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E-File

April 15, 2015

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

**Re: PPL Electric Utilities Corporation
Annual Depreciation Report for the
Year Ended December 31, 2014
Docket No. M-110500.F2015ADR**

Dear Ms. Chiavetta:

Enclosed for filing on behalf of PPL Electric Utilities Corporation ("PPL Electric") is PPL Electric's Annual Depreciation Report ("ADR") for the year ended December 31, 2014. This report is being filed in compliance with the Commission's regulations at 52 Pa. Code § 73.1, et seq.

Pursuant to 52 Pa. Code § 1.11, the enclosed document is to be deemed filed on April 15, 2015, which is the date it was filed electronically using the Commission's E-Filing System.

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

Very truly yours,


Paul E. Russell

Enclosures

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

PPL ELECTRIC UTILITIES CORPORATION
ANNUAL DEPRECIATION REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014
DOCKET NO. M-110500.F2015ADR

PPL ELECTRIC UTILITIES CORPORATION
ANNUAL DEPRECIATION REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014
DOCKET NO. M-110500.F2015ADR

EXECUTIVE SUMMARY

This report is prepared by PPL Electric Utilities Corporation ("PPL Electric") in response to the requirements related to the monitoring of depreciation practices set forth in 52 Pa. Code Chapter 73.9(a). In accordance with these requirements, the report presents a comparison of annual and accrued depreciation by function at December 31, 2012, December 31, 2013 and December 31, 2014; a calculation of remaining life depreciation accrual rates as of December 31, 2014; the 2014 retirements expressed as a percent of the original cost; a summary of the depreciation reserve activity, including the reserve as a percent of original cost; an explanation of any unusual retirements; the net salvage amortization amount for 2015, based on experience for the period 2010 through 2014, and an explanation of exclusions from the experienced net salvage.

The survivor curves presented herein were based on an updated service life study incorporating statistical analyses of data through 2012. The prior service life study was based on data through December 31, 2007. The same methods of depreciation are used in this report as were used in previous Annual Depreciation Reports submitted by PPL Electric during the period 2003 through 2013.

Table 1 sets forth comparisons of the original cost, book reserve and calculated annual depreciation accruals by function at December 31, 2012, December 31, 2013 and December 31, 2014. The annual accrual amounts, as

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

The composite annual depreciation accrual rate for Intangible Plant decreased slightly from December 31, 2012 to December 2013 due to a lack of growth and higher reserve to plant ratio. The rate increased from December 31, 2013 to December 31, 2014 due to growth in the shorter lived software systems. The composite rate for Transmission Plant increased slightly from December 31, 2012 through December 31, 2014, due to high growth and lower reserve to plant ratio. The composite annual accrual rate for Distribution Plant from December 31, 2012 through December 31, 2014 increased slightly due to a lower reserve to plant ratio. The composite rate for General Plant increased from December 31, 2012 to December 31, 2013 due to high growth in the shorter lived accounts and a lower plant to reserve ratio. The composite rate continued to increase from December 31, 2013 to December 31, 2014 due to high growth in the shorter lived accounts.

Table 2 summarizes the calculated annual depreciation accrual rates and book depreciation reserve by account at December 31, 2014. Tables 3 and 4 present a summary of the plant and reserve activity, respectively, for 2014. A review of any unusual entries is set forth in the section "2014 Plant and Reserve Activity", beginning on page 7. Table 5 sets forth the net salvage accruals for 2015, as determined by the 5-year amortization of the experience during the prior 5-year period 2010 through 2014.

REMAINING LIFE DEPRECIATION ACCRUAL RATES

The annual depreciation accrual rates are calculated as of December 31, 2014 and are based on the straight-line method using the average service life procedure. The annual depreciation accrual rates as of December 31, 2014 are set forth in column 8 of Table 2. The annual accrual rate equals the annual accrual amount in column 6 divided by the original cost in column 3 of Table 2.

For the purpose of calculating the composite remaining life accrual rates as of December 31, 2014, the book reserve by plant account is allocated among vintages in proportion to the calculated accrued depreciation. Descriptions of the derivation of remaining life accruals at a given point in time for all vintages calculated by the average service life (ASL) procedure follow. An example of the calculation is set forth on pages 4 through 6.

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

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

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

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

ACCOUNT 364.4 POLES, TOWERS AND FIXTURES - POLES

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

2014 PLANT AND RESERVE ACTIVITY

Table 3 and Table 4, shown on pages 12 through 15 present summaries by account of the plant and reserve accounting activity for 2014. Table 3 sets forth the original cost as of December 31, 2013, the beginning balance; additions; retirements; transfers or adjustments; the balance at the end of the year, December 31, 2014; and, the retirements expressed as a percent of the beginning plant balance.

The high retirements in Account 303.20, Miscellaneous Intangible Plant – Software is due to the upgraded applications needed for the system. The retirements for Account 368.6, Line Transformers - Non-Network Housing, were due to the change in older style transformers. The retirements for Account 394.8, Tools and Work Equipment – Garage Equipment were high due to amortization accounting for years with higher number of installations. The high additions in most Transmission accounts are due to the expansion throughout the system.

Table 4 sets forth the book depreciation reserve balance at the beginning of the year, January 1, 2014; annual accruals; retirements; gross salvage; cost of removal; transfers or adjustments; the balance at the end of the year, December 31, 2014; and, the book reserve as a percent of the plant balance as of December 31, 2014.

AMORTIZATION OF NET SALVAGE

The 2015 amortization amounts for net negative salvage of \$20,864,303, based on the experienced net salvage during the 5-year period 2010 through 2014. The calculation of the amortization amount for each plant account is set forth in Table 5 shown on page 16. The tabulation sets forth the cost of removal, gross

salvage, net salvage and the amortization amount, which is one-fifth of the total net salvage for the 5-year period.

In 2014, PPL Electric experienced no retirements that were incurred under unusual or extraordinary circumstances and, therefore, it submits no such retirements for Commission Staff review.

PPL ELECTRIC UTILITIES CORPORATION

TABLE 1. ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS BY FUNCTION RELATED TO UTILITY PLANT AT DECEMBER 31, 2012, DECEMBER 31, 2013 AND DECEMBER 31, 2014

	<u>2012</u>	<u>2013</u>	<u>2014</u>
INTANGIBLE AND NONDEPRECIABLE			
ORGANIZATION	476,251.80	476,251.80	476,251.80
FRANCHISES AND CONSENTS	147,083.87	147,083.87	147,083.87
LAND	37,799,367.13	39,500,396.41	43,546,677.26
INTANGIBLE PLANT (AMORTIZABLE)			
ORIGINAL COST (DEPRECIABLE)	101,480,010.19	97,428,868.33	106,618,226.99
BOOK ACCRUED DEPRECIATION	45,297,820	51,433,118	55,883,858
BOOK RESERVE % OF O.C.	44.64%	52.79%	52.41%
ORIGINAL COST DEPRECIATED	56,182,190	45,995,750	50,734,369
ANNUAL DEPRECIATION EXPENSE	17,763,556	16,611,776	18,582,249
ANNUAL % OF O.C.	17.50%	17.05%	17.43%
TRANSMISSION PLANT			
ORIGINAL COST (DEPRECIABLE)	1,527,325,283.88	1,872,409,048.92	2,342,619,163.51
BOOK ACCRUED DEPRECIATION	527,749,882	542,024,383	543,918,641
BOOK RESERVE % OF O.C.	34.55%	28.95%	23.22%
ORIGINAL COST DEPRECIATED	999,575,402	1,330,384,666	1,798,700,523
ANNUAL DEPRECIATION EXPENSE	22,953,532	28,822,136	37,547,724
ANNUAL % OF O.C.	1.50%	1.54%	1.60%
DISTRIBUTION PLANT			
ORIGINAL COST (DEPRECIABLE)	4,223,421,739.10	4,484,052,309.19	4,714,619,515.51
BOOK ACCRUED DEPRECIATION	1,586,613,446	1,655,505,845	1,719,623,240
BOOK RESERVE % OF O.C.	37.57%	36.92%	36.47%
ORIGINAL COST DEPRECIATED	2,636,808,293	2,828,546,466	2,994,996,275
ANNUAL DEPRECIATION EXPENSE	87,366,122	93,558,914	99,114,909
ANNUAL % OF O.C.	2.07%	2.09%	2.10%
GENERAL PLANT			
ORIGINAL COST (DEPRECIABLE)	611,238,065.07	637,225,584.02	657,783,496.06
BOOK ACCRUED DEPRECIATION	210,147,138	214,637,899	232,144,455
BOOK RESERVE % OF O.C.	34.38%	33.68%	35.29%
ORIGINAL COST DEPRECIATED	401,090,924	422,587,686	425,639,045
ANNUAL DEPRECIATION EXPENSE	29,390,138	31,722,739	33,695,592
ANNUAL % OF O.C.	4.81%	4.98%	5.12%
TOTAL COMPANY			
ORIGINAL COST (DEPRECIABLE)	6,501,887,801.04	7,131,239,542.54	7,865,810,415.00
BOOK ACCRUED DEPRECIATION	2,369,808,286	2,463,601,245	2,551,570,194
BOOK RESERVE % OF O.C.	36.45%	34.55%	32.44%
ORIGINAL COST DEPRECIATED	4,093,656,809	4,627,514,568	5,270,070,212
ANNUAL DEPRECIATION EXPENSE	157,473,348	170,715,565	188,940,474
ANNUAL % OF O.C.	2.42%	2.39%	2.40%

PPL ELECTRIC UTILITIES CORPORATION

TABLE 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT DECEMBER 31, 2014

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AT DECEMBER 31, 2014 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	COMPOSITE REMAINING LIFE (7)	ANNUAL ACCRUAL RATE, PERCENT (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 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT DECEMBER 31, 2014

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AT DECEMBER 31, 2014 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	COMPOSITE REMAINING LIFE (7)	ANNUAL ACCRUAL RATE, PERCENT (8)
GENERAL PLANT							
389.4 LAND RIGHTS							
390.2 STRUCTURES AND IMPROVEMENTS	70-R4	4,398.53	1,683	2,716	97	28.0	2.21
- 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.

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TABLE 3. SUMMARY OF PLANT IN SERVICE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2014

DEPRECIABLE GROUP (1)	BALANCE AT BEGINNING OF YEAR (2)	ADDITIONS (3)	RETIREMENTS (4)	TRANSFERS AND ADJUSTMENTS (5)	BALANCE AT END OF YEAR (6)	PERCENT OF ORIGINAL COST RETIRED (7)
INTANGIBLE PLANT						
303.2 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE	94,877,088.00	22,358,016.74	15,690,106.82		101,544,997.92	16.54
303.4 MISC INTANGIBLE PLANT - FIBER OPTICS	1,035,137.10				1,035,137.10	0.00
303.5 SMART METER SOFTWARE	1,516,643.23	2,521,448.74			4,038,091.97	0.00
TOTAL INTANGIBLE PLANT	97,428,868.33	24,879,465.48	15,690,106.82	0.00	106,618,226.99	
TRANSMISSION PLANT						
350.4 LAND RIGHTS	130,617,954.04	25,883,248.57		5,057,208.62	161,558,411.23	0.00
352 STRUCTURES AND IMPROVEMENTS	39,408,219.00	10,596,047.47	13,351.36	(430,290.04)	49,560,625.07	0.03
353 STATION EQUIPMENT	651,945,487.11	135,193,929.22	3,984,828.52	388,989.97	783,543,577.78	0.61
354 TOWERS AND FIXTURES	530,270,258.62	195,146,128.30	1,214,270.16		724,202,116.76	0.23
354.2 TOWERS AND FIXTURES - CLEARING R/W	20,004,499.53	(7,422,908.02)			12,581,591.51	0.00
355 POLES AND FIXTURES	104,406,634.24	18,570,568.13	3,199,912.00	(50,182.04)	119,727,108.33	3.06
355.2 POLES AND FIXTURES - CLEARING R/W	8,730,844.34	1,668,684.19			10,399,528.53	0.00
356 OVERHEAD CONDUCTORS AND DEVICES	337,031,695.59	83,053,784.81	10,031,034.25	(298,950.01)	409,755,496.14	2.98
357 UNDERGROUND CONDUIT	12,329,209.79	19,070,907.87			31,400,117.66	0.00
358 UNDERGROUND CONDUCTORS AND DEVICES	27,220,574.43	3,055,969.47	52,539.86		30,224,004.04	0.19
359 ROADS AND TRAILS	10,443,672.23	(777,085.77)			9,666,586.46	0.00
TOTAL TRANSMISSION PLANT	1,872,409,048.92	484,039,274.24	18,495,936.15	4,666,776.50	2,342,619,163.51	
DISTRIBUTION PLANT						
360.4 LAND RIGHTS	72,475,945.28	(371,135.35)	6,758.58	984,208.69	73,082,260.04	0.01
361 STRUCTURES AND IMPROVEMENTS	33,649,872.59	2,732,430.41	35,140.03		36,347,162.97	0.10
362 STATION EQUIPMENT	424,229,404.59	40,398,856.11	1,803,700.06	41,300.07	462,865,860.71	0.43
364.2 TOWERS AND FIXTURES	19,120,847.98	302,065.68			19,422,913.66	0.00
364.4 POLES AND FIXTURES	957,671,230.68	55,929,478.68	3,342,109.01	(232,038.82)	1,010,026,561.53	0.35
364.6 TOWERS AND FIXTURES - CLEARING R/W	153,514.04				153,514.04	0.00
364.8 POLES AND FIXTURES - CLEARING R/W	38,891,778.11	(565,226.19)	2,527.05	144,083.37	38,468,108.24	0.01
365 OVERHEAD CONDUCTORS AND DEVICES	815,710,275.87	65,123,992.71	12,027,200.63	108,268.75	868,915,336.70	1.47
366 UNDERGROUND CONDUIT	167,325,439.10	8,826,379.29	127,398.69	(2,330.50)	176,022,089.20	0.08
367 UNDERGROUND CONDUCTORS AND DEVICES	501,979,345.30	28,082,009.64	1,196,649.46	(131,697.15)	528,733,008.33	0.24
368.2 LINE TRANSFORMERS - OVERHEAD	246,102,506.14	12,293,186.08	4,574,669.71	(16,462.15)	253,804,560.36	1.86
368.4 LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	187,128,679.19	6,529,650.12	591,836.19		193,066,493.12	0.32
368.6 LINE TRANSFORMERS - NON-NETWORK HOUSING SERVICES	175,987.77	1,076.71	47,280.25		129,784.23	26.87
370 METERS	628,133,814.52	22,138,855.77	606,725.76	(480,540.85)	649,185,403.68	0.10
371.2 INSTALLATIONS ON CUSTOMERS' PREMISES	279,301,997.43	11,553,896.30	3,616,743.42		287,239,150.31	1.29
371.4 AREA LIGHTING FIXTURES	319,228.36				319,228.36	0.00
373.2 STREET LIGHTING AND SIGNAL SYSTEMS	7,918,891.57	538,941.52	32,934.43	(9,820.58)	8,415,078.08	0.42
	103,763,550.67	5,211,966.23	529,069.23	(23,445.72)	108,423,001.95	0.51
TOTAL DISTRIBUTION PLANT	4,484,052,309.19	258,726,423.71	28,540,742.50	381,525.11	4,714,619,515.51	

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TABLE 3. SUMMARY OF PLANT IN SERVICE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2014

DEPRECIABLE GROUP		BALANCE AT BEGINNING OF YEAR	ADDITIONS	RETIREMENTS	TRANSFERS AND ADJUSTMENTS	BALANCE AT END OF YEAR	PERCENT OF ORIGINAL COST RETIRED
(1)		(2)	(3)	(4)	(5)	(6)	(7)
GENERAL PLANT							
389.4	LAND RIGHTS	4,398.53					
390.2	STRUCTURES AND IMPROVEMENTS - BUILDINGS	364,805,034.24	12,729,312.22	1,310,434.02	76,815.74	4,398.53	0.00
390.21	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	741,657.92				376,300,728.18	0.36
390.4	STRUCTURES AND IMPROVEMENTS - A.C. EQUIPMENT	41,541,771.03	1,100,489.21	(35,195.63)		741,657.92	0.00
391.2	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	22,000,590.82	1,498,359.76	806,960.44	(180,137.53)	42,677,455.87	(0.08)
391.4	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	2,851,312.04	43,863.97	6,365.76		22,511,852.61	3.67
391.6	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	4,853,680.71	4,268,335.27			2,888,810.25	0.22
391.8	OFFICE FURNITURE AND EQUIPMENT - POWER MGMT. SYS.	38,155,394.44				9,122,015.98	0.00
392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	6,432,788.52	764,373.48	43,135.96		38,155,394.44	0.00
392.2	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	18,898,886.37	1,200,616.04	377,713.61		7,154,026.04	0.67
392.3	TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	75,252,902.61	1,814,531.28	2,678,847.12		19,721,788.80	2.00
392.4	TRANSPORTATION EQUIPMENT - TRAILERS	6,848,729.32	522,702.06	5,694.30		74,388,586.77	3.56
392.5	TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	3,703,120.25	(2,345.81)	115,691.93		7,365,737.08	0.08
392.6	TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	653,798.58				3,585,082.51	3.12
393	STORES EQUIPMENT	2,807,016.14	(420,401.09)	91,638.23		653,798.58	0.00
394	TOOLS AND WORK EQUIPMENT - L&S LINE CREWS	4,845,263.30		82,990.00		2,294,976.82	3.26
394.2	TOOLS AND WORK EQUIPMENT - TOOLS	285,256.40				4,762,273.30	1.71
394.4	TOOLS AND WORK EQUIPMENT - CONST. DEPT.	1,353,413.69				285,256.40	0.00
394.6	TOOLS AND WORK EQUIPMENT - OTHER	22,345,919.84	3,003,013.72	363,633.64		1,353,413.69	0.00
394.8	TOOLS AND WORK EQUIPMENT - GARAGE EQUIPMENT	3,349,048.75	150,368.37	1,506,316.18		24,985,299.92	1.63
395	LABORATORY EQUIPMENT	4,574,077.23	174,231.10	30,563.25		1,993,100.94	44.98
396	POWER OPERATED EQUIPMENT	2,238,834.57				4,717,745.08	0.67
397	COMMUNICATION EQUIPMENT	5,729,517.50	1,377,033.63			2,238,834.57	0.00
398	MISCELLANEOUS EQUIPMENT	2,953,171.22	(80,667.59)	29,884.25	(67,908.73)	7,106,551.13	0.00
TOTAL GENERAL PLANT		637,225,584.02	28,143,815.62	7,414,673.06	(171,230.52)	657,783,496.06	
TOTAL DEPRECIABLE PLANT		7,091,115,810.46	795,788,979.05	70,141,458.53	4,877,071.09	7,821,640,402.07	
INTANGIBLE AND NONPRECIABLE PLANT							
301	ORGANIZATION	476,251.80					
302	FRANCHISES AND CONSENTS	147,083.87				476,251.80	0.00
350.2	LAND	12,324,351.77	3,572,012.76	8,140.70	778.21	147,083.87	0.00
360.2	LAND	16,661,406.31	631,788.36	161.14	(778.21)	15,889,002.04	0.07
389.2	LAND	10,514,638.33		149,218.43		17,292,255.32	0.00
TOTAL INTANGIBLE PLANT		40,123,732.08	4,203,801.12	157,520.27	0.00	44,170,012.93	
TOTAL PLANT IN SERVICE		7,131,239,542.54	799,992,780.17	70,298,978.80	4,877,071.09	7,865,810,415.00	

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TABLE 4. SUMMARY OF BOOK RESERVE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2014

DEPRECIABLE GROUP (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	ANNUAL ACCRUALS (3)	RETIREMENTS (4)	AMORTIZATION OF NET SALVAGE (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	MISC. DEBITS AND CREDITS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
INTANGIBLE PLANT									
303.2 MISC. INTANGIBLE PLANT - SOFTWARE	50,015,355	19,380,608	15,690,107					53,705,857	52.89
303.4 MISC. INTANGIBLE PLANT - FIBER OPTICS	1,035,137							1,035,137	100.00
303.5 SMART METER SOFTWARE	362,626	760,238						1,142,864	28.30
TOTAL INTANGIBLE PLANT	51,433,118	20,140,847	15,690,107					55,883,858	
TRANSMISSION PLANT									
350.4 LAND RIGHTS	39,900,054	1,896,007		(334)				41,797,727	25.87
352 STRUCTURES AND IMPROVEMENTS	16,990,892	666,907	13,351	10,105		10,847	(3,004)	17,640,702	35.59
353 STATION EQUIPMENT	167,897,812	13,756,985	3,984,829	1,222,334	282,875	989,261	753	178,186,669	22.74
354 TOWERS AND FIXTURES	135,717,526	8,016,775	1,214,270	257,626	116,858	2,733,357		140,161,157	19.35
354.2 TOWERS AND FIXTURES - CLEARING R/W	6,914,754	204,163		(2)				7,118,915	56.58
355 POLES AND FIXTURES	38,969,403	1,733,030	3,199,912	1,166,242	20,538	3,435,736	(23,970)	35,229,597	29.42
355.2 POLES AND FIXTURES - CLEARING R/W	3,973,327	99,780						4,073,107	39.17
356 OVERHEAD CONDUCTORS AND DEVICES	117,834,229	5,401,238	10,031,034	680,510	395,507	9,759,869	(7,844)	104,512,737	25.57
357 UNDERGROUND CONDUIT	2,442,897	431,036						2,873,933	9.15
358 UNDERGROUND CONDUCTORS AND DEVICES	8,426,223	837,499	52,540	40,459				9,233,480	30.65
359 ROADS AND TRAILS	2,957,266	133,351				18,161		3,090,617	31.97
TOTAL TRANSMISSION PLANT	542,024,383	33,178,773	18,495,936	3,376,939	815,778	16,947,230	(34,064)	543,918,641	
DISTRIBUTION PLANT									
360.4 LAND RIGHTS	30,766,139	880,046	6,759	(7,156)	(0)	252	7,892	31,639,910	43.29
361 STRUCTURES AND IMPROVEMENTS	14,122,691	437,813	35,140	3,393		2,079		14,526,677	39.97
362 STATION EQUIPMENT	119,595,505	7,422,094	1,803,700	745,431	53,092	489,959	2,251	125,524,714	27.12
364.2 TOWERS AND FIXTURES	6,604,329	296,685		(865)				6,900,150	35.53
364.4 POLES AND FIXTURES	289,557,847	16,426,258	3,342,109	8,451,916	110,104	13,657,854	22,428	297,568,590	29.46
364.6 TOWERS AND FIXTURES - CLEARING R/W	59,014	2,274						61,288	39.92
364.8 POLES AND FIXTURES - CLEARING R/W	19,572,611	472,611	2,527	(2,143)		252	1,360	20,041,660	52.10
365 OVERHEAD CONDUCTORS AND DEVICES	254,554,481	14,756,225	12,027,201	791,818	2,923,751	1,003,803	6,538	260,001,810	29.92
366 UNDERGROUND CONDUIT	50,545,686	2,760,915	127,399	116,067	(34)	50,586	(26)	53,244,624	30.25
367 UNDERGROUND CONDUCTORS AND DEVICES	166,666,142	9,535,295	1,196,649	248,209	9,068	227,211	(1,174)	175,033,679	33.10
368.2 LINE TRANSFORMERS - OVERHEAD	104,159,864	7,505,607	4,574,670	2,217,911	(69,561)	2,074,148	(438)	107,164,565	42.22
368.4 LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	73,692,287	3,612,926	591,836	138,844		114,341		76,737,880	39.75
368.6 LINE TRANSFORMERS - NON-NETWORK HOUSING	145,843	5,336	47,280					103,899	80.06
369 SERVICES	303,963,419	10,492,983	606,726	500,072	(17,022)	442,298	(4,238)	313,886,189	49.35
370.1 METERS	44,060,508	2,748,512	3,616,743	192,776		274,812	312	43,110,554	63.80
370.2 METERS - AMR	119,862,577	15,201,883		261,595		274,812		135,051,244	62.53
370.4 METERS - SMART METERS	323,914	232,756						556,670	15.14
371.2 INSTALLATIONS ON CUSTOMERS PREMISES	14,585	22,879						37,464	11.74
371.4 AREA LIGHTING FIXTURES	4,880,439	230,891	32,934	1,324		10,095	(228)	5,069,395	60.24
373.2 STREET LIGHTING AND SIGNAL SYSTEMS	52,357,964	2,364,533	529,069	(782,814)	25,031	73,064	(302)	53,362,278	49.22
TOTAL DISTRIBUTION PLANT	1,655,505,845	95,408,523	28,540,742	12,876,377	3,034,429	18,695,565	34,373	1,719,623,240	

PPL ELECTRIC UTILITIES CORPORATION

TABLE 4. SUMMARY OF BOOK RESERVE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2014

DEPRECIABLE GROUP (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	ANNUAL ACCRUALS (3)	RETIREMENTS (4)	AMORTIZATION OF NET SALVAGE (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	MISC. DEBITS AND CREDITS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
GENERAL PLANT									
389.4 LAND RIGHTS	1,597	86							
390.2 STRUCTURES AND IMPROVEMENTS - BUILDINGS	75,054,100	8,242,172	1,310,434	359,427	(23,878)	244,608	2,464	1,683	38.26
390.21 STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	374,438	75,976						82,079,242	21.81
390.4 STRUCTURES AND IMPROVEMENTS - A.C. EQUIPMENT	11,647,921	1,347,129	(35,196)	105,886				450,414	50.49
391.2 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	8,396,897	1,142,209	806,960	(696)		1,500		13,134,632	30.78
391.4 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	918,118	191,534	6,366				(96)	8,731,354	38.79
391.6 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	604,866	1,163,220						1,103,286	38.19
391.8 OFFICE FURNITURE AND EQUIPMENT - POWER MGMT. SYS.	38,155,394							1,768,086	22.92
392.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES	3,917,411	1,101,393	43,136	(28,078)				38,155,394	100.00
392.2 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	12,725,518	2,024,292	377,714	(551,444)				4,947,590	61.23
392.3 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS	38,828,750	6,613,363	2,678,847	(866,856)				13,820,652	66.79
392.4 TRANSPORTATION EQUIPMENT - TRAILERS	2,477,888	264,280	5,694	(49,218)	956,440			42,852,850	53.80
392.5 TRANSPORTATION EQUIPMENT - LARGE TANKERS/TRACTORS	1,501,822	249,986	115,692	(4,284)				2,687,255	36.48
392.6 TRANSPORTATION EQUIPMENT - LARGE CRANE TRUCKS	165,697	79,291						1,631,832	45.52
393 STORES EQUIPMENT	1,104,407	109,374	91,638	(9,369)				244,988	37.47
394 TOOLS AND WORK EQUIPMENT - L&S LINE CREWS	1,956,855	268,882	82,990					1,112,774	48.49
394.2 TOOLS AND WORK EQUIPMENT - TOOLS	128,938	20,570						2,142,747	44.99
394.4 TOOLS AND WORK EQUIPMENT - CONST. DEPT.	505,219	67,872						149,508	52.41
394.6 TOOLS AND WORK EQUIPMENT - OTHER	7,074,004	1,211,000	363,634	(23,493)				573,441	42.37
394.8 TOOLS AND WORK EQUIPMENT - GARAGE EQUIP.	1,932,497	178,004	1,506,316					7,897,877	31.61
395 LABORATORY EQUIPMENT	1,481,524	231,806	30,563					604,185	30.31
396 POWER OPERATED EQUIPMENT	1,155,482	140,973						1,682,767	35.67
397 COMMUNICATION EQUIPMENT	3,941,206	443,719			390		(23,504)	1,296,455	57.91
398 MISCELLANEOUS EQUIPMENT	587,350	160,602	29,884	(2,064)			(2,373)	4,361,812	61.71
TOTAL GENERAL PLANT	214,637,899	25,327,732	7,414,673	(1,069,449)	932,563	246,108	(23,509)	232,144,455	25.72
TOTAL DEPRECIABLE PLANT	2,463,601,245	174,055,874	70,141,459	15,183,868	4,782,770	35,888,903	(23,200)	2,551,570,194	

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TABLE 5. SUMMARY OF NET SALVAGE BY FUNCTION
AND AMORTIZATION FOR THE PERIOD, 2010-2014

<u>FUNCTION</u> <u>(1)</u>	<u>2010</u> <u>(2)</u>	<u>2011</u> <u>(3)</u>	<u>2012</u> <u>(4)</u>	<u>2013</u> <u>(5)</u>	<u>2014</u> <u>(6)</u>	<u>TOTAL</u> <u>SALVAGE</u> <u>(7)</u>	<u>5-YEAR</u> <u>AMORTIZATION</u> <u>(8)=(7)/5</u>
TRANSMISSION							
COST OF REMOVAL	1,933,804	3,496,954	8,056,670	1,715,721	16,947,230	32,150,380	
GROSS SALVAGE	<u>(1,672)</u>	<u>(173,823)</u>	<u>(329,737)</u>	<u>(155,653)</u>	<u>(815,778)</u>	<u>(1,476,662)</u>	
NET SALVAGE	1,932,133	3,323,131	7,726,933	1,560,069	16,131,452	30,673,718	<u>6,134,744</u>
DISTRIBUTION							
COST OF REMOVAL	17,669,792	21,414,948	25,611,280	21,435,402	18,695,565	104,826,986	
GROSS SALVAGE	<u>(4,825,777)</u>	<u>(10,805,598)</u>	<u>(8,425,847)</u>	<u>(294,672)</u>	<u>(3,034,429)</u>	<u>(27,386,323)</u>	
NET SALVAGE	12,844,014	10,609,350	17,185,432	21,140,730	15,661,136	77,440,663	<u>15,488,133</u>
GENERAL							
COST OF REMOVAL	428,682	477,944	313,961	797,412	246,108	2,264,107	
GROSS SALVAGE	<u>(1,634,500)</u>	<u>(1,041,743)</u>	<u>(1,266,676)</u>	<u>(1,181,493)</u>	<u>(932,563)</u>	<u>(6,056,974)</u>	
NET SALVAGE	(1,205,818)	(563,798)	(952,715)	(384,081)	(686,454)	(3,792,867)	<u>(758,573)</u>
TOTAL							
COST OF REMOVAL	20,032,278	25,389,846	33,981,910	23,948,536	35,888,903	139,241,473	
GROSS SALVAGE	<u>(6,461,948)</u>	<u>(12,021,163)</u>	<u>(10,022,260)</u>	<u>(1,631,818)</u>	<u>(4,782,770)</u>	<u>(34,919,960)</u>	
NET SALVAGE	<u>13,570,330</u>	<u>13,368,683</u>	<u>23,959,650</u>	<u>22,316,718</u>	<u>31,106,134</u>	<u>104,321,514</u>	<u>20,864,303</u>