,164	12,077	202	5.45	37
1937	16,647.30	15,063	16,294	353	5.71	62
1938	12,467.88	11,225	12,143	325	5.98	54
1939	39,104.34	35,031	37,895	1,209	6.25	193
1940	59,574.39	53,100	57,441	2,133	6.52	327
1941	33,046.84	29,302	31,698	1,349	6.80	198
1942	13,351.01	11,773	12,735	616	7.09	87
1943	729.66	640	692	38	7.38	5
1944	959.87	837	905	55	7.69	7
1945	8,765.18	7,597	8,218	547	8.00	68
1946	33,254.63	28,638	30,979	2,276	8.33	273
1947	24,907.90	21,309	23,051	1,857	8.67	214
1948	81,556.80	69,296	74,961	6,596	9.02	731

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

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 60-R3						
NET SALVAGE PERCENT.. 0						
1949	222,341.04	187,582	202,917	19,424	9.38	2,071
1950	100,487.96	84,142	91,021	9,467	9.76	970
1951	99,418.09	82,600	89,353	10,065	10.15	992
1952	342,292.88	282,049	305,107	37,186	10.56	3,521
1953	206,320.98	168,564	182,345	23,976	10.98	2,184
1954	130,650.32	105,784	114,432	16,218	11.42	1,420
1955	102,552.55	82,265	88,990	13,563	11.87	1,143
1956	80,833.95	64,209	69,458	11,376	12.34	922
1957	110,959.32	87,233	94,365	16,594	12.83	1,293
1958	70,310.46	54,690	59,161	11,149	13.33	836
1959	125,925.06	96,858	104,776	21,149	13.85	1,527
1960	117,318.18	89,201	96,493	20,825	14.38	1,448
1961	115,817.22	86,998	94,110	21,707	14.93	1,454
1962	55,918.58	41,482	44,873	11,046	15.49	713
1963	94,312.26	69,053	74,698	19,614	16.07	1,221
1964	211,832.97	153,013	165,522	46,311	16.66	2,780
1965	137,658.60	98,036	106,051	31,608	17.27	1,830
1966	219,052.20	153,737	166,306	52,746	17.89	2,948
1967	725,315.17	501,316	542,300	183,015	18.53	9,877
1968	530,871.10	361,168	390,695	140,176	19.18	7,308
1969	734,012.22	491,296	531,461	202,551	19.84	10,209
1970	558,537.26	367,612	397,666	160,871	20.51	7,844
1971	1,008,111.71	652,077	705,387	302,725	21.19	14,286
1972	1,597,748.67	1,014,842	1,097,809	499,940	21.89	22,839
1973	3,038,953.94	1,894,271	2,049,134	989,820	22.60	43,797
1974	1,460,757.61	893,005	966,011	494,747	23.32	21,216
1975	2,222,388.55	1,331,589	1,440,451	781,938	24.05	32,513
1976	2,536,889.30	1,488,723	1,610,431	926,458	24.79	37,372
1977	1,201,365.58	690,185	746,610	454,756	25.53	17,813
1978	2,118,878.94	1,190,450	1,287,773	831,106	26.29	31,613
1979	1,603,447.89	880,293	952,260	651,188	27.06	24,065
1980	1,770,400.31	948,935	1,026,514	743,886	27.84	26,720
1981	1,328,378.38	694,516	751,295	577,083	28.63	20,157
1982	1,132,950.17	577,431	624,638	508,312	29.42	17,278
1983	844,823.82	419,176	453,445	391,379	30.23	12,947
1984	1,301,215.55	628,058	679,404	621,812	31.04	20,033
1985	1,928,154.87	904,305	978,235	949,920	31.86	29,815
1986	2,452,584.65	1,116,343	1,207,608	1,244,977	32.69	38,084
1987	3,585,367.76	1,581,757	1,711,071	1,874,297	33.53	55,899
1988	2,932,915.90	1,252,355	1,354,739	1,578,177	34.38	45,904
1989	3,825,320.10	1,579,207	1,708,313	2,117,007	35.23	60,091

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

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 60-R3						
NET SALVAGE PERCENT.. 0						
1990	3,720,159.42	1,482,484	1,603,682	2,116,477	36.09	58,644
1991	5,738,789.86	2,203,695	2,383,854	3,354,936	36.96	90,772
1992	5,177,793.87	1,912,315	2,068,653	3,109,141	37.84	82,165
1993	5,656,461.49	2,006,177	2,170,189	3,486,272	38.72	90,038
1994	7,763,478.34	2,638,263	2,853,950	4,909,528	39.61	123,947
1995	5,943,043.45	1,930,479	2,088,302	3,854,741	40.51	95,155
1996	3,679,788.50	1,140,109	1,233,317	2,446,472	41.41	59,079
1997	4,284,947.44	1,262,645	1,365,870	2,919,077	42.32	68,976
1998	3,049,433.57	851,798	921,435	2,127,999	43.24	49,214
1999	3,366,282.05	888,698	961,352	2,404,930	44.16	54,459
2000	4,373,545.92	1,087,570	1,176,483	3,197,063	45.08	70,920
2001	4,299,399.51	1,001,760	1,083,657	3,215,743	46.02	69,877
2002	4,539,592.64	986,590	1,067,247	3,472,346	46.96	73,943
2003	4,099,386.22	826,723	894,310	3,205,076	47.90	66,912
2004	5,119,920.32	951,435	1,029,218	4,090,702	48.85	83,740
2005	5,599,572.88	951,927	1,029,750	4,569,823	49.80	91,764
2006	6,299,772.23	971,236	1,050,638	5,249,134	50.75	103,431
2007	5,598,097.85	773,489	836,725	4,761,373	51.71	92,078
2008	4,974,189.22	606,851	656,463	4,317,726	52.68	81,961
2009	4,074,670.82	431,915	467,226	3,607,445	53.64	67,253
2010	4,291,442.03	384,814	416,274	3,875,168	54.62	70,948
2011	5,889,672.38	432,891	468,281	5,421,391	55.59	97,525
2012	8,389,888.83	480,992	520,315	7,869,574	56.56	139,137
2013	6,942,227.34	284,631	307,901	6,634,326	57.54	115,299
2014	8,518,981.18	210,163	227,344	8,291,637	58.52	141,689
2015	14,973,000.00	122,329	132,330	14,840,670	59.51	249,381
	190,694,266.52	51,522,224	55,707,043	134,987,224		3,027,661
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					44.6	1.59

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

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 48-S1.5						
NET SALVAGE PERCENT.. 0						
1923	7.81	8	8			
1924	34.09	33	34			
1925	1.34	1	1			
1926	45.77	44	46			
1927	39.74	38	40			
1928	949.50	906	950			
1929	44.36	42	44			
1930	293.84	277	294			
1931	79.25	74	79			
1932	421.14	393	421			
1933	302.32	280	302			
1934	32.99	30	33			
1935	538.35	494	538			
1936	20.61	19	21			
1937	253.28	230	253			
1938	67.54	61	68			
1939	72.45	65	72			
1940	2,045.20	1,821	2,045			
1941	1,810.90	1,603	1,811			
1942	1,622.80	1,427	1,623			
1943	1,540.94	1,347	1,541			
1944	274.69	239	275			
1945	803.70	694	804			
1946	521.71	447	522			
1947	1,308.68	1,115	1,309			
1948	3,260.16	2,759	3,260			
1949	30,645.62	25,755	30,646			
1950	25,792.00	21,520	25,792			
1951	47,070.87	39,000	47,071			
1952	45,665.69	37,560	45,666			
1953	34,517.17	28,175	34,517			
1954	40,381.63	32,709	40,382			
1955	99,806.34	80,198	99,806			
1956	39,012.28	31,096	39,012			
1957	62,975.63	49,790	62,976			
1958	35,831.08	28,083	35,831			
1959	402,379.60	312,601	401,172	1,208	10.71	113
1960	70,129.29	54,000	69,300	829	11.04	75
1961	52,614.79	40,141	51,514	1,101	11.38	97
1962	118,686.64	89,682	115,092	3,595	11.73	306
1963	140,263.93	104,934	134,666	5,598	12.09	463

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

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 48-S1.5						
NET SALVAGE PERCENT.. 0						
1964	186,203.36	137,906	176,980	9,223	12.45	741
1965	208,836.73	153,061	196,429	12,408	12.82	968
1966	274,571.82	199,065	255,467	19,105	13.20	1,447
1967	301,681.26	216,269	277,546	24,135	13.59	1,776
1968	399,275.16	282,902	363,058	36,217	13.99	2,589
1969	396,133.34	277,377	355,968	40,165	14.39	2,791
1970	367,850.12	254,354	326,422	41,428	14.81	2,797
1971	833,519.42	568,877	730,061	103,458	15.24	6,789
1972	1,639,138.88	1,104,026	1,416,837	222,302	15.67	14,186
1973	2,816,834.76	1,870,857	2,400,939	415,896	16.12	25,800
1974	1,673,808.16	1,095,993	1,406,528	267,280	16.57	16,130
1975	2,385,581.57	1,538,700	1,974,670	410,912	17.04	24,115
1976	3,035,502.27	1,927,544	2,473,687	561,815	17.52	32,067
1977	2,495,364.34	1,558,555	2,000,150	495,214	18.02	27,481
1978	2,812,858.07	1,727,573	2,217,057	595,801	18.52	32,171
1979	2,420,780.39	1,460,529	1,874,350	546,430	19.04	28,699
1980	2,546,656.95	1,508,359	1,935,732	610,925	19.57	31,217
1981	2,871,143.31	1,668,249	2,140,925	730,218	20.11	36,311
1982	2,811,252.17	1,600,671	2,054,199	757,053	20.67	36,626
1983	2,381,681.56	1,327,787	1,703,997	677,685	21.24	31,906
1984	2,802,801.62	1,528,115	1,961,086	841,716	21.83	38,558
1985	4,288,923.25	2,284,752	2,932,105	1,356,818	22.43	60,491
1986	4,522,572.57	2,350,788	3,016,852	1,505,721	23.05	65,324
1987	6,781,116.19	3,435,788	4,409,272	2,371,844	23.68	100,162
1988	6,211,500.35	3,063,015	3,930,879	2,280,621	24.33	93,737
1989	7,427,740.94	3,560,710	4,569,589	2,858,152	24.99	114,372
1990	12,603,851.73	5,863,438	7,524,763	5,079,089	25.67	197,861
1991	15,026,854.55	6,771,401	8,689,985	6,336,870	26.37	240,306
1992	14,192,764.55	6,185,633	7,938,248	6,254,517	27.08	230,964
1993	14,280,400.24	6,006,622	7,708,517	6,571,883	27.81	236,314
1994	18,518,205.11	7,503,762	9,629,851	8,888,354	28.55	311,326
1995	14,879,255.77	5,793,685	7,435,247	7,444,009	29.31	253,975
1996	14,697,869.16	5,484,069	7,037,905	7,659,964	30.09	254,568
1997	13,759,119.72	4,904,576	6,294,221	7,464,899	30.89	241,661
1998	10,879,221.64	3,694,366	4,741,114	6,138,108	31.70	193,631
1999	12,204,395.36	3,933,355	5,047,818	7,156,577	32.53	219,999
2000	11,748,035.68	3,580,684	4,595,222	7,152,814	33.37	214,349
2001	13,306,625.65	3,817,405	4,899,015	8,407,611	34.23	245,621
2002	15,733,582.77	4,228,400	5,426,460	10,307,123	35.10	293,650
2003	13,765,330.59	3,444,223	4,420,097	9,345,234	35.99	259,662
2004	17,170,769.16	3,974,346	5,100,423	12,070,346	36.89	327,198

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

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 48-S1.5						
NET SALVAGE PERCENT.. 0						
2005	20,685,389.92	4,391,301	5,635,516	15,049,874	37.81	398,040
2006	23,797,518.13	4,595,777	5,897,928	17,899,590	38.73	462,163
2007	27,435,865.36	4,761,220	6,110,247	21,325,618	39.67	537,575
2008	22,670,047.72	3,485,520	4,473,095	18,196,953	40.62	447,980
2009	20,288,444.35	2,713,579	3,482,435	16,806,009	41.58	404,185
2010	24,902,410.57	2,827,420	3,628,531	21,273,880	42.55	499,974
2011	29,277,175.45	2,726,291	3,498,748	25,778,427	43.53	592,199
2012	23,319,848.94	1,690,689	2,169,723	21,150,126	44.52	475,070
2013	27,314,620.35	1,417,083	1,818,594	25,496,026	45.51	560,229
2014	28,475,667.54	889,865	1,141,996	27,333,672	46.50	587,821
2015	32,435,000.00	337,973	433,733	32,001,267	47.50	673,711
	559,523,764.29	142,714,196	183,130,054	376,393,710		10,190,337
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					36.9	1.82

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

ACCOUNT 368.2 LINE TRANSFORMERS - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 34-SQUARE						
NET SALVAGE PERCENT.. 0						
1982	4,606,251.81	4,538,494	4,199,234	407,018	0.50	407,018
1983	6,406,618.21	6,123,958	5,666,183	740,435	1.50	493,623
1984	7,018,844.28	6,502,749	6,016,658	1,002,186	2.50	400,874
1985	8,722,479.96	7,824,588	7,239,688	1,482,792	3.50	423,655
1986	6,531,319.60	5,666,899	5,243,289	1,288,031	4.50	286,229
1987	8,346,209.99	6,996,127	6,473,156	1,873,054	5.50	340,555
1988	11,684,248.71	9,450,454	8,744,018	2,940,231	6.50	452,343
1989	6,891,447.25	5,371,263	4,969,753	1,921,694	7.50	256,226
1990	7,124,202.74	5,343,152	4,943,743	2,180,460	8.50	256,525
1991	8,372,186.11	6,032,914	5,581,944	2,790,242	9.50	293,710
1992	7,797,027.50	5,389,149	4,986,302	2,810,726	10.50	267,688
1993	8,527,759.15	5,643,330	5,221,482	3,306,277	11.50	287,502
1994	7,969,130.66	5,039,280	4,662,586	3,306,545	12.50	264,524
1995	6,344,144.24	3,825,138	3,539,203	2,804,941	13.50	207,773
1996	3,462,498.18	1,985,847	1,837,402	1,625,096	14.50	112,076
1997	5,826,215.18	3,170,160	2,933,185	2,893,030	15.50	186,647
1998	4,063,865.10	2,091,712	1,935,353	2,128,512	16.50	129,001
1999	4,728,105.90	2,294,503	2,122,985	2,605,121	17.50	148,864
2000	5,357,110.68	2,442,200	2,259,642	3,097,469	18.50	167,431
2001	4,207,163.22	1,794,229	1,660,108	2,547,055	19.50	130,618
2002	4,520,597.65	1,794,949	1,660,774	2,859,824	20.50	139,504
2003	578,820.71	212,803	196,896	381,925	21.50	17,764
2004	646,272.96	218,595	202,255	444,018	22.50	19,734
2005	15,359,920.89	4,743,451	4,388,870	10,971,051	23.50	466,853
2006	7,550,806.39	2,109,771	1,952,062	5,598,744	24.50	228,520
2007	6,987,660.02	1,746,915	1,616,330	5,371,330	25.50	210,640
2008	8,059,008.11	1,777,737	1,644,848	6,414,160	26.50	242,044
2009	7,144,253.35	1,365,838	1,263,740	5,880,513	27.50	213,837
2010	11,658,456.44	1,885,872	1,744,900	9,913,556	28.50	347,844
2011	12,858,461.70	1,701,817	1,574,603	11,283,859	29.50	382,504
2012	13,784,341.28	1,418,960	1,312,891	12,471,450	30.50	408,900
2013	12,097,802.65	889,551	823,056	11,274,747	31.50	357,928
2014	12,427,974.15	548,322	507,334	11,920,640	32.50	366,789
2015	24,335,000.00	357,968	331,209	24,003,791	33.50	716,531
	271,996,204.77	118,298,695	109,455,682	162,540,523		9,632,274

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.9 3.54

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

ACCOUNT 368.4 LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 48-SQUARE						
NET SALVAGE PERCENT.. 0						
1968	528,083.51	522,581	528,084			
1969	807,061.00	781,840	807,061			
1970	1,174,551.28	1,113,381	1,149,494	25,057	2.50	10,023
1971	1,739,479.78	1,612,637	1,664,943	74,537	3.50	21,296
1972	1,582,842.78	1,434,451	1,480,977	101,866	4.50	22,637
1973	3,135,701.23	2,776,413	2,866,466	269,235	5.50	48,952
1974	1,428,802.59	1,235,314	1,275,381	153,422	6.50	23,603
1975	1,552,495.23	1,309,918	1,352,405	200,090	7.50	26,679
1976	1,730,468.27	1,424,037	1,470,226	260,242	8.50	30,617
1977	1,655,560.58	1,327,892	1,370,962	284,599	9.50	29,958
1978	1,984,108.49	1,550,085	1,600,362	383,746	10.50	36,547
1979	2,429,607.07	1,847,522	1,907,446	522,161	11.50	45,405
1980	1,426,306.12	1,054,867	1,089,082	337,224	12.50	26,978
1981	2,360,921.26	1,696,912	1,751,951	608,970	13.50	45,109
1982	1,308,792.68	913,433	943,060	365,733	14.50	25,223
1983	2,255,141.74	1,526,911	1,576,436	678,706	15.50	43,787
1984	3,158,791.03	2,072,957	2,140,193	1,018,598	16.50	61,733
1985	3,870,714.78	2,459,530	2,539,305	1,331,410	17.50	76,081
1986	4,601,364.30	2,827,906	2,919,629	1,681,735	18.50	90,905
1987	5,699,539.85	3,384,102	3,493,865	2,205,675	19.50	113,112
1988	9,901,901.32	5,672,997	5,857,001	4,044,900	20.50	197,312
1989	3,278,654.76	1,810,080	1,868,790	1,409,865	21.50	65,575
1990	6,681,644.02	3,549,623	3,664,755	3,016,889	22.50	134,084
1991	4,876,791.33	2,489,212	2,569,950	2,306,841	23.50	98,163
1992	4,779,912.34	2,340,149	2,416,052	2,363,860	24.50	96,484
1993	6,157,697.81	2,886,421	2,980,042	3,177,656	25.50	124,614
1994	7,012,526.46	3,141,051	3,242,931	3,769,595	26.50	142,249
1995	5,423,303.80	2,316,185	2,391,311	3,031,993	27.50	110,254
1996	4,021,677.25	1,633,806	1,686,799	2,334,878	28.50	81,926
1997	5,586,341.78	2,153,088	2,222,923	3,363,419	29.50	114,014
1998	5,082,277.11	1,852,897	1,912,996	3,169,281	30.50	103,911
1999	2,982,805.89	1,025,340	1,058,597	1,924,209	31.50	61,086
2000	3,538,865.97	1,142,771	1,179,837	2,359,029	32.50	72,586
2001	4,608,697.17	1,392,195	1,437,351	3,171,346	33.50	94,667
2002	3,623,991.61	1,019,248	1,052,307	2,571,685	34.50	74,542
2004	2,398,823.06	574,710	593,351	1,805,472	36.50	49,465
2005	13,272,185.03	2,903,290	2,997,458	10,274,727	37.50	273,993
2006	7,234,341.13	1,431,821	1,478,262	5,756,079	38.50	149,509
2007	6,914,552.82	1,224,429	1,264,143	5,650,410	39.50	143,048
2008	7,772,360.64	1,214,431	1,253,821	6,518,540	40.50	160,952
2009	5,139,704.65	696,019	718,595	4,421,110	41.50	106,533

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

ACCOUNT 368.4 LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 48-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	3,322,920.14	380,740	393,089	2,929,831	42.50	68,937
2011	6,929,432.40	649,634	670,705	6,258,727	43.50	143,879
2012	6,302,485.82	459,577	474,483	5,828,003	44.50	130,966
2013	5,427,579.16	282,668	291,837	5,135,742	45.50	112,873
2014	5,816,867.71	181,777	187,673	5,629,195	46.50	121,058
2015	12,957,000.00	135,012	139,391	12,817,609	47.50	269,844
	205,475,674.75	77,431,860	79,931,778	125,543,897		4,081,169
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					30.8	1.99

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

ACCOUNT 368.6 LINE TRANSFORMERS - NON-NETWORK HOUSING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 35-SQUARE						
NET SALVAGE PERCENT.. 0						
1981	12,538.17	12,359	12,067	471	0.50	471
1982	2,824.21	2,703	2,639	185	1.50	123
1983	7,194.34	6,680	6,522	672	2.50	269
1984	5,993.64	5,394	5,266	728	3.50	208
1985	19,214.89	16,744	16,348	2,867	4.50	637
1986	2,233.50	1,883	1,839	394	5.50	72
1987	4,901.98	3,992	3,898	1,004	6.50	154
1988	1,949.15	1,531	1,495	454	7.50	61
1989	7,760.50	5,876	5,737	2,024	8.50	238
1990	2,484.23	1,810	1,767	717	9.50	75
1991	6,686.78	4,681	4,570	2,117	10.50	202
1992	26,949.65	18,095	17,667	9,283	11.50	807
2014	1,076.71	46	45	1,032	33.50	31
	101,807.75	81,794	79,860	21,948		3,348

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.6 3.29

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

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 45-R1.5						
NET SALVAGE PERCENT.. 0						
1924	2,669.84	2,670	2,670			
1925	68.18	68	68			
1926	211.59	210	212			
1927	67.98	67	68			
1928	46.39	45	46			
1929	261.03	253	261			
1930	7,237.16	6,972	7,237			
1931	1,467.26	1,403	1,467			
1932	854.36	810	854			
1933	6,872.92	6,471	6,873			
1934	1,366.07	1,277	1,366			
1935	1,311.64	1,219	1,312			
1936	1,254.63	1,160	1,255			
1937	618.35	568	618			
1938	950.35	869	950			
1939	953.26	867	953			
1940	1,595.11	1,442	1,595			
1941	872.08	784	872			
1942	237.20	212	237			
1943	359.66	319	360			
1944	492.58	435	493			
1945	526.12	461	526			
1946	10,796.43	9,398	10,796			
1947	19,927.22	17,222	19,927			
1948	29,211.95	25,064	29,212			
1949	31,830.36	27,112	31,830			
1950	46,823.08	39,581	46,823			
1951	62,873.40	52,744	62,873			
1952	73,803.45	61,421	73,803			
1953	101,249.82	83,588	101,250			
1954	105,861.06	86,665	105,861			
1955	175,908.02	142,760	175,908			
1956	206,975.50	166,499	206,976			
1957	244,632.41	195,053	244,632			
1958	256,689.50	202,728	256,690			
1959	322,709.18	252,430	322,709			
1960	396,631.97	307,168	396,632			
1961	568,911.00	435,911	568,911			
1962	682,759.92	517,532	682,760			
1963	495,153.40	371,147	495,153			
1964	563,844.85	417,747	563,845			

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

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 45-R1.5						
NET SALVAGE PERCENT.. 0						
1965	704,269.41	515,525	704,269			
1966	1,177,705.70	851,352	1,177,706			
1967	1,600,247.21	1,141,872	1,600,247			
1968	2,109,639.46	1,484,722	2,109,639			
1969	3,436,958.35	2,385,249	3,436,958			
1970	3,540,896.66	2,421,194	3,540,897			
1971	4,518,282.52	3,042,295	4,518,283			
1972	5,526,040.59	3,661,941	5,526,041			
1973	6,160,677.97	4,014,051	6,160,678			
1974	4,870,810.08	3,119,462	4,861,296	9,514	16.18	588
1975	4,756,242.58	2,991,153	4,661,343	94,900	16.70	5,683
1976	5,594,674.76	3,453,761	5,382,260	212,415	17.22	12,335
1977	5,563,856.05	3,367,969	5,248,564	315,292	17.76	17,753
1978	7,048,991.35	4,180,827	6,515,303	533,688	18.31	29,147
1979	7,401,393.11	4,297,767	6,697,539	703,854	18.87	37,300
1980	7,103,191.60	4,033,050	6,285,011	818,181	19.45	42,066
1981	6,631,739.86	3,679,886	5,734,648	897,092	20.03	44,787
1982	6,353,571.15	3,442,238	5,364,303	989,268	20.62	47,976
1983	6,934,733.45	3,663,065	5,708,435	1,226,298	21.23	57,763
1984	10,057,761.54	5,176,428	8,066,824	1,990,938	21.84	91,160
1985	11,585,016.59	5,802,819	9,042,977	2,542,040	22.46	113,181
1986	13,099,777.24	6,375,269	9,935,070	3,164,707	23.10	137,000
1987	15,985,567.79	7,552,222	11,769,206	4,216,362	23.74	177,606
1988	17,737,868.99	8,123,944	12,660,164	5,077,705	24.39	208,188
1989	18,444,821.53	8,177,143	12,743,068	5,701,754	25.05	227,615
1990	17,784,282.90	7,619,498	11,874,047	5,910,236	25.72	229,791
1991	18,123,322.89	7,490,913	11,673,663	6,449,660	26.40	244,305
1992	17,916,997.83	7,130,965	11,112,729	6,804,269	27.09	251,173
1993	19,378,398.64	7,415,532	11,556,191	7,822,208	27.78	281,577
1994	20,462,513.41	7,511,993	11,706,514	8,755,999	28.48	307,444
1995	20,804,732.67	7,309,327	11,390,684	9,414,049	29.19	322,509
1996	19,749,531.25	6,627,153	10,327,600	9,421,931	29.90	315,115
1997	17,126,496.41	5,469,004	8,522,767	8,603,729	30.63	280,892
1998	14,773,622.16	4,478,033	6,978,462	7,795,160	31.36	248,570
1999	15,803,014.33	4,533,727	7,065,254	8,737,760	32.09	272,289
2000	17,176,642.92	4,645,251	7,239,050	9,937,593	32.83	302,699
2001	17,840,375.51	4,527,530	7,055,596	10,784,780	33.58	321,167
2002	24,698,743.61	5,856,319	9,126,350	15,572,394	34.33	453,609
2003	20,498,796.43	4,514,245	7,034,893	13,463,903	35.09	383,696
2004	22,045,217.65	4,482,454	6,985,351	15,059,867	35.85	420,080
2005	20,092,488.54	3,741,623	5,830,858	14,261,631	36.62	389,449

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

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 45-R1.5						
NET SALVAGE PERCENT.. 0						
2006	15,619,190.06	2,641,361	4,116,235	11,502,955	37.39	307,648
2007	16,628,951.28	2,523,942	3,933,252	12,695,699	38.17	332,609
2008	15,397,644.99	2,070,059	3,225,931	12,171,714	38.95	312,496
2009	13,212,184.96	1,544,372	2,406,713	10,805,472	39.74	271,904
2010	17,684,324.08	1,752,693	2,731,356	14,952,968	40.54	368,845
2011	18,696,997.39	1,520,627	2,369,709	16,327,288	41.34	394,951
2012	21,312,777.93	1,354,640	2,111,039	19,201,739	42.14	455,665
2013	19,071,617.82	868,903	1,354,078	17,717,540	42.95	412,515
2014	24,083,844.03	658,211	1,025,741	23,058,103	43.77	526,802
2015	21,363,000.00	194,617	303,287	21,059,713	44.59	472,297
	669,717,331.51	208,878,548	322,934,963	346,782,369		10,130,245
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.2	1.51

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

ACCOUNT 370.1 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 28-SQUARE						
NET SALVAGE PERCENT.. 0						
1988	4,881,505.79	4,794,322	4,634,952	246,554	0.50	246,554
1989	3,633,629.59	3,438,976	3,324,660	308,970	1.50	205,980
1990	4,561,921.34	4,154,587	4,016,483	545,438	2.50	218,175
1991	4,591,941.96	4,017,949	3,884,387	707,555	3.50	202,159
1992	4,547,286.09	3,816,492	3,689,627	857,659	4.50	190,591
1993	4,369,237.39	3,510,988	3,394,278	974,959	5.50	177,265
1994	3,620,442.11	2,779,993	2,687,582	932,860	6.50	143,517
1995	4,289,321.42	3,140,384	3,035,994	1,253,327	7.50	167,110
1996	4,138,481.96	2,882,163	2,786,356	1,352,126	8.50	159,074
1997	3,371,960.81	2,227,888	2,153,830	1,218,131	9.50	128,224
1998	2,919,989.64	1,824,994	1,764,329	1,155,661	10.50	110,063
1999	3,534,868.05	2,083,062	2,013,818	1,521,050	11.50	132,265
2000	2,819,486.44	1,560,783	1,508,901	1,310,585	12.50	104,847
2001	1,337,213.05	692,489	669,470	667,743	13.50	49,462
2003	1,900,000.00	848,217	820,021	1,079,979	15.50	69,676
2004	192,147.62	78,917	76,294	115,854	16.50	7,021
2005	1,285,993.85	482,248	466,217	819,777	17.50	46,844
2006	574,960.15	195,078	188,593	386,367	18.50	20,885
2007	719,210.63	218,331	211,074	508,137	19.50	26,058
2008	346,659.00	92,856	89,769	256,890	20.50	12,531
2009	310,049.22	71,975	69,583	240,466	21.50	11,184
2010	439,704.37	86,371	83,500	356,204	22.50	15,831
2011	551,376.55	88,612	85,666	465,711	23.50	19,817
2012	595,102.81	74,388	71,915	523,188	24.50	21,355
2013	963,606.50	86,040	83,180	880,426	25.50	34,527
2014	3,258,460.35	174,556	168,754	3,089,706	26.50	116,593
	63,754,556.69	43,422,659	41,979,233	21,775,324		2,637,608

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.3 4.14

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

ACCOUNT 370.2 METERS - AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	68,480,626.37	61,632,564	59,410,708	9,069,918	1.50	6,046,612
2003	75,265,782.42	62,721,234	60,460,131	14,805,651	2.50	5,922,260
2004	15,644,068.75	11,993,838	11,561,460	4,082,609	3.50	1,166,460
2005	9,430,621.54	6,601,435	6,363,453	3,067,169	4.50	681,593
2006	4,745,318.75	3,005,353	2,897,010	1,848,309	5.50	336,056
2007	5,889,550.93	3,337,432	3,217,117	2,672,434	6.50	411,144
2008	2,844,781.54	1,422,391	1,371,114	1,473,668	7.50	196,489
2009	2,588,349.34	1,121,609	1,081,175	1,507,174	8.50	177,315
2010	3,608,338.64	1,323,070	1,275,373	2,332,966	9.50	245,575
2011	4,643,260.33	1,392,978	1,342,761	3,300,499	10.50	314,333
2012	6,948,319.94	1,621,251	1,562,805	5,385,515	11.50	468,306
2013	7,907,633.11	1,317,965	1,270,452	6,637,181	12.50	530,974
2014	7,991,251.16	799,125	770,317	7,220,934	13.50	534,884
2015	15,275,000.00	509,116	490,762	14,784,238	14.50	1,019,603
	231,262,902.82	158,799,361	153,074,638	78,188,265		18,051,604
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.3	7.81

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

ACCOUNT 370.4 METERS - SMART GRID

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	935,679.92	280,704	283,976	651,704	10.50	62,067
2012	1,646,954.08	384,284	388,763	1,258,191	11.50	109,408
2013	257,627.21	42,939	43,440	214,187	12.50	17,135
2014	836,567.21	83,657	84,632	751,935	13.50	55,699
	3,676,828.42	791,584	800,811	2,876,017		244,309

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.8 6.64

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

ACCOUNT 371.2 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 35-S3						
NET SALVAGE PERCENT.. 0						
1975	54,149.90	46,275	13,780	40,370	5.09	7,931
1992	243,865.53	152,938	45,543	198,323	13.05	15,197
1994	9,345.34	5,466	1,628	7,717	14.53	531
1995	11,867.59	6,673	1,987	9,881	15.32	645
	319,228.36	211,352	62,938	256,290		24,304

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.5 7.61

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

ACCOUNT 371.4 AREA LIGHTING FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 21-L0.5						
NET SALVAGE PERCENT.. 0						
1940	30.11	27	30			
1965	1,260.03	960	1,260			
1966	15,862.52	12,003	15,863			
1967	18,894.98	14,189	18,895			
1968	25,823.46	19,232	25,823			
1969	29,175.06	21,548	29,175			
1970	38,414.21	28,115	38,414			
1971	41,084.55	29,796	41,085			
1972	50,338.79	36,148	50,339			
1973	48,362.52	34,361	48,363			
1974	38,145.95	26,811	38,146			
1975	42,273.88	29,370	42,274			
1976	53,359.91	36,641	53,360			
1977	41,121.75	27,885	41,122			
1978	44,406.54	29,710	44,407			
1979	92,838.15	61,273	92,838			
1980	107,777.56	70,107	107,778			
1981	120,644.55	77,327	120,645			
1982	98,033.85	61,854	98,034			
1983	99,716.27	61,872	99,716			
1984	100,128.27	61,078	100,128			
1985	97,064.01	58,146	97,064			
1986	112,032.16	65,832	112,032			
1987	119,857.06	69,060	119,857			
1988	117,695.42	66,414	117,695			
1989	127,230.67	70,280	125,844	1,387	9.40	148
1990	125,049.77	67,467	120,807	4,243	9.67	439
1991	137,706.25	72,526	129,866	7,840	9.94	789
1992	166,561.84	85,581	153,243	13,319	10.21	1,305
1993	170,006.75	85,003	152,208	17,799	10.50	1,695
1994	201,376.39	97,907	175,314	26,062	10.79	2,415
1995	243,727.84	115,015	205,947	37,781	11.09	3,407
1996	281,694.96	128,774	230,584	51,111	11.40	4,483
1997	231,215.22	102,285	183,153	48,062	11.71	4,104
1998	251,788.75	107,431	192,367	59,422	12.04	4,935
1999	264,030.08	108,503	194,287	69,743	12.37	5,638
2000	185,343.06	73,166	131,012	54,331	12.71	4,275
2001	194,012.74	73,356	131,352	62,661	13.06	4,798
2002	224,542.54	81,049	145,127	79,416	13.42	5,918
2003	245,839.64	84,404	151,135	94,705	13.79	6,868
2004	245,438.80	79,827	142,939	102,500	14.17	7,234

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

ACCOUNT 371.4 AREA LIGHTING FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 21-L0.5						
NET SALVAGE PERCENT.. 0						
2005	279,646.56	85,625	153,321	126,326	14.57	8,670
2006	276,461.50	78,988	141,437	135,024	15.00	9,002
2007	318,238.04	84,107	150,603	167,635	15.45	10,850
2008	357,064.45	86,035	154,056	203,008	15.94	12,736
2009	251,994.88	54,479	97,551	154,444	16.46	9,383
2010	286,317.32	54,128	96,923	189,394	17.03	11,121
2011	279,576.40	44,732	80,098	199,478	17.64	11,308
2012	415,638.95	53,638	96,045	319,594	18.29	17,474
2013	522,101.09	49,970	89,477	432,624	18.99	22,782
2014	555,368.61	33,322	59,667	495,702	19.74	25,112
2015	361,000.00	7,563	13,542	347,458	20.56	16,900
	8,753,314.66	3,064,920	5,252,248	3,501,067		213,789

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.4 2.44

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

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 33-L1.5						
NET SALVAGE PERCENT.. 0						
1924	1,185.10	1,099	1,185			
1926	610.11	560	610			
1929	1,320.67	1,193	1,321			
1930	1,730.35	1,555	1,730			
1936	119,896.03	104,600	119,896			
1937	5,082.28	4,411	5,082			
1938	3,364.96	2,905	3,365			
1939	2,407.49	2,067	2,407			
1940	786.41	672	786			
1941	511.15	434	511			
1942	390.06	329	390			
1943	93.70	79	94			
1944	1,442.89	1,204	1,443			
1945	2,970.35	2,462	2,970			
1946	3,583.85	2,952	3,584			
1947	14,846.85	12,152	14,847			
1948	25,757.04	20,941	25,757			
1949	61,630.52	49,752	61,631			
1950	30,118.12	24,149	30,118			
1951	26,674.71	21,235	26,675			
1952	80,342.04	63,494	80,342			
1953	75,855.38	59,512	75,855			
1954	66,448.48	51,729	66,448			
1955	124,197.03	95,932	124,197			
1956	107,152.83	82,085	107,153			
1957	28,543.60	21,693	28,544			
1958	81,517.56	61,435	81,518			
1959	34,221.84	25,563	34,222			
1960	76,834.02	56,904	76,834			
1961	48,735.41	35,769	48,735			
1962	110,566.81	80,379	110,567			
1963	103,853.82	74,806	103,854			
1964	114,620.86	81,728	114,621			
1965	134,870.99	95,227	134,871			
1966	111,009.94	77,573	111,010			
1967	76,400.99	52,833	76,401			
1968	187,708.64	128,438	187,709			
1969	67,842.54	45,907	67,843			
1970	166,094.73	111,132	166,095			
1971	196,286.31	129,847	196,286			
1972	174,448.06	114,079	174,448			

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

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 33-L1.5						
NET SALVAGE PERCENT.. 0						
1973	144,573.08	93,403	142,909	1,664	11.68	142
1974	151,989.26	96,997	148,408	3,581	11.94	300
1975	248,462.55	156,683	239,729	8,734	12.19	716
1976	147,284.39	91,718	140,331	6,953	12.45	558
1977	94,641.69	58,190	89,032	5,610	12.71	441
1978	252,736.73	153,328	234,596	18,141	12.98	1,398
1979	206,475.81	123,636	189,166	17,310	13.24	1,307
1980	228,528.35	135,040	206,614	21,914	13.50	1,623
1981	265,845.69	154,916	237,025	28,821	13.77	2,093
1982	265,328.10	152,524	233,365	31,963	14.03	2,278
1983	244,326.13	138,452	211,835	32,491	14.30	2,272
1984	271,498.81	151,627	231,993	39,506	14.57	2,711
1985	408,921.04	224,907	344,113	64,808	14.85	4,364
1986	472,166.66	255,688	391,209	80,958	15.13	5,351
1987	837,704.12	446,270	682,804	154,900	15.42	10,045
1988	5,168,786.29	2,708,134	4,143,511	1,025,275	15.71	65,263
1989	4,032,802.22	2,076,288	3,176,771	856,031	16.01	53,469
1990	3,377,325.96	1,706,056	2,610,307	767,019	16.33	46,970
1991	3,659,005.32	1,811,756	2,772,031	886,974	16.66	53,240
1992	3,088,687.89	1,496,624	2,289,871	798,817	17.01	46,962
1993	3,331,915.15	1,578,128	2,414,574	917,341	17.37	52,812
1994	3,408,465.34	1,575,120	2,409,972	998,493	17.75	56,253
1995	4,262,889.34	1,917,021	2,933,089	1,329,800	18.16	73,227
1996	3,376,173.21	1,474,274	2,255,675	1,120,498	18.59	60,274
1997	2,550,610.09	1,078,985	1,650,873	899,737	19.04	47,255
1998	3,132,136.08	1,278,475	1,956,098	1,176,038	19.53	60,217
1999	2,984,749.73	1,171,275	1,792,079	1,192,671	20.05	59,485
2000	2,789,799.00	1,048,295	1,603,917	1,185,882	20.60	57,567
2001	2,962,087.32	1,059,183	1,620,576	1,341,511	21.20	63,279
2002	4,227,650.32	1,432,286	2,191,432	2,036,218	21.82	93,319
2003	2,854,031.83	909,837	1,392,073	1,461,959	22.48	65,034
2004	2,940,083.14	875,792	1,339,983	1,600,100	23.17	69,059
2005	3,385,038.30	934,474	1,429,768	1,955,270	23.89	81,845
2006	4,932,223.93	1,249,480	1,911,735	3,020,489	24.64	122,585
2007	4,355,479.48	1,001,760	1,532,717	2,822,762	25.41	111,089
2008	3,464,350.39	712,825	1,090,639	2,373,711	26.21	90,565
2009	3,567,112.65	644,256	985,727	2,581,386	27.04	95,465
2010	4,645,926.28	718,028	1,098,600	3,547,326	27.90	127,144
2011	4,176,421.32	534,081	817,157	3,359,264	28.78	116,722
2012	4,270,829.98	429,688	657,433	3,613,397	29.68	121,745

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

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 33-L1.5						
NET SALVAGE PERCENT.. 0						
2013	4,964,044.51	359,496	550,038	4,414,007	30.61	144,201
2014	5,398,590.74	237,214	362,943	5,035,648	31.55	159,608
2015	3,831,000.00	55,741	85,285	3,745,715	32.52	115,182
	111,850,652.74	36,308,767	55,269,958	56,580,695		2,345,435
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					24.1	2.10

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

ACCOUNT 389.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 70-R4						
NET SALVAGE PERCENT.. 0						
1945	147.18	126	91	56	10.02	6
1946	373.09	317	229	144	10.48	14
1948	312.97	262	189	124	11.48	11
1971	169.77	103	74	96	27.56	3
1974	100.00	57	41	59	30.09	2
1975	62.67	35	25	38	30.95	1
1977	828.10	441	318	510	32.70	16
1982	2,404.75	1,126	813	1,592	37.22	43
	4,398.53	2,467	1,780	2,619		96

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.3 2.18

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FRACKVILLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. 0						
1971	735,778.04	636,065	431,499	304,279	5.65	53,855
1974	6,162.04	5,288	3,587	2,575	5.67	454
1980	451,649.67	380,226	257,941	193,709	5.72	33,865
1981	14,010.00	11,753	7,973	6,037	5.72	1,055
1984	2,000.00	1,656	1,123	877	5.74	153
1985	5,305.30	4,372	2,966	2,339	5.75	407
1988	23,613.40	19,139	12,984	10,630	5.77	1,842
1990	1,685.00	1,348	914	771	5.78	133
1994	5,336.80	4,130	2,802	2,535	5.81	436
1997	192,851.33	144,326	97,909	94,942	5.83	16,285
1999	477,357.19	347,330	235,624	241,733	5.84	41,393
2000	4,154.93	2,973	2,017	2,138	5.85	365
2001	181,513.93	127,530	86,515	94,999	5.85	16,239
2011	7,500.00	3,207	2,176	5,324	5.93	898
2012	153,999.69	56,849	38,566	115,434	5.93	19,466
2014	124,661.46	25,099	17,027	107,635	5.95	18,090
2015	162,000.00	12,539	8,506	153,494	5.96	25,754
	2,549,578.78	1,783,830	1,210,128	1,339,451		230,690
SCHUYLKILL AREA OFFICE BLDG						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. 0						
1980	760,724.42	520,229	352,917	407,807	13.18	30,941
1983	553.43	369	250	303	13.31	23
1994	55,846.22	32,384	21,969	33,877	13.73	2,467
1999	19,671.77	10,200	6,920	12,752	13.92	916
2000	4,154.93	2,092	1,419	2,736	13.96	196
2006	28,852.55	11,182	7,586	21,267	14.19	1,499
2011	3,750.00	873	592	3,158	14.41	219
	873,553.32	577,329	391,653	481,900		36,261

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAMLIN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1997	1,575,165.16	584,875	396,772	1,178,393	26.21	44,960
1999	29,871.34	10,343	7,017	22,855	26.51	862
2000	8,544.16	2,842	1,928	6,616	26.67	248
2002	1,030,631.41	313,312	212,547	818,084	26.97	30,333
2003	30,313.33	8,739	5,928	24,385	27.13	899
2004	74,166.26	20,198	13,702	60,464	27.28	2,216
2005	3,286,195.51	838,506	568,832	2,717,363	27.44	99,029
2008	52,800.00	10,451	7,090	45,710	27.92	1,637
2011	20,852.39	2,712	1,840	19,013	28.43	669
2012	61,364.50	6,415	4,352	57,013	28.61	1,993
	6,169,904.06	1,798,393	1,220,008	4,949,896		182,846
WILKES-BARRE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. 0						
1971	696,787.70	602,359	408,633	288,155	5.65	51,001
1974	7,388.37	6,340	4,301	3,087	5.67	544
1976	10,502.65	8,960	6,078	4,424	5.69	778
1978	18,176.35	15,413	10,456	7,720	5.70	1,354
1979	76,565.42	64,699	43,891	32,674	5.71	5,722
1981	1,998.00	1,676	1,137	861	5.72	151
1982	6,725.00	5,618	3,811	2,914	5.73	509
1990	6,318.75	5,055	3,429	2,890	5.78	500
1991	3,498.98	2,779	1,885	1,614	5.79	279
1994	140,270.62	108,547	73,637	66,634	5.81	11,469
1996	14,787.53	11,205	7,601	7,186	5.82	1,235
1997	276,058.00	206,596	140,152	135,906	5.83	23,311
1999	4,348.98	3,164	2,146	2,203	5.84	377
2000	799,364.54	571,921	387,984	411,381	5.85	70,322
2007	6,689.00	3,904	2,648	4,041	5.90	685
2008	1,453,088.73	805,069	546,149	906,940	5.90	153,719
2009	97,554.63	50,605	34,330	63,225	5.91	10,698
2011	22,534.10	9,636	6,537	15,997	5.93	2,698
2012	186,777.12	68,949	46,774	140,003	5.93	23,609

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WILKES-BARRE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. 0						
2013	22,711.08	6,689	4,538	18,173	5.94	3,059
2014	70,846.21	14,264	9,677	61,170	5.95	10,281
2015	92,066.00	7,126	4,834	87,232	5.96	14,636
	4,015,057.76	2,580,574	1,750,629	2,264,429		386,937
SYSTEM FACILITIES CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1992	10,379,193.80	4,417,800	2,996,981	7,382,213	25.45	290,067
1993	5,985,153.09	2,486,412	1,686,751	4,298,402	25.61	167,841
1994	88,560.92	35,874	24,336	64,224	25.76	2,493
1995	14,804,444.58	5,837,985	3,960,417	10,844,028	25.91	418,527
1998	31,560.27	11,334	7,689	23,871	26.36	906
1999	207,519.29	71,851	48,743	158,776	26.51	5,989
2000	8,309.86	2,764	1,875	6,435	26.67	241
2001	12,738.24	4,058	2,753	9,985	26.82	372
2002	10,449.11	3,177	2,155	8,294	26.97	308
2006	33,119.13	7,847	5,323	27,796	27.60	1,007
2007	194,591.26	42,427	28,782	165,809	27.76	5,973
2008	571,637.46	113,144	76,755	494,882	27.92	17,725
2009	2,784,063.92	492,028	333,786	2,450,278	28.09	87,230
2010	1,111,676.59	171,365	116,252	995,425	28.26	35,224
2011	72,677.11	9,452	6,412	66,265	28.43	2,331
2012	61,973.37	6,479	4,395	57,578	28.61	2,013
2014	1,214,514.40	58,236	39,507	1,175,008	28.99	40,531
2015	1,578,286.00	26,058	17,677	1,560,609	29.19	53,464
	39,150,468.40	13,798,291	9,360,590	29,789,878		1,132,242
HONESDALE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. 0						
1969	547,419.25	496,996	337,156	210,263	3.84	54,756
1973	35,199.58	31,756	21,543	13,657	3.85	3,547

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HONESDALE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. 0						
1979	10,144.81	9,039	6,132	4,013	3.87	1,037
1982	416,655.64	368,269	249,829	166,827	3.88	42,997
1983	9,338.28	8,230	5,583	3,755	3.88	968
1984	45,984.36	40,386	27,397	18,587	3.89	4,778
1985	4,235.58	3,708	2,515	1,720	3.89	442
1986	123,915.89	108,086	73,324	50,592	3.89	13,006
1987	39,255.64	34,097	23,131	16,125	3.90	4,135
1988	48,430.17	41,897	28,422	20,008	3.90	5,130
1991	21,254.96	18,120	12,292	8,963	3.91	2,292
1993	1,930.18	1,627	1,104	826	3.91	211
1995	137,156.60	113,952	77,304	59,853	3.92	15,269
1997	18,906.49	15,450	10,481	8,425	3.92	2,149
1998	11,656.07	9,428	6,396	5,260	3.93	1,338
2000	4,152.29	3,283	2,227	1,925	3.93	490
2001	40,744.04	31,761	21,546	19,198	3.94	4,873
2003	93,792.66	70,753	47,998	45,795	3.94	11,623
2005	40,504.88	29,214	19,818	20,686	3.95	5,237
2006	142,086.83	99,665	67,611	74,475	3.95	18,854
2007	826,008.86	559,638	379,651	446,357	3.96	112,716
2009	56,468.19	34,884	23,665	32,803	3.96	8,284
2010	1,218,470.18	703,861	477,491	740,980	3.97	186,645
2011	39,009.74	20,617	13,986	25,023	3.97	6,303
2012	123,238.20	57,566	39,052	84,186	3.97	21,206
2014	135,700.44	37,144	25,198	110,502	3.98	27,764
2015	176,361.00	19,640	13,324	163,037	3.99	40,861
	4,368,020.81	2,969,067	2,014,178	2,353,843		596,911
NEWPORT AREA SER CENT NEW						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1985	3,047,624.87	1,798,312	1,219,952	1,827,672	17.09	106,944
2000	4,154.93	1,805	1,224	2,930	18.07	162
2002	299,194.34	120,366	81,655	217,540	18.20	11,953
2006	95,279.21	30,865	20,938	74,341	18.47	4,025

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWPORT AREA SER CENT NEW						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
2010	93,819.72	20,545	13,937	79,882	18.76	4,258
2011	170.93	32	22	149	18.84	8
2012	80,454.64	12,261	8,318	72,137	18.91	3,815
	3,620,698.64	1,984,186	1,346,047	2,274,652		131,165
HARRISBURG ANNEX						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. 0						
2000	986,882.88	341,017	231,342	755,541	25.36	29,793
	986,882.88	341,017	231,342	755,541		29,793
WEST SHORE/CARLISLE SERV CTR						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. 0						
1993	3,139,068.42	1,394,468	945,990	2,193,079	23.17	94,652
2003	4,003,609.58	1,255,212	851,520	3,152,089	24.37	129,343
2008	29,010.95	6,311	4,281	24,730	25.00	989
2009	115,246.52	22,451	15,230	100,016	25.13	3,980
2010	276,403.21	47,019	31,897	244,506	25.27	9,676
2011	2,558.00	368	250	2,308	25.41	91
2012	104,599.52	12,157	8,247	96,352	25.55	3,771
2014	592,726.36	31,895	21,637	571,089	25.85	22,092
2015	770,260.00	14,527	9,855	760,405	26.01	29,235
	9,033,482.56	2,784,408	1,888,908	7,144,575		293,829
QUARRYVILLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1975	738,631.34	577,403	391,703	346,928	9.10	38,124
1987	5,235.00	3,803	2,580	2,655	9.33	285

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
QUARRYVILLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1992	22,066.99	15,240	10,339	11,728	9.42	1,245
1997	171,925.68	110,251	74,793	97,133	9.51	10,214
2000	455,441.35	274,176	185,998	269,444	9.56	28,185
2007	119,299.18	54,609	37,046	82,253	9.69	8,488
2008	2,600.50	1,112	754	1,846	9.71	190
2010	3,200.00	1,135	770	2,430	9.75	249
2011	22,380.95	6,950	4,715	17,666	9.77	1,808
2012	53,771.49	13,982	9,485	44,286	9.79	4,524
2014	851.32	112	76	775	9.84	79
2015	1,106.00	52	35	1,071	9.87	109
	1,596,509.80	1,058,825	718,294	878,216		93,500
SINKING SPRING SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. 0						
1970	172,055.02	152,451	103,421	68,634	4.75	14,449
1978	1,298.06	1,129	766	532	4.79	111
1981	11,381.00	9,808	6,654	4,727	4.81	983
1982	1,946.00	1,672	1,134	812	4.81	169
1985	439,535.72	373,091	253,100	186,435	4.83	38,599
1992	38,304.28	31,282	21,221	17,083	4.86	3,515
1997	144,907.13	113,210	76,800	68,107	4.88	13,956
2000	4,154.99	3,120	2,117	2,038	4.90	416
2005	600,181.65	404,757	274,582	325,600	4.92	66,179
2006	52,816.98	34,478	23,389	29,428	4.92	5,981
2011	17,124.84	8,107	5,500	11,625	4.95	2,348
2012	41,233.57	16,944	11,495	29,739	4.96	5,996
	1,524,939.24	1,150,049	780,179	744,760		152,702

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOCK HAVEN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
1978	1,319,214.53	952,790	646,361	672,854	11.58	58,105
1983	6,399.00	4,460	3,026	3,373	11.74	287
1984	941.80	651	442	500	11.77	42
1990	89,513.71	58,189	39,475	50,039	11.94	4,191
1998	19,732.21	11,192	7,593	12,140	12.17	998
2000	4,154.93	2,238	1,518	2,637	12.23	216
2001	309,415.46	161,753	109,731	199,684	12.26	16,287
2006	61.10	26	18	43	12.41	3
2007	58,424.75	23,074	15,653	42,772	12.44	3,438
2011	200.74	52	35	165	12.58	13
2012	133,361.99	28,518	19,346	114,016	12.61	9,042
2014	14,619.48	1,527	1,036	13,584	12.69	1,070
2015	18,998.00	718	487	18,511	12.73	1,454
	1,975,037.70	1,245,188	844,720	1,130,318		95,146
SUNBURY SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1975	1,445,891.62	1,130,282	766,769	679,122	9.10	74,629
1977	14,807.18	11,470	7,781	7,026	9.14	769
1981	2,391.73	1,813	1,230	1,162	9.22	126
1983	88,102.19	65,957	44,744	43,358	9.26	4,682
1984	959.75	714	484	475	9.28	51
1986	8,311.59	6,089	4,131	4,181	9.31	449
1989	4,777.98	3,408	2,312	2,466	9.37	263
1993	9,915.95	6,762	4,587	5,329	9.44	565
1999	212,039.09	130,669	88,644	123,395	9.54	12,934
2000	196,650.57	118,384	80,310	116,340	9.56	12,169
2001	177,551.02	104,139	70,647	106,904	9.58	11,159
2002	51,746.22	29,503	20,014	31,732	9.59	3,309
2006	700.95	340	231	470	9.67	49
2007	96,924.52	44,367	30,098	66,826	9.69	6,896
2008	11,906.67	5,090	3,453	8,454	9.71	871
2010	82,686.77	29,331	19,898	62,789	9.75	6,440
2011	40,709.83	12,641	8,575	32,134	9.77	3,289
2012	121,736.23	31,654	21,474	100,263	9.79	10,241

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUNBURY SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
2013	74,204.21	14,925	10,125	64,079	9.81	6,532
2014	470,803.29	61,915	42,002	428,801	9.84	43,577
2015	611,975.00	28,946	19,637	592,338	9.87	60,014
	3,724,792.36	1,838,399	1,247,147	2,477,645		259,014
ELIZABETHVILLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. 0						
1979	1,045,852.71	735,287	498,809	547,043	12.38	44,188
1988	2,809.00	1,823	1,237	1,572	12.70	124
1997	13,050.86	7,334	4,975	8,076	13.00	621
1999	207,207.66	110,900	75,233	131,975	13.07	10,098
2000	4,154.93	2,163	1,467	2,688	13.10	205
2007	179,895.06	67,964	46,106	133,789	13.34	10,029
2008	171,969.18	60,055	40,741	131,229	13.38	9,808
2009	10.91	3	2	9	13.42	1
2011	2,961.70	724	491	2,471	13.50	183
2012	26,699.67	5,384	3,652	23,047	13.54	1,702
2014	106,947.84	10,476	7,107	99,841	13.63	7,325
2015	138,981.00	4,806	3,260	135,721	13.68	9,921
	1,900,540.52	1,006,919	683,081	1,217,460		94,205
BUXMONT SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. 0						
1972	562,320.43	427,673	290,128	272,192	10.61	25,654
1973	5,482.42	4,151	2,816	2,666	10.64	251
1975	7,127.60	5,345	3,626	3,502	10.70	327
1978	1,836.64	1,355	919	917	10.79	85
1980	5,022.46	3,660	2,483	2,540	10.84	234
1983	2,416.41	1,724	1,170	1,247	10.93	114
1984	7,971.12	5,643	3,828	4,143	10.95	378
1985	5,831.48	4,093	2,777	3,055	10.98	278

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BUXMONT SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. 0						
1986	7,308.74	5,086	3,450	3,858	11.00	351
1992	30,333.97	19,748	13,397	16,937	11.15	1,519
1993	101,550.08	65,173	44,213	57,338	11.18	5,129
2000	4,130.67	2,306	1,564	2,566	11.35	226
2001	72,219.49	39,160	26,566	45,654	11.38	4,012
2002	1,422,708.65	747,491	507,089	915,620	11.40	80,318
2006	25,113.01	11,066	7,507	17,606	11.50	1,531
2008	32,789.40	12,606	8,552	24,238	11.56	2,097
2011	11,973.34	3,277	2,223	9,750	11.65	837
2012	260,380.27	59,106	40,097	220,283	11.68	18,860
2013	89.19	15	10	79	11.71	7
2014	165,360.59	18,499	12,549	152,811	11.75	13,005
2015	215,059.00	8,757	5,941	209,118	11.78	17,752
	2,947,024.96	1,445,934	980,904	1,966,121		172,965
SUSQUEHANNA SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. 0						
1970	1,718,106.22	1,522,345	1,032,740	685,366	4.75	144,288
1971	444.32	393	267	178	4.75	37
1972	1,588.64	1,402	951	638	4.76	134
1973	116,400.49	102,506	69,539	46,862	4.77	9,824
1974	25,446.03	22,362	15,170	10,276	4.77	2,154
1975	30,368.76	26,623	18,061	12,308	4.78	2,575
1976	7,821.21	6,841	4,641	3,180	4.78	665
1977	29,907.64	26,086	17,696	12,211	4.79	2,549
1978	4,003.67	3,483	2,363	1,641	4.79	343
1979	12,979.69	11,257	7,637	5,343	4.80	1,113
1980	12,779.46	11,052	7,498	5,282	4.80	1,100
1981	479,112.10	412,908	280,112	199,000	4.81	41,372
1982	40,444.40	34,743	23,569	16,875	4.81	3,508
1984	31,025.18	26,449	17,943	13,083	4.82	2,714
1985	513,488.40	435,864	295,685	217,804	4.83	45,094
1986	89,337.10	75,511	51,226	38,111	4.83	7,890
1987	307,298.63	258,454	175,332	131,967	4.84	27,266
1988	16,641.05	13,927	9,448	7,193	4.84	1,486

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUSQUEHANNA SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. 0						
1990	5,291.26	4,379	2,971	2,321	4.85	479
1991	40,456.29	33,274	22,573	17,884	4.85	3,687
1992	1,261.73	1,030	699	563	4.86	116
1993	71,432.89	57,919	39,292	32,141	4.86	6,613
1994	167,800.18	134,928	91,533	76,267	4.87	15,661
1995	103,962.28	82,884	56,227	47,735	4.87	9,802
1998	13,450.83	10,383	7,044	6,407	4.89	1,310
1999	536,701.56	409,052	277,496	259,206	4.89	53,007
2000	4,144.11	3,112	2,111	2,033	4.90	415
2001	297,117.24	219,593	148,969	148,148	4.90	30,234
2002	77,032.44	55,910	37,929	39,104	4.90	7,980
2005	38,635.97	26,056	17,676	20,960	4.92	4,260
2006	105,150.16	68,641	46,565	58,585	4.92	11,908
2007	121,462.19	76,201	51,694	69,768	4.93	14,152
2008	154,857.97	92,687	62,878	91,980	4.93	18,657
2009	694,833.91	391,879	265,846	428,988	4.94	86,840
2010	1,139,156.62	595,973	404,301	734,856	4.94	148,756
2011	249,536.71	118,131	80,139	169,398	4.95	34,222
2012	2,849,611.77	1,170,991	794,386	2,055,226	4.96	414,360
2014	200,054.76	46,143	31,303	168,752	4.97	33,954
2015	260,063.00	23,728	16,097	243,966	4.98	48,989
	10,569,206.86	6,615,100	4,487,602	6,081,605		1,239,514
HARRISBURG SERV CENTER&ANNEXES						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. 0						
1941	220.23	183	124	96	9.01	11
1948	2,305.21	1,887	1,280	1,025	9.54	107
1950	12,132.00	9,884	6,705	5,427	9.67	561
1957	512,232.24	410,011	278,146	234,086	10.04	23,315
1958	17,765.41	14,184	9,622	8,143	10.08	808
1964	2,724.44	2,136	1,449	1,275	10.33	123
1965	1,290.98	1,009	684	606	10.37	58
1966	10,287.94	8,012	5,435	4,853	10.41	466
1967	33,870.45	26,287	17,833	16,038	10.44	1,536
1968	196,612.56	152,003	103,117	93,496	10.48	8,921

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARRISBURG SERV CENTER&ANNEXES						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. 0						
1969	331,626.93	255,426	173,278	158,349	10.51	15,067
1970	15,532.05	11,917	8,084	7,448	10.54	707
1971	13,355.62	10,202	6,921	6,435	10.58	608
1972	47,771.71	36,333	24,648	23,124	10.61	2,179
1973	102,308.74	77,461	52,549	49,760	10.64	4,677
1975	136,345.18	102,243	69,360	66,985	10.70	6,260
1977	496.34	368	250	247	10.76	23
1978	1,053.92	777	527	527	10.79	49
1979	26,411.42	19,364	13,136	13,275	10.82	1,227
1981	36,399.68	26,347	17,873	18,526	10.87	1,704
1982	2,093.26	1,504	1,020	1,073	10.90	98
1984	47,228.60	33,434	22,681	24,547	10.95	2,242
1985	22,667.54	15,911	10,794	11,874	10.98	1,081
1986	323,874.97	225,378	152,894	170,981	11.00	15,544
1987	789,012.32	543,866	368,952	420,060	11.03	38,083
1988	34,908.64	23,827	16,164	18,745	11.05	1,696
1989	633,255.03	427,612	290,087	343,168	11.08	30,972
1990	5,900.99	3,940	2,673	3,228	11.10	291
1992	77,015.35	50,139	34,014	43,002	11.15	3,857
1993	34,126.06	21,901	14,857	19,269	11.18	1,724
1994	65,014.82	41,101	27,882	37,132	11.20	3,315
1995	124,296.85	77,267	52,417	71,880	11.23	6,401
1997	1,344,999.11	805,466	546,418	798,581	11.28	70,796
1999	79,018.27	45,247	30,695	48,323	11.33	4,265
2000	73,191.61	40,855	27,716	45,476	11.35	4,007
2001	14,657.52	7,948	5,392	9,266	11.38	814
2005	20,231.88	9,399	6,376	13,856	11.48	1,207
2006	14,871.65	6,553	4,445	10,426	11.50	907
2007	376,073.08	155,630	105,577	270,496	11.53	23,460
2008	10,524,432.29	4,046,118	2,744,836	7,779,596	11.56	672,975
2009	8,667,156.74	3,045,899	2,066,300	6,600,857	11.59	569,530
2010	21,943.92	6,909	4,687	17,257	11.62	1,485
2011	344,240.20	94,215	63,914	280,326	11.65	24,062
2012	171,540.99	38,940	26,416	145,125	11.68	12,425
2014	104,173.80	11,654	7,906	96,268	11.75	8,193
2015	135,579.00	5,521	3,745	131,834	11.78	11,191
	25,552;247.54	10,952,268	7,429,883	18,122,365		1,579,028

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHEAST SERVICE CENTER - HAZ						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. 0						
1996	1,750,052.67	681,716	462,468	1,287,585	25.45	50,593
1997	1,035,985.79	391,427	265,539	770,447	25.59	30,107
2000	843,780.26	285,974	194,001	649,779	26.02	24,972
2003	296,902.35	87,352	59,259	237,644	26.46	8,981
2008	518,533.75	105,013	71,240	447,294	27.21	16,439
2009	662,997.15	119,857	81,309	581,688	27.37	21,253
2010	2,087,232.44	328,927	223,140	1,864,092	27.53	67,711
2011	780,594.14	104,077	70,605	709,990	27.69	25,641
2012	44,442.00	4,770	3,236	41,206	27.86	1,479
	8,020,520.55	2,109,113	1,430,796	6,589,725		247,176
ORWIGSBURG SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. 0						
1979	1,569,173.63	1,103,208	748,403	820,771	12.38	66,298
1997	224,119.18	125,953	85,445	138,674	13.00	10,667
2000	4,154.93	2,163	1,467	2,688	13.10	205
2001	25,728.85	12,986	8,810	16,919	13.13	1,289
2002	96,611.29	47,084	31,941	64,670	13.17	4,910
2007	20,932.88	7,908	5,365	15,568	13.34	1,167
2010	5,321.46	1,507	1,022	4,299	13.46	319
2012	22,954.30	4,629	3,140	19,814	13.54	1,463
2013	58,213.74	8,928	6,057	52,157	13.58	3,841
	2,027,210.26	1,314,366	891,650	1,135,560		90,159
BLOOMSBURG SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. 0						
1973	897,130.99	737,890	500,576	396,555	7.40	53,589
1978	5,846.23	4,719	3,201	2,645	7.47	354
1979	8,532.61	6,858	4,652	3,880	7.48	519
1981	10,493.51	8,357	5,669	4,824	7.50	643
1983	6,035.00	4,755	3,226	2,809	7.53	373

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLOOMSBURG SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. 0						
1986	6,322.00	4,891	3,318	3,004	7.56	397
1992	4,913.30	3,617	2,454	2,460	7.63	322
1995	100,574.85	71,477	48,489	52,086	7.67	6,791
1996	152,895.30	107,187	72,714	80,181	7.68	10,440
1997	19,333.93	13,353	9,059	10,275	7.69	1,336
1998	10,231.97	6,952	4,716	5,516	7.70	716
1999	5,570.95	3,717	2,522	3,049	7.71	395
2000	4,154.93	2,717	1,843	2,312	7.72	299
2001	979,901.81	626,608	425,083	554,819	7.73	71,775
2003	246,232.61	149,091	101,142	145,091	7.76	18,697
2006	25,274.94	13,666	9,271	16,004	7.79	2,054
2007	103,800.60	53,259	36,130	67,670	7.81	8,665
2008	134,800.60	65,036	44,120	90,681	7.82	11,596
2010	76,102.97	30,947	20,994	55,109	7.85	7,020
2011	35,828.92	12,896	8,748	27,080	7.86	3,445
2012	185,773.27	56,731	38,486	147,288	7.87	18,715
2014	109,011.17	17,279	11,722	97,289	7.91	12,299
2015	141,662.00	8,412	5,707	135,955	7.92	17,166
	3,270,424.46	2,010,415	1,363,841	1,906,583		247,606
MARION HEIGHTS SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. 0						
1973	612,271.86	503,594	341,632	270,640	7.40	36,573
1979	46,038.28	37,005	25,104	20,935	7.48	2,799
1981	6,875.00	5,475	3,714	3,161	7.50	421
1985	5,549.10	4,321	2,931	2,618	7.55	347
1993	122,376.12	89,128	60,463	61,913	7.64	8,104
1997	13,882.26	9,588	6,504	7,378	7.69	959
2000	4,154.93	2,717	1,843	2,312	7.72	299
2001	225,368.32	144,114	97,765	127,603	7.73	16,508
2007	126,454.66	64,883	44,016	82,439	7.81	10,556
2009	79,043.66	35,366	23,992	55,052	7.83	7,031
2010	6,088.64	2,476	1,680	4,409	7.85	562
2011	63,131.27	22,723	15,415	47,716	7.86	6,071

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARION HEIGHTS SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. 0						
2012	42,316.07	12,922	8,766	33,550	7.87	4,263
2014	58,667.29	9,299	6,308	52,359	7.91	6,619
2015	76,239.00	4,527	3,071	73,168	7.92	9,238
	1,488,456.46	948,138	643,205	845,251		110,350
LANCASTER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. 0						
1972	2,110,175.80	1,779,659	1,207,299	902,877	6.53	138,266
1974	10,793.65	9,050	6,139	4,654	6.55	711
1975	1,371.90	1,147	778	594	6.56	91
1978	3,800.00	3,143	2,132	1,668	6.59	253
1979	72,692.69	59,895	40,632	32,061	6.60	4,858
1981	158,151.87	129,207	87,652	70,499	6.62	10,649
1982	28,976.31	23,565	15,986	12,990	6.63	1,959
1984	39,114.72	31,491	21,363	17,752	6.65	2,669
1985	112,227.08	89,856	60,957	51,270	6.66	7,698
1986	18,392.41	14,639	9,931	8,461	6.67	1,269
1987	846,459.42	669,482	454,168	392,291	6.68	58,726
1992	1,266.24	964	654	612	6.72	91
1993	42,200.00	31,804	21,575	20,625	6.73	3,065
1994	602,780.80	449,530	304,956	297,825	6.74	44,188
1997	40,404.35	29,033	19,696	20,709	6.76	3,063
1998	9,796.25	6,934	4,704	5,092	6.77	752
1999	123,802.65	86,179	58,463	65,340	6.78	9,637
2000	8,309.86	5,678	3,852	4,458	6.79	657
2001	302,515.95	202,462	137,348	165,168	6.80	24,289
2002	304,624.47	199,160	135,108	169,517	6.81	24,892
2005	611,041.54	364,608	247,346	363,696	6.84	53,172
2007	148,708.20	81,293	55,148	93,560	6.85	13,658
2008	64,812.88	33,436	22,683	42,130	6.86	6,141
2009	128,890.53	61,962	42,034	86,856	6.87	12,643

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LANCASTER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. 0						
2010	2,660,267.70	1,169,826	793,595	1,866,672	6.88	271,319
2011	166,025.82	64,916	44,038	121,988	6.90	17,679
2012	613,070.26	204,159	138,499	474,571	6.91	68,679
	9,230,673.35	5,803,078	3,936,736	5,293,937		781,074
COCALICO SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. 0						
1974	808,544.20	648,347	439,831	368,714	8.26	44,638
1977	3,581.02	2,836	1,924	1,657	8.31	199
1982	4,686.00	3,619	2,455	2,231	8.39	266
1984	12,758.44	9,732	6,602	6,156	8.42	731
1986	12,366.70	9,304	6,312	6,055	8.45	717
1987	6,160.00	4,600	3,121	3,039	8.46	359
1994	59,792.00	41,591	28,215	31,577	8.56	3,689
1997	16,000.00	10,644	7,221	8,779	8.60	1,021
1998	27,727.17	18,113	12,288	15,440	8.62	1,791
2000	205,318.52	128,667	87,286	118,032	8.65	13,645
2001	1,264,300.24	773,537	524,758	739,542	8.66	85,397
2007	31,621.89	15,308	10,385	21,237	8.75	2,427
2008	63,254.28	28,669	19,449	43,806	8.77	4,995
2009	14,974.23	6,273	4,256	10,719	8.78	1,221
2010	1,655,133.13	627,246	425,516	1,229,617	8.80	139,729
2011	190,219.40	63,406	43,014	147,206	8.82	16,690
2012	90,406.56	25,326	17,181	73,226	8.84	8,283
	4,466,843.78	2,417,218	1,639,811	2,827,033		325,798
POCONO SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
1983	4,973,471.57	3,119,610	2,116,304	2,857,167	15.54	183,859
1991	15,273.50	8,648	5,867	9,407	15.98	589
1996	88,468.72	45,439	30,825	57,643	16.25	3,547

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POCONO SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
1998	292,878.20	143,001	97,010	195,868	16.35	11,980
2000	13,625.83	6,260	4,247	9,379	16.46	570
2002	39,112.98	16,695	11,326	27,787	16.57	1,677
2003	66,872.60	27,348	18,553	48,320	16.62	2,907
2007	8,074.09	2,601	1,764	6,310	16.85	374
2010	45,438.98	10,754	7,295	38,144	17.03	2,240
2011	8,313.02	1,687	1,144	7,169	17.09	419
2012	103,606.85	17,133	11,623	91,984	17.16	5,360
2014	949,091.53	74,798	50,742	898,350	17.30	51,928
2015	1,237,332.00	34,621	23,486	1,213,846	17.37	69,882
	7,841,559.87	3,508,595	2,380,187	5,461,373		335,332
ALLENTOWN GENERAL OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
1928	2,179,337.54	1,849,604	1,254,749	924,589	8.32	111,128
1929	17,670.05	14,893	10,103	7,567	8.64	876
1930	5,581.20	4,672	3,169	2,412	8.95	269
1932	1,536.60	1,270	862	675	9.52	71
1935	1,123.65	913	619	504	10.28	49
1937	3,243.46	2,608	1,769	1,474	10.73	137
1939	1,892.67	1,507	1,022	870	11.13	78
1940	1,421.45	1,126	764	658	11.32	58
1941	562.38	444	301	261	11.51	23
1942	1,261.04	990	672	589	11.68	50
1943	2,129.77	1,665	1,130	1,000	11.85	84
1944	5,962.72	4,641	3,148	2,814	12.01	234
1945	6,843.31	5,304	3,598	3,245	12.16	267
1947	24,502.31	18,833	12,776	11,726	12.45	942
1948	14,038.81	10,746	7,290	6,749	12.59	536
1949	380.19	290	197	183	12.72	14
1950	5,129.55	3,894	2,642	2,488	12.85	194
1952	461.65	348	236	226	13.09	17
1953	791.31	593	402	389	13.21	29
1954	37,010.89	27,642	18,752	18,259	13.32	1,371
1956	15,896.32	11,775	7,988	7,908	13.53	584

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALLENTOWN GENERAL OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
1957	2,406.38	1,775	1,204	1,202	13.63	88
1958	7,746.55	5,690	3,860	3,887	13.73	283
1961	13,024.67	9,443	6,406	6,619	14.00	473
1962	4,179.42	3,016	2,046	2,133	14.09	151
1967	13,521.68	9,520	6,458	7,063	14.50	487
1968	42,984.53	30,103	20,422	22,563	14.57	1,549
1970	41,243.89	28,559	19,374	21,870	14.72	1,486
1971	13,960.69	9,610	6,519	7,441	14.79	503
1973	6,996,287.36	4,756,216	3,226,558	3,769,729	14.93	252,494
1976	299,583.18	199,546	135,370	164,214	15.12	10,861
1977	35,389.87	23,398	15,873	19,517	15.18	1,286
1979	28,567.11	18,584	12,607	15,960	15.31	1,042
1980	338,819.57	218,549	148,261	190,559	15.37	12,398
1981	373,827.35	238,995	162,131	211,696	15.43	13,720
1982	182,040.16	115,326	78,236	103,804	15.48	6,706
1983	76,025.71	47,687	32,350	43,675	15.54	2,810
1984	38,923.91	24,160	16,390	22,534	15.60	1,444
1985	145,686.96	89,424	60,664	85,023	15.66	5,429
1986	1,222,779.93	742,056	503,402	719,378	15.71	45,791
1987	675,948.81	405,123	274,830	401,118	15.77	25,436
1988	90,650.82	53,642	36,390	54,261	15.82	3,430
1989	951,341.63	555,032	376,527	574,815	15.88	36,197
1990	543,426.80	312,519	212,009	331,418	15.93	20,805
1991	202,413.98	114,613	77,752	124,662	15.98	7,801
1992	381,628.41	212,391	144,083	237,545	16.04	14,810
1993	2,434,540.92	1,331,110	903,009	1,531,532	16.09	95,185
1994	308,400.56	165,408	112,211	196,190	16.14	12,156
1995	1,328,814.13	697,906	473,451	855,363	16.20	52,800
1996	1,870.31	961	652	1,218	16.25	75
1997	625,739.92	313,633	212,765	412,975	16.30	25,336
1998	548,999.49	268,054	181,845	367,155	16.35	22,456
1999	515,854.57	244,623	165,949	349,905	16.41	21,323
2000	485,757.50	223,176	151,400	334,358	16.46	20,313
2001	2,191,829.02	972,580	659,786	1,532,043	16.51	92,795
2002	1,439,171.92	614,296	416,731	1,022,441	16.57	61,704
2003	11,369,931.55	4,649,847	3,154,399	8,215,533	16.62	494,316
2004	1,753,485.35	682,912	463,279	1,290,206	16.68	77,350
2007	10,901,251.50	3,512,383	2,382,757	8,518,494	16.85	505,549
2008	10,756,267.99	3,183,855	2,159,888	8,596,380	16.91	508,361

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALLENTOWN GENERAL OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
2009	2,675,231.91	715,865	485,634	2,189,598	16.97	129,028
2010	3,344,485.34	791,539	536,970	2,807,515	17.03	164,857
2011	2,321,292.23	470,967	319,498	2,001,794	17.09	117,132
2012	5,035,802.86	832,771	564,942	4,470,861	17.16	260,540
2014	6,718,867.07	529,514	359,216	6,359,651	17.30	367,610
2015	8,739,837.00	244,541	165,894	8,573,943	17.37	493,606
	88,546,617.38	30,634,676	20,782,186	67,764,431		4,106,983
LEHIGH SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. 0						
1975	7,608,318.01	5,383,037	3,651,786	3,956,532	12.96	305,288
1977	4,686.16	3,274	2,221	2,465	13.05	189
1978	19,633.35	13,621	9,240	10,393	13.10	793
1979	21,235.25	14,629	9,924	11,311	13.14	861
1980	6,641.15	4,542	3,081	3,560	13.18	270
1981	6,867.51	4,660	3,161	3,706	13.22	280
1982	14,164.78	9,529	6,464	7,700	13.27	580
1983	124,941.42	83,326	56,527	68,414	13.31	5,140
1984	48,693.80	32,178	21,829	26,865	13.35	2,012
1985	271.09	177	120	151	13.39	11
1986	8,203.85	5,314	3,605	4,599	13.43	342
1987	39,502.89	25,310	17,170	22,333	13.47	1,658
1988	3,571.16	2,263	1,535	2,036	13.50	151
1989	318,454.32	199,244	135,165	183,290	13.54	13,537
1990	577,709.62	356,713	241,990	335,720	13.58	24,722
1992	1,262.21	757	514	749	13.66	55
1993	426,618.03	251,807	170,823	255,795	13.69	18,685
1994	810,985.75	470,266	319,023	491,963	13.73	35,831
1997	476,562.13	259,955	176,350	300,212	13.84	21,692
1998	5,126.69	2,729	1,851	3,275	13.88	236
1999	688,117.69	356,796	242,046	446,072	13.92	32,045
2000	134,770.56	67,865	46,039	88,732	13.96	6,356
2001	75,254.77	36,690	24,890	50,365	14.00	3,598
2002	1,035,301.79	487,389	330,639	704,663	14.03	50,225
2003	3,083,677.44	1,394,809	946,221	2,137,456	14.07	151,916

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEHIGH SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. 0						
2006	1,081,724.05	419,244	284,410	797,314	14.19	56,188
2007	74,577.56	27,010	18,323	56,254	14.23	3,953
2008	271,986.95	90,833	61,620	210,367	14.28	14,732
2009	688,075.18	208,831	141,668	546,407	14.32	38,157
2010	4,124,418.02	1,113,387	755,308	3,369,110	14.36	234,618
2011	3,402,759.40	791,788	537,139	2,865,620	14.41	198,863
2012	151,358.07	28,967	19,651	131,707	14.45	9,115
2014	193,020.33	17,810	12,082	180,938	14.56	12,427
2015	250,909.00	8,303	5,633	245,276	14.61	16,788
	25,779,399.98	12,173,053	8,258,049	17,521,351		1,261,314
GEN OFF ANNEX COURT STREET						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
1970	47,179.50	32,669	22,162	25,017	14.72	1,700
2003	4,479,213.56	1,831,819	1,242,684	3,236,530	16.62	194,737
	4,526,393.06	1,864,488	1,264,846	3,261,547		196,437
BETHLEHEM SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. 0						
1926	123.34	108	73	50	6.95	7
1929	80,395.70	69,355	47,050	33,346	7.53	4,428
1937	96.64	81	55	42	8.62	5
1940	243.03	203	138	105	8.92	12
1943	77.99	65	44	34	9.18	4
1944	240.55	199	135	106	9.26	11
1945	705.67	582	395	311	9.33	33
1946	83.48	69	47	37	9.41	4
1948	226.63	186	126	100	9.54	10
1952	345.71	280	190	156	9.78	16
1953	14,054.31	11,369	7,713	6,342	9.83	645
1954	2,220.43	1,791	1,215	1,005	9.89	102

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BETHLEHEM SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. 0						
1957	105,289.95	84,278	57,173	48,117	10.04	4,793
1961	500.00	396	269	231	10.21	23
1964	447.22	351	238	209	10.33	20
1967	2,001.58	1,553	1,054	948	10.44	91
1968	8,366.46	6,468	4,388	3,979	10.48	380
1970	896.38	688	467	430	10.54	41
1971	7,172.76	5,479	3,717	3,456	10.58	327
1976	65,733.01	49,036	33,265	32,468	10.73	3,026
1981	41,728.50	30,204	20,490	21,238	10.87	1,954
1983	2,896.91	2,066	1,402	1,495	10.93	137
1984	1,789.15	1,267	860	930	10.95	85
1985	15,119.00	10,613	7,200	7,919	10.98	721
1986	4,762.00	3,314	2,248	2,514	11.00	229
1987	5,100.00	3,515	2,385	2,715	11.03	246
1988	13,000.00	8,873	6,019	6,981	11.05	632
1991	1,016.59	670	455	562	11.13	50
1994	112,266.69	70,973	48,147	64,119	11.20	5,725
1997	2,255,737.16	1,350,871	916,414	1,339,323	11.28	118,734
2000	880,659.75	491,575	333,478	547,181	11.35	48,210
2007	1,869,636.22	773,712	524,877	1,344,759	11.53	116,631
2008	161,711.55	62,170	42,175	119,536	11.56	10,340
2009	4,318.04	1,517	1,029	3,289	11.59	284
2011	34,273.19	9,380	6,363	27,910	11.65	2,396
2012	32,642.03	7,410	5,027	27,615	11.68	2,364
	5,725,877.62	3,060,667	2,076,319	3,649,559		322,716
TRAINING & DEVELOPMENT CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. 0						
1971	373,062.45	322,505	218,783	154,279	5.65	27,306
1978	14,013.26	11,883	8,061	5,952	5.70	1,044
1979	646,724.67	546,489	370,731	275,993	5.71	48,335
1980	15,933.64	13,414	9,100	6,834	5.72	1,195
1996	90,622.91	68,665	46,581	44,041	5.82	7,567
1998	340,211.38	251,307	170,484	169,728	5.83	29,113
2006	354,454.69	216,285	146,725	207,730	5.89	35,268

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRAINING & DEVELOPMENT CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. 0						
2007	163,856.63	95,632	64,876	98,981	5.90	16,776
2009	8,602,803.07	4,462,532	3,027,327	5,575,477	5.91	943,397
2010	9,733.84	4,648	3,153	6,581	5.92	1,112
2011	20,910.90	8,942	6,066	14,845	5.93	2,503
2012	2,481,912.67	916,198	621,537	1,860,375	5.93	313,723
2014	20,018.45	4,031	2,735	17,284	5.95	2,905
2015	26,014.00	2,013	1,366	24,648	5.96	4,136
	13,160,272.56	6,924,544	4,697,525	8,462,748		1,434,380
HARRISBURG REGIONAL WAREHOUSE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
1999	34,776.83	19,247	13,057	21,720	12.20	1,780
	34,776.83	19,247	13,057	21,720		1,780
NORTHEAST SERVICE CENTER - SCR						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. 0						
1926	2,376.41	2,045	1,387	989	7.66	129
1934	825.49	664	450	375	10.77	35
1936	340,693.69	269,196	182,619	158,074	11.54	13,698
1939	12.47	10	7	6	12.62	
1940	60.29	46	31	29	12.96	2
1942	119.10	90	61	58	13.61	4
1944	196.50	146	99	97	14.22	7
1945	185.10	136	92	93	14.51	6
1946	642.23	469	318	324	14.79	22
1947	19.10	14	9	10	15.06	1
1948	624.96	450	305	320	15.33	21
1949	1,574.74	1,125	763	812	15.59	52
1950	377.04	267	181	196	15.84	12
1951	2,064.24	1,454	986	1,078	16.08	67
1952	2,046.66	1,432	971	1,075	16.31	66

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHEAST SERVICE CENTER - SCR						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. 0						
1953	1,356.96	943	640	717	16.54	43
1955	23,972.00	16,426	11,143	12,829	16.98	756
1958	11,518.77	7,733	5,246	6,273	17.59	357
1961	22,998.15	15,119	10,257	12,742	18.16	702
1962	189,295.29	123,568	83,827	105,468	18.34	5,751
1963	316.83	205	139	178	18.51	10
1967	11,313.26	7,119	4,829	6,484	19.17	338
1968	39,159.47	24,447	16,585	22,575	19.33	1,168
1969	6,364.92	3,942	2,674	3,691	19.48	189
1970	1,015.54	624	423	592	19.63	30
1971	9,142.25	5,570	3,779	5,364	19.78	271
1973	962.56	576	391	572	20.07	29
1975	59,158.14	34,771	23,588	35,570	20.34	1,749
1976	125,671.88	73,136	49,615	76,057	20.48	3,714
1977	303.95	175	119	185	20.61	9
1979	116,303.04	65,588	44,494	71,809	20.87	3,441
1981	92,914.00	51,207	34,738	58,176	21.12	2,755
1982	1,878,845.40	1,022,618	693,731	1,185,114	21.25	55,770
1983	6,786.73	3,647	2,474	4,313	21.37	202
1984	15,287.08	8,105	5,498	9,789	21.49	456
1985	974.68	510	346	629	21.61	29
1988	1,398,886.77	697,681	473,298	925,589	21.96	42,149
1989	1,919,473.21	941,118	638,443	1,281,030	22.07	58,044
1992	11,237,383.57	5,194,143	3,523,642	7,713,741	22.42	344,056
1995	23,011.89	9,911	6,723	16,288	22.75	716
1999	45,711.13	17,424	11,820	33,891	23.20	1,461
2000	809,626.51	297,343	201,714	607,913	23.31	26,079
2001	3,974.02	1,401	950	3,024	23.42	129
2002	295,294.51	99,485	67,489	227,805	23.54	9,677
2003	928,076.61	297,541	201,848	726,228	23.65	30,707
2006	40,888.44	10,860	7,367	33,521	24.00	1,397
2007	78.97	19	13	66	24.12	3
2010	171,286.94	29,953	20,320	150,967	24.49	6,164
2011	80,923.20	12,008	8,146	72,777	24.62	2,956
2012	219,972.44	26,285	17,831	202,141	24.76	8,164
2014	55,370.83	3,070	2,083	53,288	25.04	2,128
2015	71,956.00	1,400	950	71,006	25.19	2,819
	20,267,393.96	9,383,215	6,365,457	13,901,937		628,540

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CARBONDALE AREA SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. 0						
1982	2,414,870.58	1,559,910	1,058,224	1,356,647	14.76	91,914
1998	158,986.15	79,824	54,152	104,835	15.54	6,746
1999	11,299.64	5,514	3,741	7,559	15.59	485
2000	4,154.93	1,965	1,333	2,822	15.64	180
2007	133,850.28	44,746	30,355	103,495	15.99	6,472
2012	79,623.84	13,763	9,337	70,287	16.27	4,320
	2,802,785.42	1,705,722	1,157,141	1,645,644		110,117
PJM HONEYWELL BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1990	387,815.40	273,961	185,852	201,964	9.38	21,531
1994	488,744.91	328,984	223,179	265,566	9.45	28,102
1995	1,711,250.97	1,134,953	769,938	941,313	9.47	99,399
	2,587,811.28	1,737,898	1,178,968	1,408,843		149,032
CORPORATE DATA CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2062						
NET SALVAGE PERCENT.. 0						
2011	3,960.30	391	265	3,695	38.07	97
2012	49,405,598.25	3,899,090	2,645,094	46,760,504	38.40	1,217,721
2013	14,395,712.44	836,535	567,495	13,828,217	38.74	356,949
2014	1,083,539.10	38,747	26,285	1,057,254	39.10	27,040
2015	1,408,081.00	17,263	11,711	1,396,370	39.47	35,378
	66,296,891.09	4,792,026	3,250,851	63,046,040		1,637,185

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1917	815.17	815	815			
1918	12,932.47	12,932	12,932			
1927	7,223.84	7,224	7,224			
1928	2,580.04	2,580	2,580			
1929	198.82	199	199			
1935	1,953.68	1,954	1,954			
1936	3,834.09	3,834	3,834			
1938	158.38	158	158			
1941	920.36	912	614	306	0.39	306
1942	328.82	324	218	111	0.62	111
1944	775.47	757	510	266	1.08	246
1945	111.20	108	73	38	1.32	29
1946	702.74	678	456	246	1.56	158
1949	25.46	24	16	9	2.32	4
1950	1,401.84	1,322	890	512	2.57	199
1951	372.56	349	235	138	2.83	49
1952	753.47	702	473	281	3.09	91
1953	11,407.30	10,558	7,107	4,300	3.35	1,284
1954	7,926.03	7,292	4,909	3,017	3.60	838
1964	90.85	78	53	38	6.46	6
1966	17,538.98	14,740	9,922	7,617	7.18	1,061
1969	141,655.90	115,213	77,556	64,100	8.40	7,631
1972	334,566.99	261,631	176,117	158,450	9.81	16,152
1973	7,521.79	5,797	3,902	3,620	10.32	351
1974	8,802.97	6,680	4,497	4,306	10.85	397
1975	197,507.84	147,428	99,241	98,267	11.41	8,612
1976	11,895.73	8,729	5,876	6,020	11.98	503
1977	114,002.50	82,158	55,305	58,698	12.57	4,670
1980	133,754.79	90,775	61,105	72,650	14.46	5,024
1981	186,253.04	123,631	83,222	103,031	15.13	6,810
1982	33,883.78	21,979	14,795	19,089	15.81	1,207
1983	5,626.53	3,562	2,398	3,229	16.51	196
1984	107,172.64	66,161	44,536	62,636	17.22	3,637
1985	96,959.17	58,304	39,247	57,712	17.94	3,217
1987	266,566.85	151,410	101,922	164,645	19.44	8,469
1988	22,910.82	12,626	8,499	14,412	20.20	713
1989	96,854.33	51,699	34,801	62,053	20.98	2,958
1990	3,780.99	1,952	1,314	2,467	21.77	113
1991	232,349.27	115,812	77,959	154,391	22.57	6,841
1992	27,976.83	13,441	9,048	18,929	23.38	810

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1993	16,969.84	7,840	5,277	11,692	24.21	483
1995	90,797.73	38,559	25,956	64,842	25.89	2,505
1996	25,409.61	10,311	6,941	18,469	26.74	691
1997	128,615.59	49,702	33,457	95,159	27.61	3,447
1998	7,042.36	2,584	1,739	5,303	28.49	186
1999	111,000.36	38,554	25,953	85,048	29.37	2,896
2000	24,225.79	7,930	5,338	18,888	30.27	624
2002	183,063.00	52,559	35,380	147,683	32.08	4,604
2003	35,130.08	9,368	6,306	28,824	33.00	873
2005	397,379.70	89,542	60,275	337,105	34.86	9,670
2006	207,235.92	42,322	28,489	178,747	35.81	4,992
2008	20,349.54	3,297	2,219	18,130	37.71	481
2009	432.21	61	41	391	38.67	10
2010	93,436.35	11,150	7,506	85,931	39.63	2,168
2011	642,745.86	62,848	42,306	600,440	40.60	14,789
2012	57,790.76	4,405	2,965	54,826	41.57	1,319
2014	330,217.77	10,788	7,262	322,956	43.53	7,419
2015	429,236.00	4,674	3,146	426,090	44.51	9,573
	4,903,172.80	1,853,022	1,257,067	3,646,106		149,423
	391,535,026.90	146,189,258	99,172,985	292,362,043		18,842,150

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.5 4.81

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

ACCOUNT 390.21 STRUCTURES AND IMPROVEMENTS - LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2009	741,657.92	482,078	515,161	226,497	3.50	64,713
	741,657.92	482,078	515,161	226,497		64,713
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.5	8.73

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

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - AIR COND.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 30-S1						
NET SALVAGE PERCENT.. 0						
1969	33.66	29	30	4	3.80	1
1971	12,348.86	10,530	10,964	1,385	4.42	313
1972	97,103.73	81,761	85,128	11,976	4.74	2,527
1973	236,918.87	196,958	205,069	31,850	5.06	6,294
1975	38,834.27	31,430	32,724	6,110	5.72	1,068
1976	42,496.74	33,912	35,308	7,189	6.06	1,186
1977	266.51	210	219	48	6.40	8
1978	184.68	143	149	36	6.75	5
1979	28,760.92	21,945	22,849	5,912	7.11	832
1981	544.36	402	419	125	7.85	16
1982	86,005.77	62,412	64,982	21,024	8.23	2,555
1983	540.45	385	401	139	8.62	16
1984	321.92	225	234	88	9.02	10
1985	126,548.86	86,813	90,388	36,161	9.42	3,839
1986	66,566.14	44,732	46,574	19,992	9.84	2,032
1987	632,226.84	415,797	432,919	199,308	10.27	19,407
1988	245,399.31	157,792	164,290	81,109	10.71	7,573
1989	597,900.06	375,481	390,943	206,957	11.16	18,545
1990	206,221.34	126,346	131,549	74,672	11.62	6,426
1991	278,925.73	166,519	173,376	105,550	12.09	8,730
1992	651,914.40	378,547	394,135	257,779	12.58	20,491
1993	787,463.85	444,130	462,419	325,045	13.08	24,851
1994	117,088.73	64,009	66,645	50,444	13.60	3,709
1995	1,926,855.70	1,018,671	1,060,619	866,237	14.14	61,261
1996	83,209.27	42,464	44,213	38,996	14.69	2,655
1997	765,515.38	376,121	391,609	373,906	15.26	24,502
1998	603,039.93	284,635	296,356	306,684	15.84	19,361
1999	461,536.91	208,462	217,046	244,491	16.45	14,863
2000	5,078,985.22	2,187,367	2,277,441	2,801,544	17.08	164,025
2001	1,619,699.92	662,457	689,736	929,964	17.73	52,451
2002	1,220,460.64	471,916	491,349	729,112	18.40	39,626
2003	1,582,104.09	574,826	598,497	983,607	19.10	51,498
2004	1,704,944.33	578,539	602,363	1,102,581	19.82	55,630
2005	2,658,250.25	835,568	869,976	1,788,274	20.57	86,936
2006	949,810.62	274,182	285,473	664,338	21.34	31,131
2007	547,130.17	143,348	149,251	397,879	22.14	17,971
2010	368,860.48	64,919	67,592	301,268	24.72	12,187
2011	6,707,073.74	977,019	1,017,252	5,689,822	25.63	221,999
2012	8,736,326.81	998,824	1,039,954	7,696,373	26.57	289,664

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

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - AIR COND.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 30-S1						
NET SALVAGE PERCENT.. 0						
2013	1,034,378.01	85,160	88,667	945,711	27.53	34,352
2014	1,066,402.99	52,968	55,149	1,011,254	28.51	35,470
2015	3,656,000.00	60,946	63,456	3,592,544	29.50	121,781
	45,025,200.46	12,598,900	13,117,713	31,907,487		1,467,797
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.7	3.26

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

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	95,891.98	93,495	89,471	6,421	0.50	6,421
1997	237,227.47	219,435	209,991	27,236	1.50	18,157
1998	365,186.79	319,538	305,786	59,401	2.50	23,760
1999	1,571,951.50	1,296,860	1,241,048	330,904	3.50	94,544
2000	950,139.84	736,358	704,668	245,472	4.50	54,549
2001	1,746,072.65	1,265,903	1,211,423	534,650	5.50	97,209
2002	519,447.79	350,627	335,537	183,911	6.50	28,294
2003	554,938.92	346,837	331,910	223,029	7.50	29,737
2004	751,830.41	432,302	413,697	338,133	8.50	39,780
2005	1,047,886.80	550,141	526,465	521,422	9.50	54,887
2006	1,093,663.01	519,490	497,133	596,530	10.50	56,812
2007	4,074,327.80	1,731,589	1,657,067	2,417,261	11.50	210,197
2008	1,221,716.17	458,144	438,427	783,289	12.50	62,663
2009	493,432.35	160,366	153,464	339,968	13.50	25,183
2010	1,854,214.36	509,909	487,965	1,366,249	14.50	94,224
2011	498,437.26	112,148	107,322	391,115	15.50	25,233
2012	1,528,469.20	267,482	255,970	1,272,499	16.50	77,121
2013	2,008,595.96	251,074	240,269	1,768,327	17.50	101,047
2014	1,272,958.41	95,472	91,363	1,181,595	18.50	63,870
2015	393,000.00	9,825	9,402	383,598	19.50	19,672
	22,279,388.67	9,726,995	9,308,378	12,971,011		1,183,360

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.0 5.31

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

ACCOUNT 391.4 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	22,521.52	21,771	20,385	2,137	0.50	2,137
2002	80,446.82	72,402	67,792	12,655	1.50	8,437
2003	7,809.77	6,508	6,094	1,716	2.50	686
2004	22,997.83	17,632	16,509	6,489	3.50	1,854
2005	142,303.94	99,613	93,270	49,034	4.50	10,896
2006	130,960.15	82,941	77,660	53,300	5.50	9,691
2007	989,516.31	560,729	525,023	464,493	6.50	71,460
2008	432,938.91	216,469	202,685	230,254	7.50	30,701
2010	617,844.38	226,545	212,119	405,725	9.50	42,708
2011	4,203.18	1,261	1,181	3,022	10.50	288
2012	372,998.60	87,032	81,489	291,510	11.50	25,349
2013	19,768.92	3,295	3,085	16,684	12.50	1,335
2014	43,863.97	4,386	4,107	39,757	13.50	2,945
2015	41,000.00	1,367	1,280	39,720	14.50	2,739
	2,929,174.30	1,401,951	1,312,679	1,616,495		211,226

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.7 7.21

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

ACCOUNT 391.6 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	852,677.92	767,410	789,612	63,066	0.50	63,066
2012	2,075,868.20	1,453,108	1,495,148	580,720	1.50	387,147
2013	1,896,783.67	948,392	975,830	920,954	2.50	368,382
2014	3,718,092.24	1,115,428	1,147,699	2,570,393	3.50	734,398
2015	27,450,000.00	2,745,000	2,824,416	24,625,584	4.50	5,472,352
	35,993,422.03	7,029,338	7,232,705	28,760,717		7,025,345
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.1	19.52

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

ACCOUNT 391.8 OFFICE FURNITURE AND EQUIPMENT - POWER MGMT. SYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
1986	2,383,402.44	2,383,402	2,383,402			
1988	12,913,294.67	12,913,295	12,913,295			
1989	13,226,447.47	13,226,447	13,226,447			
1990	735,096.02	735,096	735,096			
1991	33,505.36	33,505	33,505			
1992	861,285.97	861,286	861,286			
1993	303,136.36	303,136	303,136			
1994	5,744,081.94	5,744,082	5,744,082			
1995	814,450.55	814,451	814,451			
2003	1,077,181.86	1,077,182	1,077,182			
2005	63,511.80	63,512	63,512			
	38,155,394.44	38,155,394	38,155,394			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

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

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 5-L4						
NET SALVAGE PERCENT.. 0						
2002	860.90	861	861			
2003	11,554.04	11,554	11,554			
2005	10,280.96	10,096	10,281			
2006	910,025.85	869,985	910,026			
2009	1,133,469.00	970,249	1,092,478	40,991	0.72	40,991
2010	1,037,975.49	849,064	956,027	81,948	0.91	81,948
2011	855,156.30	665,312	749,126	106,030	1.11	95,523
2012	1,452,819.09	961,766	1,082,927	369,892	1.69	218,871
2013	983,119.22	485,661	546,843	436,276	2.53	172,441
2014	621,488.14	186,446	209,934	411,554	3.50	117,587
2015	1,514,000.00	151,400	170,473	1,343,527	4.50	298,562
	8,530,748.99	5,162,394	5,740,530	2,790,219		1,025,923

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.7 12.03

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

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 8-R1						
NET SALVAGE PERCENT.. 0						
1998	694.00	694	694			
1999	12,287.01	12,287	12,287			
2000	31,116.87	30,378	31,117			
2001	26,876.02	25,129	26,876			
2002	191,687.77	172,040	191,688			
2003	89,511.28	76,868	89,511			
2004	317,980.73	259,552	317,981			
2005	556,266.93	427,630	556,267			
2006	6,189,690.45	4,448,840	6,189,690			
2007	1,293.54	857	1,209	85	2.70	31
2008	200,280.00	120,418	169,865	30,415	3.19	9,534
2009	2,846,603.13	1,522,933	2,148,298	698,305	3.72	187,716
2010	3,129,575.95	1,451,341	2,047,308	1,082,268	4.29	252,277
2011	2,053,430.89	795,704	1,122,445	930,986	4.90	189,997
2012	972,009.62	297,678	419,914	552,096	5.55	99,477
2013	1,257,867.67	279,876	394,802	863,066	6.22	138,757
2014	712,707.15	96,215	135,724	576,983	6.92	83,379
2015	2,840,000.00	131,350	185,287	2,654,713	7.63	347,931
	21,429,879.01	10,149,790	14,040,963	7,388,916		1,309,099

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.6 6.11

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

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 11-R4						
NET SALVAGE PERCENT.. 0						
1999	120,615.03	119,848	120,615			
2000	321,251.32	313,365	321,251			
2001	335,510.54	320,262	335,511			
2002	1,474,482.09	1,372,610	1,474,482			
2003	1,788,351.67	1,617,654	1,758,411	29,941	1.05	28,515
2004	2,967,187.20	2,592,253	2,817,813	149,374	1.39	107,463
2005	3,764,147.40	3,127,668	3,399,816	364,331	1.86	195,877
2006	18,641,698.14	14,455,705	15,713,542	2,928,156	2.47	1,185,488
2007	437,266.96	311,653	338,771	98,496	3.16	31,170
2008	150,101.50	96,611	105,017	45,084	3.92	11,501
2009	13,314,531.32	7,565,050	8,223,309	5,091,222	4.75	1,071,836
2010	4,490,686.23	2,192,263	2,383,019	2,107,667	5.63	374,364
2011	8,225,767.29	3,320,249	3,609,154	4,616,613	6.56	703,752
2012	5,882,468.47	1,855,625	2,017,089	3,865,379	7.53	513,331
2013	6,377,095.42	1,443,519	1,569,124	4,807,971	8.51	564,979
2014	2,368,696.84	322,996	351,101	2,017,596	9.50	212,379
2015	7,795,000.00	354,283	385,110	7,409,890	10.50	705,704
	78,454,857.42	41,381,614	44,923,135	33,531,722		5,706,359

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.9 7.27

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

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 24-L1.5						
NET SALVAGE PERCENT.. 0						
1925	450.56	451	451			
1926	640.42	640	640			
1927	1,180.29	1,180	1,180			
1928	336.77	337	337			
1930	812.14	812	812			
1933	89.62	90	90			
1934	63.57	64	64			
1936	620.83	621	621			
1938	158.62	159	159			
1941	88.00	86	88			
1946	162.32	154	162			
1947	454.03	427	454			
1948	424.67	396	425			
1949	228.35	212	228			
1950	420.31	387	420			
1952	433.32	393	433			
1958	2,214.20	1,927	2,214			
1959	1,646.00	1,422	1,646			
1960	3,191.26	2,738	3,191			
1961	2,089.73	1,779	2,090			
1964	2,009.84	1,669	2,010			
1965	4,843.62	3,988	4,844			
1966	2,393.52	1,953	2,394			
1967	3,446.93	2,786	3,447			
1968	3,714.45	2,975	3,714			
1969	2,583.13	2,048	2,583			
1970	968.60	760	969			
1972	4,229.68	3,250	4,230			
1973	16,527.62	12,554	16,528			
1975	737.84	547	738			
1976	2,919.71	2,139	2,920			
1982	1,040.22	700	1,001	39	7.84	5
1983	3,422.79	2,269	3,246	177	8.09	22
1986	1,961.29	1,237	1,770	191	8.86	22
1987	12,204.31	7,567	10,826	1,378	9.12	151
1989	5,732.47	3,430	4,907	825	9.64	86
1991	7,891.17	4,547	6,505	1,386	10.17	136
1992	786.67	444	635	152	10.44	15
1993	13,186.56	7,302	10,447	2,740	10.71	256
1994	23,830.50	12,918	18,482	5,348	10.99	487
1997	96,212.84	48,547	69,456	26,757	11.89	2,250

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

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 24-L1.5						
NET SALVAGE PERCENT.. 0						
1998	114,124.23	56,016	80,142	33,982	12.22	2,781
1999	154,332.24	73,436	105,065	49,267	12.58	3,916
2000	257,579.14	118,486	169,519	88,060	12.96	6,795
2001	196,871.17	87,115	124,636	72,235	13.38	5,399
2002	378,257.94	160,287	229,324	148,934	13.83	10,769
2003	27,425.68	11,062	15,826	11,600	14.32	810
2004	272,525.99	103,786	148,487	124,039	14.86	8,347
2005	451,163.40	160,916	230,224	220,939	15.44	14,310
2006	1,047,372.05	345,633	494,499	552,873	16.08	34,383
2007	124,493.97	37,556	53,732	70,762	16.76	4,222
2008	82,369.07	22,377	32,015	50,354	17.48	2,881
2009	1,463,888.73	351,948	503,534	960,355	18.23	52,680
2010	1,061,351.66	219,785	314,448	746,904	19.03	39,249
2011	63,421.22	10,940	15,652	47,769	19.86	2,405
2012	232,278.29	31,648	45,279	186,999	20.73	9,021
2013	1,149,870.52	113,550	162,456	987,415	21.63	45,650
2014	36,838.67	2,210	3,162	33,677	22.56	1,493
2015	612,000.00	12,240	17,512	594,488	23.52	25,276
	7,952,512.74	2,056,896	2,932,869	5,019,644		273,817

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.3 3.44

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

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 16-L4						
NET SALVAGE PERCENT.. 0						
1999	307,894.28	248,816	269,414	38,480	3.07	12,534
2004	273,257.70	184,791	200,089	73,169	5.18	14,125
2005	574,189.16	360,660	390,518	183,671	5.95	30,869
2006	460,367.60	265,287	287,249	173,119	6.78	25,534
2007	31,567.33	16,474	17,838	13,729	7.65	1,795
2008	149,381.13	69,462	75,212	74,169	8.56	8,665
2009	652,267.90	264,168	286,038	366,230	9.52	38,470
2010	21,649.25	7,442	8,058	13,591	10.50	1,294
2011	128,279.75	36,079	39,066	89,214	11.50	7,758
2012	379,946.04	83,113	89,993	289,953	12.50	23,196
2013	528,814.85	82,627	89,468	439,347	13.50	32,544
2015	198,000.00	6,188	6,700	191,300	15.50	12,342
	3,705,614.99	1,625,107	1,759,643	1,945,972		209,126

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 5.64

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

ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 13-L3						
NET SALVAGE PERCENT.. 0						
1999	113,140.07	85,204	65,448	47,692	3.21	14,857
2000	52,678.32	38,739	29,757	22,921	3.44	6,663
2001	14,083.42	10,129	7,780	6,303	3.65	1,727
2006	473,896.77	296,366	227,651	246,246	4.87	50,564
	653,798.58	430,438	330,636	323,163		73,811

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.4 11.29

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

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	57,979.79	56,820	51,469	6,511	0.50	6,511
1992	96,214.79	90,442	81,925	14,290	1.50	9,527
1993	186,050.58	167,446	151,677	34,374	2.50	13,750
1994	93,946.25	80,794	73,185	20,761	3.50	5,932
1995	306,476.93	251,311	227,645	78,832	4.50	17,518
1997	9,077.76	6,718	6,085	2,993	6.50	460
1998	8,842.66	6,190	5,607	3,236	7.50	431
2000	227,512.42	141,058	127,774	99,738	9.50	10,499
2001	279,859.97	162,319	147,033	132,827	10.50	12,650
2002	56,321.64	30,414	27,550	28,772	11.50	2,502
2003	54,297.32	27,149	24,592	29,705	12.50	2,376
2004	151,581.74	69,728	63,162	88,420	13.50	6,550
2005	193,012.16	81,065	73,431	119,581	14.50	8,247
2006	70,768.32	26,892	24,360	46,408	15.50	2,994
2007	102,297.36	34,781	31,506	70,791	16.50	4,290
2009	353,686.96	91,959	83,299	270,388	18.50	14,616
2010	9,699.61	2,134	1,933	7,767	19.50	398
2012	6,514.15	912	826	5,688	21.50	265
	2,264,140.41	1,328,132	1,203,059	1,061,081		119,516

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.9 5.28

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

ACCOUNT 394 TOOLS AND WORK EQUIPMENT - L&S LINE CREWS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	14,322.24	13,964	12,522	1,800	0.50	1,800
1997	29,027.69	26,851	24,078	4,950	1.50	3,300
1998	175,718.30	153,754	137,876	37,842	2.50	15,137
1999	121,352.81	100,116	89,777	31,576	3.50	9,022
2000	96,521.94	74,805	67,080	29,442	4.50	6,543
2001	124,037.69	89,927	80,640	43,398	5.50	7,891
2002	466,162.40	314,660	282,164	183,998	6.50	28,307
2003	479,175.17	299,484	268,556	210,619	7.50	28,083
2004	421,774.69	242,520	217,474	204,301	8.50	24,035
2005	747,571.27	392,475	351,943	395,628	9.50	41,645
2006	2,085,868.27	990,787	888,467	1,197,401	10.50	114,038
	4,761,532.47	2,699,343	2,420,577	2,340,955		279,801

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.4 5.88

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

ACCOUNT 394.2 TOOLS AND WORK EQUIPMENT - TOOLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	20,754.91	20,236	18,364	2,391	0.50	2,391
1997	88,595.12	81,950	74,367	14,228	1.50	9,485
1998	1,282.08	1,122	1,018	264	2.50	106
2000	27,881.85	21,608	19,609	8,273	4.50	1,838
2001	1,593.68	1,155	1,048	546	5.50	99
2002	869.32	587	533	336	6.50	52
2005	6,293.57	3,304	2,998	3,296	9.50	347
2008	127,398.53	47,774	43,353	84,046	12.50	6,724
	274,669.06	177,736	161,290	113,379		21,042

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.4 7.66

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

ACCOUNT 394.4 TOOLS AND WORK EQUIPMENT - CONST. DEPT.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	99,962.49	92,465	85,928	14,034	1.50	9,356
1998	161,825.06	141,597	131,587	30,238	2.50	12,095
1999	7,950.87	6,559	6,095	1,856	3.50	530
2007	1,083,675.27	460,562	428,002	655,673	11.50	57,015
	1,353,413.69	701,183	651,612	701,802		78,996

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.9 5.84

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

ACCOUNT 394.6 TOOLS AND WORK EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	299,800.25	292,305	281,787	18,013	0.50	18,013
1997	135,082.96	124,952	120,456	14,627	1.50	9,751
1998	140,602.54	123,027	118,600	22,003	2.50	8,801
1999	85,952.55	70,911	68,359	17,594	3.50	5,027
2000	967,705.34	749,972	722,985	244,720	4.50	54,382
2001	668,345.50	484,550	467,114	201,232	5.50	36,588
2002	581,977.83	392,835	378,699	203,279	6.50	31,274
2003	372,866.40	233,042	224,656	148,210	7.50	19,761
2004	390,995.96	224,823	216,733	174,263	8.50	20,502
2005	96,407.82	50,614	48,793	47,615	9.50	5,012
2006	622,393.04	295,637	284,999	337,394	10.50	32,133
2007	1,485,082.06	631,160	608,448	876,634	11.50	76,229
2008	2,235,252.71	838,220	808,057	1,427,196	12.50	114,176
2009	2,754,400.84	895,180	862,967	1,891,434	13.50	140,106
2010	2,183,413.65	600,439	578,832	1,604,582	14.50	110,661
2011	2,317,991.96	521,548	502,780	1,815,212	15.50	117,110
2012	2,726,207.81	477,086	459,918	2,266,290	16.50	137,351
2013	2,126,176.31	265,772	256,208	1,869,968	17.50	106,855
2014	2,731,941.28	204,896	197,523	2,534,418	18.50	136,996
2015	2,595,000.00	64,875	62,540	2,532,460	19.50	129,870
	25,517,596.81	7,541,844	7,270,454	18,247,143		1,310,598

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.9 5.14

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

ACCOUNT 394.8 TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	41,892.51	38,751	35,937	5,956	1.50	3,971
1998	3,999.36	3,499	3,245	754	2.50	302
1999	5,400.35	4,455	4,132	1,268	3.50	362
2000	34,913.06	27,058	25,093	9,820	4.50	2,182
2001	3,293.81	2,388	2,215	1,079	5.50	196
2002	35,245.76	23,791	22,064	13,182	6.50	2,028
2003	31,583.95	19,740	18,307	13,277	7.50	1,770
2004	3,231.14	1,858	1,723	1,508	8.50	177
2005	15,517.28	8,147	7,555	7,962	9.50	838
2006	923.84	439	407	517	10.50	49
2007	217,191.27	92,306	85,604	131,587	11.50	11,442
2008	151,264.76	56,724	52,605	98,660	12.50	7,893
2009	106,380.50	34,574	32,064	74,316	13.50	5,505
2010	456,301.62	125,483	116,371	339,931	14.50	23,444
2011	232,149.54	52,234	48,441	183,709	15.50	11,852
2012	229,120.54	40,096	37,185	191,936	16.50	11,632
2013	70,924.06	8,866	8,222	62,702	17.50	3,583
2014	150,368.37	11,278	10,459	139,909	18.50	7,563
2015	27,000.00	675	626	26,374	19.50	1,353
	1,816,701.72	552,362	512,255	1,304,447		96,142

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.6 5.29

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

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	175,603.91	171,214	169,008	6,596	0.50	6,596
1997	11,208.56	10,368	10,234	975	1.50	650
1998	2,964.73	2,594	2,561	404	2.50	162
2000	16,817.77	13,034	12,866	3,952	4.50	878
2001	158,832.05	115,153	113,669	45,163	5.50	8,211
2002	438,523.34	296,003	292,188	146,335	6.50	22,513
2004	3,772.58	2,169	2,141	1,632	8.50	192
2005	216,929.14	113,888	112,420	104,509	9.50	11,001
2006	772,218.31	366,804	362,077	410,141	10.50	39,061
2007	505,757.48	214,947	212,177	293,580	11.50	25,529
2008	218,879.88	82,080	81,022	137,858	12.50	11,029
2009	208,404.22	67,731	66,858	141,546	13.50	10,485
2010	1,017,268.80	279,749	276,145	741,124	14.50	51,112
2011	391,066.86	87,990	86,856	304,211	15.50	19,627
2012	328,516.20	57,490	56,749	271,767	16.50	16,471
2013	28,937.77	3,617	3,570	25,368	17.50	1,450
2014	174,231.10	13,067	12,899	161,332	18.50	8,721
2015	53,000.00	1,325	1,308	51,692	19.50	2,651
	4,722,932.70	1,899,223	1,874,748	2,848,185		236,339

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.1 5.00

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

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

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 13-S0						
NET SALVAGE PERCENT.. 0						
1994	1,363.93	1,188	1,364			
1998	20,484.17	15,363	20,484			
1999	6,699.81	4,814	6,700			
2001	70,297.74	45,910	69,853	445	4.51	99
2002	43,571.75	26,981	41,052	2,520	4.95	509
2003	117,108.15	68,553	104,304	12,804	5.39	2,376
2004	202,246.43	111,236	169,247	32,999	5.85	5,641
2005	512,860.76	263,139	400,370	112,491	6.33	17,771
2006	478,247.77	227,718	346,476	131,772	6.81	19,350
2011	280,707.77	73,849	112,362	168,346	9.58	17,573
2012	55,168.49	11,755	17,885	37,283	10.23	3,644
2013	450,077.80	72,012	109,568	340,510	10.92	31,182
	2,238,834.57	922,518	1,399,665	839,170		98,145

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.6 4.38

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

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	780,569.69	754,553	780,570			
2002	3,730.14	3,357	3,730			
2004	40,595.99	31,124	40,596			
2005	30,402.23	21,282	30,402			
2006	114,631.09	72,599	114,631			
2008	202,260.68	101,130	171,250	31,011	7.50	4,135
2009	1,687,641.66	731,306	1,238,371	449,271	8.50	52,855
2010	954,481.93	349,980	592,645	361,837	9.50	38,088
2011	293,000.88	87,900	148,847	144,154	10.50	13,729
2012	391,027.71	91,238	154,499	236,529	11.50	20,568
2013	281,415.41	46,904	79,426	201,989	12.50	16,159
2014	1,341,955.24	134,196	227,243	1,114,712	13.50	82,571
2015	79,000.00	2,633	4,459	74,541	14.50	5,141
	6,200,712.65	2,428,202	3,586,669	2,614,044		233,246

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.2 3.76

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

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	64,797.65	63,178	57,520	7,278	0.50	7,278
1997	11,815.88	10,930	9,951	1,865	1.50	1,243
1999	33,868.35	27,941	25,439	8,429	3.50	2,408
2000	19,351.31	14,997	13,654	5,697	4.50	1,266
2001	21,753.77	15,771	14,359	7,395	5.50	1,345
2003	57,795.56	36,122	32,887	24,909	7.50	3,321
2004	53,077.26	30,519	27,786	25,291	8.50	2,975
2005	98,926.19	51,936	47,284	51,642	9.50	5,436
2006	443,498.92	210,662	191,795	251,704	10.50	23,972
2007	11,967.00	5,086	4,630	7,337	11.50	638
2008	142,437.66	53,414	48,630	93,808	12.50	7,505
2009	26,891.55	8,740	7,957	18,935	13.50	1,403
2010	5,993.96	1,648	1,500	4,494	14.50	310
2011	602,184.56	135,492	123,357	478,828	15.50	30,892
2012	200,486.87	35,085	31,943	168,544	16.50	10,215
2013	770,033.45	96,254	87,634	682,399	17.50	38,994
2014	54,521.95	4,089	3,723	50,799	18.50	2,746
2015	1,003,000.00	25,075	22,829	980,171	19.50	50,265
	3,622,401.89	826,939	752,878	2,869,524		192,212

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.9 5.31

PPL ELECTRIC UTILITIES CORPORATION

ALLENTOWN, PENNSYLVANIA

2016 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT AT
DECEMBER 31, 2016

EXHIBIT JJS 3

Prepared by

Gannett Fleming

Excellence Delivered As Promised

PPL ELECTRIC UTILITIES CORPORATION

Allentown, Pennsylvania

2016 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AT DECEMBER 31, 2016

EXHIBIT JJS 3

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Harrisburg, Pennsylvania

TABLE OF CONTENTS

PART I. INTRODUCTION I-1
Scope I-2
Basis of the Study I-2
Depreciation I-2
Service Life Estimates I-2
Remaining Life Annual Accruals I-3
Amortization of Net Salvage I-3

PART II. RESULTS OF STUDY II-1
Description of Summary Tabulations II-2
Description of Detailed Tabulations II-2

Table 1. Estimated Survivor Curves, Original Cost, Book Reserve and Calculated Annual Depreciation Accruals Related to Electric Plant at December 31, 2016 ..... II-3

Table 2. Bringforward of the Book Reserve from December 31, 2015 to December 31, 2016 ..... II-5

Table 3. Calculation of Depreciation Accruals for the Twelve Months ended December 31, 2016 ..... II-7

Table 4. Summary of Net Salvage by Function and Amortization for the Period, 2012-2016 ..... II-8

PART III. DETAILED DEPRECIATION CALCULATIONS III-1

PART I. INTRODUCTION

PPL ELECTRIC UTILITIES CORPORATION

2016 DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for PPL Electric Utilities Corporation to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of electric plant at December 31, 2016.

BASIS OF THE STUDY

Depreciation

The annual depreciation accruals and accrued depreciation were calculated using the straight line method, the remaining life basis and the average service life (ASL) procedure for all vintages. The calculations were based on the attained ages and estimated service life characteristics for each depreciable group of electric property.

Service Life Estimates

The service life and survivor curve estimates used for the calculation of depreciation as of December 31, 2016, are set forth in Table 1. The service life estimates incorporated historical data through 2012 from the company property records. The bases for the service life and survivor curve estimates are presented in Exhibit JJS 2.

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of December 31, 2016, the book reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the vintages calculated by the average service life procedure are presented in Exhibit JJS 2. The detailed calculations as of December 31, 2016, are set forth in Part II. Results of Study of this report.

Amortization of Net Salvage

In accordance with Pennsylvania rate regulation practice, under which experienced costs of negative net salvage are amortized after their occurrence, no adjustments for expected net salvage were made to either the annual depreciation accrual or the calculated accrued depreciation for the individual accounts. The annual provision for recovering negative net salvage is based on the amortization of 2012 through 2016 experienced and estimated net salvage over a five-year period.

PART II. RESULTS OF STUDY

PART II. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages II-3 through II-8 summarize the results of the depreciation study at December 31, 2016. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve at December 31, 2016, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to December 31, 2016. Table 3 sets forth the calculations of the depreciation accruals for the twelve months ended December 31, 2016. Table 4 presents the annual amortization of experienced and estimated net salvage by function based on the period 2012 through 2016.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of survivor curves are presented in Exhibit JJS 2. Supporting data for the original cost depreciation calculations in account sequence are presented in this report beginning on page III-2. The tables of the calculated original cost depreciation indicate the estimated survivor curves used in the calculations and set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, future book accruals, remaining life, and calculated remaining life accrual.

PPL ELECTRIC UTILITIES CORPORATION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT DECEMBER 31, 2016

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AT DECEMBER 31, 2016	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
303.2	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE	5-SQ	144,533,713.46	75,223,749	69,309,964	24,093,996	2.9	16.67
303.4	MISCELLANEOUS INTANGIBLE PLANT - FIBER OPTIC	15-SQ	1,035,137.10	1,035,137	0	0	-	-
303.5	SMART METER SOFTWARE	5-SQ	4,038,091.97	2,739,929	1,298,163	690,962	1.9	17.11
	TOTAL INTANGIBLE PLANT		**149,606,942.53**	**78,998,815**	**70,608,127**	**24,784,958**	**2.8**	**16.57**
	TRANSMISSION PLANT							
350.4	LAND RIGHTS	75-S4	163,256,411.23	45,802,542	117,453,869	2,015,281	58.3	1.23
352	STRUCTURES AND IMPROVEMENTS	60-R4	107,395,929.67	18,676,125	88,719,805	1,704,543	52.0	1.59
353	STATION EQUIPMENT	48-R1	1,145,628,999.82	199,446,766	946,182,234	22,724,726	41.6	1.98
354	TOWERS AND FIXTURES	70-R3	791,995,061.42	161,133,494	630,861,567	10,545,431	59.8	1.33
354.2	TOWERS AND FIXTURES - CLEARING R/W	75-R4	15,056,591.51	7,386,387	7,670,205	145,269	52.8	0.96
355	POLES AND FIXTURES	55-R0.5	639,286,637.90	39,831,672	599,454,966	11,456,375	52.3	1.79
355.2	POLES AND FIXTURES - CLEARING R/W	75-R4	11,842,528.53	4,321,258	7,521,271	129,830	57.9	1.10
356	OVERHEAD CONDUCTORS AND DEVICES	60-R3	699,509,875.00	94,975,220	604,534,655	11,835,168	51.1	1.69
357	UNDERGROUND CONDUIT	55-S4	31,400,117.66	4,010,617	27,389,501	567,399	48.3	1.81
358	UNDERGROUND CONDUCTORS AND DEVICES	35-S4	30,224,004.04	11,104,649	19,119,355	852,548	22.4	2.82
359	ROADS AND TRAILS	75-R4	9,848,586.46	3,331,441	6,517,145	121,470	53.7	1.23
	TOTAL TRANSMISSION PLANT		**3,645,444,743.24**	**590,020,171**	**3,055,424,573**	**62,098,040**	**49.2**	**1.70**
	DISTRIBUTION PLANT							
360.4	LAND RIGHTS	70-R4	76,086,837.06	33,247,531	42,839,306	859,803	49.8	1.13
361	STRUCTURES AND IMPROVEMENTS	67-R2.5	38,203,494.43	15,399,630	22,803,864	453,572	50.3	1.19
362	STATION EQUIPMENT	54-S0.5	583,005,671.69	136,107,267	446,898,405	9,964,776	44.8	1.71
364.2	POLES, TOWERS AND FIXTURES - TOWERS	60-R3	19,422,913.66	7,486,117	11,936,797	292,685	40.8	1.51
364.4	POLES, TOWERS AND FIXTURES - POLES	49-O1	1,108,985,776.21	327,231,686	781,754,090	18,708,827	41.8	1.69
364.6	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	60-S3	153,514.04	65,802	87,712	2,250	39.0	1.47
364.8	POLES, TOWERS AND FIXTURES - CLEARING POLES	65-R3	39,036,083.72	20,864,343	18,171,741	417,277	43.5	1.07
365	OVERHEAD CONDUCTORS AND DEVICES	49-R0.5	1,022,398,144.53	272,347,352	750,050,793	17,967,179	41.7	1.76
366	UNDERGROUND CONDUIT	60-R3	200,741,273.41	58,561,531	142,179,742	3,192,373	44.5	1.59
367	UNDERGROUND CONDUCTORS AND DEVICES	48-S1.5	590,583,173.98	191,895,526	398,687,648	10,849,077	36.7	1.84
368.2	LINE TRANSFORMERS - OVERHEAD	34-SQ	292,665,952.96	114,760,534	177,905,419	10,012,894	17.8	3.42
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	48-SQ	217,405,591.24	83,450,903	133,954,688	4,341,124	30.9	2.00
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	35-SQ	89,269.58	70,465	18,805	2,919	6.4	3.27
369	SERVICES	45-R1.5	690,773,057.53	332,354,649	358,418,409	10,551,990	34.0	1.53
370.1	METERS	28-SQ	58,873,050.90	39,457,528	19,415,523	2,430,730	8.0	4.13
370.2	METERS - AMR	15-SQ	247,817,902.82	172,087,352	75,730,551	16,101,966	4.7	6.50
370.4	METERS - SMART METERS	15-SQ	3,676,828.42	1,044,952	2,631,876	244,330	10.8	6.65
371.2	INSTALLATIONS ON CUSTOMERS' PREMISES	35-S3	319,228.36	87,231	231,997	23,108	10.0	7.24
371.4	AREA LIGHTING FIXTURES	21-L0.5	9,109,353.17	5,446,684	3,662,669	226,290	16.2	2.48
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	33-L1.5	115,369,564.39	57,265,320	58,104,244	2,436,111	23.9	2.11
	TOTAL DISTRIBUTION PLANT		**5,314,716,682.10**	**1,869,232,403**	**3,445,484,279**	**109,079,281**	**31.6**	**2.05**

PPL ELECTRIC UTILITIES CORPORATION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT DECEMBER 31, 2016

	DEPRECIABLE GROUP	SURVIVOR CURVE		ORIGINAL COST AT DECEMBER 31, 2016	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
	GENERAL PLANT								
389.4	LAND RIGHTS	70-R4		4,398.53	1,876	2,523	93	27.1	2.11
390.2	STRUCTURES AND IMPROVEMENTS								
	- BUILDINGS - MAJOR	55-S0	*	398,828,327.57	115,999,793	282,828,532	19,671,591	14.4	4.93
	- BUILDINGS - MINOR	45-R3		5,280,383.31	1,414,902	3,865,481	152,501	25.3	2.89
	TOTAL ACCOUNT 390.2			404,108,710.88	117,414,695	286,694,013	19,824,092	14.5	4.91
390.21	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	10-SQ		741,657.92	579,908	161,750	64,700	2.5	8.72
390.4	STRUCTURES AND IMPROVEMENTS - AIR COND.	30-S1		45,528,013.37	14,380,984	31,147,029	1,469,431	21.2	3.23
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ		22,536,496.69	10,402,182	12,134,315	1,192,517	10.2	5.29
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15-SQ		2,947,652.78	1,502,017	1,445,636	209,512	6.9	7.11
391.6	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5-SQ		81,559,744.11	17,853,216	63,706,528	16,134,587	3.9	19.78
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		9,541,921.99	6,726,990	2,814,932	1,041,079	2.7	10.91
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	8-R1		22,523,297.32	14,664,574	7,858,723	1,441,154	5.5	6.40
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	11-R4		81,887,321.93	47,703,466	34,183,856	5,934,815	5.8	7.25
392.4	TRANSPORTATION EQUIPMENT -TRAILERS	24-L1.5		8,140,434.36	3,172,326	4,968,108	280,032	17.7	3.44
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	16-L4		3,947,897.46	1,826,125	2,121,772	227,758	9.3	5.77
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	13-L3		653,798.58	404,450	249,349	61,500	4.1	9.41
393.0	STORES EQUIPMENT	25-SQ		2,206,160.62	1,262,949	943,212	113,847	8.3	5.16
394.0	TOOLS AND WORK EQUIPMENT - L&S LINE CREWS	20-SQ		4,747,210.23	2,685,812	2,061,398	280,040	7.4	5.90
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	20-SQ		253,914.15	160,780	93,134	15,974	5.8	6.29
394.4	TOOLS AND WORK EQUIPMENT - CONST. DEPT.	20-SQ		1,353,413.69	731,021	622,393	77,427	8.0	5.72
394.6	TOOLS AND WORK EQUIPMENT - OTHER	20-SQ		27,868,796.56	8,343,251	19,525,546	1,422,867	13.7	5.11
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	20-SQ		1,801,809.21	566,913	1,234,896	97,113	12.7	5.39
395.0	LABORATORY EQUIPMENT	20-SQ		4,601,328.79	1,932,251	2,669,078	232,731	11.5	5.06
396.0	POWER OPERATED EQUIPMENT	13-S0		2,238,834.57	1,497,726	741,109	92,155	8.0	4.12
397.0	COMMUNICATION EQUIPMENT	15-SQ		5,501,142.96	3,026,207	2,474,936	242,269	10.2	4.40
398.0	MISCELLANEOUS EQUIPMENT	20-SQ		4,068,604.24	891,390	3,177,214	210,246	15.1	5.17
	TOTAL GENERAL PLANT			**776,917,955.38**	**295,886,503**	**481,031,450**	**50,665,939**	**9.5**	**6.52**
	TOTAL DEPRECIABLE PLANT			**9,886,686,323.25**	**2,834,137,892**	**7,052,548,429**	**246,628,218**		
	NONDEPRECIABLE PLANT								
301.0	ORGANIZATION			476,251.80					
302.0	FRANCHISES AND CONSENTS			147,083.87					
350.2	LAND			32,482,698.45					
360.2	LAND			17,806,278.25					
389.2	LAND			10,365,419.90					
	TOTAL NONDEPRECIABLE PLANT			**61,277,732.27**					
	TOTAL UTILITY PLANT			**9,947,964,055.52**					

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

PPL ELECTRIC UTILITIES CORPORATION

TABLE 2. BRINGFORWARD OF THE BOOK RESERVE FROM DECEMBER 31, 2015 TO DECEMBER 31, 2016

	DEPRECIABLE GROUP (1)	BOOK RESERVE AT 12/31/15 (2)	ANNUAL ACCRUALS (3)	RETIREMENTS (4)	AMORTIZATION OF NET SALVAGE (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	MISC. DEBITS AND CREDITS (8)	BOOK RESERVE AT 12/31/16 (9)
	INTANGIBLE PLANT								
303.2	MISC. INTANGIBLE PLANT - SOFTWARE	70,634,021	22,980,748	18,391,020	-	-	-		75,223,749
303.4	MISC. INTANGIBLE PLANT - FIBER OPTICS	1,035,137	-	-	-	-	-		1,035,137
303.5	SMART METER SOFTWARE	1,987,229	752,700	-	-	-	-		2,739,929
	TOTAL INTANGIBLE PLANT	**73,656,387**	**23,733,448**	**18,391,020**	-	-	-	-	**78,998,815**
	TRANSMISSION PLANT								
350.4	LAND RIGHTS	43,795,004	2,008,054	-	(516)	-	-		45,802,542
352	STRUCTURES AND IMPROVEMENTS	17,817,963	1,465,641	568,140	11,794	-	51,133		18,676,125
353	STATION EQUIPMENT	186,213,163	20,839,213	8,121,162	1,977,361	162,423	1,624,232		199,446,766
354	TOWERS AND FIXTURES	149,817,851	10,439,157	137,969	1,140,007	6,898	132,450		161,133,494
354.2	TOWERS AND FIXTURES - CLEARING R/W	7,241,876	144,514	-	(3)	-	-		7,386,387
355	POLES AND FIXTURES	31,574,304	10,101,887	2,221,633	2,509,881	-	2,132,767		39,831,672
355.2	POLES AND FIXTURES - CLEARING R/W	4,190,990	130,268	-	-	-	-		4,321,258
356	OVERHEAD CONDUCTORS AND DEVICES	90,430,863	11,033,930	5,423,319	3,760,501	216,933	5,043,687		94,975,220
357	UNDERGROUND CONDUIT	3,442,275	568,342	-	-	-	-		4,010,617
358	UNDERGROUND CONDUCTORS AND DEVICES	10,166,157	870,451	-	68,041	-	-		11,104,649
359	ROADS AND TRAILS	3,210,469	120,972	-	-	-	-		3,331,441
	TOTAL TRANSMISSION PLANT	**547,900,915**	**57,722,429**	**16,472,223**	**9,467,066**	**386,254**	**8,984,270**	-	**590,020,171**
	DISTRIBUTION PLANT								
360.4	LAND RIGHTS	32,439,378	842,640	33,668	191	-	1,010		33,247,531
361	STRUCTURES AND IMPROVEMENTS	14,942,815	454,622	-	2,193	-	-		15,399,630
362	STATION EQUIPMENT	130,882,883	9,211,341	3,360,900	751,912	134,436	1,512,405		136,107,267
364.2	TOWERS AND FIXTURES	7,193,141	293,286	-	(310)	-	-		7,486,117
364.4	POLES AND FIXTURES	312,487,091	18,193,243	3,365,742	10,519,182	4,240,835	14,842,922		327,231,686
364.6	TOWERS AND FIXTURES - CLEARING R/W	63,545	2,257	-	-	-	-		65,802
364.8	POLES AND FIXTURES - CLEARING R/W	20,451,632	416,030	5,463	(2,117)	-	(4,261)		20,864,343
365	OVERHEAD CONDUCTORS AND DEVICES	262,539,421	16,946,427	7,256,258	480,574	1,015,876	1,378,689		272,347,352
366	UNDERGROUND CONDUIT	55,707,043	3,111,913	205,993	115,423	2,060	168,914		58,561,531
367	UNDERGROUND CONDUCTORS AND DEVICES	183,130,054	10,465,973	1,658,590	306,394	33,172	381,476		191,895,526
368.2	LINE TRANSFORMERS - OVERHEAD	109,455,682	9,994,520	4,606,252	2,680,335	-	2,763,751		114,760,534
368.4	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	79,931,778	4,207,669	528,084	203,917	73,932	438,309		83,450,903
368.6	LINE TRANSFORMERS - NON-NETWORK HOUSING	79,860	3,143	12,538	-	-	-		70,465
369	SERVICES	322,934,963	10,271,702	852,274	520,145	8,523	528,410		332,354,649
370.1	METERS	41,979,233	2,538,391	4,881,506	260,745	-	439,336		39,457,528
370.2	METERS - AMR	153,074,638	18,708,105	-	304,609	-	-		172,087,352
370.4	METERS - SMART METERS	800,811	244,141	-	-	-	-		1,044,952
371.2	INSTALLATIONS ON CUSTOMERS PREMISES	62,938	24,293	-	-	-	-		87,231
371.4	AREA LIGHTING FIXTURES	5,252,248	217,925	23,961	3,587	-	3,115		5,446,684
373.2	STREET LIGHTING AND SIGNAL SYSTEMS	55,269,958	2,385,812	414,088	127,161	12,423	115,945		57,265,320
	TOTAL DISTRIBUTION PLANT	**1,788,679,112**	**108,533,433**	**27,205,317**	**16,273,940**	**5,521,256**	**22,570,021**	-	**1,869,232,403**
	GENERAL PLANT								

PPL ELECTRIC UTILITIES CORPORATION

TABLE 2. BRINGFORWARD OF THE BOOK RESERVE FROM DECEMBER 31, 2015 TO DECEMBER 31, 2016

	DEPRECIABLE GROUP (1)	BOOK RESERVE AT 12/31/15 (2)	ANNUAL ACCRUALS (3)	RETIREMENTS (4)	AMORTIZATION OF NET SALVAGE (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	MISC. DEBITS AND CREDITS (8)	BOOK RESERVE AT 12/31/16 (9)
	GENERAL PLANT								
389.4	LAND RIGHTS	1,780	96	-	-	-	-		1,876
390.2	STRUCTURES AND IMPROVEMENTS - BUILDINGS	99,172,985	19,135,232	1,079,316	369,278	-	183,484		117,414,695
390.21	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	515,161	64,747	-	-	-	-		579,908
390.4	STRUCTURES AND IMPROVEMENTS - A.C. EQUIPMENT	13,117,713	1,476,017	280,187	112,271	-	44,830		14,380,984
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	9,308,378	1,189,862	95,892	(166)	-	-		10,402,182
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	1,312,679	211,860	22,522	-	-	-		1,502,017
391.6	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	7,232,705	11,473,189	852,678	-	-	-		17,853,216
391.8	OFFICE FURNITURE AND EQUIPMENT - POWER MGMT. SYS.	38,155,394	-	-	-	-	-		38,155,394
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	5,740,530	1,087,071	100,827	(10,875)	11,091	-		6,726,990
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	14,040,963	1,342,770	724,582	(364,114)	369,537	-		14,664,574
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	44,923,135	5,828,438	3,147,535	(844,832)	944,261	-		47,703,466
392.4	TRANSPORTATION EQUIPMENT - TRAILERS	2,932,869	276,799	8,078	(46,067)	16,803	-		3,172,326
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	1,759,643	215,829	155,718	(4,530)	10,900	-		1,826,125
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	330,636	73,814	-	-	-	-		404,450
393	STORES EQUIPMENT	1,203,059	118,016	57,980	(726)	580	-		1,262,949
394	TOOLS AND WORK EQUIPMENT - L&S LINE CREWS	2,420,577	279,557	14,322	-	-	-		2,685,812
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	161,290	20,245	20,755	-	-	-		160,780
394.4	TOOLS AND WORK EQUIPMENT - CONST. DEPT.	651,612	79,039	-	370	-	-		731,021
394.6	TOOLS AND WORK EQUIPMENT - OTHER	7,270,454	1,372,030	299,800	(11,425)	11,992	-		8,343,251
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIP.	512,255	95,710	41,893	840	-	-		566,913
395	LABORATORY EQUIPMENT	1,874,748	233,107	175,604	-	-	-		1,932,251
396	POWER OPERATED EQUIPMENT	1,399,665	98,061	-	-	-	-		1,497,726
397	COMMUNICATION EQUIPMENT	3,586,669	219,995	780,570	113	-	-		3,026,207
398	MISCELLANEOUS EQUIPMENT	752,878	204,196	64,798	(2,182)	1,296	-		891,390
	TOTAL GENERAL PLANT	**258,377,778**	**45,095,680**	**7,923,056**	**(802,045)**	**1,366,459**	**228,314**	**-**	**295,886,503**
TOTAL DEPRECIABLE PLANT		**2,668,614,192**	**235,084,990**	**69,991,616**	**24,938,961**	**7,273,970**	**31,782,604**	**-**	**2,834,137,892**

PPL ELECTRIC UTILITIES CORPORATION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ACCOUNT	ORIGINAL COST AT DECEMBER 31, 2015	ORIGINAL COST AT DECEMBER 31, 2016	AVERAGE BALANCE	ANNUAL ACCRUAL RATE, %	DEPRECIATION ACCRUALS
(1)	(2)	(3)	(4) = ((2)+(3))/2	(5)	(3)
DEPRECIABLE PLANT					
303.2	134,189,733.01	144,533,713.46	139,361,723.24	16.49	22,980,748
303.4	1,035,137.10	1,035,137.10	1,035,137.10	-	-
303.5	4,038,091.97	4,038,091.97	4,038,091.97	18.64	752,700
350.4	163,256,411.23	163,256,411.23	163,256,411.23	1.23	2,008,054
352	81,719,069.83	107,395,929.67	94,557,499.75	1.55	1,465,641
353	970,027,161.55	1,145,628,999.82	1,057,828,080.69	1.97	20,839,213
354	777,803,030.55	791,995,061.42	784,899,045.99	1.33	10,439,157
354.2	15,050,591.51	15,056,591.51	15,053,591.51	0.96	144,514
355	483,145,270.60	639,286,637.90	561,215,954.25	1.80	10,101,887
355.2	11,842,528.53	11,842,528.53	11,842,528.53	1.10	130,268
356	614,053,194.33	699,509,875.00	656,781,534.67	1.68	11,033,930
357	31,400,117.66	31,400,117.66	31,400,117.66	1.81	568,342
358	30,224,004.04	30,224,004.04	30,224,004.04	2.88	870,451
359	9,821,586.46	9,848,586.46	9,835,086.46	1.23	120,972
360.4	74,384,504.91	76,086,837.06	75,235,670.99	1.12	842,640
361	38,203,494.43	38,203,494.43	38,203,494.43	1.19	454,622
362	513,582,571.54	583,005,671.69	548,294,121.62	1.68	9,211,341
364.2	19,422,913.66	19,422,913.66	19,422,913.66	1.51	293,286
364.4	1,056,876,518.26	1,108,985,776.21	1,082,931,147.24	1.68	18,193,243
364.6	153,514.04	153,514.04	153,514.04	1.47	2,257
364.8	38,726,546.91	39,036,083.72	38,881,315.32	1.07	416,030
365	936,726,402.47	1,022,398,144.53	979,562,273.50	1.73	16,946,427
366	190,694,266.52	200,741,273.41	195,717,769.97	1.59	3,111,913
367	559,523,764.29	590,583,173.98	575,053,469.14	1.82	10,465,973
368.2	271,996,204.77	292,665,952.96	282,331,078.87	3.54	9,994,520
368.4	205,475,674.75	217,405,591.24	211,440,633.00	1.99	4,207,669
368.6	101,807.75	89,269.58	95,538.67	3.29	3,143
369	669,717,331.51	690,773,057.53	680,245,194.52	1.51	10,271,702
370.1	63,754,556.69	58,873,050.90	61,313,803.80	4.14	2,538,391
370.2	231,262,902.82	247,817,902.82	239,540,402.82	7.81	18,708,105
370.4	3,676,828.42	3,676,828.42	3,676,828.42	6.64	244,141
371.2	319,228.36	319,228.36	319,228.36	7.61	24,293
371.4	8,753,314.66	9,109,353.17	8,931,333.92	2.44	217,925
373.2	111,850,652.74	115,369,564.39	113,610,108.57	2.10	2,385,812
389.4	4,398.53	4,398.53	4,398.53	2.18	96
390.2	391,535,026.90	404,108,710.88	397,821,868.89	4.81	19,135,232
390.21	741,657.92	741,657.92	741,657.92	8.73	64,747
390.4	45,025,200.46	45,528,013.37	45,276,606.92	3.26	1,476,017
391.2	22,279,388.67	22,536,496.69	22,407,942.68	5.31	1,189,862
391.4	2,929,174.30	2,947,652.78	2,938,413.54	7.21	211,860
391.6	35,993,422.03	81,559,744.11	58,776,583.07	19.52	11,473,189
391.8	38,155,394.44	38,155,394.44	38,155,394.44	-	-
392.1	8,530,748.99	9,541,921.99	9,036,335.49	12.03	1,087,071
392.2	21,429,879.01	22,523,297.32	21,976,588.17	6.11	1,342,770
392.3	78,454,857.42	81,887,321.93	80,171,089.68	7.27	5,828,438
392.4	7,952,512.74	8,140,434.36	8,046,473.55	3.44	276,799
392.5	3,705,614.99	3,947,897.46	3,826,756.23	5.64	215,829
392.6	653,798.58	653,798.58	653,798.58	11.29	73,814
393.0	2,264,140.41	2,206,160.62	2,235,150.52	5.28	118,016
394.0	4,761,532.47	4,747,210.23	4,754,371.35	5.88	279,557
394.2	274,669.06	253,914.15	264,291.61	7.66	20,245
394.4	1,353,413.69	1,353,413.69	1,353,413.69	5.84	79,039
394.6	25,517,596.81	27,868,796.56	26,693,196.69	5.14	1,372,030
394.8	1,816,701.72	1,801,809.21	1,809,255.47	5.29	95,710
395.0	4,722,932.70	4,601,328.79	4,662,130.75	5.00	233,107
396.0	2,238,834.57	2,238,834.57	2,238,834.57	4.38	98,061
397.0	6,200,712.65	5,501,142.96	5,850,927.81	3.76	219,995
398.0	3,622,401.89	4,068,604.24	3,845,503.07	5.31	204,196
DEPRECIABLE	9,032,972,938.82	9,886,686,323.25	9,459,829,631.17		235,084,990
NONDEPRECIABLE	44,170,012.93	61,277,732.27			
TOTAL UTILITY PLANT	**9,077,142,951.75**	**9,947,964,055.52**	**9,459,829,631.17**		**235,084,990**

PPL ELECTRIC UTILITIES CORPORATION

TABLE 4. SUMMARY OF NET SALVAGE BY FUNCTION
AND AMORTIZATION FOR THE PERIOD, 2012-2016

FUNCTION	2012	2013	2014	2015	2016	TOTAL SALVAGE	5-YEAR AMORTIZATION
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/5
TRANSMISSION							
COST OF REMOVAL	3,496,954	8,056,670	1,715,721	16,947,230	8,984,270	39,200,845	
GROSS SALVAGE	(173,823)	(329,737)	(155,653)	(815,778)	(386,254)	(1,861,245)	
NET SALVAGE	3,323,131	7,726,933	1,560,069	16,131,452	8,598,015	37,339,600	7,467,920
DISTRIBUTION							
COST OF REMOVAL	21,414,948	25,611,280	21,435,402	18,695,565	22,570,021	109,727,215	
GROSS SALVAGE	(10,805,598)	(8,425,847)	(294,672)	(3,034,429)	(5,521,256)	(28,081,802)	
NET SALVAGE	10,609,350	17,185,432	21,140,730	15,661,136	17,048,765	81,645,413	16,329,083
GENERAL							
COST OF REMOVAL	477,944	313,961	797,412	246,108	228,314	2,063,739	
GROSS SALVAGE	(1,041,743)	(1,266,676)	(1,181,493)	(932,563)	(1,366,459)	(5,788,934)	
NET SALVAGE	(563,798)	(952,715)	(384,081)	(686,454)	(1,138,146)	(3,725,195)	(745,039)
TOTAL							
COST OF REMOVAL	25,389,846	33,981,910	23,948,536	35,888,903	31,782,604	150,991,800	
GROSS SALVAGE	(12,021,163)	(10,022,260)	(1,631,818)	(4,782,770)	(7,273,970)	(35,731,981)	
NET SALVAGE	13,368,683	23,959,650	22,316,718	31,106,134	24,508,634	115,259,819	23,051,964

PART III. DETAILED DEPRECIATION CALCULATIONS

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

ACCOUNT 303.2 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	15,399,774.12	15,399,774	15,399,774			
2012	33,510,112.50	30,159,101	29,047,159	4,462,954	0.50	4,462,954
2013	14,493,286.49	10,145,301	9,771,252	4,722,034	1.50	3,148,023
2014	16,087,540.35	8,043,770	7,747,202	8,340,338	2.50	3,336,135
2015	36,308,000.00	10,892,400	10,490,806	25,817,194	3.50	7,376,341
2016	28,735,000.00	2,873,500	2,767,556	25,967,444	4.50	5,770,543
	144,533,713.46	77,513,846	75,223,749	69,309,964		24,093,996
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					2.9	16.67

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

ACCOUNT 303.4 MISCELLANEOUS INTANGIBLE PLANT - FIBER OPTICS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	165,743.00	165,743	165,743			
1997	869,394.10	869,394	869,394			
	1,035,137.10	1,035,137	1,035,137			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

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

ACCOUNT 303.5 SMART METER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	191,978.40	191,978	191,978			
2011	478,258.72	478,259	478,259			
2013	2,077,530.12	1,454,271	1,433,669	643,861	1.50	429,241
2014	1,290,324.73	645,162	636,023	654,302	2.50	261,721
	4,038,091.97	2,769,670	2,739,929	1,298,163		690,962

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.9 17.11

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

ACCOUNT 350.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 75-S4						
NET SALVAGE PERCENT.. 0						
1926	215,168.35	197,697	215,168			
1928	114,923.84	104,917	114,924			
1929	5,384.33	4,899	5,384			
1930	2,444.19	2,216	2,444			
1932	994.78	895	995			
1933	191,518.34	171,677	191,518			
1934	2,141.61	1,912	2,142			
1935	960.67	854	961			
1937	249,668.77	219,908	248,841	828	8.94	93
1938	3,290.03	2,884	3,263	27	9.26	3
1939	89.81	78	88	2	9.59	
1940	5,492.63	4,765	5,392	101	9.94	10
1941	6,140.84	5,298	5,995	146	10.30	14
1942	304.75	261	295	10	10.68	1
1943	926.69	790	894	33	11.07	3
1944	4,889.54	4,141	4,686	204	11.48	18
1945	687.27	578	654	33	11.90	3
1946	3,844.09	3,212	3,635	209	12.34	17
1947	75,379.01	62,514	70,739	4,640	12.80	362
1948	30,087.16	24,764	28,022	2,065	13.27	156
1949	66,616.85	54,395	61,552	5,065	13.76	368
1950	117,768.37	95,345	107,889	9,879	14.28	692
1951	183,609.00	147,352	166,739	16,870	14.81	1,139
1952	176,297.96	140,169	158,611	17,687	15.37	1,151
1953	236,716.55	186,407	210,932	25,785	15.94	1,618
1954	446,746.99	348,226	394,042	52,705	16.54	3,187
1955	317,973.16	245,221	277,485	40,488	17.16	2,359
1956	130,179.12	99,284	112,347	17,832	17.80	1,002
1957	203,535.00	153,439	173,627	29,908	18.46	1,620
1958	795,200.95	592,266	670,190	125,011	19.14	6,531
1959	164,009.00	120,601	136,468	27,541	19.85	1,387
1960	120,775.24	87,635	99,165	21,610	20.58	1,050
1961	338,925.06	242,579	274,495	64,430	21.32	3,022
1962	166,681.00	117,588	133,059	33,622	22.09	1,522
1963	203,052.32	141,107	159,672	43,380	22.88	1,896
1964	864,907.15	591,709	669,560	195,347	23.69	8,246
1965	475,282.94	319,899	361,988	113,295	24.52	4,621
1966	432,671.54	286,312	323,982	108,690	25.37	4,284
1967	3,119,802.24	2,028,714	2,295,631	824,171	26.23	31,421
1968	3,471,949.46	2,216,944	2,508,626	963,323	27.11	35,534
1969	1,733,589.68	1,086,146	1,229,050	504,540	28.01	18,013

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

ACCOUNT 350.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 75-S4						
NET SALVAGE PERCENT.. 0						
1970	3,062,243.50	1,881,442	2,128,982	933,262	28.92	32,270
1971	3,294,524.49	1,983,732	2,244,731	1,049,793	29.84	35,181
1972	2,195,747.09	1,294,612	1,464,943	730,804	30.78	23,743
1973	2,752,932.41	1,588,635	1,797,651	955,281	31.72	30,116
1974	930,569.50	525,213	594,315	336,254	32.67	10,292
1975	2,344,282.94	1,292,802	1,462,895	881,388	33.64	26,201
1976	2,652,641.67	1,428,898	1,616,897	1,035,745	34.60	29,935
1977	2,074,085.68	1,090,139	1,233,568	840,518	35.58	23,623
1978	1,830,994.49	938,440	1,061,910	769,084	36.56	21,036
1979	3,553,220.82	1,774,727	2,008,227	1,544,994	37.54	41,156
1980	939,097.85	456,655	516,737	422,361	38.53	10,962
1981	2,745,182.71	1,298,664	1,469,529	1,275,654	39.52	32,279
1982	1,556,862.85	715,737	809,906	746,957	40.52	18,434
1983	529,004.28	236,216	267,295	261,709	41.51	6,305
1984	262,607.49	113,762	128,730	133,877	42.51	3,149
1985	938,442.83	394,024	445,866	492,577	43.51	11,321
1986	1,513,755.00	615,599	696,593	817,162	44.50	18,363
1987	1,990,797.39	783,040	886,064	1,104,733	45.50	24,280
1988	1,766,296.00	671,192	759,500	1,006,796	46.50	21,652
1989	1,469,609.43	538,862	609,760	859,849	47.50	18,102
1990	2,995,648.13	1,058,452	1,197,712	1,797,936	48.50	37,071
1991	1,182,926.00	402,195	455,112	727,814	49.50	14,703
1992	1,185,336.00	387,214	438,160	747,176	50.50	14,796
1993	1,509,869.56	473,087	535,331	974,539	51.50	18,923
1994	2,226,085.65	667,826	755,691	1,470,395	52.50	28,008
1995	1,973,071.22	565,620	640,038	1,333,033	53.50	24,917
1996	2,090,909.94	571,508	646,701	1,444,209	54.50	26,499
1997	768,071.33	199,699	225,973	542,098	55.50	9,768
1998	653,154.20	161,114	182,312	470,842	56.50	8,333
1999	198,063.04	46,214	52,294	145,769	57.50	2,535
2000	258,194.63	56,803	64,277	193,918	58.50	3,315
2001	248,124.75	51,280	58,027	190,098	59.50	3,195
2002	648,163.71	125,309	141,796	506,368	60.50	8,370
2003	1,692,045.15	304,568	344,640	1,347,405	61.50	21,909
2004	583,152.54	97,194	109,982	473,171	62.50	7,571
2005	548,572.91	84,113	95,180	453,393	63.50	7,140
2006	468,510.01	65,591	74,221	394,289	64.50	6,113
2007	2,846,842.29	360,610	408,055	2,438,787	65.50	37,233
2008	309,762.51	35,105	39,724	270,039	66.50	4,061
2009	558,008.98	55,801	63,143	494,866	67.50	7,331
2010	2,771,471.84	240,203	271,806	2,499,666	68.50	36,491

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

ACCOUNT 350.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 75-S4						
NET SALVAGE PERCENT.. 0						
2011	3,737,185.07	274,048	310,104	3,427,081	69.50	49,311
2012	67,181,734.75	4,030,904	4,561,246	62,620,489	70.50	888,234
2013	714,949.51	33,367	37,757	677,193	71.50	9,471
2014	11,125,032.81	370,797	419,583	10,705,450	72.50	147,661
2015	1,698,000.00	33,960	38,428	1,659,572	73.50	22,579
	163,256,411.23	40,490,571	45,802,542	117,453,869		2,015,281
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					58.3	1.23

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

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 60-R4						
NET SALVAGE PERCENT.. 0						
1940	392.29	370	392			
1941	50.39	47	50			
1942	398.45	372	398			
1943	31.39	29	31			
1944	549.93	509	550			
1948	54,969.62	49,830	54,970			
1949	85,051.80	76,660	85,052			
1950	344.26	308	344			
1951	30,037.75	26,744	30,004	34	6.58	5
1952	95,198.88	84,203	94,468	731	6.93	105
1953	184,690.63	162,219	181,994	2,697	7.30	369
1954	273,247.36	238,182	267,217	6,030	7.70	783
1955	29,145.70	25,206	28,279	867	8.11	107
1956	124,253.82	106,548	119,536	4,718	8.55	552
1957	26,538.71	22,549	25,298	1,241	9.02	138
1958	33,029.93	27,795	31,183	1,847	9.51	194
1959	747.78	623	699	49	10.03	5
1960	7,001.19	5,767	6,470	531	10.58	50
1961	169,028.06	137,618	154,394	14,634	11.15	1,312
1964	47,944.37	37,549	42,126	5,818	13.01	447
1965	40,861.17	31,552	35,398	5,463	13.67	400
1966	157,027.10	119,498	134,065	22,962	14.34	1,601
1967	694,561.98	520,692	584,166	110,396	15.02	7,350
1968	444,861.46	328,308	368,330	76,531	15.72	4,868
1969	321,678.27	233,645	262,127	59,551	16.42	3,627
1970	769,133.62	549,415	616,390	152,744	17.14	8,912
1971	708,168.46	497,255	557,872	150,296	17.87	8,411
1972	991,786.52	684,164	767,565	224,222	18.61	12,048
1973	677,939.52	459,080	515,043	162,897	19.37	8,410
1974	728,090.05	483,816	542,794	185,296	20.13	9,205
1975	360,948.51	235,158	263,824	97,125	20.91	4,645
1976	522,691.04	333,566	374,229	148,462	21.71	6,838
1977	539,001.84	336,785	377,840	161,162	22.51	7,160
1978	2,073.78	1,267	1,421	653	23.33	28
1979	504,559.86	301,389	338,129	166,431	24.16	6,889
1980	1,266,542.93	738,812	828,875	437,668	25.00	17,507
1981	1,862,714.31	1,060,201	1,189,442	673,272	25.85	26,045
1982	769,753.99	427,083	479,146	290,608	26.71	10,880
1983	12,824.05	6,927	7,771	5,053	27.59	183
1984	1,677,189.31	881,363	988,803	688,386	28.47	24,179
1985	66,158.71	33,785	37,903	28,256	29.36	962

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

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 60-R4						
NET SALVAGE PERCENT.. 0						
1986	29,350.45	14,543	16,316	13,034	30.27	431
1987	575,818.78	276,583	310,299	265,520	31.18	8,516
1988	306,749.70	142,639	160,027	146,723	32.10	4,571
1989	130,975.61	58,874	66,051	64,925	33.03	1,966
1990	251,944.28	109,344	122,673	129,271	33.96	3,807
1991	433,137.41	181,194	203,282	229,855	34.90	6,586
1992	2,443,103.58	983,349	1,103,222	1,339,882	35.85	37,375
1993	4,283,581.28	1,656,332	1,858,243	2,425,338	36.80	65,906
1994	77,399.52	28,690	32,187	45,213	37.76	1,197
1995	1,226,397.85	434,967	487,991	738,407	38.72	19,070
1996	1,794,409.12	607,407	681,452	1,112,957	39.69	28,041
1998	10,466.43	3,203	3,593	6,873	41.64	165
1999	40,284.13	11,669	13,091	27,193	42.62	638
2000	351,582.60	96,098	107,813	243,770	43.60	5,591
2001	836,665.58	215,023	241,235	595,431	44.58	13,356
2002	83,029.36	19,969	22,403	60,626	45.57	1,330
2003	66,886.90	14,983	16,809	50,078	46.56	1,076
2004	634,383.76	131,635	147,682	486,702	47.55	10,236
2005	123,840.64	23,654	26,537	97,304	48.54	2,005
2006	111,996.85	19,543	21,925	90,072	49.53	1,819
2007	851,489.04	134,535	150,935	700,554	50.52	13,867
2008	758,630.00	107,217	120,287	638,343	51.52	12,390
2009	529,601.30	66,110	74,169	455,432	52.51	8,673
2010	1,064,561.61	115,154	129,192	935,370	53.51	17,480
2011	160,795.85	14,713	16,507	144,289	54.51	2,647
2012	2,917,603.33	218,324	244,938	2,672,665	55.51	48,147
2013	4,570,407.75	266,592	299,091	4,271,317	56.50	75,599
2014	9,334,618.17	388,974	436,391	8,898,227	57.50	154,752
2015	32,870,000.00	821,750	921,924	31,948,076	58.50	546,121
2016	26,245,000.00	218,621	245,272	25,999,728	59.50	436,970
	107,395,929.67	16,648,578	18,676,125	88,719,805		1,704,543

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 52.0 1.59

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

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 48-R1						
NET SALVAGE PERCENT.. 0						
1926	25,151.74	24,109	25,152			
1927	8,427.75	8,019	8,428			
1928	64,586.93	61,021	64,587			
1929	166,013.11	155,740	166,013			
1930	140,902.33	131,304	140,902			
1931	1,528.15	1,414	1,528			
1932	1,497.16	1,376	1,497			
1933	94.09	86	94			
1934	11,927.57	10,819	11,928			
1935	4,655.65	4,194	4,656			
1936	26.74	24	27			
1937	78,715.74	69,909	78,716			
1938	7,858.21	6,928	7,858			
1939	1,616.78	1,415	1,617			
1940	3,085.32	2,680	3,085			
1941	6,639.21	5,722	6,639			
1942	77,492.91	66,256	77,493			
1943	36.61	31	37			
1944	24,058.05	20,234	23,891	167	7.63	22
1945	3,089.72	2,577	3,043	47	7.97	6
1946	5,223.37	4,318	5,098	125	8.32	15
1947	29,659.92	24,303	28,696	964	8.67	111
1948	210,045.34	170,574	201,405	8,640	9.02	958
1949	880,388.46	708,167	836,168	44,220	9.39	4,709
1950	106,309.65	84,716	100,028	6,282	9.75	644
1951	417,347.69	329,271	388,787	28,561	10.13	2,819
1952	321,238.56	250,900	296,250	24,989	10.51	2,378
1953	1,235,728.60	955,366	1,128,048	107,681	10.89	9,888
1954	2,048,647.51	1,567,215	1,850,489	198,159	11.28	17,567
1955	170,146.47	128,745	152,016	18,130	11.68	1,552
1956	1,118,941.82	837,338	988,687	130,255	12.08	10,783
1957	217,998.96	161,319	190,477	27,522	12.48	2,205
1958	399,936.01	292,453	345,314	54,622	12.90	4,234
1959	158,341.45	114,402	135,080	23,261	13.32	1,746
1960	133,940.09	95,600	112,880	21,060	13.74	1,533
1961	1,181,405.53	832,395	982,850	198,556	14.18	14,003
1962	30,959.53	21,536	25,429	5,531	14.61	379
1963	22,276.32	15,287	18,050	4,226	15.06	281
1964	340,750.37	230,647	272,336	68,414	15.51	4,411
1965	244,933.44	163,442	192,984	51,949	15.97	3,253
1966	1,151,577.70	757,404	894,305	257,273	16.43	15,659

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

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 48-R1						
NET SALVAGE PERCENT.. 0						
1967	3,763,024.49	2,437,349	2,877,900	885,124	16.91	52,343
1968	2,858,490.32	1,822,888	2,152,375	706,115	17.39	40,605
1969	3,075,858.43	1,930,747	2,279,730	796,128	17.87	44,551
1970	6,623,950.80	4,088,899	4,827,968	1,795,983	18.37	97,767
1971	5,507,396.29	3,342,329	3,946,455	1,560,941	18.87	82,721
1972	3,849,058.87	2,295,810	2,710,778	1,138,281	19.37	58,765
1973	5,731,804.50	3,356,659	3,963,375	1,768,430	19.89	88,911
1974	5,898,361.57	3,390,319	4,003,119	1,895,243	20.41	92,859
1975	5,086,360.09	2,867,436	3,385,725	1,700,635	20.94	81,215
1976	5,919,057.45	3,270,279	3,861,382	2,057,675	21.48	95,795
1977	3,861,602.18	2,090,092	2,467,876	1,393,726	22.02	63,294
1978	1,249,401.40	661,920	781,562	467,839	22.57	20,728
1979	3,112,919.54	1,612,866	1,904,392	1,208,528	23.13	52,249
1980	9,619,496.66	4,871,890	5,752,484	3,867,013	23.69	163,234
1981	15,386,673.30	7,606,864	8,981,805	6,404,868	24.27	263,901
1982	16,562,977.32	7,988,158	9,432,018	7,130,959	24.85	286,960
1983	437,063.66	205,512	242,658	194,406	25.43	7,645
1984	12,960,932.41	5,932,348	7,004,620	5,956,312	26.03	228,825
1985	4,916,754.19	2,188,988	2,584,648	2,332,106	26.63	87,574
1986	3,232,398.80	1,398,691	1,651,504	1,580,895	27.23	58,057
1987	8,364,518.35	3,511,341	4,146,016	4,218,502	27.85	151,472
1988	3,590,921.15	1,461,074	1,725,163	1,865,758	28.47	65,534
1989	4,612,659.15	1,817,203	2,145,662	2,466,997	29.09	84,806
1990	4,963,927.34	1,890,412	2,232,104	2,731,823	29.72	91,919
1991	5,123,662.89	1,882,946	2,223,288	2,900,375	30.36	95,533
1992	27,462,716.52	9,720,703	11,477,720	15,984,997	31.01	515,479
1993	32,775,169.61	11,163,878	13,181,749	19,593,421	31.65	619,065
1994	8,231,171.32	2,690,605	3,176,932	5,054,239	32.31	156,430
1995	17,122,335.20	5,364,941	6,334,654	10,787,681	32.96	327,296
1996	20,193,666.47	6,045,580	7,138,319	13,055,347	33.63	388,205
1997	6,114,305.88	1,746,368	2,062,024	4,052,282	34.29	118,177
1998	5,401,325.81	1,467,378	1,732,607	3,668,719	34.96	104,940
1999	6,120,789.60	1,576,103	1,860,984	4,259,806	35.64	119,523
2000	7,538,239.08	1,835,863	2,167,695	5,370,544	36.31	147,908
2001	17,765,599.36	4,075,073	4,811,642	12,953,957	36.99	350,202
2002	2,791,280.38	600,125	708,598	2,082,682	37.68	55,273
2003	3,655,688.51	734,172	866,874	2,788,815	38.36	72,701
2004	8,135,711.23	1,516,985	1,791,180	6,344,531	39.05	162,472
2005	2,147,475.22	369,108	435,824	1,711,651	39.75	43,060
2006	7,670,329.20	1,208,077	1,426,437	6,243,892	40.44	154,399
2007	20,325,881.87	2,904,975	3,430,049	16,895,833	41.14	410,691

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

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 48-R1						
NET SALVAGE PERCENT.. 0						
2008	22,508,185.63	2,883,749	3,404,987	19,103,199	41.85	456,468
2009	11,560,992.99	1,312,635	1,549,894	10,011,099	42.55	235,278
2010	50,872,458.70	5,012,972	5,919,066	44,953,393	43.27	1,038,904
2011	46,778,912.19	3,917,734	4,625,864	42,153,048	43.98	958,459
2012	91,125,422.18	6,264,873	7,397,249	83,728,173	44.70	1,873,113
2013	64,000,769.72	3,426,601	4,045,959	59,954,811	45.43	1,319,718
2014	129,137,101.44	4,949,825	5,844,506	123,292,595	46.16	2,670,983
2015	195,108,000.00	4,510,897	5,326,241	189,781,759	46.89	4,047,382
2016	183,723,000.00	1,416,504	1,672,537	182,050,463	47.63	3,822,181
	1,145,628,999.82	168,958,000	199,446,766	946,182,234		22,724,726
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					41.6	1.98

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

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 70-R3						
NET SALVAGE PERCENT.. 0						
1909	4,739.77	4,565	4,740			
1910	20,264.93	19,446	20,265			
1913	45,505.39	43,171	45,505			
1914	113,216.08	106,989	113,216			
1917	104,739.43	97,827	104,739			
1919	1,762.39	1,633	1,762			
1920	3,822.87	3,529	3,823			
1921	2,675.84	2,460	2,676			
1922	69,316.82	63,464	69,317			
1923	447,191.25	407,838	447,191			
1924	244,462.90	222,007	244,463			
1925	27,045.88	24,461	27,046			
1926	872,930.06	786,257	872,930			
1927	16,461.45	14,764	16,461			
1928	289,806.80	258,797	289,807			
1929	51,738.16	45,995	51,738			
1930	7,734.17	6,845	7,734			
1931	322.04	284	322			
1932	97,186.91	85,191	97,187			
1933	164,432.39	143,433	164,432			
1934	3,578.54	3,105	3,579			
1935	250,035.48	215,816	250,035			
1936	16,869.28	14,481	16,869			
1937	10,990.37	9,381	10,990			
1938	19,233.67	16,318	19,234			
1940	17,267.35	14,468	17,267			
1941	97,279.58	80,965	97,280			
1942	81,612.40	67,447	81,552	60	12.15	5
1943	46.54	38	46	1	12.56	
1944	6,651.15	5,417	6,550	101	12.99	8
1945	634.47	513	620	14	13.43	1
1946	11,049.96	8,857	10,709	341	13.89	25
1947	137,413.57	109,225	132,066	5,348	14.36	372
1948	203,717.99	160,530	194,101	9,617	14.84	648
1949	958,214.20	748,231	904,703	53,511	15.34	3,488
1950	342,378.50	264,854	320,241	22,138	15.85	1,397
1951	119,627.29	91,651	110,817	8,810	16.37	538
1952	1,012,952.45	768,254	928,914	84,038	16.91	4,970
1953	656,661.51	492,870	595,940	60,722	17.46	3,478
1954	1,055,031.94	783,287	947,090	107,942	18.03	5,987
1955	87,528.39	64,271	77,712	9,816	18.60	528

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

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 70-R3						
NET SALVAGE PERCENT.. 0						
1956	891,474.74	647,086	782,407	109,068	19.19	5,684
1958	808,915.61	573,060	692,900	116,016	20.41	5,684
1959	55,233.45	38,640	46,721	8,512	21.03	405
1960	795,670.00	549,354	664,237	131,433	21.67	6,065
1961	45,579.54	31,046	37,538	8,042	22.32	360
1962	46,971.50	31,551	38,149	8,822	22.98	384
1963	168,950.76	111,869	135,263	33,688	23.65	1,424
1964	746,600.56	487,105	588,970	157,631	24.33	6,479
1965	1,112,309.07	714,736	864,204	248,105	25.02	9,916
1966	413,068.00	261,294	315,937	97,131	25.72	3,776
1967	10,507,783.51	6,540,360	7,908,100	2,599,684	26.43	98,361
1968	8,935,596.71	5,471,177	6,615,326	2,320,271	27.14	85,493
1969	5,821,289.18	3,503,601	4,236,284	1,585,005	27.87	56,871
1970	6,599,677.65	3,902,323	4,718,388	1,881,290	28.61	65,756
1971	10,934,333.16	6,349,677	7,677,540	3,256,793	29.35	110,964
1972	5,387,799.78	3,070,292	3,712,361	1,675,439	30.11	55,644
1973	9,525,277.13	5,324,630	6,438,133	3,087,144	30.87	100,005
1974	876,959.40	480,574	581,073	295,886	31.64	9,352
1975	4,077,124.77	2,188,845	2,646,583	1,430,542	32.42	44,125
1976	6,463,032.01	3,397,681	4,108,214	2,354,818	33.20	70,928
1977	1,643,286.33	845,356	1,022,139	621,147	33.99	18,274
1978	3,229,387.67	1,624,382	1,964,078	1,265,310	34.79	36,370
1979	4,616,294.78	2,268,586	2,742,999	1,873,296	35.60	52,621
1980	10,411,234.67	4,994,373	6,038,811	4,372,424	36.42	120,056
1981	21,159,193.23	9,902,502	11,973,343	9,185,850	37.24	246,666
1982	1,813,989.55	827,433	1,000,468	813,522	38.07	21,369
1983	1,748,965.90	776,786	939,230	809,736	38.91	20,810
1984	107,216.21	46,332	56,021	51,195	39.75	1,288
1985	1,669,017.24	700,987	847,580	821,437	40.60	20,232
1986	2,427,442.51	989,693	1,196,661	1,230,782	41.46	29,686
1987	4,041,987.97	1,598,323	1,932,569	2,109,419	42.32	49,844
1988	2,506,061.52	959,822	1,160,543	1,345,519	43.19	31,153
1989	4,135,339.08	1,531,854	1,852,200	2,283,139	44.07	51,807
1990	11,517,985.99	4,121,826	4,983,795	6,534,191	44.95	145,366
1991	5,567,731.78	1,921,647	2,323,508	3,244,224	45.84	70,773
1992	7,690,223.21	2,556,461	3,091,076	4,599,147	46.73	98,420
1993	7,924,754.79	2,532,514	3,062,121	4,862,634	47.63	102,092
1994	7,114,432.82	2,181,072	2,637,184	4,477,249	48.54	92,238
1995	9,652,800.95	2,833,773	3,426,380	6,226,421	49.45	125,913
1996	10,369,782.15	2,909,450	3,517,883	6,851,899	50.36	136,058
1997	5,475,969.60	1,463,672	1,769,759	3,706,211	51.29	72,260

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

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 70-R3						
NET SALVAGE PERCENT.. 0						
1998	1,435,645.95	364,855	441,155	994,491	52.21	19,048
1999	164,023.68	39,507	47,769	116,255	53.14	2,188
2000	157,905.56	35,912	43,422	114,484	54.08	2,117
2001	280,749.42	60,080	72,644	208,105	55.02	3,782
2002	2,635,571.82	528,617	639,163	1,996,409	55.96	35,676
2003	5,611,726.00	1,049,393	1,268,845	4,342,881	56.91	76,311
2004	13,504,603.64	2,342,103	2,831,890	10,672,714	57.86	184,458
2005	5,629,714.92	899,966	1,088,170	4,541,545	58.81	77,224
2006	4,922,178.51	719,327	869,755	4,052,424	59.77	67,800
2007	14,259,735.14	1,888,417	2,283,328	11,976,407	60.73	197,207
2008	31,053,406.86	3,682,002	4,451,993	26,601,414	61.70	431,141
2009	20,320,544.57	2,127,764	2,572,728	17,747,817	62.67	283,195
2010	24,456,425.71	2,222,111	2,686,805	21,769,621	63.64	342,074
2011	22,514,686.43	1,733,631	2,096,173	20,418,513	64.61	316,027
2012	60,839,725.65	3,832,903	4,634,451	56,205,275	65.59	856,918
2013	166,074,274.00	8,160,890	9,867,520	156,206,754	66.56	2,346,856
2014	142,971,268.92	5,024,010	6,074,646	136,896,623	67.54	2,026,897
2015	54,122,000.00	1,144,139	1,383,405	52,738,595	68.52	769,682
2016	14,330,000.00	100,310	121,287	14,208,713	69.51	204,413
	791,995,061.42	133,476,617	161,133,494	630,861,567		10,545,431

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 59.8 1.33

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

ACCOUNT 354.2 TOWERS AND FIXTURES - CLEARING R/W

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 75-R4						
NET SALVAGE PERCENT.. 0						
1922	11,279.00	10,596	11,279			
1923	73,382.02	68,686	73,382			
1924	21,269.00	19,831	21,269			
1925	15,320.00	14,229	15,320			
1926	99,722.98	92,264	99,723			
1927	7,650.00	7,049	7,650			
1928	21,520.89	19,750	21,521			
1929	3,276.80	2,995	3,277			
1930	2,355.17	2,143	2,355			
1932	4,770.18	4,302	4,770			
1933	16,605.58	14,905	16,606			
1934	626.00	559	626			
1935	25,638.00	22,784	25,638			
1936	32.48	29	32			
1937	26,011.63	22,862	26,012			
1938	1,396.00	1,220	1,396			
1940	1,668.45	1,439	1,668			
1941	5,875.84	5,034	5,876			
1942	4,037.00	3,434	4,037			
1944	4,044.00	3,386	4,044			
1945	815.48	677	815			
1946	7,331.43	6,032	7,331			
1947	16,953.18	13,820	16,953			
1948	30,282.10	24,444	30,282			
1949	141,546.19	113,105	141,546			
1950	32,849.00	25,973	32,849			
1951	61,262.00	47,915	61,262			
1952	123,890.28	95,808	123,890			
1953	183,761.60	140,467	183,173	589	17.67	33
1954	195,994.79	148,041	193,050	2,945	18.35	160
1955	60,475.45	45,131	58,852	1,623	19.03	85
1956	176,143.84	129,806	169,271	6,873	19.73	348
1957	505.14	367	479	26	20.44	1
1958	23,363.18	16,775	21,875	1,488	21.15	70
1959	1,622.30	1,149	1,498	124	21.88	6
1960	22,968.21	16,044	20,922	2,046	22.61	90
1961	82,403.87	56,738	73,988	8,416	23.36	360
1963	4,570.89	3,055	3,984	587	24.88	24
1964	31,681.41	20,846	27,184	4,497	25.65	175
1965	71,810.22	46,495	60,631	11,179	26.44	423
1966	6,562.72	4,180	5,451	1,112	27.23	41

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

ACCOUNT 354.2 TOWERS AND FIXTURES - CLEARING R/W

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 75-R4						
NET SALVAGE PERCENT.. 0						
1967	826,810.66	517,691	675,084	151,727	28.04	5,411
1968	180,764.04	111,230	145,047	35,717	28.85	1,238
1969	152,191.49	91,965	119,925	32,266	29.68	1,087
1970	221,210.02	131,222	171,117	50,093	30.51	1,642
1971	429,494.11	249,966	325,963	103,531	31.35	3,302
1972	218,402.44	124,605	162,488	55,914	32.21	1,736
1973	454,238.94	253,951	331,159	123,080	33.07	3,722
1974	8,839.75	4,839	6,310	2,530	33.94	75
1975	54,520.87	29,216	38,098	16,423	34.81	472
1976	68,649.93	35,973	46,910	21,740	35.70	609
1977	859.13	440	574	285	36.59	8
1978	2,040.52	1,021	1,331	710	37.49	19
1979	892,323.10	435,454	567,844	324,479	38.40	8,450
1980	1,254,173.82	596,648	778,046	476,128	39.32	12,109
1981	1,126,662.20	522,174	680,930	445,732	40.24	11,077
1982	6,009.47	2,711	3,535	2,474	41.16	60
1983	164,760.08	72,275	94,249	70,511	42.10	1,675
1985	31,844.48	13,171	17,175	14,669	43.98	334
1986	337,897.29	135,473	176,661	161,236	44.93	3,589
1987	81,522.00	31,653	41,276	40,246	45.88	877
1988	34,873.00	13,094	17,075	17,798	46.84	380
1989	181,428.00	65,798	85,802	95,626	47.80	2,001
1990	761,450.00	266,302	347,265	414,185	48.77	8,493
1991	185,671.07	62,558	81,577	104,094	49.73	2,093
1992	517,625.39	167,643	218,612	299,013	50.71	5,897
1993	411,899.75	128,072	167,010	244,890	51.68	4,739
1994	281,673.46	83,902	109,411	172,262	52.66	3,271
1995	97,667.53	27,816	36,273	61,395	53.64	1,145
1996	142,116.00	38,617	50,358	91,758	54.62	1,680
1997	164,345.17	42,511	55,435	108,910	55.60	1,959
1998	351,067.13	86,176	112,376	238,691	56.59	4,218
2003	1,042.44	187	244	798	61.54	13
2008	79,121.53	8,946	11,666	67,456	66.52	1,014
2010	3,089.86	267	348	2,742	68.51	40
2012	213,783.87	12,799	16,690	197,094	70.51	2,795
2013	118,120.78	5,513	7,189	110,932	71.50	1,551

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

ACCOUNT 354.2 TOWERS AND FIXTURES - CLEARING R/W

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 75-R4						
NET SALVAGE PERCENT.. 0						
2014	900,127.89	30,001	39,122	861,006	72.50	11,876
2015	2,469,000.00	49,380	64,393	2,404,607	73.50	32,716
2016	6,000.00	40	52	5,948	74.50	80
	15,056,591.51	5,725,665	7,386,387	7,670,205		145,269
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					52.8	0.96

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

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 55-R0.5						
NET SALVAGE PERCENT.. 0						
1952	41,833.61	27,101	32,001	9,833	19.37	508
1953	187,412.08	119,876	141,552	45,860	19.82	2,314
1954	446,623.49	282,105	333,115	113,508	20.26	5,603
1955	126,926.05	79,109	93,414	33,512	20.72	1,617
1956	99,033.74	60,915	71,930	27,104	21.17	1,280
1957	283,662.81	172,107	203,227	80,436	21.63	3,719
1958	369,841.23	221,298	261,313	108,528	22.09	4,913
1959	177,280.82	104,564	123,471	53,810	22.56	2,385
1960	84,163.21	48,922	57,768	26,395	23.03	1,146
1961	240,828.57	137,886	162,819	78,010	23.51	3,318
1962	240,857.83	135,800	160,355	80,503	23.99	3,356
1963	176,595.07	98,026	115,751	60,844	24.47	2,486
1964	391,701.36	213,939	252,624	139,077	24.96	5,572
1965	225,954.77	121,399	143,350	82,605	25.45	3,246
1966	615,787.76	325,247	384,058	231,730	25.95	8,930
1967	681,881.84	353,958	417,961	263,921	26.45	9,978
1968	924,329.59	471,408	556,648	367,682	26.95	13,643
1969	1,156,370.52	579,029	683,729	472,642	27.46	17,212
1970	1,358,450.01	667,366	788,039	570,411	27.98	20,386
1971	1,567,175.62	755,379	891,967	675,209	28.49	23,700
1972	2,081,950.14	983,826	1,161,722	920,228	29.01	31,721
1973	1,440,631.37	666,883	787,469	653,162	29.54	22,111
1974	1,502,833.47	681,189	804,362	698,471	30.07	23,228
1975	2,815,624.50	1,249,124	1,474,991	1,340,634	30.60	43,812
1976	1,412,442.48	612,746	723,543	688,899	31.14	22,123
1977	2,979,670.21	1,263,380	1,491,825	1,487,845	31.68	46,965
1978	1,364,470.11	564,891	667,035	697,435	32.23	21,639
1979	4,718,487.17	1,906,269	2,250,962	2,467,525	32.78	75,275
1980	1,617,132.30	637,150	752,360	864,772	33.33	25,946
1981	484,197.51	185,932	219,552	264,646	33.88	7,811
1982	2,502,171.65	935,362	1,104,495	1,397,677	34.44	40,583
1983	656,022.84	238,432	281,545	374,478	35.01	10,696
1984	628,037.95	221,867	261,985	366,053	35.57	10,291
1985	1,214,491.34	416,461	491,766	722,725	36.14	19,998
1986	3,148,678.95	1,047,093	1,236,429	1,912,250	36.71	52,091
1987	3,404,293.03	1,096,182	1,294,394	2,109,899	37.29	56,581
1988	4,052,586.66	1,262,948	1,491,315	2,561,272	37.86	67,651
1989	3,302,805.40	994,442	1,174,257	2,128,548	38.44	55,373
1990	3,082,863.45	895,140	1,057,000	2,025,863	39.03	51,905
1991	827,976.55	231,684	273,577	554,400	39.61	13,996
1992	620,009.15	166,838	197,006	423,003	40.20	10,522

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

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 55-R0.5						
NET SALVAGE PERCENT.. 0						
1993	1,115,522.12	288,418	340,570	774,952	40.78	19,003
1994	704,578.34	174,609	206,182	498,396	41.37	12,047
1995	588,645.66	139,562	164,798	423,848	41.96	10,101
1996	348,126.91	78,739	92,977	255,150	42.56	5,995
1997	580,974.20	125,171	147,804	433,170	43.15	10,039
1998	1,393,654.48	285,072	336,619	1,057,035	43.75	24,161
1999	1,351,242.70	261,898	309,255	1,041,988	44.34	23,500
2000	612,043.71	111,949	132,192	479,852	44.94	10,678
2001	229,643.22	39,499	46,641	183,002	45.54	4,018
2002	2,212,561.53	356,422	420,870	1,791,692	46.14	38,832
2003	2,495,856.81	374,828	442,605	2,053,252	46.74	43,929
2004	3,717,471.05	517,063	610,559	3,106,912	47.35	65,616
2005	3,376,237.44	432,766	511,019	2,865,218	47.95	59,754
2006	3,544,003.31	414,967	490,001	3,054,002	48.56	62,891
2007	2,947,969.22	313,015	369,614	2,578,355	49.16	52,448
2008	1,290,315.30	122,696	144,882	1,145,433	49.77	23,015
2009	2,810,695.51	236,098	278,789	2,531,907	50.38	50,256
2010	2,172,161.59	158,372	187,009	1,985,153	50.99	38,932
2011	2,160,542.99	133,565	157,716	2,002,827	51.60	38,814
2012	3,302,459.18	166,939	197,125	3,105,334	52.22	59,466
2013	1,576,479.87	62,192	73,438	1,503,042	52.83	28,451
2014	20,549,366.55	579,081	683,791	19,865,576	53.45	371,667
2015	368,589,000.00	6,232,840	7,359,864	361,229,136	54.07	6,680,768
2016	158,363,000.00	893,167	1,054,670	157,308,330	54.69	2,876,364
	639,286,637.90	33,732,201	39,831,672	599,454,966		11,456,375

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 52.3 1.79

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

ACCOUNT 355.2 POLES AND FIXTURES - CLEARING R/W

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 75-R4						
NET SALVAGE PERCENT.. 0						
1936	7,562.94	6,685	7,563			
1937	977.64	859	978			
1938	55.95	49	56			
1939	31.01	27	31			
1940	730.32	630	730			
1941	4,579.68	3,923	4,580			
1942	16,454.56	13,995	16,455			
1944	662.71	555	663			
1945	466.08	387	466			
1946	3,410.25	2,806	3,410			
1947	25,752.92	20,994	25,753			
1948	2,703.38	2,182	2,703			
1949	15,303.35	12,228	15,303			
1951	32,215.90	25,197	32,216			
1952	11,191.99	8,655	11,192			
1953	65,061.58	49,733	65,062			
1955	21,920.04	16,358	21,920			
1957	25,653.59	18,662	25,029	625	20.44	31
1958	52,977.20	38,038	51,016	1,961	21.15	93
1961	19,095.35	13,148	17,634	1,461	23.36	63
1962	19,765.51	13,411	17,987	1,779	24.11	74
1963	15,112.56	10,099	13,545	1,568	24.88	63
1964	11,656.60	7,670	10,287	1,370	25.65	53
1965	9,747.62	6,311	8,464	1,284	26.44	49
1966	31,319.92	19,949	26,755	4,565	27.23	168
1967	65,961.84	41,301	55,393	10,569	28.04	377
1968	35,638.00	21,929	29,411	6,227	28.85	216
1969	93,313.54	56,387	75,626	17,688	29.68	596
1970	60,394.67	35,826	48,050	12,345	30.51	405
1971	121,390.48	70,649	94,754	26,636	31.35	850
1972	157,371.72	89,785	120,419	36,953	32.21	1,147
1973	56,414.01	31,539	42,300	14,114	33.07	427
1974	53,039.09	29,037	38,944	14,095	33.94	415
1975	209,077.59	112,038	150,264	58,814	34.81	1,690
1976	50,965.31	26,706	35,818	15,147	35.70	424
1977	211,395.49	108,262	145,200	66,195	36.59	1,809
1978	119,972.51	60,002	80,474	39,499	37.49	1,054
1979	502,102.61	245,026	328,627	173,476	38.40	4,518
1980	159,011.08	75,646	101,456	57,555	39.32	1,464
1981	55,444.81	25,697	34,465	20,980	40.24	521
1982	237,904.00	107,342	143,966	93,938	41.16	2,282

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

ACCOUNT 355.2 POLES AND FIXTURES - CLEARING R/W

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 75-R4						
NET SALVAGE PERCENT.. 0						
1983	118,891.21	52,154	69,948	48,943	42.10	1,163
1984	96,343.86	41,055	55,063	41,281	43.04	959
1985	260,784.42	107,860	144,661	116,123	43.98	2,640
1986	454,810.83	182,347	244,562	210,249	44.93	4,679
1987	423,661.38	164,495	220,619	203,042	45.88	4,426
1988	531,537.14	199,576	267,670	263,867	46.84	5,633
1989	430,148.57	156,002	209,229	220,920	47.80	4,622
1990	540,643.83	189,079	253,591	287,053	48.77	5,886
1991	250,654.82	84,453	113,268	137,387	49.73	2,763
1992	231,187.81	74,875	100,422	130,766	50.71	2,579
1993	253,007.09	78,667	105,507	147,500	51.68	2,854
1994	331,896.44	98,862	132,593	199,303	52.66	3,785
1995	183,228.87	52,184	69,989	113,240	53.64	2,111
1996	271,801.63	73,857	99,056	172,746	54.62	3,163
1997	170,621.92	44,135	59,193	111,429	55.60	2,004
1998	168,368.84	41,329	55,430	112,939	56.59	1,996
1999	13,532.66	3,143	4,215	9,318	57.58	162
2000	30,608.10	6,705	8,993	21,615	58.57	369
2011	63,816.71	4,671	6,265	57,552	69.51	828
2013	1,321,601.17	61,679	82,723	1,238,878	71.50	17,327
2014	1,668,575.83	55,614	74,589	1,593,987	72.50	21,986
2015	1,443,000.00	28,860	38,707	1,404,293	73.50	19,106
	11,842,528.53	3,231,325	4,321,258	7,521,271		129,830

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 57.9 1.10

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

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 60-R3						
NET SALVAGE PERCENT.. 0						
1948	8,924.93	7,635	7,252	1,673	8.67	193
1949	100,105.57	85,057	80,791	19,315	9.02	2,141
1950	74,029.56	62,457	59,324	14,706	9.38	1,568
1951	110,315.56	92,371	87,738	22,578	9.76	2,313
1952	256,936.39	213,470	202,763	54,173	10.15	5,337
1953	196,314.13	161,763	153,649	42,665	10.56	4,040
1954	532,483.70	435,039	413,219	119,265	10.98	10,862
1955	109,766.24	88,874	84,416	25,350	11.42	2,220
1956	113,090.91	90,718	86,168	26,923	11.87	2,268
1957	96,446.03	76,610	72,767	23,679	12.34	1,919
1958	567,273.06	445,973	423,604	143,669	12.83	11,198
1959	127,813.52	99,417	94,431	33,383	13.33	2,504
1960	125,645.79	96,643	91,796	33,850	13.85	2,444
1961	84,783.17	64,463	61,230	23,553	14.38	1,638
1963	115,501.57	85,683	81,385	34,117	15.49	2,203
1964	342,213.20	250,558	237,991	104,222	16.07	6,486
1965	538,638.13	389,074	369,559	169,079	16.66	10,149
1966	400,029.33	284,889	270,600	129,429	17.27	7,494
1967	6,487,808.22	4,553,338	4,324,957	2,162,851	17.89	120,897
1968	4,312,027.19	2,980,344	2,830,859	1,481,168	18.53	79,934
1969	2,649,374.78	1,802,449	1,712,044	937,331	19.18	48,870
1970	3,163,970.27	2,117,740	2,011,521	1,152,449	19.84	58,087
1971	4,495,489.99	2,958,797	2,810,393	1,685,097	20.51	82,160
1972	4,581,144.94	2,963,222	2,814,596	1,766,549	21.19	83,367
1973	8,133,341.02	5,166,054	4,906,941	3,226,400	21.89	147,392
1974	2,711,982.30	1,690,460	1,605,672	1,106,310	22.60	48,952
1975	4,954,012.52	3,028,536	2,876,634	2,077,379	23.32	89,081
1976	7,136,785.79	4,276,148	4,061,670	3,075,116	24.05	127,863
1977	3,234,569.11	1,898,142	1,802,937	1,431,632	24.79	57,750
1978	2,757,038.42	1,583,919	1,504,475	1,252,563	25.53	49,062
1979	4,353,488.23	2,445,920	2,323,240	2,030,248	26.29	77,225
1980	8,027,527.00	4,407,112	4,186,065	3,841,462	27.06	141,961
1981	15,994,454.65	8,573,028	8,143,033	7,851,422	27.84	282,019
1982	2,104,306.23	1,100,194	1,045,012	1,059,294	28.63	36,999
1983	891,564.48	454,404	431,613	459,951	29.42	15,634
1984	12,397.78	6,151	5,842	6,556	30.23	217
1985	709,267.10	342,342	325,171	384,096	31.04	12,374
1986	2,497,036.10	1,171,110	1,112,371	1,384,665	31.86	43,461
1987	1,714,037.14	780,178	741,047	972,990	32.69	29,764
1988	1,771,068.37	781,342	742,152	1,028,916	33.53	30,686
1989	2,278,168.83	972,778	923,987	1,354,182	34.38	39,389

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

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 60-R3						
NET SALVAGE PERCENT.. 0						
1990	5,325,003.77	2,198,321	2,088,060	3,236,944	35.23	91,880
1991	3,635,357.92	1,448,690	1,376,028	2,259,330	36.09	62,603
1992	7,882,873.73	3,027,024	2,875,198	5,007,676	36.96	135,489
1993	4,742,488.16	1,751,543	1,663,691	3,078,797	37.84	81,364
1994	4,586,945.47	1,626,852	1,545,254	3,041,691	38.72	78,556
1995	7,371,954.30	2,505,211	2,379,558	4,992,396	39.61	126,039
1996	11,641,213.95	3,781,416	3,591,752	8,049,462	40.51	198,703
1997	4,064,676.55	1,259,359	1,196,194	2,868,483	41.41	69,270
1998	1,270,312.27	374,323	355,548	914,764	42.32	21,615
1999	195,348.22	54,567	51,830	143,518	43.24	3,319
2000	314,654.70	83,069	78,903	235,752	44.16	5,339
2001	2,786,076.68	692,814	658,065	2,128,012	45.08	47,205
2002	1,610,462.11	375,238	356,417	1,254,045	46.02	27,250
2003	555,293.02	120,682	114,629	440,664	46.96	9,384
2004	4,284,551.12	864,065	820,726	3,463,825	47.90	72,314
2005	357,507.95	66,436	63,104	294,404	48.85	6,027
2006	1,435,974.52	244,116	231,872	1,204,103	49.80	24,179
2007	5,253,642.49	809,954	769,329	4,484,313	50.75	88,361
2008	10,252,695.99	1,416,615	1,345,562	8,907,134	51.71	172,252
2009	7,856,243.72	958,462	910,389	6,945,855	52.68	131,850
2010	12,263,598.70	1,299,941	1,234,740	11,028,859	53.64	205,609
2011	6,487,423.76	581,727	552,549	5,934,875	54.62	108,658
2012	22,078,535.79	1,622,772	1,541,379	20,537,157	55.59	369,440
2013	50,489,742.41	2,894,577	2,749,394	47,740,348	56.56	844,066
2014	115,753,126.45	4,745,878	4,507,841	111,245,285	57.54	1,933,356
2015	217,263,000.00	5,359,878	5,091,044	212,171,956	58.52	3,625,632
2016	90,880,000.00	742,490	705,249	90,174,751	59.51	1,515,287
	699,509,875.00	99,990,422	94,975,220	604,534,655		11,835,168

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 51.1 1.69

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

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 55-S4						
NET SALVAGE PERCENT.. 0						
1969	109,174.86	87,022	89,014	20,161	11.16	1,807
1970	40,416.57	31,797	32,525	7,892	11.73	673
1971	360,114.77	279,384	285,779	74,336	12.33	6,029
1973	459,965.48	345,977	353,896	106,069	13.63	7,782
1979	216,509.06	144,825	148,140	68,369	18.21	3,754
1985	1,589,608.14	906,363	927,108	662,500	23.64	28,025
1987	298.01	159	163	135	25.57	5
1991	488,182.62	226,248	231,426	256,757	29.51	8,701
1992	274,542.54	122,246	125,044	149,499	30.51	4,900
1994	299,107.57	122,362	125,163	173,945	32.50	5,352
1996	264,943.41	98,752	101,012	163,931	34.50	4,752
2002	31,640.21	8,342	8,533	23,107	40.50	571
2004	27,750.82	6,307	6,451	21,300	42.50	501
2009	1,978,477.27	269,785	275,960	1,702,517	47.50	35,842
2010	176,287.08	20,834	21,311	154,976	48.50	3,195
2013	6,071,600.26	386,397	395,241	5,676,359	51.50	110,221
2014	19,011,498.99	864,073	883,851	18,127,648	52.50	345,289
	31,400,117.66	3,920,873	4,010,617	27,389,501		567,399

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.3 1.81

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

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 35-S4						
NET SALVAGE PERCENT.. 0						
1936	40,218.28	40,218	40,218			
1969	162,997.56	154,103	155,232	7,766	1.91	4,066
1970	31,775.00	29,905	30,124	1,651	2.06	801
1971	616,966.23	577,659	581,891	35,075	2.23	15,729
1972	0.40					
1973	619,552.39	573,706	577,909	41,643	2.59	16,078
1979	34,570.49	30,570	30,794	3,776	4.05	932
1985	1,780,751.06	1,454,108	1,464,761	315,990	6.42	49,220
1987	617.00	484	488	129	7.52	17
1990	91,655.00	66,777	67,266	24,389	9.50	2,567
1991	1,865,670.00	1,318,767	1,328,429	537,241	10.26	52,363
1992	1,050,159.26	718,309	723,572	326,587	11.06	29,529
1993	212,876.15	140,498	141,527	71,349	11.90	5,996
1994	1,808,678.00	1,148,764	1,157,180	651,498	12.77	51,018
1996	3,264,012.00	1,901,515	1,915,446	1,348,566	14.61	92,304
2002	166,109.43	68,817	69,321	96,788	20.50	4,721
2007	2,151,731.73	584,045	588,324	1,563,408	25.50	61,310
2009	2,476,261.90	530,638	534,526	1,941,736	27.50	70,609
2010	4,160,116.36	772,575	778,235	3,381,881	28.50	118,662
2012	537,267.35	69,076	69,582	467,685	30.50	15,334
2013	6,647,343.66	664,734	669,604	5,977,740	31.50	189,770
2014	2,504,674.79	178,909	180,220	2,324,455	32.50	71,522
	30,224,004.04	11,024,177	11,104,649	19,119,355		852,548

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.4 2.82

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

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 75-R4						
NET SALVAGE PERCENT.. 0						
1925	31.69	29	32			
1926	2,376.46	2,199	2,376			
1943	7,925.02	6,689	7,519	406	11.70	35
1944	2,050.06	1,716	1,929	121	12.21	10
1949	273.33	218	245	28	15.07	2
1956	40,565.04	29,894	33,603	6,962	19.73	353
1961	17,307.06	11,916	13,395	3,912	23.36	167
1964	7,032.68	4,628	5,202	1,831	25.65	71
1965	15,298.32	9,905	11,134	4,164	26.44	157
1967	124,866.76	78,183	87,884	36,983	28.04	1,319
1968	45,339.97	27,899	31,361	13,979	28.85	485
1969	62,444.09	37,733	42,415	20,029	29.68	675
1970	205,456.82	121,877	137,000	68,457	30.51	2,244
1971	290,132.20	168,857	189,809	100,323	31.35	3,200
1972	129,975.76	74,155	83,356	46,620	32.21	1,447
1973	437,296.06	244,479	274,815	162,481	33.07	4,913
1975	28,921.39	15,498	17,421	11,500	34.81	330
1976	95,763.76	50,180	56,407	39,357	35.70	1,102
1978	221,592.89	110,825	124,577	97,016	37.49	2,588
1979	80,884.16	39,471	44,369	36,515	38.40	951
1980	1,343,740.07	639,257	718,578	625,162	39.32	15,899
1981	2,150,286.42	996,593	1,120,253	1,030,033	40.24	25,597
1982	23,645.37	10,669	11,993	11,652	41.16	283
1983	8,894.52	3,902	4,386	4,509	42.10	107
1985	6,005.50	2,484	2,792	3,214	43.98	73
1989	87,647.15	31,787	35,731	51,916	47.80	1,086
1992	153,081.22	49,578	55,730	97,351	50.71	1,920
1993	1,789.33	556	625	1,164	51.68	23
1994	381.66	114	128	254	52.66	5
1995	4,803.65	1,368	1,538	3,266	53.64	61
2001	17,911.32	3,687	4,144	13,767	59.56	231
2003	0.20					
2004	2,156.46	359	404	1,752	62.53	28
2006	93,785.68	13,105	14,731	79,055	64.52	1,225
2009	21,194.50	2,117	2,380	18,814	67.51	279
2010	290,096.76	25,102	28,217	261,880	68.51	3,823
2011	99,744.02	7,301	8,207	91,537	69.51	1,317
2012	579,262.68	34,680	38,983	540,280	70.51	7,662
2013	195,977.85	9,146	10,281	185,697	71.50	2,597

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

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 75-R4						
NET SALVAGE PERCENT.. 0						
2014	2,770,648.58	92,346	103,804	2,666,845	72.50	36,784
2015	155,000.00	3,100	3,485	151,515	73.50	2,061
2016	27,000.00	180	202	26,798	74.50	360
	9,848,586.46	2,963,782	3,331,441	6,517,145		121,470
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					53.7	1.23

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

ACCOUNT 360.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 70-R4						
NET SALVAGE PERCENT.. 0						
1944	29,960.08	26,044	29,960			
1945	34,647.98	29,911	34,648			
1946	52,162.91	44,696	52,163			
1947	100,829.53	85,734	100,830			
1948	241,701.43	203,824	241,701			
1949	83,847.27	70,096	83,847			
1950	165,693.26	137,265	165,693			
1951	283,881.72	232,905	283,882			
1952	196,931.89	159,936	196,932			
1953	217,545.31	174,782	217,545			
1954	101,734.37	80,835	101,734			
1955	209,210.35	164,320	209,210			
1956	189,138.63	146,798	188,514	625	15.67	40
1957	222,535.19	170,620	219,105	3,430	16.33	210
1958	128,935.93	97,604	125,340	3,596	17.01	211
1959	390,059.33	291,429	374,244	15,815	17.70	894
1960	535,391.21	394,739	506,912	28,479	18.39	1,549
1961	309,049.52	224,722	288,581	20,469	19.10	1,072
1962	316,204.47	226,719	291,146	25,058	19.81	1,265
1963	434,745.09	307,178	394,469	40,276	20.54	1,961
1964	596,472.84	415,145	533,117	63,356	21.28	2,977
1965	669,949.83	459,110	589,575	80,375	22.03	3,648
1966	266,610.69	179,848	230,955	35,656	22.78	1,565
1967	629,682.03	417,838	536,575	93,107	23.55	3,954
1968	264,196.72	172,370	221,352	42,845	24.33	1,761
1969	561,595.81	360,062	462,381	99,215	25.12	3,950
1970	467,363.95	294,238	377,852	89,512	25.93	3,452
1971	696,925.51	430,700	553,092	143,834	26.74	5,379
1972	626,237.09	379,681	487,575	138,662	27.56	5,031
1973	1,538,717.28	914,660	1,174,579	364,138	28.39	12,826
1974	785,812.95	457,681	587,740	198,073	29.23	6,776
1975	535,668.75	305,406	392,193	143,476	30.09	4,768
1976	1,207,107.34	673,397	864,757	342,350	30.95	11,061
1977	885,362.23	482,903	620,130	265,232	31.82	8,335
1978	2,126,033.64	1,132,878	1,454,808	671,226	32.70	20,527
1979	186,520.33	97,017	124,586	61,934	33.59	1,844
1980	1,250,853.89	634,721	815,090	435,764	34.48	12,638
1981	2,184,434.01	1,080,050	1,386,968	797,466	35.39	22,534
1982	1,303,338.11	627,466	805,773	497,565	36.30	13,707
1983	1,135,871.66	531,917	683,072	452,800	37.22	12,166
1984	1,205,800.03	548,808	704,763	501,037	38.14	13,137

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

ACCOUNT 360.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 70-R4						
NET SALVAGE PERCENT.. 0						
1985	2,319,449.96	1,024,872	1,316,110	1,003,340	39.07	25,681
1986	942,537.86	403,811	518,562	423,976	40.01	10,597
1987	1,340,558.60	556,332	714,425	626,134	40.95	15,290
1988	992,192.91	398,296	511,480	480,713	41.90	11,473
1989	1,201,499.44	465,833	598,209	603,290	42.86	14,076
1990	1,558,046.71	582,928	748,579	809,468	43.81	18,477
1991	2,535,052.93	913,354	1,172,902	1,362,151	44.78	30,419
1992	2,951,619.46	1,022,943	1,313,633	1,637,986	45.74	35,811
1993	2,556,257.39	850,492	1,092,177	1,464,080	46.71	31,344
1994	2,283,605.32	728,150	935,069	1,348,536	47.68	28,283
1995	4,983,410.28	1,519,242	1,950,966	3,032,444	48.66	62,319
1996	1,677,069.25	487,792	626,408	1,050,661	49.64	21,166
1997	1,946,789.95	538,988	692,153	1,254,637	50.62	24,785
1998	1,059,648.97	278,539	357,692	701,957	51.60	13,604
1999	328,946.94	81,812	105,061	223,886	52.59	4,257
2000	303,198.41	71,164	91,387	211,811	53.57	3,954
2001	81,425.36	17,960	23,064	58,361	54.56	1,070
2002	70,306.44	14,513	18,637	51,669	55.55	930
2003	1,068,340.59	205,431	263,808	804,533	56.54	14,229
2004	1,176,827.48	209,475	269,002	907,825	57.54	15,777
2005	1,262,354.79	206,849	265,629	996,726	58.53	17,029
2006	1,309,022.53	195,974	251,664	1,057,359	59.52	17,765
2007	1,540,239.87	208,595	267,871	1,272,369	60.52	21,024
2008	1,954,901.44	236,817	304,113	1,650,788	61.52	26,833
2009	1,208,609.04	129,321	166,070	1,042,539	62.51	16,678
2010	1,898,914.08	176,048	226,076	1,672,838	63.51	26,340
2011	1,952,211.60	153,112	196,622	1,755,590	64.51	27,214
2012	2,609,055.82	167,345	214,900	2,394,156	65.51	36,546
2013	3,330,946.64	166,547	213,874	3,117,073	66.50	46,873
2014	1,211,036.84	43,246	55,535	1,155,502	67.50	17,119
2015	1,328,000.00	28,459	36,547	1,291,453	68.50	18,853
2016	1,736,000.00	12,395	15,917	1,720,083	69.50	24,749
	76,086,837.06	25,962,688	33,247,531	42,839,306		859,803

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.8 1.13

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

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 67-R2.5						
NET SALVAGE PERCENT.. 0						
1903	685.47	656	685			
1904	15.13	14	15			
1905	21.91	21	22			
1906	2,518.15	2,379	2,518			
1907	4,526.04	4,259	4,526			
1908	76.88	72	77			
1909	4,955.27	4,627	4,955			
1911	1,186.48	1,100	1,186			
1914	13,232.57	12,133	13,233			
1918	212.34	192	212			
1919	4,611.67	4,153	4,612			
1920	2,727.70	2,447	2,728			
1921	1,266.05	1,132	1,266			
1922	30,914.43	27,523	30,914			
1923	6,017.09	5,336	6,017			
1924	82,564.03	72,940	82,564			
1925	11,951.28	10,515	11,951			
1926	5,559.65	4,872	5,560			
1927	94,358.39	82,346	94,358			
1928	41,955.50	36,458	41,956			
1929	40,316.92	34,883	40,317			
1930	57,835.54	49,825	57,836			
1931	17,376.44	14,902	17,376			
1932	4,912.39	4,193	4,912			
1933	7,797.61	6,624	7,798			
1934	1,268.49	1,072	1,268			
1935	150,400.84	126,493	150,401			
1936	767.00	642	767			
1937	19,090.90	15,885	19,091			
1938	38,206.34	31,608	38,206			
1939	1,791.09	1,473	1,791			
1940	22,631.55	18,500	22,632			
1941	28,689.08	23,307	28,689			
1942	4,962.81	4,005	4,963			
1943	3,654.23	2,929	3,654			
1944	1,309.34	1,042	1,309			
1945	260.83	206	261			
1946	13,525.67	10,603	13,526			
1947	66,446.63	51,670	66,447			
1948	24,323.11	18,754	24,323			
1949	152,038.40	116,230	152,038			

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

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 67-R2.5						
NET SALVAGE PERCENT.. 0						
1950	116,804.71	88,492	116,805			
1951	55,769.28	41,860	55,580	189	16.71	11
1952	29,465.88	21,901	29,079	387	17.20	22
1953	96,273.19	70,840	94,059	2,214	17.70	125
1954	111,897.33	81,485	108,193	3,704	18.21	203
1955	85,444.34	61,558	81,735	3,709	18.73	198
1956	114,394.09	81,493	108,204	6,190	19.27	321
1957	36,122.05	25,442	33,781	2,341	19.81	118
1958	53,110.23	36,963	49,078	4,032	20.37	198
1959	139,827.59	96,105	127,605	12,223	20.95	583
1960	10,567.77	7,172	9,523	1,045	21.53	49
1961	1,477.81	990	1,314	164	22.12	7
1962	20,694.33	13,674	18,156	2,538	22.73	112
1963	104,964.08	68,399	90,818	14,146	23.34	606
1964	32,081.97	20,604	27,357	4,725	23.97	197
1965	110,406.02	69,853	92,748	17,658	24.61	718
1966	139,193.97	86,716	115,139	24,055	25.26	952
1967	454,207.83	278,557	369,859	84,349	25.91	3,255
1968	346,072.31	208,779	277,210	68,862	26.58	2,591
1969	333,324.62	197,755	262,572	70,753	27.25	2,596
1970	365,546.38	213,110	282,960	82,586	27.94	2,956
1971	522,524.22	299,244	397,326	125,198	28.63	4,373
1972	439,219.65	246,947	327,888	111,332	29.33	3,796
1973	1,011,994.84	558,257	741,235	270,760	30.04	9,013
1974	634,007.62	342,935	455,338	178,670	30.76	5,809
1975	1,230,840.73	652,530	866,408	364,433	31.48	11,577
1976	516,223.29	267,972	355,804	160,419	32.22	4,979
1977	432,954.95	219,967	292,065	140,890	32.96	4,275
1978	496,518.22	246,705	327,567	168,951	33.71	5,012
1979	1,156,183.33	561,524	745,573	410,610	34.46	11,916
1980	693,351.59	328,877	436,672	256,680	35.22	7,288
1981	436,798.15	202,168	268,432	168,366	35.99	4,678
1982	384,814.30	173,624	230,532	154,282	36.77	4,196
1983	353,734.77	155,431	206,376	147,359	37.56	3,923
1984	596,107.79	254,902	338,450	257,658	38.35	6,719
1985	501,845.12	208,602	276,975	224,870	39.15	5,744
1986	495,257.39	199,950	265,487	229,770	39.95	5,751
1987	497,392.86	194,799	258,648	238,745	40.76	5,857
1988	190,341.11	72,215	95,885	94,456	41.58	2,272
1989	273,198.97	100,308	133,186	140,013	42.40	3,302
1990	913,816.33	324,204	430,467	483,349	43.23	11,181

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

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 67-R2.5						
NET SALVAGE PERCENT.. 0						
1991	400,006.52	136,898	181,769	218,238	44.07	4,952
1992	1,401,952.10	462,224	613,725	788,227	44.91	17,551
1993	2,035,426.72	645,251	856,743	1,178,684	45.76	25,758
1994	1,195,480.39	363,821	483,069	712,411	46.61	15,285
1995	713,349.31	207,934	276,088	437,261	47.47	9,211
1996	479,334.76	133,571	177,351	301,984	48.33	6,248
1997	566,822.33	150,588	199,946	366,876	49.20	7,457
1998	101,731.07	25,706	34,132	67,599	50.07	1,350
1999	229,463.11	54,968	72,985	156,478	50.95	3,071
2000	763,623.87	172,785	229,418	534,206	51.84	10,305
2001	146,291.74	31,179	41,398	104,894	52.72	1,990
2002	103,000.05	20,569	27,311	75,689	53.62	1,412
2003	190,630.60	35,509	47,148	143,483	54.52	2,632
2004	851,834.03	147,231	195,488	656,346	55.42	11,843
2005	192,869.25	30,743	40,819	152,050	56.32	2,700
2006	253,287.54	36,934	49,040	204,248	57.23	3,569
2007	164,510.01	21,730	28,852	135,658	58.15	2,333
2008	643,419.55	76,155	101,116	542,304	59.07	9,181
2009	1,618,722.35	169,367	224,880	1,393,842	59.99	23,235
2010	1,087,029.88	98,811	131,198	955,832	60.91	15,693
2011	1,781,883.63	137,223	182,200	1,599,684	61.84	25,868
2012	1,891,256.81	119,395	158,528	1,732,729	62.77	27,604
2013	2,005,845.98	98,487	130,768	1,875,078	63.71	29,431
2014	2,003,990.58	70,581	93,715	1,910,276	64.64	29,553
2015	1,880,000.00	39,837	52,894	1,827,106	65.58	27,861
	38,203,494.43	11,678,427	15,399,630	22,803,864		453,572
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 50.3						1.19

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

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 54-S0.5						
NET SALVAGE PERCENT.. 0						
1913	976.55	948	977			
1914	3,039.86	2,930	3,040			
1915	156.81	150	157			
1916	91.97	87	92			
1918	178.56	168	179			
1919	8,902.58	8,301	8,903			
1920	205.66	190	206			
1921	8,310.45	7,646	8,310			
1922	62,676.86	57,268	62,677			
1923	18,778.06	17,043	18,778			
1924	46,447.17	41,863	46,447			
1925	34,870.57	31,216	34,871			
1926	73,190.88	65,059	73,191			
1927	115,285.49	101,772	115,285			
1928	52,701.78	46,192	52,702			
1929	82,107.44	71,449	82,107			
1930	124,900.81	107,923	124,901			
1931	15,296.48	13,121	15,296			
1932	6,725.53	5,727	6,726			
1933	1,746.64	1,476	1,747			
1934	3,493.44	2,931	3,493			
1935	677,204.39	563,834	677,204			
1936	45,027.82	37,198	45,028			
1937	41,166.36	33,749	41,166			
1938	173,241.59	140,903	173,242			
1939	11,291.37	9,110	11,202	89	10.43	9
1940	14,116.71	11,299	13,894	223	10.78	21
1941	137,416.43	109,094	134,149	3,267	11.13	294
1942	24,704.24	19,448	23,915	789	11.49	69
1943	4,779.28	3,731	4,588	191	11.84	16
1944	6,714.22	5,197	6,391	323	12.20	26
1945	9,356.53	7,179	8,828	529	12.57	42
1946	120,822.08	91,892	112,997	7,825	12.93	605
1947	182,251.42	137,363	168,911	13,340	13.30	1,003
1948	233,358.48	174,284	214,311	19,047	13.67	1,393
1949	573,941.45	424,717	522,261	51,680	14.04	3,681
1950	506,419.82	371,185	456,434	49,986	14.42	3,466
1951	594,548.38	431,708	530,858	63,690	14.79	4,306
1952	138,090.67	99,272	122,072	16,019	15.18	1,055
1953	426,722.77	303,763	373,528	53,195	15.56	3,419
1954	481,638.10	339,377	417,321	64,317	15.95	4,032

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

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 54-S0.5						
NET SALVAGE PERCENT.. 0						
1955	409,943.42	285,899	351,561	58,382	16.34	3,573
1956	242,167.78	167,096	205,473	36,695	16.74	2,192
1957	356,986.71	243,676	299,641	57,346	17.14	3,346
1958	208,410.30	140,717	173,035	35,375	17.54	2,017
1959	336,245.86	224,474	276,029	60,217	17.95	3,355
1960	389,845.53	257,298	316,391	73,455	18.36	4,001
1961	185,392.46	120,952	148,731	36,661	18.77	1,953
1962	270,120.30	174,128	214,120	56,000	19.19	2,918
1963	319,283.98	203,279	249,966	69,318	19.62	3,533
1964	402,246.36	252,969	311,068	91,178	20.04	4,550
1965	740,177.23	459,458	564,981	175,196	20.48	8,554
1966	845,156.32	517,734	636,641	208,515	20.92	9,967
1967	3,107,811.63	1,878,486	2,309,914	797,898	21.36	37,355
1968	3,038,857.52	1,811,493	2,227,535	811,323	21.81	37,200
1969	2,919,256.80	1,715,881	2,109,964	809,293	22.26	36,356
1970	1,880,186.75	1,089,117	1,339,253	540,934	22.72	23,809
1971	3,562,222.25	2,033,103	2,500,042	1,062,180	23.18	45,823
1972	4,487,925.07	2,521,541	3,100,659	1,387,266	23.66	58,633
1973	5,683,427.36	3,143,788	3,865,816	1,817,611	24.13	75,326
1974	4,648,593.25	2,530,043	3,111,113	1,537,480	24.61	62,474
1975	6,081,176.65	3,254,585	4,002,060	2,079,117	25.10	82,833
1976	2,190,658.79	1,152,133	1,416,741	773,918	25.60	30,231
1977	6,380,184.52	3,296,450	4,053,540	2,326,645	26.10	89,143
1978	2,826,888.71	1,433,854	1,763,165	1,063,724	26.61	39,975
1979	5,759,431.78	2,865,836	3,524,027	2,235,405	27.13	82,396
1980	5,467,080.44	2,667,717	3,280,407	2,186,673	27.65	79,084
1981	3,229,652.73	1,544,258	1,898,925	1,330,728	28.18	47,222
1982	1,869,268.94	875,098	1,076,080	793,189	28.72	27,618
1983	1,288,379.87	590,271	725,837	562,543	29.26	19,226
1984	3,619,012.38	1,620,521	1,992,703	1,626,309	29.82	54,538
1985	2,632,874.93	1,151,646	1,416,142	1,216,733	30.38	40,050
1986	2,604,297.70	1,111,644	1,366,953	1,237,345	30.95	39,979
1987	4,386,283.54	1,824,387	2,243,391	2,142,893	31.54	67,942
1988	3,262,029.03	1,321,742	1,625,304	1,636,725	32.12	50,957
1989	5,437,478.15	2,142,747	2,634,868	2,802,610	32.72	85,654
1990	7,810,454.93	2,989,686	3,676,322	4,134,133	33.33	124,036
1991	6,693,748.11	2,485,389	3,056,204	3,637,544	33.95	107,144
1992	15,497,872.17	5,573,500	6,853,556	8,644,316	34.58	249,980
1993	10,276,735.93	3,574,043	4,394,887	5,881,849	35.22	167,003
1994	7,355,910.38	2,469,673	3,036,878	4,319,032	35.87	120,408
1995	9,988,119.97	3,231,357	3,973,497	6,014,623	36.53	164,649

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

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 54-S0.5						
NET SALVAGE PERCENT.. 0						
1996	7,034,952.42	2,188,644	2,691,306	4,343,646	37.20	116,765
1997	6,469,505.58	1,930,048	2,373,319	4,096,187	37.89	108,107
1998	5,907,409.53	1,686,920	2,074,352	3,833,058	38.58	99,353
1999	6,198,732.79	1,688,597	2,076,414	4,122,319	39.29	104,920
2000	7,772,644.90	2,013,659	2,476,132	5,296,513	40.01	132,380
2001	5,926,950.11	1,455,422	1,789,686	4,137,264	40.74	101,553
2002	5,878,489.95	1,361,870	1,674,648	4,203,842	41.49	101,322
2003	2,599,577.56	565,642	695,552	1,904,026	42.25	45,066
2004	6,956,039.06	1,414,371	1,739,207	5,216,832	43.02	121,265
2005	7,803,716.31	1,472,561	1,810,761	5,992,955	43.81	136,794
2006	6,312,855.17	1,097,742	1,349,858	4,962,997	44.61	111,253
2007	5,505,060.32	873,653	1,074,303	4,430,757	45.43	97,529
2008	24,167,651.36	3,463,949	4,259,508	19,908,143	46.26	430,353
2009	19,359,505.20	2,470,079	3,037,378	16,322,127	47.11	346,468
2010	33,152,574.88	3,702,148	4,552,414	28,600,161	47.97	596,209
2011	33,097,354.90	3,156,495	3,881,442	29,215,913	48.85	598,074
2012	32,885,919.25	2,594,370	3,190,214	29,695,705	49.74	597,019
2013	47,458,658.47	2,935,318	3,609,468	43,849,190	50.66	865,558
2014	38,807,381.70	1,731,973	2,129,752	36,677,630	51.59	710,945
2015	53,172,000.00	1,437,771	1,767,981	51,404,019	52.54	978,379
2016	72,784,000.00	660,151	811,767	71,972,233	53.51	1,345,024
	583,005,671.69	110,746,815	136,107,267	446,898,405		9,964,776
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					44.8	1.71

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

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 60-R3						
NET SALVAGE PERCENT.. 0						
1910	43,946.36	43,946	43,946			
1913	844.85	845	845			
1914	50,788.10	50,788	50,788			
1916	1,510.79	1,502	1,511			
1917	68.28	68	68			
1918	158.11	156	158			
1919	1,036.95	1,021	1,037			
1920	16.84	17	17			
1921	130.13	127	130			
1922	129.37	126	129			
1923	61,881.31	59,943	61,881			
1924	5,457.80	5,264	5,458			
1925	16,598.86	15,943	16,599			
1926	7,344.95	7,023	7,345			
1927	4,422.02	4,210	4,422			
1928	8,333.34	7,899	8,333			
1929	1,124.23	1,061	1,124			
1931	1,562.67	1,461	1,563			
1932	8,878.64	8,263	8,879			
1933	2,413.40	2,236	2,413			
1934	124.86	115	125			
1935	1,709.39	1,569	1,709			
1936	324.54	296	325			
1937	1,050.43	955	1,050			
1938	392.33	355	392			
1939	1,107.75	997	1,108			
1940	799.59	716	800			
1941	2,665.05	2,375	2,665			
1942	1,056.91	937	1,057			
1943	132.69	117	133			
1944	320.06	281	320			
1945	59.46	52	59			
1946	272.06	236	272			
1947	136.64	118	137			
1948	84.66	72	84	1	8.67	
1949	10,791.89	9,170	10,702	90	9.02	10
1950	1,558.47	1,315	1,535	23	9.38	2
1951	6,050.00	5,066	5,913	137	9.76	14
1952	5,104.42	4,241	4,950	154	10.15	15
1953	268.46	221	258	10	10.56	1
1954	393.27	321	375	18	10.98	2

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

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 60-R3						
NET SALVAGE PERCENT.. 0						
1955	163.00	132	154	9	11.42	1
1956	3,066.88	2,460	2,871	196	11.87	17
1957	2,122.35	1,686	1,968	154	12.34	12
1959	1,798.03	1,399	1,633	165	13.33	12
1960	141.57	109	127	15	13.85	1
1961	6,820.37	5,186	6,053	767	14.38	53
1962	1,466.06	1,101	1,285	181	14.93	12
1963	2,058.08	1,527	1,782	276	15.49	18
1964	1,066.30	781	912	154	16.07	10
1965	680.91	492	574	107	16.66	6
1967	69,319.17	48,650	56,780	12,539	17.89	701
1968	548.05	379	442	106	18.53	6
1969	3,678.30	2,502	2,920	758	19.18	40
1970	8,592.28	5,751	6,712	1,880	19.84	95
1971	6,591.76	4,338	5,063	1,529	20.51	75
1978	89,680.62	51,522	60,132	29,549	25.53	1,157
1980	11,907.48	6,537	7,629	4,278	27.06	158
1983	170,423.08	86,860	101,376	69,047	29.42	2,347
1985	19,239.86	9,287	10,839	8,401	31.04	271
1987	167,402.43	76,197	88,931	78,471	32.69	2,400
1988	250,583.81	110,550	129,025	121,559	33.53	3,625
1989	364,455.79	155,623	181,630	182,826	34.38	5,318
1990	1,323,204.37	546,258	637,548	685,656	35.23	19,462
1991	657,915.46	262,179	305,994	351,921	36.09	9,751
1992	1,047,249.55	402,144	469,350	577,900	36.96	15,636
1993	1,360,824.96	502,593	586,585	774,240	37.84	20,461
1994	1,692,653.76	600,334	700,661	991,993	38.72	25,620
1995	1,034,453.58	351,538	410,286	624,168	39.61	15,758
1996	1,482,313.48	481,500	561,967	920,346	40.51	22,719
1997	2,025,820.89	627,660	732,554	1,293,267	41.41	31,231
1998	2,735,320.76	806,017	940,717	1,794,604	42.32	42,406
1999	1,701,082.88	475,163	554,572	1,146,511	43.24	26,515
2000	445,495.60	117,611	137,266	308,230	44.16	6,980
2001	1,213,384.60	301,732	352,157	861,228	45.08	19,104
2002	281,749.36	65,648	76,619	205,130	46.02	4,457
2004	22,206.08	4,478	5,226	16,980	47.90	354
2007	57,346.12	8,841	10,318	47,028	50.75	927
2008	233,562.81	32,271	37,664	195,899	51.71	3,788
2009	609.15	74	86	523	52.68	10
2010	45,230.08	4,794	5,595	39,635	53.64	739
2011	28,722.67	2,576	3,007	25,716	54.62	471

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

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 60-R3						
NET SALVAGE PERCENT.. 0						
2012	177,359.60	13,036	15,215	162,145	55.59	2,917
2013	157,873.74	9,051	10,564	147,310	56.56	2,604
2014	265,678.05	10,893	12,713	252,965	57.54	4,396
	19,422,913.66	6,440,884	7,486,117	11,936,797		292,685
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					40.8	1.51

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, 2016

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						
1924	2,098.39	1,981	2,098			
1925	8,991.59	8,395	8,992			
1926	17,342.19	16,015	17,342			
1927	47,585.06	43,458	47,585			
1928	48,376.60	43,687	48,377			
1929	31,465.11	28,094	31,465			
1930	54,048.66	47,706	54,049			
1931	24,818.64	21,653	24,819			
1932	9,016.83	7,775	9,017			
1933	11,855.55	10,101	11,856			
1934	12,470.88	10,498	12,471			
1935	12,069.34	10,037	12,069			
1936	2,180,063.62	1,790,770	2,180,064			
1937	263,511.83	213,766	263,512			
1938	128,009.22	102,538	128,009			
1939	149,309.73	118,077	149,310			
1940	177,475.21	138,539	177,475			
1941	262,067.28	201,899	262,067			
1942	136,771.86	103,974	136,772			
1943	229,112.99	171,835	229,113			
1944	869,333.85	643,133	869,334			
1945	488,840.06	356,653	488,840			
1946	834,805.66	600,551	834,806			
1947	1,012,724.24	718,204	1,012,724			
1948	468,768.25	327,660	468,768			
1949	349,455.28	240,698	349,455			
1950	382,885.16	259,814	382,885			
1951	589,684.65	394,128	589,685			
1952	819,656.70	539,465	819,657			
1953	694,789.84	450,196	694,790			
1954	691,185.49	440,810	691,185			
1955	1,272,688.42	798,676	1,272,688			
1956	1,259,182.57	777,356	1,259,183			
1957	1,170,962.57	710,938	1,157,765	13,198	19.25	686
1958	1,059,553.61	632,490	1,030,012	29,542	19.75	1,496
1959	1,582,707.93	928,622	1,512,265	70,443	20.25	3,479
1960	1,484,057.74	855,604	1,393,355	90,703	20.75	4,371
1961	1,685,192.07	954,375	1,554,204	130,988	21.25	6,164
1962	1,672,756.52	930,253	1,514,921	157,836	21.75	7,257
1963	2,448,019.40	1,336,423	2,176,370	271,649	22.25	12,209
1964	2,562,044.07	1,372,513	2,235,143	326,901	22.75	14,369

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, 2016

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						
1965	3,043,750.02	1,599,521	2,604,826	438,924	23.25	18,878
1966	3,215,323.42	1,656,888	2,698,249	517,074	23.75	21,772
1967	3,963,360.92	2,001,894	3,260,092	703,269	24.25	29,001
1968	4,082,348.94	2,020,354	3,290,155	792,194	24.75	32,008
1969	5,752,980.42	2,788,412	4,540,940	1,212,040	25.25	48,002
1970	5,204,307.13	2,469,392	4,021,415	1,182,892	25.75	45,938
1971	5,742,518.23	2,666,194	4,341,908	1,400,610	26.25	53,357
1972	7,833,536.67	3,557,052	5,792,673	2,040,864	26.75	76,294
1973	12,921,521.08	5,735,605	9,340,456	3,581,065	27.25	131,415
1974	10,132,757.53	4,394,273	7,156,091	2,976,667	27.75	107,267
1975	10,859,532.91	4,598,686	7,488,979	3,370,554	28.25	119,312
1976	12,100,389.11	5,000,728	8,143,705	3,956,684	28.75	137,624
1977	11,937,028.68	4,811,339	7,835,285	4,101,744	29.25	140,231
1978	12,912,812.05	5,072,927	8,261,282	4,651,530	29.75	156,354
1979	12,692,771.01	4,856,889	7,909,463	4,783,308	30.25	158,126
1980	12,395,641.30	4,616,757	7,518,407	4,877,234	30.75	158,609
1981	10,782,989.25	3,906,030	6,360,985	4,422,004	31.25	141,504
1982	10,643,794.55	3,747,041	6,102,071	4,541,724	31.75	143,046
1983	10,593,117.11	3,621,151	5,897,059	4,696,058	32.25	145,614
1984	13,749,573.34	4,559,771	7,425,605	6,323,968	32.75	193,098
1985	14,299,206.85	4,596,194	7,484,920	6,814,287	33.25	204,941
1986	16,553,764.95	5,151,863	8,389,830	8,163,935	33.75	241,894
1987	17,720,422.21	5,334,201	8,686,768	9,033,654	34.25	263,756
1988	16,483,393.08	4,793,700	7,806,560	8,676,833	34.75	249,693
1989	16,511,361.45	4,633,253	7,545,271	8,966,090	35.25	254,357
1990	17,880,421.28	4,835,045	7,873,890	10,006,531	35.75	279,903
1991	18,977,470.74	4,937,938	8,041,452	10,936,019	36.25	301,683
1992	18,147,703.17	4,536,926	7,388,402	10,759,301	36.75	292,770
1993	20,564,676.06	4,931,409	8,030,819	12,533,857	37.25	336,479
1994	19,981,205.30	4,587,485	7,470,738	12,510,467	37.75	331,403
1995	20,815,966.37	4,566,815	7,437,076	13,378,890	38.25	349,775
1996	16,235,899.99	3,396,226	5,530,768	10,705,132	38.75	276,261
1997	17,551,437.62	3,492,385	5,687,363	11,864,075	39.25	302,269
1998	16,003,472.55	3,021,136	4,919,932	11,083,541	39.75	278,831
1999	21,485,139.23	3,836,601	6,247,920	15,237,219	40.25	378,564
2000	23,491,463.31	3,955,258	6,441,153	17,050,310	40.75	418,413
2001	21,177,535.67	3,349,439	5,454,575	15,722,961	41.25	381,163
2002	29,684,219.06	4,392,077	7,152,515	22,531,704	41.75	539,682
2003	23,327,670.23	3,213,620	5,233,393	18,094,277	42.25	428,267
2004	22,746,584.71	2,901,327	4,724,823	18,021,762	42.75	421,562
2005	22,926,353.60	2,690,408	4,381,340	18,545,014	43.25	428,786

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, 2016

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-O1						
NET SALVAGE PERCENT.. 0						
2006	31,984,029.08	3,426,769	5,580,507	26,403,522	43.75	603,509
2007	29,992,221.30	2,907,446	4,734,787	25,257,434	44.25	570,789
2008	29,710,725.25	2,576,811	4,196,347	25,514,378	44.75	570,154
2009	31,018,022.04	2,373,809	3,865,757	27,152,265	45.25	600,050
2010	37,938,067.52	2,516,432	4,098,020	33,840,048	45.75	739,673
2011	55,642,657.02	3,122,666	5,085,274	50,557,383	46.25	1,093,133
2012	63,453,103.25	2,913,767	4,745,081	58,708,022	46.75	1,255,787
2013	53,314,157.78	1,903,849	3,100,426	50,213,732	47.25	1,062,724
2014	50,250,617.21	1,281,893	2,087,568	48,163,049	47.75	1,008,650
2015	49,876,000.00	763,602	1,243,529	48,632,471	48.25	1,007,927
2016	55,475,000.00	282,922	460,739	55,014,261	48.75	1,128,498
	1,108,985,776.21	202,263,536	327,231,686	781,754,090		18,708,827
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					41.8	1.69

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

ACCOUNT 364.6 POLES, TOWERS AND FIXTURES - CLEARING TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 60-S3						
NET SALVAGE PERCENT.. 0						
1995	143,709.11	51,280	62,697	81,012	38.59	2,099
2000	501.02	138	169	332	43.52	8
2001	9,302.74	2,402	2,936	6,367	44.51	143
2002	1.17			1	45.51	
	153,514.04	53,820	65,802	87,712		2,250

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.0 1.47

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

ACCOUNT 364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 65-R3						
NET SALVAGE PERCENT.. 0						
1908	923.49	917	923			
1928	24,422.69	22,435	24,423			
1936	243,803.58	215,934	243,804			
1937	85,099.31	75,005	85,099			
1938	19,468.62	17,070	19,469			
1939	6,154.18	5,367	6,154			
1940	16,883.70	14,642	16,884			
1941	63,311.68	54,594	63,312			
1942	64,611.55	55,377	64,612			
1944	58,250.03	49,298	58,250			
1945	68,066.41	57,218	68,066			
1946	269,538.12	224,962	269,538			
1947	499,718.78	413,997	499,719			
1948	305,198.91	250,919	305,199			
1949	221,353.52	180,523	221,354			
1951	446,820.81	358,283	446,821			
1952	254,843.14	202,503	254,843			
1953	499,177.67	392,893	499,178			
1955	429,746.47	331,567	429,746			
1957	412,300.43	311,320	412,076	224	15.92	14
1958	521,632.51	389,378	515,396	6,237	16.48	378
1961	236,882.06	170,446	225,609	11,273	18.23	618
1962	182,659.19	129,715	171,696	10,963	18.84	582
1963	50,351.41	35,277	46,694	3,657	19.46	188
1964	77,958.25	53,851	71,279	6,679	20.10	332
1965	108,229.51	73,679	97,524	10,706	20.75	516
1966	83,141.81	55,757	73,802	9,340	21.41	436
1967	201,642.78	133,147	176,239	25,404	22.08	1,151
1968	58,291.34	37,881	50,141	8,150	22.76	358
1969	225,519.34	144,159	190,815	34,704	23.45	1,480
1970	132,823.32	83,454	110,463	22,360	24.16	925
1971	276,845.31	170,919	226,235	50,610	24.87	2,035
1972	357,705.63	216,881	287,072	70,634	25.59	2,760
1973	304,823.75	181,346	240,037	64,787	26.33	2,461
1974	241,854.76	141,132	186,808	55,047	27.07	2,034
1975	414,769.65	237,248	314,031	100,739	27.82	3,621
1976	271,611.78	152,187	201,441	70,171	28.58	2,455
1977	551,970.36	302,734	400,711	151,259	29.35	5,154
1978	218,449.26	117,189	155,116	63,333	30.13	2,102
1979	727,449.45	381,518	504,992	222,457	30.91	7,197
1980	997,392.20	510,814	676,134	321,258	31.71	10,131

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

ACCOUNT 364.8 POLES, TOWERS AND FIXTURES - CLEARING POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 65-R3						
NET SALVAGE PERCENT.. 0						
1981	877,485.74	438,611	580,563	296,923	32.51	9,133
1982	763,624.69	372,175	492,626	270,999	33.32	8,133
1983	734,218.34	348,585	461,401	272,817	34.14	7,991
1984	1,265,645.17	584,918	774,221	491,424	34.96	14,057
1985	1,197,255.28	537,843	711,910	485,345	35.80	13,557
1986	1,231,571.38	537,347	711,254	520,317	36.64	14,201
1987	1,163,319.03	492,352	651,697	511,622	37.49	13,647
1988	1,251,412.56	513,267	679,381	572,032	38.34	14,920
1989	1,202,121.32	476,966	631,331	570,790	39.21	14,557
1990	1,276,621.92	489,431	647,830	628,792	40.08	15,688
1991	1,389,497.01	514,114	680,502	708,995	40.95	17,314
1992	1,541,969.87	549,651	727,540	814,430	41.83	19,470
1993	1,394,683.17	478,056	632,774	761,909	42.72	17,835
1994	1,452,117.74	477,631	632,211	819,907	43.62	18,797
1995	1,521,667.78	479,447	634,615	887,053	44.52	19,925
1996	815,573.56	245,553	325,024	490,550	45.43	10,798
1997	1,061,888.76	304,847	403,508	658,381	46.34	14,208
1998	644,121.14	175,794	232,688	411,433	47.26	8,706
1999	10,728.17	2,776	3,674	7,054	48.18	146
2000	0.06					
2001	266.81	61	81	186	50.05	4
2002	0.01					
2003	633,163.08	127,316	168,521	464,642	51.93	8,947
2004	1,002,001.74	186,833	247,300	754,702	52.88	14,272
2005	792,823.58	136,247	180,342	612,482	53.83	11,378
2006	935,069.47	147,021	194,603	740,466	54.78	13,517
2007	1,123,669.02	160,078	211,885	911,784	55.74	16,358
2008	641,052.26	81,760	108,221	532,831	56.71	9,396
2009	516,189.01	58,211	77,050	439,139	57.67	7,615
2010	174,484.56	17,073	22,599	151,886	58.64	2,590
2011	146,346.32	12,135	16,062	130,284	59.61	2,186
2012	221,275.10	15,014	19,873	201,402	60.59	3,324
2013	898,887.17	47,569	62,964	835,923	61.56	13,579
2014	345,636.14	13,082	17,316	328,320	62.54	5,250
2015	263,000.00	5,989	7,927	255,073	63.52	4,016
2016	315,000.00	2,375	3,144	311,856	64.51	4,834
	39,036,083.72	15,983,664	20,864,343	18,171,741		417,277

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.5 1.07

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

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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-R0.5						
NET SALVAGE PERCENT.. 0						
1927	18,791.08	17,242	18,791			
1928	17,730.95	16,110	17,731			
1929	34,372.00	30,921	34,372			
1930	41,336.43	36,823	41,336			
1931	23,531.92	20,756	23,532			
1932	13,428.33	11,732	13,428			
1933	5,877.30	5,084	5,877			
1934	9,130.16	7,822	9,130			
1935	34,764.75	29,500	34,765			
1936	1,032,406.75	867,645	1,032,407			
1937	172,446.68	143,517	172,447			
1938	108,256.55	89,212	108,257			
1939	109,099.33	89,016	109,099			
1940	176,159.35	142,294	176,159			
1941	122,905.73	98,300	122,906			
1942	113,476.69	89,832	113,477			
1943	41,199.20	32,287	41,199			
1944	335,835.63	260,444	335,836			
1945	307,978.12	236,327	307,978			
1946	381,272.33	289,454	381,272			
1947	281,500.07	211,412	281,500			
1948	320,568.55	238,070	320,569			
1949	333,051.93	244,623	333,052			
1950	390,056.20	283,228	390,056			
1951	427,602.41	306,916	427,602			
1952	409,289.86	290,260	409,290			
1953	733,541.80	514,081	733,542			
1954	629,512.81	435,774	629,513			
1955	756,389.33	516,969	756,389			
1956	927,215.93	625,583	925,640	1,576	15.94	99
1957	1,022,680.35	681,023	1,007,672	15,008	16.37	917
1958	945,003.41	621,000	918,859	26,144	16.80	1,556
1959	1,000,653.09	648,583	959,672	40,981	17.24	2,377
1960	1,024,717.09	654,774	968,832	55,885	17.69	3,159
1961	1,359,178.51	856,011	1,266,592	92,587	18.14	5,104
1962	1,337,254.19	829,913	1,227,976	109,278	18.59	5,878
1963	1,383,161.44	845,706	1,251,344	131,817	19.04	6,923
1964	1,554,904.23	935,804	1,384,657	170,247	19.51	8,726
1965	1,661,280.14	984,225	1,456,303	204,977	19.97	10,264
1966	1,995,255.93	1,162,955	1,720,759	274,497	20.44	13,429
1967	3,286,292.32	1,883,243	2,786,529	499,763	20.92	23,889

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

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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-R0.5						
NET SALVAGE PERCENT.. 0						
1968	3,620,644.00	2,039,400	3,017,586	603,058	21.40	28,180
1969	4,535,340.87	2,510,175	3,714,165	821,176	21.88	37,531
1970	4,113,824.20	2,235,740	3,308,099	805,725	22.37	36,018
1971	4,485,044.78	2,392,637	3,540,251	944,794	22.86	41,330
1972	5,432,626.06	2,842,730	4,206,228	1,226,398	23.36	52,500
1973	6,881,864.95	3,529,433	5,222,304	1,659,561	23.87	69,525
1974	5,056,887.15	2,541,844	3,761,024	1,295,863	24.37	53,175
1975	5,960,280.79	2,932,697	4,339,347	1,620,934	24.89	65,124
1976	5,478,487.42	2,638,604	3,904,195	1,574,292	25.40	61,980
1977	5,721,630.18	2,693,858	3,985,951	1,735,679	25.93	66,937
1978	5,756,642.34	2,649,207	3,919,883	1,836,759	26.45	69,443
1979	7,689,219.01	3,455,458	5,112,848	2,576,371	26.98	95,492
1980	9,553,452.77	4,187,947	6,196,671	3,356,782	27.52	121,976
1981	6,064,292.25	2,591,575	3,834,608	2,229,684	28.06	79,461
1982	7,084,494.72	2,949,488	4,364,192	2,720,303	28.60	95,115
1983	6,625,131.43	2,683,841	3,971,129	2,654,002	29.15	91,046
1984	9,122,854.21	3,593,310	5,316,820	3,806,034	29.70	128,149
1985	9,077,242.28	3,471,591	5,136,719	3,940,523	30.26	130,222
1986	10,097,919.86	3,746,530	5,543,531	4,554,389	30.82	147,774
1987	11,890,864.03	4,275,836	6,326,715	5,564,149	31.38	177,315
1988	13,584,712.54	4,726,937	6,994,184	6,590,529	31.95	206,276
1989	20,381,292.25	6,854,840	10,142,723	10,238,569	32.52	314,839
1990	22,302,884.71	7,241,524	10,714,877	11,588,008	33.09	350,197
1991	20,670,291.92	6,466,908	9,568,722	11,101,570	33.67	329,717
1992	20,081,123.36	6,044,820	8,944,182	11,136,941	34.25	325,166
1993	20,102,045.35	5,813,109	8,601,332	11,500,713	34.83	330,196
1994	23,462,412.30	6,502,373	9,621,197	13,841,215	35.42	390,774
1995	22,574,998.47	5,989,373	8,862,140	13,712,858	36.00	380,913
1996	17,941,164.40	4,543,959	6,723,441	11,217,723	36.59	306,579
1997	20,396,892.07	4,920,138	7,280,053	13,116,839	37.18	352,793
1998	17,460,840.16	4,001,675	5,921,054	11,539,786	37.77	305,528
1999	16,869,521.25	3,659,674	5,415,015	11,454,506	38.37	298,528
2000	14,856,490.45	3,044,095	4,504,177	10,352,313	38.96	265,716
2001	12,386,262.22	2,386,213	3,530,746	8,855,516	39.56	223,850
2002	14,453,610.51	2,607,576	3,858,284	10,595,327	40.16	263,828
2003	12,684,111.98	2,132,960	3,156,021	9,528,091	40.76	233,761
2004	13,507,402.08	2,106,074	3,116,240	10,391,162	41.36	251,237
2005	16,601,154.25	2,385,088	3,529,081	13,072,073	41.96	311,537
2006	18,633,164.63	2,445,044	3,617,795	15,015,370	42.57	352,722
2007	17,921,373.28	2,132,285	3,155,023	14,766,350	43.17	342,051
2008	26,362,718.97	2,808,420	4,155,461	22,207,258	43.78	507,247

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

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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-R0.5						
NET SALVAGE PERCENT.. 0						
2009	21,996,876.16	2,069,466	3,062,073	18,934,803	44.39	426,556
2010	41,536,991.58	3,390,665	5,016,977	36,520,015	45.00	811,556
2011	53,826,555.14	3,723,721	5,509,781	48,316,774	45.61	1,059,346
2012	48,872,011.77	2,772,509	4,102,326	44,769,686	46.22	968,622
2013	83,406,456.60	3,694,072	5,465,911	77,940,546	46.83	1,664,329
2014	57,107,933.96	1,806,324	2,672,716	54,435,218	47.45	1,147,212
2015	80,361,000.00	1,525,252	2,256,830	78,104,170	48.07	1,624,801
2016	92,928,000.00	588,234	870,377	92,057,623	48.69	1,890,688
	1,022,398,144.53	184,629,700	272,347,352	750,050,793		17,967,179
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					41.7	1.76

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

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 60-R3						
NET SALVAGE PERCENT.. 0						
1903	25,960.98	25,961	25,961			
1907	14,688.78	14,689	14,689			
1908	3,532.18	3,532	3,532			
1909	9,124.14	9,124	9,124			
1911	1,148.91	1,149	1,149			
1912	20,526.24	20,526	20,526			
1913	2,126.09	2,126	2,126			
1914	6,912.72	6,913	6,913			
1915	16,511.78	16,512	16,512			
1916	92,358.52	91,835	92,359			
1917	6,676.34	6,621	6,676			
1919	3,857.13	3,797	3,857			
1920	1,891.78	1,855	1,892			
1921	1,369.60	1,338	1,370			
1922	38,976.96	37,912	38,977			
1923	13,429.86	13,009	13,430			
1924	34,526.29	33,301	34,526			
1925	22,587.53	21,695	22,588			
1926	61,889.78	59,177	61,890			
1927	43,235.81	41,160	43,236			
1928	51,374.33	48,694	51,374			
1929	27,615.81	26,056	27,616			
1930	40,279.37	37,829	40,279			
1931	82,673.18	77,299	82,673			
1932	252,210.02	234,724	252,210			
1933	48,809.56	45,214	48,753	57	4.42	13
1934	21,412.55	19,746	21,292	121	4.67	26
1935	37,802.65	34,696	37,412	391	4.93	79
1936	12,080.97	11,036	11,900	181	5.19	35
1937	16,390.30	14,902	16,068	322	5.45	59
1938	12,284.08	11,115	11,985	299	5.71	52
1939	38,553.83	34,711	37,428	1,126	5.98	188
1940	58,774.75	52,652	56,773	2,002	6.25	320
1941	32,623.48	29,078	31,354	1,269	6.52	195
1942	13,187.63	11,693	12,608	580	6.80	85
1943	721.13	636	686	35	7.09	5
1944	949.15	832	897	52	7.38	7
1945	8,671.63	7,560	8,152	520	7.69	68
1946	32,915.45	28,527	30,760	2,155	8.00	269
1947	24,665.08	21,241	22,904	1,761	8.33	211
1948	80,796.80	69,122	74,532	6,265	8.67	723

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

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 60-R3						
NET SALVAGE PERCENT.. 0						
1949	220,360.27	187,234	201,889	18,471	9.02	2,048
1950	99,632.03	84,057	90,636	8,996	9.38	959
1951	98,608.36	82,568	89,031	9,577	9.76	981
1952	339,633.82	282,178	304,265	35,369	10.15	3,485
1953	204,788.20	168,745	181,953	22,835	10.56	2,162
1954	129,722.01	105,983	114,279	15,443	10.98	1,406
1955	101,855.62	82,469	88,924	12,932	11.42	1,132
1956	80,308.55	64,421	69,463	10,846	11.87	914
1957	110,269.55	87,590	94,446	15,824	12.34	1,282
1958	69,892.46	54,947	59,248	10,644	12.83	830
1959	125,209.17	97,391	105,014	20,195	13.33	1,515
1960	116,680.47	89,747	96,772	19,908	13.85	1,437
1961	115,215.36	87,602	94,459	20,756	14.38	1,443
1962	55,640.82	41,796	45,067	10,574	14.93	708
1963	93,864.90	69,632	75,082	18,783	15.49	1,213
1964	210,875.09	154,396	166,481	44,394	16.07	2,763
1965	137,063.99	99,005	106,754	30,310	16.66	1,819
1966	218,148.66	155,359	167,519	50,630	17.27	2,932
1967	722,459.15	507,044	546,732	175,727	17.89	9,823
1968	528,876.29	365,543	394,155	134,721	18.53	7,270
1969	731,381.23	497,581	536,528	194,853	19.18	10,159
1970	556,628.30	372,568	401,730	154,898	19.84	7,807
1971	1,004,827.77	661,347	713,112	291,716	20.51	14,223
1972	1,592,790.54	1,030,265	1,110,907	481,884	21.19	22,741
1973	3,029,974.41	1,924,549	2,075,189	954,785	21.89	43,617
1974	1,456,649.95	907,974	979,044	477,606	22.60	21,133
1975	2,216,455.19	1,354,986	1,461,044	755,411	23.32	32,393
1976	2,530,460.95	1,516,176	1,634,851	895,610	24.05	37,240
1977	1,198,473.39	703,300	758,349	440,124	24.79	17,754
1978	2,114,035.46	1,214,513	1,309,576	804,459	25.53	31,510
1979	1,599,969.98	898,911	969,271	630,699	26.29	23,990
1980	1,766,758.83	969,951	1,045,872	720,887	27.06	26,640
1981	1,325,789.20	710,623	766,245	559,544	27.84	20,099
1982	1,130,859.11	591,247	637,526	493,333	28.63	17,231
1983	843,348.34	429,829	463,473	379,875	29.42	12,912
1984	1,299,066.68	644,558	695,009	604,058	30.23	19,982
1985	1,925,146.47	929,210	1,001,942	923,204	31.04	29,742
1986	2,448,972.02	1,148,568	1,238,470	1,210,502	31.86	37,994
1987	3,580,402.49	1,629,692	1,757,252	1,823,150	32.69	55,771
1988	2,929,090.80	1,292,227	1,393,373	1,535,718	33.53	45,801
1989	3,820,621.22	1,631,405	1,759,099	2,061,522	34.38	59,963

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

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 60-R3						
NET SALVAGE PERCENT.. 0						
1990	3,715,859.57	1,534,018	1,654,090	2,061,770	35.23	58,523
1991	5,732,553.89	2,284,423	2,463,231	3,269,323	36.09	90,588
1992	5,172,508.96	1,986,243	2,141,712	3,030,797	36.96	82,002
1993	5,651,043.89	2,087,100	2,250,463	3,400,581	37.84	89,867
1994	7,756,507.61	2,751,001	2,966,329	4,790,179	38.72	123,713
1995	5,938,045.65	2,017,926	2,175,875	3,762,171	39.61	94,980
1996	3,676,893.09	1,194,365	1,287,851	2,389,042	40.51	58,974
1997	4,281,796.19	1,326,629	1,430,468	2,851,328	41.41	68,856
1998	3,047,340.29	897,960	968,246	2,079,094	42.32	49,128
1999	3,364,136.61	939,704	1,013,257	2,350,880	43.24	54,368
2000	4,370,948.64	1,153,930	1,244,251	3,126,698	44.16	70,804
2001	4,297,022.82	1,068,541	1,152,179	3,144,844	45.08	69,761
2002	4,537,259.63	1,057,181	1,139,929	3,397,331	46.02	73,823
2003	4,097,429.68	890,494	960,195	3,137,235	46.96	66,807
2004	5,117,653.95	1,032,077	1,112,860	4,004,794	47.90	83,607
2005	5,597,276.13	1,040,142	1,121,557	4,475,719	48.85	91,622
2006	6,297,381.30	1,070,555	1,154,350	5,143,031	49.80	103,274
2007	5,596,134.68	862,756	930,286	4,665,849	50.75	91,938
2008	4,972,579.40	687,061	740,839	4,231,740	51.71	81,836
2009	4,073,455.41	496,962	535,861	3,537,594	52.68	67,153
2010	4,290,266.63	454,768	490,364	3,799,903	53.64	70,841
2011	5,888,195.05	527,994	569,322	5,318,873	54.62	97,380
2012	8,387,956.28	616,515	664,771	7,723,185	55.59	138,931
2013	6,940,762.14	397,914	429,060	6,511,702	56.56	115,129
2014	8,517,335.65	349,211	376,545	8,140,791	57.54	141,481
2015	14,973,000.00	369,384	398,296	14,574,704	58.52	249,055
2016	10,253,000.00	83,767	90,324	10,162,676	59.51	170,773
	200,741,273.41	54,335,403	58,561,531	142,179,742		3,192,373

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.5 1.59

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

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 48-S1.5						
NET SALVAGE PERCENT.. 0						
1928	840.49	806	840			
1929	40.76	39	41			
1930	270.84	257	271			
1931	73.23	69	73			
1932	390.21	366	390			
1933	280.85	262	281			
1934	30.71	28	31			
1935	502.43	463	502			
1936	19.28	18	19			
1937	237.40	216	237			
1938	63.44	57	63			
1939	68.19	61	68			
1940	1,928.47	1,727	1,928			
1941	1,710.85	1,523	1,711			
1942	1,535.93	1,359	1,536			
1943	1,460.91	1,285	1,461			
1944	260.88	228	261			
1945	764.54	664	765			
1946	497.06	429	497			
1947	1,248.83	1,071	1,249			
1948	3,115.74	2,654	3,116			
1949	29,330.35	24,821	29,330			
1950	24,720.72	20,776	24,721			
1951	45,178.24	37,696	45,178			
1952	43,888.48	36,363	43,888			
1953	33,217.89	27,322	33,218			
1954	38,911.45	31,761	38,911			
1955	96,293.29	77,998	96,293			
1956	37,685.23	30,282	37,685			
1957	60,906.12	48,547	60,906			
1958	34,694.19	27,430	34,589	105	10.05	10
1959	390,054.70	305,705	385,490	4,565	10.38	440
1960	68,057.21	52,872	66,671	1,386	10.71	129
1961	51,116.09	39,359	49,631	1,485	11.04	135
1962	115,427.48	88,062	111,045	4,382	11.38	385
1963	136,555.36	103,184	130,114	6,441	11.73	549
1964	181,465.59	135,758	171,189	10,277	12.09	850
1965	203,722.65	150,881	190,259	13,464	12.45	1,081
1966	268,112.28	196,505	247,790	20,322	12.82	1,585
1967	294,865.28	213,777	269,570	25,295	13.20	1,916
1968	390,610.50	280,021	353,102	37,508	13.59	2,760

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

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 48-S1.5						
NET SALVAGE PERCENT.. 0						
1969	387,896.86	274,840	346,569	41,328	13.99	2,954
1970	360,522.24	252,441	318,324	42,198	14.39	2,932
1971	817,609.14	565,344	712,891	104,718	14.81	7,071
1972	1,609,256.07	1,098,317	1,384,962	224,294	15.24	14,717
1973	2,767,768.98	1,864,203	2,350,733	417,036	15.67	26,614
1974	1,645,951.17	1,093,191	1,378,498	267,453	16.12	16,591
1975	2,347,803.33	1,537,318	1,938,536	409,267	16.57	24,699
1976	2,989,719.17	1,928,369	2,431,645	558,074	17.04	32,751
1977	2,459,525.87	1,561,799	1,969,406	490,120	17.52	27,975
1978	2,774,587.61	1,732,952	2,185,227	589,361	18.02	32,706
1979	2,389,528.01	1,467,576	1,850,592	538,936	18.52	29,100
1980	2,515,475.84	1,517,662	1,913,750	601,726	19.04	31,603
1981	2,838,014.23	1,680,927	2,119,625	718,389	19.57	36,709
1982	2,780,605.50	1,615,643	2,037,302	743,304	20.11	36,962
1983	2,357,174.98	1,342,128	1,692,404	664,771	20.67	32,161
1984	2,775,790.71	1,547,503	1,951,379	824,412	21.24	38,814
1985	4,250,073.01	2,317,182	2,921,933	1,328,140	21.83	60,840
1986	4,484,124.73	2,388,738	3,012,164	1,471,961	22.43	65,625
1987	6,727,520.91	3,496,898	4,409,538	2,317,983	23.05	100,563
1988	6,165,636.22	3,123,943	3,939,247	2,226,389	23.68	94,020
1989	7,376,637.37	3,637,567	4,586,919	2,789,718	24.33	114,662
1990	12,523,895.95	6,003,705	7,570,585	4,953,311	24.99	198,212
1991	14,938,482.40	6,949,531	8,763,258	6,175,224	25.67	240,562
1992	14,115,682.51	6,360,809	8,020,888	6,094,795	26.37	231,126
1993	14,209,583.77	6,192,963	7,809,237	6,400,347	27.08	236,350
1994	18,433,893.62	7,753,664	9,777,258	8,656,636	27.81	311,278
1995	14,817,389.49	6,004,154	7,571,152	7,246,237	28.55	253,809
1996	14,642,744.91	5,701,592	7,189,625	7,453,120	29.31	254,286
1997	13,712,322.11	5,116,342	6,451,633	7,260,689	30.09	241,299
1998	10,845,912.80	3,866,134	4,875,139	5,970,774	30.89	193,291
1999	12,171,218.35	4,133,102	5,211,782	6,959,436	31.70	219,541
2000	11,719,536.89	3,777,090	4,762,856	6,956,681	32.53	213,854
2001	13,278,133.33	4,047,042	5,103,262	8,174,871	33.37	244,977
2002	15,704,310.59	4,505,253	5,681,059	10,023,252	34.23	292,821
2003	13,742,996.47	3,693,430	4,657,362	9,085,634	35.10	258,850
2004	17,146,853.12	4,290,314	5,410,024	11,736,829	35.99	326,114
2005	20,661,149.47	4,782,230	6,030,323	14,630,826	36.89	396,607
2006	23,774,046.68	5,046,992	6,364,184	17,409,863	37.81	460,457
2007	27,413,660.49	5,294,126	6,675,817	20,737,843	38.73	535,447
2008	22,655,431.55	3,931,624	4,957,721	17,697,711	39.67	446,123
2009	20,278,114.31	3,117,760	3,931,450	16,346,664	40.62	402,429

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

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 48-S1.5						
NET SALVAGE PERCENT.. 0						
2010	24,892,874.60	3,329,422	4,198,353	20,694,522	41.58	497,704
2011	29,269,212.67	3,323,226	4,190,540	25,078,673	42.55	589,393
2012	23,315,538.66	2,171,143	2,737,780	20,577,759	43.53	472,726
2013	27,311,635.20	1,980,094	2,496,870	24,814,765	44.52	557,385
2014	28,474,177.95	1,477,240	1,862,779	26,611,399	45.51	584,737
2015	32,435,000.00	1,013,594	1,278,127	31,156,873	46.50	670,040
2016	32,718,000.00	340,922	429,898	32,288,102	47.50	679,750
	590,583,173.98	152,190,741	191,895,526	398,687,648		10,849,077

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.7 1.84

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

ACCOUNT 368.2 LINE TRANSFORMERS - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 34-SQUARE						
NET SALVAGE PERCENT.. 0						
1983	6,406,618.21	6,312,377	5,937,973	468,645	0.50	468,645
1984	7,018,844.28	6,709,173	6,311,234	707,610	1.50	471,740
1985	8,722,479.96	8,081,116	7,601,803	1,120,677	2.50	448,271
1986	6,531,319.60	5,858,986	5,511,474	1,019,846	3.50	291,385
1987	8,346,209.99	7,241,589	6,812,071	1,534,139	4.50	340,920
1988	11,684,248.71	9,794,205	9,213,284	2,470,965	5.50	449,266
1989	6,891,447.25	5,573,940	5,243,335	1,648,112	6.50	253,556
1990	7,124,202.74	5,552,675	5,223,331	1,900,872	7.50	253,450
1991	8,372,186.11	6,279,140	5,906,707	2,465,479	8.50	290,056
1992	7,797,027.50	5,618,460	5,285,214	2,511,814	9.50	264,401
1993	8,527,759.15	5,894,217	5,544,615	2,983,144	10.50	284,109
1994	7,969,130.66	5,273,652	4,960,858	3,008,273	11.50	261,589
1995	6,344,144.24	4,011,720	3,773,774	2,570,370	12.50	205,630
1996	3,462,498.18	2,087,679	1,963,853	1,498,645	13.50	111,011
1997	5,826,215.18	3,341,509	3,143,315	2,682,900	14.50	185,028
1998	4,063,865.10	2,211,230	2,080,076	1,983,789	15.50	127,986
1999	4,728,105.90	2,433,603	2,289,260	2,438,846	16.50	147,809
2000	5,357,110.68	2,599,752	2,445,554	2,911,557	17.50	166,375
2001	4,207,163.22	1,917,962	1,804,203	2,402,960	18.50	129,890
2002	4,520,597.65	1,927,899	1,813,550	2,707,048	19.50	138,823
2003	578,820.71	229,827	216,195	362,626	20.50	17,689
2004	646,272.96	237,602	223,509	422,764	21.50	19,663
2005	15,359,920.89	5,195,340	4,887,190	10,472,731	22.50	465,455
2006	7,550,806.39	2,331,840	2,193,532	5,357,274	23.50	227,969
2007	6,987,660.02	1,952,422	1,836,619	5,151,041	24.50	210,247
2008	8,059,008.11	2,014,752	1,895,252	6,163,756	25.50	241,716
2009	7,144,253.35	1,575,951	1,482,477	5,661,776	26.50	213,652
2010	11,658,456.44	2,228,864	2,096,664	9,561,792	27.50	347,702
2011	12,858,461.70	2,079,985	1,956,616	10,901,846	28.50	382,521
2012	13,784,341.28	1,824,358	1,716,150	12,068,191	29.50	409,091
2013	12,097,802.65	1,245,348	1,171,483	10,926,320	30.50	358,240
2014	12,427,974.15	913,829	859,627	11,568,347	31.50	367,249
2015	24,335,000.00	1,073,660	1,009,979	23,325,021	32.50	717,693
2016	25,276,000.00	371,810	349,757	24,926,243	33.50	744,067
	292,665,952.96	121,996,472	114,760,534	177,905,419		10,012,894

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.8 3.42

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

ACCOUNT 368.4 LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 48-SQUARE						
NET SALVAGE PERCENT.. 0						
1969	807,061.00	798,651	807,061			
1970	1,174,551.28	1,137,847	1,168,004	6,547	1.50	4,365
1971	1,739,479.78	1,648,888	1,692,589	46,891	2.50	18,756
1972	1,582,842.78	1,467,422	1,506,314	76,529	3.50	21,865
1973	3,135,701.23	2,841,729	2,917,045	218,656	4.50	48,590
1974	1,428,802.59	1,265,090	1,298,619	130,184	5.50	23,670
1975	1,552,495.23	1,342,256	1,377,831	174,664	6.50	26,871
1976	1,730,468.27	1,460,083	1,498,780	231,688	7.50	30,892
1977	1,655,560.58	1,362,394	1,398,502	257,059	8.50	30,242
1978	1,984,108.49	1,591,414	1,633,592	350,516	9.50	36,896
1979	2,429,607.07	1,898,131	1,948,438	481,169	10.50	45,826
1980	1,426,306.12	1,084,592	1,113,338	312,968	11.50	27,215
1981	2,360,921.26	1,746,090	1,792,368	568,553	12.50	45,484
1982	1,308,792.68	940,695	965,627	343,166	13.50	25,420
1983	2,255,141.74	1,573,909	1,615,623	639,519	14.50	44,105
1984	3,158,791.03	2,138,754	2,195,439	963,352	15.50	62,152
1985	3,870,714.78	2,540,157	2,607,480	1,263,235	16.50	76,560
1986	4,601,364.30	2,923,799	3,001,290	1,600,074	17.50	91,433
1987	5,699,539.85	3,502,823	3,595,660	2,103,880	18.50	113,723
1988	9,901,901.32	5,879,254	6,035,075	3,866,826	19.50	198,299
1989	3,278,654.76	1,878,407	1,928,191	1,350,464	20.50	65,876
1990	6,681,644.02	3,688,802	3,786,568	2,895,076	21.50	134,655
1991	4,876,791.33	2,590,795	2,659,460	2,217,331	22.50	98,548
1992	4,779,912.34	2,439,763	2,504,425	2,275,487	23.50	96,829
1993	6,157,697.81	3,014,686	3,094,586	3,063,112	24.50	125,025
1994	7,012,526.46	3,287,122	3,374,242	3,638,284	25.50	142,678
1995	5,423,303.80	2,429,206	2,493,589	2,929,715	26.50	110,555
1996	4,021,677.25	1,717,578	1,763,100	2,258,577	27.50	82,130
1997	5,586,341.78	2,269,451	2,329,600	3,256,742	28.50	114,272
1998	5,082,277.11	1,958,811	2,010,726	3,071,551	29.50	104,120
1999	2,982,805.89	1,087,471	1,116,293	1,866,513	30.50	61,197
2000	3,538,865.97	1,216,485	1,248,726	2,290,140	31.50	72,703
2001	4,608,697.17	1,488,240	1,527,684	3,081,013	32.50	94,800
2002	3,623,991.61	1,094,735	1,123,749	2,500,243	33.50	74,634
2004	2,398,823.06	624,702	641,259	1,757,564	35.50	49,509
2005	13,272,185.03	3,179,750	3,264,025	10,008,160	36.50	274,196
2006	7,234,341.13	1,582,512	1,624,454	5,609,887	37.50	149,597
2007	6,914,552.82	1,368,528	1,404,799	5,509,754	38.50	143,110
2008	7,772,360.64	1,376,330	1,412,808	6,359,553	39.50	161,001
2009	5,139,704.65	803,079	824,363	4,315,342	40.50	106,552
2010	3,322,920.14	449,990	461,916	2,861,004	41.50	68,940

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

ACCOUNT 368.4 LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 48-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	6,929,432.40	793,974	815,017	6,114,415	42.50	143,869
2012	6,302,485.82	590,858	606,518	5,695,968	43.50	130,942
2013	5,427,579.16	395,779	406,269	5,021,310	44.50	112,838
2014	5,816,867.71	302,942	310,971	5,505,897	45.50	121,009
2015	12,957,000.00	404,906	415,638	12,541,362	46.50	269,707
2016	12,458,000.00	129,812	133,252	12,324,748	47.50	259,468
	217,405,591.24	81,308,692	83,450,903	133,954,688		4,341,124
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					30.9	2.00

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

ACCOUNT 368.6 LINE TRANSFORMERS - NON-NETWORK HOUSING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 35-SQUARE						
NET SALVAGE PERCENT.. 0						
1982	2,824.21	2,784	2,725	99	0.50	99
1983	7,194.34	6,886	6,740	454	1.50	303
1984	5,993.64	5,566	5,448	546	2.50	218
1985	19,214.89	17,293	16,928	2,287	3.50	653
1986	2,233.50	1,946	1,905	328	4.50	73
1987	4,901.98	4,132	4,045	857	5.50	156
1988	1,949.15	1,587	1,553	396	6.50	61
1989	7,760.50	6,098	5,969	1,792	7.50	239
1990	2,484.23	1,881	1,841	643	8.50	76
1991	6,686.78	4,872	4,769	1,918	9.50	202
1992	26,949.65	18,865	18,467	8,483	10.50	808
2014	1,076.71	77	75	1,002	32.50	31
	89,269.58	71,987	70,465	18,805		2,919

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.4 3.27

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

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 45-R1.5						
NET SALVAGE PERCENT.. 0						
1924	2,626.90	2,627	2,627			
1925	67.97	68	68			
1926	210.95	211	211			
1927	67.78	67	68			
1928	46.25	46	46			
1929	260.27	255	260			
1930	7,216.20	7,006	7,216			
1931	1,463.09	1,409	1,463			
1932	851.95	814	852			
1933	6,853.87	6,500	6,854			
1934	1,362.32	1,283	1,362			
1935	1,308.09	1,223	1,308			
1936	1,251.29	1,163	1,251			
1937	616.71	570	617			
1938	947.88	871	948			
1939	950.81	869	951			
1940	1,591.06	1,446	1,591			
1941	869.90	786	870			
1942	236.61	213	237			
1943	358.78	321	359			
1944	491.39	436	491			
1945	524.87	463	525			
1946	10,771.03	9,440	10,771			
1947	19,880.83	17,305	19,881			
1948	29,145.05	25,188	29,145			
1949	31,757.99	27,248	31,758			
1950	46,718.46	39,794	46,718			
1951	62,734.18	53,031	62,734			
1952	73,642.05	61,778	73,642			
1953	101,031.44	84,080	101,031			
1954	105,634.42	87,208	105,634			
1955	175,538.41	143,708	175,538			
1956	206,543.63	167,623	206,544			
1957	244,129.19	196,387	244,129			
1958	256,167.53	204,250	256,168			
1959	322,059.02	254,356	322,059			
1960	395,845.84	309,639	395,846			
1961	567,791.10	439,720	567,791			
1962	681,437.38	522,131	681,437			
1963	494,203.15	374,606	494,203			
1964	562,774.79	421,833	562,775			

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

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 45-R1.5						
NET SALVAGE PERCENT.. 0						
1965	702,951.55	520,810	702,952			
1966	1,175,516.70	860,478	1,175,517			
1967	1,597,325.95	1,154,691	1,597,326			
1968	2,105,815.69	1,502,626	2,105,816			
1969	3,430,810.15	2,414,536	3,430,810			
1970	3,534,638.22	2,453,039	3,534,638			
1971	4,510,362.41	3,084,096	4,510,362			
1972	5,516,516.62	3,714,436	5,516,517			
1973	6,150,130.50	4,075,507	6,150,130			
1974	4,862,597.47	3,168,274	4,836,456	26,141	15.68	1,667
1975	4,748,302.51	3,041,003	4,642,174	106,129	16.18	6,559
1976	5,585,431.28	3,512,622	5,362,113	223,318	16.70	13,372
1977	5,554,800.31	3,429,145	5,234,683	320,117	17.22	18,590
1978	7,037,594.22	4,260,067	6,503,108	534,486	17.76	30,095
1979	7,389,633.33	4,382,865	6,690,563	699,070	18.31	38,180
1980	7,091,993.88	4,118,108	6,286,404	805,590	18.87	42,692
1981	6,621,415.68	3,759,507	5,738,990	882,426	19.45	45,369
1982	6,343,806.77	3,520,115	5,373,551	970,256	20.03	48,440
1983	6,924,155.38	3,751,369	5,726,567	1,197,588	20.62	58,079
1984	10,042,695.18	5,304,752	8,097,848	1,944,847	21.23	91,608
1985	11,567,776.09	5,953,587	9,088,312	2,479,464	21.84	113,529
1986	13,080,567.16	6,551,925	10,001,692	3,078,875	22.46	137,083
1987	15,962,379.03	7,768,411	11,858,690	4,103,689	23.10	177,649
1988	17,712,386.76	8,368,040	12,774,040	4,938,347	23.74	208,018
1989	18,418,743.77	8,435,785	12,877,455	5,541,289	24.39	227,195
1990	17,759,303.99	7,873,232	12,018,703	5,740,601	25.05	229,166
1991	18,098,300.96	7,754,036	11,836,747	6,261,554	25.72	243,451
1992	17,892,474.24	7,395,496	11,289,426	6,603,048	26.40	250,115
1993	19,352,189.64	7,702,171	11,757,573	7,594,617	27.09	280,348
1994	20,435,221.10	7,819,946	11,937,360	8,497,861	27.78	305,899
1995	20,777,169.62	7,627,507	11,643,597	9,133,573	28.48	320,701
1996	19,723,867.20	6,929,586	10,578,201	9,145,666	29.19	313,315
1997	17,104,386.87	5,739,548	8,761,576	8,342,811	29.90	279,024
1998	14,754,821.07	4,711,657	7,192,472	7,562,349	30.63	246,894
1999	15,783,139.29	4,784,027	7,302,947	8,480,192	31.36	270,414
2000	17,155,233.46	4,921,665	7,513,055	9,642,178	32.09	300,473
2001	17,818,520.30	4,818,841	7,356,092	10,462,428	32.83	318,685
2002	24,668,686.16	6,260,419	9,556,700	15,111,986	33.58	450,029
2003	20,474,263.90	4,854,653	7,410,760	13,063,504	34.33	380,527
2004	22,019,087.81	4,849,044	7,402,198	14,616,890	35.09	416,554
2005	20,068,942.80	4,080,618	6,229,174	13,839,769	35.85	386,047

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

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 45-R1.5						
NET SALVAGE PERCENT.. 0						
2006	15,601,161.64	2,905,248	4,434,940	11,166,222	36.62	304,921
2007	16,609,884.91	2,808,898	4,287,859	12,322,026	37.39	329,554
2008	15,380,327.07	2,334,426	3,563,565	11,816,762	38.17	309,582
2009	13,197,434.37	1,774,263	2,708,461	10,488,973	38.95	269,293
2010	17,664,852.46	2,064,845	3,152,042	14,512,810	39.74	365,194
2011	18,676,676.40	1,851,045	2,825,670	15,851,006	40.54	390,997
2012	21,289,806.41	1,731,500	2,643,182	18,646,624	41.34	451,055
2013	19,051,442.54	1,210,910	1,848,487	17,202,956	42.14	408,233
2014	24,058,536.28	1,096,107	1,673,237	22,385,299	42.95	521,194
2015	21,363,000.00	583,851	891,265	20,471,735	43.77	467,712
2016	21,908,000.00	199,582	304,667	21,603,333	44.59	484,488
	690,773,057.53	219,256,887	332,354,649	358,418,409		10,551,990
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.0	1.53

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

ACCOUNT 370.1 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 28-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	3,633,629.59	3,568,733	3,457,160	176,470	0.50	176,470
1990	4,561,921.34	4,317,539	4,182,556	379,365	1.50	252,910
1991	4,591,941.96	4,181,927	4,051,184	540,758	2.50	216,303
1992	4,547,286.09	3,978,875	3,854,480	692,806	3.50	197,945
1993	4,369,237.39	3,667,057	3,552,410	816,827	4.50	181,517
1994	3,620,442.11	2,909,279	2,818,323	802,119	5.50	145,840
1995	4,289,321.42	3,293,598	3,190,627	1,098,694	6.50	169,030
1996	4,138,481.96	3,029,948	2,935,220	1,203,262	7.50	160,435
1997	3,371,960.81	2,348,335	2,274,917	1,097,044	8.50	129,064
1998	2,919,989.64	1,929,266	1,868,950	1,051,040	9.50	110,636
1999	3,534,868.05	2,209,293	2,140,222	1,394,646	10.50	132,823
2000	2,819,486.44	1,661,495	1,609,550	1,209,936	11.50	105,212
2001	1,337,213.05	740,241	717,098	620,115	12.50	49,609
2003	1,900,000.00	916,066	887,426	1,012,574	14.50	69,833
2004	192,147.62	85,780	83,098	109,050	15.50	7,035
2005	1,285,993.85	528,171	511,658	774,336	16.50	46,929
2006	574,960.15	215,610	208,869	366,091	17.50	20,919
2007	719,210.63	244,021	236,392	482,819	18.50	26,098
2008	346,659.00	105,235	101,945	244,714	19.50	12,549
2009	310,049.22	83,050	80,454	229,595	20.50	11,200
2010	439,704.37	102,073	98,882	340,822	21.50	15,852
2011	551,376.55	108,307	104,921	446,456	22.50	19,842
2012	595,102.81	95,639	92,649	502,454	23.50	21,381
2013	963,606.50	120,451	116,685	846,922	24.50	34,568
2014	3,258,460.35	290,948	281,852	2,976,608	25.50	116,730
	58,873,050.90	40,730,937	39,457,528	19,415,523		2,430,730

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0 4.13

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

ACCOUNT 370.2 METERS - AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	68,480,626.37	66,198,167	65,182,386	3,298,240	0.50	3,298,240
2003	75,265,782.42	67,739,204	66,699,776	8,566,006	1.50	5,710,671
2004	15,644,068.75	13,036,672	12,836,630	2,807,439	2.50	1,122,976
2005	9,430,621.54	7,230,175	7,119,231	2,311,391	3.50	660,397
2006	4,745,318.75	3,321,723	3,270,753	1,474,566	4.50	327,681
2007	5,889,550.93	3,730,029	3,672,793	2,216,758	5.50	403,047
2008	2,844,781.54	1,612,052	1,587,316	1,257,466	6.50	193,456
2009	2,588,349.34	1,294,175	1,274,316	1,314,033	7.50	175,204
2010	3,608,338.64	1,563,601	1,539,608	2,068,731	8.50	243,380
2011	4,643,260.33	1,702,544	1,676,419	2,966,841	9.50	312,299
2012	6,948,319.94	2,084,496	2,052,511	4,895,809	10.50	466,268
2013	7,907,633.11	1,845,088	1,816,776	6,090,857	11.50	529,640
2014	7,991,251.16	1,331,902	1,311,465	6,679,786	12.50	534,383
2015	15,275,000.00	1,527,500	1,504,061	13,770,939	13.50	1,020,070
2016	16,555,000.00	551,778	543,311	16,011,689	14.50	1,104,254
	247,817,902.82	174,769,106	172,087,352	75,730,551		16,101,966
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.7	6.50

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

ACCOUNT 370.4 METERS - SMART GRID

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	935,679.92	343,086	345,812	589,868	9.50	62,091
2012	1,646,954.08	494,086	498,012	1,148,942	10.50	109,423
2013	257,627.21	60,112	60,589	197,038	11.50	17,134
2014	836,567.21	139,431	140,539	696,028	12.50	55,682
	3,676,828.42	1,036,715	1,044,952	2,631,876		244,330

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.8 6.65

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

ACCOUNT 371.2 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 35-S3						
NET SALVAGE PERCENT.. 0						
1975	54,149.90	46,708	18,764	35,386	4.81	7,357
1992	243,865.53	157,815	63,401	180,465	12.35	14,613
1994	9,345.34	5,669	2,277	7,068	13.77	513
1995	11,867.59	6,941	2,789	9,079	14.53	625
	319,228.36	217,133	87,231	231,997		23,108

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.0 7.24

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

ACCOUNT 371.4 AREA LIGHTING FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 21-L0.5						
NET SALVAGE PERCENT.. 0						
1940	28.79	26	29			
1965	1,251.74	960	1,252			
1966	15,759.76	12,007	15,760			
1967	18,774.51	14,206	18,775			
1968	25,661.49	19,270	25,661			
1969	28,995.10	21,594	28,995			
1970	38,181.71	28,200	38,182			
1971	40,840.36	29,891	40,840			
1972	50,044.96	36,295	50,045			
1973	48,085.40	34,530	48,085			
1974	37,931.46	26,950	37,931			
1975	42,040.72	29,549	42,041			
1976	53,071.35	36,872	53,071			
1977	40,904.24	28,088	40,904			
1978	44,176.67	29,956	44,177			
1979	92,367.61	61,799	92,368			
1980	107,242.92	70,780	107,243			
1981	120,059.06	78,096	120,059			
1982	97,568.61	62,537	97,569			
1983	99,253.71	62,624	99,254			
1984	99,675.41	61,847	99,675			
1985	96,636.06	58,948	96,636			
1986	111,550.09	66,824	111,550			
1987	119,353.95	70,135	119,354			
1988	117,213.73	67,537	117,214			
1989	126,723.25	71,509	125,077	1,646	9.15	180
1990	124,564.02	68,807	120,351	4,213	9.40	448
1991	137,186.61	74,015	129,460	7,727	9.67	799
1992	165,952.07	87,402	152,876	13,076	9.94	1,315
1993	169,401.78	87,040	152,242	17,160	10.21	1,681
1994	200,680.29	100,340	175,506	25,174	10.50	2,398
1995	242,910.07	118,100	206,570	36,340	10.79	3,368
1996	280,778.26	132,499	231,755	49,023	11.09	4,420
1997	230,486.05	105,364	184,293	46,193	11.40	4,052
1998	251,021.34	111,047	194,233	56,788	11.71	4,850
1999	263,255.12	112,323	196,465	66,790	12.04	5,547
2000	184,817.68	75,951	132,847	51,971	12.37	4,201
2001	193,482.28	76,379	133,595	59,887	12.71	4,712
2002	223,951.25	84,676	148,108	75,843	13.06	5,807
2003	245,217.19	88,511	154,815	90,402	13.42	6,736
2004	244,842.44	84,062	147,034	97,808	13.79	7,093

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

ACCOUNT 371.4 AREA LIGHTING FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 21-L0.5						
NET SALVAGE PERCENT.. 0						
2005	278,996.91	90,741	158,716	120,281	14.17	8,488
2006	275,853.05	84,463	147,735	128,118	14.57	8,793
2007	317,571.28	90,733	158,702	158,869	15.00	10,591
2008	356,355.95	94,181	164,733	191,623	15.45	12,403
2009	251,523.78	60,605	106,005	145,519	15.94	9,129
2010	285,816.17	61,791	108,079	177,737	16.46	10,798
2011	279,122.13	52,768	92,297	186,825	17.03	10,970
2012	415,019.87	66,403	116,146	298,874	17.64	16,943
2013	521,416.07	67,289	117,696	403,720	18.29	22,073
2014	554,738.85	53,094	92,867	461,872	18.99	24,322
2015	361,000.00	21,660	37,886	323,114	19.74	16,368
2016	380,000.00	7,961	13,925	366,075	20.56	17,805
	9,109,353.17	3,239,235	5,446,684	3,662,669		226,290

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.2 2.48

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

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 33-L1.5						
NET SALVAGE PERCENT.. 0						
1924	1,102.58	1,027	1,103			
1926	592.40	546	592			
1929	1,283.51	1,165	1,284			
1930	1,682.25	1,520	1,682			
1936	116,754.86	102,391	116,755			
1937	4,950.55	4,319	4,951			
1938	3,278.58	2,845	3,279			
1939	2,346.26	2,026	2,346			
1940	766.63	658	767			
1941	498.40	426	498			
1942	380.43	323	380			
1943	91.41	77	91			
1944	1,407.97	1,181	1,408			
1945	2,899.22	2,419	2,899			
1946	3,498.84	2,900	3,499			
1947	14,498.75	11,942	14,499			
1948	25,158.91	20,592	25,159			
1949	60,216.15	48,958	60,216			
1950	29,434.67	23,762	29,435			
1951	26,076.32	20,909	26,076			
1952	78,562.76	62,541	78,563			
1953	74,194.81	58,636	74,195			
1954	65,013.82	51,007	65,014			
1955	121,550.62	94,625	121,551			
1956	104,902.01	81,028	104,902			
1957	27,952.91	21,414	27,953			
1958	79,855.88	60,690	79,856			
1959	33,535.64	25,274	33,536			
1960	75,318.70	56,261	75,319			
1961	47,791.20	35,395	47,791			
1962	108,463.91	79,606	108,464			
1963	101,916.51	74,090	101,917			
1964	112,525.33	81,052	112,525			
1965	132,457.94	94,446	132,458			
1966	109,066.84	77,008	109,067			
1967	75,094.98	52,476	75,095			
1968	184,576.90	127,639	184,577			
1969	66,738.95	45,665	66,739			
1970	163,465.88	110,612	163,466			
1971	193,261.95	129,310	193,262			
1972	171,840.94	113,676	171,099	742	11.17	66

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

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 33-L1.5						
NET SALVAGE PERCENT.. 0						
1973	142,475.14	93,170	140,234	2,241	11.42	196
1974	149,853.15	96,814	145,719	4,134	11.68	354
1975	245,087.64	156,410	235,419	9,669	11.94	810
1976	145,351.37	91,660	137,961	7,390	12.19	606
1977	93,450.47	58,194	87,590	5,860	12.45	471
1978	249,666.26	153,507	231,050	18,616	12.71	1,465
1979	204,079.30	123,809	186,350	17,729	12.98	1,366
1980	225,990.36	135,321	203,678	22,312	13.24	1,685
1981	263,025.89	155,425	233,937	29,089	13.50	2,155
1982	262,655.13	153,057	230,373	32,282	13.77	2,344
1983	241,979.13	139,102	209,368	32,611	14.03	2,324
1984	269,036.15	152,455	229,467	39,569	14.30	2,767
1985	405,399.65	226,408	340,777	64,623	14.57	4,435
1986	468,326.04	257,579	387,693	80,633	14.85	5,430
1987	831,278.61	450,154	677,546	153,733	15.13	10,161
1988	5,131,266.51	2,733,580	4,114,430	1,016,837	15.42	65,943
1989	4,005,371.96	2,098,575	3,158,657	846,715	15.71	53,897
1990	3,355,571.13	1,727,616	2,600,310	755,261	16.01	47,174
1991	3,636,871.81	1,837,166	2,765,199	871,673	16.33	53,379
1992	3,071,064.85	1,520,638	2,288,778	782,287	16.66	46,956
1993	3,313,980.75	1,605,789	2,416,943	897,038	17.01	52,736
1994	3,391,256.89	1,606,235	2,417,614	973,643	17.37	56,053
1995	4,242,576.60	1,960,579	2,950,953	1,291,624	17.75	72,768
1996	3,361,204.86	1,511,534	2,275,076	1,086,129	18.16	59,809
1997	2,540,017.26	1,109,149	1,669,428	870,589	18.59	46,831
1998	3,120,058.57	1,319,878	1,986,606	1,133,453	19.04	59,530
1999	2,974,109.23	1,213,972	1,827,202	1,146,907	19.53	58,725
2000	2,780,581.03	1,091,156	1,642,346	1,138,235	20.05	56,770
2001	2,953,179.59	1,109,687	1,670,238	1,282,942	20.60	62,279
2002	4,215,949.41	1,507,539	2,269,063	1,946,886	21.20	91,834
2003	2,846,892.09	964,499	1,451,709	1,395,183	21.82	63,941
2004	2,933,422.67	935,146	1,407,529	1,525,894	22.48	67,878
2005	3,378,131.86	1,006,278	1,514,593	1,863,539	23.17	80,429
2006	4,923,305.63	1,359,128	2,045,683	2,877,623	23.89	120,453
2007	4,348,429.44	1,101,588	1,658,048	2,690,381	24.64	109,188
2008	3,459,481.14	795,681	1,197,614	2,261,867	25.41	89,015
2009	3,562,701.53	733,061	1,103,362	2,459,340	26.21	93,832
2010	4,640,973.78	838,206	1,261,620	3,379,354	27.04	124,976
2011	4,172,606.07	644,876	970,631	3,201,975	27.90	114,766
2012	4,267,481.58	545,726	821,396	3,446,086	28.78	119,739
2013	4,960,816.82	499,108	751,230	4,209,587	29.68	141,832

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

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 33-L1.5						
NET SALVAGE PERCENT.. 0						
2014	5,395,599.87	390,749	588,133	4,807,467	30.61	157,055
2015	3,831,000.00	168,334	253,367	3,577,633	31.55	113,396
2016	3,933,000.00	57,225	86,132	3,846,868	32.52	118,292
	115,369,564.39	38,218,200	57,265,320	58,104,244		2,436,111
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					23.9	2.11

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

ACCOUNT 389.4 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 70-R4						
NET SALVAGE PERCENT.. 0						
1945	147.18	127	95	52	9.57	5
1946	373.09	320	238	135	10.02	13
1948	312.97	264	197	116	10.97	11
1971	169.77	105	78	92	26.74	3
1974	100.00	58	43	57	29.23	2
1975	62.67	36	27	36	30.09	1
1977	828.10	452	336	492	31.82	15
1982	2,404.75	1,158	862	1,543	36.30	43
	4,398.53	2,520	1,876	2,523		93

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.1 2.11

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FRACKVILLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. 0						
1971	735,778.04	651,943	480,464	255,314	4.75	53,750
1974	6,162.04	5,426	3,999	2,163	4.77	453
1980	451,649.67	391,711	288,680	162,970	4.80	33,952
1981	14,010.00	12,116	8,929	5,081	4.80	1,059
1984	2,000.00	1,711	1,261	739	4.82	153
1985	5,305.30	4,523	3,333	1,972	4.82	409
1988	23,613.40	19,860	14,636	8,977	4.84	1,855
1990	1,685.00	1,402	1,033	652	4.85	134
1994	5,336.80	4,327	3,189	2,148	4.86	442
1997	192,851.33	152,233	112,191	80,660	4.88	16,529
1999	477,357.19	368,482	271,561	205,796	4.89	42,085
2000	4,154.93	3,167	2,334	1,821	4.89	372
2001	181,513.93	136,297	100,447	81,067	4.90	16,544
2011	7,500.00	3,924	2,892	4,608	4.94	933
2012	153,999.69	72,903	53,727	100,272	4.95	20,257
2014	124,661.46	41,666	30,707	93,955	4.96	18,943
2015	162,000.00	37,365	27,537	134,463	4.97	27,055
	2,549,578.78	1,909,056	1,406,921	1,142,658		234,925
SCHUYLKILL AREA OFFICE BLDG						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. 0						
1980	760,724.42	534,827	394,152	366,572	12.38	29,610
1983	553.43	380	280	273	12.49	22
1994	55,846.22	33,853	24,949	30,898	12.87	2,401
1999	19,671.77	10,806	7,964	11,708	13.03	899
2000	4,154.93	2,224	1,639	2,516	13.07	193
2006	28,852.55	12,328	9,085	19,767	13.27	1,490
2011	3,750.00	1,062	783	2,967	13.46	220
	873,553.32	595,480	438,852	434,701		34,835

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAMLIN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1997	1,568,029.53	610,810	450,150	1,117,880	25.45	43,925
1999	29,746.35	10,871	8,012	21,735	25.73	845
2000	8,510.07	2,999	2,210	6,300	25.88	243
2002	1,026,896.52	333,382	245,693	781,203	26.17	29,851
2003	30,209.08	9,359	6,897	23,312	26.31	886
2004	73,925.40	21,750	16,029	57,896	26.46	2,188
2005	3,276,236.58	910,663	671,133	2,605,103	26.60	97,936
2008	52,672.23	11,742	8,654	44,019	27.05	1,627
2011	20,816.81	3,281	2,418	18,399	27.53	668
2012	61,275.17	8,170	6,021	55,254	27.69	1,995
2016	273,060.00	4,724	3,481	269,579	28.41	9,489
	6,421,377.74	1,927,751	1,420,699	5,000,679		189,653
WILKES-BARRE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. 0						
1971	696,787.70	617,396	455,004	241,784	4.75	50,902
1974	7,388.37	6,506	4,795	2,594	4.77	544
1976	10,502.65	9,207	6,785	3,717	4.78	778
1978	18,176.35	15,854	11,684	6,492	4.79	1,355
1979	76,565.42	66,610	49,090	27,476	4.79	5,736
1981	1,998.00	1,728	1,273	725	4.80	151
1982	6,725.00	5,796	4,271	2,454	4.81	510
1990	6,318.75	5,259	3,876	2,443	4.85	504
1991	3,498.98	2,895	2,134	1,365	4.85	281
1994	140,270.62	113,734	83,819	56,452	4.86	11,616
1996	14,787.53	11,789	8,688	6,099	4.87	1,252
1997	276,058.00	217,915	160,597	115,461	4.88	23,660
1999	4,348.98	3,357	2,474	1,875	4.89	383
2000	799,364.54	609,244	448,996	350,369	4.89	71,650
2007	6,689.00	4,367	3,218	3,471	4.92	705
2008	1,453,088.73	911,610	671,831	781,258	4.93	158,470
2009	97,554.63	58,389	43,031	54,524	4.93	11,060
2011	22,534.10	11,789	8,688	13,846	4.94	2,803
2012	186,777.12	88,420	65,163	121,614	4.95	24,568

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WILKES-BARRE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. 0						
2013	22,711.08	9,333	6,878	15,833	4.96	3,192
2014	70,846.21	23,679	17,451	53,395	4.96	10,765
2015	92,066.00	21,235	15,650	76,416	4.97	15,375
	4,015,057.76	2,816,112	2,075,396	1,939,662		396,260
SYSTEM FACILITIES CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2047						
NET SALVAGE PERCENT.. 0						
1992	10,347,751.57	4,572,568	3,369,855	6,977,896	24.73	282,163
1993	5,967,572.42	2,579,901	1,901,315	4,066,257	24.87	163,500
1994	88,308.93	37,281	27,475	60,834	25.02	2,431
1995	14,763,696.71	6,080,724	4,481,324	10,282,372	25.16	408,679
1998	31,482.92	11,895	8,766	22,717	25.59	888
1999	207,031.06	75,664	55,762	151,269	25.73	5,879
2000	8,291.14	2,921	2,153	6,138	25.88	237
2001	12,710.83	4,308	3,175	9,536	26.02	366
2002	10,427.70	3,385	2,495	7,933	26.17	303
2006	33,066.31	8,612	6,347	26,720	26.75	999
2007	194,303.59	47,070	34,689	159,614	26.90	5,934
2008	570,861.00	127,256	93,784	477,077	27.05	17,637
2009	2,780,627.83	563,133	415,013	2,365,614	27.21	86,939
2010	1,110,447.88	200,747	147,945	962,503	27.37	35,166
2011	72,606.57	11,442	8,432	64,174	27.53	2,331
2012	61,922.67	8,256	6,084	55,838	27.69	2,017
2014	1,213,934.83	96,083	70,810	1,143,124	28.04	40,768
2015	1,578,286.00	77,636	57,216	1,521,070	28.22	53,900
2016	1,228,770.00	21,258	15,667	1,213,103	28.41	42,700
	40,282,099.96	14,530,140	10,708,309	29,573,791		1,152,837

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HONESDALE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. 0						
1969	547,419.25	509,209	375,273	172,146	2.91	59,157
1973	35,199.58	32,597	24,023	11,176	2.91	3,841
1979	10,144.81	9,307	6,859	3,286	2.93	1,122
1982	416,655.64	380,115	280,134	136,521	2.93	46,594
1983	9,338.28	8,501	6,265	3,073	2.93	1,049
1984	45,984.36	41,767	30,781	15,203	2.93	5,189
1985	4,235.58	3,837	2,828	1,408	2.94	479
1986	123,915.89	111,952	82,506	41,410	2.94	14,085
1987	39,255.64	35,367	26,064	13,191	2.94	4,487
1988	48,430.17	43,505	32,062	16,368	2.94	5,567
1991	21,254.96	18,890	13,921	7,334	2.95	2,486
1993	1,930.18	1,701	1,254	677	2.95	229
1995	137,156.60	119,694	88,211	48,945	2.95	16,592
1997	18,906.49	16,296	12,010	6,897	2.96	2,330
1998	11,656.07	9,978	7,354	4,303	2.96	1,454
2000	4,152.29	3,498	2,578	1,574	2.96	532
2001	40,744.04	33,995	25,053	15,691	2.96	5,301
2003	93,792.66	76,426	56,324	37,469	2.97	12,616
2005	40,504.88	32,015	23,594	16,911	2.97	5,694
2006	142,086.83	110,190	81,207	60,880	2.97	20,498
2007	826,008.86	626,230	461,514	364,495	2.97	122,726
2009	56,468.19	40,226	29,645	26,823	2.98	9,001
2010	1,218,470.18	832,191	613,302	605,169	2.98	203,077
2011	39,009.74	25,203	18,574	20,436	2.98	6,858
2012	123,238.20	73,943	54,494	68,744	2.98	23,068
2014	135,700.44	61,660	45,442	90,259	2.99	30,187
2015	176,361.00	58,919	43,422	132,939	2.99	44,461
	4,368,020.81	3,317,212	2,444,693	1,923,328		648,680
NEWPORT AREA SER CENT NEW						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1985	3,017,712.09	1,836,399	1,353,375	1,664,337	16.32	101,981
2000	4,130.39	1,906	1,405	2,726	17.21	158
2002	297,593.11	128,224	94,498	203,096	17.33	11,719
2006	94,881.09	33,861	24,955	69,926	17.57	3,980

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWPORT AREA SER CENT NEW						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
2010	93,549.52	24,108	17,767	75,783	17.83	4,250
2011	170.50	39	29	142	17.90	8
2012	80,282.46	15,617	11,509	68,773	17.97	3,827
2016	409,590.00	10,903	8,035	401,555	18.28	21,967
	3,997,909.16	2,051,057	1,511,572	2,486,337		147,890
HARRISBURG ANNEX						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. 0						
2000	986,882.88	361,387	266,332	720,551	24.56	29,338
	986,882.88	361,387	266,332	720,551		29,338
WEST SHORE/CARLISLE SERV CTR						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. 0						
1993	3,116,713.44	1,440,607	1,061,687	2,055,026	22.42	91,660
2003	3,984,888.73	1,342,509	989,392	2,995,497	23.54	127,251
2008	28,915.58	7,086	5,222	23,693	24.12	982
2009	114,904.85	25,662	18,912	95,993	24.24	3,960
2010	275,663.54	55,042	40,564	235,099	24.37	9,647
2011	2,552.10	446	329	2,223	24.49	91
2012	104,391.34	15,491	11,416	92,975	24.62	3,776
2014	592,020.34	52,441	38,648	553,373	24.90	22,224
2015	770,260.00	42,711	31,477	738,783	25.04	29,504
2016	546,120.00	10,627	7,832	538,288	25.19	21,369
	9,536,429.92	2,992,622	2,205,479	7,330,951		310,464

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
QUARRYVILLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1975	738,631.34	592,286	436,498	302,133	8.26	36,578
1987	5,235.00	3,938	2,902	2,333	8.45	276
1992	22,066.99	15,893	11,713	10,354	8.52	1,215
1997	171,925.68	116,217	85,649	86,277	8.59	10,044
2000	455,441.35	291,810	215,056	240,386	8.63	27,855
2007	119,299.18	61,018	44,969	74,331	8.73	8,514
2008	2,600.50	1,259	928	1,673	8.75	191
2010	3,200.00	1,341	988	2,212	8.78	252
2011	22,380.95	8,482	6,251	16,130	8.80	1,833
2012	53,771.49	17,924	13,209	40,562	8.82	4,599
2014	851.32	186	137	714	8.85	81
2015	1,106.00	158	116	990	8.88	111
	1,596,509.80	1,110,512	818,416	778,094		91,549
SINKING SPRING SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. 0						
1970	172,055.02	156,207	115,120	56,935	3.84	14,827
1978	1,298.06	1,162	856	442	3.86	115
1981	11,381.00	10,116	7,455	3,926	3.87	1,014
1982	1,946.00	1,725	1,271	675	3.88	174
1985	439,535.72	386,022	284,487	155,048	3.89	39,858
1992	38,304.28	32,655	24,066	14,238	3.91	3,641
1997	144,907.13	119,445	88,028	56,880	3.92	14,510
2000	4,154.99	3,325	2,450	1,705	3.93	434
2005	600,181.65	443,282	326,686	273,495	3.95	69,239
2006	52,816.98	38,094	28,074	24,743	3.95	6,264
2011	17,124.84	9,892	7,290	9,835	3.97	2,477
2012	41,233.57	21,792	16,060	25,173	3.97	6,341
	1,524,939.24	1,223,717	901,845	623,094		158,894

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOCK HAVEN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
1978	1,301,374.22	965,490	711,539	589,835	10.76	54,817
1983	6,322.71	4,544	3,349	2,974	10.90	273
1984	930.86	664	489	442	10.93	40
1990	88,636.11	59,852	44,109	44,527	11.08	4,019
1998	19,586.46	11,730	8,645	10,942	11.28	970
2000	4,126.86	2,363	1,741	2,385	11.33	211
2001	307,418.53	171,598	126,463	180,956	11.35	15,943
2006	60.81	28	21	40	11.48	3
2007	58,164.62	25,631	18,889	39,275	11.50	3,415
2011	200.16	63	46	154	11.62	13
2012	133,033.85	36,410	26,833	106,201	11.65	9,116
2014	14,598.19	2,534	1,867	12,731	11.71	1,087
2015	18,998.00	2,125	1,566	17,432	11.75	1,484
2016	273,060.00	11,119	8,194	264,866	11.78	22,484
	2,226,511.38	1,294,151	953,753	1,272,758		113,875
SUNBURY SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1975	1,445,891.62	1,159,417	854,458	591,433	8.26	71,602
1977	14,807.18	11,780	8,682	6,126	8.29	739
1981	2,391.73	1,867	1,376	1,016	8.36	122
1983	88,102.19	68,038	50,142	37,960	8.39	4,524
1984	959.75	737	543	417	8.40	50
1986	8,311.59	6,299	4,642	3,669	8.43	435
1989	4,777.98	3,538	2,607	2,171	8.48	256
1993	9,915.95	7,066	5,207	4,709	8.53	552
1999	212,039.09	138,517	102,083	109,956	8.62	12,756
2000	196,650.57	125,998	92,857	103,794	8.63	12,027
2001	177,551.02	111,266	82,000	95,551	8.65	11,046
2002	51,746.22	31,660	23,333	28,414	8.66	3,281
2006	700.95	375	276	425	8.72	49
2007	96,924.52	49,574	36,535	60,390	8.73	6,918
2008	11,906.67	5,764	4,248	7,659	8.75	875
2010	82,686.77	34,640	25,529	57,158	8.78	6,510
2011	40,709.83	15,428	11,370	29,340	8.80	3,334

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUNBURY SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
2012	121,736.23	40,578	29,905	91,831	8.82	10,412
2013	74,204.21	20,787	15,319	58,885	8.84	6,661
2014	470,803.29	103,054	75,948	394,855	8.85	44,616
2015	611,975.00	87,427	64,431	547,544	8.88	61,660
	3,724,792.36	2,023,810	1,491,492	2,233,300		258,425
ELIZABETHVILLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. 0						
1979	1,037,224.55	749,125	552,084	485,140	11.58	41,895
1988	2,790.39	1,875	1,382	1,409	11.86	119
1997	12,986.38	7,683	5,662	7,324	12.12	604
1999	206,261.06	116,993	86,221	120,040	12.17	9,864
2000	4,136.82	2,289	1,687	2,450	12.20	201
2007	179,378.93	75,551	55,679	123,700	12.41	9,968
2008	171,518.00	67,739	49,922	121,596	12.44	9,775
2009	10.88	4	3	8	12.47	1
2011	2,956.21	882	650	2,306	12.54	184
2012	26,657.52	6,884	5,073	21,584	12.58	1,716
2014	106,845.62	17,396	12,820	94,025	12.65	7,433
2015	138,981.00	14,517	10,699	128,282	12.69	10,109
2016	136,530.00	5,159	3,802	132,728	12.73	10,426
	2,026,277.36	1,066,097	785,684	1,240,593		102,295
BUXMONT SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. 0						
1972	562,320.43	437,828	322,667	239,653	9.81	24,429
1973	5,482.42	4,252	3,134	2,349	9.83	239
1975	7,127.60	5,481	4,039	3,088	9.88	313
1978	1,836.64	1,392	1,026	811	9.96	81
1980	5,022.46	3,764	2,774	2,248	10.01	225
1983	2,416.41	1,777	1,310	1,107	10.08	110

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BUXMONT SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. 0						
1984	7,971.12	5,824	4,292	3,679	10.10	364
1985	5,831.48	4,230	3,117	2,714	10.12	268
1986	7,308.74	5,260	3,876	3,432	10.14	338
1992	30,333.97	20,583	15,169	15,165	10.27	1,477
1993	101,550.08	68,069	50,165	51,385	10.29	4,994
2000	4,130.67	2,452	1,807	2,324	10.44	223
2001	72,219.49	41,832	30,829	41,390	10.46	3,957
2002	1,422,708.65	801,981	591,038	831,671	10.48	79,358
2006	25,113.01	12,202	8,993	16,120	10.57	1,525
2008	32,789.40	14,265	10,513	22,276	10.61	2,100
2011	11,973.34	3,994	2,943	9,030	10.69	845
2012	260,380.27	75,823	55,879	204,501	10.71	19,094
2013	89.19	22	16	73	10.74	7
2014	165,360.59	30,747	22,660	142,701	10.77	13,250
2015	215,059.00	25,919	19,102	195,957	10.80	18,144
	2,947,024.96	1,567,697	1,155,349	1,791,676		171,341
SUSQUEHANNA SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. 0						
1970	1,671,333.70	1,517,387	1,118,272	553,062	3.84	144,027
1971	432.57	392	289	144	3.84	38
1972	1,547.81	1,401	1,032	515	3.84	134
1973	113,492.06	102,557	75,582	37,910	3.85	9,847
1974	24,827.86	22,399	16,507	8,320	3.85	2,161
1975	29,651.46	26,706	19,682	9,970	3.85	2,590
1976	7,641.60	6,868	5,062	2,580	3.86	668
1977	29,239.93	26,229	19,330	9,910	3.86	2,567
1978	3,916.78	3,506	2,584	1,333	3.86	345
1979	12,705.87	11,346	8,362	4,344	3.87	1,122
1980	12,517.46	11,153	8,219	4,298	3.87	1,111
1981	469,567.66	417,366	307,587	161,981	3.87	41,856
1982	39,661.72	35,151	25,905	13,756	3.88	3,545
1984	30,459.20	26,843	19,783	10,677	3.88	2,752
1985	504,397.52	442,987	326,469	177,928	3.89	45,740
1986	87,802.77	76,859	56,643	31,160	3.89	8,010

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUSQUEHANNA SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. 0						
1987	302,181.15	263,578	194,250	107,932	3.89	27,746
1988	16,372.48	14,221	10,480	5,892	3.90	1,511
1990	5,211.21	4,488	3,308	1,904	3.90	488
1991	39,864.32	34,174	25,185	14,679	3.90	3,764
1992	1,243.89	1,060	781	463	3.91	118
1993	70,457.74	59,734	44,022	26,435	3.91	6,761
1994	165,591.62	139,547	102,842	62,749	3.91	16,048
1995	102,644.55	85,893	63,301	39,344	3.92	10,037
1998	13,299.79	10,868	8,009	5,290	3.92	1,349
1999	530,934.28	429,446	316,490	214,445	3.93	54,566
2000	4,101.59	3,282	2,419	1,683	3.93	428
2001	294,213.51	232,643	171,451	122,762	3.93	31,237
2002	76,317.51	59,491	43,843	32,474	3.94	8,242
2005	38,336.07	28,314	20,867	17,469	3.95	4,423
2006	104,389.44	75,290	55,487	48,903	3.95	12,381
2007	120,648.48	84,628	62,368	58,280	3.95	14,754
2008	153,905.77	104,274	76,847	77,059	3.96	19,459
2009	690,956.54	449,460	331,240	359,717	3.96	90,838
2010	1,133,473.11	700,214	516,038	617,435	3.96	155,918
2011	248,446.21	143,517	105,768	142,678	3.97	35,939
2012	2,839,026.19	1,500,425	1,105,771	1,733,255	3.97	436,588
2014	199,607.68	76,629	56,473	143,134	3.98	35,963
2015	260,063.00	71,184	52,461	207,602	3.98	52,161
2016	1,092,240.00	121,632	89,639	1,002,601	3.99	251,278
	11,542,722.10	7,423,142	5,470,649	6,072,073		1,538,510
HARRISBURG SERV CENTER&ANNEXES						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. 0						
1941	215.69	182	134	82	8.40	10
1948	2,294.10	1,907	1,405	889	8.87	100
1950	12,075.07	9,997	7,368	4,708	8.98	524
1957	510,036.82	415,655	306,326	203,711	9.31	21,881
1958	17,690.25	14,382	10,599	7,091	9.35	758
1964	2,713.86	2,172	1,601	1,113	9.56	116
1965	1,286.04	1,026	756	530	9.60	55

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARRISBURG SERV CENTER&ANNEXES						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. 0						
1966	10,249.14	8,151	6,007	4,242	9.63	440
1967	33,744.50	26,754	19,717	14,028	9.66	1,452
1968	195,895.96	154,799	114,083	81,813	9.69	8,443
1969	330,435.42	260,215	191,771	138,664	9.72	14,266
1970	15,477.05	12,144	8,950	6,527	9.75	669
1971	13,309.17	10,404	7,667	5,642	9.78	577
1972	47,608.67	37,069	27,319	20,290	9.81	2,068
1973	101,964.87	79,086	58,284	43,681	9.83	4,444
1975	135,904.14	104,517	77,026	58,878	9.88	5,959
1977	494.79	377	278	217	9.94	22
1978	1,050.69	796	587	464	9.96	47
1979	26,332.33	19,851	14,630	11,703	9.98	1,173
1981	36,294.53	27,046	19,932	16,362	10.03	1,631
1982	2,087.36	1,546	1,139	948	10.05	94
1984	47,101.09	34,412	25,361	21,740	10.10	2,152
1985	22,607.62	16,397	12,084	10,523	10.12	1,040
1986	323,045.31	232,483	171,334	151,712	10.14	14,962
1987	787,034.56	561,565	413,858	373,177	10.17	36,694
1988	34,823.06	24,629	18,151	16,672	10.19	1,636
1989	631,747.05	442,703	326,260	305,487	10.21	29,920
1990	5,887.37	4,085	3,011	2,877	10.23	281
1992	76,846.27	52,145	38,429	38,417	10.27	3,741
1993	34,054.10	22,826	16,822	17,232	10.29	1,675
1994	64,881.79	42,913	31,626	33,256	10.31	3,226
1995	124,049.81	80,874	59,602	64,448	10.33	6,239
1997	1,342,534.30	846,965	624,190	718,345	10.38	69,205
1999	78,883.18	47,877	35,284	43,599	10.42	4,184
2000	73,072.98	43,378	31,968	41,105	10.44	3,937
2001	14,634.88	8,477	6,247	8,388	10.46	802
2005	20,206.91	10,264	7,564	12,643	10.55	1,198
2006	14,854.35	7,218	5,319	9,535	10.57	902
2007	375,671.29	173,417	127,804	247,868	10.59	23,406
2008	10,514,237.84	4,574,114	3,370,995	7,143,243	10.61	673,256
2009	8,659,443.77	3,503,524	2,582,000	6,077,444	10.64	571,188
2010	21,926.15	8,145	6,003	15,924	10.66	1,494
2011	344,007.05	114,740	84,560	259,447	10.69	24,270
2012	171,441.61	49,924	36,793	134,649	10.71	12,572

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARRISBURG SERV CENTER&ANNEXES						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. 0						
2014	104,136.27	19,363	14,270	89,866	10.77	8,344
2015	135,579.00	16,340	12,042	123,537	10.80	11,439
2016	409,590.00	18,075	13,321	396,269	10.83	36,590
	25,929,458.06	12,144,929	8,950,475	16,978,983		1,609,082
NORTHEAST SERVICE CENTER - HAZ						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. 0						
1996	1,732,539.67	706,478	520,655	1,211,885	24.69	49,084
1997	1,026,023.08	406,869	299,851	726,172	24.82	29,258
2000	836,652.03	300,350	221,350	615,302	25.23	24,388
2003	294,754.61	93,166	68,661	226,094	25.64	8,818
2008	515,899.50	117,635	86,694	429,206	26.34	16,295
2009	659,947.82	136,688	100,735	559,213	26.49	21,110
2010	2,078,649.40	384,820	283,602	1,795,048	26.63	67,407
2011	777,782.69	125,612	92,573	685,210	26.79	25,577
2012	44,305.95	6,062	4,468	39,838	26.94	1,479
2016	682,650.00	12,138	8,945	673,705	27.62	24,392
	8,649,204.75	2,289,818	1,687,532	6,961,673		267,808
ORWIGSBURG SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. 0						
1979	1,559,708.71	1,126,484	830,187	729,521	11.58	62,998
1997	223,300.49	132,114	97,364	125,936	12.12	10,391
2000	4,141.54	2,292	1,689	2,452	12.20	201
2001	25,649.71	13,816	10,182	15,468	12.23	1,265
2002	96,328.64	50,358	37,112	59,216	12.26	4,830
2007	20,888.41	8,798	6,484	14,405	12.41	1,161
2010	5,313.10	1,774	1,307	4,006	12.51	320

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ORWIGSBURG SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. 0						
2012	22,927.55	5,921	4,364	18,564	12.58	1,476
2013	58,158.95	12,437	9,166	48,993	12.61	3,885
2016	136,530.00	5,159	3,802	132,728	12.73	10,426
	2,152,947.10	1,359,153	1,001,658	1,151,289		96,953
BLOOMSBURG SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. 0						
1973	891,725.29	752,054	554,243	337,482	6.53	51,682
1978	5,814.28	4,827	3,557	2,257	6.58	343
1979	8,486.94	7,020	5,174	3,313	6.59	503
1981	10,439.70	8,567	6,314	4,126	6.61	624
1983	6,005.41	4,884	3,599	2,406	6.63	363
1986	6,293.16	5,039	3,714	2,580	6.66	387
1992	4,894.31	3,758	2,770	2,125	6.71	317
1995	100,222.53	74,742	55,083	45,140	6.74	6,697
1996	152,378.50	112,341	82,792	69,586	6.75	10,309
1997	19,270.98	14,031	10,340	8,931	6.76	1,321
1998	10,199.95	7,329	5,401	4,799	6.76	710
1999	5,554.23	3,931	2,897	2,657	6.77	392
2000	4,143.00	2,884	2,125	2,018	6.78	298
2001	977,216.60	667,732	492,100	485,117	6.79	71,446
2003	245,624.62	160,587	118,348	127,276	6.81	18,690
2006	25,223.39	15,051	11,092	14,131	6.84	2,066
2007	103,604.56	59,424	43,794	59,811	6.84	8,744
2008	134,567.01	73,562	54,213	80,354	6.85	11,731
2010	75,996.18	36,534	26,925	49,072	6.87	7,143
2011	35,784.96	15,736	11,597	24,188	6.88	3,516
2012	185,580.01	72,562	53,476	132,104	6.90	19,146
2014	108,943.69	28,743	21,183	87,761	6.92	12,682
2015	141,662.00	25,069	18,475	123,187	6.93	17,776
2016	136,530.00	9,163	6,753	129,777	6.95	18,673
	3,396,161.30	2,165,570	1,595,965	1,800,196		265,559

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARION HEIGHTS SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. 0						
1973	612,271.86	516,372	380,552	231,720	6.53	35,485
1979	46,038.28	38,079	28,063	17,975	6.59	2,728
1981	6,875.00	5,641	4,157	2,718	6.61	411
1985	5,549.10	4,468	3,293	2,256	6.65	339
1993	122,376.12	93,131	68,635	53,741	6.72	7,997
1997	13,882.26	10,107	7,449	6,434	6.76	952
2000	4,154.93	2,892	2,131	2,024	6.78	299
2001	225,368.32	153,994	113,489	111,879	6.79	16,477
2007	126,454.66	72,531	53,453	73,001	6.84	10,673
2009	79,043.66	40,777	30,052	48,992	6.86	7,142
2010	6,088.64	2,927	2,157	3,932	6.87	572
2011	63,131.27	27,761	20,459	42,672	6.88	6,202
2012	42,316.07	16,546	12,194	30,122	6.90	4,366
2014	58,667.29	15,478	11,407	47,260	6.92	6,829
2015	76,239.00	13,491	9,942	66,297	6.93	9,567
	1,488,456.46	1,014,195	747,434	741,022		110,039
LANCASTER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. 0						
1972	2,100,911.48	1,816,196	1,338,486	762,426	5.65	134,943
1974	10,747.89	9,248	6,816	3,932	5.66	695
1975	1,366.19	1,172	864	502	5.67	89
1978	3,785.09	3,220	2,373	1,412	5.69	248
1979	72,413.00	61,403	45,252	27,161	5.70	4,765
1981	157,567.45	132,650	97,759	59,808	5.72	10,456
1982	28,871.45	24,219	17,849	11,023	5.72	1,927
1984	38,979.83	32,422	23,894	15,086	5.74	2,628
1985	111,848.80	92,633	68,268	43,581	5.74	7,593
1986	18,331.85	15,106	11,133	7,199	5.75	1,252
1987	843,738.91	691,630	509,712	334,027	5.76	57,991
1992	1,262.70	1,003	739	524	5.79	91
1993	42,085.56	33,151	24,431	17,654	5.80	3,044
1994	601,196.26	469,661	346,127	255,069	5.80	43,977
1997	40,309.28	30,542	22,509	17,801	5.82	3,059
1998	9,774.06	7,315	5,391	4,383	5.83	752

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LANCASTER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. 0						
1999	123,533.19	91,251	67,249	56,284	5.83	9,654
2000	8,292.52	6,034	4,447	3,846	5.84	659
2001	301,915.28	216,011	159,194	142,721	5.85	24,397
2002	304,052.07	213,624	157,435	146,617	5.85	25,063
2005	610,072.24	398,920	293,993	316,079	5.87	53,847
2007	148,504.78	90,616	66,781	81,723	5.89	13,875
2008	64,732.22	37,780	27,843	36,889	5.90	6,252
2009	128,744.69	71,330	52,568	76,176	5.90	12,911
2010	2,657,569.98	1,378,561	1,015,961	1,641,609	5.91	277,768
2011	165,877.79	79,205	58,372	107,506	5.92	18,160
2012	612,602.47	261,955	193,054	419,549	5.93	70,750
2016	273,060.00	21,135	15,576	257,484	5.96	43,202
	9,482,147.03	6,287,993	4,634,076	4,848,071		830,048
COCALICO SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. 0						
1974	808,544.20	665,028	490,107	318,437	7.40	43,032
1977	3,581.02	2,914	2,148	1,433	7.44	193
1982	4,686.00	3,732	2,750	1,936	7.50	258
1984	12,758.44	10,052	7,408	5,350	7.53	710
1986	12,366.70	9,630	7,097	5,270	7.55	698
1987	6,160.00	4,766	3,512	2,648	7.56	350
1994	59,792.00	43,547	32,093	27,699	7.64	3,626
1997	16,000.00	11,217	8,267	7,733	7.68	1,007
1998	27,727.17	19,150	14,113	13,614	7.69	1,770
2000	205,318.52	136,997	100,963	104,356	7.71	13,535
2001	1,264,300.24	826,814	609,339	654,961	7.72	84,840
2007	31,621.89	17,097	12,600	19,022	7.79	2,442
2008	63,254.28	32,455	23,918	39,336	7.81	5,037
2009	14,974.23	7,224	5,324	9,650	7.82	1,234
2010	1,655,133.13	740,540	545,757	1,109,376	7.83	141,683
2011	190,219.40	77,353	57,007	133,212	7.85	16,970
2012	90,406.56	32,540	23,981	66,425	7.86	8,451
	4,466,843.78	2,641,056	1,946,385	2,520,459		325,836

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POCONO SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
1983	4,914,285.07	3,174,432	2,339,468	2,574,817	14.76	174,446
1991	15,128.81	8,903	6,561	8,568	15.16	565
1996	87,762.35	47,309	34,865	52,897	15.40	3,435
1998	290,718.87	149,682	110,311	180,407	15.50	11,639
2000	13,533.94	6,605	4,868	8,666	15.59	556
2002	38,873.79	17,776	13,100	25,773	15.69	1,643
2003	66,485.50	29,271	21,572	44,914	15.74	2,853
2007	8,038.21	2,887	2,128	5,911	15.93	371
2010	45,288.55	12,626	9,305	35,984	16.09	2,236
2011	8,289.14	2,045	1,507	6,782	16.15	420
2012	103,352.40	21,867	16,115	87,237	16.21	5,382
2014	947,712.28	123,639	91,119	856,594	16.33	52,455
2015	1,237,332.00	102,476	75,522	1,161,810	16.39	70,885
2016	819,180.00	24,149	17,797	801,383	16.46	48,687
	8,595,980.91	3,723,667	2,744,239	5,851,742		375,573
ALLENTOWN GENERAL OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
1928	2,132,930.81	1,825,341	1,345,226	787,705	7.93	99,332
1929	17,301.04	14,708	10,839	6,462	8.24	784
1930	5,466.77	4,617	3,403	2,064	8.54	242
1932	1,506.23	1,257	926	580	9.10	64
1935	1,102.62	905	667	436	9.83	44
1937	3,184.88	2,588	1,907	1,278	10.26	125
1939	1,859.68	1,497	1,103	756	10.65	71
1940	1,397.10	1,120	825	572	10.83	53
1941	552.92	441	325	228	11.01	21
1942	1,240.19	985	726	514	11.17	46
1943	2,095.16	1,658	1,222	873	11.33	77
1944	5,867.49	4,624	3,408	2,460	11.48	214
1945	6,735.91	5,287	3,896	2,840	11.63	244
1947	24,130.83	18,794	13,851	10,280	11.90	864
1948	13,829.68	10,730	7,908	5,922	12.03	492
1949	374.62	290	214	161	12.15	13

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALLENTOWN GENERAL OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
1950	5,055.73	3,893	2,869	2,187	12.27	178
1952	455.23	348	256	199	12.50	16
1953	780.50	594	438	343	12.61	27
1954	36,514.01	27,694	20,410	16,104	12.71	1,267
1956	15,690.32	11,808	8,702	6,988	12.91	541
1957	2,375.73	1,781	1,313	1,063	13.00	82
1958	7,649.64	5,713	4,210	3,439	13.09	263
1961	12,870.17	9,495	6,998	5,873	13.35	440
1962	4,130.77	3,035	2,237	1,894	13.43	141
1967	13,378.08	9,610	7,082	6,296	13.80	456
1968	42,536.39	30,402	22,405	20,131	13.87	1,451
1970	40,830.39	28,878	21,282	19,548	14.01	1,395
1971	13,823.37	9,725	7,167	6,656	14.07	473
1973	6,930,205.71	4,819,819	3,552,073	3,378,133	14.20	237,897
1976	296,923.82	202,627	149,330	147,593	14.38	10,264
1977	35,082.18	23,782	17,527	17,556	14.43	1,217
1979	28,329.26	18,921	13,944	14,385	14.55	989
1980	336,063.01	222,749	164,160	171,903	14.60	11,774
1981	370,852.54	243,769	179,651	191,202	14.66	13,042
1982	180,623.84	117,722	86,758	93,866	14.71	6,381
1983	75,449.14	48,737	35,918	39,531	14.76	2,678
1984	38,635.68	24,724	18,221	20,415	14.81	1,378
1985	144,633.86	91,631	67,530	77,104	14.86	5,189
1986	1,214,167.55	760,834	560,714	653,454	14.92	43,797
1987	671,316.71	415,988	306,572	364,745	14.97	24,365
1988	90,045.63	55,166	40,656	49,390	15.01	3,290
1989	945,158.44	571,755	421,368	523,791	15.06	34,780
1990	540,002.83	322,360	237,570	302,432	15.11	20,015
1991	201,175.28	118,390	87,250	113,925	15.16	7,515
1992	379,361.05	219,836	162,013	217,348	15.21	14,290
1993	2,420,536.09	1,380,044	1,017,054	1,403,482	15.26	91,971
1994	306,687.40	171,800	126,612	180,076	15.31	11,762
1995	1,321,674.00	727,079	535,837	785,837	15.35	51,195
1996	1,860.60	1,003	739	1,121	15.40	73
1997	622,622.62	328,265	241,922	380,700	15.45	24,641
1998	546,369.47	281,309	207,317	339,053	15.50	21,874
1999	513,480.60	257,808	189,997	323,483	15.54	20,816
2000	483,619.64	236,011	173,934	309,686	15.59	19,864
2001	2,182,653.97	1,032,504	760,927	1,421,727	15.64	90,903

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALLENTOWN GENERAL OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
2002	1,433,430.90	655,479	483,070	950,361	15.69	60,571
2003	11,326,849.14	4,986,759	3,675,103	7,651,746	15.74	486,134
2004	1,747,247.99	738,038	543,913	1,203,334	15.78	76,257
2007	10,869,668.52	3,904,494	2,877,504	7,992,165	15.93	501,705
2008	10,727,843.31	3,586,318	2,643,017	8,084,827	15.99	505,618
2009	2,668,790.88	821,267	605,251	2,063,540	16.04	128,650
2010	3,337,247.90	930,425	685,697	2,651,551	16.09	164,795
2011	2,316,945.33	571,683	421,314	1,895,631	16.15	117,377
2012	5,027,796.07	1,063,781	783,977	4,243,819	16.21	261,803
2014	6,712,382.03	875,697	645,364	6,067,018	16.33	371,526
2015	8,739,837.00	723,833	533,445	8,206,392	16.39	500,695
2016	3,549,780.00	104,648	77,123	3,472,657	16.46	210,976
	91,751,016.25	33,694,873	24,832,185	66,918,831		4,267,483
LEHIGH SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. 0						
1975	7,567,956.52	5,485,936	4,042,982	3,524,974	12.19	289,169
1977	4,662.25	3,341	2,462	2,200	12.27	179
1978	19,535.17	13,914	10,254	9,281	12.31	754
1979	21,131.22	14,958	11,024	10,108	12.34	819
1980	6,609.29	4,647	3,425	3,185	12.38	257
1981	6,835.26	4,771	3,516	3,319	12.42	267
1982	14,099.71	9,767	7,198	6,902	12.46	554
1983	124,380.55	85,504	63,014	61,366	12.49	4,913
1984	48,480.30	33,047	24,355	24,126	12.53	1,925
1985	269.93	182	134	136	12.56	11
1986	8,169.58	5,469	4,031	4,139	12.60	328
1987	39,341.99	26,088	19,226	20,116	12.63	1,593
1988	3,556.99	2,334	1,720	1,837	12.67	145
1989	317,224.18	205,840	151,698	165,526	12.70	13,034
1990	575,539.39	368,996	271,940	303,600	12.74	23,830
1992	1,257.74	786	579	678	12.80	53
1993	425,153.55	261,759	192,909	232,244	12.84	18,088
1994	808,290.99	489,970	361,094	447,197	12.87	34,747
1997	475,139.21	272,758	201,015	274,124	12.97	21,135

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEHIGH SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. 0						
1998	5,111.97	2,873	2,117	2,995	13.00	230
1999	686,222.73	376,935	277,791	408,432	13.03	31,346
2000	134,415.41	71,940	53,018	81,398	13.07	6,228
2001	75,065.52	39,072	28,795	46,271	13.10	3,532
2002	1,032,825.35	521,288	384,175	648,651	13.13	49,402
2003	3,076,686.92	1,499,423	1,105,033	1,971,654	13.17	149,708
2006	1,079,703.95	461,336	339,992	739,712	13.27	55,743
2007	74,448.60	30,033	22,133	52,315	13.31	3,931
2008	271,555.46	102,594	75,609	195,947	13.34	14,689
2009	687,085.39	239,944	176,832	510,253	13.38	38,136
2010	4,119,120.30	1,308,809	964,556	3,154,564	13.42	235,064
2011	3,398,938.37	962,851	709,594	2,689,344	13.46	199,803
2012	151,213.99	36,978	27,252	123,962	13.50	9,182
2014	192,911.08	29,587	21,805	171,106	13.58	12,600
2015	250,909.00	24,577	18,113	232,796	13.63	17,080
2016	955,710.00	33,048	24,355	931,355	13.68	68,082
	26,659,557.86	13,031,355	9,603,746	17,055,812		1,306,557
GEN OFF ANNEX COURT STREET						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
1970	47,179.50	33,369	24,592	22,587	14.01	1,612
2003	4,479,213.56	1,972,019	1,453,323	3,025,891	15.74	192,242
	4,526,393.06	2,005,388	1,477,915	3,048,478		193,854
BETHLEHEM SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. 0						
1926	121.62	107	79	43	6.50	7
1929	79,844.59	69,578	51,277	28,568	7.05	4,052
1937	96.03	82	60	36	8.05	4
1940	241.56	204	150	91	8.32	11
1943	77.54	65	48	30	8.55	4

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BETHLEHEM SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. 0						
1944	239.16	201	148	91	8.62	11
1945	701.65	587	433	269	8.69	31
1946	83.01	69	51	32	8.75	4
1948	225.39	187	138	88	8.87	10
1952	343.91	284	209	135	9.08	15
1953	13,982.04	11,501	8,476	5,506	9.13	603
1954	2,209.15	1,813	1,336	873	9.18	95
1957	104,777.12	85,388	62,929	41,849	9.31	4,495
1961	497.70	402	296	201	9.46	21
1964	445.25	356	262	183	9.56	19
1967	1,993.16	1,580	1,164	829	9.66	86
1968	8,331.79	6,584	4,852	3,480	9.69	359
1970	892.80	701	517	376	9.75	39
1971	7,144.53	5,585	4,116	3,029	9.78	310
1976	65,496.28	50,130	36,944	28,552	9.91	2,881
1981	41,592.41	30,993	22,841	18,751	10.03	1,869
1983	2,887.89	2,124	1,565	1,323	10.08	131
1984	1,783.70	1,303	960	823	10.10	81
1985	15,073.96	10,933	8,057	7,017	10.12	693
1986	4,748.13	3,417	2,518	2,230	10.14	220
1987	5,085.53	3,629	2,674	2,411	10.17	237
1988	12,964.17	9,169	6,757	6,207	10.19	609
1991	1,013.99	696	513	501	10.25	49
1994	112,006.45	74,082	54,596	57,410	10.31	5,568
1997	2,251,057.97	1,420,125	1,046,593	1,204,465	10.38	116,037
2000	879,032.38	521,811	384,560	494,472	10.44	47,363
2007	1,867,381.80	862,021	635,285	1,232,096	10.59	116,345
2008	161,531.33	70,273	51,789	109,742	10.61	10,343
2009	4,313.66	1,745	1,286	3,028	10.64	285
2011	34,246.56	11,423	8,418	25,828	10.69	2,416
2012	32,620.25	9,499	7,000	25,620	10.71	2,392
2016	136,530.00	6,025	4,440	132,090	10.83	12,197
	5,851,614.46	3,274,672	2,413,342	3,438,272		329,892

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRAINING & DEVELOPMENT CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. 0						
1971	369,939.09	327,788	241,571	128,368	4.75	27,025
1978	13,911.33	12,134	8,942	4,969	4.79	1,037
1979	642,119.45	558,631	411,696	230,424	4.79	48,105
1980	15,822.79	13,723	10,113	5,709	4.80	1,189
1996	90,218.60	71,927	53,008	37,210	4.87	7,641
1998	338,809.33	264,698	195,075	143,734	4.88	29,454
2006	353,500.20	238,397	175,692	177,808	4.92	36,140
2007	163,447.12	106,697	78,633	84,814	4.92	17,239
2009	8,585,036.04	5,138,402	3,786,860	4,798,176	4.93	973,261
2010	9,715.84	5,480	4,039	5,677	4.94	1,149
2011	20,876.98	10,922	8,049	12,828	4.94	2,597
2012	2,478,480.00	1,173,312	864,698	1,613,782	4.95	326,017
2014	20,002.31	6,685	4,927	15,076	4.96	3,040
2015	26,014.00	6,000	4,422	21,592	4.97	4,344
2016	409,590.00	37,371	27,541	382,049	4.98	76,717
	13,537,483.08	7,972,167	5,875,266	7,662,217		1,554,955
HARRISBURG REGIONAL WAREHOUSE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
1999	34,776.83	20,392	15,028	19,749	11.30	1,748
	34,776.83	20,392	15,028	19,749		1,748
NORTHEAST SERVICE CENTER - SCR						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. 0						
1926	2,362.08	2,049	1,510	852	7.28	117
1934	821.10	666	491	330	10.38	32
1936	338,922.47	270,264	199,177	139,745	11.14	12,544
1939	12.41	10	7	5	12.21	
1940	59.99	46	34	26	12.54	2
1942	118.52	90	66	52	13.18	4
1944	195.56	146	108	88	13.78	6

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHEAST SERVICE CENTER - SCR						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. 0						
1945	184.23	137	101	83	14.07	6
1946	639.25	472	348	291	14.34	20
1947	19.01	14	10	9	14.61	1
1948	622.13	453	334	288	14.87	19
1949	1,567.70	1,133	835	733	15.12	48
1950	375.37	270	199	176	15.36	11
1951	2,055.21	1,466	1,080	975	15.60	62
1952	2,037.84	1,444	1,064	974	15.83	62
1953	1,351.18	951	701	650	16.05	40
1955	23,872.61	16,583	12,221	11,651	16.47	707
1958	11,472.83	7,816	5,760	5,713	17.06	335
1961	22,910.05	15,299	11,275	11,635	17.61	661
1962	188,582.73	125,104	92,198	96,385	17.78	5,421
1963	315.65	208	153	162	17.95	9
1967	11,273.61	7,221	5,322	5,952	18.59	320
1968	39,024.63	24,818	18,290	20,734	18.73	1,107
1969	6,343.37	4,003	2,950	3,393	18.88	180
1970	1,012.15	634	467	545	19.03	29
1971	9,112.22	5,661	4,172	4,940	19.17	258
1973	959.51	586	432	528	19.44	27
1975	58,977.73	35,430	26,111	32,867	19.70	1,668
1976	125,294.80	74,578	54,962	70,333	19.83	3,547
1977	303.05	179	132	171	19.96	9
1979	115,974.08	67,026	49,396	66,578	20.20	3,296
1981	92,660.96	52,406	38,622	54,039	20.44	2,644
1982	1,873,859.65	1,047,637	772,079	1,101,780	20.56	53,589
1983	6,769.05	3,740	2,756	4,013	20.67	194
1984	15,248.00	8,317	6,129	9,119	20.79	439
1985	972.27	523	385	587	20.90	28
1988	1,395,663.92	719,339	530,133	865,531	21.23	40,769
1989	1,915,168.93	971,297	715,819	1,199,350	21.34	56,202
1992	11,214,305.54	5,387,913	3,970,742	7,243,563	21.66	334,421
1995	22,969.12	10,341	7,621	15,348	21.97	699
1999	45,638.04	18,382	13,547	32,091	22.39	1,433
2000	808,377.95	314,661	231,896	576,482	22.50	25,621
2001	3,968.19	1,489	1,097	2,871	22.60	127
2002	294,886.18	106,242	78,297	216,589	22.71	9,537
2003	926,849.16	319,513	235,472	691,377	22.81	30,310
2006	40,843.96	11,923	8,787	32,057	23.14	1,385

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHEAST SERVICE CENTER - SCR						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. 0						
2007	78.89	21	15	63	23.25	3
2010	171,157.08	35,120	25,882	145,275	23.59	6,158
2011	80,870.19	14,546	10,720	70,150	23.71	2,959
2012	219,853.64	33,541	24,719	195,135	23.83	8,189
2014	55,351.53	5,074	3,739	51,612	24.08	2,143
2015	71,956.00	4,117	3,034	68,922	24.22	2,846
2016	546,120.00	10,982	8,093	538,027	24.36	22,086
	20,770,341.32	9,741,881	7,179,496	13,590,845		632,330
CARBONDALE AREA SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2032						
NET SALVAGE PERCENT.. 0						
1982	2,414,870.58	1,605,672	1,183,335	1,231,535	13.97	88,156
1998	158,986.15	84,205	62,057	96,929	14.68	6,603
1999	11,299.64	5,837	4,302	6,998	14.72	475
2000	4,154.93	2,089	1,540	2,615	14.76	177
2007	133,850.28	49,874	36,756	97,095	15.07	6,443
2012	79,623.84	17,649	13,007	66,617	15.31	4,351
	2,802,785.42	1,765,326	1,300,996	1,501,789		106,205
PJM HONEYWELL BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1990	387,815.40	284,761	209,861	177,955	8.49	20,961
1994	488,744.91	344,199	253,665	235,080	8.55	27,495
1995	1,711,250.97	1,190,329	877,239	834,012	8.56	97,431
	2,587,811.28	1,819,289	1,340,765	1,247,046		145,887

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CORPORATE DATA CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2062						
NET SALVAGE PERCENT.. 0						
2011	3,960.30	473	349	3,612	37.19	97
2012	49,405,598.25	4,953,405	3,650,522	45,755,076	37.51	1,219,810
2013	14,395,712.44	1,154,968	851,179	13,544,533	37.83	358,037
2014	1,083,539.10	63,593	46,866	1,036,673	38.17	27,159
2015	1,408,081.00	51,099	37,659	1,370,422	38.51	35,586
2016	1,228,770.00	15,298	11,274	1,217,496	38.87	31,322
	67,525,661.09	6,238,836	4,597,849	62,927,812		1,672,011
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1917	230.63	231	231			
1918	5,371.03	5,371	5,371			
1927	5,665.24	5,665	5,665			
1928	2,060.81	2,061	2,061			
1929	161.62	162	162			
1935	1,690.90	1,691	1,691			
1936	3,341.21	3,341	3,341			
1938	139.89	140	140			
1941	827.13	822	604	223	0.27	223
1942	297.04	294	216	81	0.39	81
1944	707.88	695	510	197	0.85	197
1945	101.99	100	73	29	1.08	27
1946	647.64	629	462	186	1.32	141
1949	23.78	23	17	7	2.07	3
1950	1,314.60	1,247	916	399	2.32	172
1951	350.75	331	243	108	2.57	42
1952	712.03	667	490	222	2.83	78
1953	10,818.34	10,075	7,399	3,419	3.09	1,106
1954	7,542.76	6,981	5,127	2,416	3.35	721
1964	88.64	77	57	32	6.12	5
1966	17,169.84	14,572	10,702	6,468	6.81	950
1969	139,241.76	114,581	84,147	55,095	7.97	6,913
1972	329,939.02	261,605	192,120	137,819	9.32	14,787
1973	7,424.46	5,806	4,264	3,161	9.81	322
1974	8,696.40	6,702	4,922	3,775	10.32	366
1975	195,285.23	148,200	108,837	86,449	10.85	7,968

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

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1976	11,770.42	8,786	6,452	5,318	11.41	466
1977	112,878.92	82,828	60,828	52,051	11.98	4,345
1980	132,682.54	91,934	67,515	65,167	13.82	4,715
1981	184,866.17	125,463	92,139	92,727	14.46	6,413
1982	33,647.91	22,335	16,403	17,245	15.13	1,140
1983	5,589.97	3,626	2,663	2,927	15.81	185
1984	106,527.06	67,443	49,530	56,998	16.51	3,452
1985	96,414.28	59,519	43,710	52,704	17.22	3,061
1987	265,277.61	155,158	113,947	151,331	18.68	8,101
1988	22,807.75	12,955	9,514	13,294	19.44	684
1989	96,450.21	53,155	39,037	57,414	20.20	2,842
1990	3,766.46	2,010	1,476	2,290	20.98	109
1991	231,521.68	119,516	87,771	143,750	21.77	6,603
1992	27,884.82	13,899	10,207	17,678	22.57	783
1993	16,918.66	8,128	5,969	10,950	23.38	468
1995	90,565.68	40,171	29,501	61,064	25.04	2,439
1996	25,350.36	10,766	7,906	17,444	25.89	674
1997	128,340.34	52,078	38,246	90,095	26.74	3,369
1998	7,028.60	2,716	1,995	5,034	27.61	182
1999	110,803.61	40,653	29,855	80,948	28.49	2,841
2000	24,186.60	8,401	6,170	18,017	29.37	613
2002	182,820.93	56,186	41,262	141,558	31.17	4,541
2003	35,087.96	10,074	7,398	27,690	32.08	863
2005	396,995.77	97,661	71,721	325,274	33.93	9,587
2006	207,055.66	46,656	34,264	172,792	34.86	4,957
2008	20,335.50	3,728	2,738	17,598	36.75	479
2009	431.94	70	51	381	37.71	10
2010	93,385.40	13,137	9,648	83,738	38.67	2,165
2011	642,437.22	76,662	56,300	586,137	39.63	14,790
2012	57,766.19	5,648	4,148	53,618	40.60	1,321
2014	330,110.47	17,971	13,198	316,913	42.55	7,448
2015	429,236.00	14,023	10,298	418,938	43.53	9,624
2016	409,590.00	4,460	3,275	406,315	44.51	9,129
	5,280,383.31	1,919,885	1,414,902	3,865,481		152,501
	404,108,710.88	159,320,388	117,414,695	286,694,013		19,824,092

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.5 4.91

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

ACCOUNT 390.21 STRUCTURES AND IMPROVEMENTS - LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	741,657.92	556,243	579,908	161,750	2.50	64,700
	741,657.92	556,243	579,908	161,750		64,700

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.5 8.72

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

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - AIR COND.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 30-S1						
NET SALVAGE PERCENT.. 0						
1969	24.33	21	22	2	3.49	1
1971	11,746.94	10,138	10,693	1,054	4.11	256
1972	92,566.55	78,929	83,247	9,320	4.42	2,109
1973	226,305.70	190,549	200,972	25,334	4.74	5,345
1975	37,236.34	30,559	32,231	5,005	5.38	930
1976	40,821.68	33,038	34,845	5,977	5.72	1,045
1977	256.45	205	216	40	6.06	7
1978	178.01	140	148	30	6.40	5
1979	27,766.68	21,519	22,696	5,071	6.75	751
1981	527.17	396	418	109	7.48	15
1982	83,412.17	61,586	64,955	18,457	7.85	2,351
1983	524.91	381	402	123	8.23	15
1984	313.10	223	235	78	8.62	9
1985	123,246.02	86,190	90,905	32,341	9.02	3,585
1986	64,916.26	44,533	46,969	17,947	9.42	1,905
1987	617,339.82	414,852	437,545	179,795	9.84	18,272
1988	239,922.68	157,790	166,421	73,502	10.27	7,157
1989	585,277.88	376,334	396,920	188,358	10.71	17,587
1990	202,105.34	126,922	133,865	68,240	11.16	6,115
1991	273,686.05	167,679	176,851	96,835	11.62	8,333
1992	640,388.37	382,312	403,225	237,163	12.09	19,616
1993	774,404.42	449,673	474,271	300,133	12.58	23,858
1994	115,274.17	65,015	68,571	46,703	13.08	3,571
1995	1,898,975.54	1,038,113	1,094,899	804,077	13.60	59,123
1996	82,092.87	43,400	45,774	36,319	14.14	2,569
1997	756,003.52	385,811	406,915	349,089	14.69	23,764
1998	596,134.88	292,899	308,921	287,214	15.26	18,821
1999	456,702.26	215,563	227,355	229,347	15.84	14,479
2000	5,030,405.72	2,272,083	2,396,369	2,634,037	16.45	160,124
2001	1,605,709.85	691,531	729,359	876,351	17.08	51,309
2002	1,210,984.06	495,292	522,385	688,599	17.73	38,838
2003	1,571,152.34	607,517	640,749	930,403	18.40	50,565
2004	1,694,580.78	615,692	649,371	1,045,210	19.10	54,723
2005	2,644,137.87	897,235	946,315	1,697,823	19.82	85,662
2006	945,498.26	297,198	313,455	632,043	20.57	30,726
2007	545,036.64	157,336	165,942	379,095	21.34	17,765
2010	368,140.11	75,715	79,857	288,283	23.83	12,097
2011	6,697,508.41	1,178,761	1,243,240	5,454,268	24.72	220,642
2012	8,727,848.93	1,271,386	1,340,932	7,386,917	25.63	288,214
2013	1,033,761.47	118,190	124,655	909,106	26.57	34,216

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

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - AIR COND.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 30-S1						
NET SALVAGE PERCENT.. 0						
2014	1,066,098.82	87,772	92,573	973,526	27.53	35,362
2015	3,656,000.00	181,594	191,528	3,464,472	28.51	121,518
2016	783,000.00	13,053	13,767	769,233	29.50	26,076
	45,528,013.37	13,635,125	14,380,984	31,147,029		1,469,431
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.2	3.23

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

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	237,227.47	231,297	223,782	13,445	0.50	13,445
1998	365,186.79	337,798	326,823	38,364	1.50	25,576
1999	1,571,951.50	1,375,458	1,330,769	241,182	2.50	96,473
2000	950,139.84	783,865	758,397	191,743	3.50	54,784
2001	1,746,072.65	1,353,206	1,309,240	436,833	4.50	97,074
2002	519,447.79	376,600	364,364	155,084	5.50	28,197
2003	554,938.92	374,584	362,414	192,525	6.50	29,619
2004	751,830.41	469,894	454,627	297,203	7.50	39,627
2005	1,047,886.80	602,535	582,958	464,929	8.50	54,698
2006	1,093,663.01	574,173	555,518	538,145	9.50	56,647
2007	4,074,327.80	1,935,306	1,872,427	2,201,901	10.50	209,705
2008	1,221,716.17	519,229	502,359	719,357	11.50	62,553
2009	493,432.35	185,037	179,025	314,407	12.50	25,153
2010	1,854,214.36	602,620	583,041	1,271,173	13.50	94,161
2011	498,437.26	137,070	132,617	365,820	14.50	25,229
2012	1,528,469.20	343,906	332,732	1,195,737	15.50	77,144
2013	2,008,595.96	351,504	340,083	1,668,513	16.50	101,122
2014	1,272,958.41	159,120	153,950	1,119,008	17.50	63,943
2015	393,000.00	29,475	28,518	364,482	18.50	19,702
2016	353,000.00	8,825	8,538	344,462	19.50	17,665
	22,536,496.69	10,751,502	10,402,182	12,134,315		1,192,517

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.2 5.29

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

ACCOUNT 391.4 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	80,446.82	77,766	74,147	6,300	0.50	6,300
2003	7,809.77	7,029	6,702	1,108	1.50	739
2004	22,997.83	19,165	18,273	4,725	2.50	1,890
2005	142,303.94	109,100	104,024	38,280	3.50	10,937
2006	130,960.15	91,672	87,406	43,554	4.50	9,679
2007	989,516.31	626,690	597,530	391,986	5.50	71,270
2008	432,938.91	245,333	233,917	199,022	6.50	30,619
2010	617,844.38	267,731	255,274	362,570	8.50	42,655
2011	4,203.18	1,541	1,469	2,734	9.50	288
2012	372,998.60	111,900	106,693	266,306	10.50	25,362
2013	19,768.92	4,613	4,398	15,371	11.50	1,337
2014	43,863.97	7,311	6,971	36,893	12.50	2,951
2015	41,000.00	4,100	3,910	37,090	13.50	2,747
2016	41,000.00	1,367	1,303	39,697	14.50	2,738
	2,947,652.78	1,575,318	1,502,017	1,445,636		209,512

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.9 7.11

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

ACCOUNT 391.6 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	2,075,868.20	1,868,281	1,860,075	215,793	0.50	215,793
2013	1,896,783.67	1,327,749	1,321,917	574,867	1.50	383,245
2014	3,718,092.24	1,859,046	1,850,881	1,867,211	2.50	746,884
2015	27,450,000.00	8,235,000	8,198,831	19,251,169	3.50	5,500,334
2016	46,419,000.00	4,641,900	4,621,512	41,797,488	4.50	9,288,331
	81,559,744.11	17,931,976	17,853,216	63,706,528		16,134,587
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.9	19.78

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

ACCOUNT 391.8 OFFICE FURNITURE AND EQUIPMENT - POWER MGMT. SYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
1986	2,383,402.44	2,383,402	2,383,402			
1988	12,913,294.67	12,913,295	12,913,295			
1989	13,226,447.47	13,226,447	13,226,447			
1990	735,096.02	735,096	735,096			
1991	33,505.36	33,505	33,505			
1992	861,285.97	861,286	861,286			
1993	303,136.36	303,136	303,136			
1994	5,744,081.94	5,744,082	5,744,082			
1995	814,450.55	814,451	814,451			
2003	1,077,181.86	1,077,182	1,077,182			
2005	63,511.80	63,512	63,512			
	38,155,394.44	38,155,394	38,155,394			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

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

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 5-L4						
NET SALVAGE PERCENT.. 0						
2002	499.46	499	499			
2003	8,559.20	8,559	8,559			
2005	8,947.32	8,947	8,947			
2006	841,376.68	826,232	841,377			
2009	1,115,605.38	999,582	1,115,605			
2010	1,030,627.97	882,218	990,286	40,342	0.72	40,342
2011	853,304.98	698,003	783,506	69,799	0.91	69,799
2012	1,452,396.91	1,129,965	1,268,382	184,015	1.11	165,779
2013	983,115.95	650,823	730,546	252,570	1.69	149,450
2014	621,488.14	307,015	344,623	276,865	2.53	109,433
2015	1,514,000.00	454,200	509,838	1,004,162	3.50	286,903
2016	1,112,000.00	111,200	124,822	987,178	4.50	219,373
	9,541,921.99	6,077,243	6,726,990	2,814,932		1,041,079

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.7 10.91

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

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 8-R1						
NET SALVAGE PERCENT.. 0						
1998	360.69	361	361			
1999	10,777.23	10,777	10,777			
2000	27,755.31	27,755	27,755			
2001	24,322.82	23,745	24,323			
2002	175,678.00	164,259	175,678			
2003	82,942.39	74,441	82,942			
2004	297,478.55	255,460	297,479			
2005	524,746.39	428,324	524,746			
2006	5,881,054.82	4,521,061	5,881,055			
2007	1,236.63	889	1,193	44	2.25	20
2008	192,469.89	127,511	171,105	21,365	2.70	7,913
2009	2,747,540.73	1,651,959	2,216,734	530,807	3.19	166,397
2010	3,031,555.84	1,621,882	2,176,374	855,182	3.72	229,888
2011	1,995,045.22	925,202	1,241,511	753,534	4.29	175,649
2012	946,782.16	366,878	492,307	454,475	4.90	92,750
2013	1,228,122.12	376,112	504,698	723,424	5.55	130,347
2014	697,428.53	155,178	208,231	489,198	6.22	78,649
2015	2,840,000.00	383,400	514,477	2,325,523	6.92	336,058
2016	1,818,000.00	84,082	112,828	1,705,172	7.63	223,483
	22,523,297.32	11,199,276	14,664,574	7,858,723		1,441,154

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.5 6.40

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

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 11-R4						
NET SALVAGE PERCENT.. 0						
1999	48,547.26	48,547	48,547			
2000	168,267.12	167,197	168,267			
2001	208,853.69	203,726	208,854			
2002	1,061,626.82	1,013,376	1,061,627			
2003	1,450,762.94	1,350,530	1,450,763			
2004	2,608,249.38	2,359,292	2,535,214	73,035	1.05	69,557
2005	3,452,676.67	3,016,396	3,241,315	211,362	1.39	152,059
2006	17,573,408.11	14,601,921	15,690,719	1,882,689	1.86	1,012,198
2007	420,655.16	326,197	350,520	70,135	2.47	28,395
2008	146,490.11	104,408	112,193	34,297	3.16	10,853
2009	13,121,673.94	8,445,634	9,075,386	4,046,288	3.92	1,032,216
2010	4,453,780.16	2,530,549	2,719,240	1,734,540	4.75	365,166
2011	8,189,552.65	3,997,976	4,296,087	3,893,466	5.63	691,557
2012	5,869,526.74	2,369,176	2,545,834	3,323,693	6.56	506,661
2013	6,370,589.46	2,009,602	2,159,449	4,211,140	7.53	559,248
2014	2,367,661.72	535,944	575,907	1,791,755	8.51	210,547
2015	7,795,000.00	1,062,926	1,142,183	6,652,817	9.50	700,297
2016	6,580,000.00	299,061	321,361	6,258,639	10.50	596,061
	81,887,321.93	44,442,458	47,703,466	34,183,856		5,934,815

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.8 7.25

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

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 24-L1.5						
NET SALVAGE PERCENT.. 0						
1925	441.20	441	441			
1926	628.18	628	628			
1927	1,157.92	1,158	1,158			
1928	330.44	330	330			
1930	797.13	797	797			
1933	88.01	88	88			
1934	62.44	62	62			
1936	609.98	610	610			
1938	155.90	156	156			
1941	86.54	86	87			
1946	159.80	152	160			
1947	447.08	423	447			
1948	418.26	393	418			
1949	224.96	210	225			
1950	414.17	384	414			
1952	427.20	390	427			
1958	2,186.37	1,917	2,186			
1959	1,625.76	1,415	1,626			
1960	3,152.91	2,725	3,153			
1961	2,065.20	1,772	2,065			
1964	1,988.00	1,665	1,988			
1965	4,792.42	3,980	4,792			
1966	2,368.97	1,950	2,369			
1967	3,412.61	2,784	3,413			
1968	3,678.57	2,973	3,679			
1969	2,559.03	2,049	2,559			
1970	959.87	761	960			
1972	4,194.34	3,258	4,194			
1973	16,394.79	12,597	16,395			
1975	732.37	550	732			
1976	2,898.97	2,150	2,899			
1982	1,034.61	707	982	53	7.59	7
1983	3,405.16	2,293	3,184	221	7.84	28
1986	1,952.51	1,253	1,740	213	8.60	25
1987	12,152.20	7,666	10,644	1,508	8.86	170
1989	5,710.33	3,479	4,830	880	9.38	94
1991	7,863.68	4,620	6,415	1,449	9.90	146
1992	784.08	452	628	156	10.17	15
1993	13,145.48	7,427	10,312	2,833	10.44	271
1994	23,760.54	13,157	18,267	5,494	10.71	513
1997	95,981.57	49,670	68,963	27,019	11.58	2,333

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

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 24-L1.5						
NET SALVAGE PERCENT.. 0						
1998	113,868.54	57,456	79,773	34,096	11.89	2,868
1999	154,010.99	75,593	104,955	49,056	12.22	4,014
2000	257,082.64	122,328	169,843	87,240	12.58	6,935
2001	196,521.00	90,400	125,513	71,008	12.96	5,479
2002	377,639.46	167,105	232,012	145,627	13.38	10,884
2003	27,384.62	11,604	16,111	11,274	13.83	815
2004	272,156.28	109,769	152,405	119,751	14.32	8,362
2005	450,609.78	171,606	238,261	212,349	14.86	14,290
2006	1,046,211.28	373,152	518,092	528,119	15.44	34,205
2007	124,369.99	41,042	56,984	67,386	16.08	4,191
2008	82,295.81	24,826	34,469	47,827	16.76	2,854
2009	1,462,729.43	397,380	551,730	910,999	17.48	52,117
2010	1,060,608.22	254,991	354,034	706,574	18.23	38,759
2011	63,382.17	13,125	18,223	45,159	19.03	2,373
2012	232,153.99	40,047	55,602	176,552	19.86	8,890
2013	1,149,336.83	156,597	217,422	931,915	20.73	44,955
2014	36,823.78	3,636	5,048	31,776	21.63	1,469
2015	612,000.00	36,720	50,983	561,017	22.56	24,868
2016	196,000.00	3,920	5,443	190,557	23.52	8,102
	8,140,434.36	2,290,875	3,172,326	4,968,108		280,032

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.7 3.44

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

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 16-L4						
NET SALVAGE PERCENT.. 0						
1999	226,649.44	185,003	196,918	29,731	2.94	10,113
2004	250,865.43	180,468	192,091	58,774	4.49	13,090
2005	544,717.65	368,365	392,090	152,628	5.18	29,465
2006	444,793.00	279,383	297,377	147,416	5.95	24,776
2007	30,872.68	17,790	18,936	11,937	6.78	1,761
2008	147,428.94	76,940	81,895	65,534	7.65	8,567
2009	648,017.84	301,328	320,735	327,283	8.56	38,234
2010	21,595.84	8,746	9,309	12,287	9.52	1,291
2011	128,209.28	44,072	46,911	81,298	10.50	7,743
2012	379,932.51	106,856	113,738	266,195	11.50	23,147
2013	528,814.85	115,678	123,128	405,687	12.50	32,455
2015	198,000.00	18,562	19,758	178,242	14.50	12,293
2016	398,000.00	12,438	13,239	384,761	15.50	24,823
	3,947,897.46	1,715,629	1,826,125	2,121,772		227,758

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 5.77

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

ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 13-L3						
NET SALVAGE PERCENT.. 0						
1999	113,140.07	87,379	78,823	34,317	2.96	11,594
2000	52,678.32	39,671	35,786	16,892	3.21	5,262
2001	14,083.42	10,357	9,343	4,740	3.44	1,378
2006	473,896.77	310,947	280,498	193,399	4.47	43,266
	653,798.58	448,354	404,450	249,349		61,500

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.1 9.41

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

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	96,214.79	94,290	87,590	8,625	0.50	8,625
1993	186,050.58	174,888	162,461	23,590	1.50	15,727
1994	93,946.25	84,552	78,544	15,402	2.50	6,161
1995	306,476.93	263,570	244,841	61,636	3.50	17,610
1997	9,077.76	7,081	6,578	2,500	5.50	455
1998	8,842.66	6,544	6,079	2,764	6.50	425
2000	227,512.42	150,158	139,488	88,024	8.50	10,356
2001	279,859.97	173,513	161,183	118,677	9.50	12,492
2002	56,321.64	32,667	30,346	25,976	10.50	2,474
2003	54,297.32	29,321	27,237	27,060	11.50	2,353
2004	151,581.74	75,791	70,405	81,177	12.50	6,494
2005	193,012.16	88,786	82,477	110,535	13.50	8,188
2006	70,768.32	29,723	27,611	43,157	14.50	2,976
2007	102,297.36	38,873	36,111	66,186	15.50	4,270
2009	353,686.96	106,106	98,566	255,121	17.50	14,578
2010	9,699.61	2,522	2,342	7,358	18.50	398
2012	6,514.15	1,173	1,090	5,424	20.50	265
	2,206,160.62	1,359,558	1,262,949	943,212		113,847

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.3 5.16

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

ACCOUNT 394 TOOLS AND WORK EQUIPMENT - L&S LINE CREWS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	29,027.69	28,302	26,008	3,020	0.50	3,020
1998	175,718.30	162,539	149,363	26,355	1.50	17,570
1999	121,352.81	106,184	97,576	23,777	2.50	9,511
2000	96,521.94	79,631	73,176	23,346	3.50	6,670
2001	124,037.69	96,129	88,336	35,702	4.50	7,934
2002	466,162.40	337,968	310,571	155,591	5.50	28,289
2003	479,175.17	323,443	297,224	181,951	6.50	27,992
2004	421,774.69	263,609	242,240	179,535	7.50	23,938
2005	747,571.27	429,853	395,008	352,563	8.50	41,478
2006	2,085,868.27	1,095,081	1,006,310	1,079,558	9.50	113,638
	4,747,210.23	2,922,739	2,685,812	2,061,398		280,040

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.4 5.90

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

ACCOUNT 394.2 TOOLS AND WORK EQUIPMENT - TOOLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	88,595.12	86,380	81,601	6,994	0.50	6,994
1998	1,282.08	1,186	1,120	162	1.50	108
2000	27,881.85	23,003	21,730	6,152	3.50	1,758
2001	1,593.68	1,235	1,167	427	4.50	95
2002	869.32	630	595	274	5.50	50
2005	6,293.57	3,619	3,419	2,875	8.50	338
2008	127,398.53	54,144	51,148	76,251	11.50	6,631
	253,914.15	170,197	160,780	93,134		15,974

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.8 6.29

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

ACCOUNT 394.4 TOOLS AND WORK EQUIPMENT - CONST. DEPT.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	99,962.49	97,463	92,667	7,295	0.50	7,295
1998	161,825.06	149,688	142,322	19,503	1.50	13,002
1999	7,950.87	6,957	6,615	1,336	2.50	534
2007	1,083,675.27	514,746	489,417	594,258	10.50	56,596
	1,353,413.69	768,854	731,021	622,393		77,427

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0 5.72

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

ACCOUNT 394.6 TOOLS AND WORK EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	135,082.96	131,706	128,121	6,962	0.50	6,962
1998	140,602.54	130,057	126,517	14,086	1.50	9,391
1999	85,952.55	75,208	73,161	12,792	2.50	5,117
2000	967,705.34	798,357	776,626	191,079	3.50	54,594
2001	668,345.50	517,968	503,869	164,476	4.50	36,550
2002	581,977.83	421,934	410,449	171,529	5.50	31,187
2003	372,866.40	251,685	244,834	128,032	6.50	19,697
2004	390,995.96	244,372	237,720	153,276	7.50	20,437
2005	96,407.82	55,434	53,925	42,483	8.50	4,998
2006	622,393.04	326,756	317,862	304,531	9.50	32,056
2007	1,485,082.06	705,414	686,214	798,868	10.50	76,083
2008	2,235,252.71	949,982	924,125	1,311,128	11.50	114,011
2009	2,754,400.84	1,032,900	1,004,786	1,749,615	12.50	139,969
2010	2,183,413.65	709,609	690,294	1,493,120	13.50	110,601
2011	2,317,991.96	637,448	620,097	1,697,895	14.50	117,096
2012	2,726,207.81	613,397	596,701	2,129,507	15.50	137,388
2013	2,126,176.31	372,081	361,953	1,764,223	16.50	106,923
2014	2,731,941.28	341,493	332,198	2,399,743	17.50	137,128
2015	2,595,000.00	194,625	189,328	2,405,672	18.50	130,036
2016	2,651,000.00	66,275	64,471	2,586,529	19.50	132,643
	27,868,796.56	8,576,701	8,343,251	19,525,546		1,422,867

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.7 5.11

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

ACCOUNT 394.8 TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	41,892.51-	41,893-	39,453-	2,440-		
1997	41,892.51	40,845	38,466	3,427	0.50	3,427
1998	3,999.36	3,699	3,484	515	1.50	343
1999	5,400.35	4,725	4,450	950	2.50	380
2000	34,913.06	28,803	27,125	7,788	3.50	2,225
2001	3,293.81	2,553	2,404	890	4.50	198
2002	35,245.76	25,553	24,065	11,181	5.50	2,033
2003	31,583.95	21,319	20,077	11,507	6.50	1,770
2004	3,231.14	2,019	1,901	1,330	7.50	177
2005	15,517.28	8,922	8,402	7,115	8.50	837
2006	923.84	485	457	467	9.50	49
2007	217,191.27	103,166	97,157	120,034	10.50	11,432
2008	151,264.76	64,288	60,543	90,722	11.50	7,889
2009	106,380.50	39,893	37,569	68,812	12.50	5,505
2010	456,301.62	148,298	139,661	316,641	13.50	23,455
2011	232,149.54	63,841	60,123	172,027	14.50	11,864
2012	229,120.54	51,552	48,549	180,572	15.50	11,650
2013	70,924.06	12,412	11,689	59,235	16.50	3,590
2014	150,368.37	18,796	17,701	132,667	17.50	7,581
2015	27,000.00	2,025	1,907	25,093	18.50	1,356
2016	27,000.00	675	636	26,364	19.50	1,352
	1,801,809.21	601,976	566,913	1,234,896		97,113

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.7 5.39

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

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	11,208.56	10,928	10,791	418	0.50	418
1998	2,964.73	2,742	2,708	257	1.50	171
2000	16,817.77	13,875	13,701	3,117	3.50	891
2001	158,832.05	123,095	121,555	37,277	4.50	8,284
2002	438,523.34	317,929	313,952	124,571	5.50	22,649
2004	3,772.58	2,358	2,329	1,444	7.50	193
2005	216,929.14	124,734	123,174	93,755	8.50	11,030
2006	772,218.31	405,415	400,344	371,874	9.50	39,145
2007	505,757.48	240,235	237,230	268,527	10.50	25,574
2008	218,879.88	93,024	91,861	127,019	11.50	11,045
2009	208,404.22	78,152	77,174	131,230	12.50	10,498
2010	1,017,268.80	330,612	326,477	690,792	13.50	51,170
2011	391,066.86	107,543	106,198	284,869	14.50	19,646
2012	328,516.20	73,916	72,991	255,525	15.50	16,485
2013	28,937.77	5,064	5,001	23,937	16.50	1,451
2014	174,231.10	21,779	21,507	152,724	17.50	8,727
2015	53,000.00	3,975	3,925	49,075	18.50	2,653
2016	54,000.00	1,350	1,333	52,667	19.50	2,701
	4,601,328.79	1,956,726	1,932,251	2,669,078		232,731

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.5 5.06

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

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

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 13-S0						
NET SALVAGE PERCENT.. 0						
1994	1,363.93	1,228	1,364			
1998	20,484.17	15,993	20,484			
1999	6,699.81	5,025	6,700			
2001	70,297.74	48,235	70,298			
2002	43,571.75	28,456	42,157	1,415	4.51	314
2003	117,108.15	72,517	107,432	9,676	4.95	1,955
2004	202,246.43	118,391	175,392	26,854	5.39	4,982
2005	512,860.76	282,073	417,882	94,979	5.85	16,236
2006	478,247.77	245,379	363,522	114,726	6.33	18,124
2011	280,707.77	87,019	128,916	151,792	8.97	16,922
2012	55,168.49	14,514	21,502	33,666	9.58	3,514
2013	450,077.80	95,903	142,077	308,001	10.23	30,108
	2,238,834.57	1,014,733	1,497,726	741,109		92,155

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0 4.12

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

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	3,730.14	3,606	3,730			
2004	40,595.99	33,830	40,596			
2005	30,402.23	23,308	30,402			
2006	114,631.09	80,242	114,631			
2008	202,260.68	114,615	171,426	30,835	6.50	4,744
2009	1,687,641.66	843,821	1,262,074	425,568	7.50	56,742
2010	954,481.93	413,606	618,617	335,865	8.50	39,514
2011	293,000.88	107,435	160,687	132,314	9.50	13,928
2012	391,027.71	117,308	175,454	215,574	10.50	20,531
2013	281,415.41	65,663	98,210	183,205	11.50	15,931
2014	1,341,955.24	223,664	334,526	1,007,429	12.50	80,594
2015	79,000.00	7,900	11,816	67,184	13.50	4,977
2016	81,000.00	2,700	4,038	76,962	14.50	5,308
	5,501,142.96	2,037,698	3,026,207	2,474,936		242,269

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.2 4.40

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

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	11,815.88	11,520	10,759	1,057	0.50	1,057
1999	33,868.35	29,635	27,678	6,190	2.50	2,476
2000	19,351.31	15,965	14,911	4,440	3.50	1,269
2001	21,753.77	16,859	15,746	6,008	4.50	1,335
2003	57,795.56	39,012	36,436	21,360	6.50	3,286
2004	53,077.26	33,173	30,982	22,095	7.50	2,946
2005	98,926.19	56,883	53,127	45,799	8.50	5,388
2006	443,498.92	232,837	217,461	226,038	9.50	23,793
2007	11,967.00	5,684	5,309	6,658	10.50	634
2008	142,437.66	60,536	56,538	85,900	11.50	7,470
2009	26,891.55	10,084	9,418	17,474	12.50	1,398
2010	5,993.96	1,948	1,819	4,175	13.50	309
2011	602,184.56	165,601	154,665	447,520	14.50	30,863
2012	200,486.87	45,110	42,131	158,356	15.50	10,217
2013	770,033.45	134,756	125,857	644,176	16.50	39,041
2014	54,521.95	6,815	6,365	48,157	17.50	2,752
2015	1,003,000.00	75,225	70,257	932,743	18.50	50,419
2016	511,000.00	12,775	11,931	499,069	19.50	25,593
	4,068,604.24	954,418	891,390	3,177,214		210,246

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.1 5.17